

Northeast Community Redevelopment Agency Fund 118



The Northeast Community Redevelopment Agency Fund – 118

The Northeast Community Redevelopment Agency is a public agency that was created in 1989 by the City Council at the request of neighborhood residents who wanted to revitalize the area. The northeast district generally includes the area south of Limit Avenue, north of 11th Avenue, east of Baker Street, and west of U.S. Highway 441.

The agency is made up of a board, an Advisory Committee, and city staff. The board, which consists of the seven members of City Council, is the decision-making body. The Advisory Committee is a seven-member volunteer committee made up of city residents and business owners appointed by the City Council. The staff of the Planning and Development Department works with the Northeast Board and Advisory Committee to carry out the agency's responsibilities and activities.

The Northeast CRA Board is charged with undertaking redevelopment functions in the Northeast District. The Northeast CRA Board has fulfilled this function by making improvements to public grounds and infrastructure, such as parking, road right-of-ways, and parks. These improvements are intended to encourage investment in private properties in the area and to increase business activity. The Northeast CRA was established for a 30 year period. The CRA will expire in August 2049, The Northeast-CRA amended and adopted the Redevelopment Plan of 2018 to extend the sunset date to August 2049 and to set priorities for redevelopment efforts in the community for years to come.

Tax Increment Financing (TIF)

Tax Increment Financing (TIF) is defined as the ability to capture and use most of the increased local property tax revenues from new development within a defined geographic area for a defined period of time without approval of the other taxing jurisdictions. It is a tool that cities, counties, economic development authorities (EDAs), port authorities, and housing and redevelopment agencies (HRAs) can use to spur private development.

There are four main reasons for using TIF:

- Redevelopment of substandard or obsolete buildings, such as revitalizing a downtown area or former industrial site.
- Provide affordable housing, including rental or owner occupied housing for low to moderate income persons.
- Create jobs and new tax base, such as develop an industrial park or other manufacturing facilities.
- Clean-up environmental issues, such as remediating contamination in brownfield areas.

The first assessed valuations for the District were established on April 3, 1990. This became the base year tax value. The amount is \$11,370,766. Each year the values increase or decrease based on the market. The difference between the new value and the base value is the assessed value which is applied to the District. As of September 30, 2019, the gross taxable value in the District was \$59,231,243, which was a 14.3% increase in Tax Value over 2018.

The taxable value attributed to the District is as follows:

Current Year

Gross Northeast CRA District Taxable Value:	\$58,654,754
Less Northeast CRA District Base Taxable Value	<u>\$11,370,766</u>
Current Northeast CRA Districts Incremental Taxable Value	<u>\$47,283,988</u>

The taxing districts which must submit the incremental taxes to the Northeast CRA based on the 2018 millage rates are as follows:

- City of Mount Dora Millage Rate Of 6.2000 mills
- Lake County Millage Rate Of 5.1180 mills
- Lake County Water Authority Millage Rate Of 0.4900 mills
- Northeast Ambulance District Millage Rate Of 0.4629 mills

Budget Highlights

The items identified in this proposed budget are consistent with and pursuant to the short and long-term recommended solutions proposed in the Implementation Plan for this study, which are consistent with the CRA Redevelopment Plan and in accordance with F.S. 163.387 (6).

Personnel Summary

CRA Administrator (0.25) – The CRA Administrator is responsible for the day-to-day operation and activities of the two Community Redevelopment Agencies as it pertains to physical planning and research; coordinating redevelopment board activities with property owners, businesses, and public and private agencies; and implementation of programs and projects.

Park Specialists (0.45) – Under the supervision of the Park Operation Supervisor, the Park Specialists supervise and coordinate services, materials and equipment to operate and repair City parks and facilities to a high level of function, safety, operational preparedness, and public satisfaction. This position supervises Parks Service Technician to accomplish operational functions and responsibilities.

CRA Foreman (0.15) – The CRA Foreman manages, supervises, and coordinates the services, activities, and projects of a section or sections of the Park Services Division within the Parks and Recreation Department by developing, maintaining, and restoring City parks and facilities to a high level of function, safety, and public satisfaction.

Administrative Coordinator (CRA) (0.25) – The Administrative Coordinator performs administrative level secretarial work, including highly responsible administrative support to the Department. This position is responsible for secretarial and recordkeeping duties requiring

considerable judgment in the daily activities of the Planning and Development Department (Planning, Zoning, Building, Community Redevelopment, and Historic Preservation).

Police Officer (1.0) – Some of the responsibilities of the Police Officer are the following:

- Protection of life and property through the enforcement of laws and ordinances of the City of Mount Dora with an emphasis on community policing.
- Perform investigative procedures to handle family crisis problems and community related school resources.
- Performance of police assignments which may involve an element of personal danger.
- To prevent, discover, and document the commission of a crime.
- To educate the public in the areas of crime prevention.
- To arrest or put into action the prosecution of persons caught committing acts in violation of state, county, or city codes.

FULL-TIME EQUIVALENTS (FTE’S)

<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
1.95	1.95	2.10	2.10	2.10

Capital Improvement and Capital Outlays – Capital assets are tangible items (e.g. land, buildings, building improvements, vehicles, machinery, equipment and infrastructure) or intangible items (such as easements, water rights) with original cost or value of \$5,000 or more, with an estimated useful life of at least one (1) year following the date of acquisition. Capitalization thresholds are to be applied to individual items rather than groups of similar items (such as desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.

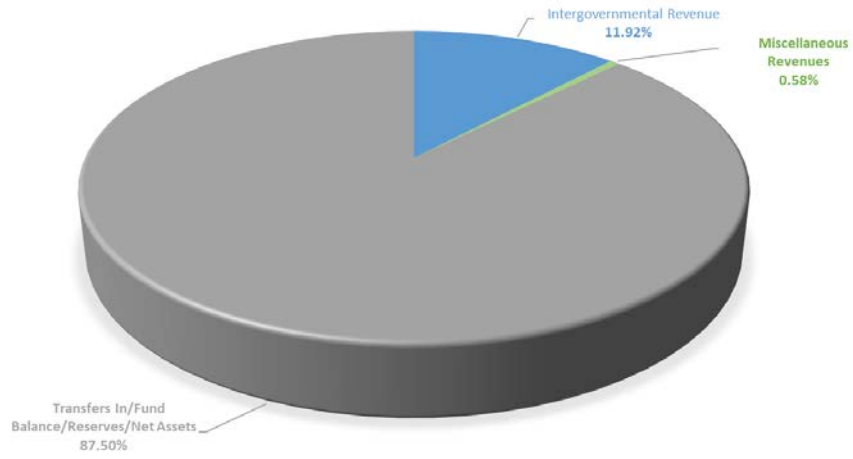
Capital Outlay is defined as a one-time expenditure of equipment and/or machinery or program which exceeds \$5,000.

Capital Improvement Projects are projects and/or programs that exceed \$25,000 or extend over multiple years.

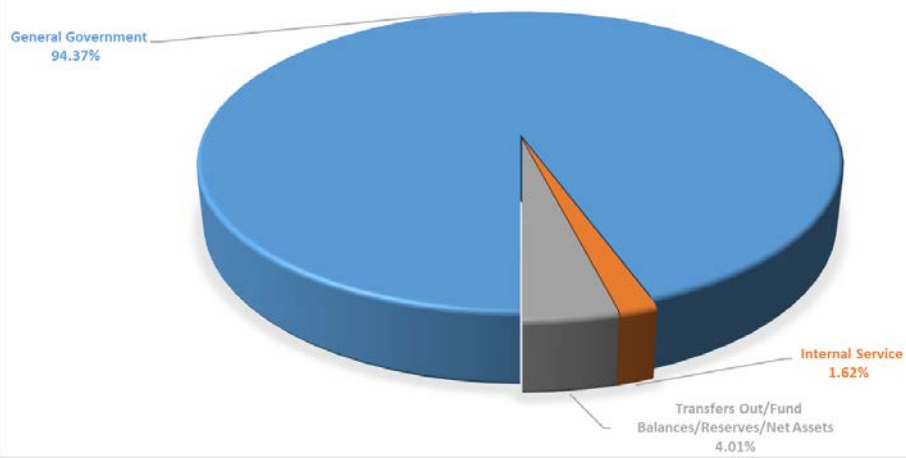
Each year all departments submit their requests for capital outlays. Once these requests are approved by the City’s council, they become part of the budget.

Project Name	Capital Outlay	CIP	Multi	Department/Division:	Fund	Dept	GL Number	Project #	2019-20
Community Recreation Center - Land acquisition		x	x	Northeast CRA - Multi	118	5152	118-5152-561.00-00	PR1804	\$ 500,000
Grandview Commercial Market Study Projects		x		Northeast CRA	118	5152	118-5152-563.00-00	NCR005	30,000
Information Kiosks		x		Northeast CRA	118	5152	118-5152-563.00-00	CRA013	30,000
Lincoln Avenue Community Park and Pool		x	x	Northeast CRA - Multi	118	5152	118-5152-531.00-00	PK2006	92,500
Property for Redevelopment		x		Northeast CRA	118	5152	118-5152-561.00-00	NCR001	300,000
Stormwater Master Plan		x		Northeast CRA	118	5152	118-5152-563.00-00	NCR003	200,000
5152 Total									<u>\$ 1,152,500</u>

N.E. CRA BUDGETED REVENUES FY 2019-20



N.E. CRA BUDGETED EXPENDITURES FY 2019-20



CITY OF MOUNT DORA
 FUND 118 - N.E.REDEVELOPMENT AGENCY
 REVENUE AND EXPENDITURE LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	FY 2016-2017 ACTIVITY	FY 2017-2018 ACTIVITY	FY 2018-2019 AMENDED BUDGET	FY 2018-2019 ACTIVITY	FY 2019-20 ADOPTED BUDGET
DEPT 0000 - N/A						
UNCLASSIFIED						
118-0000-311.91-00	CITY INCREMENTAL TAX	\$ 191,896	\$ -	\$ -	\$ -	\$ -
118-0000-334.36-00	CDBG STORMWATER - WATER VALVE GRANT	-	22,025	-	-	-
118-0000-338.92-00	COUNTY INCREMENTAL TAX	163,496	173,808	189,513	211,085	189,513
118-0000-338.93-00	LAKE WATER AUTHORITY	8,297	8,772	8,676	18,775	8,676
118-0000-338.95-00	N.E.AMBULANCE INCREMENT	14,788	15,721	15,725	-	15,725
118-0000-361.00-00	INVESTMENT INCOME	9,848	10,840	10,400	-	10,400
118-0000-361.30-00	GAIN(LOSS) ON INVESTMENTS	971	1,127	-	-	-
118-0000-364.00-00	SALE OF CAPITAL ASSETS	-	-	925,660	-	-
118-0000-381.01-00	TRANSFER FROM GENERAL FUND	-	212,415	239,277	239,076	281,898
118-0000-389.10-01	ESTIMATED CARRYOVER	-	-	182,070	-	1,288,624
UNCLASSIFIED						
		\$ 389,296	\$ 444,708	\$ 1,571,321	\$ 468,936	\$ 1,794,836
TOTALS FOR DEPT 0000 - N/A						
		\$ 389,296	\$ 444,708	\$ 1,571,321	\$ 468,936	\$ 1,794,836

GL NUMBER	DESCRIPTION	FY 2016-2017			FY 2017-2018			FY 2018-2019			FY 2019-20		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY	ACTIVITY	ACTIVITY	ADOPTED BUDGET				
DEPT 5152 - NECRA													
PERSONAL SERVICES													
118-5152-512.00-00	SALARIES & WAGES	75,296	84,593	39,770	97,222	102,973							
118-5152-514.00-00	OVERTIME WAGES	2,396	2,428	2,587	8,570	10,000							
118-5152-515.01-00	INCENTIVE PAY	988	821	-	720	-							
118-5152-521.00-00	FICA TAXES	5,851	6,309	3,042	7,250	8,783							
118-5152-522.00-00	RETIREMENT EXP	12,192	9,952	3,977	13,343	14,471							
118-5152-523.00-00	HEALTH & LIFE INSURANCE	13,493	16,631	9,097	24,377	32,275							
118-5152-524.00-00	W/C INSURANCE EXP	2,145	2,078	327	1,922	2,831							
	PERSONAL SERVICES	\$ 112,361	\$ 122,812	\$ 58,800	\$ 153,404	\$ 171,333							
OPERATING EXPENDITURES													
118-5152-531.00-00	PROFESSIONAL SERVICES	5,200	54,414	65,000	4,408	127,500							
118-5152-532.00-00	ACCOUNTING & AUDITING	1,068	1,125	-	-	-							
118-5152-534.00-00	OTHER CONTRACTUAL SERVICE	-	2,000	50,000	9,276	75,000							
118-5152-540.00-00	TRAVEL & PER DIEM	198	198	2,250	1,695	1,500							
118-5152-543.00-00	UTILITY SERVICES	1,070	1,120	1,500	993	1,500							
118-5152-545.00-00	INSURANCE	7,818	3,725	4,050	7,627	4,050							
118-5152-546.00-00	REPAIR & MAINT SERVICES	946	1,876	30,100	6,537	30,100							
118-5152-547.00-00	PRINTING & BINDING	-	-	2,000	-	-							
118-5152-548.00-00	PROMOTIONAL ACTIVITIES/AD	1,413	10,653	2,500	4,918	50,453							
118-5152-549.00-00	OTHER CURRENT CHGS & OBLG	-	804	3,375	522	3,375							
118-5152-551.00-00	OFFICE SUPPLIES	-	1,431	1,000	(291)	1,000							

GL NUMBER	DESCRIPTION	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-20	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	FY 2018-2019 ACTIVITY	ADOPTED BUDGET			
118-5152-552.00-00	OPERATING SUPPLIES	498	645	8,829	4,945	90,000			
118-5152-552.49-00	UNIFORMS/SHOES/BOOTS	-	-	2,714	51	2,714			
118-5152-554.00-00	DUES AND MEMBERSHIPS	175	498	1,625	315	1,875			
118-5152-555.00-00	TRAINING	-	375	1,400	623	3,400			
	OPERATING EXPENDITURES	\$ 18,386	\$ 78,864	\$ 176,343	\$ 41,619	\$ 392,467			
	CAPITAL OUTLAY								
118-5152-561.00-00	LAND	-	-	500,000	188	800,000			
118-5152-563.00-00	IMP OTHER THAN BUILDINGS	1,619	35,281	78,000	10,263	260,000			
118-5152-564.00-00	MACHINERY & EQUIPMENT	-	3,806	-	-	-			
	CAPITAL OUTLAY	\$ 1,619	\$ 39,087	\$ 578,000	\$ 10,451	\$ 1,060,000			
	GRANTS AND AIDS								
118-5152-581.00-01	DIRECT ALLOCATION TO GENERAL FUND	28,400	17,676	64,900	-	29,023			
	GRANTS AND AIDS	\$ 28,400	\$ 17,676	\$ 64,900	\$ -	\$ 29,023			
	UNCLASSIFIED								
118-5152-581.00-20	TRANSFER TO DEBT SERVICE	-	-	26,098	-	72,013			
	UNCLASSIFIED	\$ -	\$ -	\$ 26,098	\$ -	\$ 72,013			
	GRANTS AND AIDS								
118-5152-582.00-00	GRANTS IN AID	472	3,603	85,000	10,500	-			
118-5152-583.00-00	ECONOMIC	67,978	-	70,000	-	70,000			

GL NUMBER	DESCRIPTION	FY 2016-2017 ACTIVITY	FY 2017-2018 ACTIVITY	FY 2018-2019 AMENDED BUDGET	FY 2018-2019 ACTIVITY	FY 2019-20 ADOPTED BUDGET
	DEVELOPMENT/INCENTIVES					
	GRANTS AND AIDS					
		\$ 68,450	\$ 3,603	\$ 155,000	\$ 10,500	\$ 70,000
	UNCLASSIFIED					
	118-5152-589.10-01	-	-	512,180	-	-
	UNCLASSIFIED					
		\$ -	\$ -	\$ 512,180	\$ -	\$ -
	TOTALS FOR DEPT 5152 - NECRA					
		\$ 229,216	\$ 262,042	\$ 1,571,321	\$ 215,974	\$ 1,794,836
	REVENUES - FUND 118					
		\$ 389,296	\$ 444,708	\$ 1,571,321	\$ 468,936	\$ 1,794,836
	EXPENDITURES - FUND 118					
		\$ 229,216	\$ 262,042	\$ 1,571,321	\$ 215,974	\$ 1,794,836
	NET OF REVENUES/EXPENDITURES - FUND 118					
		\$ 160,080	\$ 182,666	\$ -	\$ 252,962	\$ -

CITY OF MOUNT DORA
 FUND 118 - N.E.REDEVELOPMENT AGENCY
 REVENUE LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-20	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY	ADOPTED BUDGET	
118-0000-311.91-00	CITY INCREMENTAL TAX	\$ 191,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118-0000-334.36-00-NE1601	CDBG STORMWATER - WATER VALVE GRANT	-	22,025	-	-	-	-	-	-
118-0000-338.92-00	COUNTY INCREMENTAL TAX	163,496	173,808	189,513	211,085	189,513	189,513	189,513	189,513
118-0000-338.93-00	LAKE WATER AUTHORITY	8,297	8,772	8,676	18,775	8,676	18,775	8,676	8,676
118-0000-338.95-00	N.E.AMBULANCE INCREMENT	14,788	15,721	15,725	-	15,725	-	15,725	15,725
118-0000-361.00-00	INVESTMENT INCOME	9,848	10,840	10,400	-	10,400	-	10,400	10,400
118-0000-361.30-00	GAIN(LOSS) ON INVESTMENTS	971	1,127	-	-	-	-	-	-
118-0000-364.00-00	SALE OF CAPITAL ASSETS	-	-	925,660	-	925,660	-	-	-
118-0000-381.01-00	TRANSFER FROM GENERAL FUND	-	212,415	239,277	239,076	239,277	239,076	281,898	281,898
118-0000-389.10-01	ESTIMATED CARRYOVER	-	-	182,070	-	182,070	-	1,288,624	1,288,624
REVENUES - FUND 118		\$ 389,296	\$ 444,708	\$ 1,571,321	\$ 468,936	\$ 1,571,321	\$ 468,936	\$ 1,794,836	\$ 1,794,836

CITY OF MOUNT DORA
 FUND 118 - N.E.REDEVELOPMENT AGENCY
 EXPENDITURE TOTAL BY DEPARTMENT

GL NUMBER	DESCRIPTION	FY 2016-2017 ACTIVITY	FY 2017-2018 ACTIVITY	FY 2018-2019 AMENDED BUDGET	FY 2018-2019 ACTIVITY	FY 2019-20 ADOPTED BUDGET
	TOTALS FOR DEPT 5152 - NECRA	\$ 229,216	\$ 262,042	\$ 1,571,321	\$ 215,974	\$ 1,794,836
	EXPENDITURES - FUND 118	\$ 229,216	\$ 262,042	\$ 1,571,321	\$ 215,974	\$ 1,794,836

CITY OF MOUNT DORA
 FUND 118 - N.E.REDEVELOPMENT AGENCY
 EXPENDITURES LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	FY 2016-2017 ACTIVITY	FY 2017-2018 ACTIVITY	FY 2018-2019 AMENDED BUDGET	FY 2018-2019 ACTIVITY	FY 2019-20 ADOPTED BUDGET
DEPT 5152 - NECRA						
PERSONAL SERVICES						
118-5152-512.00-00	SALARIES & WAGES	\$ 75,296	\$ 84,593	\$ 39,770	\$ 97,222	\$ 102,973
118-5152-514.00-00	OVERTIME WAGES	2,396	2,428	2,587	8,570	10,000
118-5152-515.01-00	INCENTIVE PAY	988	821	-	720	-
118-5152-521.00-00	FICA TAXES	5,851	6,309	3,042	7,250	8,783
118-5152-522.00-00	RETIREMENT EXP	12,192	9,952	3,977	13,343	14,471
118-5152-523.00-00	HEALTH & LIFE INSURANCE	13,493	16,631	9,097	24,377	32,275
118-5152-524.00-00	W/C INSURANCE EXP	2,145	2,078	327	1,922	2,831
		<u>\$ 112,361</u>	<u>\$ 122,812</u>	<u>\$ 58,800</u>	<u>\$ 153,404</u>	<u>\$ 171,333</u>
PERSONAL SERVICES						
OPERATING EXPENDITURES						
118-5152-531.00-00	PROFESSIONAL SERVICES	5,200	54,414	65,000	4,408	127,500
118-5152-532.00-00	ACCOUNTING & AUDITING	1,068	1,125	-	-	-
118-5152-534.00-00	OTHER CONTRACTUAL SERVICE	-	2,000	50,000	9,276	75,000
118-5152-540.00-00	TRAVEL & PER DIEM	198	198	2,250	1,695	1,500
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118-5152-546.00-00	REPAIR & MAINT SERVICES	946	1,876	30,100	6,537	30,100
118-5152-547.00-00	PRINTING & BINDING	-	-	2,000	-	-
118-5152-548.00-00	PROMOTIONAL ACTIVITIES/AD	1,413	10,653	2,500	4,918	50,453

GL NUMBER	DESCRIPTION	FY 2018-2019			FY 2019-20 ADOPTED BUDGET	
		FY 2016-2017 ACTIVITY	FY 2017-2018 ACTIVITY	AMENDED BUDGET		
118-5152-549.00-00	OTHER CURRENT CHGS & OBLG	-	804	3,375	522	3,375
118-5152-551.00-00	OFFICE SUPPLIES	-	1,431	1,000	(291)	1,000
118-5152-552.00-00	OPERATING SUPPLIES	498	645	8,829	4,945	90,000
118-5152-552.49-00	UNIFORMS/SHOES/BOOTS	-	-	2,714	51	2,714
118-5152-554.00-00	DUES AND MEMBERSHIPS	175	498	1,625	315	1,875
118-5152-555.00-00	TRAINING	-	375	1,400	623	3,400
	OPERATING EXPENDITURES	\$ 18,386	\$ 78,864	\$ 176,343	\$ 41,619	\$ 392,467
	CAPITAL OUTLAY					
118-5152-561.00-00	LAND	-	-	500,000	188	800,000
118-5152-563.00-00	IMP OTHER THAN BUILDINGS	1,619	35,281	78,000	10,263	260,000
118-5152-564.00-00	MACHINERY & EQUIPMENT	-	3,806	-	-	-
	CAPITAL OUTLAY	\$ 1,619	\$ 39,087	\$ 578,000	\$ 10,451	\$ 1,060,000
	GRANTS AND AIDS					
118-5152-581.00-01	DIRECT ALLOCATION TO GENERAL FUND	28,400	17,676	64,900	-	29,023
	GRANTS AND AIDS	\$ 28,400	\$ 17,676	\$ 64,900	\$ -	\$ 29,023
118-5152-581.00-20	TRANSFER TO DEBT SERVICE	-	-	26,098	-	72,013
	GRANTS AND AIDS	\$ -	\$ -	\$ 26,098	\$ -	\$ 72,013

GL NUMBER	DESCRIPTION	FY 2016-2017 ACTIVITY	FY 2017-2018 ACTIVITY	FY 2018-2019 AMENDED BUDGET	FY 2018-2019 ACTIVITY	FY 2019-20 ADOPTED BUDGET
118-5152-582.00-00	GRANTS IN AID	472	3,603	85,000	10,500	-
118-5152-583.00-00	ECONOMIC DEVELOPMENT/INCENTIVES	67,978	-	70,000	-	70,000
	GRANTS AND AIDS	\$ 68,450	\$ 3,603	\$ 155,000	\$ 10,500	\$ 70,000
118-5152-589.10-01	CURRENT YEARFUND BALANCE	-	-	512,180	-	-
		\$ -	\$ -	\$ 512,180	\$ -	\$ -
	TOTALS FOR DEPT 5152 - NECRA	\$ 229,216	\$ 262,042	\$ 1,571,321	\$ 215,974	\$ 1,794,836
	EXPENDITURES - FUND 118	\$ 229,216	\$ 262,042	\$ 1,571,321	\$ 215,974	\$ 1,794,836