



THERE WILL BE A CRA MEETING OF THE MARINELAND TOWN COMMISSION ON **Thursday January 20, 2022 AT 5:30 PM** VIA ZOOM VIDEO CONFERENCE.

Link: <https://zoom.us/j/97456651292?pwd=bjdoWFppcWtTRm4wVmZSMjA0cnhHdz09>

AGENDA

1. **Call to order; Pledge of Allegiance**
2. **Community Outreach:** This ten-minute time period has been allocated for public comment. Each speaker will be allowed up to three (3) minutes to address the Commission. Speakers should approach the podium, identify themselves and direct comments to the Chair.
3. **Consent Agenda**
 - a. Approval of Minutes
 - i. October 21, 2021
 - b. Invoices
 - i. CRA To TOM Reimbursement
4. **General Business**
 - i. 2021 Audit
 - ii. CRA Financials
 1. Staff Report
 - iii. CRA Planning Discussion
5. **Next Meeting April 21, 2022** Adjournment

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in this meeting should contact the (386) 232 - 8060 at least 48 hours prior to the meeting.



Minutes

Date: 10/21/2021

Begin: 5:38 pm

End: 6:09 pm

Attendance: A. TenBroeck, G. Hansen, G. Ink, C. Lenniger, L. Montgomery, D. Bayer, J. Fleet, C. Kelly, S. Dixon, B. Mellin and members of the public.

1. Call to order; Pledge of Allegiance

2. Community Outreach: None.

3. Consent Agenda:

- a. Approval of Minutes
 - i. July 15, 2021
- b. Invoices
 - i. Fleet Invoice
 - ii. Town of Marineland
 - iii. Storehouse Treasure

Motion to approve Consent Agenda

Approved (G. Hansen, 2nd G. Inks) Unanimous

4. General Business:

a. CRA Financials:

- i. Staff Report: All CRA expenses are currently paid by the Town which will invoice the CRA. None of the budgeted projects have begun, but the funds can be carried over for up to 5 years.

b. CRA Planning Discussion: The commission discussed project ideas to be added to the LMS projects list. The ideas are due to Flagler County by **December 21st**. The commission discussed available grants, the associated fee schedules and timelines. A proposed project was Bioswales to help eliminate standing water in the Town. Commissioner Hansen reminded the commission that these funds need to be utilized sooner than later.

5. Next Meeting January 20, 2022

Adjournment

Motion carried by voice

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in this meeting should contact the (386) 232 - 8060 at least 48 hours prior to the meeting.



3:37 PM

01/14/22

Accrual Basis

**Town of Marineland
Transactions by Account
As of December 31, 2021**

Type	Date	Num	Name	Memo	Debit	Balance
1350 - Due From CRA Fund						0.00
Bill	10/31/2021	7890	Storehouse Treasures	October Accounting Work for the CRA, see inv for details	157.50	157.50
Bill	10/31/2021	2462, 11.11.20...	Fleet & Associates ArchitectsPlanners...	CRA Mtg. 10/21/2021 .5 hr	62.50	220.00
Bill	10/31/2021	38200 11.11.2...	Dennis K Bayer Esq	Attend CRA mtg. review comp plan revisions 1.2 hrs @ \$300	360.00	580.00
Bill	11/11/2021	2464	Fleet & Associates ArchitectsPlanners...	Comprehensive Plan Update, 3 hrs @ \$125, Revise Future Land Use Element, Traffic Cir...	375.00	955.00
Bill	11/30/2021	8012	Storehouse Treasures	November Accounting Work for the CRA, 1.5 hrs @ \$45/hr, see inv for details	67.50	1,022.50
Bill	11/30/2021	38391 12.07.2...	Dennis K Bayer Esq	-MULTIPLE-	300.00	1,322.50
Bill	12/10/2021	2471	Fleet & Associates ArchitectsPlanners...	Comp Plan Workshop, 11/18/2021 .5 hr	62.50	1,385.00
Bill	12/31/2021	8158	Storehouse Treasures	December Accounting Work for the CRA, 2.5 hrs @ \$45/hr, see inv for details	112.50	1,497.50
Bill	12/31/2021	38629 1.04.2022	Dennis K Bayer Esq	-MULTIPLE-	160.00	1,657.50
Bill	12/31/2021	2479 1.14.2022	Fleet & Associates ArchitectsPlanners...	-MULTIPLE-	1,562.50	3,220.00
Total 1350 - Due From CRA Fund					3,220.00	3,220.00
TOTAL					3,220.00	3,220.00



4:57 PM

01/14/22

Accrual Basis

Marineland Community Redevelopment Area
Statement of Financial Position
As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1000 · TD Bank Checking #2397	62,740.21
Total Checking/Savings	62,740.21
Total Current Assets	62,740.21
TOTAL ASSETS	62,740.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	3,220.00
Total Accounts Payable	3,220.00
Total Current Liabilities	3,220.00
Total Liabilities	3,220.00
Equity	
1110 · Retained Earnings	64,433.71
1111 · Fund Balance Assigned	64,312.00
1112 · Fund Balance Unassigned	-64,830.50
Net Income	-4,395.00
Total Equity	59,520.21
TOTAL LIABILITIES & EQUITY	62,740.21



5:05 PM

01/14/22

Accrual Basis

Marineland Community Redevelopment Area
Stmnt of Revenues & Expenses YTD by Month
 October through December 2021

	Oct 21	Nov 21	Dec 21	TOTAL
Ordinary Income/Expense				
Expense				
01 · PERSONNEL SERVICE				
003 · Director of Finance	157.50	67.50	112.50	337.50
004 · Legal	360.00	300.00	160.00	820.00
005 · Town Planner				
005.1 · Comprehensive Plan Update	1,000.00	375.00	1,625.00	3,000.00
005.2 · Town Planner	62.50	0.00	0.00	62.50
Total 005 · Town Planner	1,062.50	375.00	1,625.00	3,062.50
Total 01 · PERSONNEL SERVICE	1,580.00	742.50	1,897.50	4,220.00
02 · OPERATING EXPENDITURES				
058 · Licenses and Permits	175.00	0.00	0.00	175.00
Total 02 · OPERATING EXPENDITURES	175.00	0.00	0.00	175.00
Total Expense	1,755.00	742.50	1,897.50	4,395.00
Net Ordinary Income	-1,755.00	-742.50	-1,897.50	-4,395.00
Net Income	-1,755.00	-742.50	-1,897.50	-4,395.00



The 2021 Florida Statutes

Title XI

COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

Chapter 163

INTERGOVERNMENTAL PROGRAMS

[View Entire Chapter](#)

163.387 Redevelopment trust fund.—

(1)(a) After approval of a community redevelopment plan, there may be established for each community redevelopment agency created under s. 163.356 a redevelopment trust fund. Funds allocated to and deposited into this fund shall be used by the agency to finance or refinance any community redevelopment it undertakes pursuant to the approved community redevelopment plan. No community redevelopment agency may receive or spend any increment revenues pursuant to this section unless and until the governing body has, by ordinance, created the trust fund and provided for the funding of the redevelopment trust fund until the time certain set forth in the community redevelopment plan as required by s. 163.362(10). Such ordinance may be adopted only after the governing body has approved a community redevelopment plan. The annual funding of the redevelopment trust fund shall be in an amount not less than that increment in the income, proceeds, revenues, and funds of each taxing authority derived from or held in connection with the undertaking and carrying out of community redevelopment under this part. Such increment shall be determined annually and shall be that amount equal to 95 percent of the difference between:

1. The amount of ad valorem taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographic boundaries of a community redevelopment area; and
2. The amount of ad valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the community redevelopment area as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the ordinance providing for the funding of the trust fund.

However, the governing body may, in the ordinance providing for the funding of a trust fund established with respect to any community redevelopment area, determine that the



amount to be funded by each taxing authority annually shall be less than 95 percent of the difference between subparagraphs 1. and 2., but in no event shall such amount be less than 50 percent of such difference.

(b)1. For any governing body that has not authorized by June 5, 2006, a study to consider whether a finding of necessity resolution pursuant to s. 163.355 should be adopted, has not adopted a finding of necessity resolution pursuant to s. 163.355 by March 31, 2007, has not adopted a community redevelopment plan by June 7, 2007, and was not authorized to exercise community redevelopment powers pursuant to a delegation of authority under s. 163.410 by a county that has adopted a home rule charter, the amount of tax increment to be contributed by any taxing authority shall be limited as follows:

a. If a taxing authority imposes a millage rate that exceeds the millage rate imposed by the governing body that created the trust fund, the amount of tax increment to be contributed by the taxing authority imposing the higher millage rate shall be calculated using the millage rate imposed by the governing body that created the trust fund. Nothing shall prohibit any taxing authority from voluntarily contributing a tax increment at a higher rate for a period of time as specified by interlocal agreement between the taxing authority and the community redevelopment agency.

b. At any time more than 24 years after the fiscal year in which a taxing authority made its first contribution to a redevelopment trust fund, by resolution effective no sooner than the next fiscal year and adopted by majority vote of the taxing authority's governing body at a public hearing held not less than 30 or more than 45 days after written notice by registered mail to the community redevelopment agency and published in a newspaper of general circulation in the redevelopment area, the taxing authority may limit the amount of increment contributed by the taxing authority to the redevelopment trust fund to the amount of increment the taxing authority was obligated to contribute to the redevelopment trust fund in the fiscal year immediately preceding the adoption of such resolution, plus any increase in the increment after the adoption of the resolution computed using the taxable values of any area which is subject to an area reinvestment agreement. As used in this subparagraph, the term "area reinvestment agreement" means an agreement between the community redevelopment agency and a private party, with or without additional parties, which provides that the increment computed for a specific area shall be reinvested in services or public or private projects, or both, including debt service, supporting one or more projects consistent with the community redevelopment plan that is identified in the agreement to be constructed within that area. Any such reinvestment agreement must specify the estimated total amount of public investment necessary to provide the projects or



services, or both, including any applicable debt service. The contribution to the redevelopment trust fund of the increase in the increment of any area that is subject to an area reinvestment agreement following the passage of a resolution as provided in this sub-subparagraph shall cease when the amount specified in the area reinvestment agreement as necessary to provide the projects or services, or both, including any applicable debt service, has been invested.

2. For any community redevelopment agency that was not created pursuant to a delegation of authority under s. 163.410 by a county that has adopted a home rule charter and that modifies its adopted community redevelopment plan after October 1, 2006, in a manner that expands the boundaries of the redevelopment area, the amount of increment to be contributed by any taxing authority with respect to the expanded area shall be limited as set forth in sub-subparagraphs 1.a. and b.

(2)(a) Except for the purpose of funding the trust fund pursuant to subsection (3), upon the adoption of an ordinance providing for funding of the redevelopment trust fund as provided in this section, each taxing authority shall, by January 1 of each year, appropriate to the trust fund for so long as any indebtedness pledging increment revenues to the payment thereof is outstanding (but not to exceed 30 years) a sum that is no less than the increment as defined and determined in subsection (1) or paragraph (3)(b) accruing to such taxing authority. If the community redevelopment plan is amended or modified pursuant to s. 163.361(1), each such taxing authority shall make the annual appropriation for a period not to exceed 30 years after the date the governing body amends the plan but no later than 60 years after the fiscal year in which the plan was initially approved or adopted. However, for any agency created on or after July 1, 2002, each taxing authority shall make the annual appropriation for a period not to exceed 40 years after the fiscal year in which the initial community redevelopment plan is approved or adopted.

(b) Any taxing authority that does not pay the increment revenues to the trust fund by January 1 shall pay to the trust fund an amount equal to 5 percent of the amount of the increment revenues and shall pay interest on the amount of the unpaid increment revenues equal to 1 percent for each month the increment is outstanding, provided the agency may waive such penalty payments in whole or in part.

(c) The following public bodies or taxing authorities are exempt from paragraph (a):

1. A special district that levies ad valorem taxes on taxable real property in more than one county.

2. A special district for which the sole available source of revenue the district has the authority to levy is ad valorem taxes at the time an ordinance is adopted under this section. However, revenues or aid that may be dispensed or appropriated to a district as



defined in s. 388.011 at the discretion of an entity other than such district shall not be deemed available.

3. A library district, except a library district in a jurisdiction where the community redevelopment agency had validated bonds as of April 30, 1984.
4. A neighborhood improvement district created under the Safe Neighborhoods Act.
5. A metropolitan transportation authority.
6. A water management district created under s. 373.069.
7. For a community redevelopment agency created on or after July 1, 2016, a hospital district that is a special district as defined in s. 189.012.

(d)1. A local governing body that creates a community redevelopment agency under s. 163.356 may exempt from paragraph (a) a special district that levies ad valorem taxes within that community redevelopment area. The local governing body may grant the exemption either in its sole discretion or in response to the request of the special district. The local governing body must establish procedures by which a special district may submit a written request to be exempted from paragraph (a).

2. In deciding whether to deny or grant a special district's request for exemption from paragraph (a), the local governing body must consider:

- a. Any additional revenue sources of the community redevelopment agency which could be used in lieu of the special district's tax increment.
- b. The fiscal and operational impact on the community redevelopment agency.
- c. The fiscal and operational impact on the special district.
- d. The benefit to the specific purpose for which the special district was created. The benefit to the special district must be based on specific projects contained in the approved community redevelopment plan for the designated community redevelopment area.
- e. The impact of the exemption on incurred debt and whether such exemption will impair any outstanding bonds that have pledged tax increment revenues to the repayment of the bonds.
- f. The benefit of the activities of the special district to the approved community redevelopment plan.
- g. The benefit of the activities of the special district to the area of operation of the local governing body that created the community redevelopment agency.



3. The local governing body must hold a public hearing on a special district's request for exemption after public notice of the hearing is published in a newspaper having a general circulation in the county or municipality that created the community redevelopment area. The notice must describe the time, date, place, and purpose of the hearing and must identify generally the community redevelopment area covered by the plan and the impact of the plan on the special district that requested the exemption.

4. If a local governing body grants an exemption to a special district under this paragraph, the local governing body and the special district must enter into an interlocal agreement that establishes the conditions of the exemption, including, but not limited to, the period of time for which the exemption is granted.

5. If a local governing body denies a request for exemption by a special district, the local governing body shall provide the special district with a written analysis specifying the rationale for such denial. This written analysis must include, but is not limited to, the following information:

- a. A separate, detailed examination of each consideration listed in subparagraph 2.
- b. Specific examples of how the approved community redevelopment plan will benefit, and has already benefited, the purpose for which the special district was created.

6. The decision to either deny or grant an exemption must be made by the local governing body within 120 days after the date the written request was submitted to the local governing body pursuant to the procedures established by such local governing body.

(3)(a) Notwithstanding the provisions of subsection (2), the obligation of the governing body which established the community redevelopment agency to fund the redevelopment trust fund annually shall continue until all loans, advances, and indebtedness, if any, and interest thereon, of a community redevelopment agency incurred as a result of redevelopment in a community redevelopment area have been paid.

(b) Alternate provisions contained in an interlocal agreement between a taxing authority and the governing body that created the community redevelopment agency may supersede the provisions of this section with respect to that taxing authority. The community redevelopment agency may be an additional party to any such agreement.

(4) The revenue bonds and notes of every issue under this part are payable solely out of revenues pledged to and received by a community redevelopment agency and deposited to its redevelopment trust fund. The lien created by such bonds or notes shall not attach until the increment revenues referred to herein are deposited in the



redevelopment trust fund at the times, and to the extent that, such increment revenues accrue. The holders of such bonds or notes have no right to require the imposition of any tax or the establishment of any rate of taxation in order to obtain the amounts necessary to pay and retire such bonds or notes.

(5) Revenue bonds issued under the provisions of this part shall not be deemed to constitute a debt, liability, or obligation of the public body or the state or any political subdivision thereof, or a pledge of the faith and credit of the public body or the state or any political subdivision thereof, but shall be payable solely from the revenues provided therefor. All such revenue bonds shall contain on the face thereof a statement to the effect that the agency shall not be obligated to pay the same or the interest thereon except from the revenues of the community redevelopment agency held for that purpose and that neither the faith and credit nor the taxing power of the governing body or of the state or of any political subdivision thereof is pledged to the payment of the principal of, or the interest on, such bonds.

(6) Effective October 1, 2019, moneys in the redevelopment trust fund may be expended for undertakings of a community redevelopment agency as described in the community redevelopment plan only pursuant to an annual budget adopted by the board of commissioners of the community redevelopment agency and only for the purposes specified in paragraph (c).

(a) Except as otherwise provided in this subsection, a community redevelopment agency shall comply with the requirements of s. 189.016.

(b) A community redevelopment agency created by a municipality shall submit its annual budget to the board of county commissioners for the county in which the agency is located within 10 days after the adoption of such budget and submit amendments of its annual budget to the board of county commissioners within 10 days after the adoption date of the amended budget.

(c) The annual budget of a community redevelopment agency may provide for payment of the following expenses:

1. Administrative and overhead expenses directly or indirectly necessary to implement a community redevelopment plan adopted by the agency.
2. Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
3. The acquisition of real property in the redevelopment area.



4. The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in s. 163.370.

5. The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.

6. All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.

7. The development of affordable housing within the community redevelopment area.

8. The development of community policing innovations.

9. Expenses that are necessary to exercise the powers granted under s. 163.370, as delegated under s. 163.358.

(7) On the last day of the fiscal year of the community redevelopment agency, any money which remains in the trust fund after the payment of expenses pursuant to subsection (6) for such year shall be:

(a) Returned to each taxing authority which paid the increment in the proportion that the amount of the payment of such taxing authority bears to the total amount paid into the trust fund by all taxing authorities for that year;

(b) Used to reduce the amount of any indebtedness to which increment revenues are pledged;

(c) Deposited into an escrow account for the purpose of later reducing any indebtedness to which increment revenues are pledged; or

(d) Appropriated to a specific redevelopment project pursuant to an approved community redevelopment plan. The funds appropriated for such project may not be changed unless the project is amended, redesigned, or delayed, in which case the funds must be reappropriated pursuant to the next annual budget adopted by the board of commissioners of the community redevelopment agency.

(8)(a) Each community redevelopment agency with revenues or a total of expenditures and expenses in excess of \$100,000, as reported on the trust fund financial statements, shall provide for a financial audit each fiscal year by an independent certified public accountant or firm. Each financial audit conducted pursuant to this subsection must be



conducted in accordance with rules for audits of local governments adopted by the Auditor General.

(b) The audit report must:

1. Describe the amount and source of deposits into, and the amount and purpose of withdrawals from, the trust fund during such fiscal year and the amount of principal and interest paid during such year on any indebtedness to which increment revenues are pledged and the remaining amount of such indebtedness.
2. Include financial statements identifying the assets, liabilities, income, and operating expenses of the community redevelopment agency as of the end of such fiscal year.
3. Include a finding by the auditor as to whether the community redevelopment agency is in compliance with subsections (6) and (7).

(c) The audit report for the community redevelopment agency must accompany the annual financial report submitted by the county or municipality that created the agency to the Department of Financial Services as provided in s. 218.32, regardless of whether the agency reports separately under that section.

(d) The agency shall provide a copy of the audit report to each taxing authority.

History.—s. 11, ch. 77-391; s. 78, ch. 79-400; s. 9, ch. 83-231; s. 15, ch. 84-356; s. 27, ch. 87-224; s. 35, ch. 91-45; s. 4, ch. 93-286; s. 10, ch. 94-236; s. 1, ch. 94-344; s. 10, ch. 98-314; s. 8, ch. 2002-18; s. 8, ch. 2002-294; s. 7, ch. 2006-307; s. 1, ch. 2016-155; s. 8, ch. 2019-163.