

LDDA BOARD OF DIRECTORS MEETING AGENDA  
Thursday, October 19, 2023 • 8:00am  
City Commission Conference Room (3rd floor)

**CALL TO ORDER**

Michael Kincart

**New Business**

FY 2022 Audit Presentation	Clifton Larson Allen
Consent Agenda - Sept 12 & September 21, 2023 Meeting Minutes	Michael Kincart
FY 2023 End of Year Budget Adjustments	Julie Townsend
New Clean & Safe Manager - Tony Davila Introduction & Security Presentation	Tony Davila

**Old Business**

LDDA Truck	Julie Townsend
Squeeze Proposal	Julie Townsend
Container Gardens Proposal	Julie Townsend

**AUDIENCE**

Michael Kincart

**ADJOURN**

**MISSION: To Improve and Stimulate the Environment for Economic Development in a People-Oriented Downtown Community**

**Vision Statement: An exceptional Downtown partnering with others to provide a business and residential environment featuring economic opportunity, quality public spaces, and cultural and educational enrichment, all in a diverse, safe and attractive setting.**

**MINUTES**  
**LDDA BOARD OF DIRECTORS**  
**First Public Hearing**  
**Thursday, September 12, 2023 5:01 PM**  
**City Commission Conference Room**

**BOARD / STAFF PRESENT:** Bretta Christakos, Donna DeStefano Eric Belvin, Mike Musick; Michael Kincart; Julie Townsend (staff)

**BOARD ABSENT:** Jeff Donalson, Grant Miller

**CALL TO ORDER: 5:01 p.m.** Michael Kincart, Chair of LDDA, called the meeting to order.

1. Michael Kincart announced this was the first Public Hearing for the Lakeland Downtown Development Authority, an independent special district. Mr. Kincart stated that the final millage rate for the LDDA is 2.00 mills which is the maximum rate and greater than the rollback rate (1.8691) by .1309 mills, an increase 7%. Mr. Kincart stated that the purpose of the increase is to fund shuttle service, initiatives to address homelessness as well as to provide for additional security for the Downtown district.
2. Adoption of Millage Rate  
Mr. Kincart read Resolution No. 23-01. A motion to accept the millage rate was made by Eric Belvin and seconded by Mike Musick. The motion passed 5-0. Roll call vote taken.
3. Adoption of Budget  
Mr. Kincart read Resolution No. 23-02. A motion to accept the FY2024 Budget as proposed was made Donna DeStefano and seconded by Bretta Christakos. The motion passed 5-0. Roll call vote taken.
4. Mr. Kincart announced the resignation of LDDA Director Grant Miller and requested a motion to accept the resignation. Bretta Christakos moved to accept the resignation. Mike Musick seconded the motion. The motion passed 5-0.
5. Mr. Kincart asked for a motion to appointed director-elect Landon Beck to fill the remaining term vacated by Grant Miller which expires on December 31, 2023. Mie Musick moved to appointed Landon Beck. Eric Belvin seconded the motion. Motion passed 5-0.

**With no other business before the board, the meeting was adjourned at 5:05 PM.**

\_\_\_\_\_  
Michael Kincart, Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Julie Townsend, Executive Director

\_\_\_\_\_  
Date

**MINUTES**  
**LDDA BOARD OF DIRECTORS**  
**Final Public Hearing**  
**Thursday, September 21, 2023 5:01 PM**  
**City Commission Conference Room**

**BOARD / STAFF PRESENT:** Bretta Christakos, Mike Musick; Michael Kincart; Landon Beck; Julie Townsend (staff)

**BOARD ABSENT:** Jeff Donalson, Eric Belvin, Donna Destefano

**CALL TO ORDER: 5:01 p.m.** Michael Kincart, Chair of LDDA, called the meeting to order.

1. Michael Kincart announced this was the final Public Hearing for the Lakeland Downtown Development Authority, an independent special district. Mr. Kincart stated that the final millage rate for the LDDA is 2.00 mills which is the maximum rate and greater than the rollback rate (1.8691) by .1309 mills, an increase 7%. Mr. Kincart stated that the purpose of the increase is to fund shuttle service, initiatives to address homelessness, as well as to provide for additional security for the Downtown district.
2. Adoption of Millage Rate  
Mr. Kincart read Resolution No. 23-01. A motion to accept the millage rate was made by Mike Musick and seconded by Bretta Christakos. The motion passed 4-0. Roll call vote taken.
3. Adoption of Budget  
Mr. Kincart read Resolution No. 23-02. A motion to accept the millage rate was made by Mike Musick and seconded by Bretta Christakos. The motion passed 4-0. Roll call vote taken.

**With no other business before the board, the meeting was adjourned at 5:04 PM.**

\_\_\_\_\_  
Michael Kincart, Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Julie Townsend, Executive Director

\_\_\_\_\_  
Date

## **Fiscal Year 2023 Year End Budget Adjustments**

Government Accounting requires that expense line items not exceed 100% at the end of a fiscal year. The following budget adjustments are required to satisfy that requirement.

Income adjustments are not required, however often expenses exceed budgeted amounts because of increased incomes. Therefore, income adjustments are also reflected below.

This document is review with LDDA Board and approved by the board to be filed for audit.

### **INCOME ADJUSTMENTS**

6150 Misc Marketing increase by \$29,456 to \$51,256  
*More Tasty Tuesday and event revenue than originally budgeted.*

6450.18 FAB Grant increase by \$8585 to \$18585  
*Increase in FAB sales*

6450.19 EBT Transfer increase by \$9420 to \$19,420  
*Increase in EBT sales*

6450.11 DFCM Shared Marketing Costs increase by \$36,725 to \$148,725  
*Increase in Farmers Market vendors, particularly part time vendors*

6460.10 First Friday Shared Event Costs increase by \$13,951 to \$81,951  
*Added Food Trucks to Pine Street which increased income, as well as additional vendors overall*

6300 Investment income at 5721% over budget because of interest rates increasing on checking and savings accounts. No budget adjustment made.

### **EXPENSE ADJUSTMENTS**

#### **ADMIN**

8010.13 payroll taxes adjusted by \$3030 to \$19,030  
*Added part time clean and safe manager in the summer to train with existing manager; miscalculation overall of the required budgeted amount*

8360 Computer Services adjusted \$1275 to \$4275  
*Purchase of new computer for Clean and Safe Manager*

8370 Supplies adjusted \$576 to \$1576  
*Increased office use and staff required additional supplies*

8400 Travel, Meals, Meetings adjusted \$555 to \$2055  
*Unbudgeted Downtown Associations trip to DelRay; unbudgeted merchant meeting*

8500 Insurance adjusted to \$330 to \$830  
*Typically adjusted due to increased premiums*

8760 Misc adjusted \$1800 to \$7509  
*One time purchases of needed items for clean and safe team; gas reimbursement for Townsend personal truck for work use; walkie talkie replacements; staff shirts*

8800 Auditing & Reporting adjusted -\$6450 to \$4550  
*Adjusted to allocate funds to Accounting service for audit support*

8850 Accounting adjusted \$2886 to \$4086  
*CPS support for FY2022 Audit preparations*

9000 Tax Collector adjusted \$3564 to \$12,514  
*Under funded budget item*

8920.21 LDDA Web site adjusted \$400 to \$1400  
*Needed maintenance and support*

8920.18 adjusted \$120 to \$33920  
*Increased misc event income supports additional expenses*

9745.18 EBT payout adjusted \$8715 to \$18,715  
*Adjusted to match actual payouts*

9745.19 FAB Payout adjusted \$8068 to \$18068  
*Adjusted to match actual payouts*

## **DFCM**

9745.16 Square Fees adjusted \$1621 to \$5121  
*Increased revenue in SMC (payments made by credit card)*

9745.20 adjusted \$240 to \$840  
*increased EBT transactions results in increased fees*

**FIRST FRIDAY**

7065 Square Fees adjusted \$2200 to \$4200

*Increased revenue (payments made by credit card)*

7080 Graphics adjusted \$2510 to \$6010

*Replacement of event barricade signage and a frames*

7100.20 Police adjusted \$255 to \$2695

*Additional service provided*

7100.30 Parks and Rec adjusted \$1000 to \$9000

*Additional service provided*

# LAKELAND DOWNTOWN DEVELOPMENT AUTHORITY

## Budget vs. Actuals: FY2023 2 mill Budget FULL BUDGET

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
6000 Primary Income				
6100 Tax Receipts	565,753.32	583,262.00	-17,508.68	97.00 %
6120 Misc Income	0.00		0.00	
<b>Total 6000 Primary Income</b>	<b>565,753.32</b>	<b>583,262.00</b>	<b>-17,508.68</b>	<b>97.00 %</b>
6200 Program & Other Income				
6150 Misc Marketing Income	51,255.98	51,256.00	-0.02	100.00 %
6155 Banner Income	3,300.00	3,000.00	300.00	110.00 %
6300 Investment Income (Money Mkt.)	28,605.06	500.00	28,105.06	5,721.01 %
6360 Reimbursed Expenses	3,467.76	3,000.00	467.76	115.59 %
6450.18 FAB Grant	18,585.00	18,585.00	0.00	100.00 %
6450.19 EBT Electronic Transfer	19,419.08	19,420.00	-0.92	100.00 %
<b>Total 6200 Program &amp; Other Income</b>	<b>124,632.88</b>	<b>95,761.00</b>	<b>28,871.88</b>	<b>130.15 %</b>
6450 Income-Farmers Curb Market				
6450.11 Shared Marketing Costs	148,724.34	148,725.00	-0.66	100.00 %
6450.13 Fundraiser/Sales Gross	1,204.00	1,000.00	204.00	120.40 %
6450.14 Merchandise Sales Tax	84.28	200.00	-115.72	42.14 %
6450.15 Special Event Income-DFCM	1,212.10	5,000.00	-3,787.90	24.24 %
<b>Total 6450 Income-Farmers Curb Market</b>	<b>151,224.72</b>	<b>154,925.00</b>	<b>-3,700.28</b>	<b>97.61 %</b>
6460 Event Income - FF				
6460.10 First Friday Shared Event Costs	81,950.13	81,951.00	-0.87	100.00 %
6460.20 First Friday Sponsorships	4,000.00	6,000.00	-2,000.00	66.67 %
6460.40 Other sponsorships - FF		500.00	-500.00	
<b>Total 6460 Event Income - FF</b>	<b>85,950.13</b>	<b>88,451.00</b>	<b>-2,500.87</b>	<b>97.17 %</b>
<b>Total Income</b>	<b>\$927,561.05</b>	<b>\$922,399.00</b>	<b>\$5,162.05</b>	<b>100.56 %</b>
<b>GROSS PROFIT</b>	<b>\$927,561.05</b>	<b>\$922,399.00</b>	<b>\$5,162.05</b>	<b>100.56 %</b>
<b>Expenses</b>				
7000 Event Expenses - FF				
7040 Event Insurance	863.85	1,000.00	-136.15	86.39 %
7050 Contract event staff	13,838.17	14,000.00	-161.83	98.84 %
7060 Workers Comp Ins (contract event)	864.25	1,000.00	-135.75	86.43 %
7065 Event Square Fees	4,165.35	4,200.00	-34.65	99.18 %
7070 Entertainment	4,150.00	6,000.00	-1,850.00	69.17 %
7080 FF Graphics & Printing	6,009.30	6,010.00	-0.70	99.99 %
7090 Event Sanitation	2,280.00	2,760.00	-480.00	82.61 %
7095 Sponsorships Mktg	3.50	6,500.00	-6,496.50	0.05 %
7100 City of Lakeland Fees - FF				
7100.10 Parking Services	3,765.50	4,000.00	-234.50	94.14 %
7100.20 Police Services	2,695.00	2,695.00	0.00	100.00 %
7100.30 Parks & Recreations Staff	8,964.00	9,000.00	-36.00	99.60 %
<b>Total 7100 City of Lakeland Fees - FF</b>	<b>15,424.50</b>	<b>15,695.00</b>	<b>-270.50</b>	<b>98.28 %</b>
8010.15 Marketing Coordinator	11,091.35	11,000.00	91.35	100.83 %

# LAKELAND DOWNTOWN DEVELOPMENT AUTHORITY

## Budget vs. Actuals: FY2023 2 mill Budget FULL BUDGET

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8010.17 Salaries Event Admin	7,500.00	7,500.00	0.00	100.00 %
9751 Valet Parking		0.00	0.00	
<b>Total 7000 Event Expenses - FF</b>	<b>66,190.27</b>	<b>75,665.00</b>	<b>-9,474.73</b>	<b>87.48 %</b>
8000 Administration & Salaries				
8010 Salaries & Payroll Expenses				
8010.11 Executive Director Salary	90,134.69	89,318.00	816.69	100.91 %
8010.12 LDDA Admn (pka Coordinator)	12,311.10	13,995.00	-1,683.90	87.97 %
8010.13 Payroll Taxes	19,027.52	19,030.00	-2.48	99.99 %
8010.19 Other Staff	56,617.38	67,350.00	-10,732.62	84.06 %
8010.20 Other Benefits	3,000.00	7,000.00	-4,000.00	42.86 %
8011 Marketing Intern	0.00		0.00	
8012 Marketing Staff	23,398.20	23,225.00	173.20	100.75 %
8040 Retirement Expense	2,665.82	4,560.00	-1,894.18	58.46 %
8510 Workers Comp	-124.00	4,500.00	-4,624.00	-2.76 %
<b>Total 8010 Salaries &amp; Payroll Expenses</b>	<b>207,030.71</b>	<b>228,978.00</b>	<b>-21,947.29</b>	<b>90.42 %</b>
8100 General Administration				
8200 Lease	22,771.19	26,400.00	-3,628.81	86.25 %
8210 Utilities	3,656.12	4,000.00	-343.88	91.40 %
8250 Postage and Delivery	104.73	250.00	-145.27	41.89 %
8350 Telephone	2,352.34	2,500.00	-147.66	94.09 %
8360 Computer Services	4,274.99	4,275.00	-0.01	100.00 %
8370 Supplies	1,575.61	1,576.00	-0.39	99.98 %
8400 Travel, Meals, Meetings	2,053.92	2,055.00	-1.08	99.95 %
8500 Insurance - Liability	826.91	830.00	-3.09	99.63 %
8700 Printing and Reproduction	370.00	500.00	-130.00	74.00 %
8750 Legal Advertising	2,171.12	2,200.00	-28.88	98.69 %
8760 Miscellaneous	7,507.70	7,509.00	-1.30	99.98 %
8800 Audit & Reporting		4,550.00	-4,550.00	
8850 Accounting	4,085.80	4,086.00	-0.20	100.00 %
8980 Property Appraiser	6,100.00	6,588.00	-488.00	92.59 %
9000 Tax Collector	12,513.30	12,514.00	-0.70	99.99 %
9050 Memberships & Subscriptions	4,446.48	4,500.00	-53.52	98.81 %
9055 TIF Payments	5,122.78	7,500.00	-2,377.22	68.30 %
<b>Total 8100 General Administration</b>	<b>79,932.99</b>	<b>91,833.00</b>	<b>-11,900.01</b>	<b>87.04 %</b>
8920 Marketing & Development				
8920.15 Downtown Marketing	72,600.25	75,000.00	-2,399.75	96.80 %
8920.16 Development Grants & Incentives		30,000.00	-30,000.00	
8920.21 LDDA web site	1,400.00	1,400.00	0.00	100.00 %
9410 Maintenance & Security	26,245.61	143,517.00	-117,271.39	18.29 %
9750 Containers & Beautification	11,576.38	12,000.00	-423.62	96.47 %
<b>Total 8920 Marketing &amp; Development</b>	<b>111,822.24</b>	<b>261,917.00</b>	<b>-150,094.76</b>	<b>42.69 %</b>
<b>Total 8000 Administration &amp; Salaries</b>	<b>398,785.94</b>	<b>582,728.00</b>	<b>-183,942.06</b>	<b>68.43 %</b>



# LAKELAND DOWNTOWN DEVELOPMENT AUTHORITY

## Budget vs. Actuals: FY2023 2 mill Budget FULL BUDGET

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8761 Program & Other Expense				
8765 Banner Installation	2,462.37	3,000.00	-537.63	82.08 %
8920.18 Other Event Costs	33,907.58	33,920.00	-12.42	99.96 %
9745.18 EBT Payout	18,715.00	18,715.00	0.00	100.00 %
9745.19 FAB payout	18,068.00	18,068.00	0.00	100.00 %
<b>Total 8761 Program &amp; Other Expense</b>	<b>73,152.95</b>	<b>73,703.00</b>	<b>-550.05</b>	<b>99.25 %</b>
9745 Expense-Farmers Curb Market				
8010.14 Salaries DFCM Manager	21,521.83	21,500.00	21.83	100.10 %
8010.16 Salaries DFCM Admin	19,000.00	19,000.00	0.00	100.00 %
9745.10 Management Contracts	15,152.40	19,700.00	-4,547.60	76.92 %
9745.11 Operating Expenses	3,500.00	3,500.00	0.00	100.00 %
9745.12 Workers Comp (DFCM)	1,014.75	2,200.00	-1,185.25	46.13 %
9745.13 Music/Entertainment	9,218.00	10,000.00	-782.00	92.18 %
9745.16 Square Fees	5,120.17	5,121.00	-0.83	99.98 %
9745.20 EFUNDS Fees	837.15	840.00	-2.85	99.66 %
9745.21 DFCM marketing	21,813.06	25,000.00	-3,186.94	87.25 %
9745.22 Special Event Expenses	1,807.50	5,000.00	-3,192.50	36.15 %
9745.23 DFCM SNAP Expenses	1,046.56	1,500.00	-453.44	69.77 %
9745.24 Sales Tax	80.43	200.00	-119.57	40.22 %
9745.25 SNAP Booth Admin	5,112.05	6,500.00	-1,387.95	78.65 %
Management Contract	0.00		0.00	
<b>Total 9745 Expense-Farmers Curb Market</b>	<b>105,223.90</b>	<b>120,061.00</b>	<b>-14,837.10</b>	<b>87.64 %</b>
Payroll Expenses				
Wages				
Hourly - Other Staff	0.00		0.00	
<b>Total Wages</b>	<b>0.00</b>		<b>0.00</b>	
<b>Total Payroll Expenses</b>	<b>0.00</b>		<b>0.00</b>	
Reimbursements				
Reimbursement	-1,035.84		-1,035.84	
Retro Pay	1,035.84		1,035.84	
<b>Total Reimbursements</b>	<b>0.00</b>		<b>0.00</b>	
<b>Total Expenses</b>	<b>\$643,353.06</b>	<b>\$852,157.00</b>	<b>\$ -208,803.94</b>	<b>75.50 %</b>
NET OPERATING INCOME	<b>\$284,207.99</b>	<b>\$70,242.00</b>	<b>\$213,965.99</b>	<b>404.61 %</b>
Other Income				
6940 Restricted Accounts				
6950.50 Restricted AOP Funds		58,000.00	-58,000.00	
<b>Total 6940 Restricted Accounts</b>		<b>58,000.00</b>	<b>-58,000.00</b>	
6950 Unappropriated Surplus Funds		510,171.00	-510,171.00	
6950.10 Surplus Grant & Incentives		130,081.00	-130,081.00	
6950.20 Surplus Maintenance & Security		4,980.00	-4,980.00	
6950.30 Surplus Marketing		49,993.00	-49,993.00	
6950.40 Surplus Farmers Market (SMC)		51,154.00	-51,154.00	

# LAKELAND DOWNTOWN DEVELOPMENT AUTHORITY

Budget vs. Actuals: FY2023 2 mill Budget FULL BUDGET

October 2022 - September 2023

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6950.65 Surplus Valet		34,405.00	-34,405.00	
6950.66 Surplus First Friday		21,466.00	-21,466.00	
<b>Total 6950 Unappropriated Surplus Funds</b>		<b>802,250.00</b>	<b>-802,250.00</b>	
<b>Total Other Income</b>	<b>\$0.00</b>	<b>\$860,250.00</b>	<b>\$ -860,250.00</b>	<b>0.00%</b>
NET OTHER INCOME	\$0.00	\$860,250.00	\$ -860,250.00	0.00 %
NET INCOME	\$284,207.99	\$930,492.00	\$ -646,284.01	30.54 %

# Lakeland Area Mass Transit District

## Additional Current Fiscal Year Budget

*Lunch Service - Wednesday, Thursday, Friday - 10:30a-2:30p*

### LUNCH SQUEEZE SERVICE

#### Wednesdays, Thursdays, and Fridays

**10:30 thru 2:30**

LABOR HOURS	Daily Hours	Days per Week	Total Hours per Person	# of People
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Operators	4.0	3.0	12	2
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LABOR COSTS	Hrly rate	Fringe	Total Hrly Rt	Hours	Total Cost
Operators	\$21.00		\$21.00	24	\$504.00
					\$504.00

FUEL COSTS	50 gallons @\$3.80/gallon	Total
	\$190.00	\$190.00

ONE-TIME COST	Operator Training	Total
	\$18.00	\$18.00

<b>Total Cost for proposed budget</b>	<b>\$36,952.00</b>
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