

**CITY OF PALATKA
PLANNING BOARD AGENDA
April 7, 2015**



1. Call to Order.
2. Roll Call.
3. Approval of Minutes of the February 25th 2015 meeting.
4. Appeal procedures and ex-parte communication.

5. OLD BUSINESS: None

6. NEW BUSINESS:

Case 15-14: Administrative request to amend Zoning Code Sec. 94-147; 94-148 and 94-149 to allow schools by conditional use permit in the following commercial zoning districts; C-1A (neighborhood commercial district), C-1 (general commercial district) and C-2 (intensive Commercial district).

Case: 15-15: A request for a conditional use permit to locate a school in a C-1 (general commercial) zoning district.

Location: 310 S. Palm Ave.

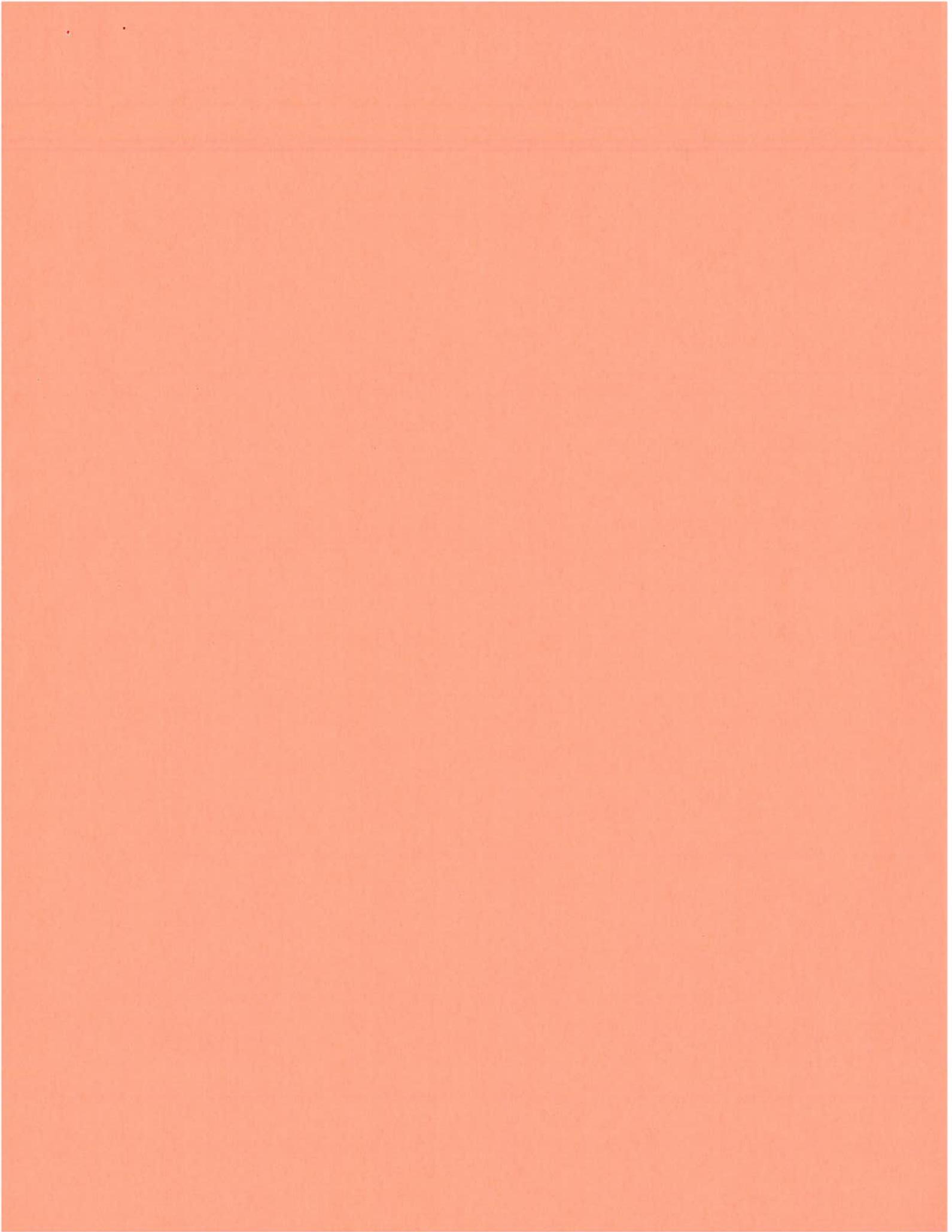
Applicant: Putnam Academy of Arts and Sciences
Raymond Spofford, agent

7. OTHER BUSINESS:

8. ADJOURNMENT

ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE PLANNING BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING WILL NEED A RECORD OF THE PROCEEDINGS, WHICH INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED, AT THE EXPENSE OF THE APPELLANT. F.S. 286.0105

FOR ADDITIONAL INFORMATION OR FOR PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING PLEASE CONTACT THE CITY BUILDING DEPARTMENT AT 329-0103 AT LEAST 24 HOURS IN ADVANCE TO REQUEST SUCH ACCOMMODATIONS.





CITY OF PALATKA PLANNING BOARD DRAFT MINUTES

February 25, 2015

The meeting was called to order by Chairman Daniel Sheffield at 4:00 pm. **Other members present:** Earl Wallace, George DeLoach, Charles Douglas, Jr., Anthony Harwell, Joe Pickens Joseph Petrucci and Tammie Williams. **Members absent:** None. **Also present:** Planning Director Thad Crowe, Recording Secretary Pam Sprouse and City Attorney Don Holmes.

Motion was made by Mr. DeLoach and seconded by Mr. Harwell to approve the minutes of the February 3, 2014 meeting. All present voted affirmative, motion carried unanimously.

Chairman Sheffield read the appeal procedures and requested that members divulge any ex-parte communications before each case.

Vice-Chairman Pickens expressed concerns as to whether the special called meeting was called in an appropriate manner. Mr. Holmes stated that he had a similar concern about the meeting, and was advised by staff that this is a new application that differs from the previous one. The new application was filed separately and the site plan and several key use attributes (hours of operation, restricted alcohol sales, etc.) were substantively different due to changes based on Presbyterian Church member input.

Mr. Harwell revealed an ex-parte communication with Scott Lagasse regarding the action of the previous meeting. Mr. Douglas revealed ex-parte communications with the Mayor, Greg Bacon and T.J. Smith. Vice-Chairman Pickens revealed ex-parte communications with the Mayor specifically about this meeting. He repeated his concern with a potential conflict as described in an e-mail he received from Allegra Kitchens. In the email, she questioned whether there was authority for this special meeting to occur, interpreting that a reconsideration of the case is not appropriate as a vote of the Planning Board is final – the proper procedure would be an appeal to the Commission, which could refer the case back to the Planning Board for further review with instructions or suggestions. He asked Mr. Crowe had conferred with the City Attorney about this situation, and Mr. Crowe said he had not had an opportunity as Mr. Holmes had been out of the office. Mr. Holmes confirmed that the Planning Director had made the determination that the application was substantively different and thus a new application. Although the first application was appealed, he found nothing in the Code that prohibits a new application for a conditional use on the same parcel of property for a similar request that earlier was defeated by the Planning Board. Mr. Crowe reminded the Board that there were significant differences from the previous application. He added that this is a little unusual, but it stands as a separate and distinct application.

Mr. Crowe said that at the direction of the Board from the last meeting Staff met with the Church to try to mitigate their concerns. With the substantive nature of the changes resulting from that meeting, staff felt it was appropriate to come back to the Board, given the direction given to Staff.

Vice-Chairman Pickens asked if it was appropriate for Staff to call for a meeting, and wondered if such a decision should only be made by the Chairman. Mr. Crowe responded that the recent ordinance adoption regarding Planning Board duties and structure now gave the Planning Director the right to call a special meeting. Chairman Sheffield stated that he did call the meeting, upon Staff's request. Vice-Chairman Pickens stated that he has a difference of opinion as to whether this process respects the purview of this Board. In that, an application was presented to this Board, it was heard and a decision was made by this Board. There is a process that precludes that slippery slope of "well we didn't get what we wanted so let's change it" in the middle of an appeal. He stated that he finds reconsideration of this item to be improper, even if 'technically' it is not. He asked if the Lagasse's are involved in this request in some material way and what material way would today's decision affect them. Mr. Jonathan Griffith, City Project Manager, explained that the Lagasse's Corporation, Palatka Boathouse Marina, LLC are in negotiations with the city for concessions. Vice-Chairman Pickens said he was a member of the First Presbyterian Church for 10 years, adding that Mrs. Lagasse is on his Board of Trustees, and for these reasons recused from this case, and requested to be excused from the meeting. He then left the premises.

(Staff Presentation)

Mr. Crowe advised that he only accepted and processed the new application because the Board gave Staff direction to work with the Church. He added that he does not take this lightly and strives to consistently and fairly interpret the Zoning and other Codes. He noted that the applicant went twice before the Historic Preservation Board to receive design approval.

He then reviewed the conditional use evaluation criteria after confirming that the ship store and restaurant is an allowable use in the Recreation and Open Space zoning category, as a customarily accessory use to a marina complex, and is in full compliance with the Comprehensive Plan, as is required in Criterion 1. In addition, the site plan complies with an important Comprehensive Plan policy requiring a 50-foot building setback from the river. Finally, the Comprehensive Plan through the Community Redevelopment Plan supports a downtown entertainment district, which is achieved through encouraging multiple restaurants and a vibrant riverfront. Alcohol sales are a customary aspect and important component of most restaurants, especially those that focus on dinner.

Regarding Criteria 2 and 3, he said vehicular and pedestrian ingress and egress are well-designed in the soon-to-be completed boat ramp parking lot. Minimum parking requirements for a 160 seat restaurant are 40 spaces. Staff believes there to be sufficient parking with the peak hours of the restaurant generally in the evening, a time at which there is less park activity, in addition to the available public parking in close proximity. There are 86 spaces in the parking lot, with 35 overflow spaces and 25 planned overflow spaces. There are also dozens more on-street parking spaces in the eastern part of downtown.

He said that the Applicant would be required to provide for screened trash areas, as is called for by Criterion 4, and added that utilities were present as is required by Criterion 5.

He said that Criterion 7 (screening and buffering) was addressed through distance – the nearest residence was more than 300 feet away and the Presbyterian Church was more than 400 feet away. The numerous existing and planned tree and shrub plantings in the park will “soften” the visual impact of the ship store building.

He said that Criterion 8 – signage – would require compliance with the Sign Code, in this case meaning that a wall sign was allowed of up to 50 square feet in size. No beer or alcohol window signs would be allowed.

He said that Criterion 9 – open space – was satisfied through the large areas of open space throughout the Riverfront Park.

He noted that Criterion 11, dealing with historic district requirements, had been met through two meetings of the Historic Preservation Board, with extensive notice and input, which resulted in an approved design. Any future changes in that design would require another Historic Preservation Board meeting.

Regarding the requirement to examine the impact on public interest, Mr. Crowe said that the riverfront restaurant has always a very important element of the Riverfront master plan. The Plan itself was developed by through extensive charrettes and public hearing processes. The idea was not pulled out of someone’s hat; it was done over a course of time and deliberation, with extensive public notice and involvement, press coverage, with high attendance by citizens and planners. It is a product of careful public collaboration over a long period of time. He said that in his opinion, this is one of the critical moving parts of the whole, as part of a larger theme a riverfront restaurant is critical to the future of downtown. Mr. Crowe said that any changes to the design of the building will require going back before the Historic Preservation Board for review. He stated that he appreciated the Presbyterian Church’s willingness to work with the applicant and reviewed the major differences (below) within the new application that directly relate to comments and concerns received their meetings with the Church representatives:

1. Alcohol serving establishment only in association with a restaurant (limited to a SRX alcohol license).
2. Must meet noise ordinance with regards to amplified sound (only allowing low piped music). Waivers would only be allowed, by application, in association with approved riverfront park events.
3. 160 seats, down from 200 seats.
4. Building entrance and any useable outdoor space will be oriented and directed toward the river.
5. No beer or alcohol signs in the windows or on the walls which will apply for the entire site.
6. No package sales for alcohol out of this building.
7. No open alcohol containers outside of restaurant premises. The restaurant itself will have a defined area (by fence or wall etc.).
8. The design of the two-story building will be in keeping with old Florida.

Mr. Griffith presented some images to better convey the City’s vision and show some concessions made to the church. He said that the riverfront development is being done in phases with the docks to be completed within the next few months. The rest of the parking and roundabout will be completed this summer, prior to the

building construction. He showed a new building floor plan and layout based upon input received from church representatives. What staff heard, from those present at their meeting, was that they wanted to see all of the active outdoor uses directed away from the church and towards the river.

The revised plan shows the deck sited on the river side of the building and an attractive Old Florida style two-story building with an upper deck. Reduction of the footprint increases green space. The previous design had been approved by the Historic Preservation board and as this new design is Staff's vision, it will also require another application to the Historic Board for design review and a certificate of appropriateness. He said that another concession made to the Church was to eliminate package sales and limit alcohol sales and consumption to on-premises in connection with the food serving establishment. Mr. Sheffield asked where the City stands with negotiations with the Lagasse's. Mr. Griffith explained that there are some provisions that need to be further defined. Mr. Lagasse's contract is based on his business pro-forma, which is tied to this conditional use approval. The negotiation is approximately 90% final and if this permit is approved a presentation of final contract may be made to the City Commission for consideration.

Mr. Harwell asked what the purpose of the roundabout is and asked why the building was turned around. Mr. Griffith replied that the roundabout is designed as a traffic calming measure for the safe flow of pedestrian and vehicular traffic along River St./Short Laurel St./Memorial Pkwy in an effort to revitalize the riverfront. The reorientation of the restaurant is an effort to satisfy the concerns of the Church, as they had expressed a preference for the outdoor dining to be oriented to the south. Mr. Harwell asked what the square footage of the restaurant was. Mr. Griffith said that the entire building will be approximately 5,000 s.f., with the restaurant being approximately 1/3 of that space.

Mr. Petrucci asked if there was going to be some sort of plantings, or landscape barrier of sorts. Mr. Crowe advised that his recommendation includes an element of landscape buffering and referred to the applicant, Mr. Griffith to speak to that. Mr. Griffith explained that some existing shade trees have been planted where the proposed edge of the north side of the building will be. He added that some of the building budget includes an amount for foundation planning, so the building itself will be tied into the park landscape with adequate buffering to the north.

(Public Hearing)

The Chairman opened up the public hearing.

Andrew Kiely, 613 Kirby St., has no interest in the City's position or the supplier's position just the City's welfare at large. He said that he believes this is a pivotal moment, as the park begins to mature and with potential revenue that may be provided to the City to improve the infrastructure and fire and police protection, which is protection against the concerns that the church may have. He stated that the benefits far outweigh the concerns over the long term. He believes that the concerns can be worked with so that the City and the community and Palatka can grow and benefit.

George Head, Pastor at the First Presbyterian Church, stated that he spoke against this at the previous meeting because the Church felt blindsided by the whole project, not knowing what was going on. However, meeting with the Staff was a great pleasure and the Church representatives found Staff to be very forthcoming and accommodating in trying to work out some sort of a solution. He added that the planners have accommodated many things that the Church felt were important, but that it all boils down to the alcohol sales. He stated that staff has gone a long way to address those concerns as best as they can but, the Church Session met and unanimously voted no. He spoke of his own concerns for his personal safety in areas of Palatka where there are a lot of bars, along a route he had to travel, late in the evening on the way to Walmart. He stated that he had concerns regarding the hours of operation for the restaurant and asked what kind of restaurant would be serving alcohol until 1:00 a.m. He used Olive Garden or Carrabbas as comparisons, and said that they may serve alcohol, but they shut down by 9:00 p.m. Chairman Sheffield asked if the hours of the establishment were limited would that satisfy them. He said that for the Church it is just a bottom line for no alcohol at all, but for him personally, the hours are a major stumbling block.

Kirby Kennedy, 106 Lisa Lane, pastor of First Baptist Church, stated that he supports the First Presbyterian Church in their position. He said the he and his community of faith is all for supporting downtown and they want to see it flourish. He expressed appreciation for the City making some adjustments in the original plan, but the open package sale was a real big issue with him. He urged the Planning Board to vote against the request, but if they decided to move forward with it, he urged the Board to amend the operating hours.

Don Hanna, 120 Country Club Ter., pastor of St. James United Methodist Church Palatka, spoke in support of the First Presbyterian Church. Spoke of concerns for consistency with regards to the conditional use process for distance considerations between alcohol serving establishments and churches, regardless of the applicant. He referenced a previous request for a church to locate within the distance restriction of an existing alcohol serving business that was denied and said now the City is applying to locate within the distance consideration of an established church and should be held to the same standard. He stated that concessions have made but an agreement was not made between the Church and the City and that the position of the Church still stands the same; being opposed to alcohol sales within the limits established and does not believe this review is appropriate.

Mike Dogma, Pastor of Grace Fellowship Church, 2400 St. Johns Ave., stated that he was present in support of the First Presbyterian Church. He said boards like this one make decisions based on values. That economics are important and that everyone knows that our city needs to grow economically, but believes that the values we teach reach further than economics; he said that a great message is sent when the sanctity of a church that has been in place for 100+ years can be infringed upon. He urged the Board to continue to value what our community has valued for the past 100 years.

Rudy Thiel, 420 East Bay St., Jacksonville, Founder/Owner of Nippers Beach Grill Restaurants (the proposed restaurateur) stated that he is a businessman, a church member in Jacksonville and father of two and said that their brand is not a bar it is a restaurant. It is a Chef-driven restaurant. He said that their first chef (Kenny Gilbert) who helped him create the menu and was on season 7 of "Top Chef" and was a Ritz Carlton chef for 9 years. He said their intention is to create an environment of barefoot sheik, where one can come in their hat, flip-flops and get off the boat and enjoy themselves. The original Nippers is a 14,000 square foot 400 seat facility

on the largest marina in Jacksonville with a two million dollar remodel on the building. They have won a number of “best of’s” in the City of Jacksonville. Mr. Thiel said that he is not allowed to sell more than 49% of alcohol with the SRX type alcohol license is food driven only. Mr. Sheffield asked what would happen to his business plan if there were to be no alcohol sales. Mr. Theil replied that a restaurant without alcohol is a waterfront restaurant that does not exist regardless of who the operator is. He ended by saying if you don’t want a *waterfront restaurant* okay, but if you do want it you have to offer alcohol.

Christy Sanford, 312 Dodge St., spoke in support of the request. She said that she walks downtown sometimes late at night and has never felt unsafe. She added that the city desperately needs the tax revenue. She said that she was one that went to the charrettes and the many open public meetings regarding this project and that it was a carefully planned development.

Allegra Kitchens, 1027 S 12th St., stated that that she believed this special called meeting is an illegal meeting, citing that the both cases were advertised with the same case number and if it is a new application it should have a different application number. With regards to the riverfront restaurant, she stated that she also was present at those meetings, and yes originally the riverfront master plan did include a restaurant, to be located across from the Presbyterian Church (approximately where the submarine memorial is). Then in approximately 2007, then Mayor Karl Flagg with the consensus of the Commission meeting there the City of Palatka would never put a restaurant or any other building on the riverfront because that is not what the citizens wanted. She stated that she pointed this out because obviously promises made by the Government cannot be believed. She added that the Riverfront Master plan was accepted by the Commission with the provision that every each aspect of would have to come back to the Commission for approval and that is where it stands right now. She said that outside speakers are going to be an issue.

Jerry Heffner, 122 Hildy Lane, E. Palatka, stated that he was there in a strictly personal capacity. He said that he has been offended and insulted during this meeting. He said he was offended that our City was represented as a place to fear breaking down if driving from Downtown Palatka to Walmart. He was also insulted to feel he should have to justify dining out late in the evening. Adding, that there are many times he and his wife enjoy late night dining, it is not just alcoholics that go to these places, and most of the time he and his wife have to go outside of Palatka as there just aren’t many to choose from in Palatka. He stated that he understood the concerns of the churches and also the concerns of the citizens of this community. Palatka is a dying community – the economic situation in Palatka is miserable. Thanks to people from Corky Diamond and the new restaurateur coming from Jacksonville, we have an opportunity to revive this city. The young graduates who are raised in this town usually leave Palatka as economics drive that. We need to start offering opportunities here. He suggested that folks should consider that you don’t protect your children by hiding them from the real world; you protect your children by teaching the difference between good and bad.

Charles Rudd, Palatka Main Street Manager stated that he contracted with the City to revitalize the downtown area about two years ago. We are here once again talking about compatibility and the challenges to convey the City’s vision as expressed in the master plan. There is a vision of downtown being a vibrant walkable retail corridor, an area where people are drawn to the downtown and riverfront not just for a bass tournament or a festival but daily, to discover the downtown and the park. The vision of the riverfront as expressed in the master plan where there is a lot of activity and commerce, restaurants, with people coming up on their boats. He spoke

in regards to comments made about current safety concerns and "family friendly." He said that this type of activity will place eyes in the area creating a much safer environment. He added that he has a much different view of "family friendly." It includes restaurants like Sonny's, Olive Garden and Red Lobster and they all serve alcohol. He ended by saying that he has been to Nipper's and they have a wonderful menu with amazing food and encouraged the Board to approve the request.

Robert Browning, asked if the concept could change after the decision is made. Mr. Holmes stated that there could be conditions placed upon the approval to include design, layout or floorplan be consistent with what has been presented. Mr. Browning stated concerns for parking and people who use the dock for shrimping and expressed his opposition to the request.

Robbie Corea, 118 Dodge St., Historic Preservation Board Chairperson, stated that most of her concerns and feelings have been addressed, but that the city does need to move forward economically, we do need some viable options for people to visit our city. She said she is in favor of the restaurant. She added that she is very offended by someone telling her, as a competent adult, that they are going to make decisions as to whether liquor is served in a restaurant and whether she has that choice or not. She said that she is a mother of two grown children and believes that people need to be concerned with what they teach their children, not what their children see others do.

Michael Gagnon, stated he and his wife chose to live in the South Historic District due to the walkability. He stated concerns of special interest people such as this Church. This restaurant creates a tremendous tax base. People will come from St. Augustine and Gainesville to go to this restaurant and shop in our stores. This is the best effort forward that he has seen in the 10 years that he has been here. He said that he respects the fine people of the Presbyterian Church and asked that the Church respect others.

Regular meeting:

Hearing no additional speakers, Chairman Sheffield closed the public hearing and stated it is his belief that this is a viable part of the downtown development project and without it he believes Downtown will be in big trouble. Mr. Wallace stated that his objections last time were for the *package store* for the general public to purchase alcohol and sit around the park drinking. He stated that he believed that the City has made concessions to the Church.

Mr. Harwell asked Mr. Holmes if the City Commission needed to approve any development plan. Mr. Holmes stated that he did not believe that the City Commission has to pre-approve the concept of a restaurant on the riverfront before the Planning Board considers the conditional use. The only criteria that had to be met here today is the consistency with the Comprehensive Plan (and the other conditional use criteria). Mr. Harwell asked if there was a maximum square footage that an accessory use can be. Mr. Crowe advised that there are a number of tests used to determine principal use versus accessory uses. Planners look at the amount of activity in terms of traffic and other impacts and overall space coverage. In this case the marina operation is the primary use and in terms of size it is the dominant player, in terms of the docks, the piers, and the boat and ship store activities.

Discussion continued regarding the size of the multi-use building.

Mr. Sheffield asked staff to define the word lounge associated with this project. Mr. Griffith explained that the lounge is not for the general public it is for the transient boaters that come to dock for a fee. It is a place where they can do laundry, watch TV, a place of refuge while they are off their boat.

Mr. Harwell asked if the parking requirements were exempt. Mr. Crowe replied that this is not actually part of the downtown zoning district and therefore is not exempt from parking, but the Planning Board has discretion to accept the site plan and parking layout including the number of parking places, which is sufficient. Mr. Griffith added that the parking exceeds the amount that would be required by the code.

Mr. DeLoach then left the meeting, however a quorum remained.

Mr. Harwell asked what the economic value to the City was. City Manager Michael Czymbor stated that the City will share in the revenue and there will be a significant savings to the City not having to provide for maintenance costs. Mr. Griffith added that there is not an exact capital replacement cost - as time goes on things break, the majority of those revenues gained from this share will go a long way towards infrastructure management.

Mr. Douglas stated as a business owner and taxpayer downtown he is concerned that the City might be favoring one business at the expense of another, but that issue is not before this Board and must be considered by the City Commission. The only issue before this Board today is whether alcohol can be sold within 300 feet of a church. We owe it to the citizens of this community to be consistent in the Board's decisions. His concern is with consistency. The 300 foot radius from this church will affect a large area within the retail core and the redevelopment efforts being made. He added that for a restaurant to survive in this economic climate, alcohol sales are an important component. When he walks downtown in St. Augustine, Savannah and Charleston and he sees churches with restaurants right next door that sells beer or wine they appear to be in good harmony. They are able to work things out and be good neighbors. He said that he feels that can be achieved in this community too. He does not believe that for this City to have restaurants that serve alcohol threatens the moral fabric of the community he was born and raised in. He supports the sale of alcohol sales within 300 feet. He encouraged the City Commission to look really hard at this deal, to make sure it does not present an unfair business advantage.

Mr. Wallace reiterated that he was against the package sales, but stated that before a motion is made, the Board should consider locking in the site plan submitted today. Mr. Petrucci asked if the Board should re-number this case within their motion so eliminate any confusion. Mr. Holmes explained that in his opinion, he not as concerned with the case number as the location and content were advertised appropriately. Mr. Crowe added that this was an oversight and is an internal tracking number only. Mr. Harwell stated that his main concern is the environment of that whole area down there and it goes along with what the City is trying to achieve "character displacement." He stated that the better you make an environment the better character you will have. He believes that the building needs to be looked at in a more detailed way, considering the entire package. The quality of the people down there will revolve around the quality of the development there.

Discussion continued regarding the design development. Mr. Crowe explained that the Board can define parameters to a certain extent, but the design is reviewed by the Historic Preservation Board.

Motion made by Mr. Petrucci and seconded by Mr. Wallace to approve the request with the Staff conditions. Motion passed five yeas to one (nay by Mr. Harwell), motion carried.

With no further business, meeting was adjourned at 7:00 pm.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is described in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It explains the difference between assets, liabilities, and equity accounts, and how they are classified. It also discusses the importance of understanding the normal balances for each type of account.

The fourth part of the document provides a comprehensive overview of the accounting equation. It explains how the equation is used to verify the accuracy of the accounting records and how it is applied in various accounting transactions.

The fifth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the accounting period.

The sixth part of the document provides a detailed explanation of the closing process. It outlines the steps involved in closing the temporary accounts and transferring their balances to the permanent accounts.

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Request to Amend Zoning Code

(Allow Schools by Conditional Use Permit in Commercial Zoning Districts)

Applicant: Building and Zoning Dept.

STAFF REPORT

DATE: March 31, 2015

TO: Planning Board Members

FROM: Thad Crowe, AICP
Planning Director

APPLICATION REQUEST

A request to amend the Zoning Code to allow schools by conditional use permit in commercial zoning districts. Public notice was provided through newspaper advertisement.

APPLICATION BACKGROUND

As the table below shows, schools are only allowed by right only in one zoning district (PBG-1), allowed by conditional use permit in five of the six residential zoning districts, and prohibited in commercial and other nonresidential zoning districts. The Code is silent on the rationale behind this preferred land use arrangement, but Staff believes that the intent behind these regulations was to steer schools to residential areas, where children can more easily walk to school, rather than busy commercial areas with traffic safety concerns. Staff would note that a related use - vocational schools - are now allowed by right in C-1 and C-2; and in M-1 (light industrial) and AP-2 (airport) zoning; and by conditional use in the downtown zoning districts. Additionally child care facilities are allowed by conditional use permit in commercial zoning districts. It should be noted that a related application from a charter school is under consideration on this agenda – this approval of course would be conditioned on the City Commission approving this code change.

Zoning District	Allowance of Schools
R-1AA (single-family residential)	Conditional Use
R-1A (single-family residential)	Conditional Use
R-1 (single-family residential)	Conditional Use
R-2 (two-family residential)	Conditional Use
R-3 (multi-family residential)	Conditional Use
R-4 (mobile home)	Prohibited
C-1A (neighborhood commercial)	Prohibited
C-1 (general commercial)	Prohibited
C-2 (intensive commercial)	Prohibited
M-1 (industrial)	Prohibited
DR (downtown riverfront)	Prohibited
DB (downtown business)	Prohibited
ROS (recreation & open space)	Prohibited
PBG-1 (public buildings & grounds)	Allowed by Right
PBG-2 (other public facilities)	Prohibited
CON (conservation)	Prohibited

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The text further explains that proper record-keeping is essential for identifying trends, managing cash flow, and complying with tax regulations. It also mentions that detailed records can be useful in resolving disputes and providing evidence in legal proceedings.

The second part of the document focuses on the classification of assets and liabilities. It describes how assets should be categorized into current and non-current assets, and how liabilities should be divided into current and long-term liabilities. The text provides examples of various types of assets and liabilities, such as cash, accounts receivable, inventory, property, plant, and equipment, as well as accounts payable, loans, and bonds. It also discusses the importance of regularly re-evaluating the classification of assets and liabilities to reflect changes in their nature or value.

The third part of the document addresses the calculation and presentation of financial ratios. It explains how ratios such as the current ratio, debt-to-equity ratio, and return on assets can be used to assess the financial health and performance of a company. The text provides formulas for calculating these ratios and discusses the factors that can influence their values. It also mentions that ratios should be compared over time and against industry benchmarks to provide a more meaningful analysis.

The final part of the document discusses the importance of transparency and disclosure in financial reporting. It emphasizes that companies should provide clear and concise information about their financial position and performance to investors, creditors, and other stakeholders. This includes disclosing any significant risks, uncertainties, and contingencies that could affect the company's future results. The text also mentions that transparency is essential for building trust and credibility in the financial markets.

Case 15-15
Request for a Conditional Use for School
310 S. Palm Ave.

Applicant - Putnam Academy of Arts and Sciences, Agent - Raymond Spofford, AICP

STAFF REPORT

DATE: March 31, 2015

TO: Planning Board members

FROM: Thad Crowe, AICP
Planning Director

APPLICATION REQUEST

Conditional Use allowing new school in office building located at an existing multi-tenant (11-unit) office building located at the northwest corner of S. Palm Ave. and Kennedy St. Courtesy public notice included property posting, and letters to nearby property owners (within 150 feet).

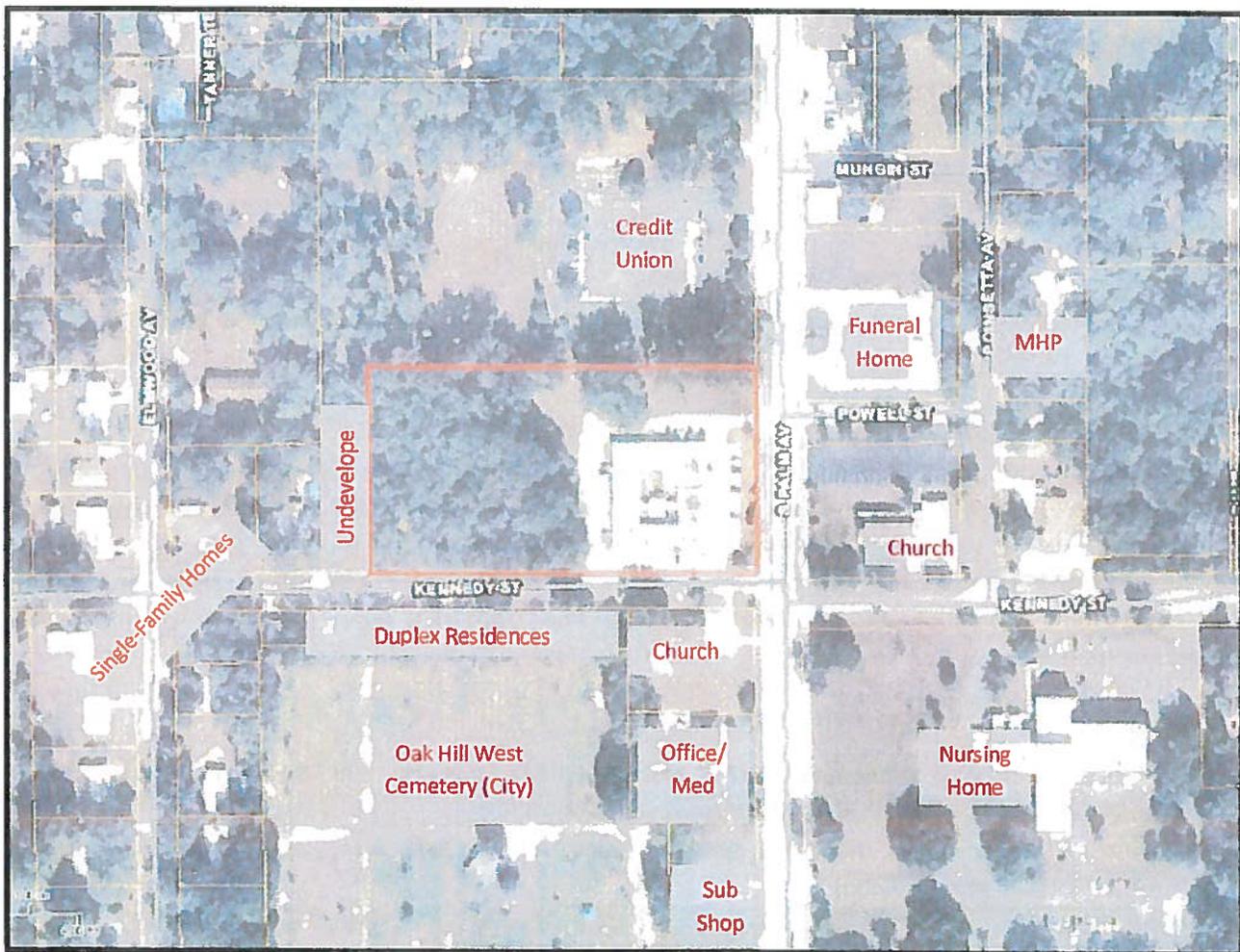


Figure 1: Property Location

APPLICATION BACKGROUND

The request is for a charter school, the Putnam Academy of Arts and Sciences, to operate a 160-student school in this location. The school will have 13 employees and operate two conventional size school buses. While not relevant to the conditional use criteria, the agent indicated that the building was somewhat older and obsolete and had not been at fully occupancy as of late.

PROJECT ANALYSIS

Per Section 94-200(c)(3) the Planning Board shall review such an application to ensure *protection* of the public health, safety, and general welfare. In addition to normal concerns of the planning board in considering conditional use requests, particular attention shall be given to traffic flow and control, auto and pedestrian safety, and the effect which such use and activity will have on surrounding uses, particularly where the adjoining use is residential.

The S. Palm Ave. corridor between St. Johns Ave. and Crill Ave. is a mixed low-intensity commercial and institutional area, surrounded by residential neighborhoods mostly with single-family dwellings. Office and financial uses are interspersed among institutional uses such as churches, nursing homes, and funeral homes. Table 1 shows the land use characteristics of the site and adjacent properties, as does Figure 1.

Table 1: Site and Vicinity Land Use

	Actual Use	Future Land Use	Zoning
Site	Office Building	COM (Commercial)	C-1 (Commercial General)
East (across Palm Ave.)	Funeral Home Church	COM (Commercial)	C-1 (Commercial General) R-1A (Single-family Residential)
South (across Kennedy St.)	Church Two-family dwellings	RH (Residential High) County	R-3 (Multi-family Residential) County
West	Vacant Commercial	COM (Commercial)	C-2 (Commercial Intensive)
North	Credit Union	COM (Commercial)	C-2 (Commercial Intensive)

a. Compliance with all applicable elements of the comprehensive plan.

The application does not conflict with the goals, objectives, and policies of the comprehensive plan, the first of the eleven criteria. In fact the following Future Land Use Element objective and policy support the application, more specifically within the highlighted text. Preservation of the wooded area in the rear supports the second bullet point of the objective, locating a school close to established residential areas supports the third bullet point of the objective, and the Plan lays the groundwork for public and institutional uses in the Policy.

Objective A.1.8

Upon Plan adoption, The City shall establish a program that provides the means for innovative development planning. The end goals of the program are to provide:

- *Flexibility and efficiency in site design to reduce infrastructure costs, improve interior circulation patterns, and promote open space;*
- *Development that is adapted to natural features in the landscape such as wetlands, vegetation and habitat, and which avoids the disruption of natural drainage patterns; and*

- *A mix of land use to promote convenience in the location of related uses and to reduce travel congestion and costs.*

Policy A.1.9.3

Land Development Regulations adopted, to implement this Plan shall be based on the following land use standards:

A. Land Use Districts

2. Commercial (1,210 acres)

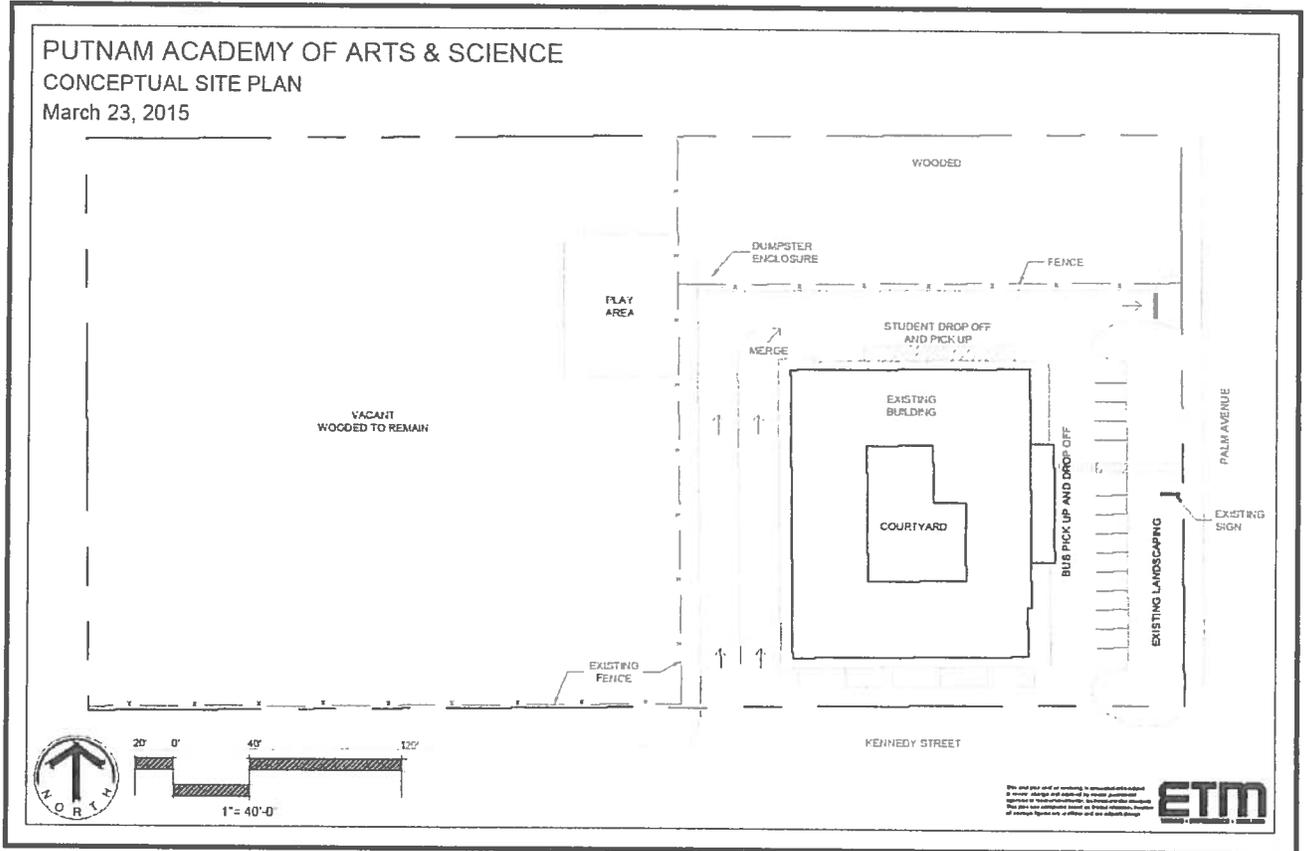
Land designated for commercial use is intended for activities that are predominantly associated with the sale, rental, and distribution of products or the performance of service. Commercial land use includes offices, retail, lodging, restaurants, services, commercial parks, shopping centers, or other similar business activities. Public/Institutional uses and recreational uses are allowed within the commercial land use category. Residential uses are allowed within Downtown zoning districts, at an overall density of 20 units per acre and are subject to additional project density, design and locational standards set forth in these zoning districts (Ordinance # 11-22). The intensity of commercial use, as measured by impervious surface, should not exceed 70 percent of the parcel and a floor area ratio of 1.5, except that a floor area ratio of up to 4.0 is allowed in downtown zoning districts. Intensity may be further limited by intensity standards of the Zoning Code. (Ordinance # 12-50). Land Development Regulations shall provide requirements for buffering commercial land uses (i.e., sight access, noise) from adjacent land uses of lesser density or intensity of use.

b. Ingress and egress to property and proposed structures thereon, with particular reference to automotive and pedestrian safety and convenience, traffic flow and control, and access in case of fire or catastrophe.

c. Off-street parking and loading areas, where required, with particular attention to the items mentioned in subsection (4)b of this section and the economic, noise, glare or odor effects of the special exception on adjoining properties and properties generally in the district.

Staff comment: Figure 2 (next page) shows the Applicant's site plan for the proposed use. Traffic will enter the site from a one-way pair driveway on Kennedy St. Parent drop-off will be on the north side of the building, facing the credit union, and buses will drop-off and pick-up on the east side of the building, facing Palm Ave. Employee and several visitor parking spaces will be provided in the existing parking row along S. Palm Ave. and additional parking will be in the form of parallel spaces along the side of the building along Kennedy St.

S. Palm Ave. has sidewalks on both sides, and the Applicant will stripe and create a sidewalk from the building's entrance to the Palm Ave. sidewalk. Staff supports this design as it creates an organized traffic flow from what could be a disjointed movement of cars, buses, and pedestrians; and also promotes pedestrian movement with the new sidewalk.



d. Refuse and service areas, with particular reference to the items mentioned in subsections (4)b and c of this section.

Staff comment: As the site plan indicates, an existing screened dumpster is provided northwest of the building, across the driveway.

e. Utilities, with reference to location, availability and compatibility.

Staff comment: The property is appropriately served by utilities.

f. Screening and buffering, with reference to type, dimensions and character.

Staff comment: Landscape Code Table 94-305 requires three shade trees and 75 shrubs along Palm Ave.; and five shade trees and 125 shrubs along Kennedy St. Five understory trees and around 32 shrubs are now provided in the Palm Ave. street buffer. No landscaping is provided adjacent to the building along Kennedy St., but around a dozen established shade trees are provided along Kennedy in the vicinity of the buffer along that street. This buffer provides an effective screen from the Kennedy St. residences. Staff recommends a new shade tree in each terminal island to meet the parking lot shading requirement, and a third shade tree in the middle of the landscape area. Staff does not support requiring the full assembly of shrubs in the Palm Ave. street buffer, since there are established shrubs as well as five understory trees. Given the extent of mature trees in the rear buffer, Staff does not recommend any new landscape requirements for the Kennedy St. buffer.

The side buffer (facing the credit union) is a Type A buffer, requiring 12 understory trees and 90 shrubs. The rear buffer is also a Type A buffer, requiring 6 understory trees and 45 shrubs. Given the presence of around two dozen established shade trees in this area, Staff does not recommend requiring any additional plantings in this area.

These recommendations are in keeping with the Board's policy to require that Applicants make a reasonable effort to meet the Landscape Code while not putting burdensome requirements on existing development.



Figure 2: Tree preservation area in rear of site. Note screening effect from residences in background.

g. Signs, if any, and proposed exterior lighting, with reference to glare, traffic safety, economic effects, and compatibility and harmony with properties in the district.

Staff comment: No new signage is proposed, the existing freestanding sign will be utilized. Any additional signage will be as allowed by the Sign and Zoning Codes.

h. Required yards and other open space.

Staff comment: With the exception of a portion of the Kennedy St. side, this site provides sufficient open space perimeter and street buffers. In fact around half of the site will remain in wooded open space, with a remarkable collection of established shade trees. The play area has been located in such a manner that no tree removal will be required, but nearby shade will be available for perspiring young athletes.

i. General compatibility with adjacent properties and other property in the district.

Staff comment: The Comprehensive Plan and Municipal Code view compatibility in light of nonresidential uses impacting residential uses. In this case, the two-family dwellings on Kennedy St. are in close proximity to the proposed school. The site plan has taken this into account by preserving the natural buffer along Kennedy St. and locating the play area away from the residences in an area closer to the adjacent credit union.

Another element of compatibility was expressed in a previous case as follows in the staff report for that request.

“Compatibility between schools and residences was attributable to the connection of such facilities with surrounding neighborhoods. Neighborhood children often walk to school and residents view schools as familiar neighborhood institutions and as a public good, benefiting from the green space that school facilities provide. While hundreds of people travel to and spend time at schools, most of these aren’t driving and therefore traffic does not impact residential neighborhoods the way that commercial or industrial uses of a comparable size and scale would. The traffic that does occur is limited to peak hour times in the morning and mid-afternoon, and by 3:00 PM and over the weekend schools are empty and quiet, while many other commercial uses continue to function.”

j. Any special requirements set out in the schedule of district regulations for the particular use involved.

Staff comment: There are no conditional use special requirements for schools.

k. The recommendation and any special requirements of the historic preservation board for uses within the HD zoning district.

Staff comment: Not applicable.

Impact on Public Interest

The City approaches a very serious fiscal juncture with the ongoing increased tax burden on taxpayers, inability to annex properties due to such a tax burden, and the continuing trend of properties going off the tax rolls, residential and nonresidential. As a way to mitigate the impact on the public interest and provide for equity in payment-for-services, Staff recommends a condition requiring that this property owner make the annual payment of a fee in lieu of city property taxes, to ensure that the use pays its fair share toward local government services. Staff recommends that this fee be calculated each year based on the fair market value and current millage rate, an amount that came to \$3,381.01 last year.

Conclusion

The above analysis demonstrates that the application is mostly in keeping with the criteria, at least in Staff’s opinion with the conditions of approval shown below. The institutional character of the school use is more compatible with the adjacent residential neighborhood than a more intensive commercial use. Preservation of the wooded areas on the site meets key tree preservation and open space standards and benefits the site and the public. Payment in lieu of taxes addresses what would be a tax inequity, protecting the public interest.

STAFF RECOMMENDATION

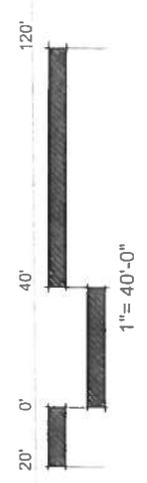
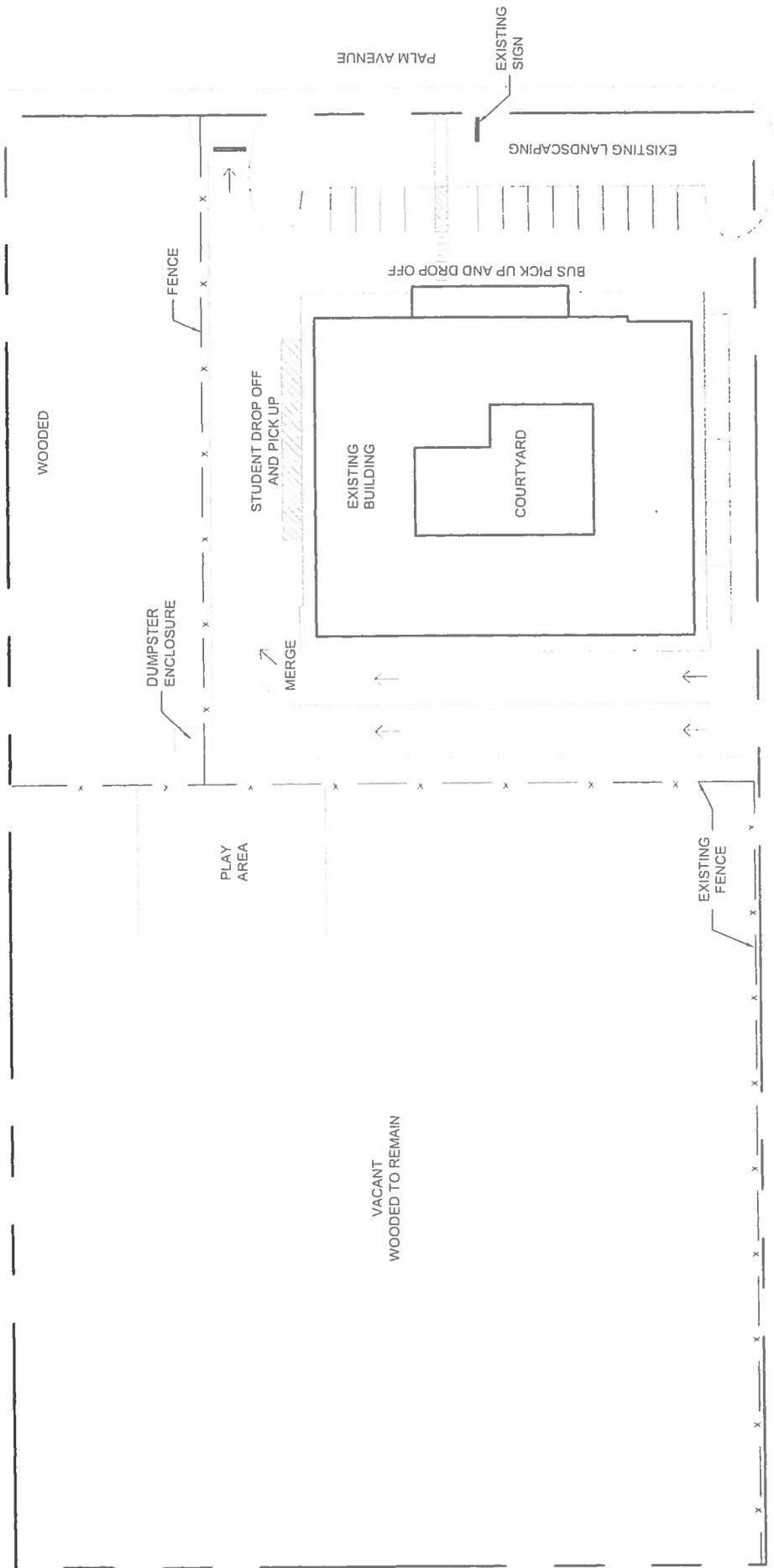
Staff recommends approval of Case 15-15, conditional use permit for a school at 310 S. Palm Ave. with the conditions listed below.

1. Site development to be in conformance with the submitted site plan.
2. The approval is for a middle charter school with an anticipated enrollment of 160 students, the presence of 13 employees, and two school buses. Enrollment shall not exceed 180 students, no more than 15 employees shall be present, and school buses shall not exceed two.
3. School hours are between 7:45 and 2:10, with teachers and administrators arriving earlier and leaving later.
4. Staff recommends a new shade tree in each terminal island of the existing parking row along S. Palm Ave. to meet the parking lot shading requirement, and a third shade tree in the middle of the landscape area. Recommended trees include Shumard Oak, Drake Elm, or Winged Elm. No other landscape plantings are recommended due to the extensive tree preservation on the site.
5. As a way to mitigate the impact on the public interest and provide for equity in payment-for-services, Staff recommends a condition requiring that this property owner make the annual payment of a fee in lieu of city property taxes, to ensure that the use pays its fair share toward local government services. Staff recommends that this fee be calculated each year based on the fair market value and current millage rate, an amount that came to \$3,381.01 last year.
6. All other applicable standards of the Zoning and Municipal Code in general must be met.

ATTACHMENTS: APPLICANT SITE PLAN & JUSTIFICATION

PUTNAM ACADEMY OF ARTS & SCIENCE CONCEPTUAL SITE PLAN

March 23, 2015



ETM
 ENGINEERING • ARCHITECTURE • INTERIORS

This site plan and/or rendering is conceptual and is subject to review, change and approval by local government agencies in accordance with applicable laws and regulations. The plan is not intended to be used as a legal document. All easement lines are shown as they exist and are subject to change.

JUSTIFICATION STATEMENT
for
Putnam Academy of Arts and Sciences
Proposed Conditional Use Permit

a. Compliance with all applicable elements of the comprehensive plan.

The proposed use of the subject property is in compliance with the following applicable goals, objectives and policies of the City's Comprehensive Plan.

Policy A.1.9.3 9J-5.006(3)(c)7

Land Development Regulations adopted, to implement this Plan shall be based on the following land use standards:

A. Land Use Districts

2. Commercial (1,210 acres)

Land designated for commercial use is intended for activities that are predominantly associated with the sale, rental, and distribution of products or the performance of service. Commercial land use includes offices, retail, lodging, restaurants, services, commercial parks, shopping centers, or other similar business activities. Public/Institutional uses and recreational uses are allowed within the commercial land use category.

The proposed school use is a type of public/institutional use, which is allowed within the commercial land use category.

Objective A.1.1 9J-5.006(3)(b)1; F.S. 187.201(16)1, 5

Upon Plan adoption, the City shall coordinate future land uses with the appropriate topography, adjacent land uses, soil conditions, and the availability of facilities and services.

The proposed school will be located within an existing office building on a relatively flat site. The subject property is located adjacent to commercial uses to the north (bank) and south (office). East of the subject property across Palm Avenue are other public/institutional uses including a nursing home, church and funeral home and crematorium. There are a few single family homes across Kennedy Street to the southwest. The outdoor play area will be located away from these single family homes and the pickup and drop off areas for the school are located on the opposite side of the building. An elementary school is also located further west on Kennedy Street. The existing office building is currently served by central water and sewer provided by the City of Palatka.

Policy B.1.3.4 9J-5.007(3)(c)5

The City of Palatka shall review all plans in conjunction with highway improvements and residential development, particularly for connecting residential areas to park and recreation

areas, schools, and major shopping centers, to determine the need for pedestrian ways and bikeways.

A new proposed sidewalk accessible route connection is proposed as depicted on the preliminary site plan to connect to the existing sidewalk along Palm Avenue, which in turn provides a bicycle pedestrian connection to surrounding neighborhoods, recreation areas and shopping areas.

Objective I.1.4 9J-5.025(3)(b)4, 5, and 6

The long range public school facility map will be coordinated with the City of Palatka's Comprehensive Plan, including the Future Land Use Map series (FLUMs). The City shall ensure that any new public schools sited in Palatka or adjacent to Palatka will be located as community focal points near the existing and proposed residential areas that they will serve. To the extent possible, schools will be co-located with other appropriate public facilities, such as parks, libraries, and community centers, and will be coordinated with plans for supporting infrastructure. Public school planning will ensure safe access to schools through supporting infrastructure such as sidewalks, bicycle paths, turn lanes, and signalization.

The subject property is centrally located in the Palatka area near existing residential neighborhoods. Safe and convenient access is provided by direct access from the major road system without having school related vehicular traffic pass through the existing neighborhoods. As indicated above, a new proposed sidewalk accessible route connection is proposed as depicted on the preliminary site plan to connect to the existing sidewalk along Palm Avenue, which in turn provides a bicycle pedestrian connection to surrounding neighborhoods, recreation areas and shopping areas. Pavement marking and traffic control signage will be provided to provide an efficient vehicular traffic flow on the site that is separated from pedestrian access.

Policy I.1.4.1 9J-5.025(3)(c)5 and 10

The Local Government or County, in conjunction with the School District, shall jointly ensure the compatibility and integration between public schools and surrounding land uses, by determining the need for and timing of on-site and off-site improvements necessary to support a new school.

Policy I.1.4.4 9J-5.025(3)(c)10

The City of Palatka shall encourage the location of schools near residential areas and will:

- (a) Assist the School District in identifying funding and/or construction opportunities (including developer participation or capital budget expenditures for sidewalks, traffic signalization, access, water, sewer, drainage, and other infrastructure improvements;
- (b) Work with the School District to ensure compatibility of school sites and surrounding land uses;
- (c) Work with the School District to determine the need for and timing of on-site and off-site improvements necessary to support a new school; and
- (d) Review and provide comments on all new school sites.

The proposed school use will include pavement marking and traffic control signage to ensure a safe and efficient internal traffic pattern that will not require off-site improvements. As indicated above, the proposed school use will be compatible with the surrounding land uses.

b. Ingress and egress to property and proposed structures thereon, with particular reference to automotive and pedestrian safety and convenience, traffic flow and control, and access in case of fire or catastrophe.

Safe and convenient access is provided by direct access from the major road system with adequate access for emergency service if needed. A new proposed accessible route connection is proposed as depicted on the preliminary site plan to connect to the existing sidewalk along Palm Avenue, which will provide the opportunity for students in surrounding neighborhoods to walk or bike to school. The proposed traffic flow is to require parent pick up to enter off of Kennedy Street and proceed around the back and side of the building to pick up students. This will help to get cars out of the adjacent streets and into the site with the maximum possible queuing capacity. Pavement marking and traffic control signage will be provided to direct vehicular traffic in an efficient manner that is separated from the pedestrian access routes.

c. Off-street parking and loading areas, where required, with particular attention to the items mentioned in subsection (4)b of this section and the economic, noise, glare or odor effects of the special exception on adjoining properties and properties generally in the district.

According to Section 94-261(c)(4) of the Zoning Code, a change in use that requires additional parking and loading must comply with the off-street parking and loading requirements. The proposed school use will have significantly less required parking spaces than the existing office use. The current office building requires approximately 85 parking spaces. The proposed school use will require one space for each two employees and one space for each three students of driving age. Since this is a middle school, the only required parking is for employees. There are estimated to be 13 employees, so a total of 7 parking spaces are provided. The location and extent of the proposed parking spaces are shown on the preliminary site plan. There will be a minimum of 20 parking spaces provided including two handicap accessible spaces. Given the size and location of the site, off site noise, glare and odor effects will not have an adverse impact on surrounding uses.

d. Refuse and service areas, with particular reference to the items mentioned in subsections (4)b and c of this section.

The dumpster location is shown on the preliminary site plan. Adequate area is provided for refuse collection. The dumpster will be enclosed and screened from public view.

e. Utilities, with reference to location, availability and compatibility.

The subject property is currently served by utilities.

f. Screening and buffering, with reference to type, dimensions and character.

Due the size of the site and the location of the improvements nearest the intersection of Palm Avenue and Kennedy Street, no additional screening and buffering is proposed.

g. Signs, if any, and proposed exterior lighting, with reference to glare, traffic safety, economic effects, and compatibility and harmony with properties in the district.

The proposed school use will utilize the existing sign located in the frontage of Palm Avenue between Kennedy Street and the northernmost driveway. The sign is approximately 64 square feet in area and within the maximum area allowed for commercial signs. The proposed use will utilize the existing building exterior lights that are directed toward the parking and driving aisle areas.

h. Required yards and other open space.

The required yards (building setback) and open space complies with the dimensional standards of the C-1 zoning district.

i. General compatibility with adjacent properties and other property in the district.

The proposed school use is compatible with the adjacent properties. The subject property is located adjacent to commercial uses to the north (bank) and south (office). East of the subject property across Palm Avenue are other public/institutional uses including a nursing home, church and funeral home and crematorium. There are a few single family homes across Kennedy Street to the southwest. The outdoor play area will be located away from these single family homes and the pickup and drop off areas for the school are located on the opposite side of the building.

j. Any special requirements set out in the schedule of district regulations for the particular use involved.

None.

k. The recommendation and any special requirements of the historic preservation board for uses within the HD zoning district.

Not applicable. The subject property is not located within a HD zoning district.