

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING

Lakeland City Commission Conference Room, Lakeland City Hall

Wednesday, September 8, 2021
5:01 p.m.

	<u>Page #</u>	<u>Action Required</u>
Call to Order		
• Roll Call		
1. Proposed FY 2021/2022 Millage Rate Summary.....	2-3	None
2. Public Comments	4	None
3. Proposed FY 2021/2022 Millage Rate Resolution 21-16.....	5-6	Approval
4. Tentative FY 2021/2022 Budget Summary.....	7-8	None
5. Public Comments	9	None
6. Approval of FY 2021/2022 Budget Resolution 21-17.....	10-11	Approval
7. DR-420 Certification of Taxable Value 2021.....	12-13	None
8. DR-420 Maximum Millage Levy	14-15	None
Adjournment		

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING
SEPTEMBER 8, 2021
AGENDA ITEM #1

Agenda Item: **Proposed FY 21/22 Millage Rate Summary**

Presenter: David Persaud, CFO

Recommended

Action: None

Summary:

- **Required Public Hearings-** The Lakeland Area Mass Transit District (LAMTD) is required to conduct two public hearings on the 2021-2022 millage levy and the Fiscal Year 2021-22 budget before the millage and the budget can be finally adopted. This is the first of two hearings.
- **Truth In Millage (TRIM) Notice-** On July 14th, 2021 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 4, 2021 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 .4798. This percentage increase is 4.21%.
- **Fiscal Year 2021-22 Annual Budget-** The proposed budget for Fiscal Year 2021-2022 was presented to the LAMTD Board on August 18, 2021.

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 22, 2021 at 5:01PM at the same location.

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING
SEPTEMBER 8, 2021
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 2021/22 Millage
 Rate to the Board of Directors.

Attachments: None

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING
SEPTEMBER 8, 2021
AGENDA ITEM #3

Agenda Item: **Proposed FY 21/22 Millage Rate**

Presenter: David Persaud, CFO

Recommended
Action: Approve FY 2021/2022 Tentative 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 over 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 2021/2022 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 2021-2022
millage levy is .5000 mills.

- The Rolled-back rate is .4798
- The percentage of increase over the rolled-back rate
is 4.21%
- The millage rate to be levied for 2021/2022 fiscal
year is .5000 mills.”

Attachments: 2021 Millage Resolution

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 21-16

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT
ADOPTING THE TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022 AND PROVIDING FOR AN
EFFECTIVE DATE.

WHEREAS, the Lakeland Area Mass Transit District on September 8, 2021, 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 \$11,853,351,334.

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

1. The Tentative FY 2021-2022 operating millage rate is .5000 mills, which is greater than
the rolled –back rate of .4798 mills by 4.21%.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 8th day of September 2021

LAKELAND AREA MASS TRANSIT DISTRICT

BY: _____
Chairman

ATTEST BY: _____
Administrative Assistant

APPROVED AS TO FORM AND CORRECTNESS: _____
Attorney for District

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING
SEPTEMBER 8, 2021
AGENDA ITEM #4

Agenda Item: **Tentative FY 2021/2022 Budget Summary**

Presenter: David Persaud, CFO

Recommended
Action: None

Summary: LAMTD is presenting the FY 21/22 Tentative Budget which reflects a millage levy of .5000 mills. The FY 2021/2022 budget is balanced as reflected in the budget summary. The Budget was presented to the LAMTD board on August 14, 2021.

<p style="text-align: center;">BUDGET SUMMARY</p> <p style="text-align: center;">Lakeland Area Mass Transit District - Fiscal Year 2021-2022</p> <p style="text-align: center;">THE PROPOSED OPERATING BUDGET EXPENDITURES OF LAKELAND AREA MASS TRANSIT DISTRICT ARE 8.3% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES</p>	
AD VALOREM TAXES: MILLAGE PER \$1,000 -- .5000 MILLS	
Estimated Revenues	
Ad Valorem Taxes	\$5,630,340
Passenger Fares	592,830
Contract Revenues	1,097,610
Federal Grants	2,932,410
State Grants	1,522,110
Other Revenues	192,480
Total Sources	\$11,967,780
Transfers In	0
Fund Balances/Reserves/Net Assets	0
Total Revenues, Transfers & Balances	\$11,967,780
Expenditures	
Salaries and wages	5,457,120
Fringe Benefits	2,355,183
Services	702,763
Materials and Supplies Consumed	1,397,231
Utilities	160,750
Casualty and Liability Insurance	428,450
Miscellaneous Expenses	314,703
Tax Collector's Commissions, Property Appraiser's	-
Fees/CRA Tax Increment Payment	470,980
Capital Expenditures / Debt Service	680,600
Total Expenditures	\$11,967,780
Transfers Out	0
Fund Balances/Reserves/Net Assets	0
Total Appropriated Expenditures, Transfers, Reserves & Balances	\$11,967,780
<p style="text-align: center;">THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING DISTRICT AS A PUBLIC RECORD.</p>	

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING
SEPTEMBER 8, 2021
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 Tentative FY 21/22
 Budget to the Board of Directors.

Attachments: None

LAKELAND AREA MASS TRANSIT DISTRICT
PUBLIC HEARING
SEPTEMBER 8, 2021
AGENDA ITEM #6

Agenda Item: **Tentative FY 21/22 Budget**

Presenter: David Persaud, CFO

Recommended
Action: Recommend Approval of the Tentative FY 2021/22
Budget Resolution.

Summary: LAMTD is recommending approval of FY 2021/22
Tentative Budget.

Attachments: Tentative FY 2021/22 Budget Summary
Tentative FY 2021/22 Budget Resolution

The Sources and uses of funds are reflected in the total
budget \$11,967,780 The Budget is balanced with revenues
equal to expenses.

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 21-17

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022 AND PROVIDING
FOR AN EFFECTIVE DATE.

WHEREAS, the Lakeland Area Mass Transit District on September 8th, 2021, 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 2021-2022 in the amount of \$ 11,967,780.

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

1. The FY 2021-2022 Tentative Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 8th day of September 2021

LAKELAND AREA MASS TRANSIT DISTRICT

BY: _____
Chairman

ATTEST BY: _____
Administrative Assistant

APPROVED AS TO FORM AND CORRECTNESS: _____
Attorney for District



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
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DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2021	County : POLK
Principal Authority : LAKELAND AREA MASS TRANSIT DIS	Taxing Authority : LAKELAND AREA MASS TRANSIT DIS


SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	8,647,195,521	(1)
2.	Current year taxable value of personal property for operating purposes	\$	3,150,299,084	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	55,856,729	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	11,853,351,334	(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.)	\$	490,184,361	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	11,363,166,973	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	11,011,938,326	(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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 8	(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)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/29/2021 9:16 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>	\$	5,505,969	(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>	\$	284,832	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	5,221,137	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	480,304,186	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	10,882,862,787	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.4798	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>	\$	5,926,676	(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)
DEPENDENT SPECIAL DISTRICTS AND MSTUs		 STOP HERE - SIGN AND SUBMIT		
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>		\$ 5,221,137	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.4798 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 5,687,238	(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>		\$ 5,926,676	(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, minus 1, multiplied by 100)</i>		4.21 %	(27)
First public budget hearing		Date : 9/8/2021	Time : 5:01 PM EST	Place : LAKELAND CITY HALL , 228 S MASSACHUSETTS AVENUE ,LAKELAND FLORIDA
S I G N H E R E	Taxing Authority Certification		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 Taxing Authority			7/15/2021 2:34 PM
	Title : David Persaud		Contact Name and Contact Title : David Persaud, CHIEF FINANCIAL OFFICER	
	Mailing Address : 1212 GEORGE JENKINS BLVD		Physical Address : 1212 GEORGE JENKINS BLVD	
City, State, Zip : LAKELAND, FL 33815		Phone Number : 8633271303	Fax Number : 8633271343	

Instructions on page 3



MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

[Reset Form](#)
[Print Form](#)

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

Year: 2021	County: POLK		
Principal Authority: LAKELAND AREA MASS TRANSIT DIS	Taxing Authority: LAKELAND AREA MASS TRANSIT DIS		
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	(1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	0.4798	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from 2020 Form DR-420MM, Line 13	0.6958	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	0.5000	per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	11,011,938,326	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	7,662,107	(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	\$	284,832	(7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	7,377,275	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	10,882,862,787	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.6779	per \$1,000	(10)
Calculate maximum millage levy			
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	0.6779	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>		1.0443	(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	0.7079	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	0.7787	per \$1,000	(14)
15. Current year proposed millage rate	0.5000	per \$1,000	(15)
16. Minimum vote required to levy proposed millage: (Check one)			(16)
<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 <i>(Enter rate indicated by choice on Line 16)</i>	0.7079	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	11,853,351,334	(18)

Continued on page 2

Taxing Authority : LAKELAND AREA MASS TRANSIT DIS		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>	\$ 5,926,676	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 8,390,987	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE. SIGN AND SUBMIT.	
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>		\$ 5,926,676	(22)
Total Maximum Taxes			
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>		\$ 8,390,987	(24)
Total Maximum Versus Total Taxes Levied			
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="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification		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 Taxing Authority		7/15/2021 2:34 PM
	Title : David Persaud	Contact Name and Contact Title : David Persaud, CHIEF FINANCIAL OFFICER	
	Mailing Address : 1212 GEORGE JENKINS BLVD	Physical Address : 1212 GEORGE JENKINS BLVD	
City, State, Zip : LAKELAND, FL 33815		Phone Number : 8633271303	Fax Number : 8633271343

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.