

**CITRUS CONNECTION  
PUBLIC HEARING**

Lakeland City Commission Conference Room, Lakeland City Hall

**Thursday, September 18, 2024  
5:01 p.m.**

	<u>Page #</u>	<u>Action Required</u>
Call to Order		
• Roll Call		
1. Final FY 2024/2025 Millage Rate Summary.....	2-3	None
2. Public Comments .....	4	None
3. Final FY 2024/2025 Millage Rate Resolution 24-19.....	5-6	Approval
4. Final FY 2024/2025 Budget Summary.....	7	None
5. Public Comments .....	8	None
6. Approval of FY 2024/2025 Final Budget Resolution 24-20.....	9-10	Approval
7. Budget Summary.....	11	None
8. DR-420 Certification of Taxable Value 2024.....	12-13	None
9. DR-420 Maximum Millage Levy 2024.....	14-15	None

Adjournment

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 18, 2024  
AGENDA ITEM #1

Agenda Item:       **Final FY 24/25 Millage Rate Summary**

Presenter:           Mark Biddinger, CFO

Recommended

Action:               None

Summary:

- **Required Public Hearings-** The Lakeland Area Mass Transit District (LAMTD) is required to conduct two public hearings on the 2024-2025 millage levy and the Fiscal Year 2024-2025 budget before the millage and the budget can be finally adopted. This is the second of two hearings.
- **Truth In Millage (TRIM) Notice-** On July 17<sup>th</sup>, 2024 the LAMTD Board tentatively certified a .5000 proposed millage levy by a majority vote as authorized by the Florida Statue and appropriately submitted the form to the Polk County Property Appraiser's office before the required August 2, 2024 deadline.
- **Millage Rate-** Staff is presenting the tentative millage resolution for adoption with the .5000 millage levy.
- **Percentage over Rolled-Back Rate-** As required by the Florida Statues, LAMTD will need to publicly announce and advertise the percentage increase that the proposed tax rate of .5000 is above the Rolled-Back rate which is .4829. This percentage increase is 3.54%.
- **Fiscal Year 2024-2025 Annual Budget-** The proposed budget for Fiscal Year 2024-2025 was presented to the LAMTD Board on August 21, 2024.

## AGENDA ITEM #1 – CONT.

- **Maximum Millage Calculation Preliminary Disclosure-** The minimum vote required to approve the proposed tentative millage rate of .5000 mills is the majority vote of the governing body.
- The final public hearing will be held on September 18, 2024 at 5:01PM at the same location.

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 18, 2024  
AGENDA ITEM #2

Agenda Item:      **Public Comments**

Presenter:          TBD

Recommended  
Action:              None

Summary:            Open forum for the public to address any comments,  
questions, or concerns related to the FY 2024/25 Millage  
Rate to the Board of Directors.

Attachments:        None

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 18, 2024  
AGENDA ITEM #3

Agenda Item:       **Final FY 24/25 Millage Rate**

Presenter:           Mark Biddinger, CFO

Recommended  
Action:               Approve FY 2024/2025 Final Millage Resolution Rate of  
                              .5000 mills.

Summary:            At both Public hearings, the governing body will hear  
                              comments about the proposed tax increase and explain the  
                              reasons for the proposed increase for the rolled-back rate.

                          At both the tentative and final hearings, the governing  
                          body must adopt its millage rate before it adopts a budget  
                          (F.S. 200.065 (2)(e)1).

                          The Taxing District must adopt the millage rate and budget  
                          by separate votes at the advertised hearing.

                          The District millage levy for FY 2024/2025 is .5000 mills  
                          and **the staff must publicly read at this meeting before  
                          the adoption of the millage levy resolution the  
                          following:**

                          “The Lakeland Area Mass Transit District FY 2024-2025  
                          millage levy is .5000 mills.

- The Rolled-back rate is .4829
- The percentage of increase over the rolled-back rate  
is 3.54%
- The millage rate to be levied for 2024/2025 fiscal  
year is .5000 mills.”

Attachments:       2024 Millage Resolution

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 24-19

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT  
ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR BEGINNING  
OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025 AND PROVIDING FOR AN  
EFFECTIVE DATE.

**WHEREAS**, the Lakeland Area Mass Transit District on September 18, 2024, adopted  
Fiscal Year Tentative Millage rate following a public hearing as required by Florida Statutes  
200.065; and

**WHEREAS**, the Lakeland Area Mass Transit District held a public hearing as required  
by Florida Statutes 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation  
within The District has been certified by the County Property Appraiser to the Lakeland Area  
Mass Transit District as \$15,655,266,230.

**NOW, THEREFORE, BE IT RESOLVED** by the Lakeland Area Mass Transit District  
that:

1. The Tentative FY 2024-2025 operating millage rate is .5000 mills, which is greater than  
the rolled –back rate of .4829 mills by 3.54%.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 18<sup>th</sup> day of September 2024

LAKELAND AREA MASS TRANSIT DISTRICT

BY: \_\_\_\_\_  
Chairman/Commissioner

ATTEST BY: \_\_\_\_\_  
Administrative Assistant

APPROVED AS TO FORM AND CORRECTNESS: \_\_\_\_\_  
Attorney for District

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 18, 2024  
AGENDA ITEM #4

Agenda Item: **Final FY 2024-2025 Budget Summary**

Presenter: Mark Biddinger, CFO

Recommended  
Action: None

Summary: LAMTD is presenting the FY 24/25 Final Budget which reflects a millage levy of .5000 mills. The FY 2024/2025 budget is balanced as reflected in the budget summary. The Budget was presented to the LAMTD board on August 21, 2024.

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 18, 2024  
AGENDA ITEM #5

Agenda Item:     **Public Comments**

Presenter:        TBD

Recommended  
Action:            None

Summary:          Open forum for the public to address any comments,  
                      questions, or concerns related to the Final FY 24/25  
                      Budget to the Board of Directors.

Attachments:      None



LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 18, 2024  
AGENDA ITEM #6

Agenda Item:     **Final FY 24/25 Budget**

Presenter:       Mark Biddinger, CFO

Recommended  
Action:           Recommend Approval of the Final FY 2024/25 Budget  
Resolution.

Summary:         LAMTD is recommending approval of FY 2024/25 Final  
Budget.

Attachments:     Final FY 2024/25 Budget Resolution  
Final FY 2024/25 Budget Summary

The Sources and uses of funds are reflected in the total  
budget of \$15,807,667 The Budget is balanced with  
revenues equal to expenses.

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 24-20

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT  
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-2025 AND PROVIDING FOR  
AN EFFECTIVE DATE.

**WHEREAS**, the Lakeland Area Mass Transit District on September 18, 2024, held a public hearing as required by Florida Statutes 200.065; and

**WHEREAS**, the Lakeland Area Mass Transit District set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2024-2025 in the amount of \$15,807,667.

**NOW, THEREFORE, BE IT RESOLVED** by the Lakeland Area Mass Transit District that:

1. The FY 2024-2025 Tentative Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 18<sup>th</sup> day of September 2024

LAKELAND AREA MASS TRANSIT DISTRICT

BY: \_\_\_\_\_  
Chairman/Commissioner

ATTEST BY: \_\_\_\_\_  
Administrative Assistant

APPROVED AS TO FORM AND CORRECTNESS: \_\_\_\_\_  
Attorney for District

<p align="center"><b>BUDGET SUMMARY</b></p> <p align="center">Lakeland Area Mass Transit District - Fiscal Year 2024-2025</p> <p align="center">THE PROPOSED OPERATING BUDGET EXPENDITURES OF LAKELAND AREA MASS TRANSIT DISTRICT ARE 10.1% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES</p>
<p align="center"><b>AD VALOREM TAXES: MILLAGE PER \$1,000 -- .5000 MILLS</b></p>

<b>Estimated Revenues</b>	<b>Amt</b>
Ad Valorem Taxes	\$7,436,251
Passenger Fares	341,100
Contract Revenues	897,652
Federal Grants	4,438,635
State Grants	1,664,829
Other Revenues	1,029,200
<b>Total Sources</b>	<b>\$15,807,667</b>
Transfers In	0
Fund Balances/Reserves/Net Assets	0
<b>Total Revenues, Transfers &amp; Balances</b>	<b>\$15,807,667</b>

<b>Expenditures</b>	<b>Amt</b>
Salaries and wages	8,392,691
Fringe Benefits	3,428,426
Services	766,780
Materials and Supplies Consumed	1,604,947
Utilities	203,300
Casualty and Liability Insurance	485,800
Miscellaneous Expenses	573,523
Tax Collector's Commissions, Property Appraiser's Fees	220,000
Capital Expenditures / Debt Service	132,200
<b>Total Expenditures</b>	<b>\$15,807,667</b>
Transfers Out	0
Fund Balances/Reserves/Net Assets	0
<b>Total Appropriated Expenditures, Transfers, Reserves &amp; Balances</b>	<b>\$15,807,667</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE  
IN THE OFFICE OF THE ABOVE REFERENCED TAXING DISTRICT  
AS A PUBLIC RECORD.



Reset Form

Print Form


# MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year: <b>2024</b>		County: Polk	
Principal Authority : Lakeland Area Mass Transit District		Taxing Authority: Lakeland Area Mass Transit District - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
<b>IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	0.4829 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from <b>2023</b> Form DR-420MM, Line 13	0.6546 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	0.5000 per \$1,000	(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 14,967,613,155	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 9,797,800	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 9,797,800	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 15,497,920,665	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.6322 per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	0.6322 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0569	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	0.6682 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	0.7350 per \$1,000	(14)
15.	Current year proposed millage rate	0.5000 per \$1,000	(15)
16.	<b>Minimum vote required to levy proposed millage:</b> (Check one)		
<input checked="" type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	0.6682 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 15,655,266,230	(18)

Continued on page 2

Taxing Authority :		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 7,827,633	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 10,460,849	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage . <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 7,827,633	(22)
<b>Total Maximum Taxes</b>			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 10,460,849	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="checked" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
SIGN HERE	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Electronically Certified by Principal Taxing Authority		8/2/2024 9:01:24 AM
	Title :	Contact Name and Contact Title :	
	Tom Phillips - Executive Director	Mark Biddinger - Chief Financial Officer	
	Mailing Address :	Physical Address :	
1212 George Jenkins Boulevard,	1212 George Jenkins Boulevard, Lakeland Florida 33815		
City, State, Zip :	Phone Number :	Fax Number :	
Lakeland Florida 33815	(863) 999-3430		

***Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.***





Reset Form

Print Form

## CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2024	County : Polk
Principal Authority : Lakeland Area Mass Transit District	Taxing Authority : Lakeland Area Mass Transit District - Operating


## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	12,030,410,073	(1)
2.	Current year taxable value of personal property for operating purposes	\$	3,565,606,998	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	59,249,159	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	15,655,266,230	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	157,345,565	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	15,497,920,665	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	14,967,613,155	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)
SIGN HERE	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:  Electronically Certified by Property Appraiser		Date :  7/1/2024 9:31:15 AM	

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	0.5000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	7,483,807	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	7,483,807	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	15,497,920,665	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.4829	per \$1000	(16)
17.	Current year proposed operating millage rate	0.5000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	7,827,633	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)				
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District					
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)				
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin					
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)				
<div style="display: flex; justify-content: space-between; align-items: center;"> <div><b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b></div> <div style="text-align: center;"></div> <div><b>STOP HERE - SIGN AND SUBMIT</b></div> </div>								
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 7,483,807	(22)				
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.4829 per \$1,000	(23)				
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 7,559,928	(24)				
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 7,827,633	(25)				
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		0.5000 per \$1,000	(26)				
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, <b>minus 1</b>, multiplied by 100)</i>		3.54 %	(27)				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%;"><b>First public budget hearing</b></td> <td style="width:15%;">Date : 9/4/2024</td> <td style="width:15%;">Time : 5:01 PM EST</td> <td style="width:50%;">Place : 228 S. Massachusetts Ave Lakeland 33801</td> </tr> </table>					<b>First public budget hearing</b>	Date : 9/4/2024	Time : 5:01 PM EST	Place : 228 S. Massachusetts Ave Lakeland 33801
<b>First public budget hearing</b>	Date : 9/4/2024	Time : 5:01 PM EST	Place : 228 S. Massachusetts Ave Lakeland 33801					
SIGN HERE	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.					
	Signature of Chief Administrative Officer :			Date :				
	Electronically Certified by Principal Taxing Authority			8/2/2024 9:01:24 AM				
	Title : Tom Phillips - Executive Director		Contact Name and Contact Title : Mark Biddinger - Chief Financial Officer					
	Mailing Address : 1212 George Jenkins Boulevard,		Physical Address : 1212 George Jenkins Boulevard, Lakeland Florida 33815					
	City, State, Zip : Lakeland Florida 33815		Phone Number : (863) 999-3430		Fax Number :			