



*LIVE  
OAK*

*Community  
Redevelopment  
Agency*



1995.....*The Seed for Sustainable Growth*.....2039

*CITY OF LIVE OAK  
COMMUNITY REDEVELOPMENT  
AGENCY*

*Annual Report*

*Fiscal Year 2014-2015*

*Submitted: March 31, 2016*

*Prepared by:*

*Kim Smiley, Community Redevelopment Agency Project  
Specialist*

*George Curtis Director, Planning-Zoning & Development  
Department*

*City of Live Oak Finance Department*

## CRA BOARD MEMBERS

✓ *Councilman Keith Mixon, Chair*

*(October 2014 – September 2015)*

✓ *Councilman Jacob Grantham, Vice Chair*

*(October 2014 – September 2015)*

✓ *Councilman Bennie L. Thomas*

✓ *Councilman John. W. Yulee, Sr.*

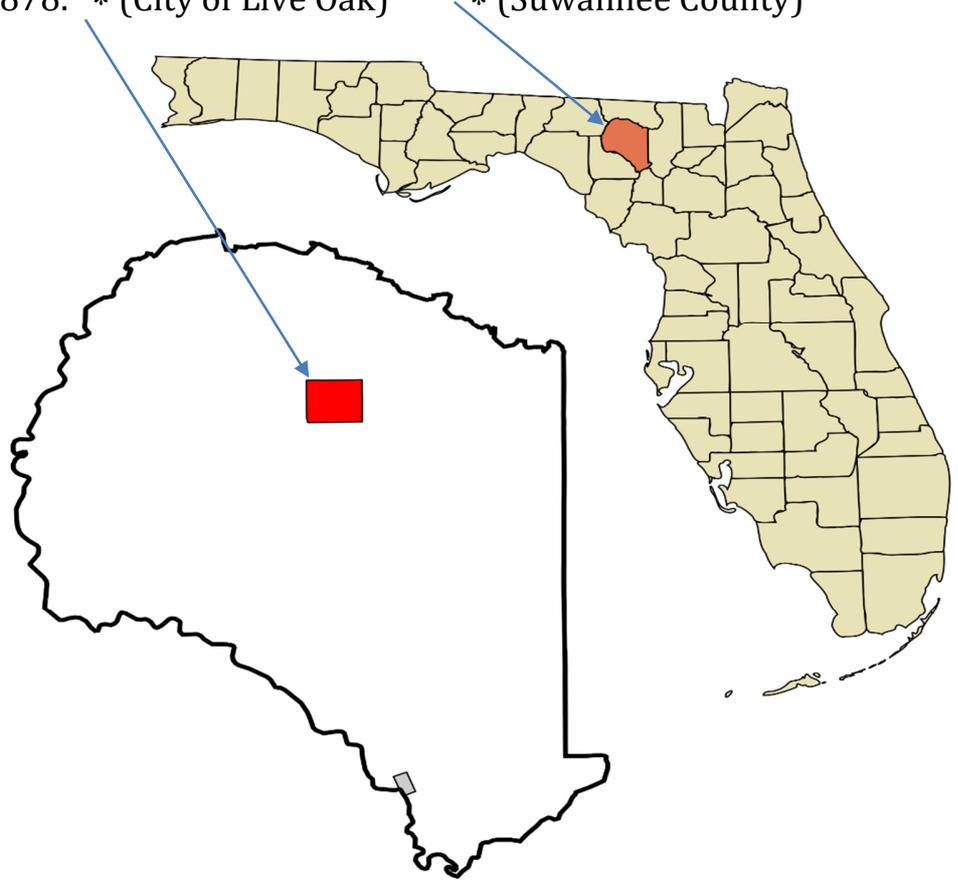
✓ *Councilman Frank C. Davis*

✓ *Tim Alcorn, with J. Sherman Frier & Associates*

✓ *Jennifer Seaman, with Seaman's Aqua Clean*

# INTRODUCTION TO THE AREA

On December 21, 1858 our county received a new name. Suwannee County was added as a new county to the State of Florida and has remained with this name to this day. In 1858, there were only 200 families living there, or about 2,000 people. The City of Live Oak, Florida, was named for a large Live Oak tree next to a deep, clear pond on the route of the Old Spanish Trail, which ran from the military post at Suwannee Springs to the Gulf of Mexico. In 1857, construction began on an east-west railroad across North Florida from Jacksonville to Tallahassee. It was completed by 1861. During the Civil War, when Union soldiers occupied parts of Jacksonville and Pensacola, a strategic railroad was constructed from DuPont, Georgia, south to intersect with the east-west railroad in North Florida. Near the junction of these railroads, where several trails converged, was the giant Live Oak tree, where railroad crews ate their lunches and settlers water their horses and rested in the shade of the large Live Oak tree. When the railroad station was erected near that site, it seemed natural to call it Live Oak. The City was formally incorporated April 24, 1878. \* (City of Live Oak) \* (Suwannee County)



## CRA OVERVIEW

In 1969, the Florida Legislature enacted the “Community Redevelopment Act of 1969” (Chapter 69-305). This act has been amended many times since its initial adoption and is codified in Part III of Chapter 163 of the Florida Statutes. The Act is the enabling legislation for community redevelopment agencies throughout Florida.

The City of Live Oak Community Redevelopment Agency has seen many positive changes since it was established on July 11, 1995, along with the first ‘Plan’ and ‘Trust Fund’, established by ordinance on November 14, 1995. The scope of the adopted plan has been amended twice on a small scale, and once as a major overhaul/re-write.

This ‘new’ CRA Plan was drafted over the summer of 2009, and adopted via Ordinance 1267 on November 10, 2009 to further enhance the quality of life for both our residents and businesses. This new plan was the first step to outline and identify areas for redevelopment for the next 30 years, from 2009 to 2039.

Additional Plan amendments are anticipated to take place which will hone and fine-tune the future endeavors of the Agency and Area, as well as provided needed detail for analysis and funding for various areas and sub-areas within the existing district.

Our mission is to establish and maintain effective partnerships within the Live Oak Community by building a stronger, more vibrant, livable and economically sustainable redevelopment area which provides an enhanced quality of life for both residents and businesses, while preserving our historical and cultural heritage.

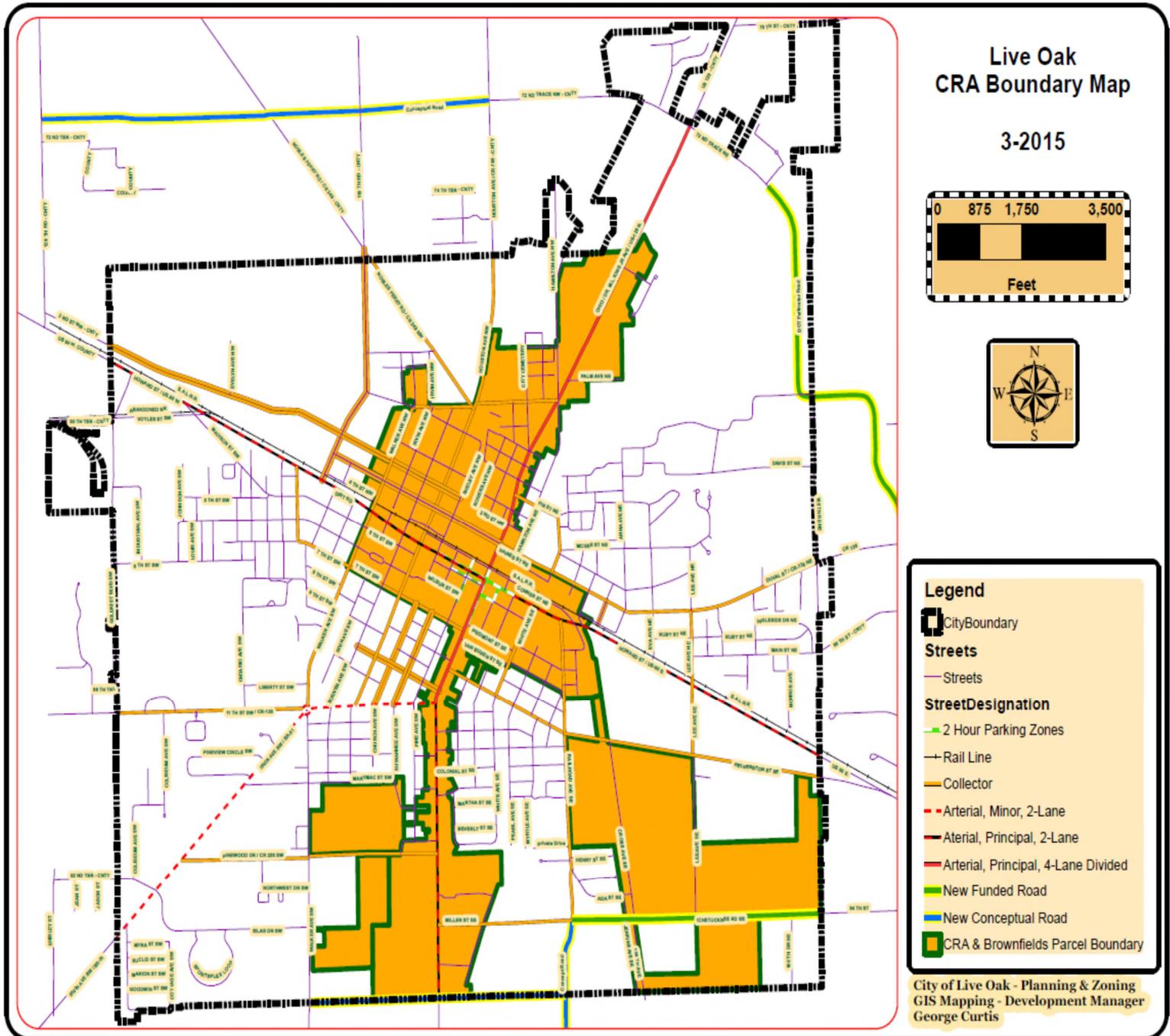
We will accomplish this through 4 main goals:

- Outreach to residents and businesses in the redevelopment area for input and collaboration;
- Promotion of the district in order to attract quality investment;
- Identification of viable projects which will have both an immediate and long-term positive effects; and
- Implementation of these projects in a feasible, yet timely, manner.

The Area adopted in our current Plan serves to direct funding and focus on areas of the city that are considered blighted and in great need of redevelopment.

CRA Area = 1,083 acres, more or less.

This is 22.3% of the current city limits, which comprises 4,857 acres total.



DISCLAIMER: Data is provided "as is" without warranty of any representation of accuracy, timeliness, or completeness. The burden of determining accuracy, timeliness, or completeness for use rests solely on the recipient. The City makes no warranties, expressed or implied, as to the use of the data. The recipient acknowledges and accepts the limitations of the data, including the fact that the data is dynamic and in a constant state of maintenance, correction, and update.

## PURPOSE

In compliance with Florida Statute Chapter 163.356 (3)(c), this report is being filed concerning the annual redevelopment activities of the City of Live Oak Community Redevelopment Agency for the fiscal year 2014-2015.

The required notice of this report is posted at Live Oak City Hall, and was published in the Suwannee Democrat on Friday, March 25, 2016.

Florida Statute 189.418 requires the governing body of the special district (Agency) to adopt a budget by resolution each fiscal year, and under FS 163.387 (8), to provide each year an independent financial audit of its trust fund to each taxing authority that pays into the trust fund.

Based on this organization, the audit of the Agency's assets, liabilities, income and expenses, as required under FS 163.356 (3) ( c ) is included with the City's Comprehensive Annual Financial report (CAFR) for each fiscal year.

The fiscal year CAFR is normally completed and accepted by City Council at the beginning of May of each year. A copy of this audit will be made public and provided at that time to each taxing authority upon completion and acceptance.

This annual report will be filed with the City Clerk of the City of Live Oak and other taxing entities. It will also be available at the CRA Staff Offices, and published on the CRA Webpage under the general city website, [www.cityofliveoak.org](http://www.cityofliveoak.org).

The direct link to the CRA webpage is:

[http://www.cityofliveoak.org/index.asp?SEC=9E87D2BE-970B-47D3-82F4-C75D309C7C02&Type=B\\_BASIC](http://www.cityofliveoak.org/index.asp?SEC=9E87D2BE-970B-47D3-82F4-C75D309C7C02&Type=B_BASIC)

**TAXABLE VALUE: FY 2014-2015**

The established 2014 taxable value for real property within the boundaries of the City of Live Oak CRA, as determined by the Suwannee County Property Appraiser’s Office, was \$54,753,356. The Base Year Value of the district in 1995 was \$26,794,350.

The adopted millage rate for the reporting period for Suwannee County was .009000, and for the City of Live Oak was .0067810.

Funds are generated from ad valorem taxes assessed on real property, and by comparison of the Base Year with the Current Year taxable value. These funds are then placed in the TIF (Tax Increment Financing) fund for budgeting and expenditures.

**CRA AREA PROPERTIES COUNTY PORTION**

1995 Tax Assessor records	\$26,794,350
2015 Tax Assessor records	<u>\$54,753,356</u>
Difference	\$27,959,006
County General Millage:	X <u>.009000</u>
	\$251,631.05
% of difference 1995 & 2014	X <u>.95</u>
Amount then due to City of Live Oak CRA	\$239,050.00

**CRA AREA PROPERTIES CITY PORTION**

1995 Tax Assessor records	\$26,794,350
2015 Tax Assessor records	<u>\$54,753,356</u>
Difference	\$29,959,006
County General Millage:	X <u>.0067810</u>
	\$197,690.36
% of difference 1995 & 2014	X <u>.95</u>
Amount then due from City of Live Oak to CRA	\$180,111.00

**TOTAL TIF REVENUE  
FOR FY 2014-2015  
\$419,161.00**

The current Plan and funding for the district runs through the year 2039. Florida Statutes allow the Trust Fund to be established for a maximum of 60 years, if future amendments to the CRA Plan are adopted to support that. Based on an initial establishment date of 1995, the CRA has a potential life span through the year 2055.

**REVENUE & BUDGET  
SUMMARY:  
FY 2014-2015**

The City of Live Oak Community Redevelopment Agency (CRA) Trust Fund is funded through Tax Incremental Financing (TIF), which are the revenues from increases in property values over the CRA’s base year of (1995). These TIF revenues are used to help fund improvements within the CRA Area for redevelopment, economic development, and infrastructure improvements. The taxing authorities are Suwannee County and the City of Live Oak.

For the 2014 – 2015 reporting period, revenues included funding received from both taxing authorities, interest, donations and multi-year project funding from previous fiscal years.

<b>Revenues</b>	<b>Actual Revenue Received</b>	<b>% of Total</b>
Suwannee County	\$239,050	51.77%
City of Live Oak	\$180,111	39.00%
Grants	\$30,203	6.54%
Donations	\$11,618	2.52%
Interest	\$782	0.17%
<b>Total 2014-2015 Revenues</b>	<b>\$461,764</b>	<b>100%</b>

For the 2014 – 2015 reporting period, budgeted expenditures equaled revenue totals, resulting in a balanced budget.

<b>Budgeted Expenditures</b>	<b>FY15 Budget</b>	<b>% of Total</b>
Personnel Services	\$68,997	15%
Operating Expenses	\$26,586	5.76%
Programs	\$136,186	29%
Capital	\$84,840	18%
<b>Total Expenditures 2014-2015</b>	<b>\$316,609</b>	
Future Project Funds	\$145,155	31%
<b>Total</b>	<b>\$461,764</b>	<b>100%</b>

**CRA BUDGETED  
EXPENDITURES:  
FY 2014-2015**

Pertaining to the adopted CRA Budget which was based on estimated TIFF revenue and appropriated funds to specific projects, as follows:

**Budgeted Personnel Services** expenses included salaries, taxes, retirement, life & health insurance, and worker compensation, totaling \$56,341. Community Policing added an additional \$25,000 to these expenses, for a combined total of \$81,341

**Budgeted Operating Expenses** were allocated for items such as utility services, professional services and legal fees, legal advertising, office equipment rentals and leases, operating supplies, printing services, training and travel expenses, general liability insurance and membership fees, totaling \$25,927.

**Budgeted Programs** included are Façade Grants, Economic Development, AMS / USDA Farmers Market Promotion (FMPP) Grant along with the Festivals and Events in downtown Live Oak, for a combined total of \$417,510.

**Budgeted Capital** expenditures are utilized for various projects such as the final completion of our LED Sign Monument, Historic Old City Hall Renovations, Park Renovations & Improvements, and ADA improvements on Warren and Pine Street, located directly in our Downtown Area etc., totaling \$368,162.

**PROGRAM ACTIVITIES  
CARRIED OUT:  
FY 2014-2015**

**Façade Grant Program**

The CRA continued this fiscal year with our façade grant program from previous years. This program was changed reducing the one-time grant, up to \$7,500 (75% of \$10,000), for exterior rehabilitation of a commercial property. Funds may be utilized for a variety of improvements, including: corrections of existing code violations, handicap accessibility improvements, windows, doors, signage, painting, awnings, parking areas and landscaping.

Participation in the grant program was not as strong at the end of this fiscal year, and only 5 projects were approved and completed. Remaining funds not utilized to provide for these grants, were reallocated from FY 14-15 to FY 15-16.

The 5 such projects completed during the reporting period, resulted in a total of \$35,325 of grant funding.



## Economic Development Initiatives

The City of Live Oak CRA provided budgeted support for Economic Development Activities, totaling \$57,969.53. Activities such as our Jazz, Arts & Blues Festival, Downtown Friday's, the Raid on the Suwannee, and our Freedom Festival have a direct impact on our community by drawing citizens to our downtown and CRA park areas, which in turn promotes our local businesses. Information about our Festivals and Events can be found at [www.liveoakfestivals.com](http://www.liveoakfestivals.com).



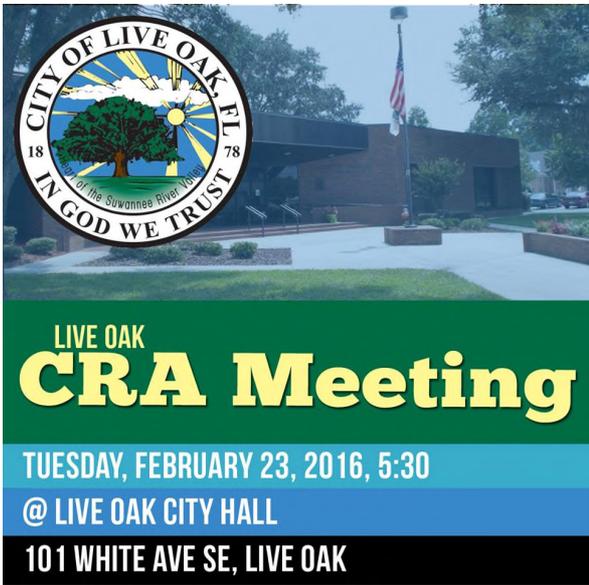
## Improvements to Historical Property

Our Old City Hall, a designated Historical Resource and Site, located within in the CRA Area, will begin more improvements utilizing a Historic Preservation Grant through the Florida Department of State / Division of Historical Resources, awarded to the City of Live Oak. The CRA is providing \$50,000 budgeted funds to provide the necessary match required for the grant. This building continues to be the home of our Chamber of Commerce and draws attention to tourists while adding to the historical value of Live Oak.



**PLANNING AND COMMUNITY  
OUTREACH:  
FY 2014-2015**

The CRA Board conducts workshops, provides outreach and contact with citizens, constituents and business owners. Social Media services were obtained and the CRA has become more successful with providing information to engage citizens through the use of our Facebook page and our web sites for Festivals and Farmers Market.



*PROJECT ACTIVITIES CARRIED OUT:  
FY 2014-2015*

**Downtown Millennium & Veterans Park Improvements,  
Warren St & Pine Ave Sidewalk Improvements, and Downtown  
Landscaping.**

The CRA Continues to make needed improvements to our park spaces. Improving Millennium Park and Veterans Park were completed. These improvements included a landscape redesign for better functionality to Millennium Park and a complete renovation of Veterans Park which created better usable space and adds to the enhancement of our downtown area look. Other projects were completed to promote connectivity and safe walkability, as well as to add beauty and functionality to various adjacent areas. All projects required additional planning, engineering and permitting.

MILLENNIUM PARK



## VETERANS PARK

Suwannee Democrat Article / By Amber Vann [amber.vann@gafnews.com](mailto:amber.vann@gafnews.com) May 1, 2015

The Live Oak Community Redevelopment Agency (CRA) is moving forward with plans to further renovate Veterans Park in Live Oak, which recently saw the removal of a dilapidated gazebo. The CRA voted on Tuesday, April 28, to remove the park's overgrown cedar tree, trim the oak tree, place a fountain where the gazebo once stood, and plant some flowers around the Blue Star Memorial to reclaim the park as a veterans memorial. The city already has a fountain in storage that could be used in the park, explained CRA Project Specialist Kim Smiley.

"We've heard that all the other parks are looking great, but Veterans Park is really kind of lacking right now and we have a lot of downtown activity coming up," Smiley said.

The renovations are contingent on the Live Oak City Council's approval of the plans.

CRA Chairman Keith Mixon also mentioned that the CRA is looking into restoring the historic Wrigley's Spearmint Gum mural on the wall behind Veterans Park to keep it from fading further.



### Warren St & Pine Ave Sidewalk Improvements:

The CRA completed the needed ADA improvements to Warren St and Pine Ave located within our Downtown District. Installation of an ADA Handrail along Warren St and adding a bulb out all adjacent to the County Courthouse not only makes this area ADA compliant but enhances the overall function of the south side of this street.

↙ Southeast side, Warren St & Pine Ave BEFORE



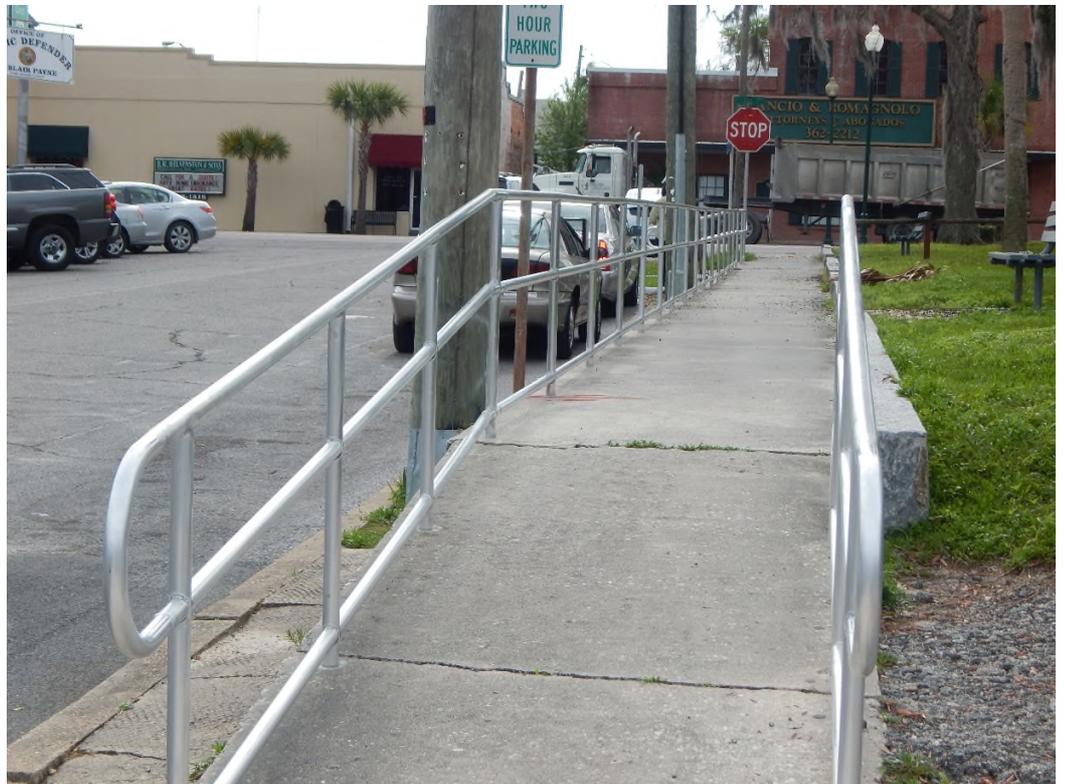
↙ Southeast side, Warren St & Pine Ave AFTER



Warren St,  
Southside  
BEFORE



↙ Warren St,  
Southside  
AFTER



Pine Ave,  
Northeast  
side  
BEFORE



Pine Ave, Northeast side  
AFTER



# **Downtown Millennium & Veterans Park Improvements, Warren St & Pine Ave Sidewalk Improvements, and Downtown Landscaping continued.**

## **Downtown Landscaping:**

To beautify and enrich the look of the downtown area, Crape Myrtle Trees were added along Howard St East / West and Ohio / Dr. Martin Luther King Jr. North / South, the center of our Downtown corridor. The trees have a yearly check-up to make sure they have no diseases, they are trimmed when needed and fertilized to keep them healthy. We anticipate the ability to decorate the trees with Christmas lights to send a warm glow to everyone during the season, once they mature to a larger size.



**PROJECT ACTIVITY UPDATES:  
FY 2014-2015**

**Heritage Trail:**

Heritage Trail which provides connectivity between US-90, near the Downtown, to Helvenston St., near Heritage Park and Gardens. Planned expansion of the trail is expected soon, due to a grant received by Suwannee County. This project, named Rails to Trails through the county's Parks and Recreation Department will expand the trail south further enhancing the CRA District.

(US-90 – north end)



(Helvenston St. – south end)



## **LED Sign Monument**

Getting information to our citizens about downtown events and festivals along with meeting times and dates has improved due to the installation of an LED message center sign. In order to prepare the site, demolition of a blighted tree and brick wall was necessary. Electric work was needed, as well as engineering. This is a multi-year project. The final design will include a monument surround with an appealing faux brick and stucco surrounded. Additionally, a historic large-dial clock feature will also be included in the design. The clock was purchased during this reporting period, but will be installed in conjunction with the monument work anticipated to be completed during the 14-15 fiscal year. Project costs for the 13-14 period totaled \$69,028 leaving final cost of \$32,489 for the 14-15 period.

### **Before/During:**



### **New LED Sign:**

**New Monument Construction:**



**Final Completed FY 14-15 LED Sign & Clock Monument:**



## *OTHER EXPENDITURES: FY 2014-2015*

Other actual expenditures not specified under Program or Project Activities are as follows:

• Community Policing	-	\$23,978
• Training Seminars & FRA Conference Attendance	-	\$6,658
• Insurance	-	\$10,038
• Regular Salary	-	\$33,402
• FICA/Med Tax Contributions	-	\$2,603
• Retirement Contributions	-	\$2,460
• Life & Health Insurance Contributions	-	\$5,494
• Worker's Compensation	-	\$452
• Legal Fees for Board Attorney	-	\$4,800
• Contracted Services, Copier & Utilities, Office Supplies - portion(Shared with other Annex Building Departments)	-	\$3,507
• Legal Advertising	-	\$338
• FRA and DEO Memberships	-	\$1,245

## Detail Trail Balance Sheet

PREPARED 03/21/2016, 10:40:01  
 PROGRAM: GM257U  
 CITY OF LIVE OAK

2015 TRIAL BALANCE  
 AS OF 09/30/2015

PAGE 1  
 ACCOUNTING PERIOD 12/2015

FUND 661 TIFF-COMM.REDEV.TRUST	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
101 10 00	CASH/INVESTMENTS / REDEV.TAX INCREMENT	561,897.11	
101 19 01	CASH / JAB FEST ACCOUNT2057852	66.91	
133 00 00	DUE FROM / OTHER GOV'T	13,848.71	
155 10 00	PREPAID / PREPAID ITEM	23,000.10	
172 00 00	OTHER ASSETS / REVENUE CONTROL		461,761.69
201 00 00	DUE TO / ACCOUNTS PAYABLE		13,583.43
207 01 00	DUE TO / GENERAL FUND		730.41
216 01 00	ACCRUED / WAGES PAYABLE		744.20
216 02 00	ACCRUED / TAXES PAYABLE		111.63
223 01 00	DEFERRED / REVENUE		9,327.47
242 00 00	LIABILITY / EXPENDITURE CONTROL	316,610.29	
247 04 00	F/B RESERVE / TIF		429,164.29
	FUND TOTALS	915,423.12	915,423.12
	FUND IS IN BALANCE		

## Questions & Comments

*We are here to serve you!*

*If you have any questions, comments or ideas - please do not hesitate to give us a call or stop by our offices.*

**Kim Smiley: Community Redevelopment Agency Project Specialist**

**George Curtis Director: Director of Planning & Zoning/Development Manager**

### Live Oak CRA

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