City of Dunedin
Community Redevelopment Agency

Annual Report 2011-2012

DUNEDIN

Home of Honeymoon Island

City of Dunedin, Florida
Community Redevelopment Agency
Vision Statement

"Our vision is to preserve and enhance Downtown Dunedin's friendly, quaint and walkable coastal atmosphere while expanding live, work and play opportunities, and promoting sustainable redevelopment through public/private partnerships."

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Section I: INTRODUCTION

Chapter 163.387 (8), Florida Statutes, requires that the City of Dunedin file an annual report of its financial activities with the taxing authorities each year for the preceding fiscal year. This annual report has been prepared to meet that obligation and is filed for fiscal year 2011/2012 ending September 30, 2012. After approval by the Community Redevelopment Agency, the annual report is sent to Pinellas County.

This report sets forth: (1) the organization of the Community Redevelopment Agency and its member commissioners, (2) the organization and membership of the Community Redevelopment Agency Advisory Committee, (3) organization and membership of the administration, (4) financial statement of investments, liabilities, income, and operating expenses, and (5) public and private capital improvement and promotional projects accomplished.

The activities of the 217-acre Community Redevelopment Agency District are assigned by City of Dunedin Ordinance No. 88-31, adopted December 15, 1988, (*ratified and readopted by Ordinance No. 91-4 effective May 16, 1991*) whereas the community redevelopment plan entitled *Guideways to Downtown's Future -- 1988-2018* was found to conform to the general plan of the county and municipality as a whole. Most of the goals in the original plan were accomplished, and to continue the success and reputation of downtown Dunedin, an update of the downtown Master Plan was completed by Consultants Wade-Trim Inc. stating new goals. This updated plan includes projects to further strengthen downtown including streetscaping, vertical parking structures, waterfront enhancements, connectivity initiatives, and infrastructure replacement. In addition to the preparation of the *Downtown Master Plan 2033*, a *Downtown Waterfront Illustrative Corridor Plan* was also compiled to provide a blueprint for projects that enhance the Marina area and increase connectivity with Main Street. These documents were reviewed by the Pinellas County Planning Council, and approved by the Pinellas County Board of County Commissioners during summer 2012. The extension of the Tax Increment Financing (TIF) was also approved through 2033, securing additional funding to carry out the plans of the City.

Section II: COMMUNITY REDEVELOPMENT AGENCY

Organization. The five-member Community Redevelopment Agency is comprised solely of the elected officials of the City Commission of the City of Dunedin, Florida, as created by Resolution No. 88-16, adopted May 12, 1988 (*ratified and readopted by Resolution No. 91-9 effective May 2, 1991*). The Agency operates under a set of by-laws providing for a name, purpose, membership, executive director, Agency committees, meetings, conflict of interest, distribution of materials, amendments, and an effective date. Five (5) CRA Meetings were held during this Fiscal Year.

Membership. Dave Eggers, Mayor of the City of Dunedin, served as Chairman of the CRA, and City Commissioners Julie Scales, Julie Ward Bujalski, Dave Carson, and Ron Barnette served as Agency Commissioners during fiscal year 2011/2012. City Manager Robert DiSpirito acted as supervising liaison between City administration and CRA administration, Tom Trask, City Attorney, provided legal counsel to the Agency, and City Clerk, Denise Schlegel, served as Clerk to the Agency.

Pictured from left: Commissioners Dave Carson and Ron Barnette, Mayor Dave Eggers, Commissioners Julie Scales and Julie Ward Bujalski.

Section III: CRA ADVISORY COMMITTEE

Organization and Membership. The CRA Advisory Committee was originally created as the CRA Advisory Board by motion at the regular meeting of the Agency on November 17, 1988. By CRA Resolution No. 90-1, the Board was formally established by the Community Redevelopment Agency on January 13, 1990, with the Board's participation consisting of thirteen members.

The CRA Advisory Board was re-established by Resolution 92-1 at the February 13, 1992, CRA meeting. This was accomplished, in name, by changing the CRA Advisory Board to the CRA Advisory Committee.

In 1999, through CRA Resolution 99-1, the CRA Advisory Committee was modified to consist of nine members. The purpose of the Board was to provide the Agency and its administration opinions, recommendations, and action programs relevant to all CRA District redevelopment and revitalization issues.

In August 2011, CRA Resolution 11-03 was adopted, adding two additional members to the Committee and changing the quorum to five. These two additional members were added to the Committee must be a resident who lives within the boundaries of the CRA District (or abutting to) but do not own a business or commercial property within the CRA District. These additional members were added to give input and a perspective of activities in the downtown area from a resident point of view.

The Committee meets at least once per quarter and reports to the Community Redevelopment Agency on its activities. The Committee is supported by the CRA Director, CRA Administrator, and CRA Special Projects Coordinator. The CRA Advisory Committee members are: Chair Gregory Brady, Vice-Chair John Freeborn, Members Bob Henion, Terry Zervos, Kim Rohr, Sylvia Tzekas, Patti Coleman, John Tornga, Rene Johnson, Dave Wolters, and Ralph Shenefelt. This Committee met ten (10) times during this Fiscal Year.

Section IV: CRA ADMINISTRATION

Organization. The Director and Administrator of the Agency are responsible for the administration and management of programs developed by them, the CRA Advisory Committee and those presented before and approved by the Community Redevelopment Agency.

Membership. For FY 2011/2012, Robert Ironsmith continued in the capacity as CRA Director to oversee the daily administrative matters of the CRA. Joan McHale served as Administrator of the CRA, Trevor Davis served as Special Projects Coordinator, and Greg Rice as Director of Planning and Development was consulted frequently with regard to Downtown programs and zoning matters.

Section V: FINANCIAL STATEMENTS

Ordinance No. 88-32, adopted by the City Commission on December 15, 1988, (*ratified and readopted by Ordinance No. 91-5 effective May 16, 1991*) established Tax Increment Financing (TIF), which specifically provides for a redevelopment trust fund, for City tax funds to be appropriated in the trust fund, and for certain other matters in connection therewith. The Pinellas County Board of County Commissioners' aggregate taxing authority also contributed to the trust fund. The Community Redevelopment Agency is funded through tax increment financing revenues and actively seeks grant funds for Downtown capital improvements.

It is important to note that the revenue generated off of the first $35,411,500 (CRD Assessed Taxable Value) comes to the City of Dunedin general fund, and the CRA receives only the revenue generated above the base amount from both the City and Pinellas County.

The TIF process was originally due to sunset in 2018, but was granted an extension from Pinellas County to operate and receive revenues through 2033. Currently the CRA obtains approximately $8,250 in TIF revenue from each $1,000,000 of new assessed taxable value created in the redevelopment district. Out of the $8,250 collected, approximately 59% comes from Pinellas County and 41% from the City of Dunedin.

City of Dunedin, Florida
Balance Sheet
Dunedin Community Redevelopment Agency
September 30, 2012

Assets	
Cash and cash equivalents	$887,133
Accounts receivable	9,640
Prepaid items	-
Total Assets	$896,773
Liabilities	
Accounts and contracts payable	$19,924
Accrued expenses	43,729
Deposits payable	3,612
Total Liabilities	$67,265
Fund Balance	
Restricted	$811,259
Unrestricted	18,249
Total Fund Balance	$829,508
Total Liabilities and Fund Balance	**$896,773**

City of Dunedin, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance

Dunedin Community Redevelopment Agency
For the Fiscal Year Ended September 30, 2012

Revenues	
Taxes:	
Property	$372,873
Investment earnings/(loss)	6,125
Other revenue	68,636
Total revenues	$447,634
Expenditures	
Current:	
Economic environment	$445,600
Capital Projects:	
Economic environment	492,234
Aid and grants	38,154
Total Expenditures	$975,988
Excess of Revenues over Expenditures	($528,354)
Other Financing Sources (Uses)	
Transfers in	$12,779
Transfers out	(25,000)
Net Change in Fund Balance	(540,575)
Fund Balance – Beginning	**$1,370,083**
Fund Balance – Ending	**$829,508**

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Dunedin Community Redevelopment Agency (CRA) have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard- setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

A. REPORTING ENTITY

The Community Redevelopment Agency (CRA) is a dependent special district in Dunedin, Florida (the City). The CRA was established on May 12, 1988, in accordance with Chapter 163, Part III of the Florida Statutes. The CRA is a legally separate entity established by City Ordinance 88-16 (ratified and readopted by City Ordinance 91-9). The purpose of the Authority is to coordinate projects and programs to improve the economic viability of the downtown Main Street area of Dunedin.

The financial statements of the City include all governmental functions and operations controlled by or dependent on the City. Accordingly, the financial statements of the City include the CRA as a special revenue fund type component unit.

B. BASIS OF PRESENTATION

The CRA's financial statements consist of the fund financial statements and notes to the financial statements.

Fund Financial Statements

The accounts of the CRA are organized on the basis of funds, and are considered a separate accounting entity. Fund structures, where applicable, have been designed to comply with all requirements of the bond resolutions and regulatory provisions or administrative action. The operations of the CRA are accounted for with a separate set of self-balancing accounts comprised of its assets, liabilities, equities, revenues and expenditures, or expenses, as appropriate. The only fund for the CRA is a governmental fund. Governmental funds focus primarily on the sources, uses, and balances of current financial resources.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements, not the measurement focus applied.

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

The CRA's financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Under the modified basis of accounting, revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Primary revenue sources which have been treated as susceptible to accrual include, where material, charges for services, interest earnings, and certain other revenues such as taxes and other intergovernmental revenues. Revenues not considered available are recorded as deferred revenues. Expenditures are generally recognized under the modified basis of accounting when the related liability is incurred. Typical exceptions include principal and interest on general, long-term debt which is recognized when due and certain portions of compensated absences.

NOTE II — REVENUES AND EXPENSES

A. REVENUES

Revenues of the CRA include ad valorem taxes, investment earnings, and cleaning and rental fees for greenmarket and craft shows.

Tax increment revenues are collected from the City and are the primary source of revenue for the CRA. The tax increment revenue is calculated by applying the adopted millage rate of the City to the increase in the current year taxable assessed valuations over the 1988 base year taxable assessed valuations for all properties located within the CRA's boundaries. The City is required to pay 95% of these incremental property taxes to the CRA. The increase in taxable assessed valuations of property within the boundaries over the base year valuations is presumed to be the result of the redevelopment efforts of the CRA. The calculation of tax increment revenues for the year ended September 30, 2012, was as follows:

NOTE II — REVENUES AND EXPENSES (CONTINUED)

A. REVENUES (Continued)

	City of Dunedin	Pinellas County
Assessed property value for 2012	$82,801,635	$83,069,795
Assessed property value for the 1988 base year	35,411,500	35,411,500
Increase in assessed property value	47,390,135	47,658,295
Assessed property value subject to incremental Ad valorem property tax (95%)	45,020,628	45,275,380
Millage rate	3.3817	4.8730
Tax increment revenue transferred to Agency	$152,246	$220,627

B. EXPENDITURES

Expenditures of the CRA include the cost of certain land improvements and operating maintenance.

NOTE III — INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The following is a schedule of interfund receivables and payables as of September 30, 2012:

Transfer to Dunedin Community Redevelopment Agency From Dunedin Stormwater Fund	$12,779
Total transfers in	**$12,779**
Transfer from Dunedin Community Redevelopment Agency To Dunedin Historical Society to subsidize Dunedin Historical Society operations in the CRA district	$25,000
Total transfers out	**$25,000**

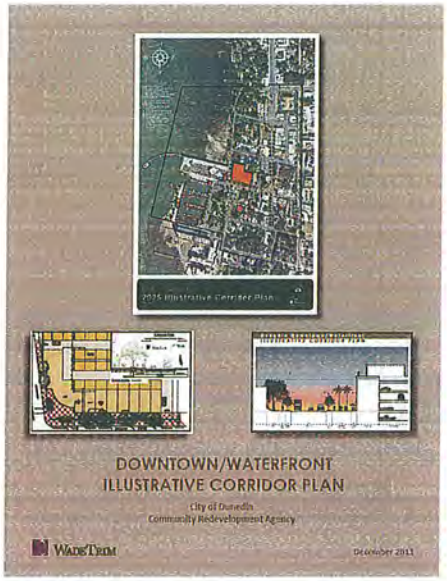
CRA Budget Amendments/Resolutions
FY 2011-2012

Resolution 11-05	**Budget Amendment** -Douglas Avenue parking lot project for connection to Pinellas Trail	CRA Reserves	$ 9,000
Resolution 11-06	**Budget Amendment** -Highland/Main Project – Changes to cost and scope of original project -Oak Tree Project – Add landscaping, irrigation	CRA Reserves CRA Reserves	7,000 28,500
Resolution 12-01	**Budget Amendment** -Reallocation of funds for miscellaneous projects. Pressure washing/sealing brick pavers; Downtown benches refurbishment; Relocate VFW memorial; Economic analysis to extend CRA TIF; Historic plaques; Safety crosswalk at Milwaukee Avenue; and additional façade grant program reimbursement funds.	Reductions from Capital accounts Additions to Operating accounts	**-53,600** 50,600
Resolution 12-02	**CRA Advisory Committee Membership** -Add ex-officio member from Downtown Dunedin Merchants Association. Postponed to next CRA meeting.	N/A	N/A
Resolution 12-03	**Adoption of CRA Budget FY 2012-2013**	N/A	N/A

Section VI: ACCOMPLISHMENTS OF FY 2011/2012

The Community Redevelopment Agency in collaboration with the CRA Advisory Committee and administrative staff targeted promotional and capital activities for this reporting period. Below listed are accomplishments of Agency goals through public and private cooperation:

1. **Downtown Waterfront Illustrative Corridor Plan:** When the update to the CRA Master Plan was completed in 2010, the waterfront and downtown areas appeared disconnected, which prompted the idea of a separate waterfront plan. Consultants from Wade-Trim Inc., as part of their work in updating the CRA Master Plan, created this plan to achieve greater connectivity between the downtown and waterfront areas. With input from waterfront and downtown stakeholders, public meetings, members of the Marina Advisory Committee and the Dunedin Boat Club, recommendations in the Plan include the following:



- ✓ *Main Street Promenade*
- ✓ *Mixed use development on Edgewater Drive*
- ✓ *Pedestrian connector*
- ✓ *Pinellas Trail connector*
- ✓ *Restore Beach and Sunset Park*
- ✓ *Renovate Historic Boat Club facility*
- ✓ *Construction of more transient boat slips and day docks*
- ✓ *Improve boat ramp*

This Waterfront Plan was made an appendix to the Downtown CRA Master Plan 2033, and was approved by our City Commission and Pinellas County Board of County Commissioners in May of 2012.

2. **Jolley Trolley:** In late 2010, the City of Dunedin entered into a partnership with surrounding localities to bring Jolley Trolley service to Dunedin on Friday, Saturday, and Sundays. It expanded public transit options for both tourists and residents, and ridership in the initial year was a great deal more than expected, resulting in extra trips outside the schedule and additional contracted trolleys for special events. The Jolley Trolley North Coastal Route begins at Clearwater Beach, moving north through Downtown Dunedin and Palm Harbor to Tarpon Springs Sponge Docks (and return). This lease was renewed by all parties, and the Jolley Trolley continues to be a great success in Dunedin, with over 1,000 riders per weekend.

3. **Oak Tree Plaza:** This project spotlighted a beautiful oak tree and created a park-like setting in a busy downtown area by adding sod & landscaping, decorative benches, trash receptacles and bike racks to enhance neighboring businesses along the Pinellas Trail to the north of Café Alfresco to the delight of the neighboring community. A dedication ceremony was held in September 2012, with a brass plaque installed to recognize the story of the old oak tree, "Out on a Limb".

4. **Golf Carts:** This is our second year with our Golf Cart Ordinance, which allows golf cart usage on certain permitted City streets. During this Fiscal Year, the Florida Department of Transportation approved an additional crossing at Monroe Street and U. S. Alternate 19, and the ordinance and all golf cart manuals were revised. We have issued 52 new golf cart permits during this fiscal year, and have also begun issuing renewal stickers. This program is going very well.

5. **Economic Times:** This monthly publication includes business comings and goings, hot properties for sale or lease, façade opportunities, downtown events, and information on CRA projects. It is distributed via email to the Downtown Dunedin Merchants Association, Dunedin City Commission and all Department Heads, and is posted on the City's website, www.dunedingov.com. Newsworthy items during this Fiscal Year include:

- Governor Mitt Romney came to Dunedin and held a rally in Pioneer Park on his Presidential campaign trek in Florida. Close to 2,000 residents and visitors came to see and hear this nationally-covered event that spotlighted our City.
- Over 30 downtown benches were refurbished by CRA staff by cleaning, staining & sealing
- Installed directional signage for 18 downtown parking locations
- Additional decorative bike racks were created for Purple Heart Park and across from the Dunedin Historical Museum.
- City acquired a vacant parcel of land in downtown Dunedin and converted it into a 25-space public parking lot with decorative lamp posts and landscaping in a prime location.

6. **Brass Plaques:** Working with the Dunedin Historical Museum, we have begun purchasing brass plaques which honor historic places in our City's history. The first four plaques were ordered and installed:

- Oak Tree Plaza, *"Out on a Limb"*, dedication of 150 year old oak tree
- Antique Mall on Main Street, location of the former Dixie Theatre
- Dunedin Historical Museum, former Orange Belt Railway Station
- Dunedin Woodwright Shop, first pram boat built

7. **Downtown Events:** Our many events throughout the year are popular and varied: Antiques Fair, Movies in the Park, Old Fashioned Christmas, Arts & Crafts Festivals, Green Market, Mardi Gras, St. Patty's Day, Cinco de Mayo, Dunedin Wines the Blues, Dunedin Orange Festival, Oktobeerfest, and more. The 2nd Friday Art/Wine Walk has grown with up to 40 participating merchants who offer discounts, samples and specials to entice visitors. During this Fiscal Year, 23 banners were hung over Main Street at the Pinellas Trail advertising our many events which draw thousands of visitors. Downtown Dunedin has become a well-known destination for a great time for all ages.

8. **TBRPC Future of the Region Awards:** The 20th Annual Future of the Region Awards was hosted by the Tampa Bay Regional Planning Council honoring notable achievement in resource planning and management in the Tampa Bay area. Mayor Eggers, City Commissioners, City Manager and many staff members attended the presentation. Also joining City staff was representatives we have worked with on the City's projects which were recognized: LPA Group, Wade-Trim Inc., and artist Bill Coleman who is involved with our artistic bicycle rack program. Dunedin was awarded the following:

- Development/Infrastructure, 2nd Place: *"The Little Downtown that Could...Recipe for Success"*. This entry focused on the updated *CRA Downtown Master Plan 2033 and Downtown/Waterfront Illustrative Corridor Plan.*
- Development/Infrastructure, Certificate of Excellence: The Jolley Trolley New North Coastal Route: Route Extension to North County from Clearwater Beach to Tarpon Springs.
- Cultural/Sports/Recreation, Honorable Mention: City of Dunedin Artistic Bicycle Rack Initiative. This entry spoke of the first artistic bicycle rack program in Pinellas County, and one of only two in the State of Florida.

9. **Operation Twinkle:** Annual holiday decorations are displayed all over the City, especially in our downtown! We host an annual Holiday Lamp Post Decorating Contest, and this year had 41 entrants. This has become a very popular event, with people making a trip from other cities to visit our lamp posts, and has had local media coverage. The overall winner can boast an engraved silver tray in their business for the year. This year's winners in many categories: Overall Winner: Meranova Guest Inn, Restaurant: Kellys, Church Group: Dunedin Assembly of God, Business: Raspberries, City Department: City Hall & Facilities, and Best Holiday Spirit: Creative Graphics/Jack's Signs & Designs.

10. **Highland Avenue/Main Street:** This large streetscape project included improved pedestrian crossings, undergrounding of utilities, realignment of curb and street lines at intersection of Highland/Main for safety, function, and stormwater management. A welcoming environment was created to bring pedestrians to the east part of the Downtown, including landscaping and brick sidewalks. Property owners of the hair salon and restaurant on opposite corners donated the cost of a decorative fountain which has become a nice focal point in the area.

New Businesses

The CRA District welcomed several new businesses during Fiscal Year 2011-2012:

- Dunedin Bagels & Deli, 716 Main Street
- Waterfront Gallery, 715 Broadway
- Feathered Nest, 731 Broadway
- Seventh Sun Brewing Company, 1012 Broadway
- Sublime Yoga and Wellness, 919 Broadway
- Middle Earth Olive Oil Company, 737 Broadway
- London L. Bates, Attorney at Law, 602 Skinner Boulevard
- The Olde General Store of Dunedin, 769 Main Street

We wish them all great success and prosperity!

Façade Program

A total of nine (9) property owners participated in the CRA's façade incentive program. The façade program is an economic stimulus plan to encourage business activity and new investment, and is a great mechanism to stimulate enhancement of appearance and condition of commercial structures. During Fiscal Year 2011-2012, the CRA reimbursed $44,154 with total project costs of $97,838. The nine participants and a summary of their improvements:

- Chamber of Commerce, 301 Main Street, rebuild and replace front doors & fencing
- Stirling Commons, 730 Broadway, mural of Dunedin Orange Crate
- Kelly's/ChicaBoom Room, 319-321 Main Street, recover awnings over patio
- Café de Paz, 680 Main Street, painting and front deck
- Paris Hair Salon, 501 Main/799 Highland Avenue, outside patio & fencing
- Dunedin House of Beer, 927 Broadway, awnings, fencing & doors
- Sweet Peas Café, 434 Virginia Lane, fence repair, painting & signage
- Law Offices of Andrew Stinnette, 597 Main Street, new signage

Section VII: SUMMARY

FY 2011/2012 marked a year in which the City Commission acting as the Community Redevelopment Agency continued with its commitment to downtown revitalization. Although the overall economic environment was challenged, the downtown continues to do well as a result of both public and private investment made throughout the year. With the extension of the Tax Increment Financing (TIF), Dunedin's CRA can plan for capital improvements recommended in the Downtown Master Plan Update 2033, and Downtown Waterfront Illustrative Corridor Plan, and plan for much needed downtown parking.

The occupancy rate downtown is strong and when any vacancy occurs it is filled rapidly. The combination of the highly regarded special events and the general interest in downtown has not waned even as real estate has faced its biggest downturn since the great depression.

With this in mind, the assessed values of downtown properties has continued to decrease and impacted the Tax Increment Revenues generated during the 2011/2012 fiscal year. Even though TIF revenues have declined, there are still many needs for the downtown, and upcoming funds are expected to be earmarked for projects at Huntley & Monroe Streets, Wood Street parking lot, Honey Lane, and the Main Street to Promenade.

The challenges for the CRA include balancing downtown special events and outdoor entertainment with the many businesses and residences located within the downtown. The development of the Gateway Tract and 200 Main Street will also be of paramount importance as staff works on creative ideas with the developers. The creation of more downtown parking will continue to require energy to view various options.

The above mentioned goals, along with the CRA's sustained focus to encourage redevelopment of underutilized properties in the Downtown will remain a main priority.

THIS ANNUAL REPORT FOR FISCAL YEAR 2011/2012 OF THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF DUNEDIN, FLORIDA, IS HEREBY APPROVED BY THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED, THIS 18 DAY OF July, 2013.

Dave Eggers
Chairman

City Manager

Director

ATTEST:

City Clerk