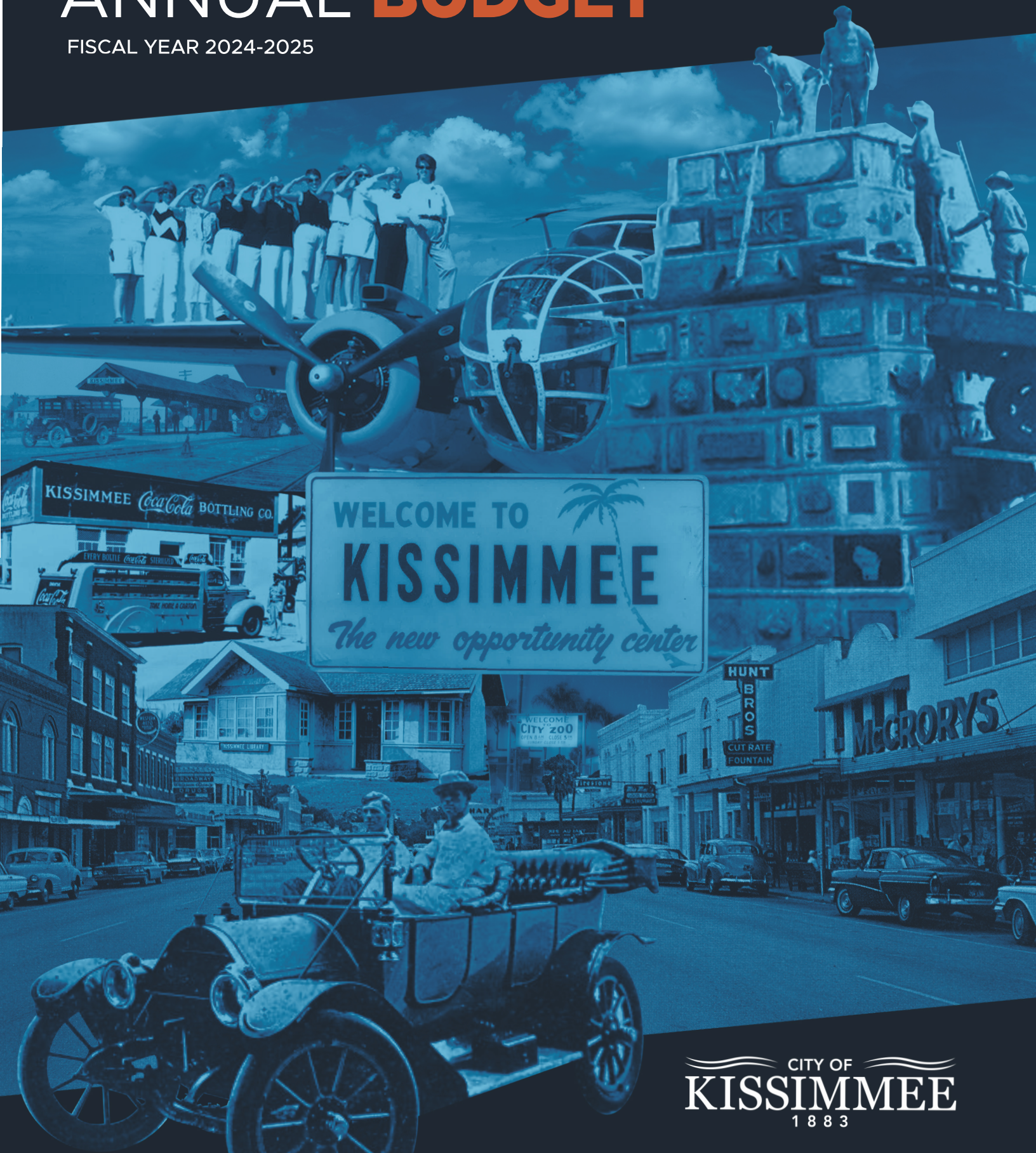


CITY OF KISSIMMEE

ANNUAL BUDGET

FISCAL YEAR 2024-2025



WELCOME TO
KISSIMMEE
The new opportunity center

CITY OF
KISSIMMEE
1883

GROWTH, INVESTMENT AND SUSTAINABILITY



PREPARED BY
**THE FINANCE
DEPARTMENT**

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INTRODUCTION:

Budget Guide	1
Mission Statement	3
Elected Officials	4
Organizational Chart	5
Budget Message	7

CITY OVERVIEW:

History	15
Community Profile	18
Kissimmee at a Glance	21

BUDGET OVERVIEW:

Total Budget Summary	23
Reserve Balances	27
General Fund Summary	28
Personnel Recap	36

FINANCIAL SUMMARIES:

Budget Process	37
Budget Calendar	38
Strategic Plan	39
Economic Condition	42
Economic Outlook	43
Financial Condition	44
Fund Structure	47
Funds Not Budgeted	48
Significant Policies	49
Forecast Methods	51

CAPITAL PROJECTS AND DEBT:

Capital Projects	56
------------------	----

Outstanding Debt	62
------------------	----

DEPARTMENT BUDGETS

GENERAL FUND:

City Commission	66
City Manager	71
City Attorney	94
Finance	102
Development Services	111
Police	116
Fire	136
Public Works	144
Parks and Recreation	159
Human Resources	180
Stormwater Fund	186
Solid Waste Fund	196
Airport Fund	206

CENTRAL SERVICES FUND:

Information Technology	213
Public Works	217
Special Revenue Funds	226
All Other Funds	274
Capital Improvement Plan	282
Resolutions	310

SCHEDULES:

Professional Services	314
Object Codes Listing	322
Glossary	323

The Fiscal Year 2024 Budget document is organized into the following sections:

INTRODUCTION:

This section includes the listing of City Officials and Directors, the City Manager’s budget message, as well as the Budget in Brief. The Budget Message provides an overview of the economic environment within which the City operates, outlines the Commission’s policies and priorities guiding the budget process and highlights significant changes and key initiatives for FY 2024. Also included is the City’s mission and organizational chart.

CITY OVERVIEW:

This section includes an overview of the City’s history, demographics, and functional structure of the City’s government.

BUDGET OVERVIEW:

This section includes an overview of the Fiscal Year 2024 operating budget.

FINANCIAL SUMMARIES:

This section includes summaries on the City’s budget process, financial trends, details the City’s financial policies, while also providing an overview of the City’s fund structure and fund balances. Also, included are the goals set by the Commission that are used to establish and guide the departments in setting their objectives and methodologies for revenue and expenditure estimates.

CAPITAL PROJECTS AND DEBT:

This section provides information on capital projects and provides an overview of the City’s capital planning process and budget development. This section also provides information on the City’s debt portfolio.

DEPARTMENT BUDGETS:

This section provides the department’s organizational chart (which show the divisions within each department), duties and functions, departmental strategies for the fiscal year, and performance measures for each City department. Expenditures are shown according to three main categories: Personnel, Operating, and Capital. The summary financial overview section also includes the budgeted full-time equivalent positions and capital outlay.

CAPITAL IMPROVEMENT PLAN:

This section outlines the funding sources and expenditures for the City’s capital projects. Projects are organized according to departments and specific projects are detailed in this section.

ORDINANCES:

This section includes the ordinances through which the City adopted the final millage rate, the operating budget, and the capital improvement plan for the fiscal year.

SCHEDULES:

This section includes an itemized listing of all professional services within the budget document and provides, description of all object codes, and a glossary.



Our Mission



The employees of the City of Kissimmee believe that, in order to do the best job possible, we must define our mission in the community and state what values we hold. Our mission is what we do, while our values define how we, as individuals and as an organization, go about successfully completing our mission.

The City of Kissimmee’s mission is to provide quality, effective and efficient service to our citizens. In providing such service, we hold the following values:

- **We value education and training to bring about a professional commitment to efficiently serve our community.**
- **We value employees who are loyal to the organization because they are then personally committed to the goals of the organization.**
- **We value communication as a necessary tool in promoting teamwork throughout the City.**
- **We value employees who exhibit basic moral values that stress the importance of treating co-workers and citizens with respect and fairness.**
- **We take pride in our work, and we value being the best we can be.**

It is our utmost desire to foster an environment of respect for the rights of all people. We pledge this to our customers -- the citizens of Kissimmee.



CITY COMMISSION

Olga Gonzalez – Mayor/Commissioner

Olga Lucia Castano – Vice Mayor/Commissioner

Angela Eady – Mayor Pro Tem/Commissioner

Carlos Alvarez, III – Commissioner

Janette Martinez – Commissioner

CITY MANAGER

Michael H. Steigerwald

CITY ATTORNEY

Olga Sanchez de Fuentes

CITY OF KISSIMMEE 1883

Organizational Chart



*The City Commission is composed of representatives elected by the citizens of the City of Kissimmee.



Desiree S. Matthews - Deputy City Manager

Austin D. Blake - Assistant City Manager

Tavia Ritchie - Finance Director

Betty Holland - Police Chief

Craig M. Holland - Development Services Director

Shaun J. Germolus - Airport Director

James F. Walls - Fire Chief

Ashley Willis - Public Works & Engineering Director

Steve Lackey - Parks & Recreation Director

Roxane Walton - Human Resources & Risk Management Director

Margaret R. Sousa - Information Technology Director

Tom Tommerlin - Economic Development Director





HONORABLE MAYOR, CITY COMMISSIONERS, AND CITIZENS:

It is my privilege to present the Fiscal Year (FY) 2024-25 annual budget for the City of Kissimmee, in accordance with the City Charter. The theme for the FY 2024-25 budget is sustainability centered around the pillars of growth and investment to sustain. Sustainability means meeting the needs of the present without compromising the ability of future generations to meet their own needs. As such, this budget was built with present and future Kissimmeeians in mind. We believe this budget equips us to serve both in alignment with the City's Strategic Plan. Every effort has been made to clearly present funding levels and provide sufficient narrative explanation to document the City's financial plans for the coming year.

Last year's budget was a celebration of 140 years of incorporation for the City of Kissimmee. We touted our growth, pride, and resiliency. One year later, we seek to build on that resiliency because we know Cities that will thrive in the future are ones that are rooted in resiliency and sustainability now. We cannot begin to facilitate a discussion of financial sustainability without acknowledging the imperative need and continued support to use resources efficiently. Our track record has proven that we are capable of doing just that.

The FY 2025 budget is balanced based on the millage rate of 4.6253 mills (approximately \$4.62 per \$1,000) to meet the needs of the aforementioned. The City has seen its taxable value increase to approximately \$6.2 billion, a growth of approximately 10% over last year's taxable value. The proposed FY 2025 budget is balanced with a total City-wide appropriation of \$273,937,602, and a General Fund budget total of \$141,720,012 including \$35,718,816 in reserves. The proposed spending levels are at amounts we believe are within our means and sustainable in future years. This budget centers around the City Commission's vision for the City and continues to meet the demands associated with this growth. I am confident we have developed a conservative, reasonable and responsible spending plan for the 2024-25 Fiscal Year.

This budget document defines four key roles explaining the work of the City Commission to the City's residents, business community, and those considering living or investing in the City.

The upcoming fiscal year's adopted budget recommends a total spending level of \$274 million in FY 2024-25 for all funds. Overall, this budget continues Kissimmee's fiscally sound and conservative approach to managing taxpayer dollars as the City nears a population of 85,000 residents.

1. THE BUDGET SERVES AS A POLICY DOCUMENT

providing information with respect to the policies, goals, and objectives for the coming year; further, it provides an explanation of the budget process to reach the goal and statutory obligation of a balanced budget.

2. THE BUDGET SERVES AS THE FINANCIAL PLAN

that explains the fiscal structure and operation of the City's major revenue sources and expenditures approved for the coming year. This information provides projections for current year financial activity, as well as comparison to historical and past programs.

3. THE BUDGET SERVES AS AN OPERATIONS GUIDE

demonstrating the relationship between the Organization's departmental programs, structure, staffing, and the goals and objectives that have been defined in the Strategic Plan and other guiding documents.

4. MOST IMPORTANTLY, THIS BUDGET DOCUMENT

is utilized to comprehensively communicate and provide transparency to the public on how the City of Kissimmee - as a government - operates within prescribed guidelines and recommended and accepted practices to achieve its goals.

2025 BUDGET FRAMEWORK:

A budget acts as a contract between a local government and those it serves. Taxes and fees are exchanged for a variety of services. In addition, the budget sets overall parameters for how government will provide those services using employees, vendors, and partners to deliver value. We are pleased to present our Fiscal Year 2025 contract to the residents of the City of Kissimmee. In preparing the FY 2025 budget, our focus was to build a budget on the pillars of maintaining the sense of community, belonging and trust with the goal of continued financial sustainability.

The budget is the most important policy document our government produces because it outlines the resources for our community's policy priorities. The priorities in developing this approved budget included funding the Commission's strategic plan, which focuses on the overall priorities for the upcoming year and maintaining the City's infrastructure, equipment, facilities, services, and programs while improving areas of critical concern. As we look to address some of the challenges in the economy and our community, we must stay conscientious of the overall fiscal burden placed upon residents, taxpayers, rate payers, and end users. This is why, we focused on growth and investment to ensure sustainability. This is why, collectively, the annual budget process and document are arguably the most important responsibility of the City Commission each year.

A key component of our budget strategy is to ensure our ability to manage our finances to meet our spending commitments, both now and in the future ensuring our future generations of taxpayers do not face an unmanageable bill for government services provided to the current generation.

During budget preparation, City staff remains mindful of any capital investments which will hold down ongoing operating costs and continues searching for measures to improve the quality and quantity of services within projected resources. We always look to facilitate optimal performance to drive results. In practice, we seek a healthy balance of finding a combination of additional revenues and revenue maximization, revenue optimization, and spending cuts to address some of the fiscal challenges on the horizon and our growing repair and maintenance program as our infrastructure ages.

Under this year's theme we saw opportunities to expound on how we can make growth our opportunity. As City management we are held to the prudence standard of effectively managing government resources to provide services.

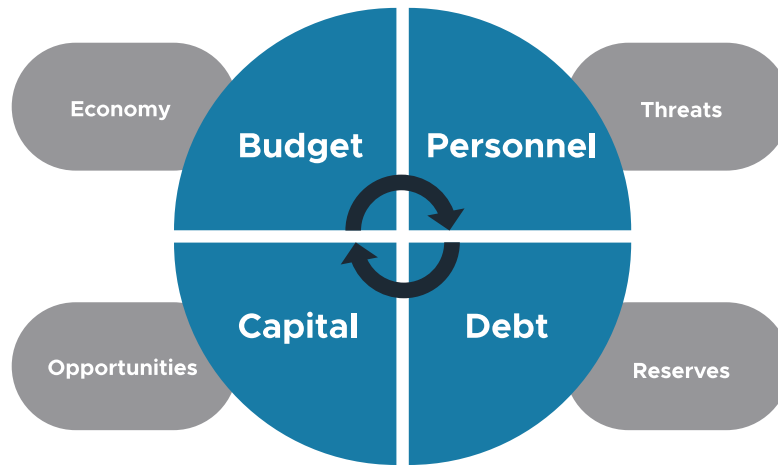
As such, we looked at ways to embed sustainability within our budget. Key areas include our employees. We are growing our workforce and investing in our team. Among many efforts, we have added a training and development coordinator and enlisted risk management programs that provide telematics integration to ensure driver safety and efficiency. In recent years, we implemented full enterprise resource systems. A costly time-consuming endeavor that will provide ROI for years. We've also invested in the Haven on Vine, a motel purchased by the City to serve as a one-stop location and provide housing-focused emergency, low barrier, non-congregate shelter; bridge housing; and homeless support services because over the past three years, the City Commission has selected addressing the housing needs of the homeless as a top priority in the five-year strategic plan. The City's infrastructure and quality of life programs have also been a priority which is why the City's upcoming Series 2024 bond

Actions we take today, affect tomorrow. Inactions we take today, affect beyond tomorrow. Doing nothing often results in a costlier alternative. We believe that growth and investment are prerequisites to sustainability.

issuance will serve as an investment into our future that will create intergenerational equity.

Against all odds, we continue to see significant investments in commercial and residential real estate and economic conditions have remained steady because of Florida's supportability, weather, and favorable economic environment, all of which bolstered continued growth within the City and Central Florida region. Despite ongoing mixed economic signals nationally, growing state and local revenues have been unremoved by factors that have affected many of regions of the United States. Steep increases in interest rates, housing, and insurance haven't seemed to shake the Florida economy just yet. Recently, Florida has been responsible for one in 10 jobs created within the U.S. and over 20% of the nation's job increases over the past few years. As such, the City of Kissimmee continues to experience growth in and around it. With nearly 85,000 residents, Kissimmee is in the top 10 percentile of cities in Florida based on population size. Locally, we continue to see a high demand for building permits, the robust construction of new homes and businesses, and increased vehicles on our roadways. The positive economic trend with residential growth continues, requiring staff to be agile and focused on responsive service delivery.

Even though economic conditions are trending upward because of the continued influx of people to the state, the cost of government continues to rise exponentially. Many believe, the U.S. is in the final stages of the current economic cycle with investors assessing how much longer the Federal Reserve will hold interest rates higher amid tightened financial conditions coming off its most aggressive hiking spree since 1994. This has continued to affect us in many ways. However, in any given budget year, there will be constraints presented beyond our control. Most recent core memories include the pandemic, international conflict, inflation, election cycles, etc. It is the reason last year's budget focused on resiliency, our tried-and-true remedy; and this year we developed a sustainability directive.



GENERAL FUND:

The proposed General Fund budget is approximately \$105.7 million for FY 2024-25. The General Fund FY 2024-25 budget represents an increase of 8.1% over the FY 2023-24 budget due mainly to continued price pressures. Certified assessed values for ad valorem tax revenues are \$503,447,816 (or 8.8%) higher than last year which results in a total assessed value of \$6,188,099,131. This includes an increase from new construction of \$183,929,803 or an additional \$808,194 in ad valorem revenues.

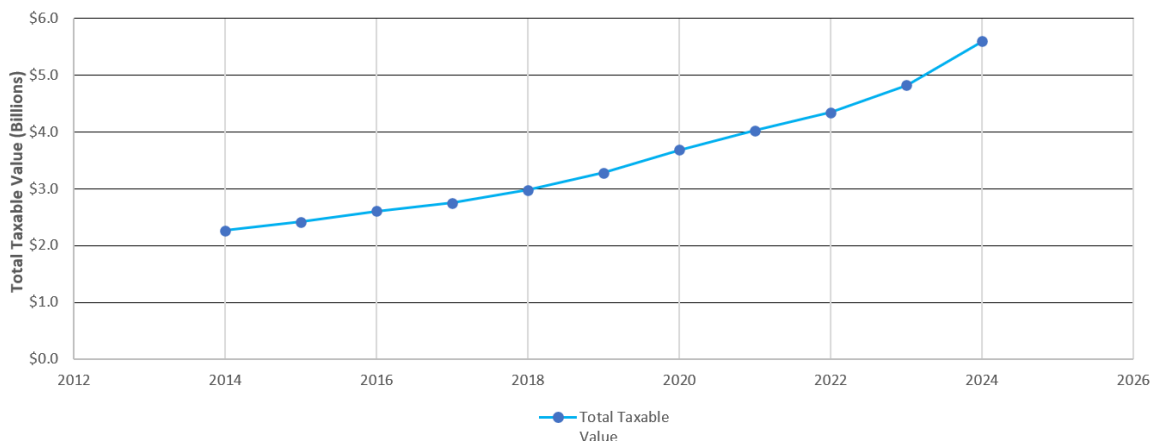
Constant in our budget planning is the stress to balance growth and investment. We need to provide additional services due to growth, but we need to invest in our infrastructure and personnel to continue to provide services in the future. This recurring act juggles our priority of a balanced budget and promise to sustainability. Staff is recommending the Commission approve the same millage rate of 4.6253 which will generate total ad valorem tax revenues of \$27,615,021. Maintaining the same millage rates allows us to maintain the same level of service to our community with no additional fees or taxes.

Projected revenue increases will be significantly offset by total budgeted expenditures. Kissimmee is in a unique situation in

where it benefits from two dividend sources, Tohopekaliga Water Authority and Kissimmee Utility Authority. Therefore, it does not solely rely on ad valorem increases. In FY 2025, ad valorem taxes represent about 28% of projected revenues. In addition, 15% is expected from state distributions, 17% from service charges and all other sources, 8% from utility taxes, 10% from Tohopekaliga Water Authority (TWA) and 22% from the Kissimmee Utility Authority (KUA).

Overall, General Fund revenue sources will increase approximately 8.6%. This increase is driven by a rise in ad valorem revenues and more moderate increases in transfers from KUA, TWA, State revenue sharing and utility taxes. All other General Fund revenue sources will experience modest increases. The total General Fund budget for expenditures, including capital expenditures, is \$106,001,196. FY 2025 operating expenditures, which include all expenditures except those on capital items and transfers, total \$98,814,382. Transfers to other funds total \$3,423,074 while capital outlay expenditures are projected to be \$3,763,200. Total expenditures in the General Fund will exceed revenues by \$8,250,743. This is less than the previous year increase of expenditures over revenues despite our continued focus on infrastructure investments.

Taxable Assessed Valuation



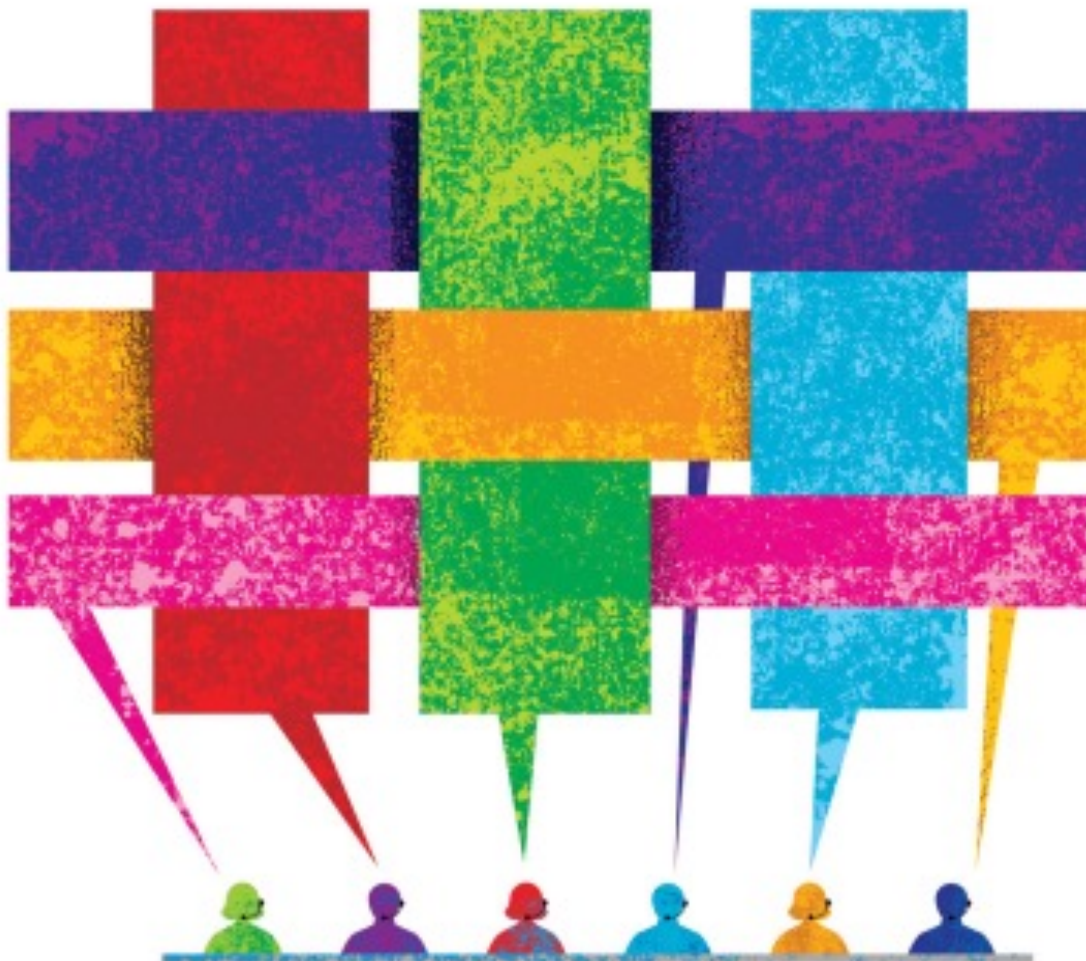
PERSONNEL IMPACTS:

The City's workforce is comprised of a myriad of professionals, all unique in nature and essential to municipal operations. By far the City's most precious and valuable resource, every success or accomplishment is attributable to the dynamic workforce the agency possesses. Like other entities, the City's personnel budget makes up the largest expenditure category; And like others, we face substantial challenges regarding compensation. Inflation and the market environment has taken a toll on the personnel budget through salaries, health care, and pension cost increases over the years. Additionally, it has become profoundly more challenging to recruit and retain individuals to fill positions. To combat these issues, in FY 2023 the City implemented a minimum wage of \$15/hr and subsequently adjusted pay grades resulting in an increase of 5% for employees. The City also had a compensation study completed in FY 2023 to further address compensation issues in a more targeted manner. As a result of the study, employees received a 3% COLA with additional market adjustments across various pay grades starting at 2.3% for FY 2024.

In an effort to continue to retain and attract quality employees, the proposed budget includes an increase of 5% for employees for FY 2025. It is also important to note employees will not see an increase to their insurance premiums. A key component

of fiscal management is to appropriately manage the City's finances and resources. Managing those resources involves managing the individuals who serve our community. All of these actions further prove the City's dedication to ensuring it has the best workforce to serve its residents.

The FY 2025 budget includes a net increase of eighteen (18) full-time positions throughout various City departments. In the General Fund, fourteen (14) full-time positions will be added. The additions are as follows: three (3) Police Officers, two (2) Police Sergeants, and one (1) Quality Assurance Telecommunicator will be added in the Police Department; one (1) Administrative Assistant II and one (1) Health and Safety Specialist will be added to the Fire Department; a Safety Officer in the Human Resources Department; an Equipment Operator I and a Facility Maintenance Technician in the Parks and Recreation Department; a Procurement Specialist in the Finance Department; and in the Public Works Department an Equipment Operator I and a Construction Inspector. Other Fund position additions include: a Stormwater Equipment Operator I and a Stormwater Inspector I, an Enterprise Applications Administrator, and a Fleet Mechanic. The Five-Year Personnel Recapture chart in this document also reflects midyear reclasses approved throughout FY 2024 by the City Commission.





SPECIAL REVENUE FUNDS:

In November 2022, the Local Option Sales Tax was extended through 2045. Originally enacted September 1, 1990 levying 1% for a 15-year period, the current levy of 1% was previously extended September 1, 2005 through August 31, 2025. The City currently receives 13.36% of the total collections. It is required to be spent on capital items only, but a portion of the revenues generated from Sales Tax are pledged to the Series 2022, 2016, 2014A, 2011B, 2010B and 2010A debt outstanding. In addition, other projects, such as heavy equipment and infrastructure improvements will be funded in FY 2025.

The Local Option Gas Tax Fund revenue has had a rocky few years; first being hit by the pandemic and then surging under higher fuel prices. FY 2025 revenues are projected to have a slight increase of approximately \$283,000 more than the previous year. In FY 2025, a total of \$510,000 is approved for roadway improvements as well as \$875,000 for the pavement management program. Aside from routine paving program, there will also be a significant one-time influx of cash as the Commission has approved using the sale of the Kissimmee Charter School proceeds to repair our roads. This will allow us to continue to invest in our infrastructure. Funding from gas tax revenues also includes engineering staff to handle more design work in-house and funds for the sidewalk program.

Staff has estimated the tax increment revenue of the Downtown Community Redevelopment Agency (CRA) will be more than 27% higher than last year's increment based

upon the current millage rate of 4.6253. Half of the salaries and benefits for the CRA Manager, Administrative Assistant and a portion of the Economic Development Director will be charged back to this Fund from General Fund. The Vine Street Community Redevelopment Agency will generate an increment over 10% larger than its increment last year to bring in \$313,000 in additional revenue. Since the increment has increased significantly since the first year, the remaining 50% of the above referenced salaries and benefits will be charged back to this Fund. In addition, funds continue to be set aside to fund development incentives and improvements to the Vine Street CRA. Significant work continues to progress in both CRAs with housing and various projects on the horizon for both.

Revenue collections in the Recreation Impact Fund are projected to increase from previous years as construction starts remain steady, \$500,000 has been allocated in this fund for capital expenditures. The available balance is expected to grow over the next few years allowing additional projects to be allocated from this fund due to the slowly growing balance that has been carried forward over the past few years and the implementation of new rates from our impact fee study.

The Building Fund remains very active as commercial and residential construction increases. The Building Department broke ground in May 2023 on a new office to be housed in front of City Hall. The addition is expected to be completed in August 2024.

FYE ENDED	HISTORICAL LOCAL OPTION SALES TAX COLLECTIONS
9/30/2025	\$12,382,000⁽¹⁾
9/30/2024	\$11,906,000⁽²⁾
9/30/2023	\$11,448,003
9/30/2022	\$10,782,927
9/30/2021	\$8,554,767

OTHER FUNDS:

Stormwater utility fees continue to provide adequate revenues to maintain a sufficient reserve over the next five years. Further mandates as required by the Environmental Protection Agency's National Pollutant Discharge Elimination System may require a rate increase at some point in the future. Multiple studies are underway in this fund.

In the Solid Waste Fund, FY 2025 operating revenues are projected to be approximately \$34,219 less than expenses. This is due to continued capital investments being made in the solid waste operation. While these investments will result in the use of reserves during the five-year period, projections indicate that the operation will more than recover its investment by the end of the five-year period. Significant equipment and vehicle delays caused the City to re-evaluate its decision to bring its commercial refuse program in house. At about \$23.96 per month, the City remains one of the most inexpensive residential programs in the area.

The Airport Fund is projected to have total reserves of \$409,880 at the end of FY 2025, which represents a reserve balance of 12%. Staff continues to closely monitor this fund to ensure its sustainability while also weighing the benefit of awarded grants. As in the past, funds have been allocated to match Federal and State grants that may be available for capital improvements that should continue to bolster economic development at the Airport.

CAPITAL IMPROVEMENT PLAN (CIP):

The City's Capital Improvement Plan (CIP) is adopted along side the budget. The five-year CIP is developed based upon the Commission's strategic plan. We are prudently planning projects which further the identified goals. The five-year CIP totals \$134 million. Nearly \$3.7 million in capital improvement projects are funded annually with sales tax dollars. The voter referendum passing in November 2022 to extend the local option sales tax was imperative for the City to maintain its level of infrastructure improvements.

2025 Budget: Public Safety Enhancements Capital Projects (5-Yr Plan)

- Citywide Security Plan: Cameras in Parks & Trails
- KPD Headquarters Expansion
- New Emergency Communications Center
- Public Safety Training Center Expansion
- 3 New Fire Stations (using new design prototype)

2025 Budget: Transportation Program

- Citywide Resurfacing Initiative
- Vine St. Landscaping, Lighting, and Repaving
- New Traffic Signal - Dyer and Ballpark Rd
- New Air Traffic Control Tower
- Airport Parcel 8 Development

2025 Budget: Parks Projects

- Berlinsky Community House Reconstruction
- Civic Center Renovation
- Lakeside Community Center
- Parks Operations Center
- Lancaster Ranch Park & Yates Connector Trails
- Lancaster Park Phase 2

2025 Budget: Public Safety Enhancements

- Connect Kissimmee Downtown Streetscapes
- Thacker Ave Widening
- Columbia Ave Project
- Hoagland Boulevard Widening, Ph 4 - North
- Central Ave Complete Streets Design

LONG TERM DEBT:

As of the time of this publication, the City did not have any new debt issuances in FY 2024. The City last issued debt in FY 2022 where it's bond rating was upgraded to AA+. However, as mentioned earlier, the City has plans to issue debt towards the end of this Fiscal Year. In keeping with our sustainability focus, we felt it was most efficient to bond a series of projects that collectively invest in our infrastructure and quality of life. The City had not started the bond issuance process as of the beginning of the proposed budget.



OTHER FUNDS:

Prices pressures in many different forms:

- Rising health care costs – the City is self insured. The City provides benefits to employees at no added cost to them
- Rising risk insurance costs – the insurance industry is hardening state wide
- Rising pension costs – The City pension funds saw a combined increase of more than \$1 million for FY 2025
- Rising wages
- Rising operating expenses and aging infrastructure costs

OPPORTUNITIES:

Because economic development initiatives are crucial to the City's future success, also included in the budget is an allocation of \$100,000 to be used for the operating expenses of an economic development incentive program. The actual use of half of these funds is determined by the City Commission as the opportunities arise. As of June 24th, 2024, there is \$200,485.83 available in the economic development account. For budget purposes, it was assumed that the 2024 appropriation would be used before year end, but if not, whatever amount is remaining will be added to the balance in this account.

The proposed budget also allocates approximately \$450,000 for direct payments to social service and quality of life organizations, plus an amount for charges by City Departments in support of various special events. This amount is an increase of \$100,000 from prior years.

ACCOMPLISHMENTS:

- High-Water Rescue Equipment Acquired
- Adopted New Fire and Police Impact Fees, Recreation Impact Fees Updated
- New Emergency Preparedness Manager
- Added Fully Staffed Engine 15
- Design Prototype for new Fire Stations
- Fire Department Earns International Accreditation
- New Driving Simulator in Service
- Expansion of Freebee Micro-Transit Service
- Dyer Blvd and Carroll Street Repaving
- Hudson Street Project
- Master Stormwater Study
- Mill Slough Restoration
- Makinson Hardware Redevelopment
- \$1.8M Grant for Vine St Landscape
- Taxiway E Completed
- \$1M FAA Grant for Tower Design
- Airport Master Plan
- Purchased Hotel for the Haven on Vine Project
- \$2.3M State & Federal Grants for the Haven on Vine Project
- Quail Hollow, Lakefront, Chambers Park Projects
- City Hall Expansion
- Hop-On/Hop-Off Event Shuttle Bus Service
- Lakefront Park Stage Bandshell Completed
- Berlinsky House Design
- Major Downtown Housing Projects
- Employee Compensation Study
- Triple Crown Government Finance Officer's Association Award
- Health Clinic Transition



RESERVE TARGETS:

The approved budget is balanced and reflects our continued fiscal restraint. We are pleased to report that the adopted budget maintains the required emergency reserves. GFOA recommends minimum reserves of two months worth of expenditures plus a cushion for natural disasters (hurricanes). Based upon FY 2025 projections, ending reserves will be about 33% of budgeted expenditures. Despite this excess over the current targeted 20%, projections indicate reserves will decline to approximately 20% by the end of FY 2029. These healthy reserves put the City in a strong financial position to endure most emergency events and helps the City to maintain strong bond ratings.

CONCLUSION:

We believe this budget should equip the City for financial sustainability now and in the future. The end result is a balanced budget that fortifies the goals of the Commission and services our residents by providing the resources and tools needed for staff to do the necessary work of the City and make us proud every day of what the City Commission and staff have accomplished. This budget represents months of work by a dedicated leadership team and staff. I want to acknowledge the efforts of all departments who assisted and contributed to the preparation of this document although, special recognition is deserved for the budget staff in the Finance Department. Lastly, I greatly appreciate the support that staff has received from the City Commission.

MIKE STEIGERWALD
CITY MANAGER

Kissimmee's **History**

Local historians have offered many variations of the origin of the City's name. Most agree that Kissimmee is a modern spelling of a tribal word. The book, *Florida Indians and the Invasion from Europe* by Jerald T. Milanich, links "Kissimmee" to a village of the Jororo, one of Florida's lesser-known tribes.

Historian John Hann researched Spanish documents about missions established to convert the Jororo and other groups to Christianity in the late 1600s. Spanish records indicate that a mission was built near the tribe's main village, also called Jororo.

Another mission was called Atissimi. Milanich writes, "Hann suggests that the name Atissimi, sometimes given as Jizimi and Tisimi, may be the source of the modern place name Kissimmee." A 1752 Spanish map used the name "Cacema," which has evolved into today's spelling of Kissimmee.

Chief **Osceola**

Chief Osceola was a member of a native American tribe in Florida. Although most tribes did not oppose the white encroachment, Osceola was furious about the way the Seminoles were treated. He was determined to help maintain the Seminole heritage and homeland.

This determination led to his willingness to take a leadership role within the tribe even though he never held the formal title of Chief. In 1887, the county was named in honor of "Chief" Osceola, when Osceola County became Florida's 40th county.

Hamilton **Disston**

Hamilton Disston was born on August 23, 1844, in Philadelphia. He worked in his father's saw manufacturing plant until he signed up to join the troops fighting in the Civil War. Twice during the early years of fighting, he enlisted, only to be hauled home after his father paid the bounty for another soldier to take his son's place. He eventually accepted his son's wishes and supplied Hamilton and 100 other workers from the saw plant with equipment to form the Disston Volunteers. Hamilton served as a private in the Union Army until the end of the war.

1700s

The 1700s brought to Florida new people and saw its ancient tribes drift into history. Creeks of the Southeast joined forces with the Africans fleeing from the bondage of slavery. European dominance- first by the Spanish, followed by British, and later by the Americans-- erased the last villages of the native Floridians. The new tribes, who later would include a youthful "Chief " Osceola, drifted deep into the Florida interior, seeking sanctuary. The vast pine, cypress and palmetto open land between the St. John and Kissimmee Rivers provided a safe haven. This haven for mosquitoes remained the remote homeland of the Seminoles throughout the 1700s.

1728 - Spain ended slavery in Florida after African soldiers joined the Spanish to drive out the British

1763 - The British took control of Florida

1776 - Thirteen of the American Colonies rebelled against the British crown, declaring their independence in July 1776. However, the Florida colony remained loyal to the British, which protected the frontier

1779 - A year after joining France in declaring war against Britain in 1779, Spain captured Pensacola and took control of West Florida

1783 - Spain took possession of Florida and the Louisiana territory at the end of the Revolutionary War

1800s

The City of Kissimmee was originally a small trading post on the northern bank of Lake Tohopekaliga known as the community of Allendale. After the Civil War, this area was included in a purchase of four million acres of marshland and plains by Hamilton Disston, the owner of Disston Saw Company in Philadelphia. The sale price for the land totaled \$1 million at 25 cents an acre! The infusion of \$1 million to the state of Florida reportedly rescued the State from financial disaster. In January 1881, Disston contracted to drain the area and deepen the Kissimmee River, so products could be shipped into the Gulf of Mexico and points beyond. Many steamboat captains navigated the chain of lakes leading from Kissimmee to the Gulf with cargoes of cypress lumber and sugar cane.

1845 - Florida is granted statehood

1873 - Kissimmee's first post office is established near Shingle Creek. The first postmaster was Clement R. Tyner

1882 - Florida, the first newspaper in Kissimmee was published. A one-room schoolhouse opened on Main Street and the First United Methodist Church opened its doors



1883 - Thirty three of 36 registered voters voted to incorporate Allendale as Kissimmee City. The first elected Mayor was T.A. Bass

1884 - W.B. Makinson, Sr. opens Makinson Hardware in downtown Kissimmee, which remained Florida's oldest operating hardware store until it closed in early 2022

1895 - A disastrous freeze led many families to relocate further south. Hamilton Disston's land company stops payments on bonds and returns to Philadelphia



1900s

By 1920 the population of Kissimmee increased to more than 2,700 people as a result of the Florida land boom. In the 1930s the cattle industry began to flourish in the area. However, citrus and other crops remained as the predominant industry. The construction of the Kissimmee Airport in the 1940s by the U.S. Army Corps of Engineers in preparation for the U.S. involvement in World War II caused Kissimmee's population to increase by 38% to 3,700 residents. City leaders wanting to continue Kissimmee's prosperous history, encouraged growth by attracting retirees to the area during the 1950s. This effort stimulated growth nearly 60%. The next period of growth came in the 1970s with the development of Walt Disney World and other tourist attractions. Since Walt Disney World's debut in 1971, the City's population doubled from 7,500 to 15,000 in 1980. The population doubled again in the 1980s to 30,000.

1900 - Electricity comes to Kissimmee. The initial rates were 3 cents per night or \$7.50 per month

1908 - A Fourth of July celebration was planned to welcome the residents of the new City of St. Cloud. The owner of a new flying school in Kissimmee planned his first flight to highlight the occasion. In taking off, the airplane hit a cow and was destroyed, resulting in the drafting of an air-ship ordinance

1915 - Osceola High School plays its first football game, beating Orlando High School 6-0

1924 - Kissimmee Chamber of Commerce is chartered

1934 - Cattleman's Association is established in Kissimmee

1943 - Construction of the Monument of States is completed

1944 - The first Silver Spurs Rodeo is held on July 4. Admission is the purchase of one war bond 1956 - Record rainfall brings flooding and \$2 million in damages to Kissimmee



Community Profile.



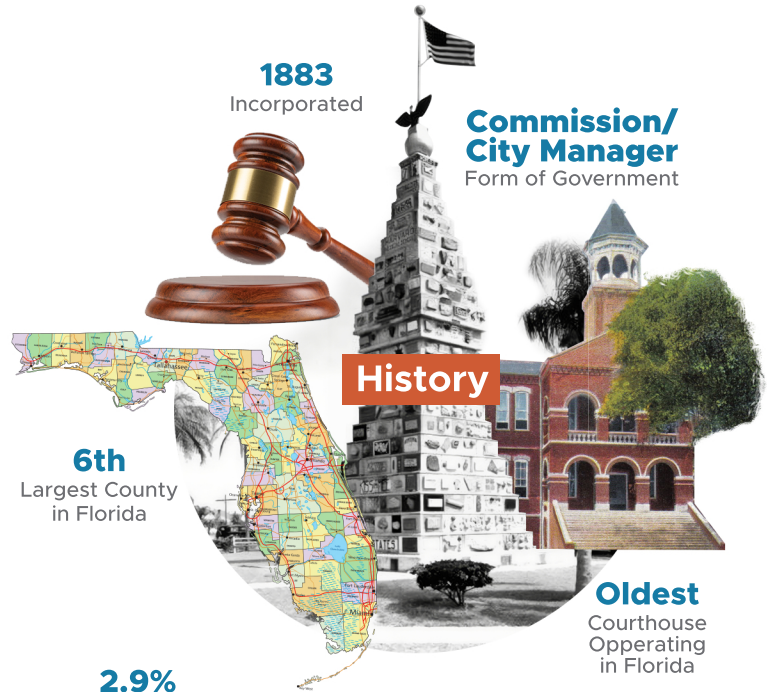
126
Fire Fighters

1
Police Station

167
Police Officers

Public Safety

4
Fire Stations



1883
Incorporated

**Commission/
City Manager**
Form of Government

History

6th
Largest County
in Florida

Oldest
Courthouse
Operating
in Florida

85,141
Population

2.9%
Unemployment
Rate

22.2
Sq Miles
Total Area

3,699
Population Density
per Sq Mile



Demographics

Airport
Kissimmee
Gateway Airport

845
Park Acreage

Top 100
Ranking of Airport
Traffic Volumn



18
Parks

Parks & Recreation

Freebee
Free On-Demand
Transportation

Infrastructure

53,385
Linear feet of
Bike Trails

Sun Rail
Stop in Downtown
Kissimmee



Economics

Major Employers

Major Tax Payers



1. School District of Osceola County
2. Wal-Mart
3. HCS FL - Osceola Hospital
4. Osceola County Government
5. Publix 18

1. HCA FL - Osceola Hospital
2. Bedrock Holdings II (Florida)
3. Sonceto Kissimmee Owner
4. BMF IV FL Lake Tivoli
5. Pub FL Arrow Ridge



The City of Kissimmee, near the geographic center of Florida, is the County Seat of Osceola County. Of Florida's 67 counties, Osceola is the State's sixth largest in geographical size with a land area of 1,506 square miles. There are 22.2 square miles or approximately 14,017 acres within the corporate limits of the City. The City is primarily residential in character but also serves as a regional retail and commercial center and is the third largest medical district in central Florida. Since the beginning of the Disney World development in 1971, located approximately 7 miles west of the City, there has been significant growth in the City and the surrounding areas. The land use pattern has changed from a predominantly agricultural emphasis to a more diversified character of residential developments, including single and multi-family buildings, together with commercial and light industrial development. The City's economy also consists of many retail trade, lodging, food and beverage and manufacturing establishments.

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CITY GOVERNMENT

The City has a commission/manager form of government with a Mayor-Commissioner and four other Commissioners who are elected at large for four-year staggered terms. Elections are held on the Tuesday, ten (10) weeks prior to the State of Florida General Elections. The City employs a full-time Manager who is the chief executive and administrative officer of the City.

The City of Kissimmee provides a full range of municipal services, including police, fire, emergency medical services, social services, public improvements, community development, recreation and general administrative services. The City also provides garbage and trash collection and operates a municipal airport.

TRANSPORTATION

The City is located between two of the major expressways in the State. Interstate 4 passes through Osceola County five miles west of the City and the Florida Turnpike diagonally crosses Osceola County along the eastern edge of the City. U.S. Route 192, which also serves the City, provides direct access to Walt Disney World. Another major highway project, known as the Osceola Parkway, was completed in 1995. This roadway serves as a major east-west corridor across the northern section of the County and goes through Kissimmee.

The City is served by the CSX Railroad for freight services and Amtrak for daily passenger service. The City is also served by the Lynx bus system for daily passenger service as well as SunRail for commuter rail service. The Kissimmee Connector transports SunRail passengers to key employment centers in the City.

The Kissimmee Gateway Airport has three full service fixed-base operators that serve the airport and a unique cluster of vintage "Warbird" aircraft businesses, including a museum. The airport has emerged as a regional leader in aviation career education with three flight schools, numerous smaller flight schools, an aircraft electronics (avionics) technician training school and an FAA approved airframe and power plant aircraft mechanic's school. There are two paved, lighted runways capable of handling the largest corporate aircraft (Boeing 737 BBJ). The runways are 6,000 and 5,000 feet in length, have clean unobstructed approaches and are equipped with a Precision Approach Path Indicator (PAPI) lighting system as visual landing aids. An FAA maintained Instrument Landing System (ILS) serves runway 15. The air traffic control tower opened in 1997 and is the 28th busiest among all towers in Florida. Restaurants, lodging and downtown Kissimmee are within a few minutes' drive of the Kissimmee Gateway Airport. In addition, Orlando International Airport, located 12 miles northeast of the City, presently has more than 800 scheduled operations by major airlines every day.

EDUCATION

The Osceola County School system consists of ten high schools, nine middle schools, twenty-five elementary schools, seven multi-level schools, twenty-six charter schools as well as two alternative schools. The school system provides special programs for gifted and exceptional children.

Osceola County residents are also served by Valencia College and Florida Christian College. Valencia has constructed a campus on property provided by the City. The University of Central Florida, located on the east side of Orlando, offers undergraduate and postgraduate courses.

HISTORICAL GROWTH

The 2020 Census placed the population of Osceola County at 388,656, an increase of 45% over the 2010 Census total of 268,685. Most of the population growth was attributable to new residents settling in the area. The 2020 U. S. Census reported 79,226 people living within the City of Kissimmee, the largest City in the County and County seat. The following table reflects the rate of increase over a ten-year period.

Year	Population	Increase	Percentage Increase
2023	82,717	549	1.42%
2022	82,168	1,169	6.61%
2021	80,999	5,355	4.74%
2020	79,226	3,582	1.13%
2019	75,644	844	3.65%
2018	74,800	2,637	3.15%
2017	72,163	2,201	2.28%
2016	69,962	1,561	2.72%
2015	68,401	1,809	3.46%
2014	66,592	66,592	2.15%

As depicted below, the population of the City has increased 10-fold since 1960. It is anticipated that these growth trends will continue in the future as the state of the economy improves. Census figures:

1960	1970	1980	1990	2000	2010	2020
6,845	7,119	15,487	30,337	47,814	59,682	79,226

Other City growth indicators have also steadily increased. For example, building values based on permits pulled have averaged \$193 million over the past ten years as shown in the following table.

Year	Number of Permits	Amount 000's
2023	7,675	650,610
2022	6,373	468,251
2021	5,995	260,060
2020	5,568	179,038
2019	6,269	195,337
2018	7,791	163,714
2017	6,132	178,403
2016	4,475	134,041
2015	4,207	136,409
2014	4,099	169,281

The table below provides some additional historical growth figures for the past ten years.

Year	Per Capita Income (County)	Building Permit Revenues	School Enrollment (County)
2023	30,977	4,140,512	81,375
2022	30,977	4,533,280	75,571
2021	30,762	893,270	75,343
2020	20,188	1,492,518	68,726
2019	30,336	2,664,834	69,114
2018	30,125	2,015,593	67,796
2017	29,915	1,579,961	65,179
2016	29,707	1,851,386	61,141
2015	29,911	765,909	58,569
2014	27,019	897,324	57,252

Source: Bureau of Economic Accounts - US Department of Commerce



Kissimmee at a **Glance.**

General Information

Date of Incorporation: **1883**

Form of Government: **City Manager - Commission**

Elected Officials (including Mayor): **5**

Area of Kissimmee: **22.2 Square Miles**

Population

Population: **85,141**

Median Age: **35.3 years**

Population Under Age 18: **48%**

Composition of Population:

White: **59%**

Other: **17%**

Black or African American: **10%**

Asian: **3%**

Ethnicity - Hispanic: **69%**



Schools

Public High Schools: **1**

Public Middle Schools: **2**

Public Elementary Schools: **7**

Charter Schools: **7**

Housing

Average Household Size: **3.14**

Number of Housholds: **22,836**

Owner-Occupied Housing Unit Rate: **44.5%**

Median Gross Rent: **\$1,177**

Median Home Sold Price: **\$201,300**





Education

High School Graduate or Higher: **82.8%**
 Bachelor's Degree or Higher: **19.2%**

Income & Poverty

Per Capita income in Past 12 Months: **\$20,188**
 Persons in Poverty: **25.1%**



Employment

Median Household Income: **\$41,339**
 Civilian Labor Force: **63%**
 Class of Workforce:
 Private: **77.8%**
 Government: **8.5%**
 Not for Profit: **4.6%**
 Self Employed: **3.7%**
 Unemployment Rate: **2.9%**



Occupations

Management, Business, Science & Arts: **24%**
 Service: **25%**
 Natural Resources, Construction & Maintenance: **11%**
 Production, Transportation & Material Moving: **16%**

Local Attractions

Kissimmee Lakefront Park
 Shingle Creek Regional Park
 Various Monthly City Sponsored Events
 7 Miles East of Walt Disney World
 18 Miles South of Universal Studios
 10 Miles South of Orlando Internations Airport
 Less that a 60 minute drive from Port of Tampa
 40 Munites from Port Canaveral



1 - U.S. Census Bureau Quick Facts
 2 - Percent of Persons age 25 years and older (2015-2019) - U.S. Census Bureau Quick Facts
 3 - U.S. Census Bureau: 2019 ACS 5-Year Estimate

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**ALL FUNDS
TOTAL BUDGETS SUMMARY**

<u>FUND NAME</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
General Fund	\$ 137,944,918	\$ 136,946,629	\$ 147,673,134	\$ 141,720,012
Stormwater Utility	12,228,791	14,374,144	14,490,040	9,128,694
Solid Waste	8,953,967	10,315,996	9,616,435	8,583,157
Airport	1,743,686	2,354,881	2,346,693	3,719,453
Central Services	12,179,575	16,450,728	15,070,512	12,876,812
Local Option Sales Tax	26,636,718	32,442,986	31,867,226	19,054,000
Mobility Fee	12,843,750	9,780,266	13,434,148	9,349,338
Local Option Gas Tax	9,539,020	9,508,654	10,317,914	7,753,359
Paving Assessment	13,364	10,000	10,000	10,000
Building	11,938,088	12,168,339	12,615,792	6,671,915
Downtown Community Redevelopment	8,398,559	8,078,949	9,603,441	8,223,039
Vine Street Community Redevelopment	4,395,886	6,039,879	6,713,480	6,140,054
CDBG Entitlement Grants	-	-	-	896,880
SHIP Grants	-	-	-	628,202
HOME Grants	-	-	-	325,641
Recreation Impact	4,221,580	4,241,180	4,066,287	2,140,581
Police 2nd Dollar Assessment	70,403	59,356	59,356	49,651
Justice Assistance Grant	306,698	324,092	324,092	340,296
State Law Enforcement Trust	432,090	369,908	415,299	391,999
Federal Law Enforcement Trust	53,270	47,025	53,270	53,770
School Crossing Guard Trust	50,096	3,650	25,799	3,650
Treasury Forfeiture	312,737	79,434	312,739	313,239
Charter School	9,951,368	8,841,976	6,147,148	-
Utility Tax	8,430,013	8,499,189	8,536,079	8,758,100
Local Option Sales Tax Bonds	3,110,616	2,165,023	2,165,023	2,161,857
Local Option Gas Tax Notes	287,028	290,841	290,841	294,385
Community Redevelopment Notes	295,249	313,928	313,928	331,903
Series 2016/2022 Bonds	7,424,590	3,698,661	6,943,741	6,949,815
Liab/Workers Comp Self Insurance	5,989,477	5,924,197	5,590,098	4,949,151
Health Self Insurance	11,095,764	12,194,697	12,074,073	12,118,649
TOTAL BUDGET	\$ 298,847,301	\$ 305,524,608	\$ 321,076,588	\$ 273,937,602

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

ALL FUNDS BY OBJECT CODE

DESCRIPTION	Personnel				Budget FY 2025
	Services FY 2025	Operating FY 2025	Capital FY 2025	Other FY 2025	
General Fund	\$ 69,488,836	\$ 28,879,826	\$ 3,763,200	\$ 39,588,150	\$ 141,720,012
Stormwater Utility	3,119,020	2,412,802	1,945,500	1,651,372	9,128,694
Solid Waste	2,655,823	3,463,075	938,000	1,526,259	8,583,157
Airport	1,025,436	515,891	1,766,246	411,880	3,719,453
Central Services	4,583,164	7,232,826	1,048,500	12,322	12,876,812
Local Option Sales Tax	-	-	4,286,300	14,767,700	19,054,000
Mobility Fee	-	-	500,000	8,849,338	9,349,338
Local Option Gas Tax	1,115,997	1,355,249	3,177,500	2,104,613	7,753,359
Paving Assessment	-	5,000	-	5,000	10,000
Building	3,041,363	538,705	981,000	2,110,847	6,671,915
Downtown Comm Redevelopment	-	613,301	3,750,000	3,859,738	8,223,039
Vine Street Comm Redevelopment	-	650,726	1,600,000	3,889,328	6,140,054
2024 CDBG Entitlement Grant	215,197	681,683	-	-	896,880
2024 HOME Grant	48,112	277,529	-	-	325,641
2024 SHIP Grant	58,518	569,684	-	-	628,202
Recreation Impact	-	-	500,000	1,640,581	2,140,581
Police 2nd Dollar Assessment	-	27,705	-	21,946	49,651
Justice Assistance Grant	340,296	-	-	-	340,296
State Law Enforcement Trust	-	24,800	-	367,199	391,999
Federal Law Enforcement Trust	-	-	-	53,770	53,770
School Crossing Guard Trust	-	-	-	3,650	3,650
Treasury Forfeiture	-	-	-	313,239	313,239
Utility Tax	-	30,000	-	8,728,100	8,758,100
Local Option Sales Tax Bonds	-	-	-	2,161,857	2,161,857
FMHA Bonds	-	-	-	-	-
Local Option Gas Tax Notes	-	-	-	294,385	294,385
Community Redevelopment Notes	-	-	-	331,903	331,903
Series 2016/2022 Bonds	-	-	-	6,949,815	6,949,815
Liab/Workers Comp Self Insurance	-	4,938,717	-	10,434	4,949,151
Health Self Insurance	-	12,090,115	-	28,534	12,118,649
TOTAL BUDGET BY OBJECT	\$ 85,691,762	\$ 64,307,634	\$ 24,256,246	\$ 99,681,960	\$ 273,937,602

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**ALL FUNDS
BEGINNING RESERVE BALANCES AND REVENUES**

This schedule and the one on the following page indicate the changes budgeted to occur to restricted and unrestricted balances in each fund in FY 2024. Shown below are the beginning balances of reserve accounts and budgeted revenues which provide the total sources estimated to be available to the City for appropriation.

<u>FUND NAME</u>	<u>ESTIMATED BEGINNING RESTRICTED BALANCES</u>	<u>ESTIMATED BEGINNING UNRESTRICTED BALANCES</u>	<u>REVENUE BUDGET FY 2025</u>	<u>TOTAL SOURCES BUDGET FY 2025</u>
General Fund	\$ -	\$ 43,792,763	\$ 97,927,249	\$ 141,720,012
Stormwater Utility	-	2,148,694	6,980,000	9,128,694
Solid Waste	-	975,466	7,607,691	8,583,157
Airport	-	399,143	3,320,310	3,719,453
Central Services	-	262,138	12,614,674	12,876,812
Local Option Sales Tax	-	6,572,000	12,482,000	19,054,000
Mobility Fee	8,318,838	-	1,030,500	9,349,338
Local Option Gas Tax	-	2,823,859	4,929,500	7,753,359
Paving Assessment	-	-	10,000	10,000
Building	-	3,246,915	3,425,000	6,671,915
Downtown Community Redevelopment	-	4,212,680	4,010,359	8,223,039
Vine Street Community Redevelopment	-	3,090,223	3,049,831	6,140,054
2024 CDBG Entitlement Grant	-	-	896,880	896,880
2024 SHIP Grant	-	-	628,202	628,202
2024 HOME Grant	-	-	325,641	325,641
Recreation Impact	1,885,581	-	255,000	2,140,581
Police 2nd Dollar Assessment	-	31,651	18,000	49,651
Justice Assistance Grant	-	-	340,296	340,296
State Law Enforcement Trust	-	390,499	1,500	391,999
Federal Law Enforcement Trust	-	53,270	500	53,770
School Crossing Guard Trust	-	-	3,650	3,650
Treasury Forfeiture	-	312,739	500	313,239
Utility Tax	-	575,017	8,183,083	8,758,100
Local Option Sales Tax Bonds	-	-	2,161,857	2,161,857
Local Option Gax Tax Notes	-	-	294,385	294,385
Community Redevelopment Notes	-	-	331,903	331,903
Series 2016/2022 Bonds	3,262,509	-	3,687,306	6,949,815
Liab/Workers Comp Self Insurance	-	1,069,868	3,879,283	4,949,151
Health Self Insurance	-	674,034	11,444,615	12,118,649
TOTALS	\$ 13,466,928	\$ 70,630,959	\$ 189,839,715	\$ 273,937,602

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**ALL FUNDS
ENDING RESERVE BALANCES AND DISBURSEMENTS**

There is little difference between projected beginning and ending balances of restricted reserve accounts. The major change in unrestricted reserve accounts is due to substantial capital outlays within the Local Option Sales Tax Fund and personnel initiatives within the General Fund. Despite these changes reserves will remain above the threshold through the five - year forecasts. Shown below are budgeted disbursements and estimated ending balances of reserve accounts which sum to budgeted total uses.

FUND NAME	BUDGETED DISBURSEMENTS FY 2025	ESTIMATED ENDING RESTRICTED BALANCES	ESTIMATED ENDING UNRESTRICTED BALANCES	BUDGETED TOTAL USES FY 2025
General Fund	\$ 106,001,196	\$ -	\$ 35,718,816	\$ 141,720,012
Stormwater Utility	7,825,822	-	1,302,872	9,128,694
Solid Waste	7,642,435	-	940,722	8,583,157
Airport	3,309,573	-	409,880	3,719,453
Central Services	12,864,490	-	12,322	12,876,812
Local Option Sales Tax	8,739,569	-	10,314,431	19,054,000
Mobility Fee	937,550	8,411,788	-	9,349,338
Local Option Gas Tax	6,593,415	-	1,159,944	7,753,359
Paving Assessment	10,000	-	-	10,000
Building	4,561,068	-	2,110,847	6,671,915
Downtown Community Redevelopment	6,595,435	-	1,627,604	8,223,039
Vine Street Community Redevelopment	3,040,726	-	3,099,328	6,140,054
2024 CDBG Entitlement Grant	896,880	-	-	896,880
2024 SHIP Grant	628,202	-	-	628,202
2024 HOME Grant	325,641	-	-	325,641
Recreation Impact	500,000	-	1,640,581	2,140,581
Police 2nd Dollar Assessment	27,705	-	21,946	49,651
Justice Assistance Grant	340,296	-	-	340,296
State Law Enforcement Trust	24,800	-	367,199	391,999
Federal Law Enforcement Trust	-	-	53,770	53,770
School Crossing Guard Trust	3,650	-	-	3,650
Treasury Forfeiture	-	-	313,239	313,239
Utility Tax	8,213,083	-	545,017	8,758,100
Local Option Sales Tax Bonds	2,161,857	-	-	2,161,857
Local Option Gas Tax Notes	294,385	-	-	294,385
Community Redevelopment Notes	331,903	-	-	331,903
Series 2016/2022 Bonds	3,687,306	3,262,509	-	6,949,815
Liab/Workers Comp Self Insurance	4,938,717	-	10,434	4,949,151
Health Self Insurance	12,090,115	-	28,534	12,118,649
TOTALS	\$ 202,585,819	\$ 11,674,297	\$ 59,677,486	\$ 273,937,602

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**ALL FUNDS
YEAR END FUND BALANCES AND RESERVES**

Reserve balances as of the end of the fiscal year are shown in the following schedule. All balances are anticipated to be held in reserve for future capital outlays, restricted by bond covenants or set aside in accordance with budgetary policies. Estimated and budgeted amounts are cumulative with prior period balances being considered as sources of funding for the next period.

FUND NAME	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
General Fund	\$ 52,753,551	\$ 30,779,073	\$ 43,792,763	\$ 35,718,816
Stormwater Utility	7,415,040	2,157,485	2,148,694	1,302,872
Solid Waste	2,068,197	1,353,815	975,466	940,722
Airport	401,630	312,715	399,143	409,880
Central Services	1,560,187	1,403,212	262,138	12,322
Local Option Sales Tax	18,706,205	7,147,758	6,572,000	10,314,431
Mobility Fee	12,403,648	4,664,956	8,318,838	8,411,788
Local Option Gas Tax	5,756,414	1,997,378	2,823,859	1,159,944
Building	8,041,532	2,042,937	3,246,915	2,110,847
Downtown Community Redevelopment	6,341,297	2,322,947	4,212,680	1,627,604
Vine Street Community Redevelopment	4,182,803	3,661,078	3,090,223	3,099,328
Recreation Impact	3,816,287	2,903,106	1,885,581	1,640,581
Police 2nd Dollar Assessment	51,071	31,651	31,651	21,946
State Law Enforcement Trust	415,299	347,108	390,499	367,199
Federal Law Enforcement Trust	53,270	47,025	53,270	53,770
School Crossing Guard Trust	22,199	-	-	-
Treasury Forfeiture	312,739	79,434	312,739	313,239
Charter School	3,026,976	1,526,375	-	-
Utility Tax	605,017	593,127	575,017	545,017
Series 2016/2022 Bonds	3,262,509	17,429	3,262,509	3,262,509
Liab/Workers Comp Self Insurance	1,921,077	1,452,284	1,069,868	10,434
Health Self Insurance	919,071	794,658	674,034	28,534
TOTAL RESERVE BALANCES	\$ 134,036,019	\$ 65,635,551	\$ 84,097,887	\$ 71,351,783

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund is traditionally viewed as the major operating fund of the City and contains the traditional governmental activities such as management and administration, finance, community development, police, fire protection, public works, parks and recreation and personnel.

The following is a summary of General Fund sources of funds by broad categories and uses of funds by department.

<u>ACCOUNT</u>	<u>ACTUAL</u> <u>FY 2023</u>	<u>ADJUSTED</u> <u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATE</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
<u>SOURCES</u>				
Taxes	\$ 21,949,322	\$ 25,190,307	\$ 25,492,023	\$ 27,831,321
Licenses	284,945	203,000	246,000	206,000
Intergovernmental revenue	13,788,543	13,525,636	13,913,236	14,525,793
Charges for services	9,212,235	8,141,826	8,459,122	9,227,222
Fines & forfeits	2,234,383	2,045,000	2,420,000	2,095,000
Miscellaneous revenue	3,196,720	1,961,177	3,208,140	2,587,530
Transfers	39,894,911	39,476,088	41,181,062	41,454,383
From fund balance	<u>47,383,858</u>	<u>46,403,595</u>	<u>52,753,551</u>	<u>43,792,763</u>
TOTAL SOURCES	<u>\$ 137,944,918</u>	<u>\$ 136,946,629</u>	<u>\$ 147,673,134</u>	<u>\$ 141,720,012</u>
<u>USES</u>				
City Commission	\$ 616,415	\$ 694,329	\$ 695,608	\$ 769,529
City Manager	7,578,588	8,374,010	8,570,373	7,176,971
City Attorney	856,410	1,631,305	1,644,698	1,162,912
Finance	13,775,206	16,314,002	16,331,063	15,333,335
Development Services	2,073,681	3,896,107	3,902,022	2,151,777
Police	28,024,776	32,778,872	31,429,727	35,143,456
Fire	17,777,874	23,077,574	22,205,890	23,794,458
Public Works	5,528,301	7,917,643	7,869,567	7,812,515
Parks & Recreation	7,899,696	10,160,346	9,898,769	11,122,255
Human Resources & Risk Management	1,060,419	1,323,368	1,332,654	1,533,988
Contingency & Reserves	<u>52,753,551</u>	<u>30,779,073</u>	<u>43,792,763</u>	<u>35,718,816</u>
TOTAL USES	<u>\$ 137,944,918</u>	<u>\$ 136,946,629</u>	<u>\$ 147,673,134</u>	<u>\$ 141,720,012</u>

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**GENERAL FUND REVENUE SUMMARY
FY 2024/25**

DESCRIPTION	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Current Ad Valorem (4.6253 Mills)	\$ 21,228,307	24,974,007	24,721,700	27,615,021
Delinquent Ad Valorem	505,029	-	554,023	-
Gas Franchise	215,986	216,300	216,300	216,300
Occupational Licenses	275,495	200,000	240,000	200,000
Subdivision Regulation Fees	9,450	3,000	6,000	6,000
State Revenue Sharing	4,419,536	4,000,000	4,400,000	4,840,000
Mobile Home Licenses	31,810	30,000	30,000	30,000
Alcoholic Beverage Licenses	83,120	80,000	98,000	80,000
Half-Cent Sales Tax	6,951,246	7,300,000	7,300,000	7,600,000
Fire Supplemental Compensation	38,193	35,000	35,000	35,000
Municipal Fuel Rebate	81,251	95,000	95,000	95,000
Ambulance Program	1,152,480	900,000	900,000	900,000
School Board Grant	834,937	896,236	896,236	945,793
County Occupational Licenses				
Local Grants	195,971	189,400	159,000	-
Miscellaneous Charges	466,105	487,331	527,331	487,331
Development Review Fees	269,719	300,000	300,000	300,000
Impact Fee Allowance	61,898	20,000	15,000	20,000
Fire Plan Checking Fees				
Charges to Other Funds	321,995	321,995	321,995	321,995
Police Services - Officers	1,170,620	1,200,000	1,200,000	1,200,000
Police Services - Administrative	30,381	35,000	35,000	35,000
Fire Services - Osceola County	658,076	680,000	697,796	1,411,751
Cemetery Services	79,541	70,000	71,000	75,000
Lot Mowing	11,103	4,000	27,000	4,000
Transportation Miscellaneous	15,347	5,000	5,000	5,000
Athletic Program Fees	93,283	85,000	87,500	90,320
Recreation Program Fees	179,355	125,500	125,500	141,100
Aquatic Center Fees	168,997	193,000	181,000	191,759
Facility Rentals	336,133	275,000	280,000	305,350
Adult Programs	59,807	40,000	45,000	52,016
Youth Programs	254,227	300,000	290,000	336,600
Ambulance Charges	5,035,649	4,000,000	4,250,000	4,250,000

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

GENERAL FUND REVENUE SUMMARY, CONTINUED

<u>DESCRIPTION</u>	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Court Fines	48,602	35,000	35,000	35,000
Parking Tickets	86,604	50,000	50,000	50,000
Code Enforcement Fines	269,649	100,000	475,000	150,000
Alarm Violations	80,700	60,000	60,000	60,000
Redlight Camera Violations	1,748,829	1,800,000	1,800,000	1,800,000
Interest on Investments	1,814,741	750,000	2,000,000	1,500,000
Miscellaneous Interest	60,220	33,000	58,000	33,000
Rents	84,639	143,850	137,600	170,850
Cemetery Lots/Cremation Niches	309,565	215,000	284,000	285,000
Sale of Surplus Property	94,203	50,000	50,000	50,000
Other Miscellaneous Revenue	833,352	769,327	678,540	548,680
Utility Tax Transfers	7,773,487	7,876,662	7,931,062	8,183,083
Charter School Fund	759,232	1,200,000	1,200,000	-
Stormwater Utility Fund	353,575	312,500	340,000	348,500
Solid Waste Fund	352,974	313,030	369,000	380,000
KUA Charter Payment	19,432,933	19,236,280	19,836,000	20,512,800
KUA Parks and Recreation	1,883,114	1,905,000	1,905,000	1,950,000
Toho Water Authority Payment	9,339,597	8,632,616	9,600,000	10,080,000
Other Miscellaneous Funds				
Subtotal of Revenues	90,561,060	90,543,034	94,919,583	97,927,249
From Fund Balance	47,383,858	46,403,595	52,753,551	43,792,763
TOTAL SOURCES	\$ 137,944,918	\$ 136,946,629	\$ 147,673,134	\$ 141,720,012

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY BY DIVISION
FY 2024/25**

<u>DESCRIPTION</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
City Commission	\$ 466,991	\$ 557,336	\$ 557,335	\$ 581,256
Social Services	149,424	136,993	138,273	188,273
City Manager	1,065,272	1,170,224	1,338,049	1,026,396
City Clerk	387,124	408,258	404,900	486,153
Strategic Communications	620,390	800,310	820,633	890,254
Division of Emergency Preparedness	47,872	1,615,654	1,682,065	353,119
Economic Development	461,861	1,814,441	1,821,513	1,074,789
General Government	4,996,069	2,565,123	2,503,213	3,346,260
City Attorney	787,993	1,556,760	1,569,435	1,081,264
Municipal Court Clerk	68,417	74,545	75,263	81,648
Finance	1,505,450	1,992,219	2,008,594	1,815,391
Procurement	209,053	213,257	213,943	328,919
Transfers	12,060,703	14,108,526	14,108,526	13,189,025
Planning	2,073,681	3,896,107	3,902,022	2,151,777
Office of the Police Chief	789,742	1,070,412	1,176,310	1,294,026
Support Services	5,880,351	6,745,570	6,728,744	7,176,098
Patrol	10,350,518	13,151,753	11,841,875	13,358,174
Criminal Investigations	4,543,208	4,918,561	4,763,963	5,478,045
Communications	3,138,750	3,407,670	3,335,825	3,746,990
Special Operations	3,322,207	3,484,905	3,583,010	4,090,123
Fire Administration	3,315,097	3,609,321	3,658,760	4,271,341
Fire Operations	14,462,777	19,468,253	18,547,130	19,523,117
Public Works Administration	754,468	727,249	732,406	830,668
Engineering	494,280	703,504	685,916	1,063,953
Street Maintenance	2,398,352	3,753,626	3,771,462	3,622,051
Traffic Engineering	1,881,201	2,733,264	2,679,782	2,295,843
Parks & Recreation Administration	727,502	787,087	808,393	897,411
Parks	3,396,532	4,279,244	4,124,894	4,890,542
Aquatic Center	621,594	723,429	745,501	852,789
Recreation	1,864,037	2,566,329	2,417,741	2,813,993
Cemetery	251,689	391,109	406,923	201,327
Events & Venues	1,038,342	1,413,149	1,395,317	1,466,193
Human Resources & Risk Management	1,016,916	1,258,652	1,267,938	1,447,338
General Employee Organization	43,503	64,716	64,716	86,650
Totals	85,191,367	106,167,556	103,880,371	106,001,196
Operating Contingency		25,000	25,000	25,000
Unrestricted Reserves	52,753,551	30,754,073	43,767,763	35,693,816
TOTAL USES	\$ 137,944,918	\$ 136,946,629	\$ 147,673,134	\$ 141,720,012

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

**GENERAL FUND DIVISIONS BY OBJECT CODE
FY 2024/25**

DESCRIPTION	Personnel Services FY 2025	Operating FY 2025	Capital FY 2025	Other FY 2025	Budget FY 2025
City Commission	\$ 241,052	\$ 340,204	\$ -	\$ -	\$ 581,256
Social Services	188,273	-	-	-	188,273
City Manager	981,115	45,281	-	-	1,026,396
City Clerk	418,454	67,699	-	-	486,153
Strategic Communications	699,925	157,829	32,500	-	890,254
Division of Emergency Preparedness	112,471	122,048	118,600	-	353,119
Economic Development	585,730	489,059	-	-	1,074,789
General Government	900,000	2,000,000	-	446,260	3,346,260
City Attorney	816,013	265,251	-	-	1,081,264
Municipal Court Clerk	71,348	10,300	-	-	81,648
Finance	1,513,449	301,942	-	-	1,815,391
Procurement	309,779	19,140	-	-	328,919
Transfers	-	9,765,951	-	3,423,074	13,189,025
Planning	1,756,763	395,014	-	-	2,151,777
Office of the Police Chief	1,127,049	166,977	-	-	1,294,026
Police Support Services	3,145,724	2,863,074	1,167,300	-	7,176,098
Police Patrol	13,163,163	182,511	12,500	-	13,358,174
Criminal Investigations	5,162,722	315,323	-	-	5,478,045
Police Communications	3,690,447	56,543	-	-	3,746,990
Special Operations	3,242,005	827,618	20,500	-	4,090,123
Fire Administration	2,164,176	1,887,165	220,000	-	4,271,341
Fire Operations	16,718,320	2,071,397	733,400	-	19,523,117
Public Works Administration	612,639	165,129	52,900	-	830,668
Engineering	721,767	249,586	92,600	-	1,063,953
Street Maintenance	1,672,570	1,890,281	59,200	-	3,622,051
Traffic Engineering	606,222	1,625,321	64,300	-	2,295,843
Parks & Recreation Administration	604,937	267,474	25,000	-	897,411
Parks	2,912,100	870,042	1,108,400	-	4,890,542
Aquatic Center	633,632	182,157	37,000	-	852,789
Recreation	2,321,283	473,710	19,000	-	2,813,993
Cemetery	95,762	105,565	-	-	201,327
Events & Venues	1,005,640	460,553	-	-	1,466,193
Human Resources & Risk Management	1,294,306	153,032	-	-	1,447,338
General Employee Organization	-	86,650	-	-	86,650
Totals	\$ 69,488,836	\$ 28,879,826	\$ 3,763,200	\$ 3,869,334	\$ 106,001,196
Operating Contingency					25,000
Unrestricted Reserves					35,693,816
TOTAL USES					\$ 141,720,012

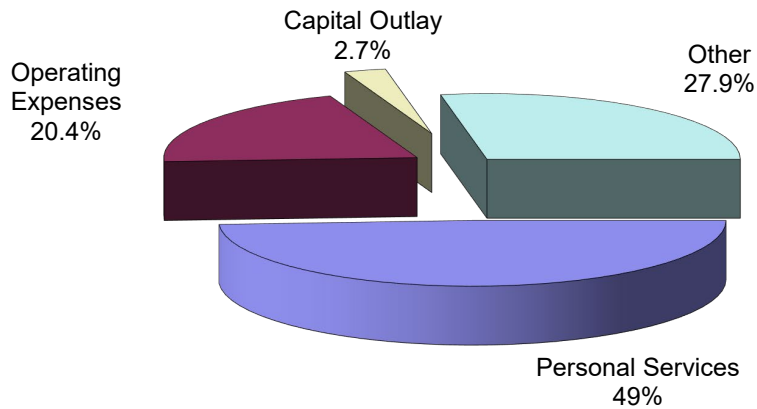
**CITY OF KISSIMMEE
2025 ANNUAL BUDGET
DEPARTMENT SUMMARY**

DEPARTMENT: GENERAL FUND

DIVISION(S): ALL

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
PERSONAL SERVICES	55,695,135	64,018,124	61,549,030	69,488,836
OPERATING EXPENSES	27,365,045	37,456,877	37,155,720	28,879,826
CAPITAL OUTLAY	2,131,177	4,692,555	5,175,621	3,763,200
OTHER	52,753,561	30,779,073	43,792,763	39,588,150
TOTAL	137,944,918	136,946,629	147,673,134	141,720,012

2025 ANNUAL BUDGET BY OBJECT

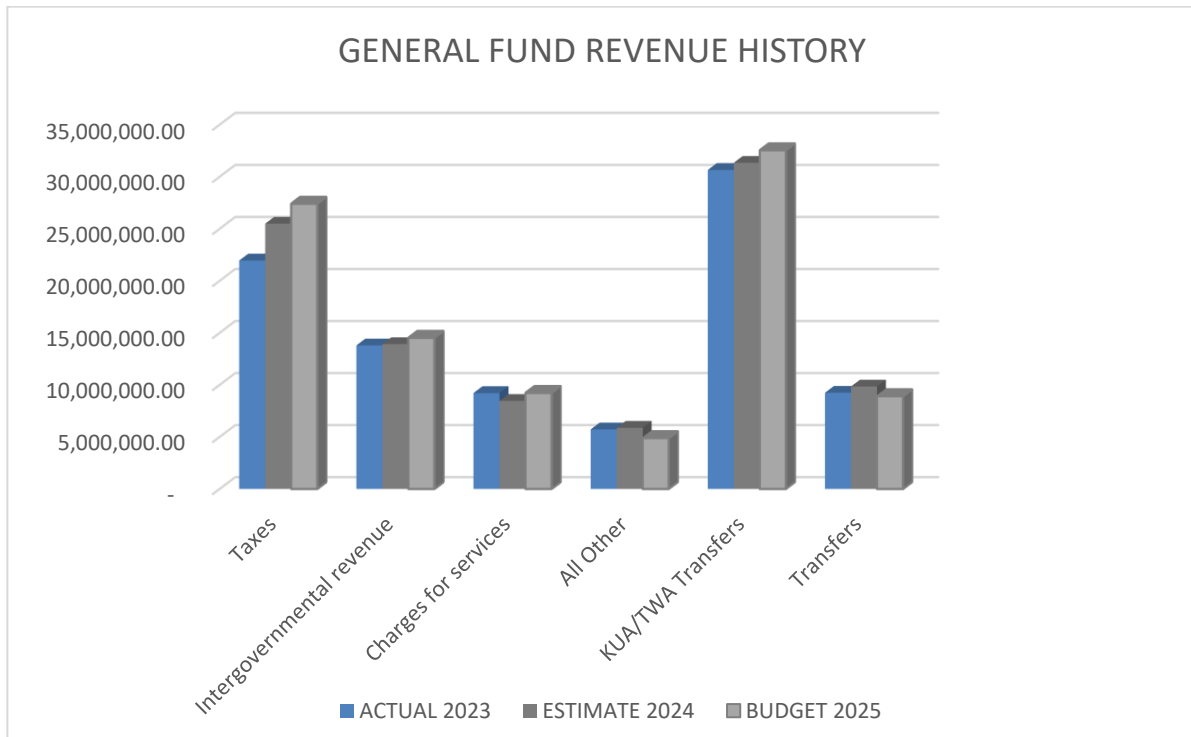


The above chart demonstrates the personnel services category is the largest portion of General Fund's total expenditures and reserves. This is because activities funded by general revenues are primarily service oriented. In addition, most large expenditures for capital equipment and infrastructure needs are being funded from special revenue sources or borrowed monies.



GENERAL FUND TRENDS

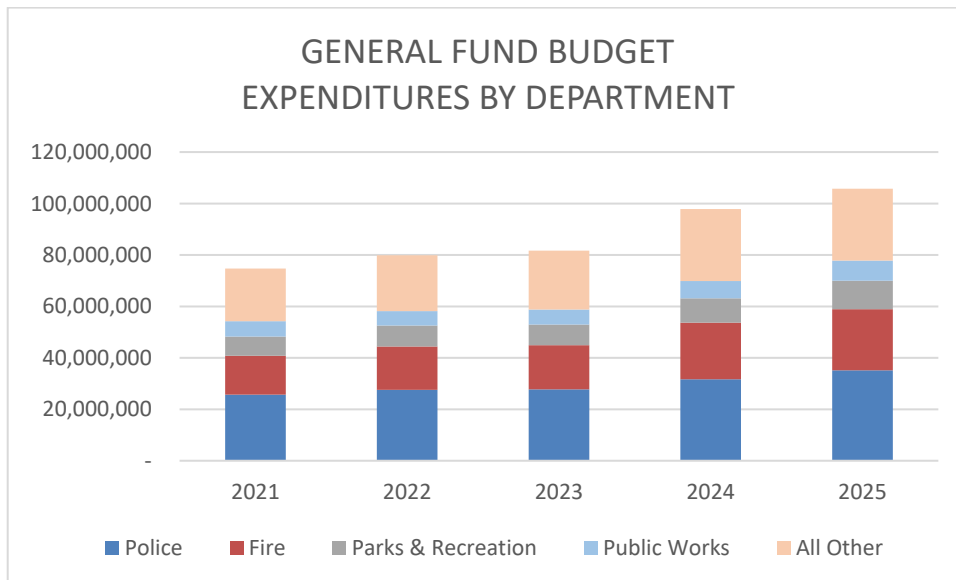
Over the three-year period, most of the City's major sources of revenue are projected to increase due to the growing economy and stable housing market. Ad valorem revenues continue to increase as property values increase.



Transfers to the General Fund have been consistent over the last three fiscal years. The overall amount budgeted for FY 2025 is expected to increase due to the transfer from the Utility Tax Fund. The City will no longer receive a transfer from the Charter School Fund due to the sale of the Charter School.



Sources	Actual 2022	Actual 20223	Estimate 2024	Budget 2025
Utility Tax Fund	7,433,955	7,773,487	7,931,062	8,183,083
Charter School	637,250	759,232	1,200,000	-
Solid Waste	307,865	352,974	369,000	380,000
Other Funds	6,301,940	-	-	-
Stormwater Utility	303,804	353,575	340,000	348,500



The General Fund's total budgeted expenditures have steadily increased over the years with more notable jumps last fiscal year related to union contracts. Most of the increases are in departments that deliver services directly to the public, specifically Police, Fire, Parks and Recreation and Development Services. Total expenditures for FY 2025 are projected to increase due to personnel cost drivers and infrastructure investments. The proposed budget includes 18 new full-time positions.

FIVE YEAR PERSONNEL RECAP

DEPARTMENT	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>CHANGE</u>
Full-Time Positions:						
City Commission	5	5	5	5	5	-
City Attorney	5	5	5	5	5	-
City Manager	14	16	15	15	16	1
Economic Development	-	-	5	5	5	-
Finance	14	14	14	14	15	1
Development Services	17	17	19	19	19	-
Police	233	236	250	253	256	3
Fire	112	113	120	139	141	2
Public Works	43	36	40	40	42	2
Parks & Recreation	70	70	72	73	75	2
Human Resources	10	10	10	11	12	1
TOTAL GENERAL FUND	523	522	555	579	591	12
Stormwater Utility	35	35	36	35	36	1
Solid Waste	29	29	29	30	29	(1)
Airport	8	8	9	9	9	-
Central Services	41	41	42	45	48	3
Local Option Gas Tax	13	12	14	13	13	-
Building	20	21	22	26	29	3
Community Dev Block Grant	3	4	5	4	4	-
Justice Assistance Grant	3	3	3	3	3	-
TOTAL FULL-TIME	675	675	715	744	762	18
All Other Positions:						
City Manager	-	-	-	1	0	(1)
Police :						-
Auxiliary Officer	5	5	5	5	5	-
Other	7	7	8	9	8	(1)
Fire	2	2	2	2	2	-
Public Works	2	2	1	1	1	-
Parks & Recreation	93	96	94	94	95	1
Human Resources	2	2	3	3	3	-
TOTAL GENERAL FUND	111	114	113	115	114	(1)
HOME/SHIP	-	-	-	-	-	-
Community Dev Block Grant	-	-	5	5	5	-
TOTAL ALL OTHER	111	114	118	120	119	(1)
TOTAL POSITIONS	786	789	833	864	881	17



Budgetary Basis

The budgets for General, Special Revenue, Debt Service, and certain Trust and Agency Funds are maintained on a modified accrual basis with revenues being recognized when they become measurable and available while expenditures are recorded at the time liabilities are incurred. Accounting records for the Enterprise, Internal Service and certain Trust and Agency Funds are maintained on a full accrual basis. Enterprise Funds are charged for administrative, accounting and information technology services provided by various departments in other funds. This is done with a view toward making these funds self-supporting and to provide a basis for comparison with investor-owned public utilities. The Internal Service Funds provide services of a support nature on a City-wide basis for which user departments are charged service fees.

Budget Preparation

In January 2024, each Division received a budget preparation package, which included a budget reference manual, budget request forms and data on prior year and current year actual expenses. Each manager then compiled budget requests for the new fiscal year including justifications by line item.

The budget requests were given extensive review and revised as necessary by a Budget Review Committee consisting of the City Manager, Deputy City Manager, Assistant City Manager, Finance Director, Human Resources Director, Assistant Finance Director and Budget Manager. Upon completion of this review and matching with projected available revenues, the budget was compiled by the Finance Department and presented to the City Commission by the City Manager.

Budget Adoption

Procedures and specific timetables for adoption of the budget are mandated by State Statute and must be followed

explicitly. Each year the City follows State requirements and certifies compliance to the State in the specified manner. The recommended budget was provided to the City Commission on July 3rd, 2024. Copies of the entire budget were available to the public and press.

On Tuesday, July 23, 2024, a special meeting open to the public was conducted to review the budget's content. By the end of that meeting, the City Commission had further input from citizens and various civic organizations and reached a general consensus on changes they desired to be made. Budget in Briefs were also provided to all who attended the workshop.

The first of two required public hearings was held September 3rd, 2024. As required by State Statute, the City Commission adopted a tentative millage rate on ad valorem taxes and a tentative budget. A half-page advertisement summarized the budget and invited the public to the final budget hearing held September 17th, 2024. Copies of the resolutions adopting the millage rate and the budget are included within the Appendix.

Amendments and Transfers

The process of amending and modifying the budget is outlined in the resolutions adopting the budget. The City Commission approves line-item transfers to and from personal services accounts beforehand, but line-item transfers from other accounts may be approved by the City Manager and reported monthly. The City Commission must approve transfers involving contingency and reserve allocations or increases in the total budget in advance.

Adjustments recommended by the City Manager during the fiscal year are usually prompted by significant changes in circumstances. These are typically documented and explained as they occur; therefore, the City Commission has little difficulty in favorably considering the necessary budget adjustment.

JANUARY 12

Budget Reference Manual and forms issued to Departments

JANUARY 15

Submit Strategies and Initiatives to Assistant City Manager

JANUARY 25

Director's Retreat

JANUARY 26

Commission Retreat

FEBRUARY 1 - 8

Training sessions on Operating Budget preparations

FEBRUARY 23

Capital Program Requests received from Departments

MAR 6 - 21

Capital Program reviewed by Budget Committee

APRIL 5

Final Operating Budget Requests received from Departments

MAY 1 - 9

Operating Budget Requests reviewed by Budget Committee

JUNE 1

Estimated Taxable Property Value received from Property Appraiser

JUNE 14

Final tentative Budget Committee review

JULY 1

Certified Taxable Property Value received from Property Appraiser

JULY 3

Submit Operating Budget to Commission

JULY 23

Commission Workshop on Operating Budget and Capital Program

SEPTEMBER 3

First Public Hearing on Operating Budget

SEPTEMBER 17

Second Public Hearing on Operating Budget

SEPTEMBER 30

Publication of Final Operating Budget and Capital Program Document





Kissimmee Management Agenda 2024 **Targets for Action**

2024 **Top Priority**

The Haven on Vine Project:

Phase 1 Apartments Completed, Phase 2 Transitional Housing
Federal Funding; RFP for Non-Profit Operator

Youth Services/Programs:

Needs Assessment, Current Programs, Report with Findings
and Enhancements, Direction and Funding

Downtown Hotel:

Development Partnership
Direction and Development Agreement

Civic Center Renovation:

Plan and Funding Mechanism (including TDT Funding)

Bond Package 2024 Direction:

Project List; Funding Direction (including Fire Stations,
Lakeside Community Center, etc.)

Lakeside Community Center:

Design

2024 **High Priority**

City Commission Retirement:

Direction and Funding

Lakefront Boat, Kayak and Canoe Rental:

Direction and Action

Weekend Rail Service:

Advocacy and Operations

Community Events and Festivals Enhancement/Expansion:

City Role, Partnerships/Sponsorships, Evaluation,
Direction and Funding

City Employee Childcare Program:

Updated Report, Direction, City Partners and City Actions

Downtown Grocery Store:

Outreach to Businesses, Report with Findings,
Direction and City Actions

Road Resurfacing Project:

Completed (including Neighborhood Streets and Columbia)

Fieldhouse at Lancaster Park and Sports Tourism:

Definition of Concept, Investigation Options, Report and Direction

City Goals 2029

Stronger Economy with More Quality Jobs

Livable Community for All

Best Services, Financially Sound City

Effective Transportation System

Vibrant Downtown and Beautiful Lakefront



Kissimmee Policy Agenda 2024 Targets for Action

2024 Top Priority

The Haven on Vine Project:

Phase 1 Apartments Completed, Phase 2 Transitional Housing Federal Funding; RFP for Non-Profit Operator

Youth Services/Programs:

Needs Assessment, Current Programs, Report with Findings and Enhancements, Direction and Funding

Downtown Hotel:

Development Partnership
Direction and Development Agreement

Civic Center Renovation:

Plan and Funding Mechanism (including TDT Funding)

Bond Package 2024 Direction:

Project List; Funding Direction (including Fire Stations, Lakeside Community Center, etc.)

Lakeside Community Center:

Design

2024 High Priority

City Commission Retirement:

Direction and Funding

Lakefront Boat, Kayak and Canoe Rental:

Direction and Action

Weekend Rail Service:

Advocacy and Operations

Community Events and Festivals Enhancement/Expansion:

City Role, Partnerships/Sponsorships, Evaluation, Direction and Funding

City Employee Childcare Program:

Updated Report, Direction, City Partners and City Actions

Downtown Grocery Store:

Outreach to Businesses, Report with Findings, Direction and City Actions

Road Resurfacing Project:

Completed (including Neighborhood Streets and Columbia)

Fieldhouse at Lancaster Park and Sports Tourism:

Definition of Concept, Investigation Options, Report and Direction



As each year passes, we celebrate different milestones, we embrace new technology, and we face challenges head on. The last few years have been a great example of why long-range financial planning is needed. It also can be charged with why they may not be needed as the future is often uncertain. In fact, the wrath brought on by these last few years has left us far from the traditional landscape known by so many. The markets have extremely challenging and certainly unlike any period in modern history where virtually all asset classes at a point in time over the past few years lost value, even gold. Pensions, corporations, governments, investors, almost all entities felt some pain. We'd have to go back to the late 70's to find a remotely similar environment for overall market returns. However, true to the no pain no gain adage, market corrections can prove healthy in the longer term for everyone as it refuels growth. Nevertheless, we know that sustainability lies in our ability to plan for a better tomorrow adequately and conservatively. We maintain focused on a long-term approach overall for the health of our organization and services we provide.

are often always trying to give an explanation or a response as to what is going on, but sometimes it is okay to admit that no one really knows. The Fed has since paused its rate hiking campaign after embarking upon their sharpest, most sustained increase in rates in roughly 40 years pushing the Fed funds rate from around zero to more than 5% in less than a year and a half. Times like these are testament as to why we practice what we preach. When risky decisions are made, consequences come knocking and excuses simply do not write checks. Fortunately, the financial decisions made by this City Commission have positioned the City to remain financially sound. Our financial footing is what keeps us stable and on steady ground, because even when no one knows anything we can rest assure we have a stable financial foundation due to our planning and diligence.

Uncertainty has adversely affected our budgetary planning in many ways. Although uncertainty is the new black, we have not let it cloud our vision. Budgeting is not a one size fits all; every community is different, each year is different and as time, generations, priorities, and technology changes so does our approach. A comprehensive plan has been developed to establish strategies, initiatives and policies for growth management and financial accountability. At the foundation of a sound plan lies transparency, integrity, sustainability, and leadership. The City collectively embodied these essential pillars to establish a plan that would study challenges, scenarios, and opportunities that may lie ahead in the future of the City's path. In attempting to forecast future scenarios the City took into account the economy and the affect it may have on our government.

Our goal is to use our plan as a tool for internal and external stakeholders, prospective businesses, policy makers, and citizens in order to prioritize the needs of the City to continue to operate efficiently and sustainably. The core values adopted by the City Commission will drive the long-term planning process. These values show the commitment of the City Commission and City Administration to the proper use of fiscal resources addressing current operations and community needs. However, the potential long-term effects and lessons of the pandemic should be a part of the rubric in measuring future growth and economic sustainability. Lingering uncertainty continues to require the City to remain very conservative in spite of the encouragement gained by the recent economic advances.

Lastly, the City also adopts a five-year capital program to provide a framework for the development and maintenance of the community's infrastructure and the City's ability to maintain and enhance City services. The five-year capital program is reviewed to determine its compatibility with the overall comprehensive plan for the City. This ensures that funding is being made available for projects that are critical for the continued growth and maintenance of the City. The City maintains strict due-diligence measures and aggressively seeks out opportunities to reduce or maintain expenditures on operations to within budgetary limits in order to develop and maintain the community's infrastructure and to enhance City services. The following pages outline the City's long range financial planning tool used during its budget process

Uncertainty is the new black. One thing is for sure, no one is sure of anything. Not even the Federal Reserve. Just when everyone was sick of hearing the word inflation and it's not so better half: recession, came about a new phrase. Will be a soft landing or drawn out? A more humbling acceptance seemingly of defeat within the word, uncertainty. Economists and financial analysts



Beige Book

May 2024



Tourism and hospitality contacts reported healthy demand for leisure travel, but booking windows were shorter and hotel rates moderated.



In commercial real estate, oversupply slowed multifamily and industrial sectors. Rising insurance costs also hampered activity, especially in coastal areas.



Sixth District home sales lost momentum in April as higher interest rates and rising home prices dented affordability.



At financial institutions, overall loan growth remained relatively flat as consumer, industrial, and auto lending continued to contract.



Utilities reported growing commercial and industrial energy demand, largely from data centers and manufacturers like electric vehicle battery plants.



Agricultural conditions weakened. Many row crop farmers said they don't expect to make a profit this year and demand for timber declined.

Economic Condition

The City's strategic plan shapes its long-range financial plan; both of which are shaped by the delicate economic condition and cycle outlook. That outlook once grappled by a six-letter word, growth, is now one ridden with sustainability. For many years, growth has been overtaking many parts of the Central Florida area. And with over 85,000 residents, Kissimmee has never been shy of growth. Over the years, the City has done a great job in managing its resources without causing additional burden on its residents. It continues to experience a population boom with growth in its residential and commercial offerings.

From a market perspective, we find ourselves in an environment of significantly higher interest rates for borrowers with slower prospective earnings growth and declining margins for many corporations. Over the past several years, interest rates and the average cost of capital for businesses have increased at the fastest annual pace in decades. In addition to higher financing costs, and unstable economic growth has weighed on credit and equity markets given the increasing prospect of continued market uncertainty. Not to mention the effects of the ongoing myriad of geopolitical challenges presented each year. The speed and magnitude of the current inflation shock came as a result of a perfect storm. Certainly, easy monetary and fiscal policies were contributing factors, working as one would expect, providing low financing costs and government stimulus to support demand for individuals and businesses as the world recovered from the pandemic and its aftermath.

From a local perspective, Kissimmee is expected to continue

to grow over the long term despite the state of the national economy and has taken steps to plan and manage how it ultimately impacts the citizens' quality of life. Our stewardship in striking a balance on the never-ending carousel of public desired improvements against the availability of community financial resources, allowed the City to maintain its normal operations during the pandemic. This stewardship also helped us return to a more normal pattern in the post-pandemic era as most of our industries have rebounded, although the juvenile see-saw of the political climate annually tests that stewardship.

Unemployment remains low, despite sticky higher prices. The pains of cost elevations are echoed throughout all corners of the budget document via cost increases and how to mitigate them. Supply and demand imbalances, geopolitical pressures, and monetary policies. Like many others, the City is directly impacted by public health, labor market conditions, inflation pressures, recession uncertainty, and financial and international developments.

This is why the City devoutly practices fiscal responsibility to make sure it can continue to serve its residents despite economic turmoil. Modest growth is expected in the City's major revenue sources while some of the less significant sources will remain relatively unchanged from previous years. Although the current economic outlook is still somewhat stable, the City remains prepared for another potential downturn. The City's diverse revenue base of ad valorem, KUA transfers, TWA transfers, sales tax and gas tax help buoy it from singular financial shocks.

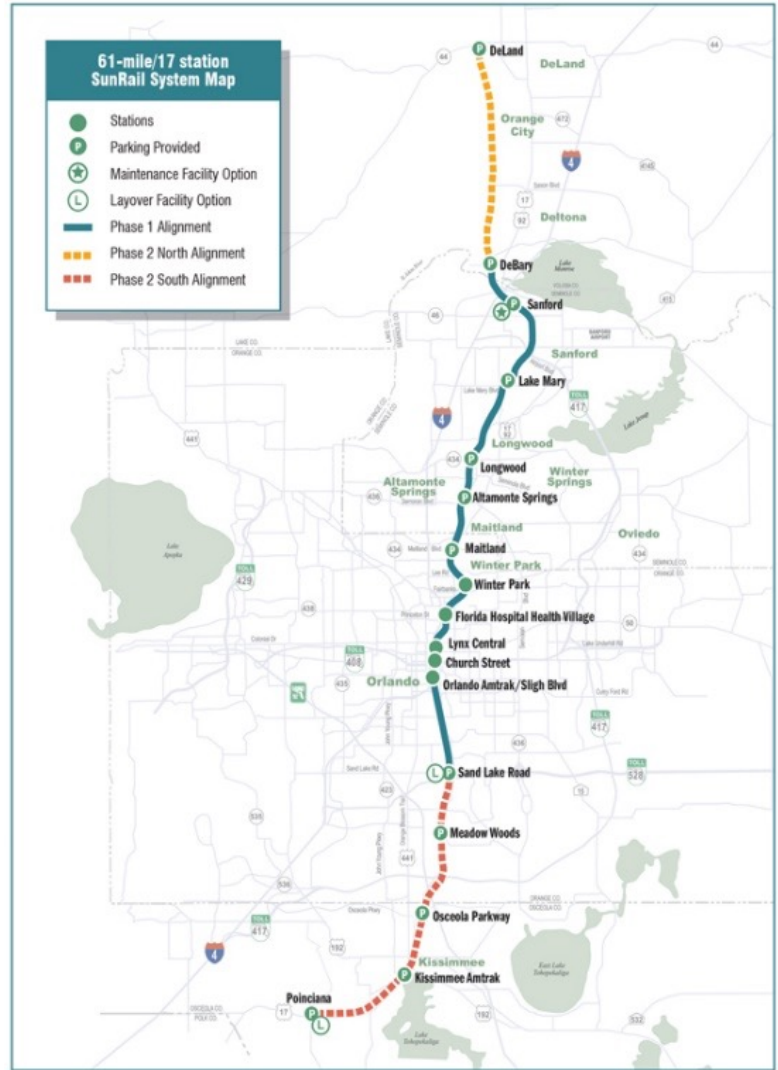
Economic Outlook

The City of Kissimmee is most known for its proximity to the happiest place on Earth. In fact, there are 50 attractions easily accessible from the Kissimmee resort area. In addition to Walt Disney World, located approximately 7 miles west of the City, some of the tourist attractions near the City include Sea World, Gatorland Zoo, International Drive, Medieval Times, Universal Studios and Kennedy Space Center, not including the many special events that take place in Kissimmee each year like the festival series at Lakefront Park. Moreover, Kissimmee is much more than the hospitality industry, theme parks and vacations. The City prides itself on its large eco-friendly park systems (Shingle Creek Regional Trail) and proactive attitude of increasing bicycle and pedestrian paths within our community.

Kissimmee is home to a rich history, full of culture, amazing nature trails and character, with many new industries looking to call Kissimmee home. For starters, as the County seat of Osceola, the City is primarily residential in character but also serves as a regional retail and commercial center. As mentioned above, it derives a substantial portion of its economic activity from its nearness to Walt Disney World. However, there are many other industries in Kissimmee. Kissimmee's medical district is the third largest in central Florida and is just a few miles from the renowned Medical City in the Lake Nona area. In the past 10 years, nearly \$400 million has been invested into the district. The City of Kissimmee's airport is also growing rapidly on the regional scene with more than \$30 million of investments close to breaking ground.

Resident surveys reveal a high level of satisfaction with city services. Downtown Kissimmee is often described as "charming" for its historic homes and quaint shops. The City also has a Sunrail station downtown that connects four counties providing its upcoming workforce efficient mobility. Not to mention, the City has nearly 1,000 apartments coming downtown spanning three separate developments currently under construction or in the planning phases. Considered land locked from an annexation standpoint, the City is seeking to revitalize within its current borders. It is safe to say, the City known for its tourism, retail and hospitality facets is working to provide a more well rounded offering of employment to its residents.

The City has over 345,000 square feet of warehouse space in the works for FY 2025 near John Young Parkway and over 1.2 million square feet in the next three years, which will also bring jobs to the area. In addition, Osceola County has funded the \$160 million ongoing NeoCity project which will provide a state-of-the-art advanced manufacturing research and development center for the nano sensor industry. This 500-acre technology and research district has attracted investment from both national and international research and manufacturing partners. In 2022, Osceola County received half a million federal dollars from the Build Back Better grant program to expand semiconductor research, development and manufacturing capabilities. This center has the potential to positively impact the State of Florida's economy and present opportunities for Kissimmee's future.





Financial Condition

Kissimmee's standards for services are considered excellent and its tax rates compare favorably to other area governments boasting lower tax rates than 70% of other governments in the State of Florida. The City has established prudent budgetary policies which allow it to maintain a healthy financial posture and position of readiness to assume future obligations in a responsible manner. Yet, just as the market fluctuates every day, so does the economic standing of individuals and businesses, thus making local government vulnerable to the woes of the market. The Fed began hiking rates in March 2022, about a year after inflation started a dramatic climb to its highest level in some 41 years. Those rate hikes have amounted to 5 percentage points on the Fed's benchmark to a level not seen since 2007. They finally decided to pause those rate hikes this year.

The tighter money supply has had many effects on the economy. The hikes have helped push 30-year mortgage rates over 7% and spiked borrowing costs for other consumer items such as auto loans and credit cards, as well as corporate borrowing costs. The stock market (S&P 500) had its worst year in 2022, since 2008, crypto hedge funds failed as well as a few banks. Recent data points such as the consumer and producer price indexes have shown the rate of inflation slowing, though consumers still face high costs for many items.

Inflation hit the U.S. economy due to multiple pandemic-related factors – clogged supply chains, unusually strong demand for high-priced goods over services, and trillions in stimulus from both Congress and the Fed that had an abundance of money chasing a dearth of goods. At the same, supply/demand mismatches in the labor market had pushed both wages and prices higher, a situation the Fed has sought to correct through policy tightening that has included both rate increases and a reduction of more than half a trillion dollars from the assets it holds on its balance sheet.

Consumer spending is still healthy overall, and tourism remains strong. New home sales remain persistent in our area despite high borrowing costs. Looking to 2025 and beyond, economic growth is slowing but cost growth continues to moderate. Amid underlying strength in consumption, strength in the labor market, and recent stalling in the broad disinflationary trend it is expected that interest rates will be higher for longer. Most experts now believe there may only be one rate cut this year, most likely after the presidential election. Growth is expected to continue to hum at a moderate pace after that. Most importantly, the Fed remains cautious. As such, Kissimmee remains cautious. The City of Kissimmee will continue to practice being a consistent fiscally sound government, not only depicted in our mission and core values but in the actions of its employees and tone at the top.

A consistent theme in the budget world is how to tackle the current state of stagflation. It has brought both headaches and challenges as we seek to attract new business and foster economic activity while maintaining the City's infrastructure and services coming off the cusp of financial recovery from the pandemic. As property values increase, it is also important to find a balance to prioritize departmental needs while conservatively practicing fiscal responsibility due to unknown economic outlooks. It is important to be prepared, but it is equally as important to place our City in a position to continue to thrive.

Fiscal Year	Total Taxable Value	% Change of Total TV
2025	6,188,099,131	10.5%
2024	5,596,444,804	14.6%
2023	4,881,382,716	12.4%
2022	4,343,397,868	7.8%
2021	4,027,266,906	9.3%
2020	3,683,383,717	12.1%
2019	3,286,613,221	10.4%

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Ad valorem taxes are set to increase in assessed values. The City will also see slight increases in the utility tax, Kissimmee Utility Authority (KUA) and Tohopekaliga Water Authority (TWA) transfers. Ad valorem taxable value growth over the past several years is shown on the chart to the right. Because of the City’s unique structure, it does not rely heavily on ad valorem taxes. It has benefitted from healthy growth, but it has other stable revenue sources that fund its General Fund; KUA transfers and TWA transfers.

FYE Ended	KUA Historical Payments
9/30/2025	\$20,512 ⁽¹⁾
9/30/2024	\$19,836 ⁽²⁾
9/30/2023	\$19,432
9/30/2022	\$18,973
9/30/2021	\$18,287
9/30/2020	\$17,965

Transfers from Kissimmee Utility Authority (KUA): In 1985 the City of Kissimmee created KUA, by amending the Charter. KUA is required to pay to the City 11.06 mills per kilowatt hours of retail electric sales. Historical collections are shown on the left.

FYE Ended	Toho Historical Payments
9/30/2025	\$10,080 ⁽¹⁾
9/30/2024	\$9,600 ⁽²⁾
9/30/2023	\$9,339
9/30/2022	\$8,484
9/30/2021	\$7,924
9/30/2020	\$7,549

Transfers from Toho Water Authority (TWA): In 2003, Toho was created pursuant to a legislative act. The City in collaboration with Osceola County, agreed to transfer assets, liabilities and operations of the water and sewer system to Toho. Toho under a Transition Agreement agreed to pay the City of Kissimmee an annual payment. The annual payment is equal to the sum of (i) a base amount of \$3,078,000 indexed annually, plus (ii) one half of the difference between the base amount and 12% of gross revenues of portions located within the City. The Agreement has an initial term through September 30, 2029 and thereafter automatically renews for successive 25 year periods.

Staff continues to closely monitor all revenue trends. In addition to revenue increases, staff has also prepared the FY 2025 budget with a projected increase in expenditures of \$7.2 million. This increase is due to the addition of 18 full-time positions, an overall minimum increase in salaries of 5% for all employees as well as insurance and pension increases absorbed by the City. Since the FY 2025 budget includes recommended salary increases, several new positions and infrastructure improvements, the City’s General Fund revenues are projected to be \$8.2 million less than expenditures for FY 2025. Even though projected expenditures are more than projected revenues, this scenario will enable the City to spend down some of its excess reserve balance over the next 3-5 years and yet still maintain a targeted reserve balance of at least 20% at the end of FY 2028. Since the FY 2024 General Fund reserve balance is estimated to be a healthy 33% of budget, staff is able to recommend funding vital positions, increases in salaries and capital

The following items are highlights from the budgets of the major operating funds and serve as an outline of the City's near-term agenda to prepare for the needs of a model community of the future

General Fund

- The recommended millage for ad valorem taxes will be 4.6253 mills. One mill will generate \$5,878,694. This is the same millage rate that was adopted for fiscal years 2010 through 2024. No other significant financial changes are anticipated, and all debt service requirements are budgeted.

- Overall, the net number of full-time positions in the General Fund is projected to increase by 14. The positions that will be added to the General Fund in FY 2025 include – three Police Officers, two Police Sergeants, one Quality Assurance Telecommunicator, one Administrative Assistant II, one Health and Safety Specialist, one Safety Officer, one Equipment Operator I, one Facility Maintenance Technician, one Procurement Specialist, one Equipment Operator I and a Construction Inspector.

- As indicated earlier, FY 2025 total revenues are projected to be almost \$8.3 million (9.4 percent) more than FY 2024 total estimated revenues. This increase is directly attributable to the increase in ad valorem taxes as well as more moderate increases in the transfers from KUA and TWA. In addition, this is due to continued rebounding for several revenues that were adversely affected by the pandemic. Based upon these projections, the General Fund reserves will be \$35,542,020 or 33% of the annual budget. As the Commission is aware, the City's policy is to retain a minimum reserve of 20% of the total General Fund budget. While the current estimated reserves more than exceed the City's target level of 20%, reserves are projected to reach approximately 20% in FY 2029.

- Although this pattern of overall expenditures exceeding revenues is expected to continue over the next four years as the need for capital replacements and further salary and benefit increases arise, responsible fiscal management over the past several years will allow the City to continue to spend down some of its reserve balance without putting the City in a negative financial position. Therefore, utilization of reserves is projected throughout the five-year period. This approach also enables the City to budget funds for annual operational and personnel expenses that are not likely to be expended but would otherwise be restricted as reserves. This is due to the nature of personnel expenses where all positions must be fully budgeted but typically 4-5% of annual budgeted funds are not spent due to periodic vacancies in the workforce. As with all projections, it is difficult to rely on these figures with a great amount of certainty.

- While the City is anticipating a 10.5% increase in ad valorem taxes, key expenditure categories will be scrutinized to ensure the proper balance between revenues, expenditures, and reserves. Although most general government capital outlays are currently being financed within Special Revenue Funds, such as the Local Option Sales Tax, continued diligence in managing operating costs will be needed for the potential that the General Fund might need to fund a larger portion of its capital requirements in the future.

Stormwater Utility Fund

- Revenues are projected to be approximately \$844,997 more than total expenditures. This can be attributed to higher capital investments in FY 2025 as the City looks to pour substantial investment into drainage projects and several pieces of heavy equipment. Over the five-year period reserves are projected to be more than adequate to maintain normal operations and fund future capital improvements.

- One new Stormwater Equipment Operator I and Inspector position

has been recommended for FY 2025

Solid Waste Fund

- The City's garbage and trash service is completely funded by user fees except for franchise revenues received from private companies for commercial collection. In FY 2025, revenues are projected to be approximately \$34,219 less than expenditures. This can be attributed to ongoing capital investments such as replacement garbage trucks. While these improvements will lead to a slight dip in reserves, the reserve balance will be sufficient to fund future operations over the five-year period. The City also had plans to bring its commercial collection in house based on a recent study done and accepted by the Commission. However, supply chain disruptions slowed the progress of getting equipment to bring the service in house causing the City to halt its plans.

- No new positions have been recommended for FY 2025.

Airport Fund

- Several years ago, revenue was less than operations due to the loss of the golf course and gun range lease revenues. As a result, the City's share of federal and/or state funded rehabilitation projects at the Airport was scaled back until those revenues could be replaced. Since then, property leases and other revenues have increased as leases have come up for renewal and have subsequently been increased to market rates. Most leases now include automatic CPI increases to bring the airport into compliance with industry standards. These contract improvements have allowed the airport to muster up matching grant funds for expansive FAA projects the airport has been awarded. Based upon current projections, the Airport is projected to have reserves of approximately \$409,880 at the end of FY 2025.

- No new positions have been recommended for FY 2025.

Central Services Fund

- The Central Services Fund houses the Facilities, Information Technology and Fleet Divisions. An emphasis on the City's repair, maintenance and capital infrastructure is evident this year in this fund, especially withing the Facilities and Information Technology Divisions. A fleet study was done in FY 2021 that included an analysis of rates charged by the Fleet division for both internal and external customers to determine what changes need to be implemented to ensure this operation was charging appropriately for its services. Those rates continue to be reflected in the FY 2025 budget.

- A Fleet Mechanic in the Fleet Division and an Enterprise Applications Administrator in the Information Technology Division has been recommended for FY 2025.

- Road and Sidewalk improvements continue to be funded through the Local Option Gas Tax Fund. Mobility fees are allocated to certain qualified projects to assist in addressing the growing demand for road and intersection improvements. While the local option gas tax revenue has experienced some growth in recent years, it hasn't been substantial enough to fund road improvements as quickly as desired. This revenue stream has been hit hard by the pandemic; However, as things return to more normal operations and fuel prices continue to rise, this revenue is expected to grow. As such, the City has committed proceeds from the sale of its Charter School building to make much needed improvements to its roads. This goes hand in hand with our growth, investment, sustainability theme.

Fund Description

The City of Kissimmee utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or the uses to which the funds may be put. The following is the fund structure contained in the FY 2024 budget:

Governmental Funds

Accounted for on a “spending” or “financial flow” measurement focus. Accordingly, the reported undesignated fund balances provide an indicator of available, spendable, or appropriable resources.

General Fund

Accounts for all financial resources except those required to be accounted for in another fund. Although separate funds are established for budgetary purposes for the Police 2nd Dollar Assessment and State and Federal Law Enforcement Trust Funds, they are combined with the General Fund at year-end for financial reporting purposes.

Special Revenue Funds

Account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Examples include:

- Local Option Sales Tax Fund
- Mobility Fee Fund
- Local Option Gas Tax Fund
- Building Fund
- Downtown Community Redevelopment Fund
- Vine Street Community Redevelopment Fund
- Recreation Impact Fee Fund
- Utility Tax Fund

Debt Service Funds

Account for the accumulation of resources for payment of interest and principal on general long-term debt. Examples include:

- Local Option Sales Tax Bonds Fund
- Series 2016 Bonds Fund

Capital Projects Funds

Account for financial resources to be used for the acquisition of capital facilities (other than those financed by special assessments or enterprise funds). For example:

- Series 2022 Construction Fund

Proprietary Funds

Accounted for on a “cost of service” or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth.

Enterprise Funds

Account for operations that are financed and operated in a manner similar to private business enterprises. Examples include:

- Stormwater Utility Fund
- Solid Waste Fund
- Airport Fund

Internal Service Funds

Account for the financing of goods or services provided by one department to other departments of the City or to other governments, on a cost-reimbursement basis. Examples include:

- Central Services Fund
- Self Insurance Funds

Fiduciary Funds

Agency and Expendable Trust Funds are accounted for like Governmental Fund Types; Nonexpendable Trust Funds and Pension Trust Funds are accounted for like Proprietary Fund Types. Examples include:

Nonexpendable Trust Fund
Cemetery Supplemental Care

Pension Trust Funds
General Employees
Police Officers
Firefighters

Agency Funds
Payroll
Occupational License
Pooled Investment (Clearing)

Department/Division Description

The major City Funds are budgeted and managed as combinations of organizational units known as departments and divisions. Departments consist of one or more divisions and may include divisions accounted for in more than one fund.

Object Code Description

For managerial control purposes, budgeted expenditures of each division are further accounted for with the use of object codes. A list of object codes is provided in the schedules section of this budget. Object code line item changes within departments are approved by the City Manager and reported to the City Commission. The account summary categories included on the list and used on each Division Summary of the budget are used only to illustrate the types of expenditures and are not controlled from a budgetary standpoint.

Fund Title | Reason

Occupational License Tax

Agency Fund. Occupational Licenses flow through this fund to the General Fund. This is a requirement of the City's bond covenants with the Farmers Home Administration

General Employees Pension Trust Fund

The City's expenditures are recorded in various operating funds. This fund accounts for dollars held in trust to pay employee retirement benefits

Police Officers Pension Trust Fund

The City's expenditures are recorded in the General Fund. This fund accounts for dollars held in trust to pay employee retirement benefits

Firefighters Pension Trust Fund

The City's expenditures are recorded in the General Fund. This fund accounts for dollars held in trust to pay employee retirement benefits

Supplementary Care

Nonexpendable trust. After FY 1983/84, only interest earnings on this fund may be transferred to the General Fund to defray Cemetery operating and maintenance expenditures. These funds have not been anticipated as a transfer to the General Fund on the philosophy that they should be allowed to build and generate additional interest earnings

Payroll

Temporary clearing fund only

Pooled Investments

Temporary clearing fund only

Construction Funds

Remaining balances in existing Construction Funds are normally not included in the Annual Budget. Construction costs are usually budgeted at the beginning of the project based on available bond proceeds. Unencumbered balances are then carried forward from one fiscal year to the next by budget adjustments separately approved by the City Commission





Policies and procedures are designed to prevent misappropriations of public funds. While the City does not have a comprehensive set of financial policies that have been adopted by Council, there are guidelines in place that set forth the basic framework for overall fiscal management of the City.

Budget Policy

As stipulated in Florida Statutes 166.241, the City must adopt a budget each fiscal year beginning October 1 of each year and ending September 30 of the following year. The City's budget is adopted by ordinance. According to Florida Statutes, municipalities are required to adopt a balanced budget wherein revenues match expenditures. The amount of taxation and other sources, including balances brought forward from prior fiscal years must equal the total appropriations for expenditures and reserves. A balanced budget is a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes over a defined budget period.

Cash Policy

Daily cash reports are generated by the Finance Department. Cash collection and receipts are entered daily into the ERP system.

Accounting Policy

The City uses the State of Florida Uniform Accounting System Chart of Accounts and the accounts structure is the basis on which the City's Chart of Accounts is developed. In accordance with Florida Statutes, Section 218.32, the City will file its Annual Financial Report with the Department of Financial Services within 45 days of receiving the auditor's report on the financial statements.

Fund Balance Policy

A significant measure of the City's financial strength is the level of its fund balances (the accumulation of revenues exceeding expenditures). The Council takes the responsibility of being stewards of the public's funds very seriously. Fund balance is an important indicator of the City's financial position. Fund

balance is the difference between assets and liabilities. Fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency.

It was City policy for a number of years to accumulate and maintain 11% of the total General Fund budget as a reserve. This reserve was calculated as a percentage of the total General Fund budget including capital outlays and interfund transfers. This practice was continued through FY 2003. The 11% was considered a minimum since the five-year capital improvement program demonstrated that additional balances are needed to fund large expenditures planned for subsequent years. Beginning in FY 2004, the target reserve amount was decreased to 10% to more accurately reflect the future needs of the City. Based upon a recommendation from the City's financial auditors in later years, the target level for General Fund reserves was increased to 20%.

Debt Management

In the General Fund, the City has generally adhered to a philosophy of pay-as-you-go, choosing to defer large capital outlays or increased revenues until the necessary funds were made available. However, the City has actively financed a number of activities by means of revenue bonds secured by revenues of its enterprise and special revenue funds as well as a covenant to budget and appropriate annual debt service payments. The City does not have a formal debt policy and there are no legal debt limits placed on the City through state law (no such limit exists in Florida), local ordinances or local resolutions. The City will be attempting to adopt a formal debt management policy in the coming fiscal year.

Procurement Policy

Effective October 1, 2023 the City's new Procurement Policy establishes the following purchasing limits and local vendor preference:

Purchases of \$3,000 or less: Purchases in this category may be purchased outright (no Competitive Pricing required); however, Departments shall make a good faith attempt to obtain quality products from a reputable vendor at a reasonable price.

Purchases greater than \$3,000 and less than or equal to \$10,000: Written quotations are required from the vendor and shall be noted in the comments field for an On-Line Purchase Requisition. Purchases of this level require division manager approval. Documentation for these quotes should be scanned and attached to the requisition in the City's ERP system.

Purchases greater than \$10,000 and less than or equal to \$25,000: Written quotations are required from the vendor and shall be noted in the comments field for an On-Line Purchase Requisition. Purchases of this level require Department Director approval. Documentation for these quotes should be scanned and attached to the requisition in the City's ERP system.

Purchases greater than \$25,000: Purchases in this category require written specifications and price quotations through the Sealed Bid process. Purchases of \$75,000 or less require the City Manager's or his/her designated representative's approval or Commission approval for purchases over \$75,000.

State of Florida Contracts: Bids or quotations are not normally required for items purchased under current State of Florida Contracts. However, if the purchase exceeds \$25,000, approval by the City Manager or his/her designated representative is required for purchases \$75,000 or less or the City Commission for purchases over \$75,000.

Local Vendor Preference: The City of Kissimmee has a Local Vendor Preference Policy for competitive sealed bids.

Long-Term Financial Planning

The City has developed a strategic budgetary forecasting system to be used in preparation of the Five-Year Sources and Uses Forecast. The City's long-term financial plan aligns its financial capacity with the City's goals and objectives in order to achieve long-term sustainability and mitigate financial challenges. The City's long-term plan projects five years for all appropriated funds, especially those funds that account for the issues of top concern. The plan is prepared annually and is monitored throughout the year.

Capital Asset Policy

The City maintains an accurate inventory of all assets and updates it annually. The purpose of the inventory management program is to establish responsibility for property, provide for better utilization of property, facilitate the physical inventory, and to establish a framework for accountability.

Capital or fixed assets are defined as land, buildings, and non-expendable nature, which meet the following conditions: the value or cost of an asset is \$5,000 or more and has a normal life expectancy of one year or more. The City Commission adopts the Capital Improvement Plan for each fiscal year through the annual budget process. The plan includes land, land improvements, buildings, infrastructure, and equipment. The annual CIP discusses the impact each purchase will have on the following areas:

New purchases – It is necessary to purchase additional capital items to function properly. For example, upon hiring a police officer to fill a newly created position, the department would purchase another vehicle, computer and related equipment to place the officer in service.

Replacements – It is necessary to purchase additional capital items that function efficiently. Although the City maintains and uses capital items beyond their useful life, purchases are necessary periodically due to wear and tear. Thus, purchasing new assets decreases maintenance costs and provides an indirect savings which allows staff to operate more efficiently. The public works department replaces infrastructure to maintain a safe system for the citizens. Computer systems are replaced periodically to keep pace with technology.

Improvements – It is necessary to purchase additional capital items to expand operations. Improvements to current assets have clear impact on operating costs. When improvements are made the incremental costs have to be clearly identified.

The Commission must also approve the disposition of all assets prior to the asset being relinquished from City control and removed from its capital asset listing. The City adopted and enacted a new capital asset policy effective October 1, 2023 which includes the raised threshold of capitalization from \$1,000 to \$5,000.

Investment Policy

The City's investment policy sets forth the investment objectives and parameters for the management of public funds of City of Kissimmee. The policy is designed to ensure the prudent management of public funds, the availability of operating funds when needed, and a competitive investment return. The Investment Policy provides both minimums and maximums by investment type to limit risk and diversify the City's investment portfolio. Appropriate safeguards are exercised to ensure the safety of the investments and provide adequate liquidity to meet obligations as they become due. Except for pension funds, deposits are maintained in a pooled cash account which is maintained with the City's banking services provider. Liquid funds are also deposited in the State operated investment pool that allows withdrawal with 24-hour notice as well as three other local government pools that also allow withdrawals within 24-48 hours. Longer term investments can be made in obligations of the United States Government and certain instruments guaranteed by the United States Government. The City pursues investments in these longer-term securities in order to enhance the overall investment return.

REVENUE FORECAST METHODOLOGY

The purpose of detailing forecast methodologies for revenues is to determine the validity of the forecast over time and to utilize such information in making future forecasts

The following are some assumptions concerning revenues which were made across all funds [note that funds were not listed which have only revenues that are covered by these assumptions]:

FUND/REVENUE SOURCE | FORECAST METHODOLOGY

<p>Interest All interest revenue is calculated on the basis of estimated average available cash balances at 2% per year</p> <p>From Fund Balance Beginning fund balance, plus excess of revenue over expenditure for the prior year, less any commitments outstanding at year end in governmental fund types. In other proprietary fund types, it is projected current assets less current liabilities</p> <p>The following is information on a fund-by-fund basis for revenues forecasted in this budget:</p>	<p>Firefighter Supplemental Comp Based on current year activity</p> <p>Fuel Tax Refunds and Credits Historical trend analysis</p> <p>Municipal Share of Occupational License Historical trend analysis</p> <p>County 8% Utility Tax Historical trend analysis</p> <p>Zoning Charges Historical trend analysis</p> <p>Maps and Publications Historical trend analysis</p> <p>Other Charges and Fees Estimate of items not properly included in other categories</p> <p>Staff Review Fees Historical trend analysis</p> <p>Fire Plan Checking Fees Estimated by Development Services Department</p> <p>Charges to Other Funds Based upon indirect cost allocation plan for charges to proprietary and other funds</p> <p>Impact Fee Allowance Estimated by Development Services Department</p> <p>Law Enforcement Services - Officers Estimate provided by the Police Department based upon services to be provided by off-duty officers, adjusted for historical trend analysis</p> <p>Law Enforcement Services - Admin Estimate provided by the Police Department based upon services such as fingerprints, copies of reports, and bicycle registrations, adjusted for historical trend analysis</p> <p>Redflex Department estimate</p> <p>Lot Mowing Department estimate adjusted for</p>	<p>historical trend analysis</p> <p>Code Enforcement Department estimate adjusted for historical trend analysis</p> <p>Other Transportation Charges Historical trend analysis based upon estimated traffic signal maintenance services to Osceola County and highway maintenance services to the State of Florida</p> <p>Ambulance Services Department estimate</p> <p>Program Fees and Lighting Department estimate</p> <p>Court Fines Police Department estimate adjusted for historical trend analysis</p> <p>Parking Tickets Police Department estimate adjusted for historical trend analysis</p> <p>Alarm Violations Police Department estimate adjusted for historical trend analysis</p> <p>Rents Based upon review of lease provisions</p> <p>Cemetery Lot Sales Department estimate</p> <p>Sales-Disposition of Fixed Assets Historical trend analysis</p> <p>Sale of Surplus Material Historical trend analysis</p> <p>Other Miscellaneous Revenue Projected based on estimated receipts</p> <p>Utility Tax Fund Transfer Total amount of estimated revenue to be collected in Utility Tax Fund</p> <p>Kissimmee Utility Authority Transfer payment amounts are provided by KUA</p> <p>Toho Water Authority Payment from TWA is based upon the stream of payments identified as the Kissimmee system transfer amount and</p>
<p>General Fund</p> <p>Ad Valorem Taxes Approved millage multiplied by tax roll, less 5% for assumed non-collection and/or discounts taken for early payment</p> <p>Franchise Fees Historical trend analysis</p> <p>Local Business Tax Historical trend analysis, adjusted for changes in business and economic trends and changes in fee schedules</p> <p>Subdivision Fees Historical trend analysis</p> <p>State Grant Based on grants anticipated to be received during the year</p> <p>Federal Grant Based on grants anticipated to be received during the year</p> <p>State Revenue Sharing State's forecast adjusted for historical trend analysis</p> <p>Mobile Home License Tax Historical trend analysis</p> <p>Alcoholic Beverage Taxes Historical trend analysis</p> <p>Half-Cent Sales Tax Program State's forecast adjusted for historical trend analysis</p>		

the annual transfer amount based upon growth in the system

Stormwater Utility Fund

Stormwater Utility Fees

Based upon \$8.78 per equivalent residential unit

Sanitation Fund

Special Trash Pickup

Historical trend analysis

Garbage and Trash Fees

Based on projected customers at current rates

Franchise Fees

Historical trend analysis based on the current rate specified in the franchise agreement

Airport Fund

Fuel Fees

Airport Department estimate

Leased Sites

Based upon review of lease provisions

Car Rental Fees

Airport Department estimate

Terminal

Per leases on terminal space

City Rentals

Fair market rental rates on properties used by other City funds, the Kissimmee Utility Authority, and Tohopekaliga Water Authority

Miscellaneous Revenue

Airport Department estimate

Central Services Fund

Charges for Service

Amounts billed to using departments for Information Technology, Fleet Maintenance, Facilities Maintenance, and Warehouse services. Each division has a unique cost allocation methodology or charge back system

Local Option Sales Tax Fund

Sales Tax

Projected based on City's portion of local option one cent sales tax on items \$5,000 or less

Mobility Fee Fund

Mobility Fees

Development Services Department estimates

Local Option Gas Tax Fund

Gas Tax

State estimate adjusted by historical trend analysis

Paving Assessment Fund

Interest and Penalties

Interest and penalties due on paving assessments, based on historical trend analysis

Assessments of Principal

Cash basis estimate of anticipated principal payments to be received in the fiscal year

Building Fund

Permits (all types)

Forecast furnished by Development Services Department, adjusted for historical trend analysis

Plan Checking Fees

Estimated by Development Services Department

Downtown Community Redevelopment Fund

Intergovernmental Revenue

Amount of tax increment due from the City and County based on growth in the Downtown Community Redevelopment area

Vine Street Community Redevelopment Fund

Intergovernmental Revenue

Amount of tax increment due from the City and County based on growth in the Vine Street Community Redevelopment area

Recreation Impact Fee Fund

Impact Fees

Development Services Department estimates

Police 2nd Dollar Assessment Fund

Police Education Fines

Police Department estimate adjusted for historical trend analysis

School Crossing Guard Fund

Fines

Police Department estimate adjusted for historical trend analysis

Charter School Fund

Intergovernmental Revenue

Osceola County School District full time

equivalent (FTE) funds, adjusted for historical trend analysis

Utility Tax Fund

Electric

Historical trend analysis at rate of 8%

Water

Historical trend analysis at rate of 8%

Natural Gas

Historical trend analysis at rate of 8%

Propane Gas

Historical trend analysis at rate of 8%

Communications Services Tax

Historical trend analysis at rate of 7% on local service, intrastate long-distance charges, and other telecommunication services

Local Option Sales Tax Bonds Fund

Sales Tax Transfers

Amount to pay debt service on the Local Option Sales Tax bonds

Local Option Gas Tax Notes Fund

Gas Tax Transfer

Amount to pay debt service on the Local Option Gas Tax notes

Community Redevelopment Notes Fund

Community Redevelopment Fund Transfer

Amount to pay debt service on the Community Redevelopment notes

Series 2016 Bonds Fund

Transfers from Other Funds

Amounts from various funds to pay debt service on the Series 2016 bonds

Series 2022 Bonds Fund

Transfers from Other Funds

Amounts from various funds to pay debt service on the Series 2022 bonds

Self-Insurance Funds

Transfers

Allocated charges to each fund based on share of cost of insurance programs and reserves

Reimbursements

Historical trend analysis

EXPENDITURES FORECAST METHODOLOGY

With the number and types of funds handled by the City, there are a large number of accounts used to capture different types of disbursements which apply to some but not all of the cost centers. These are limited as much as possible for simplicity but are still customized to a particular fund or department when necessary to present a good picture of its operation and to enable the proper level of budgetary control desired by management. The State of Florida requires its agencies to utilize and report with a standardized chart of accounts which must summarize into its object code categories. Therefore, the City's detailed object codes are designed to roll into the proper State object codes

Although the level of budgetary control by the City Commission is legally established at the department level, City departments are required by management to budget at the more detailed level of object codes. For purposes of reviewing and considering the City Manager's recommendations, the budget document presents summaries of object code disbursements at the division level which provides sufficient information for the policy makers without making the presentation too detailed. The Object Codes Schedule provided in this document lists the detailed object codes categorized by their summary titles. This narrative briefly describes the method used to forecast disbursements at the detailed object code level

OBJECT DESCRIPTION | FORECAST METHODOLOGY

Executive Salaries: Current City Commission salaries are based on population figures

Regular Salaries and Wages: Current and newly authorized personnel are extended out at the recommended pay rates

Overtime: Historical trend analysis modified by anticipated changes in staffing or policies

Special Pay: Calculated percent of salary on personnel eligible for longevity pay and accrued sick leave balances available to be cashed in as well as various other incentive payments

FICA Taxes: Calculated percent of salaries and wages, overtime and special pay

Retirement Contributions: Calculated percent based on administrative and actuarial cost. Currently 21.5% for General, 20.7% for Police, and 38.4% for Fire

Life and Health Insurance: Cost to provide health, dental, and life as well as the City paid credit

Workers Compensation: Based on factors applied to salaries for each type of position depending on the risk of on-the-job injuries

Unemployment Compensation: Historical trend analysis

Professional Services: Sum of detailed listing of estimated cost for services anticipated

Accounting and Auditing: Sum of detailed listing of estimated audit cost for services anticipated

Other Contract Services: Sum of detailed listing of estimated cost for services anticipated

Other Services - Custodial: Sum of detailed listing of estimated janitorial cost for services anticipated

Other Services - Customer Billing: Historical trend analysis adjusted by projected billing charge by the Kissimmee Utility Authority

Travel and Per Diem: Sum of detailed listing of events, persons attending, expected costs for transportation, meals, and incidental travel expenses

Training: Sum of detailed listing of events, persons attending, expected costs for training and educational materials

Communication Services: Historical trend analysis, plus anticipated new services

Electric: Historical trend analysis

Water and Sewer: Historical trend analysis

Stormwater Fees: Historical trend analysis

Solid Waste Disposal Fees: Historical trend analysis adjusted by projected landfill rates

General Insurance: Based on current premiums adjusted for coverage changes and estimated increases

Workers Compensation Claims: Historical trend analysis

Vehicle Parts: Historical trend analysis

Buildings and Grounds Maintenance: Historical trend analysis adjusted for facility modifications

Other Equipment Maintenance: Historical trend analysis adjusted for

additions

Radio Maintenance: Historical trend analysis adjusted for additions

Vehicle Maintenance: Historical trend analysis adjusted for fleet age and additions

Postage: Historical trend analysis adjusted for rate changes or new practices

Printing: Historical trend analysis adjusted for additional activities to be handled

Office Supplies: Historical trend analysis

Operating Supplies: Historical trend analysis

Cleaning Supplies: Historical trend analysis

Chemical Supplies: Historical trend analysis

Tools and Equipment: Historical trend analysis adjusted for additional tools, equipment, or office furniture less than \$1,000

Technology Equipment: Historical trend analysis adjusted for computers, laptops, or iPads less than \$5,000

Uniforms: Projected cost times the number of uniformed personnel

Special Functions: Estimates of the costs of each function

Road Materials and Supplies: Historical trend analysis amounting to rough costs of keeping roads resurfaced on a regular basis

Books and Publications: Historical trend analysis



OBJECT DESCRIPTION | FORECAST METHODOLOGY

Dues, Subscriptions, and Memberships:

Estimated based on current and added membership dues and/or subscriptions

Rentals and Leases: Projected based on anticipated use of equipment

Advertising: Historical trend analysis adjusted by any new practices

Recruitment: Not normally budgeted but covered by unused salaries of the vacated position

Copier Costs: Projected cost of operating or renting copier equipment

Safety/Wellness Program: Estimated based on expenses of current program and added activities

Bad Debt Expense: Historical trend analysis

Aid to Government Agencies: Based upon specific requests

Aid to Private Organizations: Based on amounts specified by the City Commission to be allocated to organizations providing services within the City

Fuel: Historical trend analysis adjusted for additions

General Fund Admin Cost: Allocation to other funds or a share of the indirect services provided by General Fund departments based on relative size of

each fund's adjusted budget

Warehouse Charges: Allocation to funds using the warehouse based on relative size of each fund's adjusted budget

Facilities Maintenance Charges: Sum of costs incurred for maintenance of City facilities

Information Technology Charges: Allocation to funds using the services of the Information Technology Department based on the relative size of each fund's adjusted budget and on any significant cost (such as implementation of GIS and LAN) for that division's primary benefit

Land or Easements: Sum of detailed listing of estimated cost for purchases of land or easements

Buildings: Sum of detailed listing of estimated cost for purchase or construction of buildings

Infrastructure/Other Improvements: Sum of detailed listing of estimated cost of improvements to City infrastructure. Does not include land, buildings, machinery, and equipment or vehicles which are tagged and accounted for in the City's property control record system

Machinery and Equipment-Equipment: Sum of detailed listing of estimated cost for purchases of machinery and equipment items which are tagged and accounted for in the City's property control record system

Machinery and Equipment-Vehicles:

Sum of detailed listing of estimated cost for purchases of vehicles and mobile equipment which are tagged and accounted for in the City's property control record system

Principal: Sum of debt service principal from amortization tables of each debt issue

Interest: Sum of debt service interest from amortization tables of each debt issue

Other Debt Service Costs: Historical trend analysis adjusted for new issues

Contingency Reserves: Used for budget allocation only (never actual charges). Sets aside some specific portion of available funds so that transfers can be made to other budgeted accounts for emergencies or unforeseen circumstances

Restricted Reserves: Used for budget allocation only (never actual charges). Indicates some specific portion of funds on hand or expected to be on hand to comply with City Commission directives or current bond covenants

Unrestricted Reserves: Used for budget allocation only (never actual charges). Indicates some specified portion of funds on hand or expected to be on hand that are not considered restricted by the City Commission or current bond covenants



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The annual budget appropriates funds for personnel as well as other operating and capital expenditures. Personnel and other operating expenditures remain fairly constant from year to year. On the other hand, capital expenditures have a tendency to fluctuate widely from year to year depending on the need for improvements to the City's infrastructure and the replacement of expensive equipment. Without planning ahead, the City could find itself with an emergency need and no money available to fund it.

The Capital Improvement Budget and Program provides the means through which the City of Kissimmee takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner to meet service and facility needs. The capital budgeting process is developed to achieve the following results:

Consolidating and coordinating various requests with the goal of coordinating the individual improvement programs of the departments.

Scheduling the proposals over a five-year or other applicable period whereby the Capital Improvements Program can be achieved.

Anticipating needed projects and relating them with existing and projected fiscal capacity.

Items with a useful life of one year or more and a unit cost of \$5,000 or more are considered capital improvements. These items are further classified to the following object codes:

- 91 Land**
- 92 Buildings**
- 93 Improvements Other Than Buildings**
- 94 Machinery and Equipment**
- 95 Automobiles (Includes heavy equipment and trucks)**

IMPACT ON OPERATING BUDGET

In evaluating the City's capital improvement requirements and in determining priorities, consideration is also given to whether certain capital improvements will have a positive or negative impact on the level of funding of future operating budgets. For example, construction of new facilities may require new personnel and other operating expenditures to be funded in the annual budget. On the other hand, some capital outlays such as vehicle replacements or upgrades may reduce operating and maintenance costs funded in the annual budget.

Generally, large expenditures for replacing major capital equipment and creating new facilities have been funded over the past several years from the Local Option Sales Tax and Local Option Gas Tax funds. Traditionally, General Fund revenue sources are almost entirely used for operation and maintenance costs. The City would have serious problems maintaining present levels of services if those funds were not available for capital items. For example, existing General Fund revenues are not sufficient to pay for new facilities or improvements to existing infrastructure.

Even so, construction of new facilities requiring future operation and maintenance costs have still been limited by the need to first identify a corresponding amount of new revenues that will be available to support them. For instance, the construction of an Aquatic Center from the Local Option Sales Tax Fund required budgeting operation and maintenance accounts for that facility in General Fund. The additional costs of operating the new facility were affordable only because of a special transfer from the Kissimmee Utility Authority, which was substituted for a 25% share of County utility taxes collected in unincorporated areas.

The City of Kissimmee has compiled a separate Capital Budget for the period ending FY 2029 located in the Appendix of the Budget Book. During that process, personnel and projected operating costs are compared to forecasted revenues and capital outlays so that preparation of the Capital Budget is a beneficial planning tool and financing guide. Consequently, the annual Operating Budget is merely a more detailed presentation of the first year of the Capital Budget. Essentially, the Capital Budget, which is linked to the City's targets for action, determines the amount of funding available for personnel and other operating costs.

The City's total capital expenditures budget for Fiscal Year 2025 is \$23,569,246. A detailed list of the approved capital projects and capital outlays for FY 2025 is included on the next page and in the Departmental Budget sections.

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
GENERAL FUND			
Strategic Communications			
Performance Workstation	x		7,500
Primary Lens Package		x	10,000
Large Commercial Drone		x	15,000
Subtotal			<u>32,500</u>
Division of Emergency Management			
Mobile Radio	x		8,000
Portable Radio (2)	x		10,600
Citywide Security Improvements	x		100,000
Subtotal			<u>118,600</u>
Total City Manager			<u>151,100</u>
Police - Support Services			
Evidence Refrigerator		x	6,500
Evidence Freezer		x	7,000
Portable Radio (5)	x		26,500
Portable Radio (10)		x	53,000
Vehicle (5)	x		276,100
Vehicle (16)		x	798,200
Subtotal			<u>1,167,300</u>
Police - Patrol			
Canine		x	12,500
Subtotal			<u>12,500</u>
Police - Special Operations			
Variable Message Sign		x	20,500
Subtotal			<u>20,500</u>
Total Police			<u>1,200,300</u>
Fire - Administration			
Sport Utility Vehicle		x	55,000
1/2 Ton Pick-up Truck		x	65,000
3/4 Ton Pick-up Truck		x	100,000
Subtotal			<u>220,000</u>
Fire - Operations			
Firefighting Ventilation Fan		x	5,000
Stair Chair	x		5,000
Commercial Treadmill		x	6,000
Ultrasound Device	x		8,000
Fire Hose and Appliances		x	9,200
Commercial Washer/Extractor		x	12,200
Airpack (2)		x	14,000
High Pressure Double Tall Lift Bag		x	15,000
Combination Hydraulic Rescue Tool		x	15,000
Traffic Control Pre Emption/Opticom (3)		x	18,000
Mobile Radio (2)		x	20,000

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Fire - Operations, continued			
Automatic CPR Compression Device	x		22,000
Vehicle-Mounted Diesel Filter System (3)		x	30,000
Powerload Cot Fastening System	x		32,000
Powerload Hydraulic Stretcher	x		39,000
Multi Force Equipment Kit	x		45,000
Rugged Portable Radio (6)		x	48,000
Cardiac Monitor	x		50,000
Cardiac Monitor	x		50,000
Self Contained Breathing Apparatus		x	70,000
Self Contained Breathing Apparatus		x	85,000
Automatic CPR Compression Device (6)	x		135,000
Subtotal			<u>733,400</u>
Total Fire			<u>953,400</u>
Public Works - Administration			
Electric Vehicle 5-Door Wagon		x	52,900
Subtotal			<u>52,900</u>
Public Works - Engineering			
Utility Vehicle		x	39,700
3/4 Ton Pick-up Truck		x	52,900
Subtotal			<u>92,600</u>
Public Works - Street Maintenance			
Light Tower		x	12,000
1/2 Ton Pick-up Truck		x	47,200
Subtotal			<u>59,200</u>
Public Works - Traffic Engineering			
Generator 7000W	x		6,500
3/4 Ton Pick-up Truck		x	57,800
Subtotal			<u>64,300</u>
Total Public Works & Engineering			<u>269,000</u>
Parks and Recreation - Parks			
Concrete Grinder	x		7,000
Tow Behind Turbine Blower	x		10,000
Top Dresser		x	12,000
Outdoor Water Fountain (2)		x	12,400
Roller		x	15,000
Zero Turn Mower		x	16,000
Sport Utility Vehicle		x	37,000
Basketball Court Fencing/Safety Net		x	50,000
Triplex Mower (2)		x	50,000
Passenger Van		x	51,000
Playground Safety Surface		x	60,000
Turf Sweeper		x	60,000
Dually Pick-up Truck		x	60,000
Small Dump Truck		x	85,000
Heavy Duty Non-Licensed Utility Vehicle (3)		x	90,000
3/4 Ton Pick-up Truck (2)		x	97,000
Aquatic Weed Removal Vessel	x		105,000
1/2 Ton Pick-up Truck (3)		x	111,000
Mini Sweeper		x	180,000
Subtotal			<u>1,108,400</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Parks and Recreation - Aquatic Center			
Digital Sign Board		x	37,000
Subtotal			37,000
Parks and Recreation - Recreation			
Chambers Park Safety Fence		x	9,000
Storage Shed		x	10,000
Subtotal			19,000
Total Parks and Recreation			1,164,400
TOTAL GENERAL FUND			3,738,200
<u>STORMWATER UTILITY FUND</u>			
Engineering			
Water Quality Logger		x	8,600
Velocity Meter		x	11,000
1/2 Ton Pick-up Truck		x	50,900
Stormwater System Improvements		x	150,000
Woodside Drainage Improvement		x	500,000
Mill Pond Improvement		x	700,000
Subtotal			1,420,500
Operations			
Slip-line Program		x	100,000
Excavator		x	425,000
Subtotal			525,000
TOTAL STORMWATER UTILITY FUND			1,945,500
<u>SOLID WASTE FUND</u>			
Solid Waste			
1/2 Ton Pick-up Truck (2)		x	80,000
Garbage Truck (2)		x	858,000
Subtotal			938,000
TOTAL SOLID WASTE FUND			938,000
<u>AIRPORT FUND</u>			
Taxiway D - Design Phase II		x	11,000
Flex Wing Rotary Cutter		x	49,000
4X4 Crew Cab Vehicle with Utility Bed		x	56,600
Taxiway D - Construction Phase I		x	230,846
Parcel 8 Development - Construction Phase I		x	1,418,800
TOTAL AIRPORT FUND			1,766,246
<u>CENTRAL SERVICES FUND</u>			
Information Technology			
Utility Vehicle		x	34,000
Subtotal			34,000

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Fleet Maintenance			
Heavy Duty Tire Machine		x	7,000
A/C Leak Detection Tool and Scanner	x		7,500
Air Compressor		x	8,500
Parts Washer Rotary Table	x		11,500
1/2 Ton Pick-up Truck		x	40,000
Flatbed Tow Truck	x		185,000
Subtotal			<u>259,500</u>
Facilities Management			
Chambers Park ADA Compliance		x	10,000
Fire Station 14 LED Bay Lights		x	15,000
Fire Station 14 Septic Tank Replacement		x	15,000
Rose Hill Cemetery Office Roof		x	20,000
Kissimmee Police Station Fuel Tank Replacement		x	30,000
Fire Station 13 Bay Door Motors		x	30,000
Utility Vehicle 4x4		x	30,000
Training Facility HVAC Control System		x	65,000
Fire Station 11 HVAC Equipment Replacement		x	290,000
City Hall Renovations		x	250,000
Subtotal			<u>755,000</u>
TOTAL CENTRAL SERVICES FUND			<u>1,048,500</u>
<u>LOCAL OPTION SALES TAX FUND</u>			
Geographic Information Systems Implementation	x		10,000
Uninterruptible Power Supply		x	50,250
Neighborhood Improvement Program	x		150,000
Denn John at Mill Slough Traffic Signal Design	x		150,000
Dump Truck		x	175,000
Wide Area Network		x	200,000
Back Office Licensing		x	315,000
Rescue Rechassis		x	340,000
City Emergency Communications Center Design	x		393,669
Rescue	x		425,000
Wide Area Network		x	455,000
Police Department Renovations/Space Utilization	x		460,381
ADA Compliance Program	x		500,000
TOTAL LOCAL OPTION SALES TAX FUND			<u>3,624,300</u>
<u>MOBILITY FEES FUND</u>			
Hoagland Boulevard: US 192/Carroll	x		500,000
TOTAL MOBILITY FEES FUND			<u>500,000</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
<u>LOCAL OPTION GAS TAX FUND</u>			
Traffic			
Data Line Connection	x		25,000
Cabinet/Controller 8 Phase		x	26,000
Traffic Signal Detection System (4)	x		140,000
Subtotal			<u>191,000</u>
Sidewalks			
Power Buggy		x	16,500
Stump Grinder		x	60,000
Subtotal			<u>76,500</u>
Road Improvements			
Neighborhood Street Light Infill Program	x		10,000
Mann Street Extension Project	x		250,000
Columbia Avenue Improvements	x		400,000
City of Kissimmee Dirt Roads	x		500,000
Hill Street Sidewalk Improvements	x		500,000
Connect Kissimmee Side Street Improvements	x		500,000
West Oak Street Intersection Improvements	x		750,000
Subtotal			<u>2,910,000</u>
TOTAL LOCAL OPTION GAS TAX FUND			<u>3,177,500</u>
<u>BUILDING FUND</u>			
Large Format Plan Scanner		x	11,000
City Hall/Permitting Center Signage	x		50,000
Safety and Security Upgrades	x		100,000
Utility Vehicle (3)		x	120,000
City Hall Addition Contingency		x	200,000
Building Division Remodel	x		500,000
TOTAL BUILDING FUND			<u>981,000</u>
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Mann Street Project	x		250,000
Legacy Project	x		500,000
Connect Kissimmee Side Street Improvements	x		3,000,000
TOTAL DOWNTOWN COMMUNITY REDEVELOPMENT FUND			<u>3,750,000</u>
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>			
Columbia Avenue Improvements	x		400,000
Central Avenue Project	x		450,000
Legacy Project	x		750,000
TOTAL VINE STREET COMMUNITY REDEVELOPMENT FUND			<u>1,600,000</u>
<u>RECREATION IMPACT FUND</u>			
Lancaster Ranch Park		x	500,000
TOTAL RECREATION IMPACT FUND			<u>500,000</u>
TOTAL CITY OF KISSIMMEE			<u>23,569,246</u>



In the General Fund, the City has generally adhered to a philosophy of pay-as-you-go, choosing to defer large capital outlays or increased revenues until the necessary funds were made available. However, the City has actively financed a number of activities by means of revenue bonds secured by revenues of its enterprise and special revenue funds as well as a covenant to budget and appropriate annual debt service payments.

In FY 2001, a note was issued to fund construction of the Kissimmee Charter Academy.

In FY 2002, the City issued a note pledged by sales tax revenues to provide the funds necessary to purchase a 112-acre parcel of land that will be used for future park facilities. This note was paid in full in FY 2012. In addition, the City refinanced the 1998 Sales Tax Note to take advantage of declines in the interest rate environment.

In FY 2006, the City issued a bank note pledged by sales tax revenues to fund the construction costs associated with the relocation of Fire Station 11 as well as various road and drainage improvements; this note was refinanced at the end of FY 2010 to

take advantage of debt service savings.

In FY 2007, the City issued a bank note via a covenant to budget and appropriate the repayment of the debt. The proceeds from this note funded the construction of various road projects in the City.

In FY 2009, the initial borrowing for the Kissimmee Charter Academy was refinanced to amortize the balloon payment on the original debt that would have matured in FY 2010; this note was then refinanced in FY 2011 to lock in a fixed interest rate. In addition, in February 2009 the City issued a bank note pledged by sales tax revenues to fund the construction of improvements at Lakefront Park; this note was also refinanced in FY 2011 to take advantage of a lower, fixed interest rate.

In FY 2011, a bank note pledged by sales tax revenues was issued to fund additional improvements at Lakefront Park. A second note was also issued in FY 2011 to fund various road improvement projects; this note was issued via a covenant to budget and appropriate the repayment of the debt.

In FY 2014, a bank note was issued to fund further improvements at Lakefront Park as well as road improvements; this note was pledged by sales tax revenues with a backup covenant to budget and appropriate the repayment of the debt.

In FY 2015, a bank note was issued to fund road improvements; this was secured by a covenant to budget and appropriate annual debt service payments. Another note was issued in FY 2015 to pay off the Series 2004 Redevelopment Trust Fund Revenue Obligation for the Community Redevelopment Agency (CRA). The new note was issued via a covenant to budget and appropriate annual debt service payments. While this debt is in the City's name, the intent is for the CRA to repay the debt. This arrangement was established via an interlocal agreement between the City and the CRA.

In 2016, the City issued the Series 2016 Improvement Revenue Bonds with a par amount of \$42,930,000. The Bonds were issued to fund the Toho Square Parking Garage, Phase Four of Lakefront Park, Utility Relocation, Road Improvements, facility Improvements and also a portion of the Police Firearms Range. The Bonds also refunded the Series 2006 Note and the 2011A Charter School Note. Annual debt service payments will be funded by the CRA, Local Option Gas Tax, Local Option Sales Tax and Mobility Fee Funds.

In 2017, the City took out a \$10,950,000 Line of Credit with the Florida Local Government Finance Commission Pooled Commercial Paper Loan Program. These monies were used to purchase various parcels of land that are being used for future development in the City. In FY 2019, the City borrowed an additional \$5,400,000 from the same commercial paper loan program. These monies were used to partially fund the new

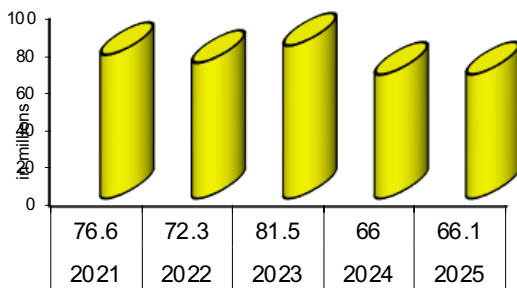
public safety facility as well as several other projects. The Line of Credit was refinanced in 2021 to extend the maturity deferring the balloon payment due.

In 2022, the City refinanced the entire Line of Credit with the Florida Local Government Finance Commission Pooled Commercial Paper Loan Program (\$16,350,000) and issued the Series 2022A and Series 2022B Capital Improvement Revenue Refunding Bonds with a par amount of \$26,730,000. The Bonds also funded the CRA Infrastructure project for the Beaumont property and the City bring its commercial solid waste program in house. Also, the City's bond rating was upgraded to AA+ in FY 2022. In Fiscal Year 2024, the City reclassified the use of a portion of its Series 2022 bonds from commercial solid waste to public safety capital.

The City did not issue any additional debt in 2023. The legal debt limit for general obligation bonds is computed as 20% of the City's assessed value. However, none of the outstanding debt is considered to be general obligation bonds. A listing of all outstanding debt follows on the next page.

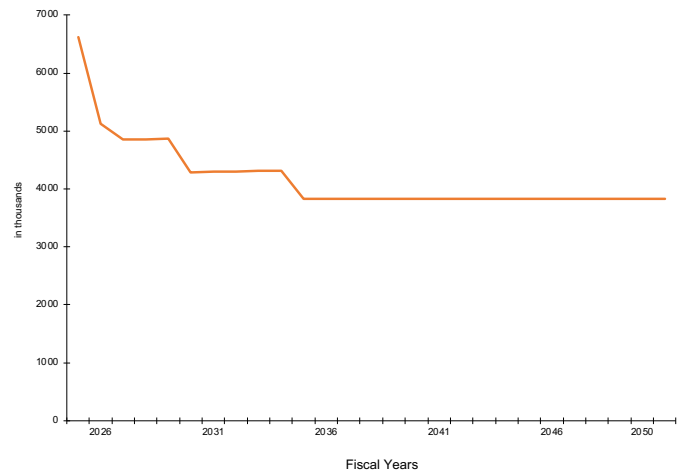
The City has several borrowings that will be maturing in the coming years which will stabilize debt payments. The bulk of the City's debt is held with in the Gas Tax, Sales Tax, and CRA funds. The legal debt limit for general obligation bonds is computed as 20% of the City's assessed value. However, none of the City's outstanding debt is considered to be general obligation bonds.

GOVERNMENTAL



Fiscal Years

TOTAL FUTURE DEBT SERVICE REQUIREMENTS FY 2024-2025 TO FY 2051-52



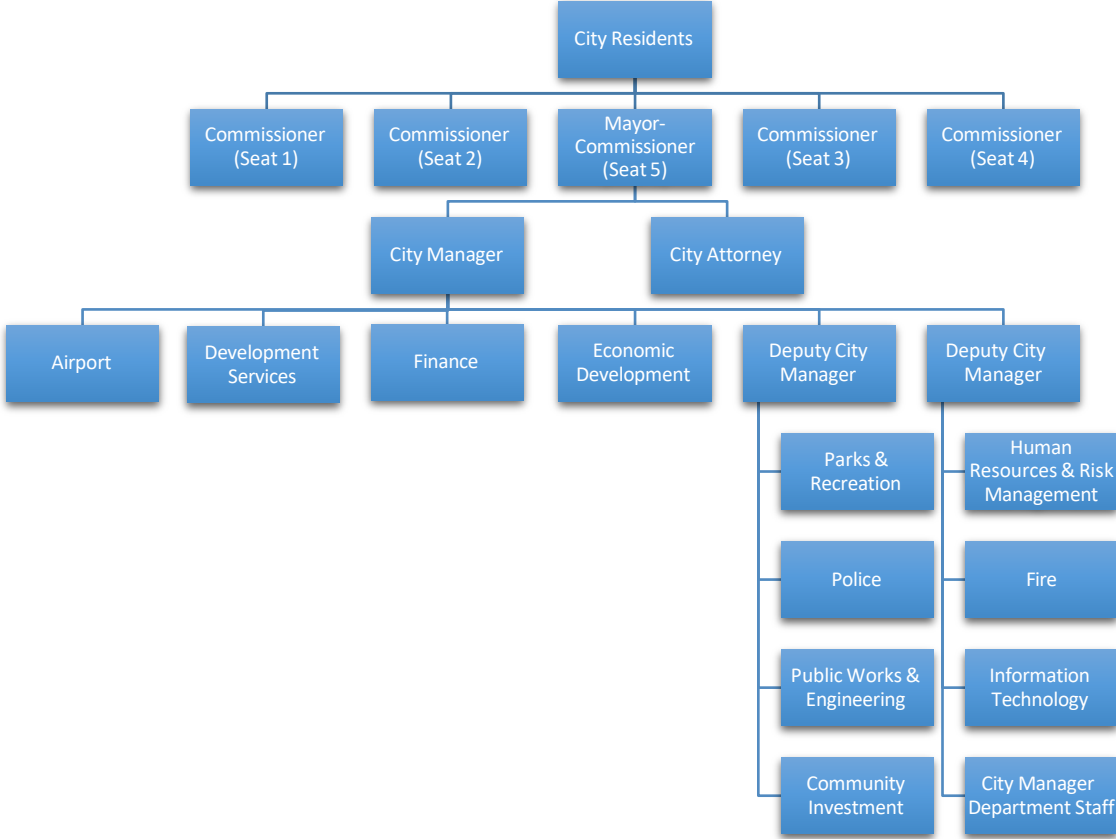
Fiscal Years

Fund	Amount Issued	FY Issued	FY of Maturity	Interest Rate	Balance at 10/01/2024	FY2025 Principal	FY2025 Interest	FY2025 Total
Sales Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2010B	8,000,000	2010	2025	2.790%	730,000	730,000	20,367	750,367
Capital Improvement Revenue Note, Series 2011B	9,140,000	2011	2025	3.476%	745,000	745,000	25,896	770,896
Capital Improvement Revenue Note, Series 2014A	9,600,000	2014	2034	2.860%	5,790,000	475,000	165,594	640,594
Capital Improvement Revenue Bond, Series 2016	20,253,000	2016	2045	4.803%	18,924,000	171,000	838,129	1,009,129
Capital Improvement Refunding Revenue Bond, Series 2022A	10,791,000	2022	2051	5.000%	10,602,400	-	370,524	370,524
Capital Improvement Refunding Revenue Bond, Series 2022A	2,432,000	2022	2051	5.000%	2,067,200	278,400	87,440	365,840
Total Sales Tax Fund	60,216,000				36,791,400	2,399,400	1,507,950	3,907,350
Gas Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2010C	4,000,000	2011	2030	2.690%	1,650,000	250,000	44,385	294,385
Capital Improvement Revenue Bond, Series 2016	12,878,600	2016	2045	4.803%	9,058,600	570,000	46,600	616,600
Capital Improvement Refunding Revenue Bond, Series 2022A	981,000	2022	2051	5.000%	964,600	-	33,684	33,684
Total Gas Tax Fund	17,859,600				11,673,200	820,000	124,669	944,669
CRA								
<u>Bank Notes</u>								
CRA Refunding Revenue Note, Series 2015B	3,820,000	2015	2030	2.810%	2,025,000	275,000	56,903	331,903
Capital Improvement Revenue Bond, Series 2016	4,725,700	2016	2045	4.803%	4,415,600	39,900	195,563	235,463
Capital Improvement Refunding Revenue Bond, Series 2022A	8,038,000	2022	2051	5.000%	7,898,600	-	412,992	412,992
Taxable Capital Improvement Refunding Revenue Bond, Series 2022B	2,780,000	2022	2045	5.000%	2,780,000	-	134,560	134,560
Total CRA Fund	19,363,700				17,119,200	314,900	800,018	1,114,918
Mobility Fee								
<u>Bank Notes</u>								
Capital Improvement Revenue Bond, Series 2016	882,700	2016	2028	4.803%	306,800	74,100	363,189	437,289
Total Mobility Fee Fund	882,700				306,800	74,100	363,189	437,289
Solid Waste								
<u>Bank Notes</u>								
Capital Improvement Refunding Revenue Bond, Series 2022A	1,368,000	2022	2051	5.000%	1,162,800	156,600	49,185	205,785
Total Solid Waste Fund	1,368,000				1,162,800	156,600	49,185	205,785
Total All Funds	99,690,000				67,053,400	3,765,000	2,845,011	6,610,011

Note: This table reflects existing debt issues going into FY2025.



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DUTIES AND FUNCTIONS

The City Commission, the legislative and policy-making body of the City, is composed of four citizens elected to four-year terms and one citizen elected to serve as Mayor for four years. The Mayor serves as the presiding officer at official meetings and as the ceremonial head of the City. Salaries of the Commission are controlled by the City Charter and are based on population figures.

The responsibilities of the City Commission include enacting ordinances, resolutions and orders necessary for the proper governing of the City's affairs; reviewing and adopting the annual budget; reviewing and acting upon recommendations of various committees and the City Manager; appointing the City Attorney, City Manager, and various board members, and promoting the welfare, health and safety of the citizens of Kissimmee.

DIVISION SUMMARY

DEPARTMENT: CITY COMMISSION

DIVISION: CITY COMMISSION

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

EXECUTIVE SALARIES	166,500	165,588	165,588	166,838
SPECIAL PAY_INCENTIVE	9,260	21,200	21,200	3,000
FICA TAXES	13,380	14,289	14,289	12,993
LIFE AND HEALTH INSURANCE	56,971	55,059	55,059	58,221
WORKERS' COMPENSATION	-	-	-	-
TOTAL PERSONNEL	246,111	256,136	256,136	241,052
OTHER CONTRACT SERVICES	182,854	226,243	226,242	245,000
TRAVEL AND PER DIEM	561	17,000	17,000	23,000
COMMUNICATION SERVICES	2,644	2,700	2,700	5,100
GENERAL INSURANCE	8,532	8,935	8,935	9,740
PRINTING	355	800	800	800
INDIRECT COSTS	(50,641)	(50,878)	(50,878)	(52,386)
OFFICE SUPPLIES	20	600	600	600
OPERATING SUPPLIES	1,086	2,600	2,600	2,600
TOOLS & EQUIPMENT	486	7,950	7,950	9,500
TECHNOLOGY EQUIPMENT	-	-	-	6,000
UNIFORMS	455	1,000	1,000	2,500
SPECIAL FUNCTION	2,992	4,250	4,250	5,250
DUES, SUBSCRIPT, MEMBERSHIPS	70,962	72,500	72,500	75,000
TRAINING	575	7,500	7,500	7,500
TOTAL OPERATING	220,880	301,200	301,199	340,204
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	466,991	557,336	557,335	581,256

PERSONNEL SCHEDULE

DEPARTMENT: CITY COMMISSION
 DIVISION: CITY COMMISSION

ACCOUNT
 00101101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Commissioner	5	0	5
TOTAL	5	0	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DIVISION SUMMARY

DEPARTMENT: CITY COMMISSION

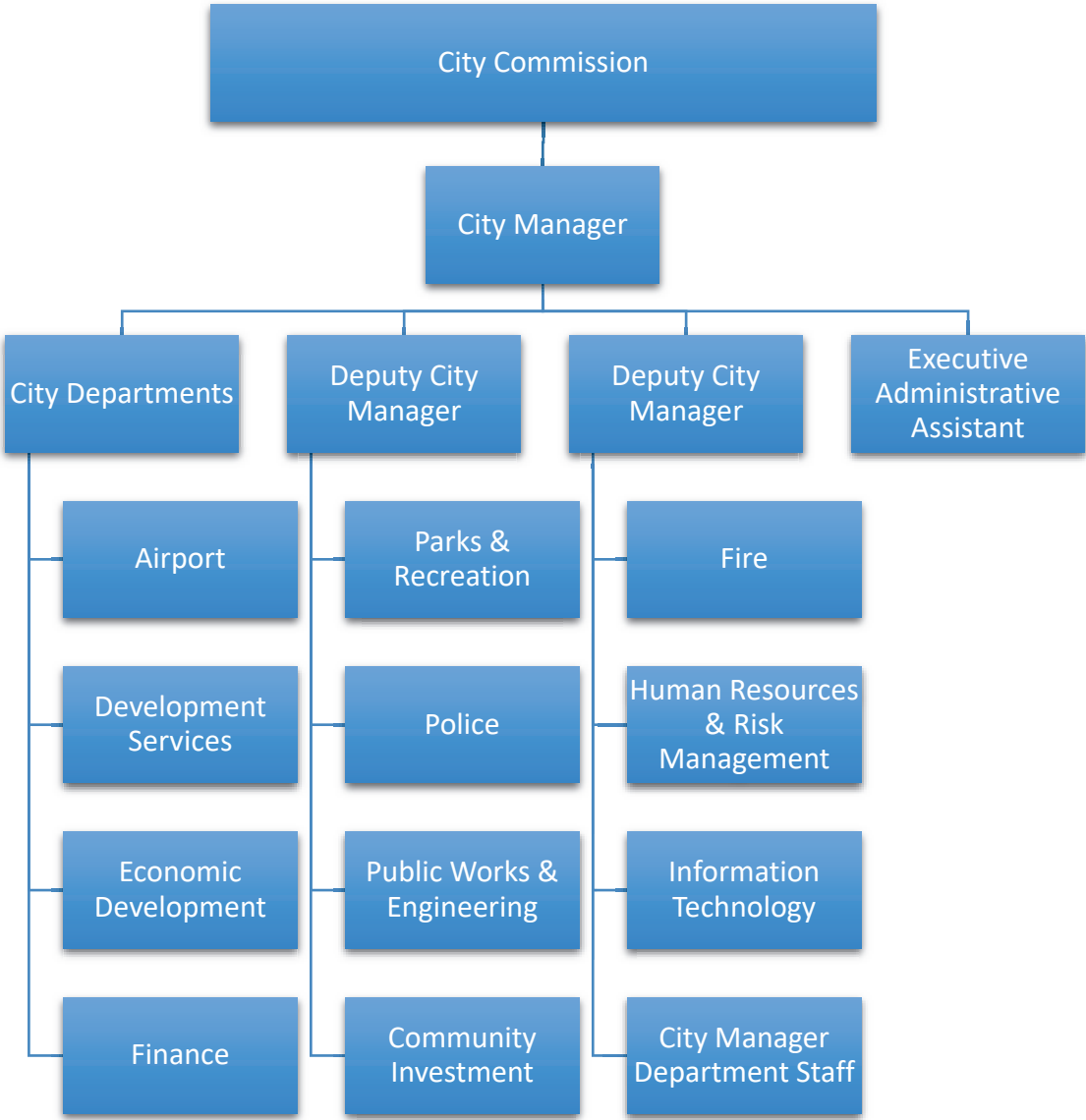
DIVISION: SOCIAL SERVICES

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

OVERTIME	83,125	80,720	82,000	82,000
FICA TAXES	6,176	6,273	6,273	6,273
LIFE AND HEALTH INSURANCE	15,131	-	-	-
TOTAL PERSONNEL	104,432	86,993	88,273	88,273
AIDS TO PRIVATE ORGANIZATIONS	44,992	50,000	50,000	100,000
TOTAL	149,424	136,993	138,273	188,273

**CITY MANAGER
ORGANIZATIONAL CHART**



DEPARTMENT: CITY MANAGER

DIVISION(S): CITY MANAGER, CITY CLERK,
STRATEGIC COMMUNICATIONS, DIVISION OF
EMERGENCY PREPAREDNESS, GENL GOVT

DUTIES AND FUNCTIONS

The City Manager, as chief administrative officer of the City, plans, organizes and directs the activities of all departments. In carrying out these duties, he/she interprets City Commission policies; coordinates departmental efforts; handles citizens' inquiries, complaints, and requests; recommends legislation that appears desirable; represents the City in its relations with the public, the press, and other governmental entities; and executes policies of the City Commission through administrative directives.

SELECTED PERFORMANCE INDICATORS

	ACTUAL	ESTIMATE	BUDGET
	2023	2024	2025
News Releases / Media Advisories	68	175	200
Access Osceola: Programming & Workload	190	250	375
Facebook Reach	660,874	700,000	750,000
City Clerk Lien Searches	1939	1616	1989
Public Records Requests	863	1204	976



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	650,728	672,045	672,045	692,900
OVERTIME	703	-	-	-
SPECIAL PAY_INCENTIVE	32,426	33,567	33,567	50,026
FICA TAXES	44,441	53,980	53,980	55,840
RETIREMENT CONTRIBUTIONS	104,290	123,256	110,507	116,218
LIFE AND HEALTH INSURANCE	71,674	60,523	60,523	65,022
WORKERS' COMPENSATION	1,000	1,239	1,239	1,109
TOTAL PERSONNEL	905,263	944,610	931,861	981,115
OTHER CONTRACT SERVICES	3,419	5,760	5,760	-
TRAVEL AND PER DIEM	2,504	9,090	6,500	8,090
COMMUNICATION SERVICES	360	127	-	-
POSTAGE	173	500	500	500
GENERAL INSURANCE	29,688	34,641	34,641	39,990
PRINTING	28	1,000	1,000	1,000
COPIER COSTS	24,683	45,000	45,000	50,000
INDIRECT COSTS	(81,829)	(104,094)	(104,094)	(81,149)
OFFICE SUPPLIES	602	1,500	1,500	2,000
OPERATING SUPPLIES	1,270	2,000	2,000	2,500
TOOLS, EQUIPMENT & FURNITURE	886	3,500	3,500	3,500
TECHNOLOGY EQUIPMENT	-	17,806	17,806	2,900
UNIFORMS	-	500	500	500
FUEL	11	-	100	-
SPECIAL FUNCTION	621	6,500	6,500	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	33,480	5,350	5,350	5,350
TRAINING	-	8,600	8,600	8,100
TOTAL OPERATING	15,896	37,780	35,163	45,281
LAND	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	126,048	187,834	371,025	-
MACHINERY & EQUIPMENT _EQUIP	18,065	-	-	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	144,113	187,834	371,025	-
TOTAL	1,065,272	1,170,224	1,338,049	1,026,396

PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY MANAGER

ACCOUNT
 00110101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

City Manager	1	0	1
Deputy City Manager	1	1	2
Assistant City Manager	1	(1)	0
Executive Assistant	1	0	1

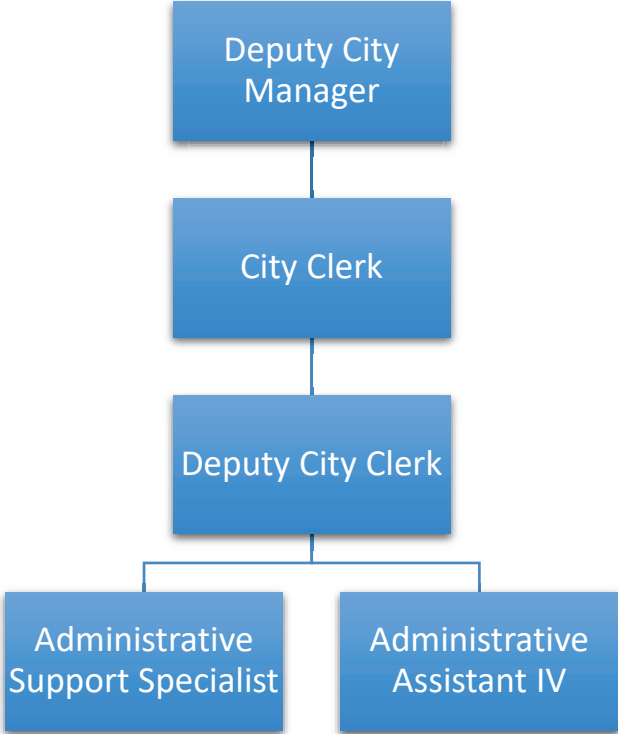
TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	223,480	240,025	240,025	273,488
OVERTIME	477	-	-	-
SPECIAL PAY_INCENTIVE	5,077	4,434	4,907	34,340
FICA TAXES	17,405	17,317	17,317	21,274
RETIREMENT CONTRIBUTIONS	43,112	39,742	39,071	41,600
LIFE AND HEALTH INSURANCE	50,960	42,521	42,521	47,309
WORKERS' COMPENSATION	411	449	449	443
TOTAL PERSONNEL	340,921	344,488	344,290	418,454
OTHER CONTRACT SERVICES	32,618	37,204	37,504	40,754
TRAVEL AND PER DIEM	525	2,860	2,800	4,016
POSTAGE	277	500	500	500
RENTALS AND LEASES	3,404	4,540	4,540	5,540
OTHER EQUIPMENT MAINTENANCE	-	2,000	2,000	2,500
PRINTING	209	400	400	450
ADVERTISING	838	2,500	2,500	2,700
INDIRECT COSTS	(40,879)	(40,051)	(40,051)	(33,369)
OFFICE SUPPLIES	1,880	2,500	2,000	3,050
CLEANING SUPPLIES	-	500	400	500
TOOLS, EQUIPMENT & FURNITURE	18,302	9,640	6,840	1,500
TECHNOLOGY EQUIPMENT	-	6,820	6,820	5,820
BOOKS & PUBLICATIONS	133	200	200	250
DUES, SUBSCRIPT, MEMBERSHIPS	26,271	27,357	27,357	2,025
SUBSCRIPTION-BASED SOFTWARE	-	-	-	26,163
TRAINING	742	6,800	6,800	5,300
TOTAL OPERATING	44,320	63,770	60,610	67,699
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	1,883	-	-	-
TOTAL CAPITAL	1,883	-	-	-
TOTAL	387,124	408,258	404,900	486,153

PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY CLERK

ACCOUNT
 00110201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

City Clerk	1	0	1
Deputy City Clerk	1	0	1
Administrative Assistant IV	1	0	1
Administrative Support Specialist	1	0	1

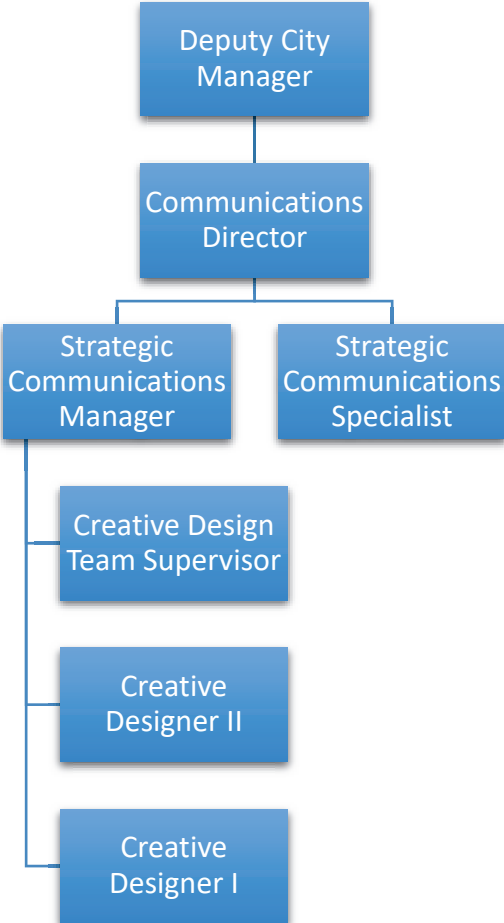
TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: STRATEGIC COMMUNICATIONS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	354,097	392,600	392,600	483,476
OVERTIME	1,655	-	-	-
SPECIAL PAY_INCENTIVE	4,964	4,280	4,280	4,280
FICA TAXES	26,691	30,363	30,363	37,266
RETIREMENT CONTRIBUTIONS	68,510	71,246	91,069	81,094
LIFE AND HEALTH INSURANCE	82,175	89,719	89,719	93,035
WORKERS' COMPENSATION	655	826	826	774
TOTAL PERSONNEL	538,746	589,034	608,857	699,925
OTHER CONTRACT SERVICES	7,189	19,800	21,300	21,700
TRAVEL AND PER DIEM	500	6,139	6,139	1,879
COMMUNICATION SERVICES	3,117	3,672	3,672	4,800
POSTAGE	30	400	400	400
ELECTRIC	-	150	150	400
RENTALS AND LEASES	500	1,500	1,500	2,000
LIABILITY CLAIMS	258	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	1,200	1,200	1,200
VEHICLE MAINTENANCE	1,296	3,600	2,600	3,450
PRINTING	2,229	6,750	6,750	6,750
ADVERTISING	26,061	39,955	40,000	50,000
INDIRECT COSTS	(67,423)	(72,196)	(72,196)	(69,165)
OFFICE SUPPLIES	1,260	1,500	1,500	2,000
OPERATING SUPPLIES	13,568	13,650	13,650	19,150
TOOLS, EQUIPMENT & FURNITURE	11,667	28,450	28,450	29,100
TECHNOLOGY EQUIPMENT	-	4,300	4,300	6,500
UNIFORMS	234	1,000	1,000	1,800
FUEL	262	550	550	500
SPECIAL FUNCTION	12,779	17,300	17,300	20,800
BOOKS & PUBLICATIONS	-	135	135	135
DUES, SUBSCRIPT, MEMBERSHIPS	39,267	41,966	41,966	37,000
SUBSCRIPTION-BASED SOFTWARE	-	-	-	12,060
TRAINING	-	5,910	5,910	5,370
TOTAL OPERATING	52,794	125,731	126,276	157,829
BUILDINGS	1,629	-	-	-
MACHINERY & EQUIPMENT_EQUIP	27,221	53,545	53,500	32,500
MACHINERY & EQUIPMENT_VEHICLES	-	32,000	32,000	-
TOTAL CAPITAL	28,850	85,545	85,500	32,500

TOTAL	620,390	800,310	820,633	890,254
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: STRATEGIC COMMUNICATIONS

ACCOUNT
 00110401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Communication Strategist	1	(1)	0
Communications & Public Affairs Officer	1	(1)	0
Communications Director	0	1	1
Creative Designer I	0	1	1
Creative Designer II	0	1	1
Executive Producer	1	0	1
Lead Producer	1	(1)	0
Producer	1	(1)	0
Strategic Communications Manager	1	0	1
Strategic Communications Specialist	1	0	1
TOTAL	7	(1)	6

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Performance Workstation	7,500	7,500
Primary Lens Package	10,000	10,000
Large Commercial Drone	15,000	15,000
TOTAL	32,500	32,500

DEPARTMENT: CITY MANAGER

DIVISION: DIVISION OF EMERGENCY PREPAREDNESS



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: DIVISION OF EMERGENCY
PREPAREDNESS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	-	-	-	74,928
FICA TAXES	-	-	-	5,732
RETIREMENT CONTRIBUTIONS	-	-	-	14,335
LIFE AND HEALTH INSURANCE	-	-	-	17,339
WORKERS' COMPENSATION	-	-	-	137
TOTAL PERSONNEL	-	-	-	112,471
OTHER CONTRACT SERVICES	-	327,286	288,183	15,000
TRAVEL AND PER DIEM	-	-	-	4,000
COMMUNICATION SERVICES	-	9,536	5,686	13,248
OTHER EQUIPMENT MAINTENANCE	-	1,000	1,000	6,500
VEHICLE MAINTENANCE	-	-	5,684	9,000
OPERATING SUPPLIES	-	1,500	1,500	5,000
TOOLS, EQUIPMENT & FURNITURE	1,000	319,607	512,347	20,000
TECHNOLOGY EQUIPMENT	-	84,000	84,000	7,800
UNIFORMS	-	-	-	2,500
FUEL	-	-	500	5,000
DUES, SUBSCRIP & MEMBERSHIPS	-	63,033	55,065	31,000
TRAINING	-	3,000	3,000	3,000
TOTAL OPERATING	1,000	808,962	956,965	122,048
IMPROVE OTHER THAN BUILDINGS	-	208,207	156,600	100,000
MACHINERY & EQUIPMENT _ EQUIP	46,872	598,485	568,500	18,600
TOTAL CAPITAL	46,872	806,692	725,100	118,600
TOTAL	47,872	1,615,654	1,682,065	353,119

PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: DIVISION OF EMERGENCY PREPAREDNESS

ACCOUNT
 00110701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Emergency Preparedness Manager	1	0	1

TOTAL	1	0	1
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Mobile Radio	8,000	8,000
Portable Radio (2)	10,600	10,600
Citywide Security Improvements	100,000	100,000

TOTAL	118,600	118,600
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DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: GENERAL GOVERNMENT

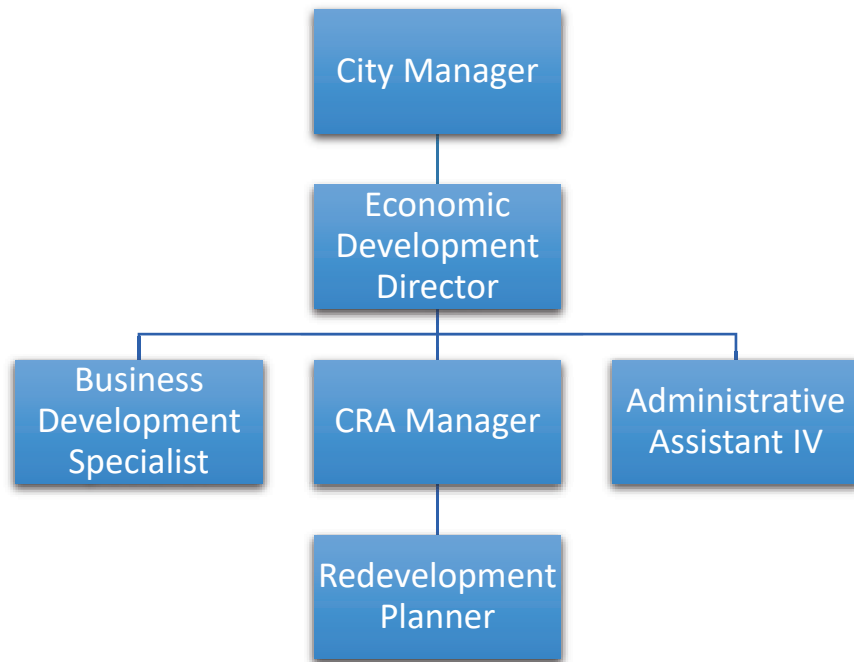
EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

SALARIES	-	-	-	-
OVERTIME	-	-	-	-
SPECIAL PAY/INCENTIVE	1,125,000	100,000	100,000	900,000
OTHER PAY	-	-	-	-
BENEFITS	85,826	-	-	-
TOTAL PERSONNEL	1,210,826	100,000	100,000	900,000
PROFESSIONAL SERVICES	-	-	-	-
TRAINING & TRAVEL	-	-	-	-
UTILITIES	-	-	-	-
AUTO MAINTENANCE	-	-	-	-
OTHER MAINTENANCE	-	-	-	-
GAS & OIL	-	-	-	-
OTHER SUPPLIES	-	-	-	-
OTHER OPERATING COSTS	2,804,100	2,000,000	2,000,000	2,000,000
CHARGES BY OTHER FUNDS	-	-	-	-
INSURANCE	-	-	-	-
TOTAL OPERATING	2,804,100	2,000,000	2,000,000	2,000,000
DEBT SERVICE	336,443	465,123	403,213	446,260
TRANSFER TO OTHER FUNDS	644,700	-	-	-
RESERVES	52,753,551	30,779,073	43,792,763	35,718,816

TOTAL	57,749,620	33,344,196	46,295,976	39,065,076
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**ECONOMIC DEVELOPMENT
ORGANIZATIONAL CHART**



DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): ECONOMIC DEVELOPMENT,
COMMUNITY REDEVELOPMENT AGENCY

DUTIES AND FUNCTIONS

The Economic Development Department is focused on growing business in the City. This overarching goal is implemented through traditional economic development efforts coupled with an aggressive redevelopment strategy. Business recruitment, retention, expansion, and entrepreneurship are essential elements of the economic development program. Redevelopment efforts are concentrated in the City's two community redevelopment areas, where new capital investment is incentivized through innovative grant programs. Economic Development efforts are guided by increasing jobs that pay solid wages. Redevelopment efforts are guided by increasing the tax increment in the City's two redevelopment areas.

STRATEGIES

Listed below are major strategies adopted for the coming year for the Economic Development Department.

- Initiate and grow an effective business retention and expansion program for existing businesses.
- Initiate a business recruitment program for attracting new-to-market opportunities, including start-ups.
- Develop and implement strategies to diversify the local economy in order to increase the range of job opportunities available to residents.
- Advance an active and cooperative program focused on promoting redevelopment within the Downtown Community Redevelopment Area, and the Vine Street Community Redevelopment Area.
- Explore public-private partnership opportunities in community redevelopment areas that will serve as catalyst projects for stimulating private sector investment.
- Institute an aggressive community partnership program that promotes collaboration and sharing of resources.
- Cultivate a community message that reinforces the value of investing in Kissimmee.
- Coordinate and help lead a comprehensive workforce development program supported by a strong public and private education system.

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: ECONOMIC DEVELOPMENT



DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: ECONOMIC DEVELOPMENT

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	152,016	186,742	186,742	426,212
OVERTIME	541	-	-	-
SPECIAL PAY_INCENTIVE	3,515	6,000	6,000	6,500
FICA TAXES	11,753	14,745	14,745	33,103
RETIREMENT CONTRIBUTIONS	31,375	29,739	67,975	39,650
LIFE AND HEALTH INSURANCE	24,802	30,892	30,892	79,886
WORKERS' COMPENSATION	300	299	299	379
TOTAL PERSONNEL	224,303	268,417	306,653	585,730
OTHER CONTRACT SERVICES	222,439	1,198,184	1,200,184	420,500
TRAVEL AND PER DIEM	460	4,214	4,214	9,314
COMMUNICATION SERVICES	620	1,080	1,080	540
VEHICLE MAINTENANCE	367	1,020	1,020	1,020
PRINTING	2,964	3,000	3,000	3,000
ADVERTISING	5,000	23,150	29,150	21,000
INDIRECT COSTS	(29,111)	(29,418)	(29,418)	(45,447)
OFFICE SUPPLIES	139	300	300	600
OPERATING SUPPLIES	9,280	15,500	10,500	4,000
TOOLS, EQUIPMENT & FURNITURE	(839)	500	500	500
TECHNOLOGY EQUIPMENT	-	1,980	1,980	4,580
FUEL	619	1,650	650	1,200
SPECIAL FUNCTION	5,457	5,780	5,780	13,864
DUES, SUBSCRIPT, MEMBERSHIPS	14,259	17,490	15,490	15,875
SUBSCRIPTION-BASED SOFTWARE	-	-	-	30
TRAINING	2,100	3,250	3,250	5,800
TOTAL OPERATING	233,754	1,247,680	1,247,680	456,376
MACHINERY & EQUIPMENT _ EQUIP	3,805	-	-	-
TOTAL CAPITAL	3,805	-	-	-
TOTAL	461,861	1,516,097	1,554,333	1,042,106

PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: ECONOMIC DEVELOPMENT

ACCOUNT
 00122101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

Economic Development Director	1	0	1
Business Development Specialist	1	0	1

TOTAL	<u>2</u>	<u>0</u>	<u>2</u>
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CAPITAL OUTLAY SCHEDULE

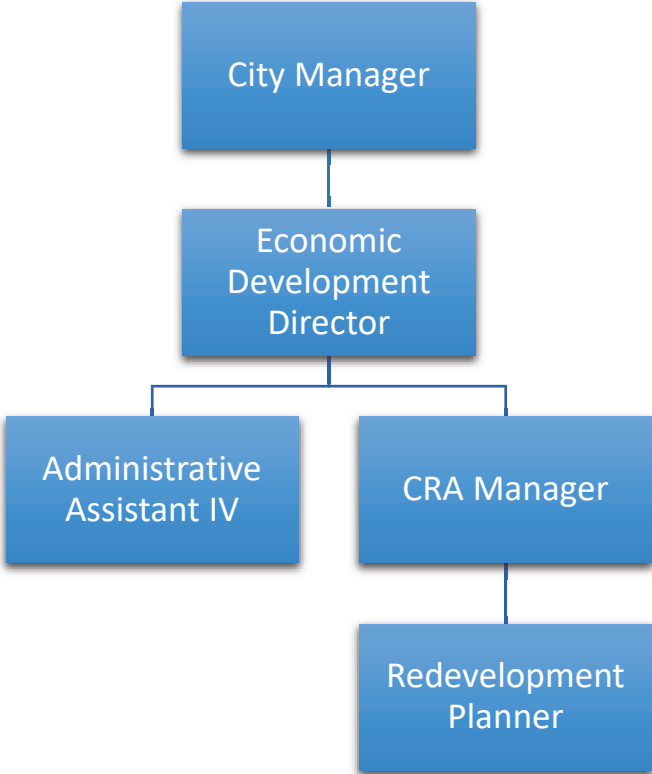
DESCRIPTION	TOTAL	COST ALLOCATION
	<u>AMOUNT</u>	<u>THIS DIVISION</u>

NONE

TOTAL

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT



DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): COMMUNITY REDEVELOPMENT
AGENCY

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES		199,236	199,236	-
OVERTIME				
SPECIAL PAY_INCENTIVE		500	500	500
FICA TAXES		15,242	15,242	39
RETIREMENT CONTRIBUTIONS		33,920	2,756	5,482
LIFE AND HEALTH INSURANCE		47,943	47,943	-
WORKERS' COMPENSATION		1,503	1,503	53
TOTAL PERSONNEL	-	298,344	267,180	6,074
TOTAL	-	298,344	267,180	6,074

PERSONNEL SCHEDULE

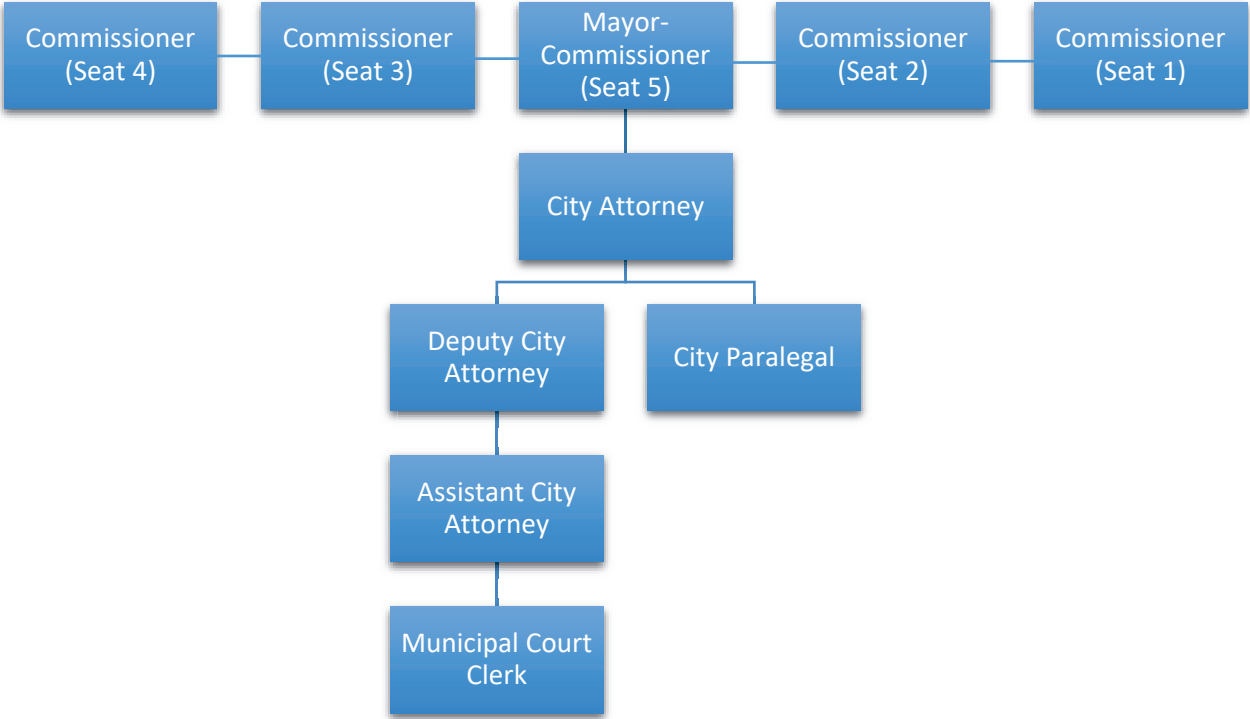
DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: COMMUNITY REDEVELOPMENT AGENCY

ACCOUNT
00122201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
CRA Manager	1	0	1
Administrative Assistant IV	1	0	1
Redevelopment Planner	1	0	1
TOTAL	3	0	3

TOTAL

**CITY ATTORNEY
ORGANIZATION CHART**



DEPARTMENT: CITY ATTORNEY

DIVISION(S): CITY ATTORNEY,
MUNICIPAL COURT CLERK

DUTIES AND FUNCTIONS

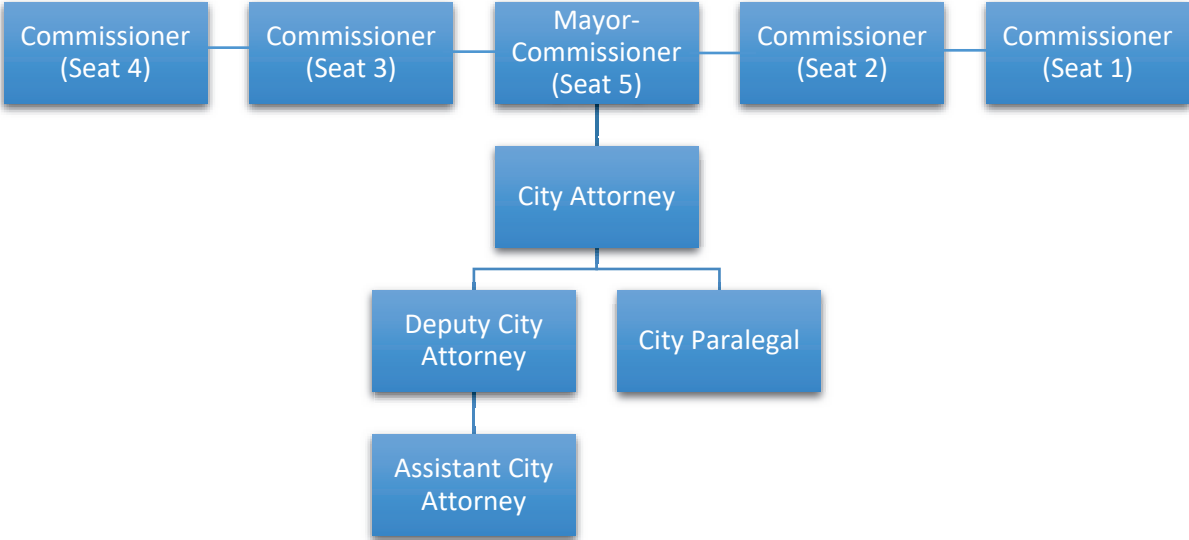
The City Attorney provides legal advice to the City Commission, City Manager, various boards and staff personnel. The City Attorney prepares, reviews and approves all ordinances and resolutions submitted for Commission action and approves all contracts, agreements and documents executed on behalf of the City. Other duties and responsibilities include preparation of deeds, contracts, and leases, attendance at all officially constituted meetings of the City Commission and attendance at work sessions. The City Attorney's Office also acts as the City Prosecutor, which prosecutes for municipal violations, including red light camera violations.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Agreement Drafting / Review	176	180	190
Project Related Questions	43	50	50
Charter, Code, Statute, Policy Question	29	35	35
CDBG / Home / Ship Agreements	24	35	40
Litigation	14	25	25
Labor & Employment Issues	9	8	8
Interlocal Agreements	13	20	20
Letter Drafting	5	8	8
Easements	15	13	13
Memorandums of Understanding	10	13	13
Ordinances	5	8	8
Plat Reviw	9	6	6
Policy Review	18	15	15
Training	12	10	10
Public Record Questions	8	10	10
Resolutions	2	2	3
Permits	4	4	5
Forfeitures	0	1	1
Other & Legal Questions	7	30	30
Closed Litigation Files			
Open Litigation Files			

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY



DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	492,238	527,530	527,530	585,790
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	65,298	18,780	18,780	18,780
FICA TAXES	35,138	41,793	41,793	46,250
RETIREMENT CONTRIBUTIONS	87,740	80,754	93,429	98,258
LIFE AND HEALTH INSURANCE	65,165	61,888	61,888	66,155
WORKERS' COMPENSATION	708	721	721	780
TOTAL PERSONNEL	746,287	731,466	744,141	816,013
PROFESSIONAL SERVICES	77,183	706,862	706,862	235,500
OTHER CONTRACT SERVICES	2,240	124,471	124,471	41,000
TRAVEL AND PER DIEM	3,831	6,200	6,200	6,920
COMMUNICATION SERVICES	1,343	1,080	1,080	1,080
POSTAGE	200	600	600	600
GENERAL INSURANCE	14,220	17,876	17,876	18,788
PRINTING	-	275	275	455
INDIRECT COSTS	(92,606)	(91,381)	(91,381)	(98,684)
OFFICE SUPPLIES	763	2,500	2,500	2,500
TOOLS & EQUIPMENT	17	-	-	-
TECHNOLOGY EQUIPMENT	-	4,400	4,400	4,400
BOOKS & PUBLICATIONS	16,983	32,661	32,661	30,640
DUES, SUBSCRIPT, MEMBERSHIPS	12,290	15,390	15,390	3,657
SUBSCRIPTION-BASED SOFTWARE	-	-	-	14,035
TRAINING	2,170	4,360	4,360	4,360
TOTAL OPERATING	38,634	825,294	825,294	265,251
LAND	-	-	-	-
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT_EQUIP	3,072	-	-	-
MACHINERY & EQUIPMENT_VEHICLES	-	-	-	-
TOTAL CAPITAL	3,072	-	-	-
TOTAL	787,993	1,556,760	1,569,435	1,081,264

PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: CITY ATTORNEY

ACCOUNT
 00105101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

City Attorney	1	0	1
Assistant City Attorney	1	0	1
Deputy City Attorney	1	0	1
City Paralegal	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

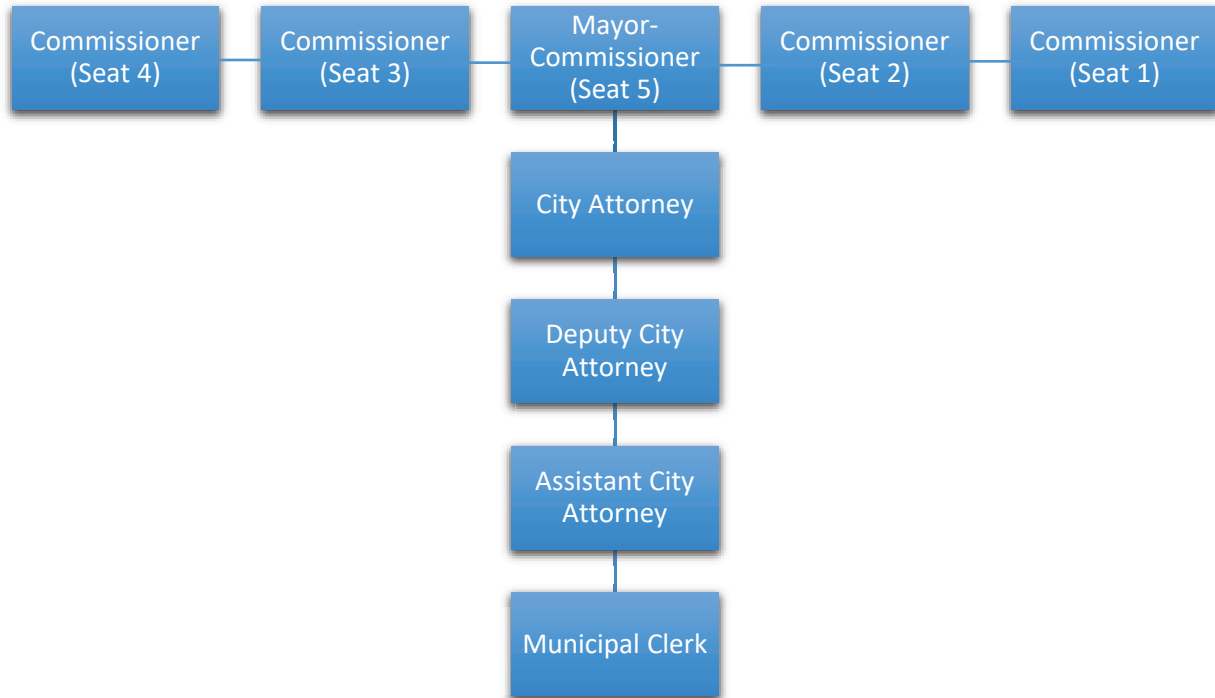
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL

DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK



DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	40,164	40,706	40,706	45,136
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	108	-	-	-
FICA TAXES	3,079	3,114	3,114	3,453
RETIREMENT CONTRIBUTIONS	7,398	6,482	7,200	7,572
LIFE AND HEALTH INSURANCE	14,026	13,877	13,877	15,114
WORKERS' COMPENSATION	71	66	66	73
TOTAL PERSONNEL	64,844	64,245	64,963	71,348
PROFESSIONAL SERVICES	1,639	5,000	5,000	5,000
OTHER CONTRACT SERVICES	500	1,000	1,000	1,000
COMMUNICATION SERVICES	517	-	-	-
POSTAGE	187	1,000	1,000	1,000
PRINTING	19	100	100	100
OFFICE SUPPLIES	711	1,000	1,000	1,000
TECHNOLOGY EQUIPMENT	-	2,200	2,200	2,200
TOTAL OPERATING	3,573	10,300	10,300	10,300
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	68,417	74,545	75,263	81,648

PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
 DIVISION: MUNICIPAL COURT CLERK

ACCOUNT
 00105201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

Municipal Court Clerk	1	0	1
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TOTAL	<u>1</u>	<u>0</u>	<u>1</u>
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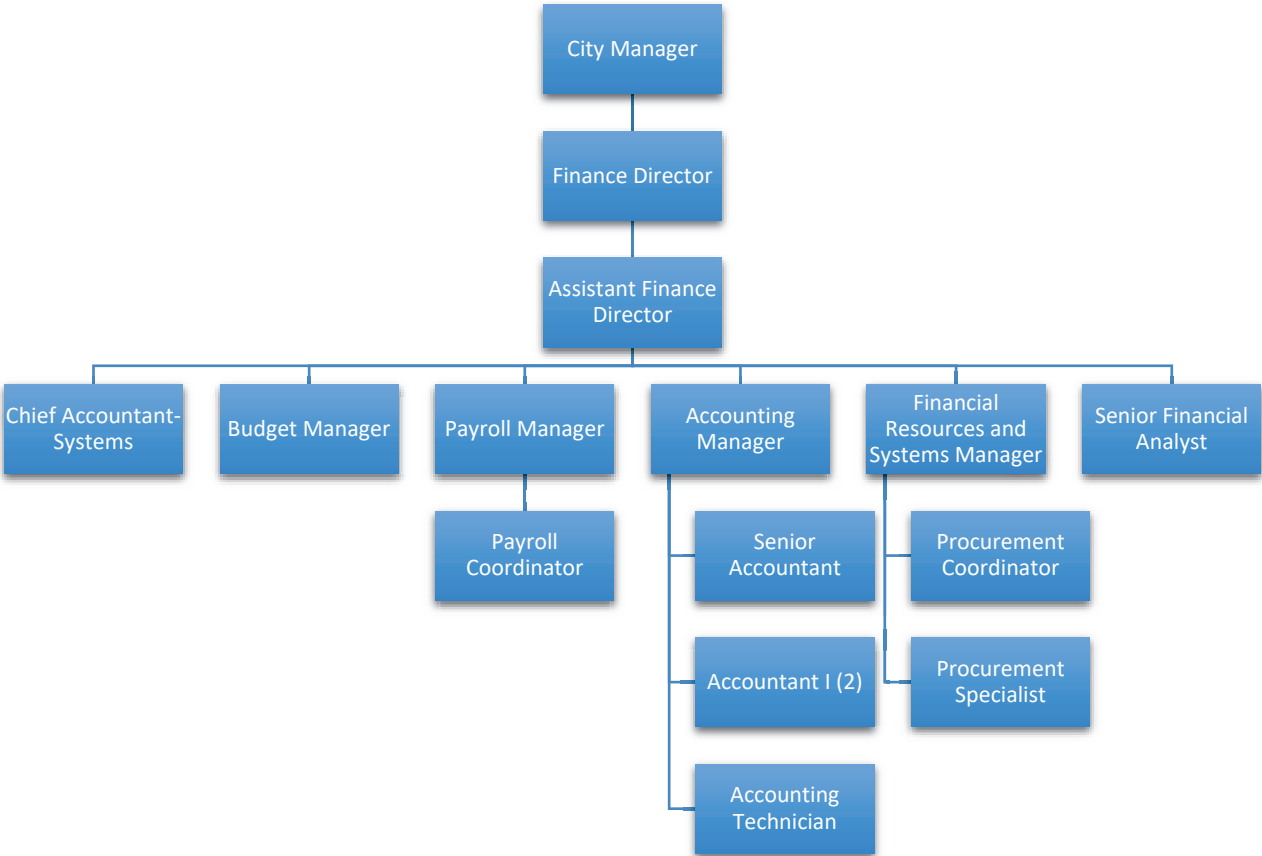
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	<u>AMOUNT</u>	<u>THIS DIVISION</u>

NONE

TOTAL

**FINANCE
ORGANIZATIONAL CHART**



DEPARTMENT: FINANCE

DIVISION(S): FINANCE, PROCUREMENT,
TRANSFERS

DUTIES AND FUNCTIONS

The Finance Department is responsible for all financial records of the City. Activities include purchasing, contracts, inventory, paying the City's bills, collecting revenue, payroll processing and reporting, administering the debt service, investing funds, maintaining fixed asset records, grants management, including many other accounting tasks. The Department also prepares the annual financial report and the annual budget.

The Transfers division records interfund transfers and the General Fund's payments for services provided by the Central Services Fund. In addition, transfers are recorded for matching funds on various grants.

STRATEGIES

Listed below are the Finance Department's strategies adopted for the coming year.

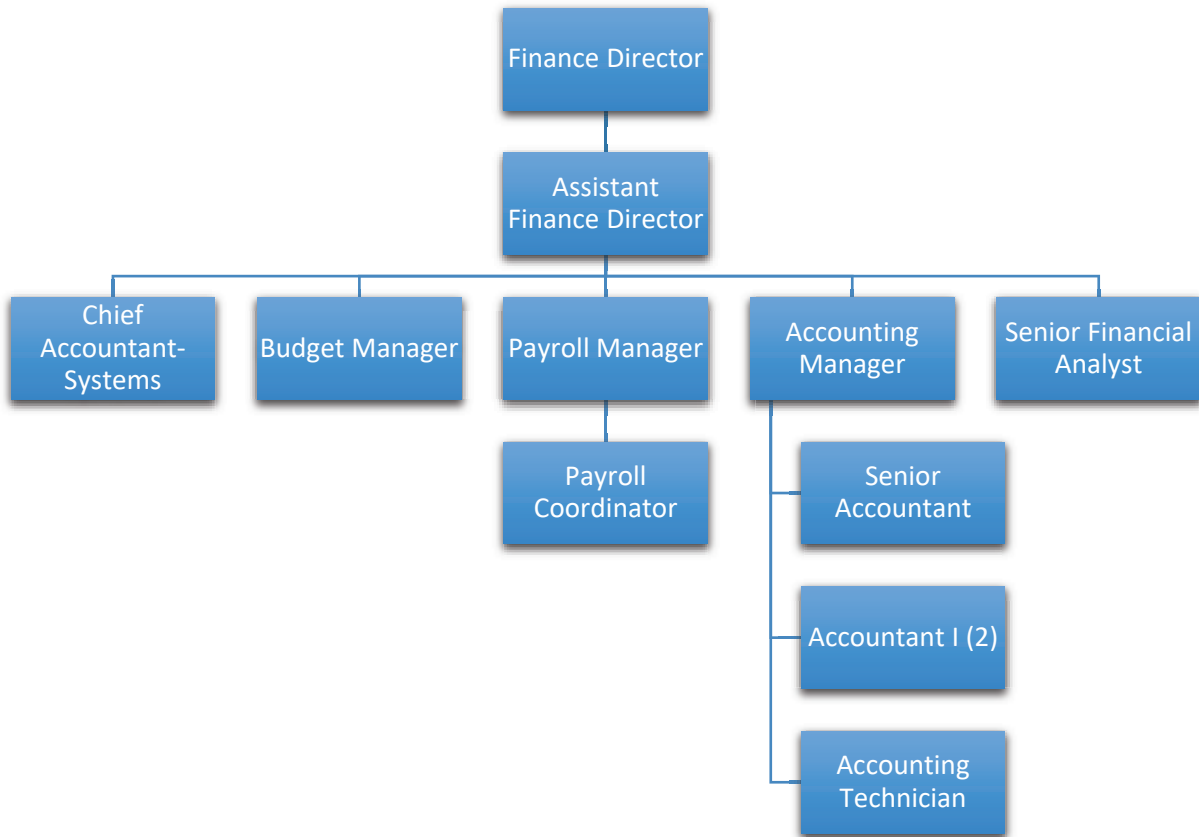
- Cultivate best practices through improved business processes, enhanced data management and relevant technology.
- Provide customer friendly oriented services to internal and external customers of Kissimmee.
- Address all new professional accounting standards to ensure City's compliance with the latest regulations.
- Ensure the financial sustainability of the City over the next five years.

SELECTED PERFORMANCE INDICATORS

	ACTUAL	ESTIMATE	BUDGET
	2023	2024	2025
Investment Return	4.70%	5.51%	4.50%
Payroll Disbursements	20,419	21,075	22,100
Vendor Disbursements	17,746	18,000	18,500
Purchase Orders Issued	2,837	2,850	2,900
Formal Bids Processed	16	20	20

DEPARTMENT: FINANCE

DIVISION: FINANCE



DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: FINANCE

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	895,478	998,549	998,549	1,039,444
OVERTIME	-	500	100	500
SPECIAL PAY_INCENTIVE	13,339	12,044	15,650	25,916
FICA TAXES	66,505	77,349	77,349	81,539
RETIREMENT CONTRIBUTIONS	158,760	147,953	165,773	176,480
LIFE AND HEALTH INSURANCE	184,947	175,592	175,592	187,886
WORKERS' COMPENSATION	1,520	1,487	1,487	1,684
TOTAL PERSONNEL	1,320,549	1,413,474	1,434,500	1,513,449
ACCOUNTING AND AUDITING	157,901	189,972	189,972	120,250
OTHER CONTRACT SERVICES	109,252	448,595	448,595	244,000
TRAVEL AND PER DIEM	4,557	7,799	7,799	11,060
COMMUNICATION SERVICES	2,275	2,650	2,650	2,650
POSTAGE	1,178	2,000	1,300	2,000
GENERAL INSURANCE	23,448	31,091	31,091	31,718
OTHER EQUIPMENT MAINTENANCE	-	500	100	500
PRINTING	7,133	3,950	3,950	8,200
ADVERTISING	2,600	2,600	2,600	2,600
COPIER COSTS	549	1,000	700	1,000
INDIRECT COSTS	(164,080)	(159,542)	(159,542)	(185,051)
OFFICE SUPPLIES	1,709	3,500	2,500	3,500
OPERATING SUPPLIES	2,814	4,150	3,500	4,150
TOOLS, EQUIPMENT & FURNITURE	6,128	3,500	2,000	1,500
TECHNOLOGY EQUIPMENT	-	2,200	2,200	12,500
SPECIAL FUNCTION	-	200	100	200
BOOKS & PUBLICATIONS	-	200	199	200
DUES, SUBSCRIPT, MEMBERSHIPS	4,314	3,880	3,880	4,165
SUBSCRIPTION-BASED SOFTWARE	-	-	-	25,550
TRAINING	6,966	22,250	22,250	11,250
TOTAL OPERATING	166,743	570,495	565,844	301,942
INFRASTR/IMPR OTHER THAN BLDG	7,119	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	11,039	8,250	8,250	-
TOTAL CAPITAL	18,157	8,250	8,250	-
TOTAL	1,505,450	1,992,219	2,008,594	1,815,391

PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: FINANCE

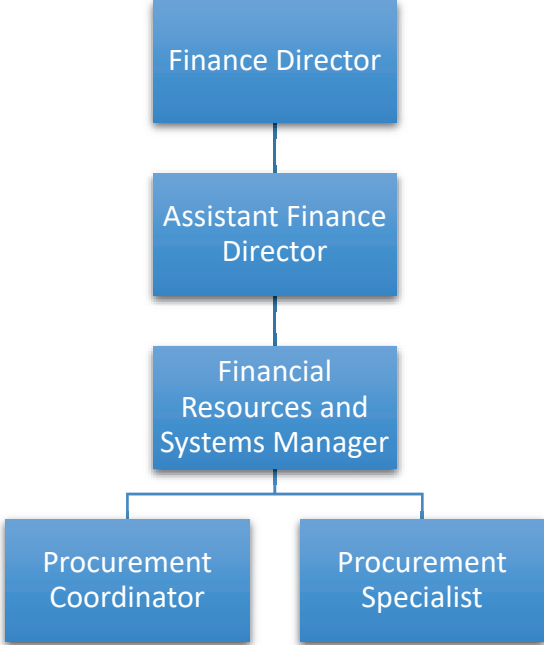
ACCOUNT
 00120101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Finance Director	1	0	1
Assistant Finance Director	1	0	1
Accountant I	1	1	2
Accounting Manager	1	0	1
Accounting Specialist	1	(1)	0
Accounting Technician	1	0	1
Budget Manager	1	0	1
Chief Accountant-Systems	1	0	1
Payroll Manager	1	0	1
Payroll Specialist	1	(1)	0
Payroll Coordinator	0	1	1
Senior Accountant	1	0	1
* Senior Financial Analyst	1	0	1
* Position is split 95/5% with General Fund/CDBG			
TOTAL	12	0	12

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: PROCUREMENT

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	136,177	140,400	140,400	217,019
OVERTIME	-	300	150	300
SPECIAL PAY_INCENTIVE	930	600	1,170	12,837
FICA TAXES	10,038	10,809	10,809	13,020
RETIREMENT CONTRIBUTIONS	24,139	22,357	25,048	34,783
LIFE AND HEALTH INSURANCE	31,591	29,206	29,206	31,488
WORKERS' COMPENSATION	231	225	225	332
TOTAL PERSONNEL	203,107	203,897	207,008	309,779
TRAVEL AND PER DIEM	-	300	100	300
POSTAGE	-	100	50	100
PRINTING	-	100	75	100
ADVERTISING	1,306	2,750	2,000	2,750
OPERATING SUPPLIES	501	1,200	1,300	1,500
TOOLS, EQUIPMENT & FURNITURE	-	400	400	7,500
TECHNOLOGY EQUIPMENT	-	-	-	2,200
DUES, SUBSCRIPT, MEMBERSHIPS	1,146	1,010	1,010	410
SUBSCRIPTION-BASED SOFTWARE	-	-	-	780
TRAINING	-	3,500	2,000	3,500
TOTAL OPERATING	2,953	9,360	6,935	19,140
MACHINERY & EQUIPMENT _ EQUIP	2,994	-	-	-
TOTAL CAPITAL	2,994	-	-	-
TOTAL	209,053	213,257	213,943	328,919

PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: PROCUREMENT

ACCOUNT
 00120201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

Procurement & Grants Manager	1	(1)	0
Financial Resources and Systems Manager	0	1	1
Procurement Coordinator	1	0	1
Procurement Specialist	0	1	1

TOTAL	2	1	3
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL

CHARGES BY OTHER FUNDS

Charges made by other funds to General Fund are composed of charges from the Central Services Fund for services. The following shows those charges by fiscal year:

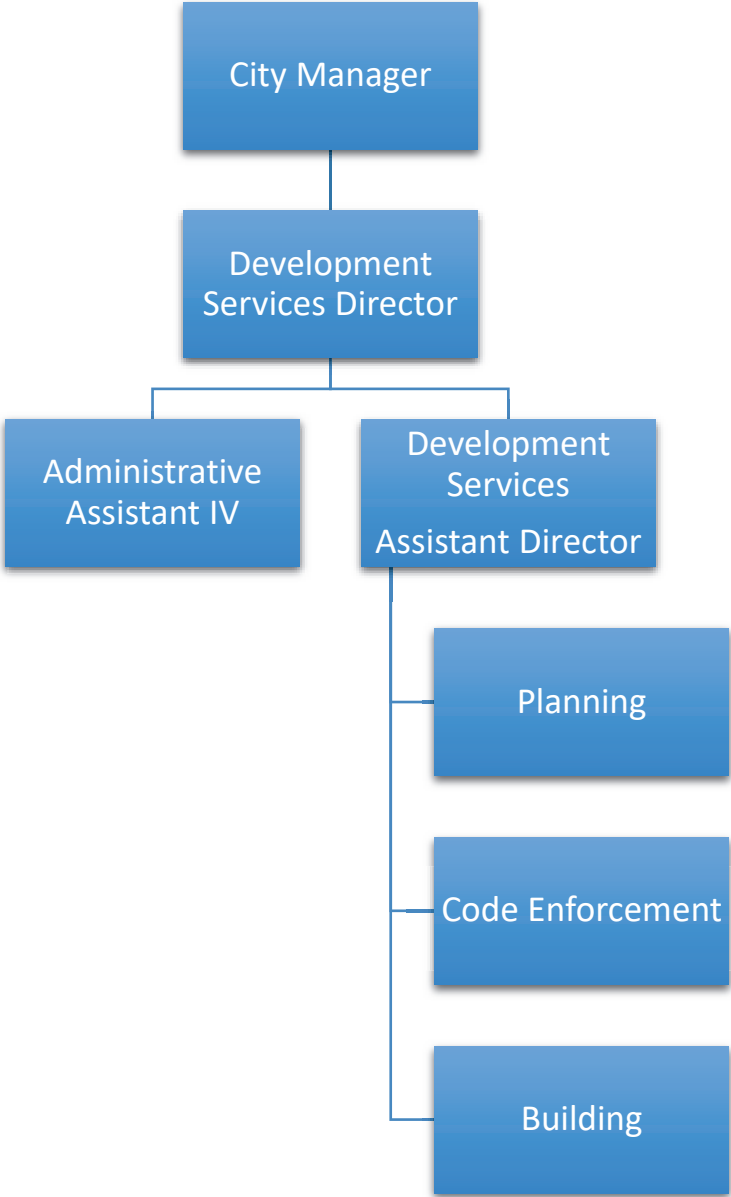
ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Facilities Maintenance	\$ 5,591,580	\$ 7,128,148	\$ 7,128,148	\$ 6,051,799
Information Technology	3,435,036	3,498,454	3,498,454	3,714,152
TOTAL	\$ 9,026,616	\$ 10,626,602	\$ 10,626,602	\$ 9,765,951

TRANSFERS TO OTHER FUNDS

From General Fund, transfers are made to other funds for several purposes. A transfer is made to the FMHA Bond Fund for debt service payments. In addition, transfers are made to various law enforcement grant funds that require the City to provide matching dollars. A transfer is made to the Building Fund each year for administrative services that are provided by Building employees for the benefit of the General Fund. A transfer is also made to the Local Option Gas Tax Fund for the pavement management program. Lastly, transfers are made to the CRA Funds for the tax increment payments.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Justice Assistance Grant	\$ 260,635	\$ 296,935	\$ 296,935	\$ 340,296
Building Fund		5,000	5,000	5,000
Local Option Gas Tax Fund	875,000	875,000	875,000	-
CRA Increment:				
Downtown	1,094,505	1,177,618	1,177,618	1,604,964
Vine Street	773,947	1,127,371	1,127,371	1,472,814
Miscellaneous Funds	30,000	-	-	-
TOTAL	\$ 3,034,087	\$ 3,481,924	\$ 3,481,924	\$ 3,423,074

**DEVELOPMENT SERVICES
ORGANIZATIONAL CHART**



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION(S): PLANNING, CODE ENFORCEMENT

DUTIES AND FUNCTIONS

Principal activities of the Planning and Zoning Division of the Development Services Department include: the development and updating of the Comprehensive Plan which serves as a guide for the physical development of the City; coordinating the City's development review process; enforcement of the land development regulations; transportation concurrency and impact fees; providing staff support to the Planning Advisory Board, Historic Preservation Board, Board of Adjustment, Development Review Committee and Special Magistrate; preparation of long and short range plans and special reports; and administration of various governmental grant programs, including the Community Development Block Grant, that provide resources to aid the citizens of Kissimmee.

STRATEGIES

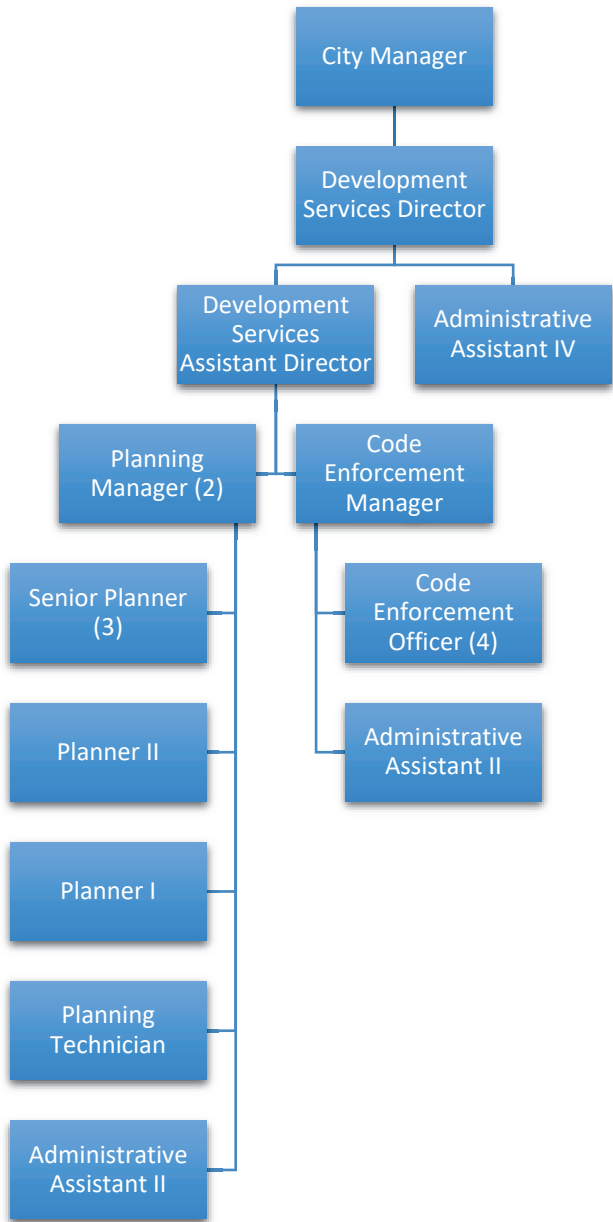
Listed below are the Development Services Department's strategies adopted for the coming year.

- Assist with the Haven on Vine Project
- Assist with the Downtown Hotel Development Project
- Assist with Weekend Rail Service
- Downtown Grocery Store

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Development Review Committee Cases*	290	330	350
Code Enforcement Cases	3,644	4,000	4,250
Walk-in Customers Served	2,515	2,700	2,800

*Does not include revisions and resubmittal of same cases.



DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	962,676	1,158,115	1,158,115	1,220,609
OVERTIME	3,137	5,000	12,000	10,000
SPECIAL PAY_INCENTIVE	15,904	12,568	13,304	14,545
FICA TAXES	72,532	89,941	89,941	95,255
RETIREMENT CONTRIBUTIONS	178,519	191,585	208,242	216,177
LIFE AND HEALTH INSURANCE	223,938	239,880	239,880	189,068
WORKERS' COMPENSATION	8,307	8,621	8,621	11,109
TOTAL PERSONNEL	1,465,013	1,705,710	1,730,103	1,756,763
PROFESSIONAL SERVICES	78,274	701,475	719,475	30,001
OTHER CONTRACT SERVICES	362,401	1,060,215	1,050,215	161,450
TRAVEL AND PER DIEM	5,518	5,690	5,000	9,790
COMMUNICATION SERVICES	5,908	8,044	5,600	6,820
POSTAGE	24,320	24,000	20,000	20,000
GENERAL INSURANCE	35,520	44,907	44,907	46,988
VEHICLE MAINTENANCE	15,156	15,900	9,000	15,900
PRINTING	2,538	3,000	3,000	3,000
ADVERTISING	15,968	19,000	19,000	20,000
COPIER COSTS	1,000	1,500	1,000	1,500
OFFICE SUPPLIES	3,185	4,000	3,600	4,000
OPERATING SUPPLIES	-	1,000	500	1,000
TOOLS, EQUIPMENT & FURNITURE	4,912	6,400	3,000	5,100
TECHNOLOGY EQUIPMENT	-	34,300	32,000	33,800
UNIFORMS	1,881	2,225	2,000	4,320
FUEL	15,509	18,000	15,000	15,000
SPECIAL FUNCTION	1,557	3,000	2,000	3,500
DUES, SUBSCRIPT, MEMBERSHIPS	5,404	5,895	5,600	5,675
SUBSCRIPTION-BASED SOFTWARE	-	-	-	720
TRAINING	6,589	3,825	3,000	6,450
TOTAL OPERATING	585,639	1,962,375	1,943,897	395,014
INFRASTR/IMPR OTHER THAN BLDG	-	123,022	123,022	-
MACHINERY & EQUIPMENT _ EQUIP	23,029	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	-	105,000	105,000	-
TOTAL CAPITAL	23,029	228,022	228,022	-
TOTAL	2,073,681	3,896,107	3,902,022	2,151,777

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: PLANNING

ACCOUNT
 00125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
* Development Services Director	1	0	1
** Development Services Assistant Director	1	0	1
Administrative Assistant	1	(1)	0
Administrative Assistant II	2	0	2
Administrative Assistant IV	0	1	1
Code Enforcement Manager	1	0	1
Code Enforcement Officer	4	0	4
= Code Enforcement Officer	0	0	0
Planner I	1	0	1
Planner II	1	0	1
Planning Manager	2	0	2
Planning Technician	1	0	1
Secretary	2	(2)	0
Senior Planner	3	0	3

- * Position split 50/50% with the General Fund and Building Fund
- = Position funded by CRA-Vine Street
- ** Position split 50/50% with the Building Fund

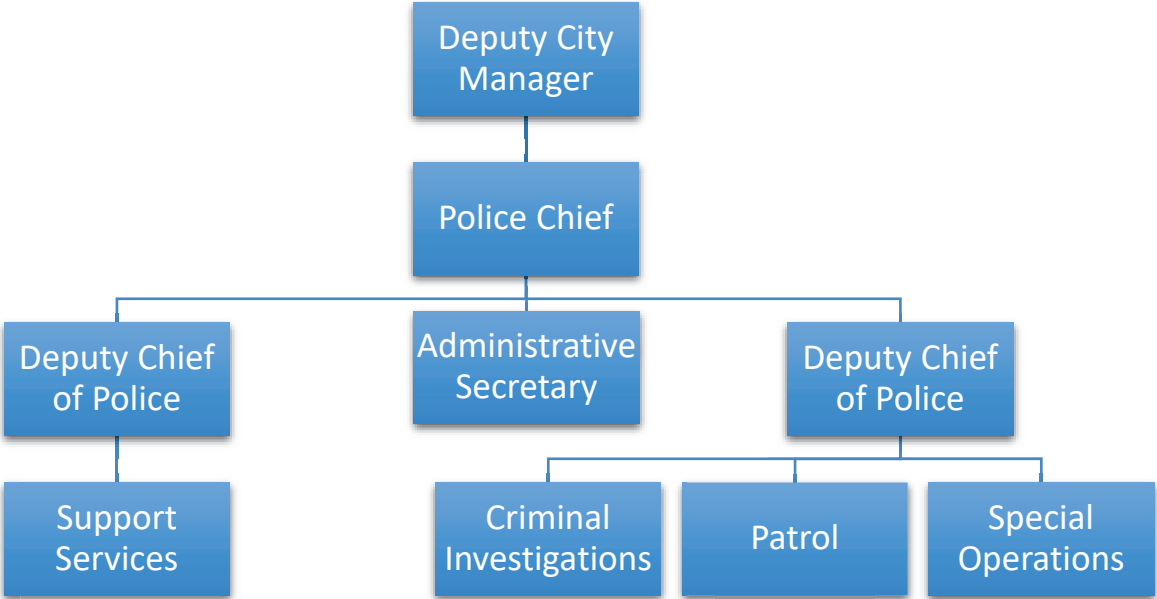
TOTAL	20	(2)	18
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**POLICE
ORGANIZATIONAL CHART**



DEPARTMENT: POLICE

DIVISION(S): CHIEF, SUPPORT SERVICES, PATROL,
CRIMINAL INVESTIGATIONS, COMMUNICATIONS,
SPECIALIZED PATROL

DUTIES AND FUNCTIONS

The Kissimmee Police Department is committed to providing superior law enforcement services to the community. The department's functions are to protect and serve the residents of the community and the general public in the most efficient and effective manner possible. This is accomplished by encouraging citizen involvement in cooperative efforts to prevent criminal activity, detecting criminal activity, arresting and providing support for prosecution of criminals, controlling traffic flow, investigating and analyzing traffic accidents with a view toward eliminating causative factors, and to generally preserve the peace of the community by addressing quality of life issues from a law enforcement perspective.

In addition to the operations reflected in the sections which are funded within the General Fund, the Police Department administers the budgets for the Police 2nd Dollar Assessment Fund, State Law Enforcement Trust Fund, Federal Law Enforcement Trust Fund, and various other grant funds.

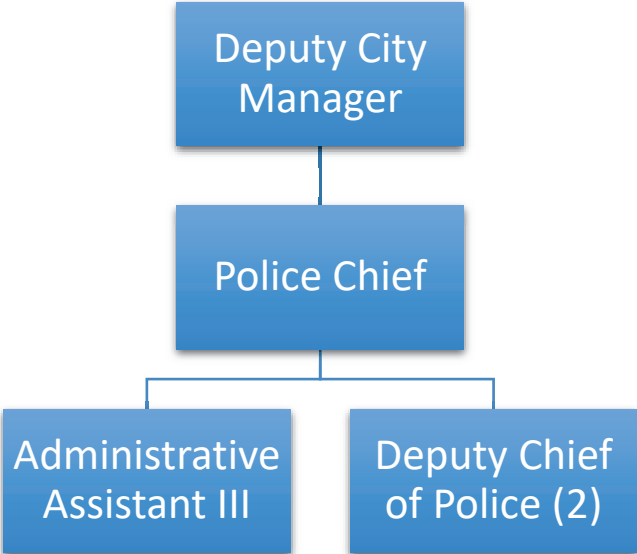
STRATEGIES

Listed below are the Police Department's strategies adopted for the coming year.

- Continuing the implementation of Intelligence Lead Policing (ILP) Strategies through all Divisions of the agency.
- Maintain a full staff with a focus on employee wellness and a long-term approach to retention and diversity in the workforce, to represent the community we serve.
- Develop a formal plan to increase and ensure a high quality of life is achieved and maintained.
- Partner with City entities and stakeholders to assist community members in need of mental health resources.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Calls for Law Enforcement			
Services	41,830	43,922	46,118
Criminal Arrests	2,415	2,536	2,663
Traffic Citations Issued	8,092	8,497	8,923
Response Time for Priority Calls (Minutes)	7:49	7:39	7:29
Self Initiated Calls	76,310	80,126	84,132



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: OFFICE OF THE CHIEF

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	454,975	420,971	492,297	515,803
OVERTIME	4,584	22,347	22,347	23,240
SPECIAL PAY_INCENTIVE	27,888	305,226	305,226	323,969
FICA TAXES	36,308	57,264	68,176	66,021
RETIREMENT CONTRIBUTIONS	79,299	74,944	95,844	119,422
LIFE AND HEALTH INSURANCE	62,891	43,448	43,448	62,518
WORKERS' COMPENSATION	14,626	15,195	15,195	16,076
TOTAL PERSONNEL	680,571	939,395	1,042,533	1,127,049
OTHER CONTRACT SERVICES	-	-	3,200	15,200
TRAVEL AND PER DIEM	16,357	18,200	13,200	28,883
RENTALS AND LEASES	-	700	700	-
OTHER EQUIPMENT MAINTENANCE	-	750	750	1,500
PRINTING	698	1,275	1,275	800
ADVERTISING	2,770	3,000	3,000	3,000
OFFICE SUPPLIES	1,416	1,440	1,440	1,520
OPERATING SUPPLIES	26,438	18,644	18,644	21,546
TOOLS, EQUIPMENT & FURNITURE	4,613	34,998	34,998	25,378
UNIFORMS	8,517	9,040	9,040	11,000
SPECIAL FUNCTION	4,446	7,600	7,600	5,850
DUES, SUBSCRIPT, MEMBERSHIPS	2,800	3,885	3,885	4,210
TRAINING	20,828	18,730	20,530	48,090
TOTAL OPERATING	88,884	118,262	118,262	166,977
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	20,287	12,755	15,515	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	20,287	12,755	15,515	-
TOTAL	789,742	1,070,412	1,176,310	1,294,026

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: OFFICE OF THE POLICE CHIEF

ACCOUNT
 00130101

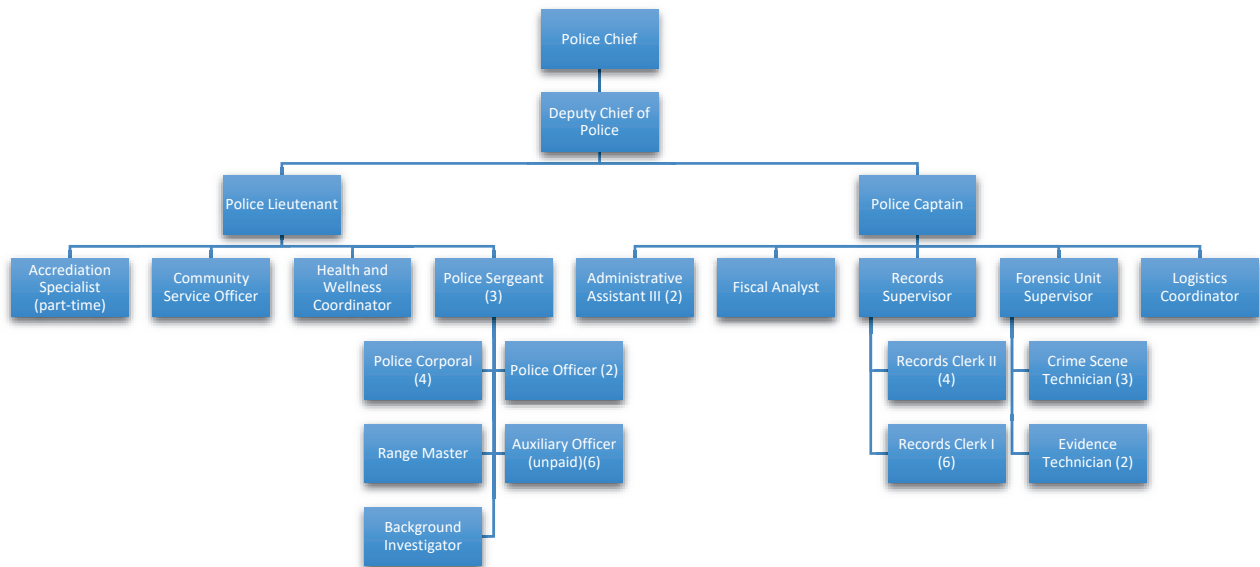
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Police Chief	1	0	1
Deputy Chief of Police	2	0	2
Administrative Assistant III	0	1	1
Administrative Secretary	1	(1)	0

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	SLS TAX THIS DIVISION
Police Department Renovations	460,381	460,381

TOTAL	460,381	460,381
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DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SUPPORT

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,610,225	1,946,920	1,637,371	2,030,700
OVERTIME	19,453	27,139	27,139	28,225
SPECIAL PAY_INCENTIVE	110,946	12,725	12,725	12,725
FICA TAXES	127,667	151,989	128,308	158,482
RETIREMENT CONTRIBUTIONS	318,857	362,019	407,051	458,333
LIFE AND HEALTH INSURANCE	440,281	439,091	439,091	406,759
WORKERS' COMPENSATION	33,799	47,461	47,461	50,500
TOTAL PERSONNEL	2,661,228	2,987,344	2,699,146	3,145,724

PROFESSIONAL SERVICES	1,150	9,225	9,225	-
OTHER CONTRACT SERVICES	75,709	102,000	102,000	102,500
TRAVEL AND PER DIEM	3,723	3,690	11,490	17,784
COMMUNICATION SERVICES	154,328	193,867	193,867	216,142
POSTAGE	7,205	7,245	7,245	7,400
RENTALS AND LEASES	1,166	2,000	2,000	2,000
GENERAL INSURANCE	436,536	485,454	485,454	597,695
LIABILITY CLAIMS	20,923	21,000	21,000	21,000
BUILDING & GROUNDS	45,274	900	900	500
OTHER EQUIPMENT MAINTENANCE	1,842	10,013	10,013	10,463
VEHICLE MAINTENANCE	575,864	519,989	570,000	696,175
PRINTING	1,822	2,750	2,750	2,750
ADVERTISING	996	2,700	2,700	2,700
RECRUITMENT	4,130	13,245	13,645	8,025
COPIER COSTS	2,340	4,000	4,000	4,000
OFFICE SUPPLIES	11,400	12,940	12,970	12,370
OPERATING SUPPLIES	93,631	115,983	115,983	110,185
CHEMICAL SUPPLIES	1,137	2,500	2,500	2,500
TOOLS, EQUIPMENT & FURNITURE	33,388	206,922	201,997	60,117
TECHNOLOGY EQUIPMENT	-	338,325	338,325	362,400
UNIFORMS	56,226	137,335	145,408	73,254
FUEL	456,741	658,904	587,400	483,648
SPECIAL FUNCTION	355	550	550	5,300
BOOKS & PUBLICATIONS	1,409	1,650	1,650	1,650
DUES, SUBSCRIPT, MEMBERSHIPS	56,962	46,568	53,601	5,480
SUBSCRIPTION-BASED SOFTWARE	-	-	-	36,071
TRAINING	9,035	17,138	9,338	20,965
TOTAL OPERATING	2,053,290	2,916,893	2,906,011	2,863,074

INFRASTR/IMPR OTHER THAN BLDG	43,472	16,750	32,301	-
MACHINERY & EQUIPMENT _EQUIP	413,020	74,656	323,359	93,000
MACHINERY & EQUIPMENT _VEHICLES	709,342	749,927	767,927	1,074,300
TOTAL CAPITAL	1,165,833	841,333	1,123,587	1,167,300

TOTAL	5,880,351	6,745,570	6,728,744	7,176,098
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PERSONNEL SCHEDULE

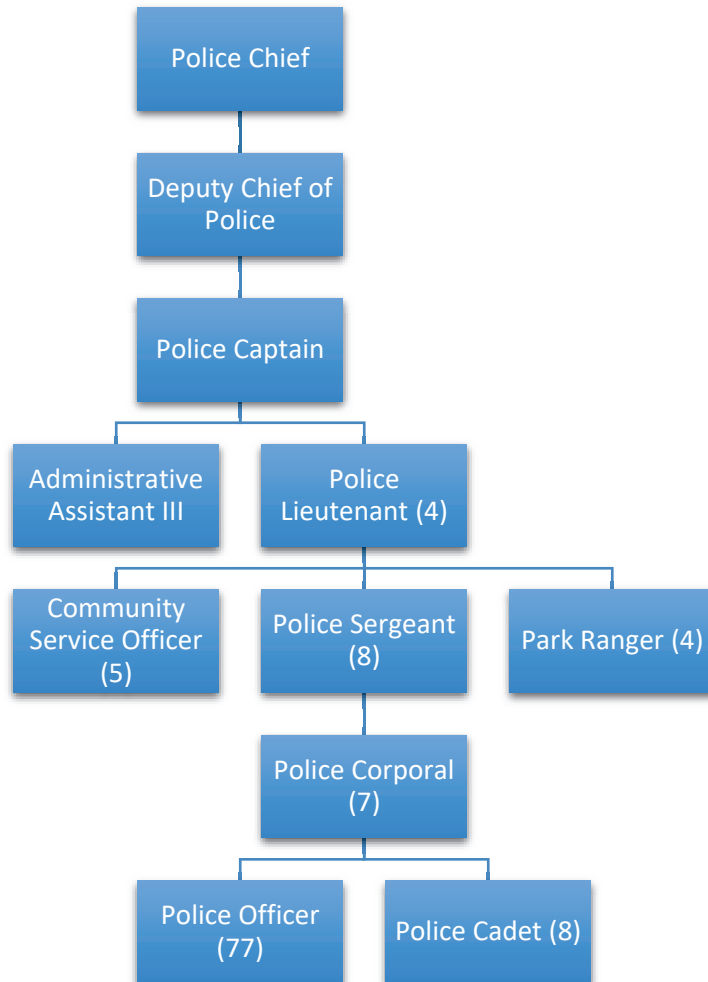
DEPARTMENT: POLICE
DIVISION: SUPPORT SERVICES

ACCOUNT
 00130201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	3	0	3
Police Corporal	4	0	4
Accreditation Specialist (part-time)	1	0	1
Administrative Assistant	1	0	1
Administrative Assistant III	0	2	2
Administrative Secretary	2	(2)	0
Auxiliary Officer (unpaid)	6	0	6
Background Investigator	1	0	1
Community Service Officer	1	0	1
Crime Scene Technician	3	0	3
Evidence Technician	2	0	2
Financial Analyst	1	0	1
Forensic Unit Supervisor	1	0	1
Health and Wellness Coordinator	1	0	1
Logistics Coordinator	1	0	1
Police Officer	2	0	2
Range Master	1	0	1
Records Clerk I	6	0	6
Records Clerk II	4	0	4
Records Supervisor	1	0	1
TOTAL	44	0	44

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Evidence Refrigerator	6,500	6,500
Evidence Freezer	7,000	7,000
Portable Radio (5)	26,500	26,500
Portable Radio (10)	53,000	53,000
Vehicle (5)	276,100	276,100
Vehicle (16)	798,200	798,200
TOTAL	1,167,300	1,167,300



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: PATROL

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	5,884,895	7,318,019	6,460,303	7,259,860
OVERTIME	330,703	344,085	344,085	357,849
SPECIAL PAY_INCENTIVE	949,367	1,437,060	1,437,060	1,437,060
FICA TAXES	522,305	630,576	564,961	666,569
RETIREMENT CONTRIBUTIONS	951,874	1,600,263	1,218,622	1,715,905
LIFE AND HEALTH INSURANCE	1,449,297	1,460,253	1,460,253	1,481,018
WORKERS' COMPENSATION	179,444	202,816	202,816	244,902
TOTAL PERSONNEL	10,267,885	12,993,072	11,688,100	13,163,163
PROFESSIONAL SERVICES	7,032	10,166	7,000	14,733
TRAVEL AND PER DIEM	1,357	1,562	1,562	3,093
LIABILITY CLAIMS	571	-	-	-
OTHER EQUIPMENT MAINTENANCE	1,680	2,500	2,500	2,500
PRINTING	4,480	5,240	4,500	5,240
OFFICE SUPPLIES	2,076	4,000	3,000	4,000
OPERATING SUPPLIES	18,120	27,000	27,000	45,200
TOOLS, EQUIPMENT & FURNITURE	4,001	33,500	33,500	36,860
UNIFORMS	34,826	70,943	70,943	66,805
SPECIAL FUNCTION	1,498	1,600	1,600	1,600
DUES, SUBSCRIPT, MEMBERSHIPS	268	170	170	230
TRAINING	1,432	2,000	2,000	2,250
TOTAL OPERATING	77,341	158,681	153,775	182,511
INFRAST/IMPR OTHER THAN BLDG	-	-	-	12,500
MACHINERY & EQUIPMENT _ EQUIP	5,292	-	-	-
TOTAL CAPITAL	5,292	-	-	12,500
TOTAL	10,350,518	13,151,753	11,841,875	13,358,174

PERSONNEL SCHEDULE

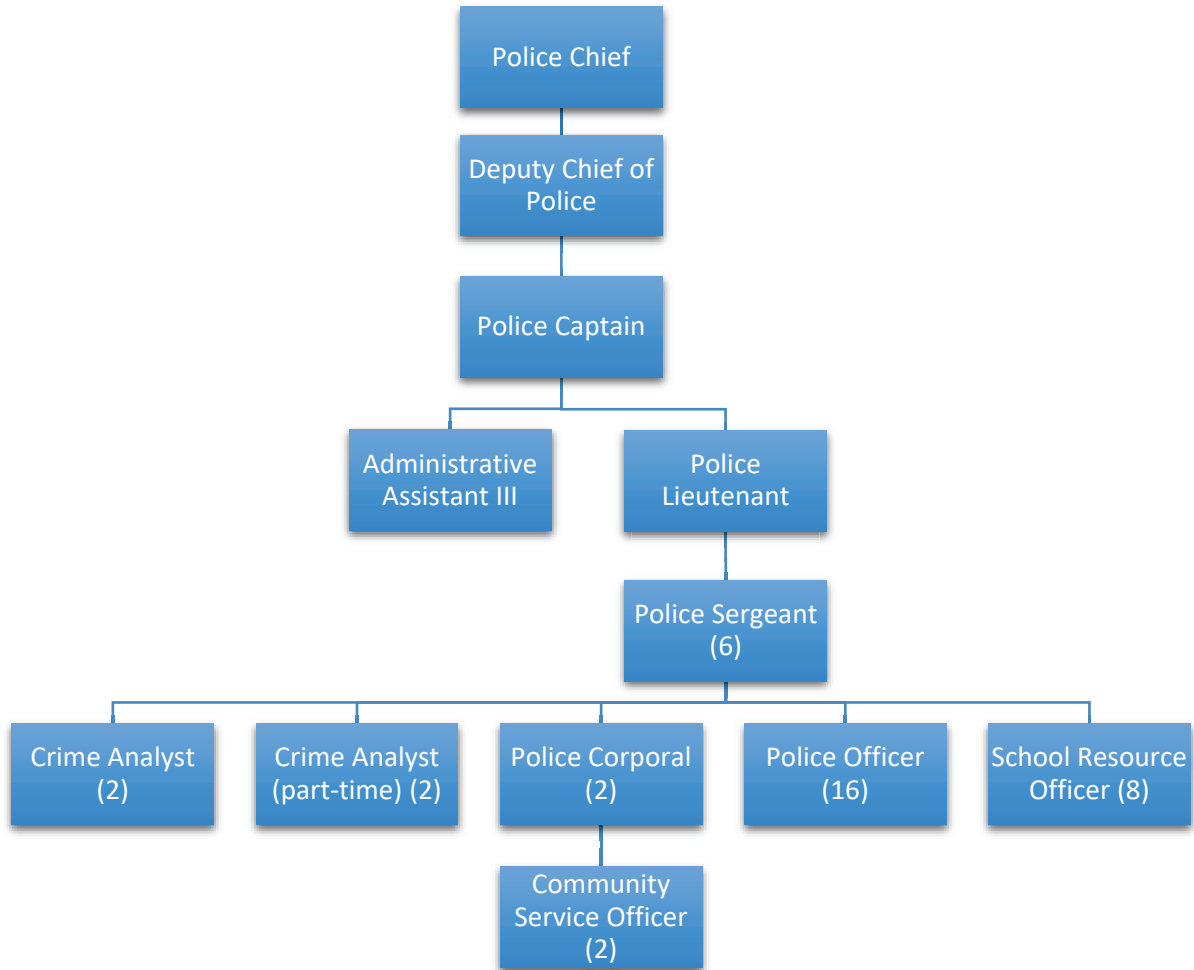
DEPARTMENT: POLICE
DIVISION: PATROL

ACCOUNT
 00130301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Police Captain	1	0	1
Police Lieutenant	4	0	4
Police Sergeant	6	2	8
Police Corporal	7	0	7
Police Officer	75	1	76
Community Service Officer	5	0	5
Park Ranger	4	0	4
Administrative Secretary	1	(1)	0
Police Cadet	8	0	8
Administrative Assistant III	0	1	1
TOTAL	111	3	114

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Canine	12,500	12,500
TOTAL	12,500	12,500



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATION

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	2,539,702	2,773,525	2,741,848	3,221,222
OVERTIME	116,777	248,464	248,464	258,403
SPECIAL PAY_INCENTIVE	297,515	51,575	51,575	51,575
FICA TAXES	217,191	235,127	232,704	263,855
RETIREMENT CONTRIBUTIONS	481,742	652,140	536,354	658,121
LIFE AND HEALTH INSURANCE	582,905	588,930	588,930	618,090
WORKERS' COMPENSATION	85,223	96,380	96,380	91,456
TOTAL PERSONNEL	4,321,054	4,646,141	4,496,255	5,162,722
PROFESSIONAL SERVICES	3,161	4,610	3,400	5,300
OTHER CONTRACT SERVICES	107,442	112,913	115,670	128,993
TRAVEL AND PER DIEM	11,263	17,020	17,020	20,570
RENTALS AND LEASES	19,665	11,745	11,745	11,015
PRINTING	660	1,000	750	1,000
OFFICE SUPPLIES	2,265	3,180	2,680	3,180
OPERATING SUPPLIES	1,017	3,000	3,000	3,000
TOOLS, EQUIPMENT & FURNITURE	2,734	15,100	15,100	19,900
UNIFORMS	9,114	6,048	6,048	8,525
SPECIAL FUNCTION	303	1,050	800	1,650
BOOKS & PUBLICATIONS	-	300	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	38,018	47,959	43,000	11,215
SUBSCRIPTION-BASED SOFTWARE	-	-	-	53,025
TRAINING	11,312	10,995	10,995	17,950
TRAINING/INVESTIGATIVE_CID	3,355	8,000	8,000	8,000
TRAINING/INVESTIGATIVE_SCIRS	8,488	12,000	12,000	12,000
TRAINING INVESTG CYBER CRIMES	3,357	10,000	10,000	10,000
TOTAL OPERATING	222,154	264,920	260,208	315,323
MACHINERY & EQUIPMENT _ EQUIP	-	7,500	7,500	-
TOTAL CAPITAL	-	7,500	7,500	-
TOTAL	4,543,208	4,918,561	4,763,963	5,478,045

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: CRIMINAL INVESTIGATIONS

ACCOUNT
 00130401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	6	0	6
Police Corporal	2	0	2
Administrative Secretary	1	(1)	0
Community Service Officer	2	0	2
Crime Analyst	2	0	2
Crime Analyst (part-time)	2	0	2
Police Officer	15	1	16
School Resource Officer	8	0	8
Administrative Assistant III	0	1	1
TOTAL	40	1	41

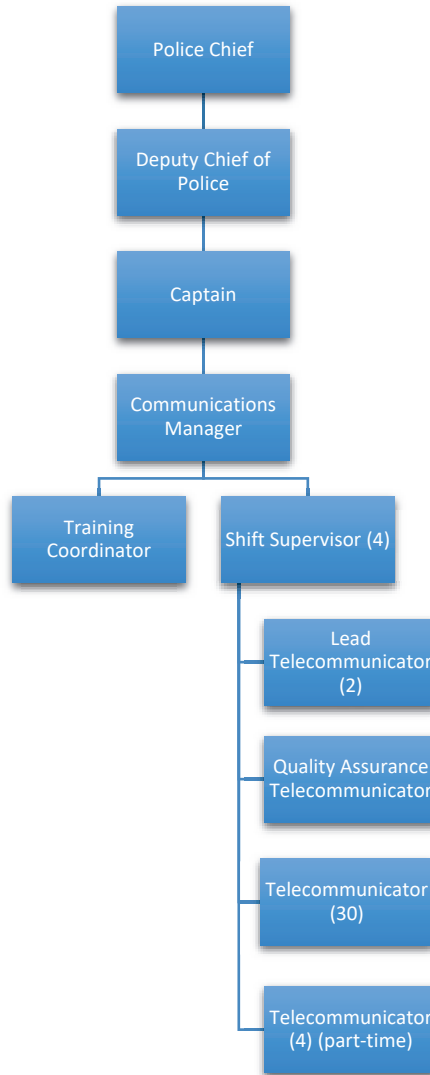
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,843,836	2,070,101	1,966,625	2,311,932
OVERTIME	146,503	169,316	169,316	176,089
SPECIAL PAY_INCENTIVE	103,752	78,695	78,695	78,695
FICA TAXES	156,482	177,336	169,420	191,297
RETIREMENT CONTRIBUTIONS	307,424	311,265	350,812	371,198
LIFE AND HEALTH INSURANCE	537,446	544,249	544,249	555,924
WORKERS' COMPENSATION	5,276	4,831	4,831	5,312
TOTAL PERSONNEL	3,100,719	3,355,793	3,283,948	3,690,447
TRAVEL AND PER DIEM	1,719	4,700	4,700	4,600
COMMUNICATION SERVICES	6,576	6,665	6,665	7,862
PRINTING	-	200	200	200
OFFICE SUPPLIES	1,593	3,085	3,085	3,085
OPERATING SUPPLIES	4,932	6,696	6,696	7,140
TOOLS, EQUIPMENT & FURNITURE	1,921	10,360	10,360	10,350
BOOKS & PUBLICATIONS	427	1,000	1,000	1,000
DUES, SUBSCRIPT, MEMBERSHIPS	5,214	5,556	5,556	274
SUBSCRIPTION-BASED SOFTWARE	-	-	-	6,412
TRAINING	15,649	13,615	13,615	15,620
TOTAL OPERATING	38,030	51,877	51,877	56,543
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	3,138,750	3,407,670	3,335,825	3,746,990

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: COMMUNICATIONS

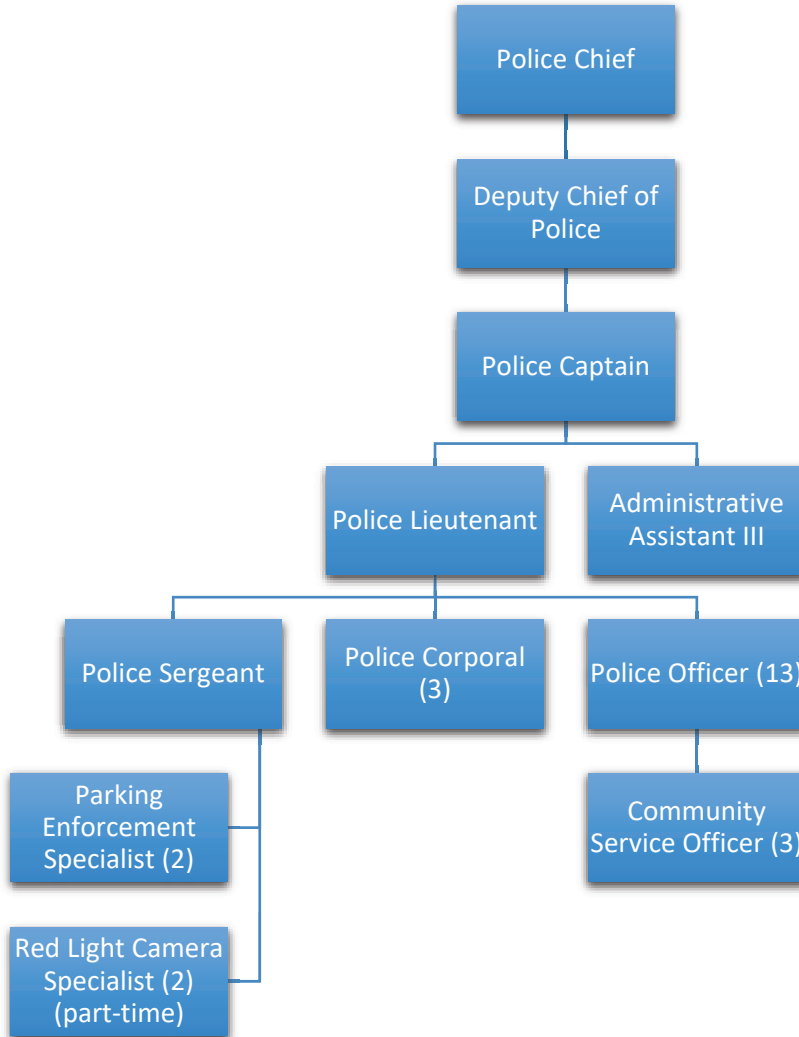
ACCOUNT
 00130501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Communications Manager	1	0	1
Training Coordinator	1	0	1
Lead Telecommunicator	2	0	2
Shift Supervisor	4	0	4
Telecommunicator	30	0	30
Telecommunicator (part-time)	4	0	4
Quality Assurance Telecommunicator	0	1	1
TOTAL	42	1	43

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SPECIAL OPERATIONS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,559,696	1,737,055	1,772,453	2,103,680
OVERTIME	99,506	115,084	115,084	119,687
SPECIAL PAY_INCENTIVE	154,224	15,050	15,050	15,050
FICA TAXES	134,583	142,840	145,548	164,957
RETIREMENT CONTRIBUTIONS	273,458	257,030	317,733	389,188
LIFE AND HEALTH INSURANCE	366,910	353,399	353,399	389,471
WORKERS' COMPENSATION	53,992	40,526	40,526	59,972
TOTAL PERSONNEL	2,642,369	2,660,984	2,759,793	3,242,005
OTHER CONTRACT SERVICES	579,495	703,252	703,252	711,677
TRAVEL AND PER DIEM	5,870	8,028	8,923	11,076
RENTALS AND LEASES	21,248	7,440	8,700	8,700
OTHER EQUIPMENT MAINTENANCE	7,990	14,515	13,000	11,925
PRINTING	1,780	3,690	3,000	3,200
OFFICE SUPPLIES	1,238	4,668	3,000	4,756
OPERATING SUPPLIES	8,633	11,800	10,000	11,800
TOOLS, EQUIPMENT & FURNITURE	3,487	17,869	24,670	33,070
UNIFORMS	5,421	13,538	13,500	11,960
SPECIAL FUNCTION	327	1,100	1,100	2,100
DUES, SUBSCRIPT, MEMBERSHIPS	4,816	7,809	6,009	100
SUBSCRIPTION-BASED SOFTWARE	-	-	-	5,200
TRAINING	4,388	9,958	9,063	12,054
TOTAL OPERATING	644,693	803,667	804,217	827,618
MACHINERY & EQUIPMENT _ EQUIP	35,145	20,254	19,000	20,500
TOTAL CAPITAL	35,145	20,254	19,000	20,500
TOTAL	3,322,207	3,484,905	3,583,010	4,090,123

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: SPECIAL OPERATIONS

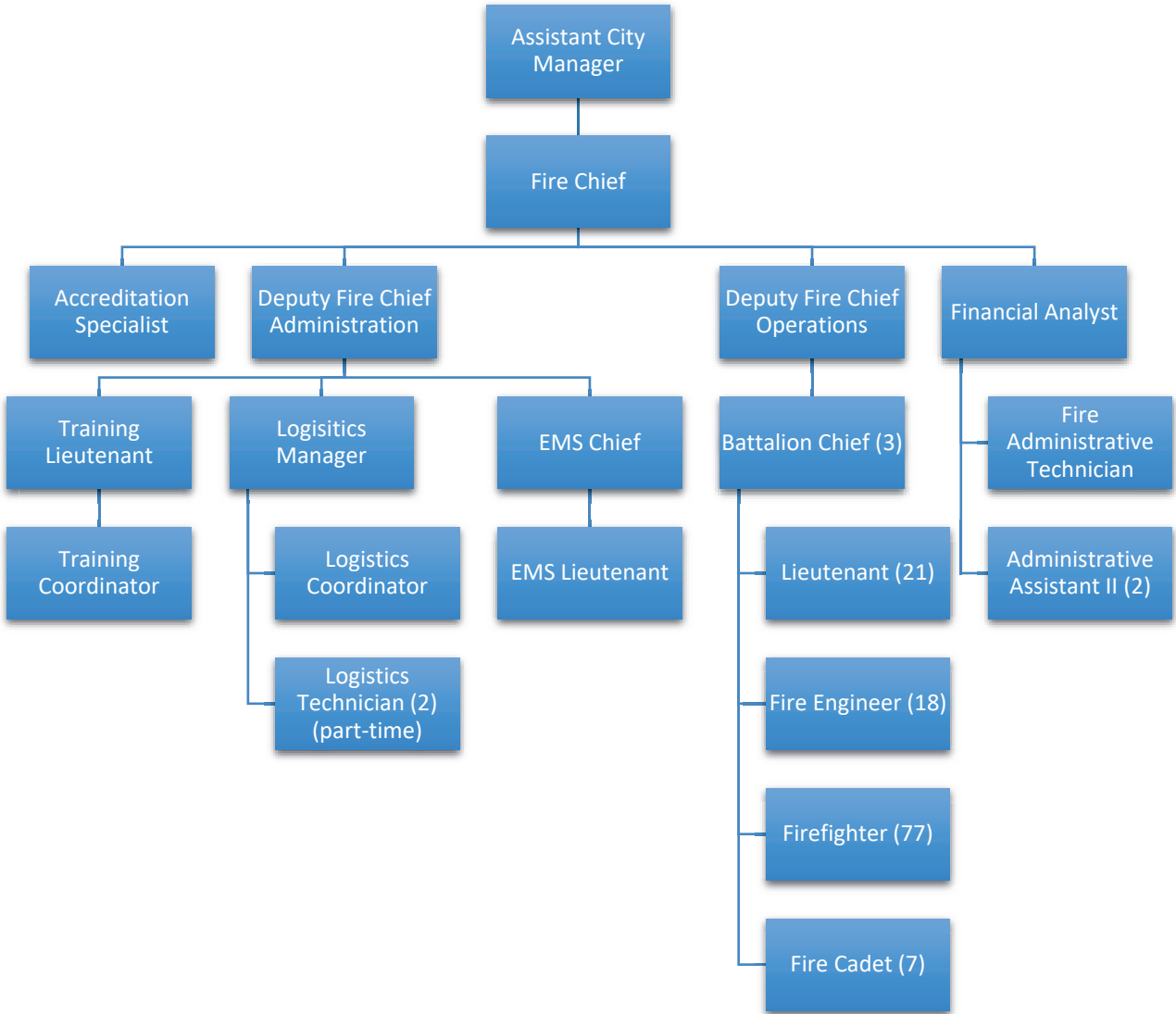
ACCOUNT
 00130601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	1	0	1
Police Corporal	3	0	3
Police Officer	12	1	13
Administrative Secretary	1	(1)	0
Community Service Officer	3	0	3
Parking Enforcement Specialist	2	0	2
Red Light Camera Specialist (part-time)	2	0	2
Administrative Assistant III	0	1	1
TOTAL	26	1	27

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Variable Message Sign	20,500	20,500
TOTAL	20,500	20,500

**FIRE DEPARTMENT
ORGANIZATIONAL CHART**



DEPARTMENT: FIRE

DIVISION(S): ADMINISTRATION, OPERATIONS

DUTIES AND FUNCTIONS

The City of Kissimmee Fire Department (KFD) provides fire protection, fire suppression, emergency medical care, hazardous materials response and an assortment of other emergency response and non-emergency activities to the citizens and visitors to the City of Kissimmee. It is Department's mission to responsibly protect life and property in the community through a highly trained and well-equipped emergency response system. The Department strives to prevent injuries as well as loss of life and property through an all-hazards public education program.

KFD responds to more than 16,000 calls for service a year with the majority being requests for Emergency Medical Services (EMS). EMS response saves lives, reduces suffering and speeds recovery from injury and illness by delivering basic and advanced life support pre-hospital care as part of a community based emergency medical system.

The Fire Department budget is funded through the City's General Fund, medical transport revenue, as well as federal and state grants.

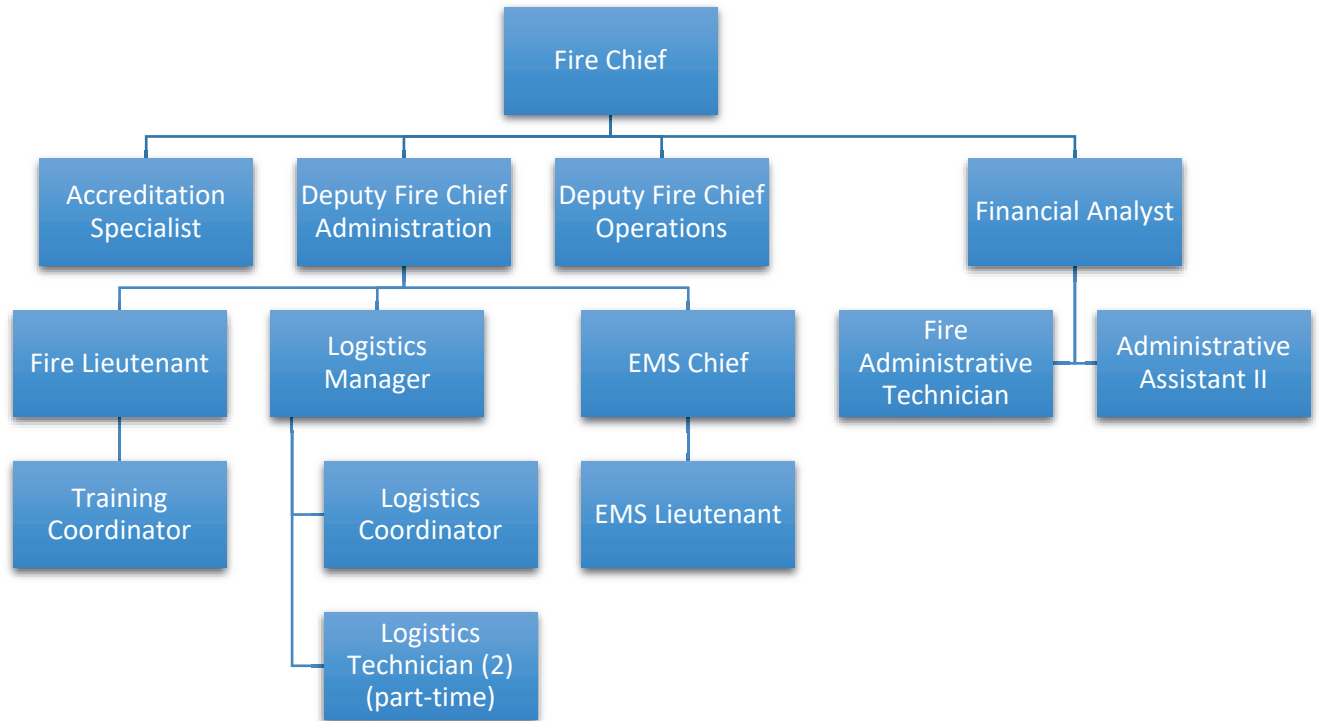
STRATEGIES

Listed below are the Fire Department's strategies adopted for the coming year.

- Enhance the safety, health, and wellness of Department personnel.
- Work cooperatively with the Public Works and Engineering Department's Facilities Division to implement a comprehensive Capital Improvement Program (CIP) for all Department facilities to include buildings as well as furniture, fixtures, & equipment (FF&E).
- Improve emergency response operations while maintaining our ISO Class 1 and International Accredited Agency status through a highly skilled workforce that is continuously training for high risk/low-frequency events.
- Increase organizational effectiveness, accountability, and communications while maintaining fiscal responsibility.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Total Alarms	14,549	14,985	15,434
Fire Calls	200	206	212
EMS Calls	11,961	12,320	12,689
Other Calls	2,388	2,459	2,534



DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,066,256	1,220,561	1,220,561	1,428,012
OVERTIME	6,550	16,500	16,500	18,344
SPECIAL PAY_INCENTIVE	49,743	54,152	54,152	56,550
FICA TAXES	83,576	98,778	98,778	105,156
RETIREMENT CONTRIBUTIONS	379,754	237,426	299,266	321,776
LIFE AND HEALTH INSURANCE	176,066	192,135	192,135	189,027
WORKERS' COMPENSATION	33,926	38,051	38,051	45,311
TOTAL PERSONNEL	1,795,870	1,857,603	1,919,443	2,164,176
PROFESSIONAL SERVICES	43,825	46,300	45,000	55,400
OTHER CONTRACT SERVICES	925,570	973,609	966,334	1,135,781
TRAVEL AND PER DIEM	19,722	43,927	46,927	37,407
COMMUNICATION SERVICES	39,694	44,848	44,848	40,420
POSTAGE	1,853	2,850	2,850	2,900
GENERAL INSURANCE	270,036	363,424	363,424	410,930
BUILDING & GROUNDS	-	7,810	6,035	-
OTHER EQUIPMENT MAINTENANCE	146	750	400	750
PRINTING	6,729	7,000	7,000	7,500
RECRUITMENT	-	11,750	11,750	-
OFFICE SUPPLIES	9,015	14,000	14,000	14,500
OPERATING SUPPLIES	2,810	4,500	5,000	7,000
TOOLS, EQUIPMENT & FURNITURE	3,390	10,034	8,000	2,750
TECHNOLOGY EQUIPMENT	-	74,100	74,100	65,300
SPECIAL FUNCTION	562	5,750	2,840	5,725
BOOKS & PUBLICATIONS	9,374	9,000	9,000	13,000
DUES, SUBSCRIPT, MEMBERSHIPS	74,160	48,027	48,027	10,910
SUBSCRIPTION-BASED SOFTWARE	-	-	-	52,060
TRAINING	16,435	34,257	34,000	24,832
TOTAL OPERATING	1,423,323	1,701,936	1,689,535	1,887,165
MACHINERY & EQUIPMENT _ EQUIP	50,123	26,400	26,400	-
MACHINERY & EQUIPMENT _ VEHICLES	45,781	23,382	23,382	220,000
TOTAL CAPITAL	95,904	49,782	49,782	220,000
TOTAL	3,315,097	3,609,321	3,658,760	4,271,341

PERSONNEL SCHEDULE

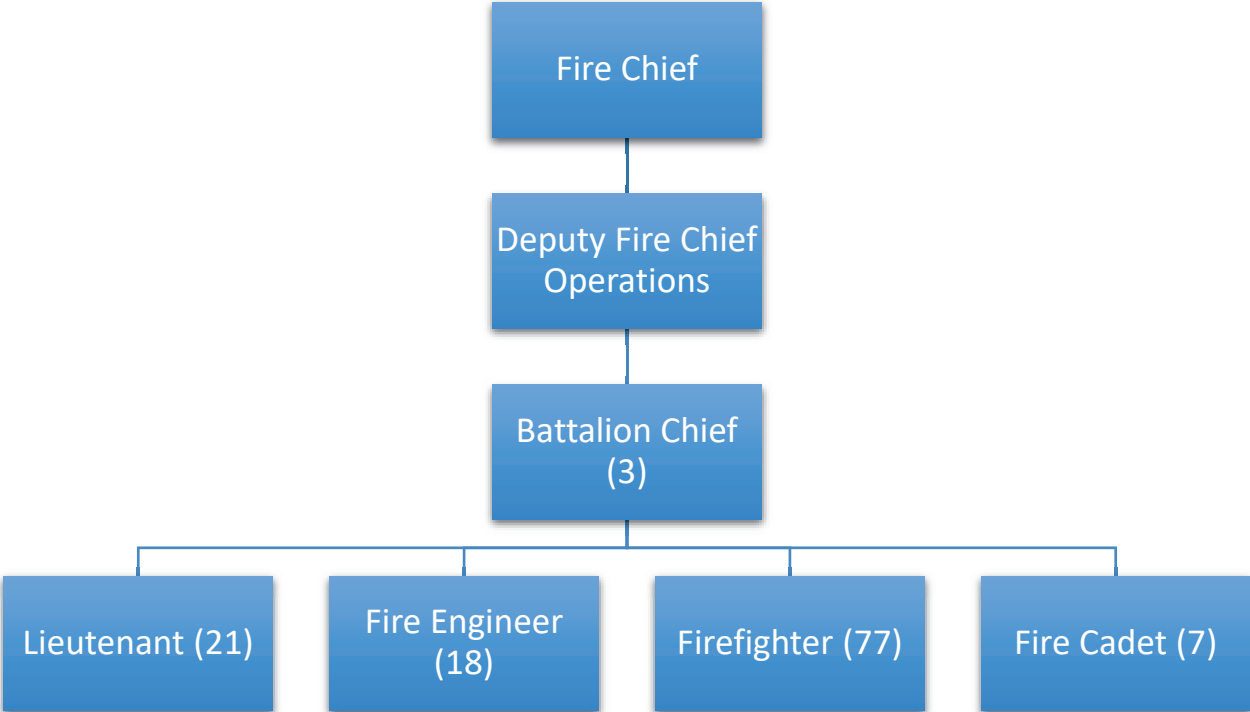
DEPARTMENT: FIRE
DIVISION: ADMINISTRATION

ACCOUNT
 00135101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Fire Chief	1	0	1
EMS Chief	1	0	1
Accreditation Specialist	1	0	1
Deputy Fire Chief	2	0	2
EMS Lieutenant	1	0	1
Financial Analyst	1	0	1
Fire Administrative Technician	1	0	1
Fire Lieutenant	1	0	1
Logistics Coordinator	1	0	1
Logistics Manager	1	0	1
Logistics Technician (part-time)	2	0	2
Training Coordinator	1	0	1
Administrative Assistant II	1	1	2
Health & Safety QA/QI Specialist	0	1	1
TOTAL	15	2	17

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Sport Utility Vehicle	55,000		55,000
1/2 Ton Pick-up Truck	65,000		65,000
3/4 Ton Pick-up Truck	100,000		100,000
City Emergency Communications Center Design	393,669	393,669	
TOTAL	613,669	393,669	220,000



DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	5,880,935	7,995,494	7,578,585	8,362,570
OVERTIME	1,091,363	1,249,304	1,506,522	1,388,029
SPECIAL PAY_INCENTIVE	887,590	1,257,727	1,136,441	1,230,951
FICA TAXES	579,955	756,380	724,487	840,089
RETIREMENT CONTRIBUTIONS	2,627,229	3,086,046	2,677,275	2,755,724
LIFE AND HEALTH INSURANCE	1,570,937	1,706,152	1,706,152	1,719,647
WORKERS' COMPENSATION	333,184	347,948	347,948	421,310
TOTAL PERSONNEL	12,971,192	16,399,051	15,677,410	16,718,320
TRAVEL AND PER DIEM	4,539	13,867	6,000	14,367
LIABILITY CLAIMS	1,250	-	1,621	-
OTHER EQUIPMENT MAINTENANCE	87,042	121,350	90,000	121,800
VEHICLE MAINTENANCE	337,511	403,964	400,200	481,450
OPERATING SUPPLIES	306,770	472,000	400,000	477,000
CLEANING SUPPLIES	19,779	31,000	30,103	28,350
CHEMICAL SUPPLIES	24,360	30,100	30,100	33,100
TOOLS, EQUIPMENT & FURNITURE	95,350	167,801	160,301	164,050
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	236,725	504,329	408,775	388,080
FUEL	164,475	173,000	150,843	190,000
SPECIAL FUNCTION	840	2,000	1,500	2,000
SUBSCRIPTION-BASED SOFTWARE	-	-	-	16,000
TRAINING	51,057	129,700	125,000	155,200
TOTAL OPERATING	1,329,698	2,049,111	1,804,443	2,071,397
INFRAST/IMPR OTHER THAN BLDG	31,908	54,496	62,296	57,200
MACHINERY & EQUIPMENT _EQUIP	129,979	958,595	995,981	676,200
MACHINERY & EQUIPMENT _VEHICLES	-	7,000	7,000	-
TOTAL CAPITAL	161,887	1,020,091	1,065,277	733,400
TOTAL	14,462,777	19,468,253	18,547,130	19,523,117

PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: OPERATIONS

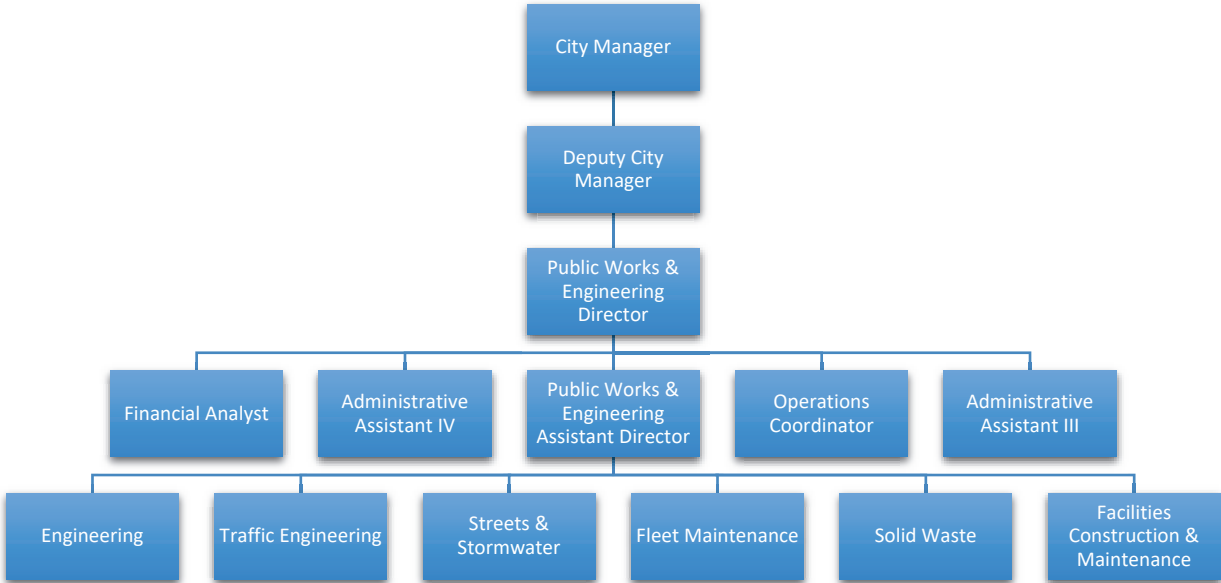
ACCOUNT
00135201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Battalion Chief	3	0	3
Fire Lieutenant	21	0	21
Fire Engineer	18	0	18
Firefighter	77	0	77
Fire Cadet	7	0	7
TOTAL	126	0	126

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Firefighting Ventilation Fan	5,000		5,000
Stair Chair	5,000		5,000
Commercial Treadmill	6,000		6,000
Ultrasound Device	8,000		8,000
Fire Hose and Appliances	9,200		9,200
Commercial Washer/Extractor	12,200		12,200
Airpack (2)	14,000		14,000
High Pressure Double Tall Lift Bag	15,000		15,000
Combination Hydraulic Rescue Tool	15,000		15,000
Traffic Control Pre Emption/Opticom (3)	18,000		18,000
Mobile Radio (2)	20,000		20,000
Automatic CPR Compression Device	22,000		22,000
Vehicle-Mounted Diesel Filter System (3)	30,000		30,000
Powerload Cot Fastening System	32,000		32,000
Powerload Hydraulic Stretcher	39,000		39,000
Multi Force Equipment Kit	45,000		45,000
Rugged Portable Radio (6)	48,000		48,000
Cardiac Monitor	50,000		50,000
Cardiac Monitor	50,000		50,000
Self Contained Breathing Apparatus	70,000		70,000
Self Contained Breathing Apparatus	85,000		85,000
Automatic CPR Compression Device (6)	135,000		135,000
Rescue Rechassis	340,000	340,000	
Rescue	425,000	425,000	
TOTAL	1,498,400	765,000	733,400

**PUBLIC WORKS
ORGANIZATIONAL CHART**



DEPARTMENT: PUBLIC WORKS

DIVISION(S): ADMINISTRATION,
ENGINEERING, STREET MAINT,
TRAFFIC ENGINEERING

DUTIES AND FUNCTIONS

The Administration Division is multifaceted in providing support to the operations of the Public Works & Engineering Department's fiscal operations, strategic planning, and customer service needs. This division provides financial management resources, administrative services, technology support, document management services, and safety and risk management.

The Engineering Division provides a number of professional engineering support services in three major areas for the City of Kissimmee. These services include: 1) reviewing and approving site plans, permitting proposed development applications, and inspecting all residential and commercial development projects, 2) serving as liaison to consultant engineers for the design and construction management for roads, drainage, recreational facilities, and other capital improvements, and 3) managing geotechnical and surveying contracts in addition to maintaining GIS applications using asset management systems

The Streets Maintenance Division maintains and operates the city's rights-of-way and ensures efficient and safe transit on all city streets and pedestrian ways. The division is responsible for street repairs, guard rails, tree maintenance, mowing of City right-of-ways, State contracted areas, and special projects.

The Traffic Division provides for safe and efficient traffic movement on City maintained roadways. This Division is responsible for traffic engineering and operational improvements. Traffic projects are identified through citizen requests, traffic studies, and assessment of high accident locations throughout the city. Traffic operations include traffic studies, pedestrian safety, neighborhood traffic calming, traffic signs and markings, and railroad crossings.

STRATEGIES

Listed below are the Public Work's Department's strategies adopted for the coming year.

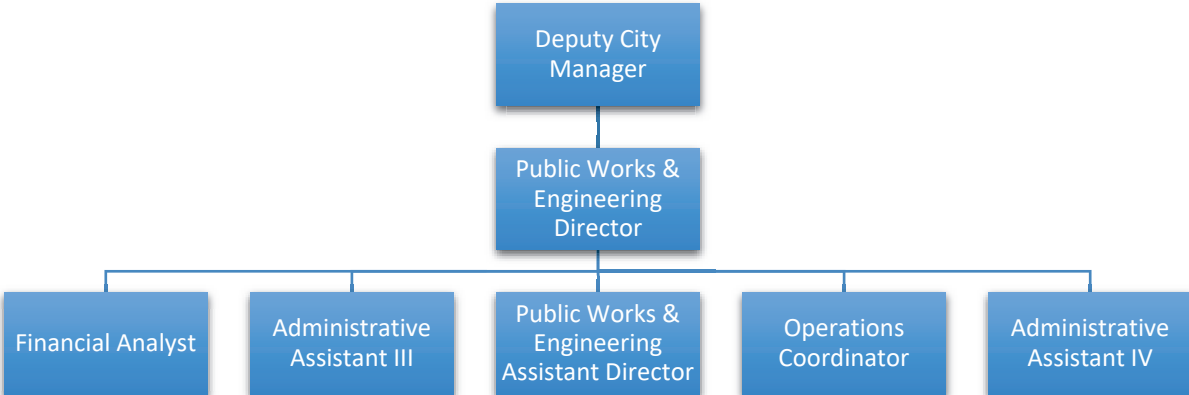
- Manage the design and construction of high-quality City facilities, public infrastructure, and neighborhood improvements to ensure well maintained assets with properly functioning components and systems.
- Refine process of identifying and prioritizing roadway capital improvement and maintenance projects to sustain a continual work program.
- Implement a traffic engineering and operations program that provides a safer, more efficient transportation system through visual and operational enhancements.

DEPARTMENT: PUBLIC WORKS

DIVISION(S): ADMINISTRATION,
ENGINEERING, STREET MAINT,
TRAFFIC ENGINEERING

SELECTED PERFORMANCE INDICATORS

	ACTUAL	ESTIMATE	BUDGET
	2023	2024	2025
Miles of Paved Streets	162	162	172
Miles of Unpaved Streets	1	1	1
Pavement Markings (miles)	15	15	15
Grant Applications	14	0	0
Grants Received	5	4	2
Right-of-Way Permits Issued	873	1220	1220
Inspection permits	1231	1720	1720
Development Review Committee Plans Reviewed	836	902	902



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	420,996	395,528	395,528	433,662
OVERTIME	483	300	300	1,000
SPECIAL PAY_INCENTIVE	5,375	7,400	7,400	8,533
FICA TAXES	32,103	30,848	30,848	33,905
RETIREMENT CONTRIBUTIONS	88,251	62,341	69,161	57,717
LIFE AND HEALTH INSURANCE	82,380	71,461	71,461	77,271
WORKERS' COMPENSATION	2,970	627	627	551
TOTAL PERSONNEL	632,559	568,505	575,325	612,639
TRAVEL AND PER DIEM	4,323	7,650	5,800	8,764
COMMUNICATION SERVICES	1,972	2,833	2,833	3,708
POSTAGE	5	200	100	200
GENERAL INSURANCE	98,160	122,171	122,171	129,385
VEHICLE MAINTENANCE	1,932	1,280	1,350	1,980
PRINTING	90	100	100	100
OFFICE SUPPLIES	783	1,650	850	1,250
TOOLS, EQUIPMENT & FURNITURE	2,433	1,700	3,000	3,500
TECHNOLOGY EQUIPMENT	-	3,800	3,800	5,200
FUEL	1,275	870	1,000	1,500
SPECIAL FUNCTION	-	80	77	1,000
BOOKS & PUBLICATIONS	881	600	500	600
DUES, SUBSCRIPT, MEMBERSHIPS	2,710	15,810	15,500	2,892
TRAINING	1,832	3,615	3,215	5,050
TOTAL OPERATING	116,396	162,359	160,296	165,129
MACHINERY & EQUIPMENT _EQUIP	7,344	-	-	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	52,900
TOTAL CAPITAL	7,344	-	-	52,900
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	756,300	730,864	735,621	830,668

PERSONNEL SCHEDULE

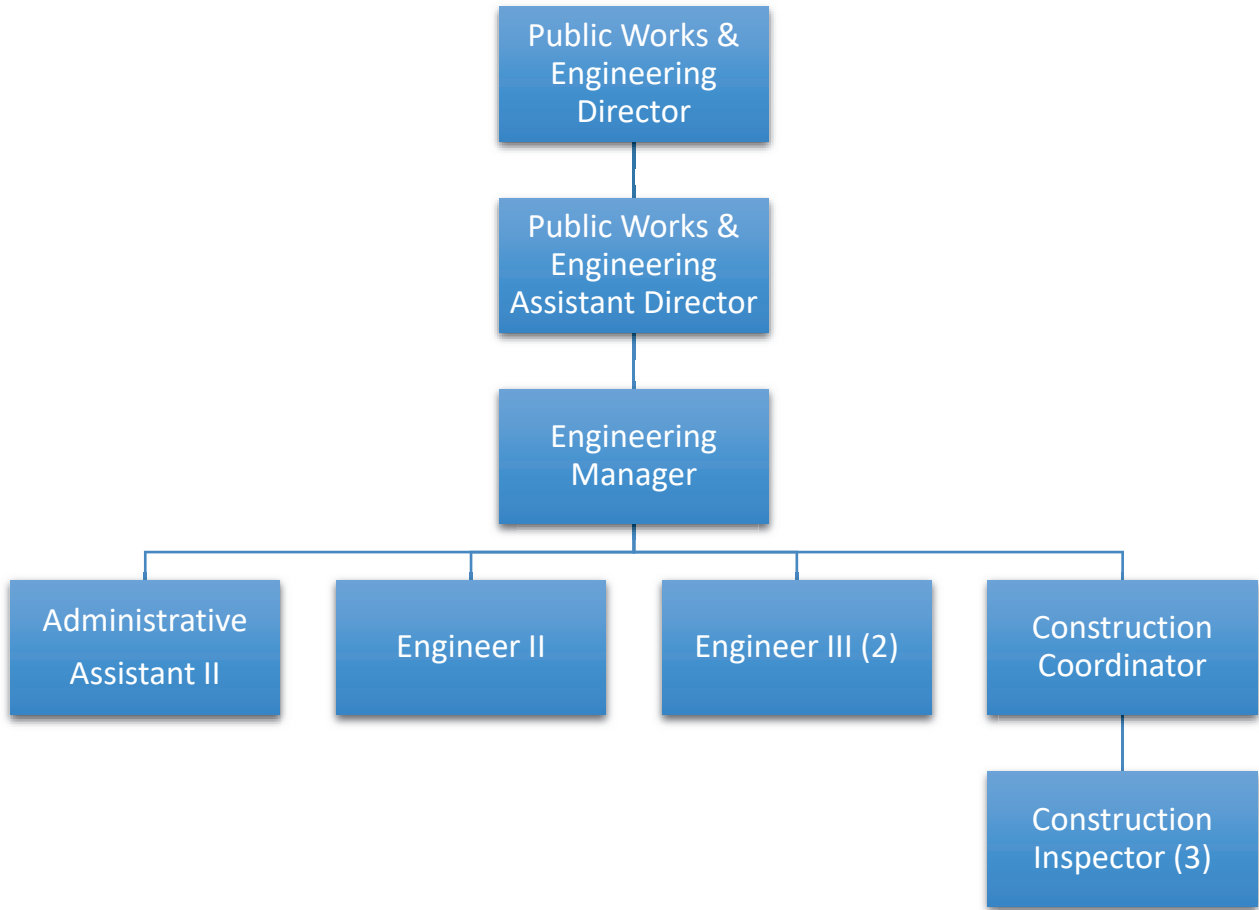
DEPARTMENT: PUBLIC WORKS
DIVISION: ADMINISTRATION

ACCOUNT
 00145101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Public Works & Engineering Director	1	0	1
Public Works & Engineering Assistant Director	1	0	1
Administrative Assistant III	1	0	1
Administrative Assistant IV	1	0	1
* Engineer III	0	0	0
Financial Analyst	1	0	1
Operations Coordinator	1	0	1
* Position split 50/40/10% with General Fund/ Stormwater and Gas Tax; headcount in General Fund			
TOTAL	6	0	6

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Electric Vehicle 5-Door Wagon	52,900	52,900
TOTAL	52,900	52,900



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	230,972	232,947	232,947	498,181
OVERTIME	4,166	1,500	1,500	28,350
SPECIAL PAY_INCENTIVE	1,960	1,017	1,017	672
FICA TAXES	17,212	18,014	18,014	34,126
RETIREMENT CONTRIBUTIONS	56,418	71,955	57,842	89,192
LIFE AND HEALTH INSURANCE	55,010	61,058	61,058	65,186
WORKERS' COMPENSATION	2,933	4,149	4,149	6,060
TOTAL PERSONNEL	368,671	390,640	376,527	721,767
PROFESSIONAL SERVICES	49,379	184,138	219,138	205,000
TRAVEL AND PER DIEM	265	1,925	1,425	1,925
COMMUNICATION SERVICES	3,439	5,700	5,000	5,700
POSTAGE	8	300	250	300
LIABILITY CLAIMS	1,244	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	150	150	150
VEHICLE MAINTENANCE	15,265	12,053	9,520	9,520
PRINTING	72	150	125	150
ADVERTISING	-	400	750	900
OFFICE SUPPLIES	2,177	2,350	3,000	3,350
OPERATING SUPPLIES	1,005	1,000	1,000	1,000
TOOLS & EQUIPMENT & FURNITURE	3,039	2,000	2,200	2,500
TECHNOLOGY EQUIPMENT	-	4,467	-	-
UNIFORMS	880	1,476	1,476	1,601
FUEL	10,084	14,400	13,000	14,400
DUES, SUBSCRIPT, MEMBERSHIPS	869	540	540	400
SUBSCRIPTION-BASED SOFTWARE	-	-	-	140
TRAINING	1,350	2,550	2,550	2,550
TOTAL OPERATING	89,076	233,599	260,124	249,586
INFRAS/IMPR OTHER THAN BLDG	33,504	-	-	-
MACHINERY & EQUIPMENT _EQUIP	3,029	-	5,000	-
MACHINERY & EQUIPMENT _VEHICLES	-	44,265	44,265	92,600
TOTAL CAPITAL	36,533	44,265	49,265	92,600
INTRAGOVERNMENTAL TRANSFERS	-	35,000	-	-
TOTAL	494,280	703,504	685,916	1,063,953

PERSONNEL SCHEDULE

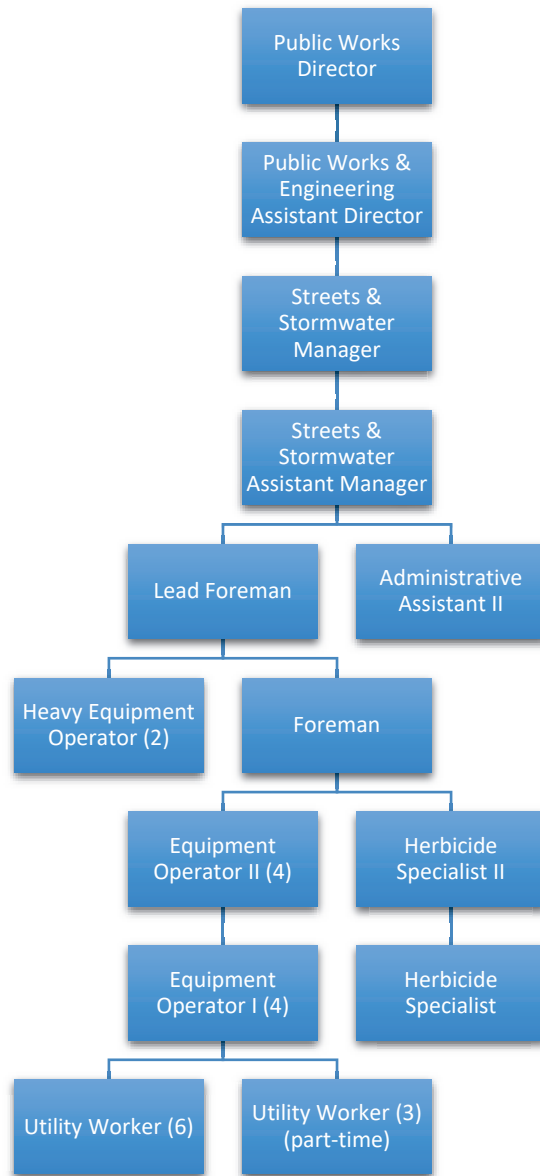
DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
 00145201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Construction Coordinator	1	0	1
Construction Inspector	2	1	3
Engineer II	1	0	1
* Engineering Manager	1	0	1
* Position split 75/25% with General Fund/ Gas Tax			
TOTAL	5	1	6

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Utility Vehicle	39,700		39,700
3/4 Ton Pick-up Truck	52,900		52,900
Neighborhood Improvement Program	150,000	150,000	
Denn John at Mill Slough Traffic Signal Design	150,000	150,000	
ADA Compliance Program	500,000	500,000	
TOTAL	892,600	800,000	92,600



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	730,875	984,266	984,266	1,098,829
OVERTIME	2,567	8,700	8,700	8,700
SPECIAL PAY_INCENTIVE	18,096	9,458	9,458	10,023
FICA TAXES	56,441	74,808	74,808	77,595
RETIREMENT CONTRIBUTIONS	131,968	142,121	140,919	152,022
LIFE AND HEALTH INSURANCE	249,073	241,376	241,376	245,608
WORKERS' COMPENSATION	72,038	84,487	84,487	79,793
TOTAL PERSONNEL	1,261,059	1,545,216	1,544,014	1,672,570
OTHER CONTRACT SERVICES	179,200	1,015,400	1,015,400	636,840
TRAVEL AND PER DIEM	439	2,300	2,300	2,500
COMMUNICATION SERVICES	6,140	6,269	6,269	6,344
ELECTRIC	723,173	774,562	800,000	825,427
WATER & SEWER	26,928	31,189	31,189	31,189
SOLID WASTE DISPOSAL FEE	4,897	12,360	12,360	12,360
RENTALS AND LEASES	-	1,000	1,000	1,000
LIABILITY CLAIMS	95	-	-	-
BUILDING & GROUNDS	-	30,000	30,000	50,000
OTHER EQUIPMENT MAINTENANCE	-	1,150	1,150	1,200
VEHICLE MAINTENANCE	56,606	133,840	133,840	183,900
PRINTING	-	200	200	200
OFFICE SUPPLIES	960	1,050	1,050	1,050
OPERATING SUPPLIES	31,141	39,700	39,700	46,000
CHEMICAL SUPPLIES	16,028	16,275	16,275	16,800
TOOLS, EQUIPMENT & FURNITURE	5,753	6,000	6,000	6,000
TECHNOLOGY EQUIPMENT	-	23,400	23,400	10,200
UNIFORMS	6,413	9,116	9,116	10,561
FUEL	36,314	40,400	40,400	40,400
DUES, SUBSCRIPT, MEMBERSHIPS	-	6,510	210	210
TRAINING	2,805	3,100	3,000	8,100
TOTAL OPERATING	1,096,892	2,153,821	2,172,859	1,890,281
MACHINERY & EQUIPMENT _ EQUIP	1,788	54,589	54,589	12,000
MACHINERY & EQUIPMENT _ VEHICLES	38,613	-	-	47,200
TOTAL CAPITAL	40,401	54,589	54,589	59,200
TOTAL	2,398,352	3,753,626	3,771,462	3,622,051

PERSONNEL SCHEDULE

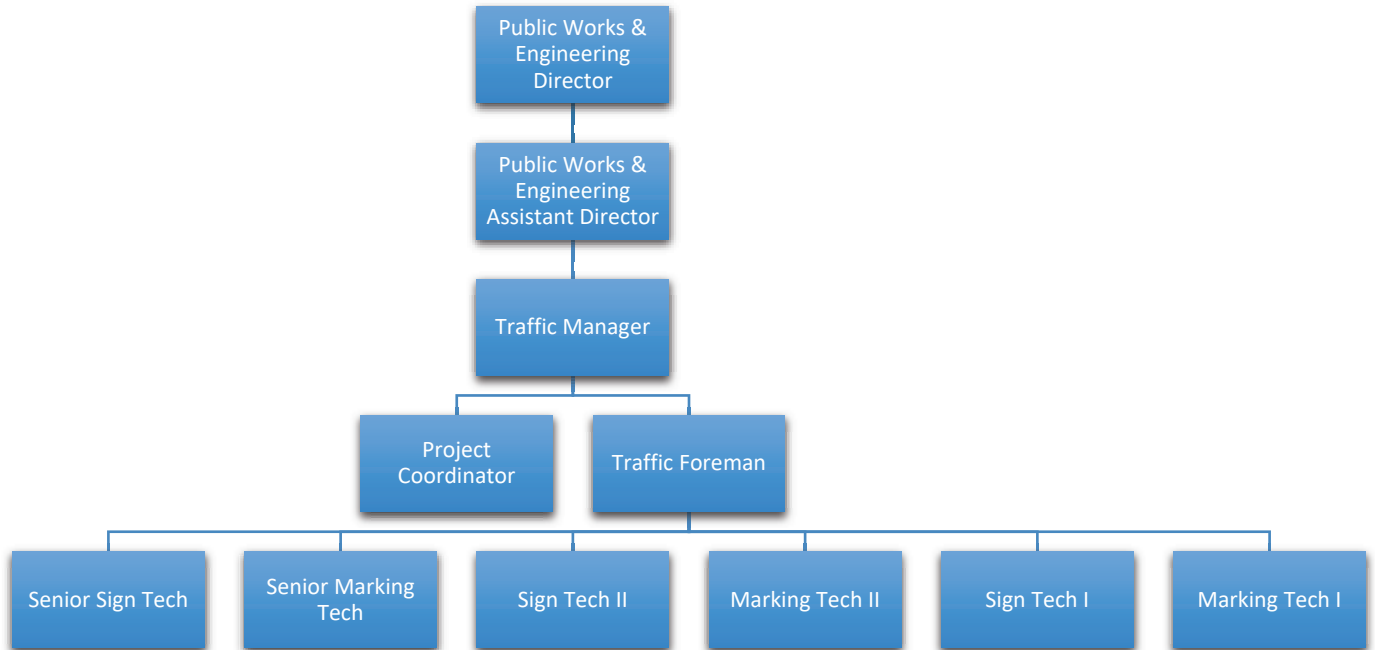
DEPARTMENT: PUBLIC WORKS
DIVISION: STREET MAINTENANCE

ACCOUNT
 00145301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
Equipment Operator I	3	1	4
** Equipment Operator II	4	0	4
Foreman	1	0	1
Heavy Equipment Operator	2	0	2
Herbicide Specialist	1	0	1
Herbicide Specialist II	1	0	1
Lead Foreman	1	0	1
Administrative Assistant II	1	0	1
Utility Worker	6	0	6
Utility Worker (part-time)	1	2	3
* Position split 50/50% with Stormwater/ General Fund; headcount in Stormwater			
** Position is split 50/50% with Gas Tax			
TOTAL	21	3	24

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		GAS TAX	SLS TAX THIS DIVISION
Light Tower	12,000		12,000
1/2 Ton Pick-up Truck	47,200		47,200
Dump Truck	175,000	175,000	
TOTAL	234,200	175,000	59,200



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC ENGINEERING

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	344,387	362,891	362,891	380,807
OVERTIME	1,282	2,000	1,000	4,000
SPECIAL PAY_INCENTIVE	5,255	3,520	3,811	3,626
FICA TAXES	26,170	28,184	28,184	29,716
RETIREMENT CONTRIBUTIONS	72,231	50,806	72,070	70,997
LIFE AND HEALTH INSURANCE	105,650	99,603	99,603	94,045
WORKERS' COMPENSATION	36,458	22,036	22,036	23,031
TOTAL PERSONNEL	591,433	569,040	589,595	606,222
OTHER CONTRACT SERVICES	163,083	1,393,653	1,393,654	1,294,648
COMMUNICATION SERVICES	4,375	5,956	5,800	5,956
POSTAGE	537	-	200	200
ELECTRIC	35,246	45,000	42,000	41,000
WATER & SEWER	(1,213)	700	420	700
LIABILITY CLAIMS	317	-	-	-
BUILDING & GROUNDS	300	7,980	7,980	500
OTHER EQUIPMENT MAINTENANCE	403	7,700	7,700	7,700
VEHICLE MAINTENANCE	14,289	24,550	20,000	24,550
PRINTING	-	100	50	100
SHORT/OVER	-	2,000	2,000	2,000
OFFICE SUPPLIES	1,257	1,200	1,200	1,300
OPERATING SUPPLIES	108,988	130,000	130,000	185,000
CHEMICAL SUPPLIES	235	300	300	1,000
TOOLS, EQUIPMENT & FURNITURE	23,310	39,359	29,500	27,800
TECHNOLOGY EQUIPMENT	-	2,400	2,400	4,400
UNIFORMS	1,935	3,386	3,000	3,831
FUEL	9,010	14,761	12,000	14,761
BOOKS & PUBLICATIONS	-	300	300	300
DUES, SUBSCRIPT, MEMBERSHIPS	1,036	2,180	2,180	1,130
SUBSCRIPTION-BASED SOFTWARE	-	-	-	1,250
TRAINING	3,340	13,195	10,000	7,195
TOTAL OPERATING	366,446	1,694,720	1,670,684	1,625,321
BUILDINGS	-	60,000	-	-
INFRASTR/IMPR OTHER THAN BLDG	14,000	217,897	217,897	-
MACHINERY & EQUIPMENT_EQUIP	4,573	163,755	173,755	6,500
MACHINERY & EQUIPMENT_VEHICLES	4,149	27,851	27,851	57,800
TOTAL CAPITAL	22,722	469,503	419,503	64,300
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
LEASE DEBT PAYMENT	900,600	-	-	-
TOTAL	1,881,201	2,733,264	2,679,782	2,295,843

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

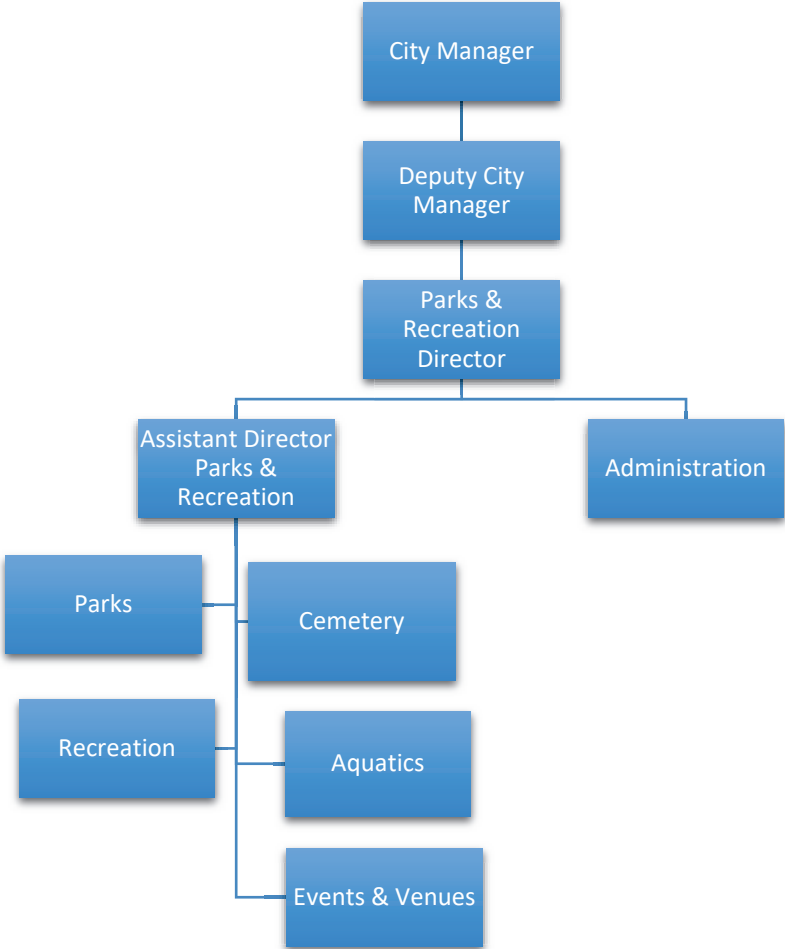
ACCOUNT
 00145401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Marking Tech I	1	0	1
Marking Tech II	1	0	1
Project Coordinator	1	0	1
Senior Marking Tech	1	0	1
Senior Sign & Striping Tech	1	0	1
Sign Tech I	1	0	1
Sign Tech II	1	0	1
Traffic Engineering Manager	1	0	1
Traffic Foreman	1	0	1
TOTAL	9	0	9

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Generator 7000W	6,500		6,500
3/4 Ton Pick-up Truck	57,800		57,800
TOTAL	64,300		64,300

**PARKS & RECREATION
ORGANIZATIONAL CHART**



DUTIES AND FUNCTIONS

The Administration division provides support services and management oversight for internal services such as human resources, financial, procurement, contract and grant administration and construction services. The Parks division is responsible for management and maintenance of all public parks, grounds, athletic fields, bike & pedestrian trails and athletic courts throughout the City. This division also provides support for public events and special projects. The Recreation division creates, conducts and is responsible for all adult and youth recreational programs, aquatic classes and athletic programs. The Events & Venues division is responsible for public venues, reservations and event oversight logistics. The Parks & Recreation Department is typically funded by the General Fund, Local Option Sales Tax Fund and the Recreation Impact Fund. This department also operates the Bob Makinson Aquatic Center, Fortune Road Athletic Complex, Mark Durbin Community Park, Oak Street Community Center, Chambers Park Community Center and is responsible for the maintenance of the Rose Hill Cemetery, Shingle Creek Regional Park and Shingle Creek Bike/Pedestrian Trail.

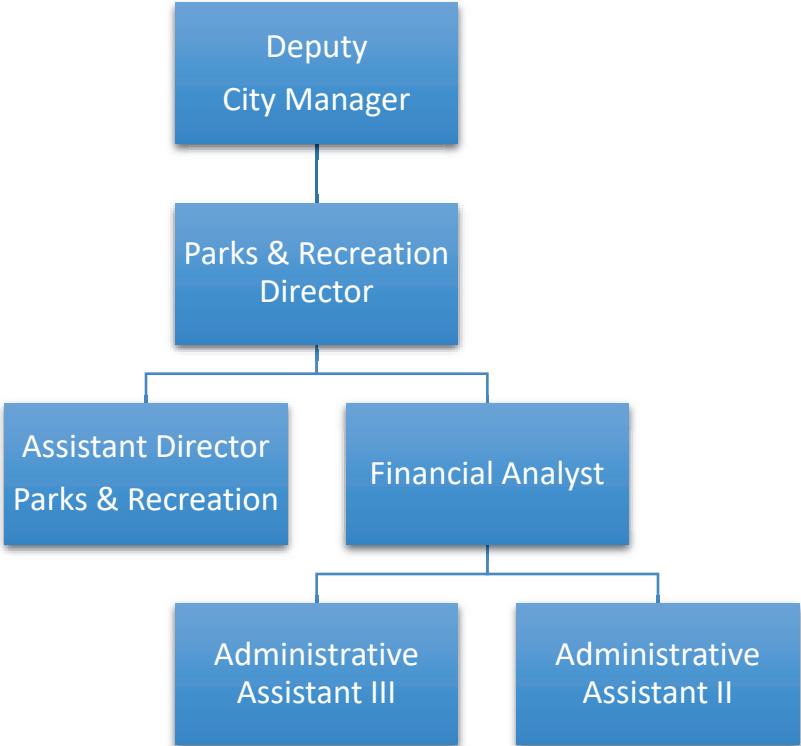
STRATEGIES

Listed below are the Parks and Recreation Department's strategies adopted for the coming year.

- Provide superior customer service in each division, representing the department and City in a positive and professional manner.
- Implement a festival series that improves the quality of life and feeling of inclusivity for residents as well as attract tourists to the Lakefront Park, Shingle Creek Regional Trail and Downtown Kissimmee.
- Create a superior park system with a dynamic inventory of dedicated staff and resources to fulfill the goal of clean and safe parks that improve residents' quality of life.
- Produce high quality recreation and enrichment programming to be reflective of the community and meet the ever-changing needs of the citizens, with a special focus on Teen and Senior Citizens.
- Continue to develop, expand or replace existing Parks and Recreation infrastructure. Such as Kissimmee Civic Center conversion, Berlinsky Community House replacement, Parks Operations Center repairs, Mark Durbin Community Center and Lancaster Ranch Park & Fieldhouse.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Parks and Public Lands Acreage	845	845	845
Recreation Program Participants	19,050	19,250	19,900
Athletic Program Participants	5,900	6,500	7,200
Aquatic Program Participants	5,646	6,000	6,500
Special Event Participants	100,000	100,000	100,000
Civic Center Rec Participants	0	0	0
Community House Rentals:			
Private Events/COK Use/Waivers	0	0	0
Civic Center/Gov Use/Waivers	98/34/6	100/35/6	100/35/6
Arena Rentals/COK Use/Waivers	28/12/4	30/14/5	30/15/5
Park Rentals/COK Use/Waivers	34/20/16	35/20/18	35/20/20
Pavilion Rentals	1,354	1,400	1,400
Structural Units Maintained	148	148	148



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	357,988	383,857	383,857	419,327
OVERTIME	336	-	-	-
SPECIAL PAY_INCENTIVE	9,465	4,015	6,908	4,502
FICA TAXES	26,755	30,100	30,100	32,423
RETIREMENT CONTRIBUTIONS	64,896	66,425	66,880	70,337
LIFE AND HEALTH INSURANCE	61,655	46,019	46,019	67,790
WORKERS' COMPENSATION	10,493	11,230	11,230	10,558
TOTAL PERSONNEL	531,587	541,646	544,994	604,937
TRAVEL AND PER DIEM	34	185	50	90
COMMUNICATION SERVICES	35,409	40,632	60,000	62,328
POSTAGE	31	75	45	50
GENERAL INSURANCE	130,164	171,349	171,349	175,186
PRINTING	136	145	145	145
COPIER COSTS	369	450	450	500
OFFICE SUPPLIES	1,000	1,000	1,000	1,200
OPERATING SUPPLIES	85	100	100	100
TOOLS, EQUIPMENT & FURNITURE	970	1,000	1,000	1,000
TECHNOLOGY EQUIPMENT	-	2,200	1,350	4,400
SPECIAL FUNCTION	43	60	60	60
DUES, SUBSCRIPT, MEMBERSHIPS	1,153	1,045	850	690
SUBSCRIPTION-BASED SOFTWARE	-	-	-	18,210
TRAINING	3,079	2,200	2,000	3,515
TOTAL OPERATING	172,472	220,441	238,399	267,474
MACHINERY & EQUIPMENT _ EQUIP	3,597	-	-	-
TOTAL CAPITAL	3,597	-	-	-
AIDS TO PRIVATE ORGANIZATIONS	19,846	25,000	25,000	25,000
TOTAL	727,502	787,087	808,393	897,411

PERSONNEL SCHEDULE

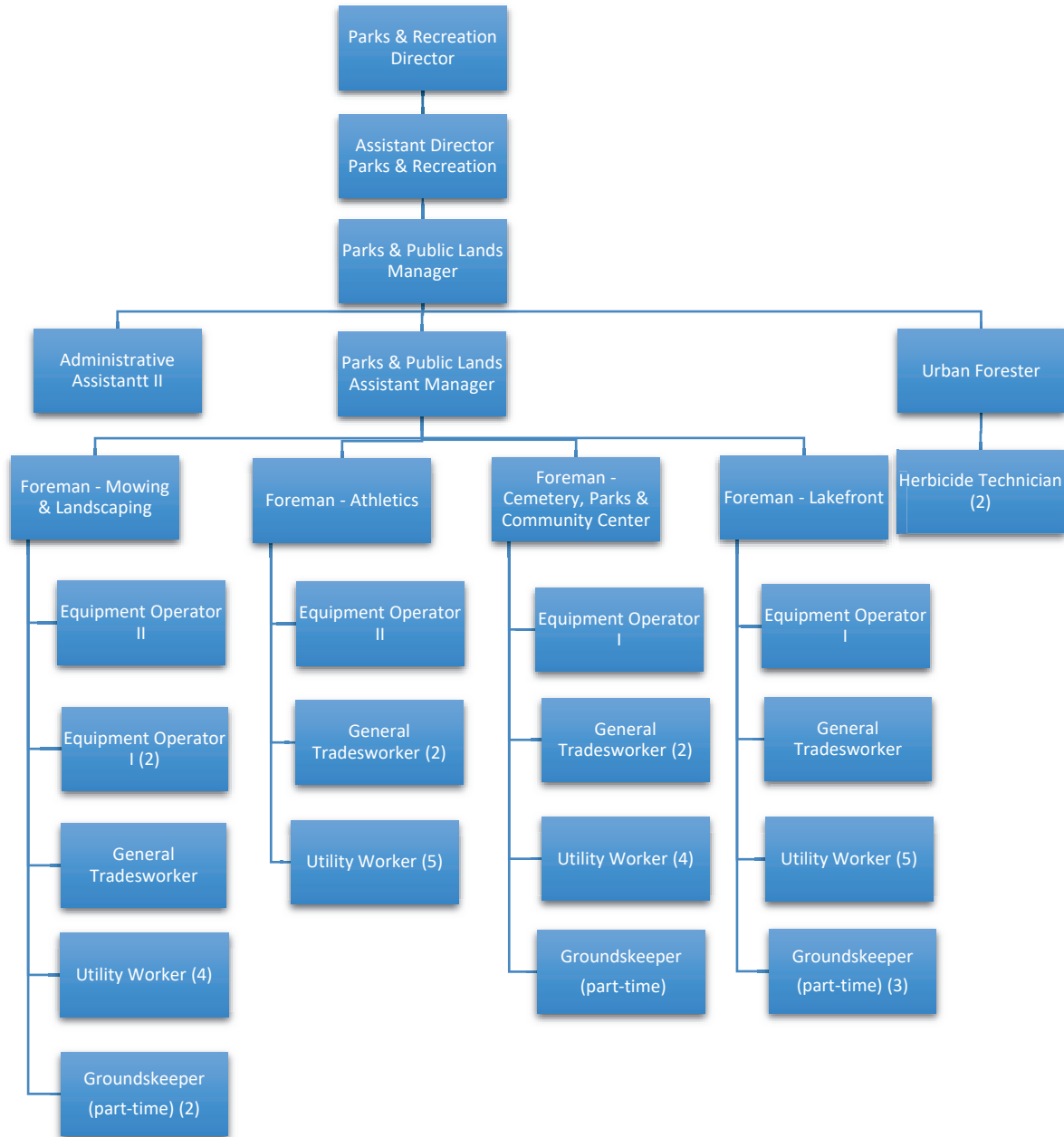
DEPARTMENT: PARKS & RECREATION
DIVISION: ADMINISTRATION

ACCOUNT
 00150101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Parks & Recreation Director	1	0	1
Assistant Director Parks & Recreation	1	0	1
Administrative Assistant II	1	0	1
Administrative Assistant III	1	0	1
Financial Analyst	1	0	1
TOTAL	5	0	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	REC IMP	SLS TAX THIS DIVISION
Lancaster Ranch Park	500,000	500,000	
TOTAL	500,000	500,000	



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,416,518	1,736,011	1,556,128	1,884,871
OVERTIME	32,625	25,000	35,000	25,000
SPECIAL PAY_INCENTIVE	18,096	7,105	13,140	3,092
FICA TAXES	110,893	135,104	121,343	142,418
RETIREMENT CONTRIBUTIONS	276,439	260,091	281,747	294,743
LIFE AND HEALTH INSURANCE	525,902	523,665	523,665	488,129
WORKERS' COMPENSATION	80,566	72,120	72,120	73,847
TOTAL PERSONNEL	2,461,038	2,759,096	2,603,143	2,912,100
PROFESSIONAL SERVICES	7,853	10,000	10,000	10,000
TRAVEL AND PER DIEM	-	1,430	1,480	1,331
RENTALS AND LEASES	4,903	12,800	12,800	6,000
LIABILITY CLAIMS	6,406	-	12,500	-
BUILDING & GROUNDS	291,617	373,272	373,290	385,055
OTHER EQUIPMENT MAINTENANCE	9,550	9,625	9,600	14,035
VEHICLE MAINTENANCE	145,457	137,838	140,000	144,900
PRINTING	265	350	350	350
COPIER COSTS	200	200	200	350
OFFICE SUPPLIES	819	1,500	1,200	1,000
OPERATING SUPPLIES	70,343	79,970	79,970	95,080
CLEANING SUPPLIES	47,229	41,230	41,000	43,730
CHEMICAL SUPPLIES	25,595	12,700	16,000	18,000
TOOLS, EQUIPMENT & FURNITURE	16,490	21,900	21,900	24,400
UNIFORMS	14,642	21,426	21,426	21,426
FUEL	95,552	89,291	92,000	95,803
BOOKS & PUBLICATIONS	-	500	500	300
DUES, SUBSCRIPT, MEMBERSHIPS	2,732	3,680	3,500	1,000
SUBSCRIPTION-BASED SOFTWARE	-	-	-	2,780
TRAINING	4,227	3,902	3,500	4,502
TOTAL OPERATING	743,880	821,614	841,216	870,042
INFRAST/IMPR OTHER THAN BLDG	89,884	369,850	350,350	122,400
MACHINERY & EQUIPMENT _ EQUIP	47,148	293,684	295,185	545,000
MACHINERY & EQUIPMENT _ VEHICLES	54,582	35,000	35,000	441,000
TOTAL CAPITAL	191,614	698,534	680,535	1,108,400
TOTAL	3,396,532	4,279,244	4,124,894	4,890,542

PERSONNEL SCHEDULE

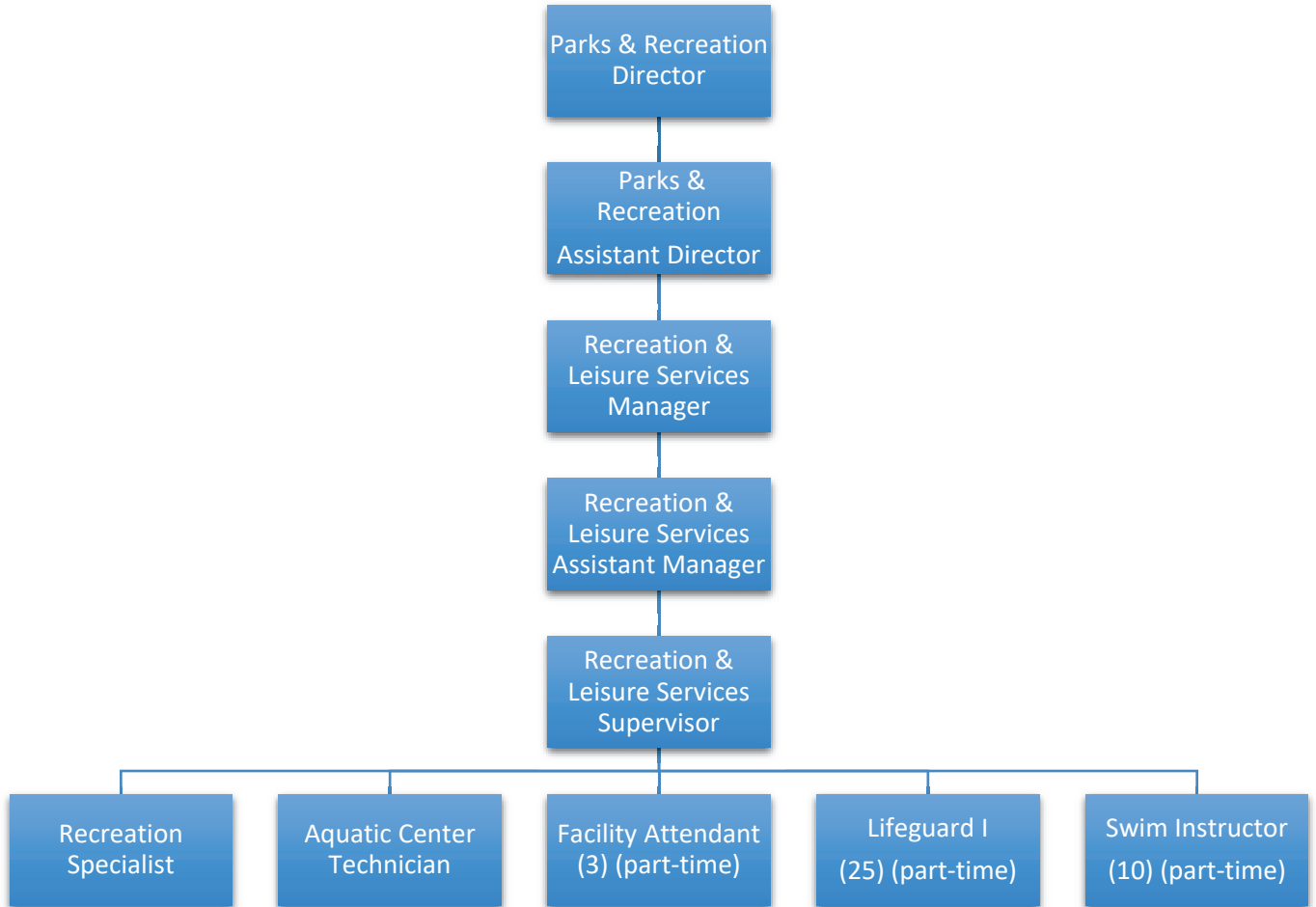
DEPARTMENT: PARKS & RECREATION
DIVISION: PARKS

ACCOUNT
 00150201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Administrative Assistant II	1	0	1
Arborist	1	(1)	0
Equipment Operator I	4	1	5
Equipment Operator II	2	0	2
Foreman	4	0	4
General Tradesworker	6	0	6
Groundskeeper (part-time)	6	0	6
Herbicide Specialist	1	(1)	0
Herbicide Technician	1	1	2
Parks & Public Lands Assistant Manager	1	0	1
Parks & Public Lands Manager	1	0	1
Urban Forester	1	0	1
Utility Worker	18	0	18
TOTAL	47	0	47

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Concrete Grinder	7,000	7,000
Tow Behind Turbine Blower	10,000	10,000
Top Dresser	12,000	12,000
Outdoor Water Fountain (2)	12,400	12,400
Roller	15,000	15,000
Zero Turn Mower	16,000	16,000
Sport Utility Vehicle	37,000	37,000
Basketball Court Fencing/Safety Net	50,000	50,000
Triplex Mower (2)	50,000	50,000
Passenger Van	51,000	51,000
Playground Safety Surface	60,000	60,000
Turf Sweeper	60,000	60,000
Dually Pick-up Truck	60,000	60,000
Small Dump Truck	85,000	85,000
Heavy Duty Non-Licensed Utility Vehicle (3)	90,000	90,000
3/4 Ton Pick-up Truck (2)	97,000	97,000
Aquatic Weed Removal Vessel	105,000	105,000
1/2 Ton Pick-up Truck (3)	111,000	111,000
Mini Sweeper	180,000	180,000
TOTAL	1,108,400	1,108,400



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	363,520	415,039	415,039	456,543
OVERTIME	1,262	950	950	950
SPECIAL PAY_INCENTIVE	2,526	320	4,077	600
FICA TAXES	27,343	31,847	31,847	35,044
RETIREMENT CONTRIBUTIONS	21,747	20,316	13,013	23,807
LIFE AND HEALTH INSURANCE	45,750	45,445	45,445	49,365
WORKERS' COMPENSATION	9,083	62,200	62,200	67,323
TOTAL PERSONNEL	471,230	576,117	572,571	633,632
OTHER CONTRACT SERVICES	51,957	49,279	49,250	54,883
TRAVEL AND PER DIEM	58	110	100	110
POSTAGE	-	-	50	-
BUILDING & GROUNDS	2,001	31,400	31,400	48,500
OTHER EQUIPMENT MAINTENANCE	60,131	15,420	15,400	16,470
VEHICLE MAINTENANCE	441	680	650	680
PRINTING	15	125	125	125
ADVERTISING	700	700	700	700
COPIER COSTS	71	100	100	250
OFFICE SUPPLIES	579	600	600	600
OPERATING SUPPLIES	7,689	7,550	7,550	9,050
CLEANING SUPPLIES	2,930	3,000	3,000	3,000
CHEMICAL SUPPLIES	3,313	3,250	3,250	4,000
TOOLS, EQUIPMENT & FURNITURE	5,661	21,290	21,290	22,190
TECHNOLOGY EQUIPMENT	-	-	-	6,600
UNIFORMS	8,744	8,965	8,965	10,185
FUEL	203	350	300	350
BOOKS & PUBLICATIONS	-	175	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	1,387	2,163	2,100	2,124
SUBSCRIPTION-BASED SOFTWARE	-	-	-	210
TRAINING	2,811	2,155	2,100	2,130
TOTAL OPERATING	148,690	147,312	146,930	182,157
INFRAST/IMPR OTHER THAN BLDG	-	-	26,000	37,000
MACHINERY & EQUIPMENT _ EQUIP	1,674	-	-	-
TOTAL CAPITAL	1,674	-	26,000	37,000
TOTAL	621,594	723,429	745,501	852,789

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: AQUATIC CENTER

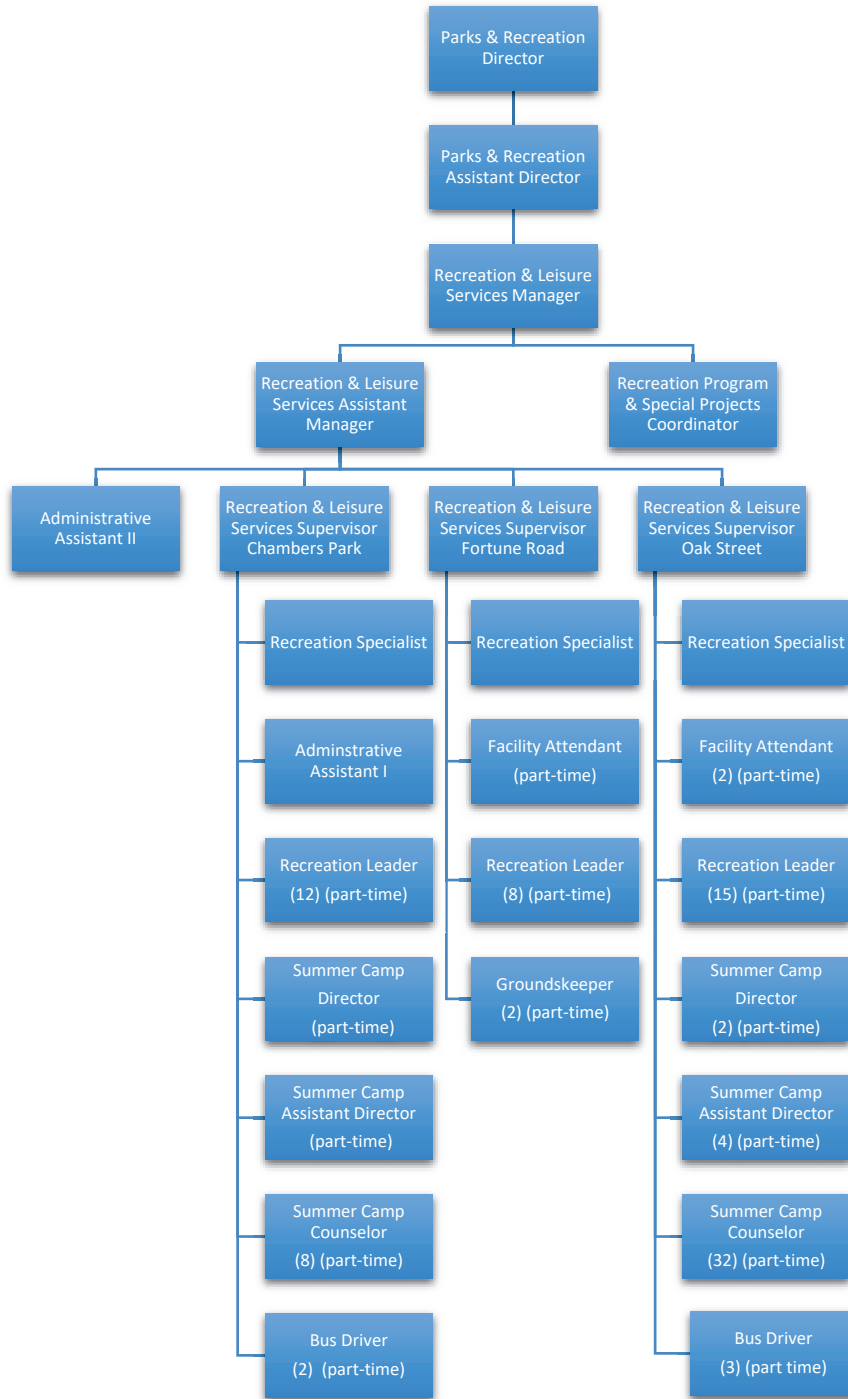
ACCOUNT
 00150301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Aquatic Center Technician	1	0	1
Facility Attendant (part-time)	3	0	3
Lifeguard I (part-time)	25	0	25
Recreation & Leisure Service Supervisor	1	0	1
Recreation Specialist	1	0	1
Swim Instructor (part-time)	10	0	10
Groundskeeper (part-time)	0	1	1
TOTAL	41	1	42

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Digital Sign Board	37,000	37,000

TOTAL	37,000	37,000
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DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,127,237	1,640,208	1,477,282	1,804,229
OVERTIME	2,457	3,869	3,869	3,869
SPECIAL PAY_INCENTIVE	8,799	2,168	10,131	4,031
FICA TAXES	86,667	125,937	113,474	138,628
RETIREMENT CONTRIBUTIONS	88,575	82,200	101,548	102,467
LIFE AND HEALTH INSURANCE	130,504	127,641	127,641	174,413
WORKERS' COMPENSATION	47,503	101,221	101,221	93,646
TOTAL PERSONNEL	1,491,742	2,083,244	1,935,166	2,321,283
PROFESSIONAL SERVICES	-	7,000	3,000	-
OTHER CONTRACT SERVICES	161,050	205,699	205,000	247,516
OTHER SERVICESCUSTODIAL	3,127	3,950	2,400	2,400
TRAVEL AND PER DIEM	74	585	350	585
POSTAGE	66	200	150	200
RENTALS AND LEASES	1,826	6,503	6,000	6,900
LIABILITY CLAIMS	4,737	-	-	-
BUILDING & GROUNDS	4,016	5,416	5,000	3,750
OTHER EQUIPMENT MAINTENANCE	1,798	2,053	2,000	4,700
VEHICLE MAINTENANCE	30,267	20,100	20,000	20,100
PRINTING	9,477	11,324	11,000	11,324
ADVERTISING	3,264	6,250	6,250	7,250
COPIER COSTS	512	700	700	950
OFFICE SUPPLIES	2,381	2,400	2,400	2,400
OPERATING SUPPLIES	59,994	76,186	75,000	85,915
CLEANING SUPPLIES	7,729	6,750	6,750	6,750
TOOLS, EQUIPMENT & FURNITURE	17,002	44,778	44,000	42,100
TECHNOLOGY EQUIPMENT	-	13,906	13,906	4,400
UNIFORMS	663	1,850	1,850	3,080
FUEL	5,497	7,600	7,600	7,600
SPECIAL FUNCTION	(1,385)	1,325	1,325	1,525
BOOKS & PUBLICATIONS	-	84	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	6,795	8,855	8,800	1,590
SUBSCRIPTION-BASED SOFTWARE	-	-	-	7,825
TRAINING	4,446	3,820	3,820	4,850
TOTAL OPERATING	323,334	437,334	427,301	473,710
INFRAST/IMPR OTHER THAN BLDG	20,050	45,750	48,750	19,000
MACHINERY & EQUIPMENT_EQUIP	13,910	1	6,524	-
MACHINERY & EQUIPMENT_VEHICLES	15,000	-	-	-
TOTAL CAPITAL	48,960	45,751	55,274	19,000
TOTAL	1,864,037	2,566,329	2,417,741	2,813,993

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: RECREATION

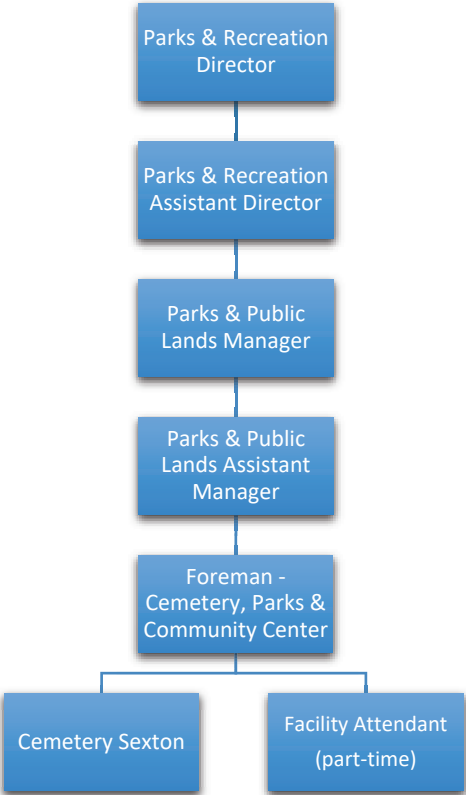
ACCOUNT
 00150401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Bus Driver (part-time)	5	0	5
Administrative Assistant I	1	0	1
Facility Attendant (part-time)	4	0	4
Groundskeeper (part-time)	2	0	2
Recreation & Leisure Services Assistant Manager	1	0	1
Recreation & Leisure Services Manager	1	0	1
Recreation & Leisure Services Supervisor	3	0	3
Recreation Leader (part-time)	33	0	33
Recreation Program & Special Projects Coordinator	1	0	1
Recreation Specialist	3	0	3
Administrative Assistant II	1	0	1
Summer Camp Assistant Director (part-time)	4	0	4
Summer Camp Counselor (part-time)	40	0	40
Summer Camp Director (part-time)	6	0	6
TOTAL	105	0	105

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Chambers Park Safety Fence	9,000	9,000
Storage Shed	10,000	10,000

TOTAL	19,000	19,000
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DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	98,219	111,013	111,013	63,456
OVERTIME	535	3,000	1,000	3,000
SPECIAL PAY_INCENTIVE	1,671	1,295	357	-
FICA TAXES	7,642	8,821	8,821	5,084
RETIREMENT CONTRIBUTIONS	15,204	5,517	6,130	6,448
LIFE AND HEALTH INSURANCE	29,638	27,808	27,808	15,162
WORKERS' COMPENSATION	4,659	2,425	2,425	2,612
TOTAL PERSONNEL	157,568	159,879	157,554	95,762
OTHER CONTRACT SERVICES	2,700	4,100	4,100	3,300
POSTAGE	139	75	120	100
BUILDING & GROUNDS	75,864	89,533	89,000	89,115
OTHER EQUIPMENT MAINTENANCE	3,255	2,950	2,900	2,725
VEHICLE MAINTENANCE	1,472	1,100	1,100	1,500
PRINTING	100	150	150	150
COPIER COSTS	-	100	100	200
OFFICE SUPPLIES	185	350	350	400
OPERATING SUPPLIES	120	150	150	150
CHEMICAL SUPPLIES	-	100	100	100
TOOLS, EQUIPMENT & FURNITURE	239	300	300	800
TECHNOLOGY EQUIPMENT	-	2,200	1,527	4,400
UNIFORMS	245	325	325	375
FUEL	193	750	750	750
DUES, SUBSCRIPT, MEMBERSHIPS	1,500	1,650	1,500	-
SUBSCRIPTION-BASED SOFTWARE	-	-	-	1,500
TOTAL OPERATING	86,012	103,833	102,472	105,565
INFRAST/IMPR OTHER THAN BLDG	6,435	127,397	146,897	-
MACHINERY & EQUIPMENT _ EQUIP	1,674	-	-	-
TOTAL CAPITAL	8,109	127,397	146,897	-
TOTAL	251,689	391,109	406,923	201,327

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: CEMETERY

ACCOUNT
 00150501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

Cemetery Sexton	1	0	1
Facility Attendant (part-time)	1	0	1
Lead Foreman	1	0	1

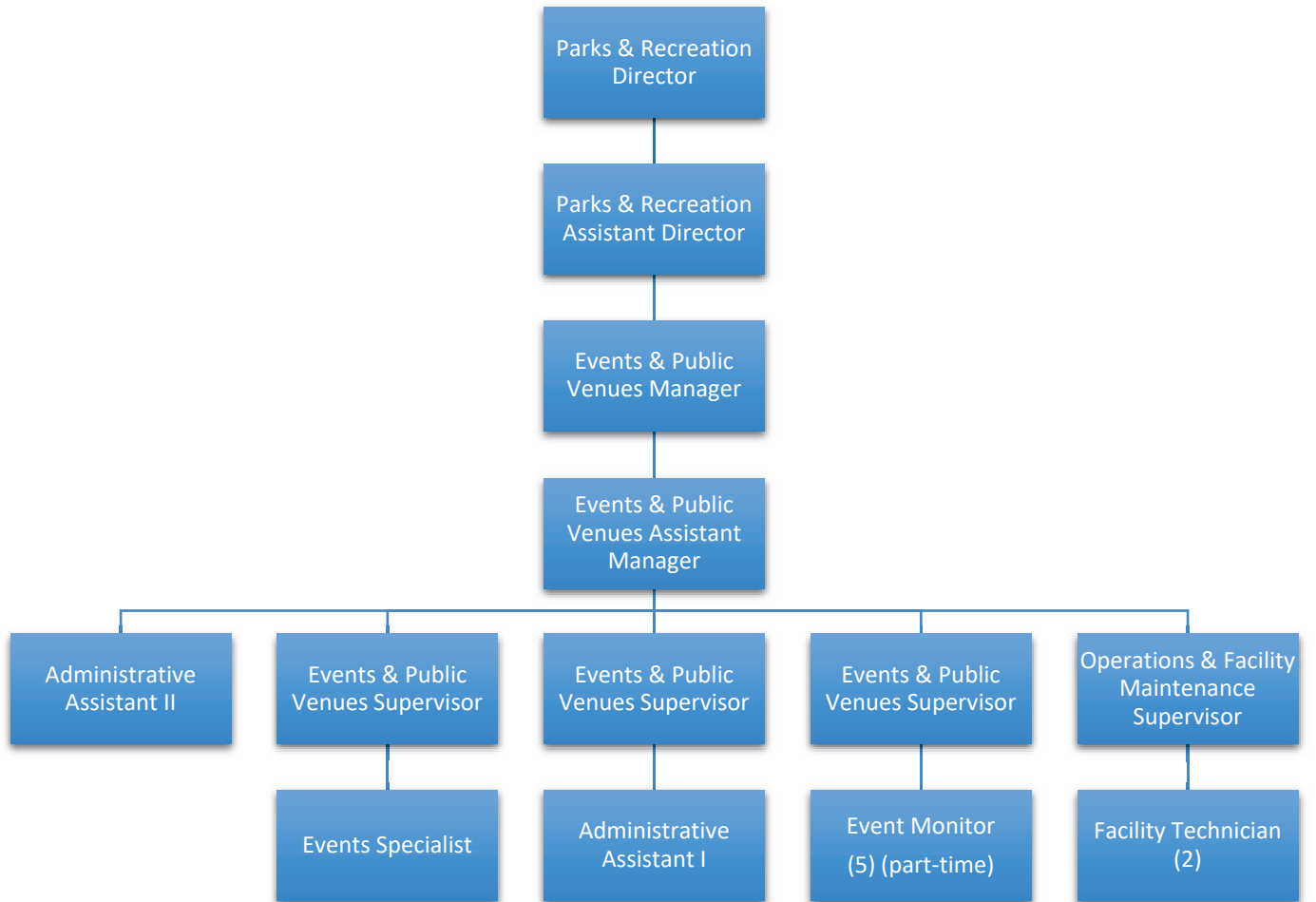
TOTAL	3	0	3
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	451,000	625,340	625,340	698,176
OVERTIME	2,847	3,500	3,000	3,500
SPECIAL PAY_INCENTIVE	5,391	-	4,423	-
FICA TAXES	34,327	48,106	48,106	49,905
RETIREMENT CONTRIBUTIONS	83,066	76,592	84,387	93,763
LIFE AND HEALTH INSURANCE	135,057	145,165	145,165	143,152
WORKERS' COMPENSATION	13,902	15,972	15,972	17,144
TOTAL PERSONNEL	725,590	914,675	926,393	1,005,640
OTHER CONTRACT SERVICES	174,150	241,854	243,500	262,250
TRAVEL AND PER DIEM	3,304	1,798	1,750	2,698
POSTAGE	10	100	50	100
RENTALS AND LEASES	27,491	53,582	52,500	56,887
OTHER EQUIPMENT MAINTENANCE	1,413	1,750	1,725	3,720
VEHICLE MAINTENANCE	270	1,931	1,900	2,206
PRINTING	1,766	1,650	1,650	4,450
ADVERTISING	23,691	44,650	39,000	40,500
COPIER COSTS	121	425	425	875
OFFICE SUPPLIES	1,188	3,780	2,200	2,440
OPERATING SUPPLIES	47,069	52,091	27,000	30,546
CLEANING SUPPLIES	5,216	6,750	6,500	6,750
TOOLS, EQUIPMENT & FURNITURE	4,629	13,402	13,200	13,902
TECHNOLOGY EQUIPMENT	-	12,880	10,950	4,400
UNIFORMS	1,008	2,702	2,500	3,077
FUEL	-	275	275	275
SPECIAL FUNCTION	385	1,300	1,250	1,700
DUES, SUBSCRIPT, MEMBERSHIPS	10,716	14,005	14,000	1,060
SUBSCRIPTION-BASED SOFTWARE	-	-	-	16,533
TRAINING	2,525	3,549	3,549	6,184
TOTAL OPERATING	304,954	458,474	423,924	460,553
INFRAST/IMPR OTHER THAN BLDG	-	40,000	40,000	-
MACHINERY & EQUIPMENT _ EQUIP	7,798	-	5,000	-
TOTAL CAPITAL	7,798	40,000	45,000	-
TOTAL	1,038,342	1,413,149	1,395,317	1,466,193

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: EVENTS & VENUES

ACCOUNT
 00150661

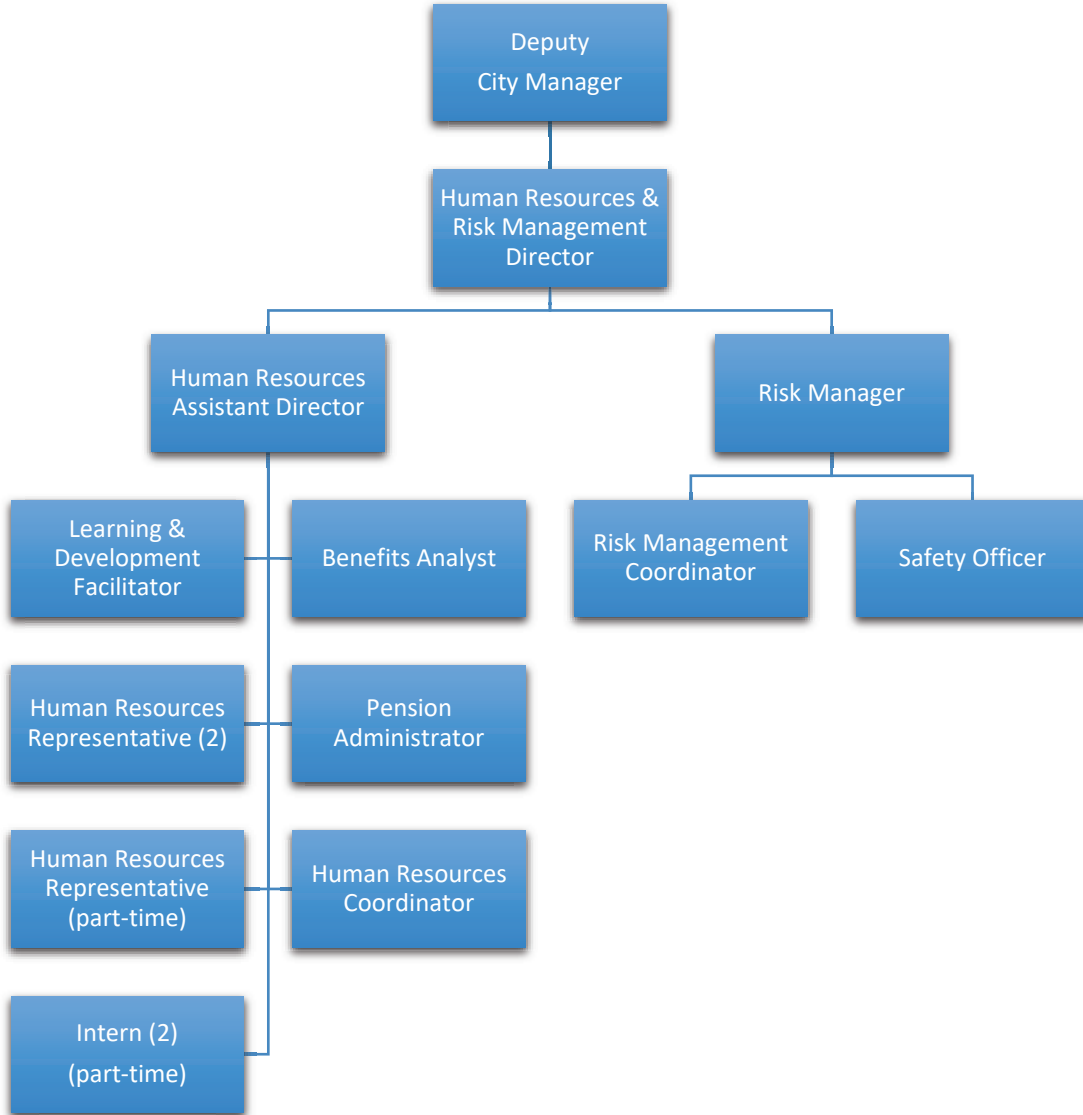
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Administrative Assistant I	1	0	1
Events & Venues Supervisor	3	0	3
Event Monitor (part-time)	5	0	5
Events Specialist	1	0	1
Events & Public Venues Manager	1	0	1
Events & Public Venues Assistant Manager	1	0	1
Facility Technician	2	0	2
Operations & Facility Maintenance Supervisor	1	0	1
Administrative Assistant II	1	0	1
Facility Maintenance Technician	0	1	1
TOTAL	16	1	17

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**HUMAN RESOURCES & RISK MANAGEMENT
ORGANIZATIONAL CHART**



DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT

DIVISION(S): HUMAN RESOURCES, GENERAL
EMPLOYEE ORGANIZATION

DUTIES AND FUNCTIONS

The Human Resources & Risk Management Department is responsible for processing all employment applications, process all employee benefit provisions, coordinating the training of personnel, and assisting departments with policy decisions pertaining to employment. In addition, this Department handles worker compensation claims and payments and administers the general insurance and safety programs of the City. This Department also maintains budgetary control of the General Employee Organization and Self Insurance Funds. Administrative support is also provided by this office for the three Pension Boards Funds.

STRATEGIES

Listed below are the Human Resources & Risk Management strategies adopted for the coming year.

- Continue to enhance City-wide Employee Development.
- Strengthen City-wide recruitment and retention.
- Develop additional opportunities to minimize all incident and accident claims within the City.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Workers Compensation Claims	134	170	170
Liability Claims	231	250	265
In-House Claims	217	250	265
Wellness Program Training	100	100	100
Safety Training	180	260	225
Health Fair Participants	275	300	325

DIVISION SUMMARY

**DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT**

DIVISION: HUMAN RESOURCES

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	647,033	741,211	741,211	926,790
OVERTIME	960	5,000	2,500	2,500
SPECIAL PAY_INCENTIVE	14,204	9,544	9,544	9,684
FICA TAXES	49,743	58,351	58,351	63,913
RETIREMENT CONTRIBUTIONS	110,311	109,606	123,392	141,924
LIFE AND HEALTH INSURANCE	124,537	131,913	131,913	141,046
WORKERS' COMPENSATION	1,174	1,244	1,244	1,449
UNEMPLOYMENT COMPENSATION	3,907	7,000	5,000	7,000
TOTAL PERSONNEL	951,870	1,063,869	1,073,155	1,294,306
PROFESSIONAL SERVICES	44,855	64,593	64,593	30,000
TRAVEL AND PER DIEM	6,141	8,925	8,925	8,775
COMMUNICATION SERVICES	-	-	-	200
POSTAGE	1,128	2,800	2,800	2,800
GENERAL INSURANCE	19,140	22,436	22,436	21,703
PRINTING	340	500	500	500
ADVERTISING	20,723	45,277	45,277	40,000
COPIER COSTS	697	750	750	750
INDIRECT COSTS	(97,071)	(102,286)	(102,286)	(110,277)
OFFICE SUPPLIES	2,516	3,075	3,075	3,200
OPERATING SUPPLIES	4,544	6,500	6,500	8,500
TOOLS, EQUIPMENT & FURNITURE	3,719	4,393	4,393	6,840
TECHNOLOGY EQUIPMENT	-	6,380	6,380	14,600
SPECIAL FUNCTION	183	750	750	750
DUES, SUBSCRIPT, MEMBERSHIPS	1,508	2,292	2,292	4,191
SUBSCRIPTION-BASED SOFTWARE	-	-	-	64,900
TRAINING	51,323	128,398	128,398	55,600
TOTAL OPERATING	59,746	194,783	194,783	153,032
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	5,300	-	-	-
TOTAL CAPITAL	5,300	-	-	-
TOTAL	1,016,916	1,258,652	1,267,938	1,447,338

PERSONNEL SCHEDULE

DEPARTMENT: HUMAN RESOURCES & RISK MANAGEMENT
DIVISION: HUMAN RESOURCES & RISK MANAGEMENT

ACCOUNT
 00115101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Human Resources & Risk Mgmt Director	1	0	1
Human Resources Assistant Director	1	0	1
Benefits Analyst	1	0	1
Clerk Technician (part-time)	1	(1)	0
Human Resources Administrative Assistant I (part-time)	0	1	1
Human Resources Administrative Technician	2	(2)	0
Human Resources Coordinator	1	0	1
Human Resources Representative	0	2	2
Intern (part-time)	2	0	2
Learning & Development Facilitator	1	0	1
Pension Administrator	1	0	1
Risk Management Coordinator	1	0	1
Risk Manager	1	0	1
Safety Officer	0	1	1
TOTAL	13	1	14

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	SELF INS THIS DIVISION
NONE		

TOTAL

DIVISION SUMMARY

**DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT**

DIVISION: EMPLOYEE COMMITTEE

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

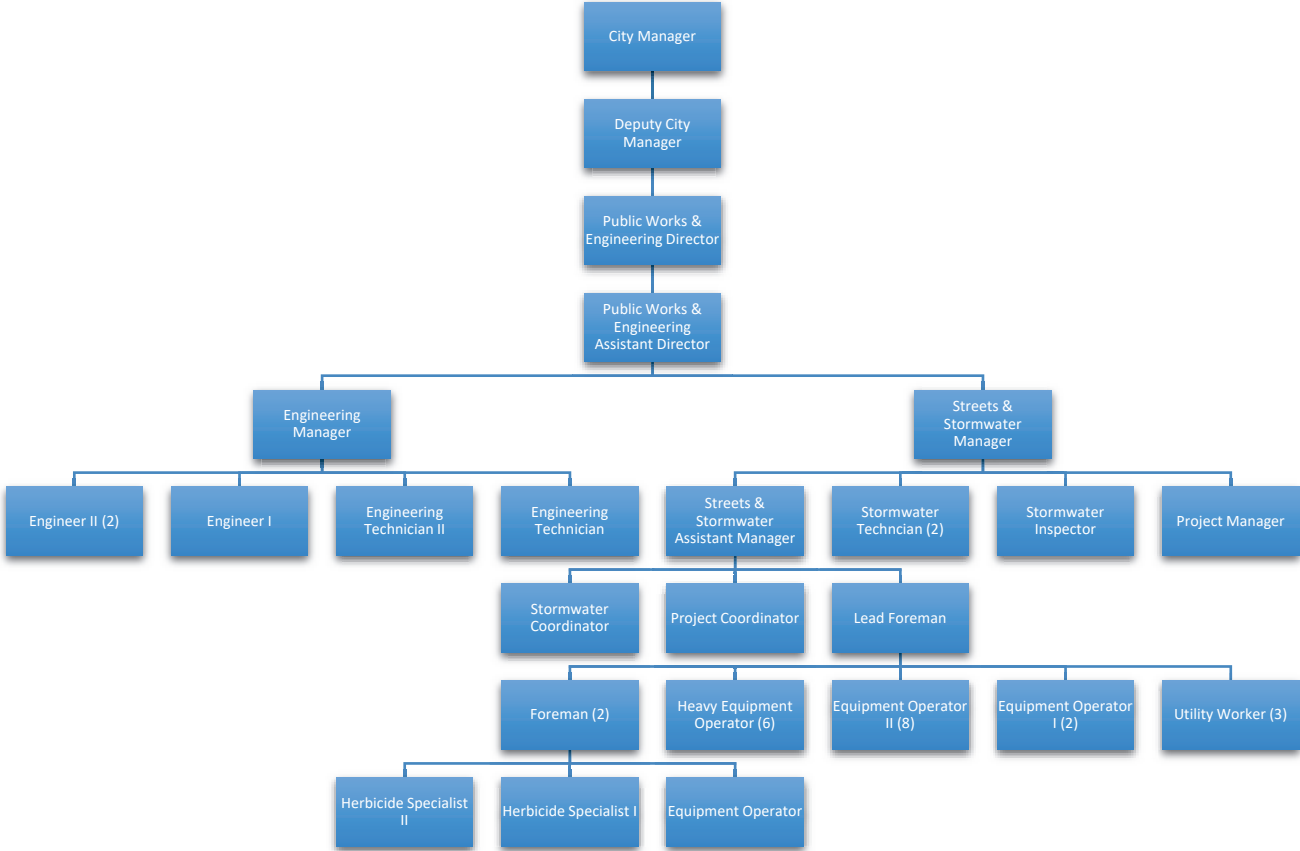
OFFICE SUPPLIES	23,211	32,888	32,888	33,550
OPERATING SUPPLIES	233	3,567	2,567	20,000
SPECIAL FUNCTION	20,058	28,261	29,261	33,100
TOTAL OPERATING	43,503	64,716	64,716	86,650

TOTAL	43,503	64,716	64,716	86,650
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**PUBLIC WORKS
STORMWATER FUND
ORGANIZATIONAL CHART**



STORMWATER UTILITY FUND

Although administered as a division of the Public Works Department, the Stormwater Utility is an enterprise fund operation that accounts separately for Stormwater revenues and expenditures. Stormwater services are provided to both residential and commercial units. The Stormwater utility fee is derived from an \$10.46 per month fee for each equivalent residential unit (ERU). An ERU is defined as 2,404 square feet of impervious surface.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Stormwater Utility Fee	\$ 6,579,620	\$ 6,250,000	\$ 6,800,000	\$ 6,970,000
State Grant	-	-	-	-
Interest Earnings	271,220	10,000	275,000	10,000
Miscellaneous	71,837	-	-	-
Subtotal	<u>6,922,677</u>	<u>6,260,000</u>	<u>7,075,000</u>	<u>6,980,000</u>
Fund Balance Carryover	<u>5,306,114</u>	<u>8,114,144</u>	<u>7,415,040</u>	<u>2,148,694</u>
TOTAL SOURCES	\$ <u>12,228,791</u>	\$ <u>14,374,144</u>	\$ <u>14,490,040</u>	\$ <u>9,128,694</u>
Personal Services	\$ 2,347,160	\$ 2,646,828	\$ 2,652,505	\$ 3,119,020
Other Expenditures	1,284,906	2,900,889	2,920,298	2,412,802
Capital Outlay	828,109	6,231,301	6,330,902	1,945,500
Transfer to Other Funds	353,575	437,641	437,641	348,500
Subtotal	<u>4,813,751</u>	<u>12,216,659</u>	<u>12,341,346</u>	<u>7,825,822</u>
Unrestricted Reserves	<u>7,415,040</u>	<u>2,157,485</u>	<u>2,148,694</u>	<u>1,302,872</u>
TOTAL USES	\$ <u>12,228,791</u>	\$ <u>14,374,144</u>	\$ <u>14,490,040</u>	\$ <u>9,128,694</u>

DEPARTMENT: PUBLIC WORKS

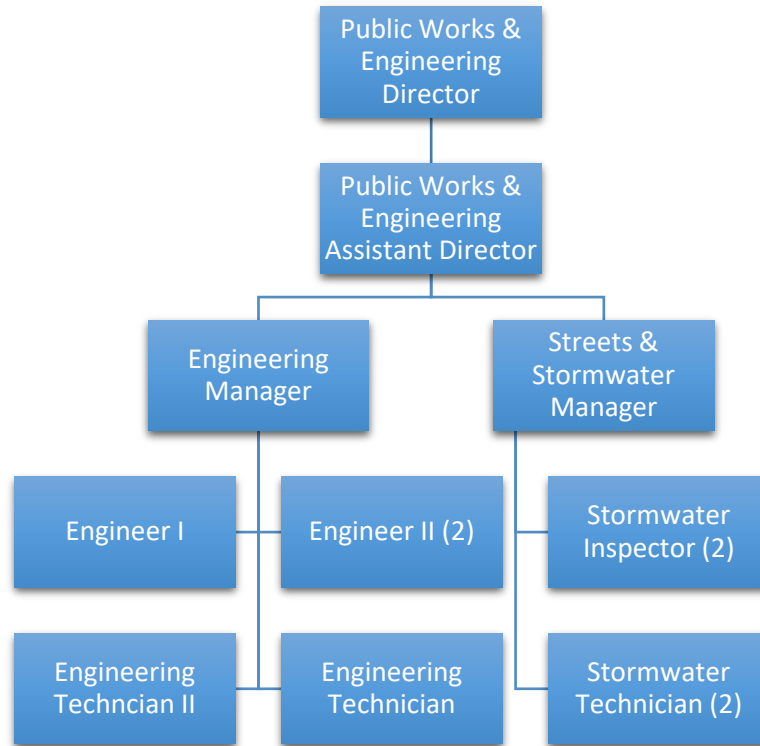
DIVISION(S): STORMWATER ENGINEERING,
STORMWATER OPERATIONS

DUTIES AND FUNCTIONS

The Stormwater Engineering and Operations of the City is funded through the Stormwater Utility Fee. These divisions are responsible for Kissimmee's storm drainage system which receives waters from public and privately owned lands. The system includes open ditches, retention ponds, drainage pipes, and structures. These divisions monitor and maintain the drainage infrastructure for environmental compliance and the safety and well-being of the city residents to address and prevent flooding concerns. To ensure environmental stewardship, the City's Floodplain management, NPDES, and herbicide application programs are also managed through this division. The Stormwater Fund is administered by this division.

SELECTED PERFORMANCE INDICATORS

	ACTUAL	ESTIMATE	BUDGET
	2023	2024	2025
Miles of pipes maintained	210	230	245
Total structures	13,130	13,200	13300
Structures maintained	5,500	5,550	5,500
Miles of ditches maintained	37	37	37
Ponds maintained	84	84	84
Acres mowed each cycle	224	224	224
Street sweeping - lane miles	459	465	475
Water monitoring stations	16	16	16



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	240,969	403,873	369,553	517,337
OVERTIME	-	300	1,200	500
SPECIAL PAY_INCENTIVE	3,229	2,116	6,893	6,928
FICA TAXES	17,014	31,081	28,456	35,329
RETIREMENT CONTRIBUTIONS	64,016	65,861	65,861	92,052
LIFE AND HEALTH INSURANCE	84,396	90,982	75,202	113,117
WORKERS' COMPENSATION	5,273	12,626	9,167	11,245
TOTAL PERSONNEL	414,898	606,839	556,332	776,508
PROFESSIONAL SERVICES	295,460	761,217	761,210	515,000
ACCOUNTING AND AUDITING	5,435	5,035	5,035	3,977
OTHER CONTRACT SERVICES	56,326	676,517	679,110	350,000
TRAVEL AND PER DIEM	1,652	2,950	2,950	7,170
COMMUNICATION SERVICES	3,691	3,940	4,185	6,894
POSTAGE	173	1,175	850	1,200
BUILDING & GROUNDS	650	15,000	15,000	7,500
OTHER EQUIPMENT MAINTENANCE	3,764	15,500	12,400	15,075
VEHICLE MAINTENANCE	1,647	4,420	3,420	5,560
PRINTING	381	975	800	1,100
ADVERTISING	329	1,000	800	1,000
COPIER COSTS	1,308	2,450	2,200	2,750
OFFICE SUPPLIES	809	800	800	800
OPERATING SUPPLIES	3,825	9,600	9,600	13,200
CHEMICAL SUPPLIES	1,049	3,434	2,100	3,380
TOOLS, EQUIPMENT & FURNITURE	16,537	99,628	101,000	67,325
TECHNOLOGY EQUIPMENT	-	6,990	4,990	18,600
UNIFORMS	1,494	1,335	1,300	2,575
FUEL	3,431	4,000	4,000	4,400
SPECIAL FUNCTION	1,560	1,500	1,500	2,000
BOOKS & PUBLICATIONS	-	500	500	800
DUES, SUBSCRIPT, MEMBERSHIPS	3,607	3,460	3,170	2,230
SUBSCRIPTION-BASED SOFTWARE	-	-	-	12,500
TRAINING	3,210	4,300	4,300	5,885
TOTAL OPERATING	406,339	1,625,726	1,621,220	1,050,921
INFRASTR/IMPR OTHER THAN BLDG	114,711	4,415,186	4,495,327	1,350,000
MACHINERY & EQUIPMENT _EQUIP	43,311	70,805	90,265	19,600
MACHINERY & EQUIPMENT_VEHICLES	-	47,200	47,200	50,900
TOTAL CAPITAL	158,023	4,533,191	4,632,792	1,420,500
INTRAGOVERNMENTAL TRANSFERS	25,000	80,141	80,141	-
TOTAL	1,004,259	6,845,897	6,890,485	3,247,929

PERSONNEL SCHEDULE

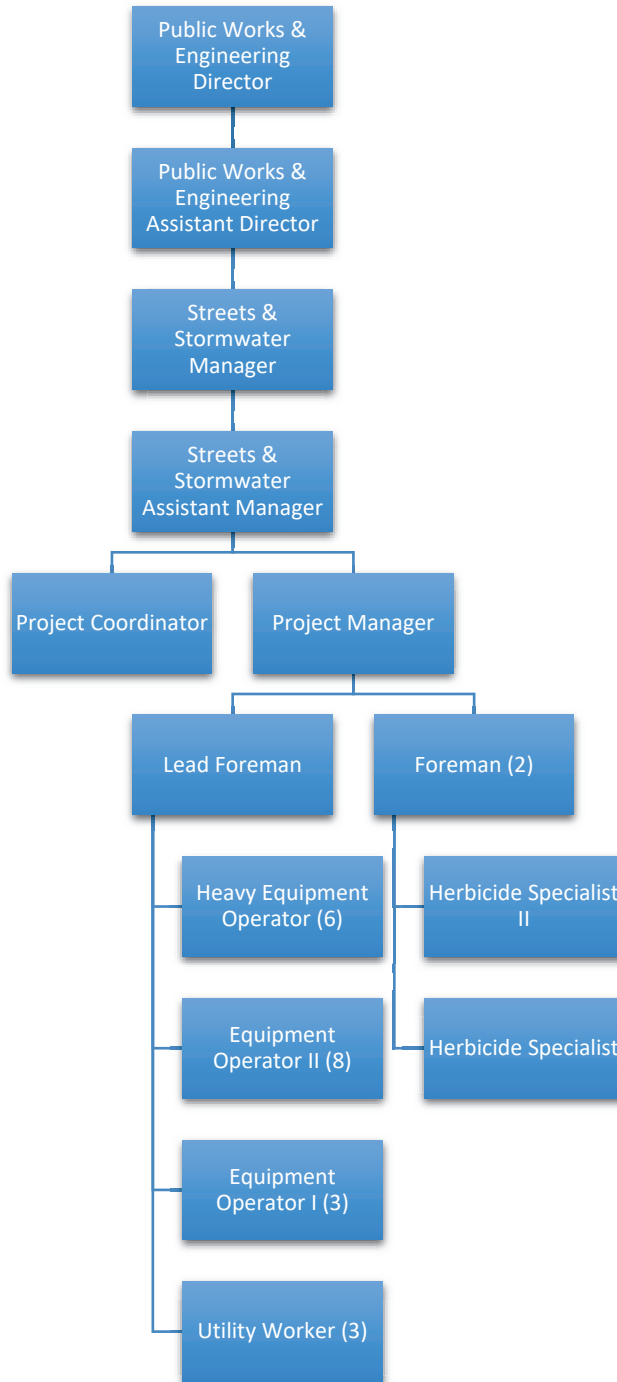
DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER ENGINEERING

ACCOUNT
 40945201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Engineer I	1	0	1
Engineer II	2	0	2
Engineering Technician	1	0	1
Engineering Technician II	1	0	1
Stormwater Inspector	1	1	2
Stormwater Technician	2	0	2
TOTAL	8	1	9

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Water Quality Logger	8,600	8,600
Velocity Meter	11,000	11,000
1/2 Ton Pick-up Truck	50,900	50,900
Stormwater System Improvements	150,000	150,000
Woodside Drainage Improvement	500,000	500,000
Mill Pond Improvement	700,000	700,000
TOTAL	1,420,500	1,420,500



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,080,473	1,315,789	1,350,109	1,503,446
OVERTIME	5,140	9,500	9,500	9,500
SPECIAL PAY_INCENTIVE	97,967	9,741	9,741	7,838
FICA TAXES	87,830	102,130	104,755	112,417
RETIREMENT CONTRIBUTIONS	211,840	202,489	202,489	249,918
LIFE AND HEALTH INSURANCE	337,642	298,928	314,708	346,292
WORKERS' COMPENSATION	111,372	101,412	104,871	113,101
TOTAL PERSONNEL	1,932,262	2,039,989	2,096,173	2,342,512
OTHER CONTRACT SERVICES	524	46,000	65,000	65,000
OTHER SVCS CUSTODIAL	3,867	3,984	3,984	3,984
OTHER SVCS_CUSTOMER BILLING	272,524	277,932	277,932	277,932
TRAVEL AND PER DIEM	1,266	2,975	4,025	2,975
COMMUNICATION SERVICES	9,063	10,419	10,419	10,288
POSTAGE	-	40	40	40
WATER & SEWER	6,908	7,500	7,195	7,500
SOLID WASTE DISPOSAL FEE	27,500	32,000	32,000	32,000
RENTALS AND LEASES	-	24,000	10,000	10,000
GENERAL INSURANCE	78,360	98,583	98,583	100,247
LIABILITY CLAIMS	1,804	-	-	-
BUILDING & GROUNDS	-	600	600	600
OTHER EQUIPMENT MAINTENANCE	1,677	2,000	1,900	2,000
VEHICLE MAINTENANCE	236,953	476,250	521,250	585,250
PRINTING	-	225	225	225
COPIER COSTS	407	540	540	400
BAD DEBT	34,482	-	-	-
OFFICE SUPPLIES	1,517	2,800	2,800	2,800
OPERATING SUPPLIES	47,805	55,200	55,200	56,900
CHEMICAL SUPPLIES	41,738	44,100	44,100	44,100
TOOLS, EQUIPMENT & FURNITURE	4,438	4,500	4,500	4,500
TECHNOLOGY EQUIPMENT	-	11,200	11,200	7,000
UNIFORMS	7,668	13,185	13,185	15,360
FUEL	91,382	124,000	124,000	124,000
SPECIAL FUNCTION	232	500	500	500
DUES, SUBSCRIPT, MEMBERSHIPS	-	21,630	900	630
TRAINING	8,453	15,000	9,000	7,500
TOTAL OPERATING	878,567	1,275,163	1,299,078	1,361,731
INFRAST/IMPR OTHER THAN BLDG	-	780,396	780,396	100,000
MACHINERY & EQUIPMENT _ EQUIP	634,613	792,663	805,163	425,000
MACHINERY & EQUIPMENT _ VEHICLES	35,474	125,051	112,551	-
TOTAL CAPITAL	670,087	1,698,110	1,698,110	525,000
INTRAGOVERNMENTAL TRANSFERS	328,575	357,500	357,500	348,500
RESERVES	7,415,040	2,157,485	2,148,694	1,302,872
TOTAL	11,224,531	7,528,247	7,599,555	5,880,615

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER OPERATIONS

ACCOUNT
 40945501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
** Engineer III	0	0	0
Equipment Operator I	2	1	3
Equipment Operator II	8	0	8
Foreman	2	0	2
Heavy Equipment Operator	6	0	6
Herbicide Specialist I	1	0	1
Herbicide Specialist II	1	0	1
Lead Foreman	1	0	1
Project Coordinator	1	0	1
Utility Worker	3	0	3
Project Manager	1	0	1
* Position split 50/50% with General Fund			
** Position split 50/40/10% with General Fund Stormwater and Gas Tax; headcount in General Fund			
TOTAL	26	1	27

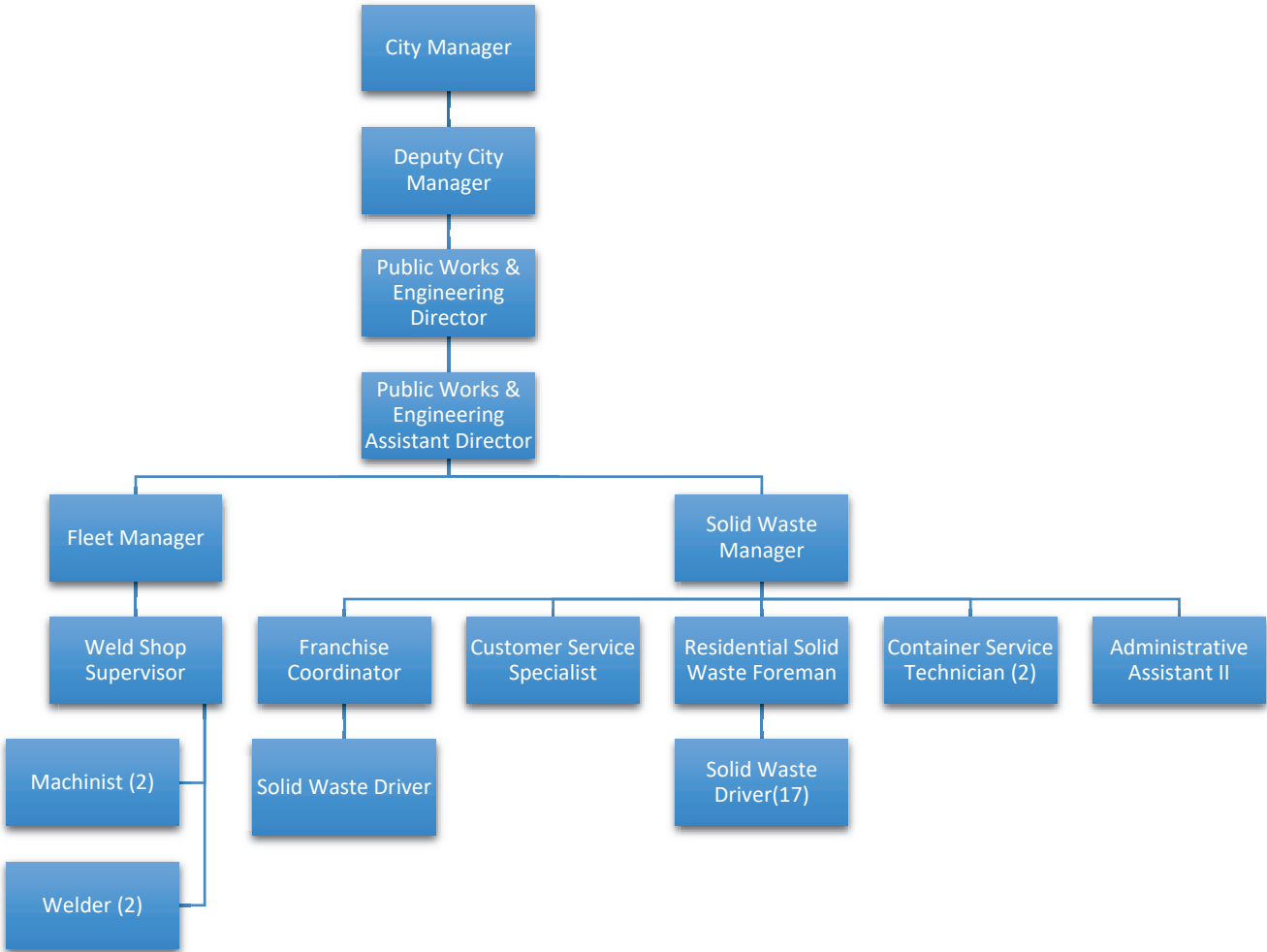
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Slip-line Program	100,000	100,000
Excavator	425,000	425,000
TOTAL	525,000	525,000



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**PUBLIC WORKS
SOLID WASTE FUND
ORGANIZATIONAL CHART**



SOLID WASTE FUND

Although administered as a division of the Public Works Department, Solid Waste is an enterprise fund operation which accounts separately for garbage and trash collection revenues and expenditures. In 2017, the City implemented an underground refuse collection operation that will be used by commercial businesses primarily in the downtown area. The City's refuse service is basically residential and small commercial with large commercial containers handled via franchise. The franchise fee is considered a revenue stream in this fund. Garbage fees will be approximately \$23.96 per month for residential service during FY 2025. Annual rates are adjusted for increases in fuel costs and the Consumer Price Index.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Franchise Fees	\$ 1,268,079	\$ 1,130,176	\$ 1,300,000	\$ 1,313,000
Garbage/Trash Fees	5,053,473	4,983,577	5,357,000	5,544,000
Special Pickup	419,116	445,292	445,292	449,745
Weld Shop Fees	259,516	216,274	250,000	220,000
Other Charges/Fees	70,300	68,296	68,296	68,296
Interest Earnings	179,318	10,000	125,000	10,000
Miscellaneous	11,152	2,650	2,650	2,650
Subtotal	<u>7,260,954</u>	<u>6,856,265</u>	<u>7,548,238</u>	<u>7,607,691</u>
Fund Balance Carryover	<u>1,693,013</u>	<u>3,459,731</u>	<u>2,068,197</u>	<u>975,466</u>
TOTAL SOURCES	\$ <u>8,953,967</u>	\$ <u>10,315,996</u>	\$ <u>9,616,435</u>	\$ <u>8,583,157</u>
Personal Services	\$ 2,248,365	\$ 2,427,214	\$ 2,416,188	\$ 2,655,823
Other Expenditures	2,964,747	3,473,260	3,252,298	3,463,075
Capital Outlay	1,319,684	2,107,720	2,091,703	938,000
Transfer to Other Funds	352,974	953,987	880,780	585,537
Subtotal	<u>6,885,770</u>	<u>8,962,181</u>	<u>8,640,969</u>	<u>7,642,435</u>
Unrestricted Reserves	<u>2,068,197</u>	<u>1,353,815</u>	<u>975,466</u>	<u>940,722</u>
TOTAL USES	\$ <u>8,953,967</u>	\$ <u>10,315,996</u>	\$ <u>9,616,435</u>	\$ <u>8,583,157</u>

DEPARTMENT: PUBLIC WORKS

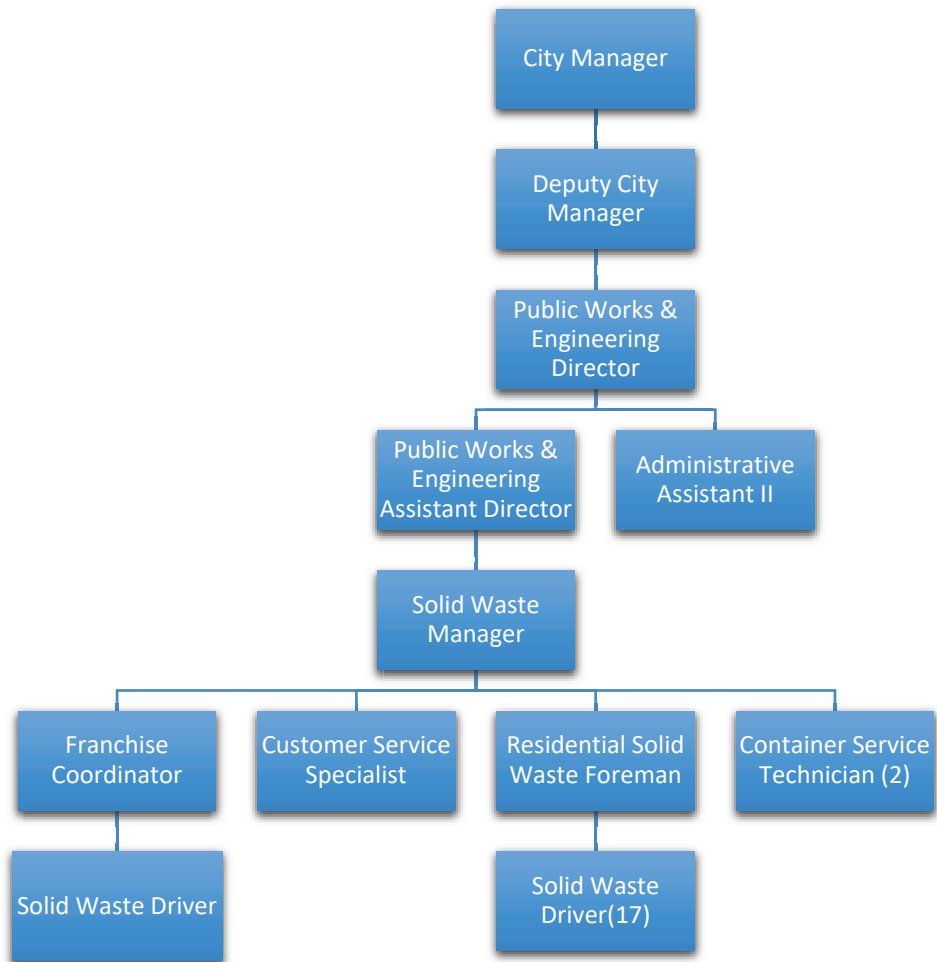
DIVISION(S): SOLID WASTE, WELD SHOP

DUTIES AND FUNCTIONS

The Solid Waste Division provides the City's residential solid waste collection, oversees the franchised commercial solid waste collection, recycling, and yard waste services. The Solid Waste Fund is administered by this division. In addition, the Solid Waste management program provides educational classes and materials through various media publications and in-school presentations. The Division's collection schedules and rates are assessed annually to provide the greatest level of service to the city residents.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Number of Customers	20,074	20,800	21,700
Tons Collected - Garbage	17,100	17,800	18,500
Tons Collected - Recycle	4,300	4,500	4,700
Tons Collected - Yard Waste	3,670	3,800	4,000
Tons Collected - Bulk	1,390	1,440	1,500
Disposal Fees Paid	\$1,483,345	\$1,557,512	1,620,000



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,039,935	1,245,802	1,245,802	1,362,225
OVERTIME	27,325	42,000	32,000	42,000
SPECIAL PAY_INCENTIVE	72,583	10,639	10,639	9,415
FICA TAXES	85,368	99,331	99,331	108,144
RETIREMENT CONTRIBUTIONS	193,579	193,320	193,320	239,756
LIFE AND HEALTH INSURANCE	307,408	316,123	316,123	342,080
WORKERS' COMPENSATION	69,696	64,226	64,226	69,907
TOTAL PERSONNEL	1,795,894	1,971,441	1,961,441	2,173,527
PROFESSIONAL SERVICES	18,340	41,355	-	-
ACCOUNTING AND AUDITING	5,259	5,140	5,140	3,731
OTHER SVCS_CUSTODIAL	3,623	3,564	3,900	3,924
OTHER SVCS_CUSTOMER BILLING	158,725	159,551	169,500	159,921
TRAVEL AND PER DIEM	172	2,507	1,500	5,130
COMMUNICATION SERVICES	3,168	14,650	9,600	16,140
POSTAGE	-	4,000	2,000	4,000
WATER & SEWER	428	456	440	456
SOLID WASTE DISPOSAL FEE	1,470,592	1,589,135	1,576,000	1,653,482
GENERAL INSURANCE	83,808	105,673	105,672	124,562
LIABILITY CLAIMS	170	-	4,800	-
BUILDING & GROUNDS	-	1,874	1,000	1,900
VEHICLE MAINTENANCE	393,896	556,000	450,000	500,000
PRINTING	3,620	5,509	2,107	8,500
ADVERTISING	2,034	1,840	1,940	2,220
COPIER COSTS	369	500	500	500
GENERAL FUND ADMIN COST	336,756	352,745	352,745	370,572
BAD DEBT	39,910	8,000	8,000	8,000
OFFICE SUPPLIES	782	800	750	800
OPERATING SUPPLIES	6,126	9,500	5,000	7,500
CHEMICAL SUPPLIES	-	800	400	800
TOOLS, EQUIPMENT & FURNITURE	56,607	175,317	156,207	149,708
TECHNOLOGY EQUIPMENT	-	6,330	6,300	-
UNIFORMS	7,024	8,264	7,900	9,499
FUEL	254,309	250,000	264,000	270,000
SPECIAL FUNCTION	-	2,000	1,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	66,552	86,416	47,271	1,263
SUBSCRIPTION-BASED SOFTWARE	-	-	-	73,188
TRAINING	1,429	2,745	1,420	3,315
TOTAL OPERATING	2,913,700	3,394,671	3,185,092	3,381,111
INFRAST/IMPR OTHER THAN BLDG	-	29,000	29,000	-
MACHINERY & EQUIPMENT_EQUIP	1,288,619	605,203	605,203	-
MACHINERY & EQUIPMENT_VEHICLES	-	1,466,017	1,450,000	938,000
TOTAL CAPITAL	1,288,619	2,100,220	2,084,203	938,000
INTRAGOVERNMENTAL TRANSFERS	352,974	953,987	880,780	585,537
RESERVES	2,068,197	1,353,815	975,466	940,722
TOTAL	8,419,384	9,774,134	9,086,982	8,018,897

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SOLID WASTE

ACCOUNT
 41145711

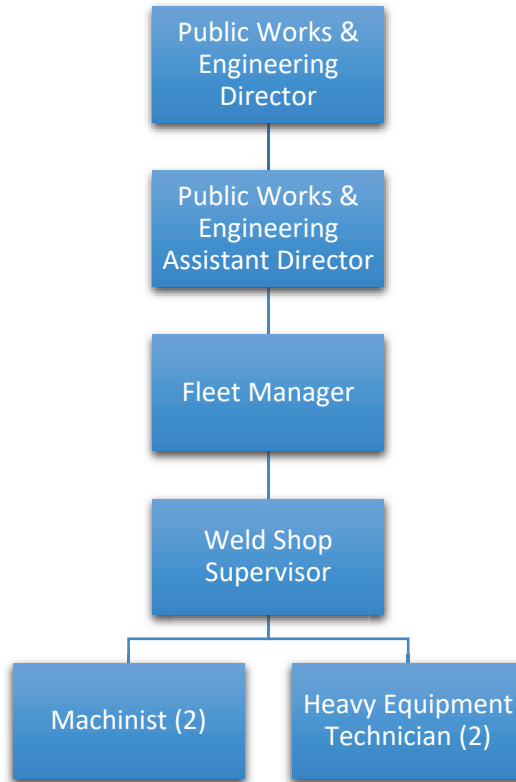
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Container Service Technician	2	0	2
Customer Service Specialist	1	0	1
Franchise Coordinator	1	0	1
Residential Solid Waste Foreman	1	0	1
Administrative Assistant II	1	0	1
Solid Waste Driver	17	0	17
Solid Waste Manager	1	0	1
TOTAL	24	0	24

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
1/2 Ton Pick-up Truck (2)	80,000	80,000
Garbage Truck (2)	858,000	858,000
TOTAL	938,000	938,000

DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	274,325	298,605	298,605	313,219
OVERTIME	-	2,000	974	2,000
SPECIAL PAY_INCENTIVE	4,187	3,643	3,643	4,203
FICA TAXES	19,605	23,275	23,275	24,436
RETIREMENT CONTRIBUTIONS	52,738	44,539	44,539	52,534
LIFE AND HEALTH INSURANCE	79,524	76,606	76,606	78,543
WORKERS' COMPENSATION	22,092	7,105	7,105	7,361
TOTAL PERSONNEL	452,471	455,773	454,747	482,296
OTHER CONTRACT SERVICES	1,764	-	-	-
OTHER SVCS CUSTODIAL	-	3,564	2,380	3,564
TRAVEL AND PER DIEM	-	450	450	450
COMMUNICATION SERVICES	1,622	1,750	1,960	1,750
LIABILITY CLAIMS	-	-	-	-
VEHICLE MAINTENANCE	3,340	7,500	5,200	8,200
PRINTING	-	50	50	50
OFFICE SUPPLIES	-	-	150	250
OPERATING SUPPLIES	30,161	37,500	33,726	39,850
TOOLS, EQUIPMENT & FURNITURE	8,597	14,200	13,540	15,800
UNIFORMS	3,675	4,475	3,880	4,850
FUEL	1,888	1,300	1,570	1,300
DUES, SUBSCRIP & MEMBERSHIPS	-	2,300	2,300	-
SUBSCRIPTION-BASED SOFTWARE	-	-	-	2,400
TRAINING	-	5,500	2,000	3,500
TOTAL OPERATING	51,047	78,589	67,206	81,964
MACHINERY & EQUIPMENT _ EQUIP	31,065	7,500	7,500	-
TOTAL CAPITAL	31,065	7,500	7,500	-
TOTAL	534,583	541,862	529,453	564,260

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: WELD SHOP

ACCOUNT
 41145721

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

* Fleet Manager	0	0	0
Machinist	2	0	2
Weld Shop Supervisor	1	0	1
Heavy Equipment Technician	2	0	2

* Position Split 95/5% with Fleet Division/
 Weld Shop, headcount in Fleet Division

TOTAL	5	0	5
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL		
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**AIRPORT
ORGANIZATIONAL CHART**



AIRPORT FUND

The Airport is an enterprise fund operation. The following is a summary of budgeted sources and uses of Airport funds.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Aviation:				
Fuel Fees	\$ 233,869	\$ 270,000	\$ 225,000	\$ 238,000
Leased Sites	561,864	638,129	638,129	710,000
Car Rental Fees	69,196	53,500	53,500	53,500
Miscellaneous	18,993	5,000	900	5,000
Non-Aviation:				
Leased Sites	211,144	260,949	260,949	336,948
City Rentals	135,900	178,268	178,268	265,866
Miscellaneous	23,013	5,350	5,375	8,350
Other Transfers/Sources	-	543,526	500,000	1,660,646
Interest Earnings	19,992	5,000	20,000	8,000
Donations	0	34,000	62,942	34,000
Subtotal	1,273,971	1,993,722	1,945,063	3,320,310
Fund Balance Carryover	469,715	361,159	401,630	399,143
TOTAL SOURCES	\$ 1,743,686	\$ 2,354,881	\$ 2,346,693	\$ 3,719,453
Personal Services	\$ 764,000	\$ 934,250	\$ 902,689	\$ 1,025,436
Other Expenditures	375,867	466,317	483,921	515,891
Capital Outlay	54,400	530,253	558,940	1,766,246
Debt Service	1,279	-	0	-
Transfer to Other Funds	146,510	111,346	2,000	2,000
Subtotal	1,342,056	2,042,166	1,947,550	3,309,573
Unrestricted Reserves	401,630	312,715	399,143	409,880
TOTAL USES	\$ 1,743,686	\$ 2,354,881	\$ 2,346,693	\$ 3,719,453

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

DUTIES AND FUNCTIONS

The Airport is responsible for all operations associated with the Kissimmee Gateway Airport. Staff coordinates the continued development efforts at the Airport with the Federal Aviation Administration and the state Department of Transportation.

STRATEGIES

Listed below are the Airport Department’s strategies adopted for the coming year.

- Provide safe, secure and efficient airport facilities.
- Develop economic development strategy to remain financially self-sufficient and create higher paying jobs.
- Complete airfield capital improvement projects.
- Develop Business Airparks - Aviation Way, Dyer Blvd., and Patrick St.
- Establish a U.S. Customs and Border Protection Service operation.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Based Aircraft	310	310	325
Fuel Sales Gallons (000s)	2,600	2,600	2,600
Flight Operations	128,747	130,000	130,000
Air Taxi (Chartered Flights)	6,224	6,500	6,500
Military Operations	81	100	100

DIVISION SUMMARY

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	456,434	640,888	600,000	677,665
OVERTIME	4,148	5,000	4,800	5,000
SPECIAL PAY_INCENTIVE	39,888	16,346	16,346	16,325
FICA TAXES	36,564	47,770	44,770	53,473
RETIREMENT CONTRIBUTIONS	100,879	90,955	103,482	113,658
LIFE AND HEALTH INSURANCE	113,885	118,846	118,846	142,770
WORKERS' COMPENSATION	12,203	14,445	14,445	16,545
TOTAL PERSONNEL	764,000	934,250	902,689	1,025,436
PROFESSIONAL SERVICES	12,045	18,350	22,350	31,450
ACCOUNTING AND AUDITING	1,067	1,025	1,025	1,041
OTHER CONTRACT SERVICES	-	1,600	1,600	-
OTHER SERVICES_CUSTODIAL	13,296	14,632	14,632	14,712
TRAVEL AND PER DIEM	4,774	5,300	5,100	7,500
COMMUNICATION SERVICES	24,249	22,760	22,400	20,700
POSTAGE	241	500	275	500
ELECTRIC	32,943	32,475	32,100	34,700
WATER & SEWER	7,914	8,380	8,000	8,720
STORMWATER FEES	118	400	150	400
RENTALS AND LEASES	4,951	1,100	950	1,300
GENERAL INSURANCE	16,956	24,116	24,116	25,854
LIABILITY CLAIMS	-	-	-	-
BUILDING & GROUNDS	94,540	84,263	131,000	113,280
OTHER EQUIPMENT MAINTENANCE	3,861	9,900	7,800	24,500
RADIO MAINTENANCE	2,036	3,500	2,000	3,500
VEHICLE MAINTENANCE	23,323	13,400	12,600	12,400
PRINTING	313	1,600	400	1,600
ADVERTISING	16,966	41,888	31,000	40,000
COPIER COSTS	400	709	325	700
GENERAL FUND ADMIN COST	73,212	77,011	77,011	80,594
OFFICE SUPPLIES	2,936	3,000	2,700	3,500
OPERATING SUPPLIES	3,644	7,000	5,200	7,700
CLEANING SUPPLIES	349	1,200	400	1,200
CHEMICAL SUPPLIES	62	2,500	1,300	1,500
TOOLS, EQUIPMENT & FURNITURE	3,235	8,250	8,500	5,000
TECHNOLOGY EQUIPMENT	-	2,000	-	-
UNIFORMS	2,478	4,021	3,400	4,618
FUEL	13,213	15,800	13,700	18,200
SPECIAL FUNCTION	814	4,500	1,400	5,000
BOOKS & PUBLICATIONS	-	400	100	400
DUES, SUBSCRIPT, MEMBERSHIPS	13,097	49,337	48,587	8,690
SUBSCRIPTION-BASED SOFTWARE	-	-	-	32,532
TRAINING	2,834	5,400	3,800	4,100
TOTAL OPERATING	375,867	466,317	483,921	515,891
BUILDINGS	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	-	303,124	331,811	1,660,646
MACHINERY & EQUIPMENT _EQUIP	19,221	143,900	143,900	105,600
MACHINERY & EQUIPMENT_VEHICLES	35,179	83,229	83,229	-
TOTAL CAPITAL	54,400	530,253	558,940	1,766,246
PRINCIPAL	-	-	-	-
INTEREST	1,279	-	-	-
INTRAGOVERNMENTAL TRANSFERS	146,510	111,346	2,000	2,000
RESERVES	401,630	312,715	399,143	409,880
TOTAL	1,743,686	2,354,881	2,346,693	3,719,453

PERSONNEL SCHEDULE

DEPARTMENT: AIRPORT
DIVISION: OPERATIONS

ACCOUNT
 46170101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Aviation Director	1	0	1
Airfield Manager	1	0	1
Airport Administration Specialist	1	0	1
Airport Maintenance Manager	1	0	1
Airport Operations Coordinator I	2	0	2
Airport Operations Coordinator II	1	0	1
Airport Technician II	1	0	1
Financial Analyst	1	0	1
Intern (part-time)	1	0	1
TOTAL	10	0	10

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Taxiway D - Design Phase II	11,000	11,000
Flex Wing Rotary Cutter	49,000	49,000
4X4 Crew Cab Vehicle with Utility Bed	56,600	56,600
Taxiway D - Construction Phase I	230,846	230,846
Parcel 8 Development - Construction Phase I	1,418,800	1,418,800
TOTAL	1,766,246	1,766,246



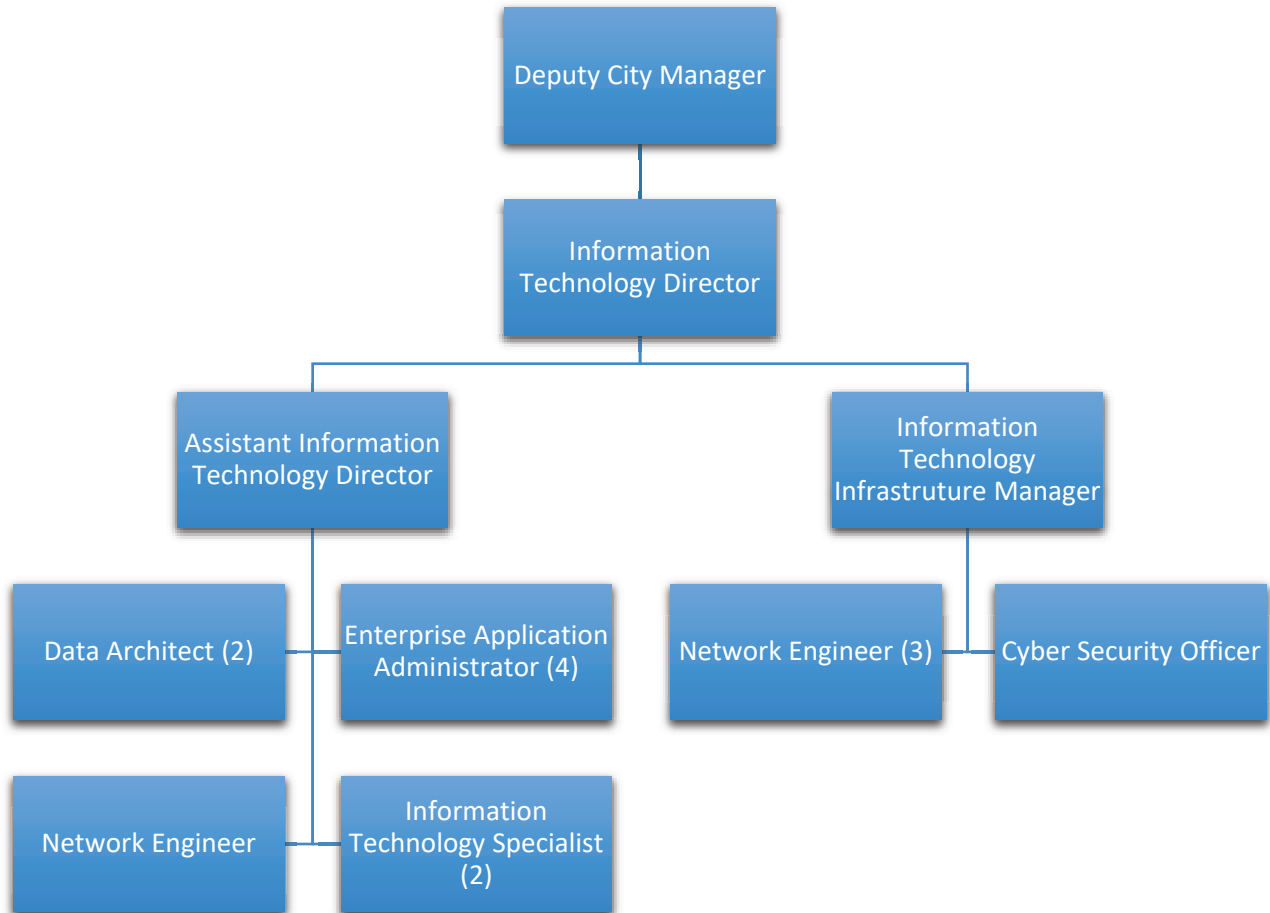
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CENTRAL SERVICES FUND

The Central Services Fund accounts for the costs of operating the centralized services (Information Technology, Warehouse, Fleet Maintenance, and Facilities Maintenance) of the City. Costs are billed to City departments based upon costs to provide the service.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Information Technology	\$ 3,435,036	\$ 3,498,454	\$ 3,498,454	\$ 3,714,152
Facilities Maintenance	5,591,580	7,128,148	7,128,148	6,051,799
Fleet Maintenance	1,954,243	2,300,000	2,600,000	2,600,000
Car Wash Facility	26,579	40,000	40,000	40,000
LYNX Revenue	88,982	138,723	138,723	138,723
Interest Earnings	37,966	5,000	50,000	50,000
Miscellaneous	58,893	20,000	20,000	20,000
Other Miscellaneous	-	35,000	35,000	-
Fund Balance Carryover	986,296	3,285,403	1,560,187	262,138
TOTAL SOURCES	\$ 12,179,575	\$ 16,450,728	\$ 15,070,512	\$ 12,876,812
Information Technology	\$ 3,063,248	\$ 3,685,959	3,678,959	\$ 3,714,152
Fleet Maintenance	2,259,255	2,755,005	2,712,681	3,098,539
Facilities Maintenance	5,296,885	8,606,552	8,416,734	6,051,799
Unrestricted Reserves	1,560,187	1,403,212	262,138	12,322
TOTAL USES	\$ 12,179,575	\$ 16,450,728	\$ 15,070,512	\$ 12,876,812

**INFORMATION TECHNOLOGY
ORGANIZATIONAL CHART**



DUTIES AND FUNCTIONS

The Central Services Fund accounts for internal services provided to other City departments. Information Technology is its own department. The total costs of the Information Technology Department are funded by the General Fund, which then recovers a portion of that charge along with other administrative cost allocations to the enterprise funds.

STRATEGIES

Listed below are the Information Technology Department’s strategies adopted for the coming year.

- Create and maintain state-of-the-art information management systems to help departments accomplish their strategies and initiatives.
- Ensure Department offerings remain relevant, efficient, and effective for both the short- and long-term needs of the City.
- Maintain a secure and reliable high-speed communication network to support and protect critical City information management systems and data to ensure business continuity.
- Support City users with specialized training in software, hardware, and computer policies and procedures.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Personal Computers/Laptops & Tablets	725	750	770
Mobile Digital Computers	180	188	195
Servers	235	250	255
Security Cameras	330	360	400

DIVISION SUMMARY

DEPARTMENT: INFORMATION TECHNOLOGY

DIVISION: INFORMATION TECHNOLOGY

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,211,313	1,334,450	1,334,450	1,551,531
OVERTIME	10,565	15,000	15,000	15,000
SPECIAL PAY_INCENTIVE	132,304	33,570	33,570	32,728
FICA TAXES	100,242	106,859	106,859	114,424
RETIREMENT CONTRIBUTIONS	209,880	212,976	212,976	250,961
LIFE AND HEALTH INSURANCE	217,055	203,041	203,041	234,935
WORKERS' COMPENSATION	2,010	2,192	2,192	2,421
TOTAL PERSONNEL	1,883,370	1,908,088	1,908,088	2,202,000
PROFESSIONAL SERVICES	6,551	74,390	74,390	95,000
TRAVEL AND PER DIEM	6,057	11,100	9,100	11,500
COMMUNICATION SERVICES	65,866	92,940	92,940	64,260
POSTAGE	-	100	100	100
ELECTRIC	18	200	200	200
GENERAL INSURANCE	44,940	59,727	59,727	61,546
OTHER EQUIPMENT MAINTENANCE	740,097	943,488	994,488	714,000
VEHICLE MAINTENANCE	952	4,200	4,200	1,000
PRINTING	-	60	60	60
OFFICE SUPPLIES	99	300	300	300
OPERATING SUPPLIES	20,840	7,145	6,145	5,950
TOOLS, EQUIPMENT & FURNITURE	13,820	22,098	22,098	20,000
TECHNOLOGY EQUIPMENT	-	34,070	34,070	26,800
UNIFORMS	1,031	1,050	1,050	1,050
FUEL	372	200	200	200
DUES, SUBSCRIPT, MEMBERSHIPS	180,525	414,828	374,628	29,781
SUBSCRIPTION-BASED SOFTWARE	-	-	-	383,010
TRAINING	35,901	57,117	42,317	63,395
TOTAL OPERATING	1,117,069	1,723,011	1,716,011	1,478,152
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	34,826	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	27,983	-	-	34,000
TOTAL CAPITAL	62,809	-	-	34,000
TRANSFERS TO OTHER FUNDS	-	54,860	54,860	-
CAPITAL OUTLAY RESERVE	1,560,187	1,403,212	262,138	12,322
TOTAL	4,623,435	5,089,171	3,941,097	3,726,474

PERSONNEL SCHEDULE

DEPARTMENT: INFORMATION TECHNOLOGY
DIVISION: INFORMATION TECHNOLOGY

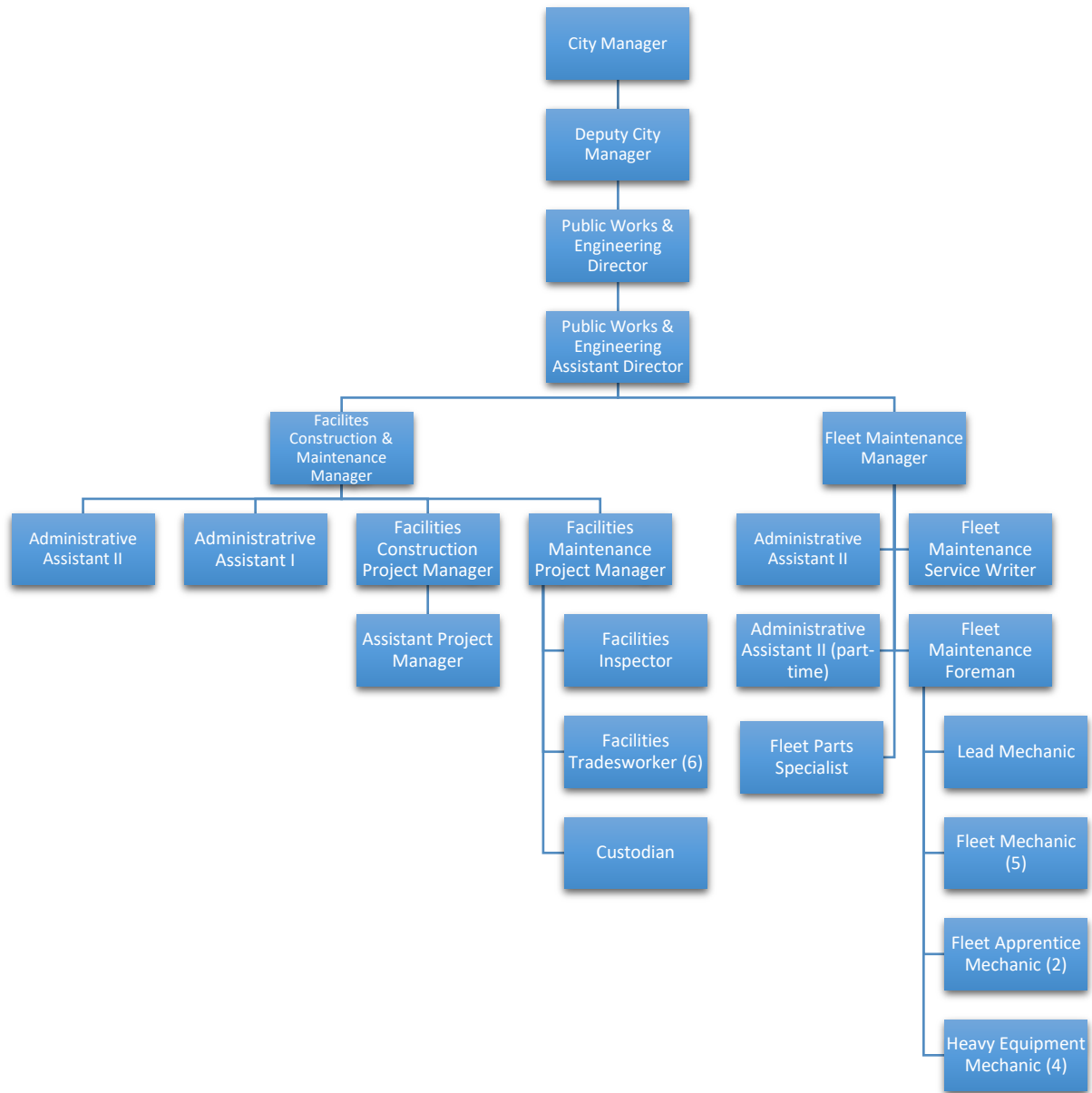
ACCOUNT
 56060101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Information Technology Director	1	0	1
Asstistant Information Technology Director	1	0	1
Cyber Security Officer	1	0	1
Data Architect	2	0	2
Enterprise Application Administrator	3	1	4
Information Technology Infrastructure Manager	1	0	1
Information Technology Specialist	2	0	2
Network Engineer	4	0	4
TOTAL	15	1	16

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Geographic Information Systems Implementation	10,000	10,000	
Utility Vehicle	34,000		34,000
Uninterruptible Power Supply	50,250	50,250	
Wide Area Network	200,000	200,000	
Back Office Licensing	315,000	315,000	
Wide Area Network	455,000	455,000	
TOTAL	1,064,250	1,030,250	34,000

**PUBLIC WORKS
CENTRAL SERVICES FUND
ORGANIZATIONAL CHART**



DEPARTMENT: PUBLIC WORKS

DIVISION(S): FLEET MAINTENANCE,
FACILITIES MAINTENANCE

DUTIES AND FUNCTIONS

The Central Services Fund accounts for internal services provided to other City departments by the Fleet Maintenance and Facilities Management divisions.

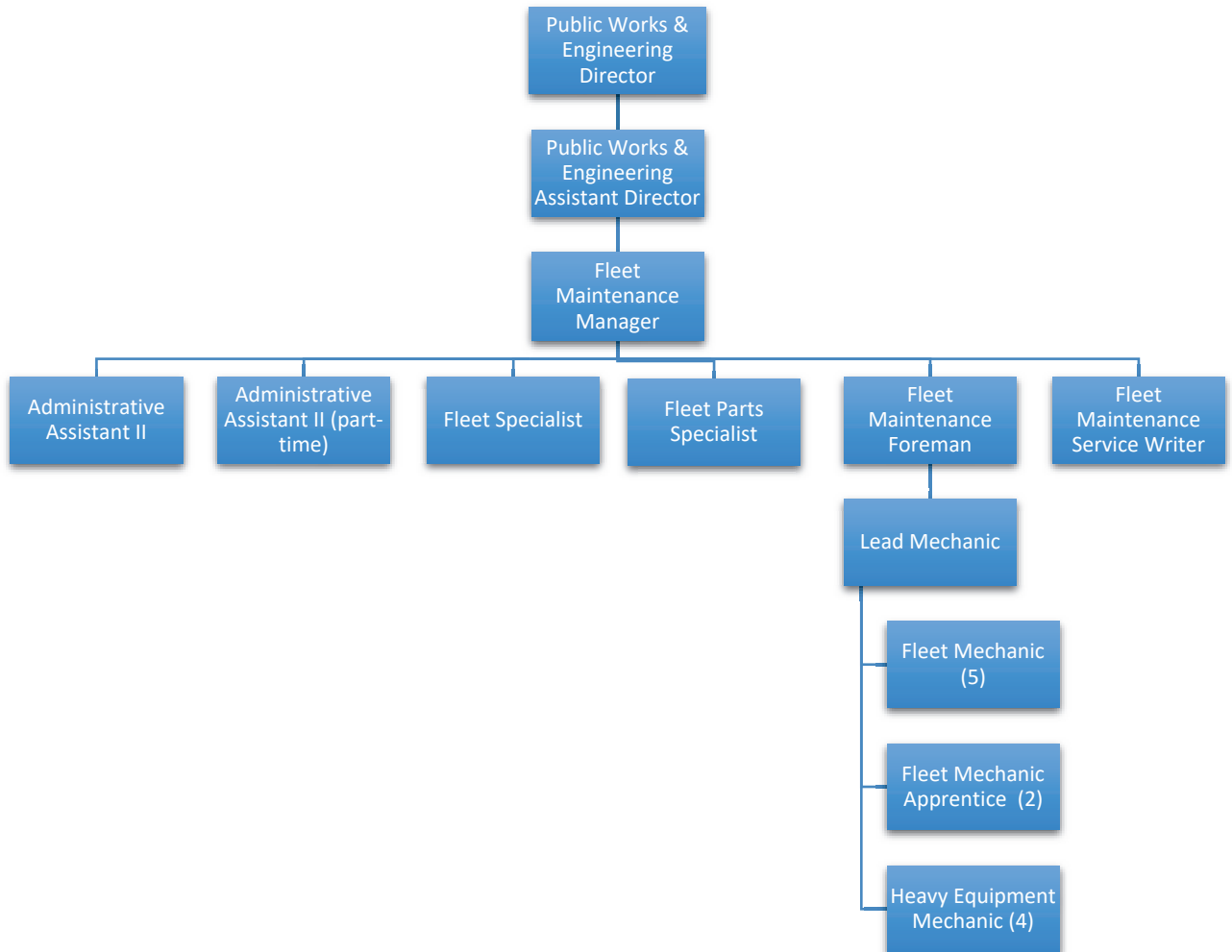
The Facilities Management Division provides internal support and preventative maintenance and repair services to city buildings and equipment associated with the operations of those buildings. The Facilities Division also provides the oversight for the design, construction, remodel, renovation of all City buildings and structures outside of the rights-of-way.

The Fleet Maintenance Division is responsible for maintenance of all motor vehicles and equipment for the City and Toho Water Authority. The Fleet Division performs preventative and regular maintenance and repairs, keeps detailed maintenance and service records, manages vehicle inventory and maintenance, and ensures quality control of repair orders using asset management systems. In addition, the Division manages the City's vehicle parts, fueling, and weld shop operations.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Facilities Management Work Orders	2,250	2,500	2,750
Fleet Maintenance-Labor Hours			
Light Duty Vehicles City	1,878	2,100	2,600
Light Duty Vehicles TWA*	636	760	900
Heavy Duty Vehicles City	1,260	1,420	1,700
Heavy Duty Vehicles TWA*	1,110	1,350	1,650

*TWA=Toho Water Authority



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	648,885	787,327	787,327	939,969
OVERTIME	17,136	20,000	16,500	20,000
SPECIAL PAY_INCENTIVE	13,673	2,537	10,500	2,897
FICA TAXES	49,648	61,956	61,956	68,843
RETIREMENT CONTRIBUTIONS	124,841	120,612	120,612	150,349
LIFE AND HEALTH INSURANCE	213,304	216,865	216,865	231,733
WORKERS' COMPENSATION	16,716	16,533	16,533	19,103
TOTAL PERSONNEL	1,084,203	1,225,830	1,230,293	1,432,894
OTHER CONTRACT SERVICES	183,941	242,011	213,450	200,000
TRAVEL AND PER DIEM	2,188	7,500	4,000	4,500
COMMUNICATION SERVICES	1,037	1,500	1,375	1,500
SOLID WASTE DISPOSAL FEE	4,729	3,500	6,140	3,500
RENTALS AND LEASES	285	325	275	325
LIABILITY CLAIMS	-	-	-	-
VEHICLE PARTS	846,300	826,000	1,000,000	1,000,000
BUILDING & GROUNDS	690	3,250	3,000	3,250
OTHER EQUIPMENT MAINTENANCE	32,455	44,160	47,988	44,580
VEHICLE MAINTENANCE	19,515	12,500	10,800	11,200
PRINTING	-	250	250	100
GARAGE/GAS INVENTORY	-	10,000	10,000	10,000
OFFICE SUPPLIES	1,758	1,600	1,540	1,900
OPERATING SUPPLIES	27,618	37,800	36,520	41,580
CLEANING SUPPLIES	182	450	210	475
TOOLS, EQUIPMENT & FURNITURE	16,130	31,623	19,213	26,500
TECHNOLOGY EQUIPMENT	-	9,200	2,200	4,700
UNIFORMS	5,874	7,654	6,912	8,120
FUEL	11,594	12,500	9,875	13,700
DUES, SUBSCRIPT, MEMBERSHIPS	11,463	16,852	16,800	4,945
SUBSCRIPTION-BASED SOFTWARE	-	-	-	12,970
TRAINING	2,000	8,500	9,840	12,300
TOTAL OPERATING	1,167,759	1,277,175	1,400,388	1,406,145
INFRAST/IMPR OTHER THAN BLDG	-	170,000	-	-
MACHINERY & EQUIPMENT _ EQUIP	7,293	12,000	12,000	34,500
MACHINERY & EQUIPMENT _ VEHICLES	-	70,000	70,000	225,000
TOTAL CAPITAL	7,293	252,000	82,000	259,500
TOTAL	2,259,255	2,755,005	2,712,681	3,098,539

PERSONNEL SCHEDULE

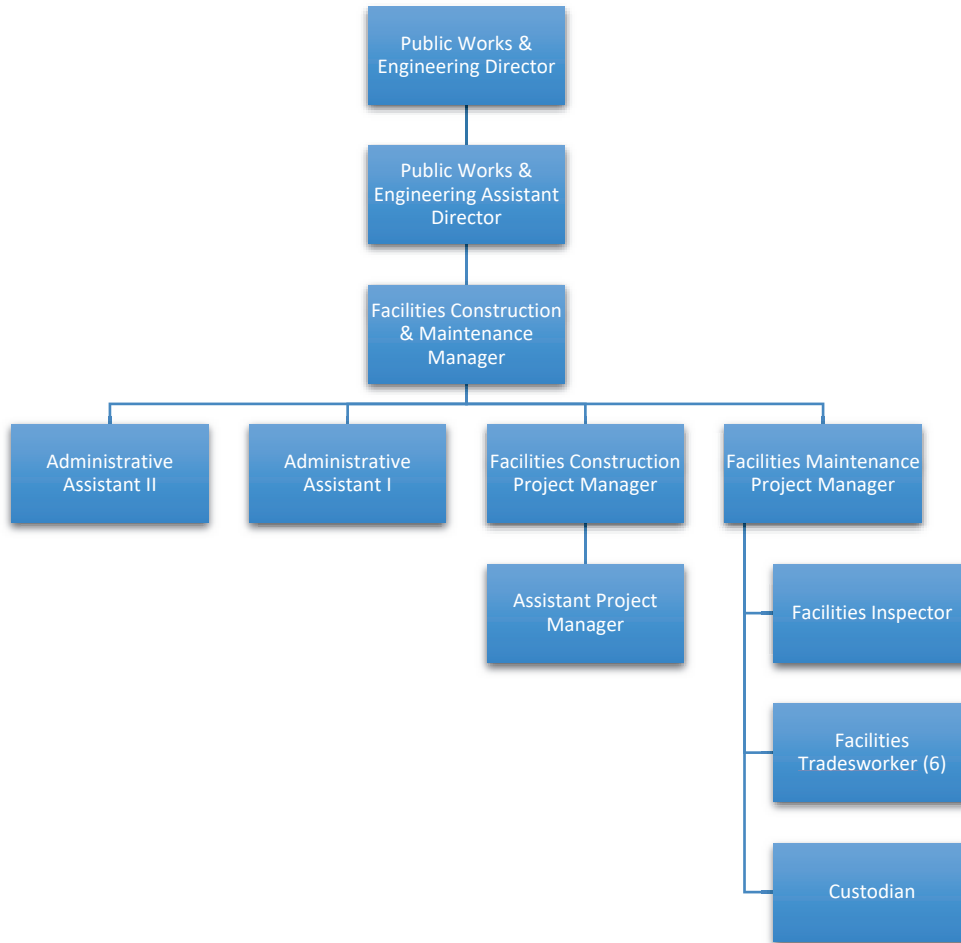
DEPARTMENT: PUBLIC WORKS
DIVISION: FLEET MAINTENANCE

ACCOUNT
 56045701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Fleet Mechanic Apprentice	2	0	2
Fleet Maintenance Foreman	1	0	1
Fleet Maintenance Service Writer	1	0	1
Fleet Maintenance Manager	1	0	1
Fleet Mechanic	4	1	5
Fleet Specialist	1	0	1
Heavy Equipment Mechanic	4	0	4
Lead Mechanic	1	0	1
Administrative Assistant II (part-time)	1	0	1
Administrative Assistant II	1	0	1
Fleet Parts Specialist	1	0	1
TOTAL	18	1	19

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Heavy Duty Tire Machine	7,000	7,000
A/C Leak Detection Tool and Scanner	7,500	7,500
Air Compressor	8,500	8,500
Parts Washer Rotary Table	11,500	11,500
1/2 Ton Pick-up Truck	40,000	40,000
Flatbed Tow Truck	185,000	185,000
TOTAL	259,500	259,500



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2023	BUDGET 2024	2024	2025

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	489,343	647,327	647,327	574,932
OVERTIME	22,399	15,000	25,000	35,000
SPECIAL PAY_INCENTIVE	17,935	9,100	9,100	9,100
FICA TAXES	39,521	51,365	51,365	47,356
RETIREMENT CONTRIBUTIONS	92,428	124,392	124,392	114,856
LIFE AND HEALTH INSURANCE	159,318	174,521	174,521	155,067
WORKERS' COMPENSATION	10,147	11,055	11,055	11,959
TOTAL PERSONNEL	831,092	1,032,760	1,042,760	948,270

PROFESSIONAL SERVICES	53,503	72,532	65,247	52,500
OTHER CONTRACT SERVICES	347,485	580,375	419,275	407,834
OTHER SERVICES_CUSTODIAL	193,331	267,724	267,724	246,724
TRAVEL AND PER DIEM	2,913	11,150	11,150	11,150
COMMUNICATION SERVICES	12,933	13,386	13,386	10,990
POSTAGE	6	50	50	50
ELECTRIC	949,731	950,000	1,000,000	1,008,684
WATER & SEWER	349,936	305,000	305,000	315,000
STORMWATER FEES	78,823	80,000	80,000	80,000
SOLID WASTE DISPOSAL FEE	7,378	7,725	7,725	14,425
RENTALS AND LEASES	142,229	144,353	144,353	185,510
GENERAL INSURANCE	113,796	122,536	122,536	134,034
BUILDING & GROUNDS	796,349	1,057,206	1,021,207	1,183,735
OTHER EQUIPMENT MAINTENANCE	51,759	75,984	30,923	76,220
RADIO MAINTENANCE	404,368	437,942	437,942	524,597
VEHICLE MAINTENANCE	26,303	12,000	12,000	9,000
PRINTING	68	100	100	100
ADVERTISING	-	375	-	-
OFFICE SUPPLIES	2,310	3,623	3,623	3,623
OPERATING SUPPLIES	406	1,850	1,850	1,850
CLEANING SUPPLIES	2,274	3,750	3,750	3,750
CHEMICAL SUPPLIES	5,349	21,500	21,500	21,500
TOOLS, EQUIPMENT & FURNITURE	15,615	8,050	8,050	8,453
TECHNOLOGY EQUIPMENT	-	16,800	16,800	8,400
UNIFORMS	6,088	8,130	8,130	8,130
FUEL	5,555	18,888	18,888	18,888
BOOKS & PUBLICATIONS	275	750	750	750
DUES, SUBSCRIPT, MEMBERSHIPS	1,255	12,670	12,671	1,574
SUBSCRIPTION-BASED SOFTWARE	-	-	-	6,211
TRAINING	3,570	4,273	4,273	4,847
TOTAL OPERATING	3,573,607	4,238,722	4,038,903	4,348,529

BUILDINGS	280,010	582,167	582,167	250,000
INFRASTR/IMPR OTHER THAN BLDG	377,373	1,932,577	1,932,577	90,000
MACHINERY & EQUIPMENT_EQUIP	164,335	780,527	780,527	385,000
MACHINERY & EQUIPMENT_VEHICLES	70,468	39,800	39,800	30,000
TOTAL CAPITAL	892,186	3,335,071	3,335,071	755,000

TOTAL	5,296,885	8,606,552	8,416,734	6,051,799
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FACILITIES MAINTENANCE

ACCOUNT
 56045601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Assistant Project Manager	1	0	1
Custodian	1	0	1
Facilities Construction & Maintenance Manager	1	0	1
Facilities Construction Project Manager	1	0	1
Facilities Inspector	1	0	1
Facilities Maintenance Project Manager	1	0	1
Facilities Tradesworker	6	0	6
Administrative Assistant I	1	0	1
Administrative Assistant II	1	0	1
TOTAL	14	0	14

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Chambers Park ADA Compliance	10,000		10,000
Fire Station 14 LED Bay Lights	15,000		15,000
Fire Station 14 Septic Tank Replacement	15,000		15,000
Rose Hill Cemetery Office Roof	20,000		20,000
Kissimmee Police Station Fuel Tank Replacement	30,000		30,000
Fire Station 13 Bay Door Motors	30,000		30,000
Utility Vehicle 4x4	30,000		30,000
Training Facility HVAC Control System	65,000		65,000
City Hall Renovations	250,000		250,000
Fire Station 11 HVAC Equipment Replacement	290,000		290,000
TOTAL	755,000		755,000



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LOCAL OPTION SALES TAX FUND

On June 5, 1990, a referendum was approved for an additional one-cent sales tax within Osceola County. Only major capital items can be funded from this source of revenue. Over the years, bonds have been issued to fund various projects such as Community Redevelopment improvements, a new Service Center, City Hall and Fire Stations as well as park land purchases and improvements.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Local Option Sales				
Tax	\$ 11,448,003	11,780,000	11,906,000	12,382,000
State Grant	-	-	-	-
Miscellaneous	-	2,124,358	-	-
Interest Earnings	638,196	20,000	800,000	100,000
Transfer from Other Funds	34,131	455,021	455,021	-
Fund Balance Carryover	<u>14,516,388</u>	<u>18,063,607</u>	<u>18,706,205</u>	<u>6,572,000</u>
TOTAL SOURCES	\$ <u>26,636,718</u>	\$ <u>32,442,986</u>	\$ <u>31,867,226</u>	\$ <u>19,054,000</u>
Sales Tax Projects				
by Department:				
City Manager	\$ -	\$ -	\$ -	\$ -
Police	-	268,524	268,524	460,381
Fire	1,231,386	10,376,686	10,376,686	1,158,669
Public Works	1,401,277	3,583,459	3,570,624	975,000
Parks and Recreation	51,650	5,786,226	5,799,060	-
Information Technology	438,345	1,189,139	1,189,138	1,692,250
Transfers:				
Sales Tax Bonds	4,494,168	3,545,275	3,545,275	3,907,350
Capital Lease	313,687	545,919	545,919	545,919
Miscellaneous Funds	-	-	-	-
Unrestricted Reserves	<u>18,706,205</u>	<u>7,147,758</u>	<u>6,572,000</u>	<u>10,314,431</u>
TOTAL USES	\$ <u>26,636,718</u>	\$ <u>32,442,986</u>	\$ <u>31,867,226</u>	\$ <u>19,054,000</u>

MOBILITY FEE FUND

During fiscal year 2013, this fund was established to account for the proceeds of the newly implemented mobility fees. These fees were implemented in lieu of transportation impact fees; therefore, future projects that were previously planned for in the Transportation Impact Fund have been moved to the Mobility Fee Fund. These monies will be used to fund new road construction.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Mobility Fees	\$ 4,165,951	\$ 995,500	\$ 995,500	\$ 995,500
Other Transportation Charges	-	-	-	-
Interest Earnings	407,253	35,000	35,000	35,000
Fund Balance Carryover	<u>8,270,546</u>	<u>8,749,766</u>	<u>12,403,648</u>	<u>8,318,838</u>
TOTAL SOURCES	<u>\$ 12,843,750</u>	<u>\$ 9,780,266</u>	<u>\$ 13,434,148</u>	<u>\$ 9,349,338</u>
Road Improvements	\$ 1,123	\$ 4,677,760	\$ 4,677,760	\$ 500,000
Transfer to Other Funds	438,979	437,550	437,550	437,550
Restricted Reserves	<u>12,403,648</u>	<u>4,664,956</u>	<u>8,318,838</u>	<u>8,411,788</u>
TOTAL USES	<u>\$ 12,843,750</u>	<u>\$ 9,780,266</u>	<u>\$ 13,434,148</u>	<u>\$ 9,349,338</u>

PAVING ASSESSMENT FUND

This fund accounts for the collection of paving and sidewalk assessments. Collections are transferred to the Local Option Gas Tax Fund where the total cost of road and sidewalk improvements are budgeted and accounted for.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Assessments	\$ 13,304	\$ 10,000	\$ 10,000	\$ 10,000
Interest Earnings	<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SOURCES	\$ <u>13,364</u>	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>10,000</u>
Other Operating Costs	\$ 30,543	\$ 5,000	\$ 5,000	\$ 5,000
Transfers to Other Funds	<u>55</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL USES	\$ <u>30,598</u>	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>10,000</u>

LOCAL OPTION GAS TAX FUND

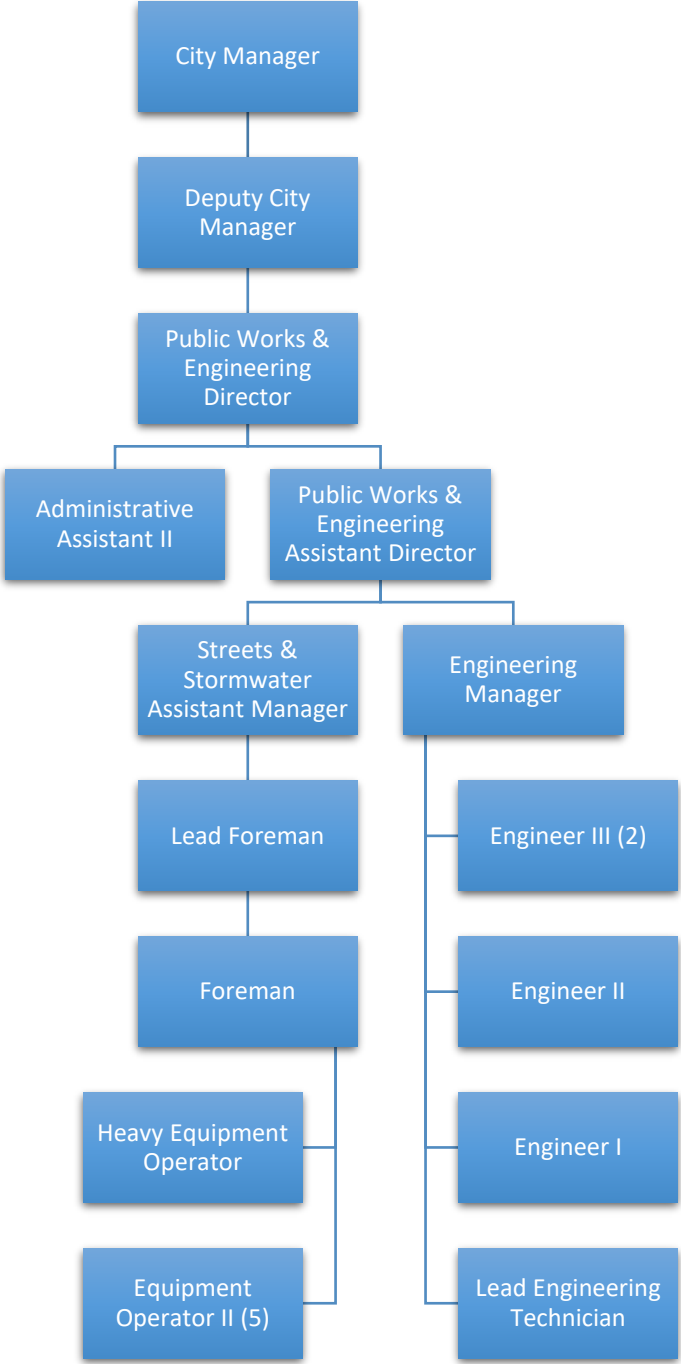
This fund was established to account for the proceeds of the Local Option Gas Tax which was authorized by the Osceola County Board of Commissioners and is distributed by Interlocal Agreement as follows:

City of Kissimmee	25.0%
City of St. Cloud	12.5%
Osceola County	62.5%

The City's intention is to utilize these funds to make improvements to City roadways and intersections. Summaries showing personnel and capital outlay for the divisions administered by the Public Works Department begin on the following page.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Local Option Gas Tax	\$ 3,264,648	\$ 3,248,000	\$ 3,428,000	\$ 3,531,000
Interest Earnings	273,674	15,000	250,000	15,000
Miscellaneous Revenue	2,162	3,500	3,500	3,500
Transfer from				
Special Assessments	55	5,000	5,000	5,000
Transfer from Other Funds	875,000	875,000	875,000	1,375,000
Fund Balance Carryover	5,123,481	5,362,154	5,756,414	2,823,859
TOTAL SOURCES	\$ 9,539,020	\$ 9,508,654	\$ 10,317,914	\$ 7,753,359
Sidewalks	\$ 686,075	\$ 775,183	\$ 777,173	\$ 871,658
Engineering	343,350	690,141	689,266	742,088
Traffic Engineering	79,264	1,403,839	1,385,335	225,000
Street Maintenance	-	-	-	-
Facilities Maintenance	-	-	-	-
Road Improvements	1,744,205	3,704,188	3,704,356	3,810,000
Transfers:				
Gas Tax Notes	929,712	937,925	937,925	944,669
Other Funds	-	-	-	-
Unrestricted Reserves	5,756,414	1,997,378	2,823,859	1,159,944
TOTAL USES	\$ 9,539,020	\$ 9,508,654	\$ 10,317,914	\$ 7,753,359

**PUBLIC WORKS
LOCAL OPTION GAS TAX FUND
ORGANIZATIONAL CHART**



DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION(S): SIDEWALKS, ENGINEERING,
ROAD IMPROVEMENTS

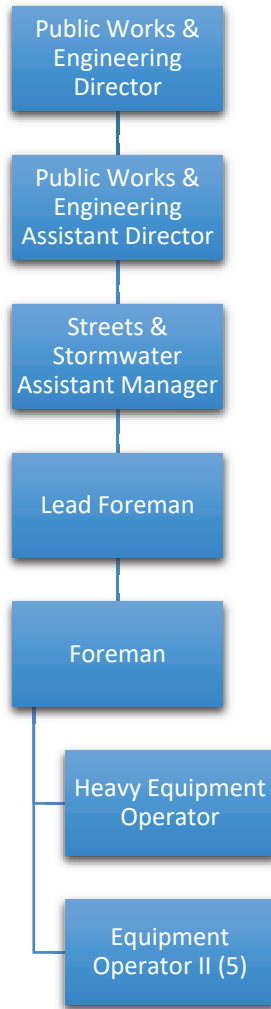
DUTIES AND FUNCTIONS

The Local Options Gas Tax funds are administered by the Public Works and Engineering Department. Projected collections of this tax are supplemented by transfers of collections received in the Paving Assessment Fund. Funds collected are used for the resurfacing of streets, sidewalk projects, engineering staff to design in-house projects, and road improvement projects.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
Sidewalk Miles Maintained	509	515	515
Linear Feet of Sidewalk Replaced	1,866	1,900	2,000
Cubic Yards of Concrete Poured	97	120	125
Feet of Curb Replaced	0	0	0
City Roads Maintained (LM)	376	381	381
State Roads Maintained (LM)	59	59	59
Asphalt Tonnage Applied	147.51	200	200

LM=Lane Miles



DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: SIDEWALKS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	254,345	342,648	342,648	419,039
OVERTIME	1,667	2,500	2,500	2,500
SPECIAL PAY_INCENTIVE	4,585	1,200	1,200	2,490
FICA TAXES	18,136	26,496	26,496	32,439
RETIREMENT CONTRIBUTIONS	57,068	49,182	49,182	78,549
LIFE AND HEALTH INSURANCE	97,731	88,263	88,263	95,802
WORKERS' COMPENSATION	32,796	29,557	29,557	41,113
TOTAL PERSONNEL	466,326	539,846	539,846	671,932
TRAVEL AND PER DIEM	93	850	400	850
COMMUNICATION SERVICES	1,349	1,350	1,350	1,372
RENTALS AND LEASES	-	100	100	100
GENERAL INSURANCE	10,872	14,552	14,552	14,381
OTHER EQUIPMENT MAINTENANCE	-	300	300	300
VEHICLE MAINTENANCE	34,152	30,060	28,000	40,860
BAD DEBT	2,727	-	-	-
OPERATING SUPPLIES	37,421	38,170	38,170	42,920
TOOLS, EQUIPMENT & FURNITURE	116	7,200	6,700	2,200
TECHNOLOGY EQUIPMENT	-	3,600	3,600	-
UNIFORMS	2,258	4,148	4,148	4,683
FUEL	13,158	14,400	14,400	14,400
DUES, SUBSCRIP & MEMBERSHIPS	-	3,710	3,710	210
TRAINING	777	5,950	5,950	950
TOTAL OPERATING	102,923	124,390	121,380	123,226
INFRAST/IMPR OTHER THAN BLDG	3,557	-	-	-
MACHINERY & EQUIPMENT _EQUIP	113,268	70,000	75,000	76,500
MACHINERY & EQUIPMENT _VEHICLES	-	40,947	40,947	-
TOTAL CAPITAL	116,825	110,947	115,947	76,500
TOTAL	686,075	775,183	777,173	871,658

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SIDEWALKS

ACCOUNT
 10345641

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

Engineer III	0	0	0
Equipment Operator II	5	0	5
Foreman	1	0	1
Heavy Equipment Operator	1	0	1
* Lead Foreman	0	0	0

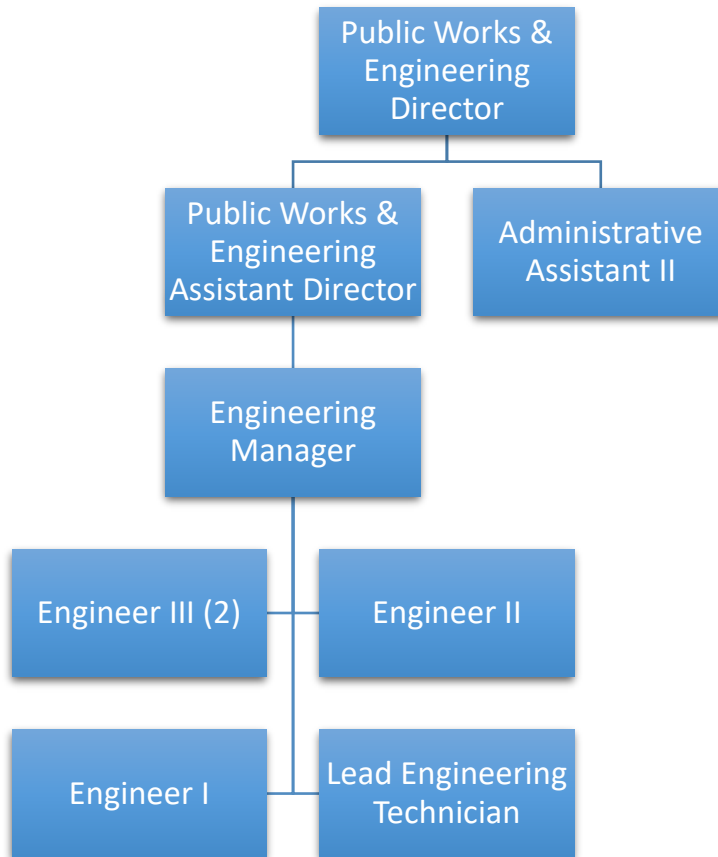
* Position is split 50/50% with General Fund;
 headcount in General Fund.

TOTAL	7	0	7
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Power Buggy	16,500	16,500
Stump Grinder	60,000	60,000

TOTAL	76,500	76,500
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	184,118	423,760	423,760	328,285
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	25,029	1,607	1,607	-
FICA TAXES	15,238	32,541	32,541	25,114
RETIREMENT CONTRIBUTIONS	64,622	65,703	65,703	58,062
LIFE AND HEALTH INSURANCE	47,191	45,048	45,048	32,050
WORKERS' COMPENSATION	618	661	661	554
TOTAL PERSONNEL	336,815	569,320	569,320	444,065
PROFESSIONAL SERVICES	674	111,968	111,968	280,000
TRAVEL AND PER DIEM	-	990	990	1,110
PRINTING	20	575	200	575
ADVERTISING	-	500	500	3,000
OFFICE SUPPLIES	791	800	800	800
OPERATING SUPPLIES	394	1,000	500	500
TOOLS, EQUIPMENT & FURNITURE	1,967	2,000	2,000	2,000
BOOKS & PUBLICATIONS	-	638	638	638
DUES, SUBSCRIPT, MEMBERSHIPS	24	1,200	1,200	3,500
SUBSCRIPTION-BASED SOFTWARE	-	-	-	150
TRAINING	450	1,150	1,150	5,750
TOTAL OPERATING	4,320	120,821	119,946	298,023
MACHINERY & EQUIPMENT _ EQUIP	2,215	-	-	-
TOTAL CAPITAL	2,215	-	-	-
TOTAL	343,350	690,141	689,266	742,088

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
 10345201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Engineer I	1	0	1
Engineer II	1	0	1
Engineer III	2	0	2
* Engineering Manager	0	0	0
Lead Engineering Technician	1	0	1
Administrative Assistant II	1	0	1

* Position split 75/25% with General Fund/
 Gas Tax; headcount in General Fund

TOTAL	6	0	6
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: TRAFFIC

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

TOOLS, EQUIPMENT & FURNITURE	-	76,504	58,000	34,000
TOTAL OPERATING	-	76,504	58,000	34,000
INFRAS/IMPR OTHER THAN BLDG	79,264	935,600	935,600	25,000
MACHINERY & EQUIPMENTS	-	391,735	391,735	166,000
TOTAL CAPITAL	79,264	1,327,335	1,327,335	191,000
TOTAL	79,264	1,403,839	1,385,335	225,000

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
 10345401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Data Line Connection	25,000	25,000
Cabinet/Controller 8 Phase	26,000	26,000
Traffic Signal Detection System (4)	140,000	140,000

TOTAL	191,000	191,000
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ROAD IMPROVEMENTS

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

ROAD MATERIALS AND SUPPLIES	1,330,906	1,829,831	1,830,000	900,000
TOTAL OPERATING	1,330,906	1,829,831	1,830,000	900,000
INFRAST/IMPR OTHER THAN BLDG	413,299	1,874,356	1,874,356	2,910,000
TOTAL CAPITAL	413,299	1,874,356	1,874,356	2,910,000
DEBT SERVICES	929,712	937,925	937,925	944,669
RESERVES	5,756,414	1,997,378	2,823,859	1,159,944
TOTAL	8,430,331	6,639,491	7,466,140	5,914,613

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ROAD IMPROVEMENTS

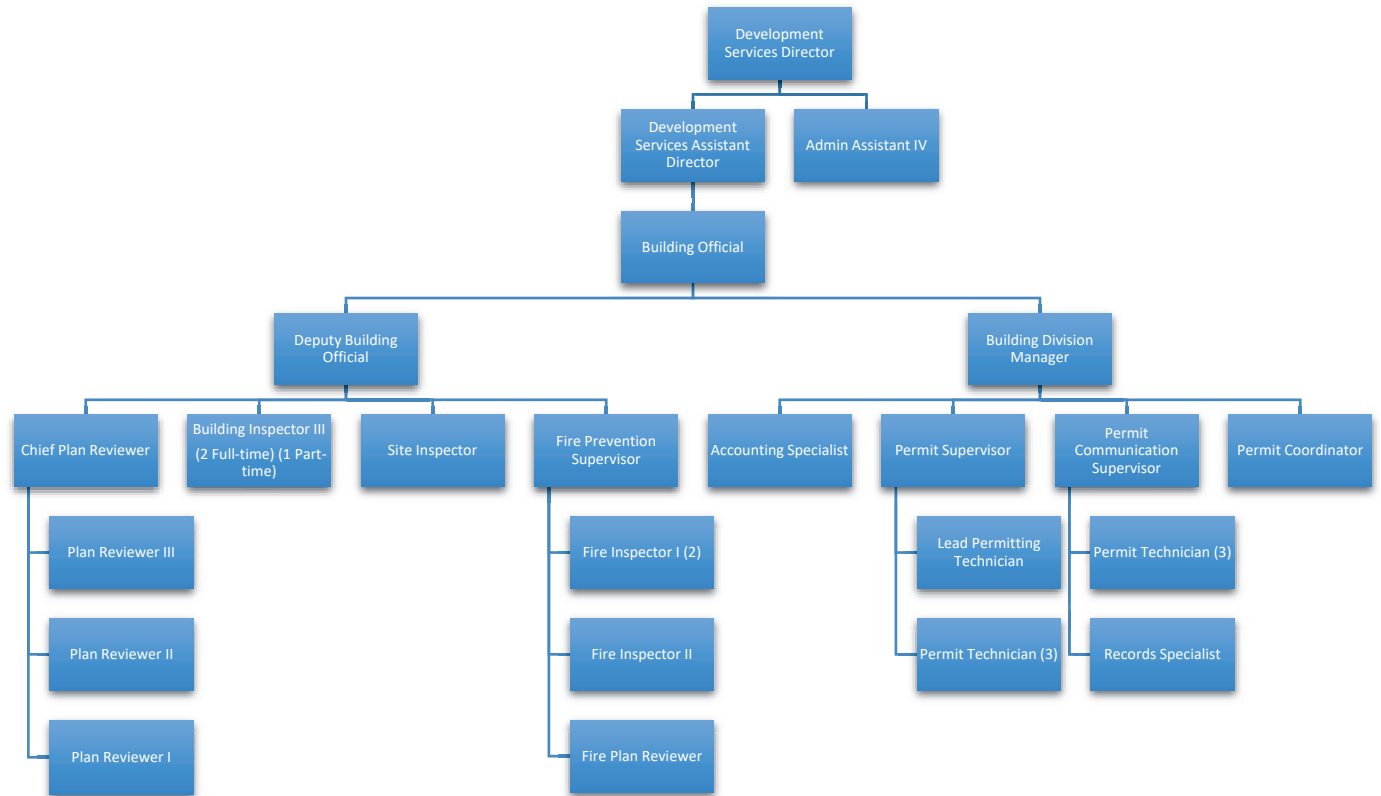
ACCOUNT
 10345651

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		MOBILITY	THIS DIVISION
Neighborhood Street Light Infill Program	10,000		10,000
Mann Street Extension Project	250,000		250,000
Columbia Avenue Improvements	400,000		400,000
City of Kissimmee Dirt Roads	500,000		500,000
Hill Street Sidewalk Improvements	500,000		500,000
Connect Kissimmee Side Street Improvements	500,000		500,000
Hoagland Boulevard: US 192/Carroll	500,000	500,000	
West Oak Street Intersection Improvements	750,000		750,000
TOTAL	3,410,000	500,000	2,910,000



BUILDING FUND

Although administered as a division of Development Services, the Building Fund is a special revenue fund that accounts separately for various permits and plan checking fees as well as the expenses associated with building/fire inspections and permitting.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Building Permits	\$ 3,901,886	\$ 3,500,000	\$ 3,000,000	\$ 3,000,000
Electrical Permits	45,644	25,000	60,000	60,000
Plumbing Permits	69,266	30,000	60,000	60,000
Mechanical Permits	123,716	75,000	140,000	100,000
Impact Fee Allowance	320,929	110,000	140,000	110,000
Plan Checking Fees	17,201	-	-	-
Interest Earnings	290,189	-	225,000	25,000
Miscellaneous	88,921	490,000	919,260	40,000
Transfer from General Fund	30,000	-	30,000	30,000
Fund Balance Carryover	<u>7,050,336</u>	<u>5,103,710</u>	<u>8,041,532</u>	<u>3,246,915</u>
TOTAL SOURCES	\$ <u>11,938,088</u>	\$ <u>9,333,710</u>	\$ <u>12,615,792</u>	\$ <u>6,671,915</u>
Personal Services	\$ 2,040,834	\$ 2,636,782	\$ 2,640,618	\$ 3,041,363
Operating Costs	527,598	624,872	968,670	538,705
Capital Outlay	1,328,124	3,879,119	5,759,589	981,000
Transfer to Other Funds	-	150,000	-	-
Unrestricted Reserves	<u>8,041,532</u>	<u>2,042,937</u>	<u>3,246,915</u>	<u>2,110,847</u>
TOTAL USES	\$ <u>11,938,088</u>	\$ <u>9,333,710</u>	\$ <u>12,615,792</u>	\$ <u>6,671,915</u>

DUTIES AND FUNCTIONS

Principal activities of the Development Services Building division include: enforcement of the building code regulations; issuance of all occupational licenses (business tax receipts) and construction agreements; providing staff support to the Development Review Committee; and all building permit activity including plan review, permit issuance, and inspections.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2023	ESTIMATE 2024	BUDGET 2025
New Occupational Licenses Issued	584	600	652
Total Permits Issued	7,412	7,750	8,000
Building Related Revenues	\$4,245,928	\$4,400,000	\$4,500,000
Inspections	16,919	17,000	17,500
Single Family COs Issued	283	300	315
Commercial COs Issued	52	60	65
Fire Inspections	2034	2225	2500
Walk-in Customers Served	9058	9,000	8,500

DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: BUILDING

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,289,040	1,825,190	1,825,190	2,079,303
OVERTIME	29,274	30,000	30,000	30,000
SPECIAL PAY_INCENTIVE	68,551	12,477	16,313	16,238
FICA TAXES	102,823	142,876	142,876	162,604
RETIREMENT CONTRIBUTIONS	245,902	264,656	264,656	333,194
LIFE AND HEALTH INSURANCE	292,008	348,521	348,521	402,980
WORKERS' COMPENSATION	13,237	13,062	13,062	17,044
TOTAL PERSONNEL	2,040,834	2,636,782	2,640,618	3,041,363
PROFESSIONAL SERVICES	7,000	30,500	10,000	25,000
OTHER CONTRACT SERVICES	299,140	130,941	135,941	100,000
OTHER SVCS CUSTODIAL	11,729	30,417	16,000	24,000
TRAVEL AND PER DIEM	3,686	11,170	10,000	11,170
COMMUNICATION SERVICES	11,386	10,476	10,476	11,520
POSTAGE	75	1,000	300	1,000
ELECTRIC	-	1,000	-	-
WATER & SEWER	-	1,250	-	-
SOLID WASTE DISPOSAL FEE	-	15,636	-	-
GENERAL INSURANCE	35,832	47,530	47,530	57,252
VEHICLE MAINTENANCE	18,688	17,300	8,000	17,300
PRINTING	995	1,400	1,000	2,000
ADVERTISING	-	2,100	500	2,500
COPIER COSTS	3,200	2,974	3,000	3,000
GENERAL FUND ADMIN COST	88,191	144,823	144,823	94,823
OFFICE SUPPLIES	6,350	7,000	5,000	7,000
OPERATING SUPPLIES	580	2,500	1,000	3,000
TOOLS, EQUIPMENT & FURNITURE	2,991	75,055	502,900	111,900
TECHNOLOGY EQUIPMENT	-	35,000	29,200	16,200
UNIFORMS	1,699	4,660	3,000	6,190
FUEL	8,351	15,000	15,000	15,000
BOOKS & PUBLICATIONS	7,793	8,100	8,100	8,100
DUES, SUBSCRIPT, MEMBERSHIPS	9,623	14,140	6,000	6,000
SUBSCRIPTION-BASED SOFTWARE	-	-	-	4,000
TRAINING	10,288	14,900	10,900	11,750
TOTAL OPERATING	527,598	624,872	968,670	538,705
BUILDINGS	1,286,726	6,044,094	5,634,135	700,000
INFRAST/IMPR OTHER THAN BLDG	16,765	715,051	15,051	150,000
MACHINERY & EQUIPMENT_EQUIP	24,633	53,603	59,403	11,000
MACHINERY & EQUIPMENT_VEHICLES	-	51,000	51,000	120,000
TOTAL CAPITAL	1,328,124	6,863,748	5,759,589	981,000
RESERVES	8,041,532	2,042,937	3,246,915	2,110,847
TOTAL	11,938,088	12,168,340	12,615,792	6,671,915

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

ACCOUNT
 10140101

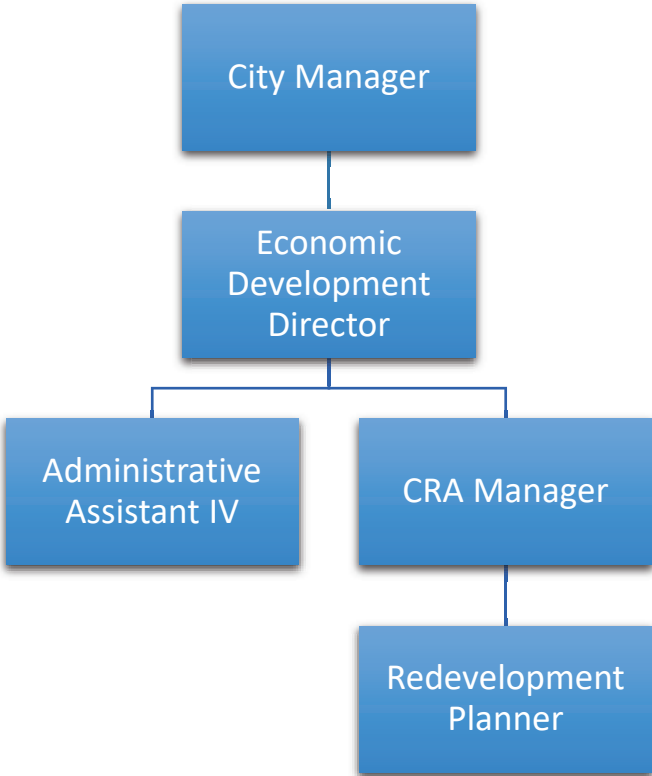
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Building Division Manager	1	0	1
Building Inspector I	1	(1)	0
Building Inspector III	2	0	2
Building Inspector III (part time)	1	0	1
Building Official	2	0	2
Chief Plan Reviewer	1	0	1
Deputy Building Official	1	(1)	0
= Development Services Assistant Director	0	0	0
* Development Services Director	0	0	0
Fire Inspector	2	0	2
Fire Inspector II	1	0	1
Fire Plan Reviewer	1	0	1
Fire Prevention Supervisor	1	0	1
Lead Permitting Technician	1	0	1
Permit Communication Supervisor	1	0	1
Permit Coordinator	2	0	2
Permit Supervisor	1	0	1
Permit Technician	6	0	6
Plan Reviewer I	1	0	1
Plan Reviewer II	1	0	1
Plan Reviewer III	1	0	1
Site Inspector	1	0	1
Accounting Specialist	1	0	1
** Records Specialist	1	0	1
* Position split 50/50% with the General Fund and Building Fund; headcount in General Fund			
** Position split 75/25% with the Building Fund and General Fund			
= Position split 50/50% with the General Fund			
TOTAL	31	(2)	29

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Large Format Plan Scanner	11,000	11,000
City Hall/Permitting Center Signage	50,000	50,000
Safety and Security Upgrades	100,000	100,000
Utility Vehicle (3)	120,000	120,000
City Hall Addition Contingency	200,000	200,000
Building Division Remodel	500,000	500,000
TOTAL	981,000	981,000

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT



DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: COMMUNITY REDEVELOPMENT
AGENCY

DUTIES AND FUNCTIONS

The Community Redevelopment Agency Fund was established by Ordinance # 1893 which was adopted by the City Commission on June 8, 1993. Pursuant to Florida Statute 163.387, the Community Redevelopment Agency (CRA) receives the incremental increase in ad valorem taxes on real property within the redevelopment area. Annual payments are required by the City and County based on the cumulative increase above the area's 1992 total taxable value. To initiate some of the planned improvements, a bank loan was secured in December 1994. The loan was refunded in FY 2015 to provide additional debt service relief by extending the maturity date to 2030. A bond was issued in 2022 to initiate legacy projects outlined in the updated Redevelopment Plan.

DOWNTOWN COMMUNITY REDEVELOPMENT FUND

This fund was established to account for the financial activity of the Downtown Community Redevelopment Agency (CRA). Revenue is received based on the incremental increase in assessed value within the CRA’s boundaries.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Intergovernmental Revenue	\$ 1,585,450	\$ 1,705,845	\$ 1,741,706	\$ 2,324,878
Interest Earnings	261,734	10,000	250,000	10,000
Miscellaneous Revenue	1,515,984	68,063	68,063	70,517
Transfer from General Fund	1,094,505	1,177,618	1,202,375	1,604,964
Fund Balance Carryover	<u>3,940,886</u>	<u>5,117,423</u>	<u>6,341,297</u>	<u>4,212,680</u>
TOTAL SOURCES	\$ <u>8,398,559</u>	\$ <u>8,078,949</u>	\$ <u>9,603,441</u>	\$ <u>8,223,039</u>
Professional Services	\$ 43,566	\$ 107,345	\$ 62,987	\$ 404,890
Other Operating Costs	133,029	343,009	297,672	96,230
General Fund Admin Cost	106,836	110,045	110,045	112,181
Capital Outlay	0	2,686,303	3,026,303	3,750,000
Aid to Private Organizations	270,960	905,000	629,454	950,000
Transfer to Other Funds	1,502,871	1,604,300	1,264,300	1,282,134
Unrestricted Reserves	<u>6,341,297</u>	<u>2,322,947</u>	<u>4,212,680</u>	<u>1,627,604</u>
TOTAL USES	\$ <u>8,398,559</u>	\$ <u>8,078,949</u>	\$ <u>9,603,441</u>	\$ <u>8,223,039</u>

VINE STREET COMMUNITY REDEVELOPMENT FUND

This fund was established to account for the financial activity of the Vine Street Community Redevelopment Agency (CRA). Revenue is received based on the incremental increase in assessed value within the CRA’s boundaries.

ACCOUNT	ACTUAL FY 2023	ADJUSTED BUDGET FY 2024	ESTIMATE FY 2024	BUDGET FY 2025
Intergovernmental Revenue	\$ 826,077	\$ 1,203,306	\$ 1,203,306	\$ 1,572,017
Interest Earnings	170,997	5,000	200,000	5,000
Miscellaneous				
Transfer from General Fund	773,947	1,127,371	1,127,371	1,472,814
Fund Balance Carryover	<u>2,624,865</u>	<u>3,701,202</u>	<u>4,182,803</u>	<u>3,090,223</u>
TOTAL SOURCES	\$ <u>4,395,886</u>	\$ <u>6,036,879</u>	\$ <u>6,713,480</u>	\$ <u>6,140,054</u>
General Fund Admin Cost	\$ 106,836	\$ 175,751	\$ 175,751	\$ 177,887
Operating Costs	27,432	207,951	210,442	472,839
Capital Outlay	2,415	1,002,099	1,974,999	1,600,000
Aid to Private Organizations	76,400	990,000	1,262,065	790,000
Unrestricted Reserves	<u>4,182,803</u>	<u>\$ 3,661,078</u>	<u>\$ 3,090,223</u>	<u>\$ 3,099,328</u>
TOTAL USES	\$ <u>4,395,886</u>	\$ <u>6,036,879</u>	\$ <u>6,713,480</u>	\$ <u>6,140,054</u>

DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): DOWNTOWN COMMUNITY REDEVELOPMENT

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	35,087	135,082	49,887	59,500
ACCOUNTING AND AUDITING	5,480	9,150	5,100	5,100
OTHER CONTRACT SERVICES	2,999	8,000	8,000	340,290
TRAVEL AND PER DIEM	229	2,760	2,760	2,960
COMMUNICATION SERVICES	2,094	2,280	2,280	2,100
POSTAGE	-	500	500	500
ELECTRIC	7,196	10,000	10,000	10,000
RENTALS AND LEASES	42,481	50,000	50,000	-
BUILDING & GROUNDS	68,405	202,552	202,552	36,800
PRINTING	201	3,000	3,000	3,000
ADVERTISING	26	1,750	1,300	900
GENERAL FUND ADMIN COST	106,836	110,045	110,045	112,181
OFFICE SUPPLIES	1,931	1,000	1,000	1,500
OPERATING SUPPLIES	932	500	500	1,000
TOOLS, EQUIPMENT & FURNITURE	2,863	15,000	15,000	22,000
TECHNOLOGY EQUIPMENT	-	2,000	2,000	6,600
SPECIAL FUNCTION	2,000	2,000	2,000	2,000
BOOKS & PUBLICATIONS	-	-	-	-
DUES, SUBSCRIP & MEMBERSHIPS	2,029	1,990	1,990	2,390
SUBSCRIPTION-BASED SOFTWARE	-	-	-	840
TRAINING	2,643	2,790	2,790	3,640
TOTAL OPERATING	283,431	560,399	470,704	613,301
LAND	-	200,000	200,000	-
BUILDINGS	-	150,000	150,000	-
INFRASTR/IMPR OTHER THAN BLDG	-	2,336,303	2,676,303	3,750,000
TOTAL CAPITAL	-	2,686,303	3,026,303	3,750,000
AIDS TO PRIVATE ORGANIZATIONS	270,960	905,000	629,454	950,000
INTRAGOVERNMENTAL TRANSFERS	1,502,871	1,604,300	1,264,300	1,282,134
RESERVES	6,341,297	2,322,947	4,212,680	1,627,604

TOTAL	8,398,559	8,078,949	9,603,441	8,223,039
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PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT

ACCOUNT
 10622201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Mann Street Project	250,000	250,000
Legacy Project	500,000	500,000
Connect Kissimmee Side Street Improvements	3,000,000	3,000,000

TOTAL	3,750,000	3,750,000
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DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): VINE STREET COMMUNITY
REDEVELOPMENT

EXPENDITURE	ACTUAL 2023	ADJUSTED BUDGET 2024	ESTIMATE 2024	BUDGET 2025
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	15,009	150,950	157,491	215,000
ACCOUNTING AND AUDITING	5,480	9,150	5,100	5,100
OTHER CONTRACT SERVICES	-	5,500	5,500	202,645
TRAVEL AND PER DIEM	819	3,810	3,810	5,140
COMMUNICATION SERVICES	-	1,068	1,068	1,080
POSTAGE	-	800	800	800
VEHICLE MAINTENANCE	-	3,000	3,000	3,150
PRINTING	278	3,000	3,000	5,000
ADVERTISING	-	1,000	1,000	1,500
GENERAL FUND ADMIN COST	106,836	175,751	175,751	177,887
OFFICE SUPPLIES	996	500	500	500
OPERATING SUPPLIES	-	500	500	1,000
TOOLS, EQUIPMENT & FURNITURE	-	16,450	16,450	13,200
TECHNOLOGY EQUIPMENT	-	4,500	4,500	4,500
UNIFORMS	-	608	608	1,224
FUEL	-	1,500	1,500	3,000
SPECIAL FUNCTION	1,070	2,000	2,000	3,000
DUES, SUBSCRIPT, MEMBERSHIPS	2,720	1,025	1,025	1,900
TRAINING	1,060	2,590	2,590	5,100
TOTAL OPERATING	134,268	383,702	386,193	650,726
LAND	-	200,000	200,000	-
BUILDINGS	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	-	802,099	1,774,999	1,600,000
MACHINERY & EQUIPMENT _ EQUIP	2,415	-	-	-
TOTAL CAPITAL	2,415	1,002,099	1,974,999	1,600,000
AIDS TO PRIVATE ORGANIZATIONS	76,400	990,000	1,262,065	790,000
RESERVES	4,182,803	3,661,078	3,090,223	3,099,328
TOTAL	4,395,886	6,036,879	6,713,480	6,140,054

PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: VINE STREET

ACCOUNT
 10722201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

* Code Enforcement Officer	0	0	0
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* Position headcount in General Fund

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Columbia Avenue Improvements	400,000	400,000
Central Avenue Project	450,000	450,000
Legacy Project	750,000	750,000

TOTAL	1,600,000	1,600,000
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2024 COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND

In 2025, the City will be awarded a \$896,880 Community Development Block Grant from the Department of Community Affairs. The proceeds from this grant are to be used for economic development projects.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
State Grant	\$ -	\$ -	\$ -	\$ 896,880
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 896,880
Personal Services	\$ -	\$ -	\$ -	\$ 215,197
Professional Services	-	-	-	27,291
Operating Costs	-	-	-	654,392
Capital Outlay	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 896,880

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: 2024 CDBG ENTITLEMENT GRANT

DUTIES AND FUNCTIONS

In 2004, when the population of the City of Kissimmee exceeded 50,000, Kissimmee became eligible to receive federal funds on an annual basis through the Community Development Block Grant (CDBG) program. This program is administered by the U.S. Department of Housing and Urban Development (HUD). The CDBG program's goal is to develop viable urban communities by assisting low to moderate income households through physical development programs to:

- Assist with Haven on Vine Project

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: 2024 CDBG ENTITLEMENT GRANT

ACCOUNT
 11125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025

Code Enforcement Officer	1	0	1
Housing & Community Program Development Manager	1	0	1
Housing & Community Program Development Specialist	2	0	2
* Senior Financial Analyst	0	0	0

* Position is split 95/5% with General Fund/CDBG;
 headcount in General Fund.

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL

2024 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND

In 2025, the City will be awarded \$628,202 by the Florida Housing Finance Corporation. These funds will be used to provide down payment assistance, foreclosure prevention, housing rehabilitation and rental security deposit assistance.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
State Grant	\$ -	\$ -	\$ -	\$ 628,202
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 628,202
Personal Services	\$ -	\$ -	\$ -	\$ 58,518
Professional Services	-	-	-	566,684
Operating Costs	-	-	-	3,000
TOTAL USES	\$ -	\$ -	\$ -	\$ 628,202

2024 HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT FUND

In 2025, the City will be awarded HOME funds in the amount of \$297,813 from the Department of Housing and Urban Development (HUD) passed through Osceola County. These funds will be used to provide non-amortized, low interest loans to developers for the acquisition and/or new construction or rehabilitation of affordable rental housing to low-income families.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 297,813
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 297,813
Personal Services	\$ -	\$ -	\$ -	\$ 23,548
Professional Services	-	-	-	95,672
Operating Costs	-	-	-	178,593
TOTAL USES	\$ -	\$ -	\$ -	\$ 297,813

2024 HOME-AMERICAN RESCUE PLAN (HOME) GRANT FUND

In 2025, the City will be awarded HOME-ARP funds in the amount of \$27,828 from the Department of Housing and Urban Development (HUD) passed through Osceola County. This is a one-time grant in which the funds will be used to reduce homelessness, increase housing stability by providing housing in the form of non congregate shelter and services to specific qualifying populations.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 27,828
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 27,828
Personal Services	\$ -	\$ -	\$ -	\$ 24,564
Professional Services	-	-	-	2,264
Operating Costs	-	-	-	1,000
TOTAL USES	\$ -	\$ -	\$ -	\$ 27,828

RECREATION IMPACT FUND

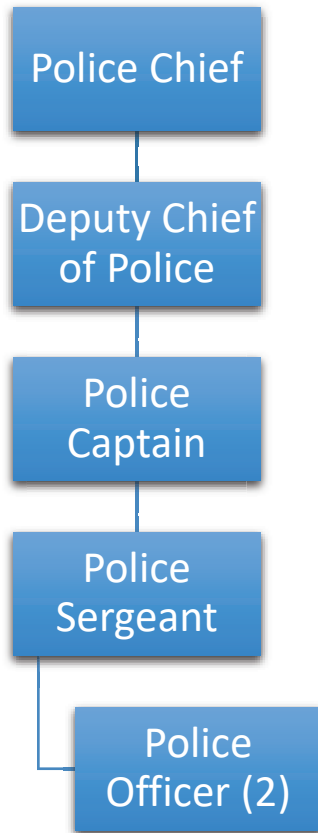
This fund was established to account for the impact fees collected for recreation improvements. Use of these funds is limited to the acquisition, development or capital improvement of neighborhood parks or recreation areas within the City.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Recreation Impact Fees	\$ 1,334,313	\$ 250,000	\$ 250,000	\$ 250,000
State Grant	-	-	-	-
Interest Earnings	136,120	5,000	-	5,000
Fund Balance Carryover	<u>2,751,147</u>	<u>3,986,180</u>	<u>3,816,287</u>	<u>1,885,581</u>
TOTAL SOURCES	\$ <u>4,221,580</u>	\$ <u>4,241,180</u>	\$ <u>4,066,287</u>	\$ <u>2,140,581</u>
Capital Outlay	\$ 308,600	\$ 991,353	\$ 2,180,706	\$ 500,000
Transfer to Other Funds	96,693	346,721	-	-
Restricted Reserves	<u>3,816,287</u>	<u>2,903,106</u>	<u>1,885,581</u>	<u>1,640,581</u>
TOTAL USES	\$ <u>4,221,580</u>	\$ <u>4,241,180</u>	\$ <u>4,066,287</u>	\$ <u>2,140,581</u>

POLICE 2ND DOLLAR ASSESSMENT FUND

These funds flow to the City pursuant to ordinance No. 1287 enacted March 1985 and authorized by Florida Statutes 943.25 (13) which imposes a \$2.00 court cost against every person convicted of a municipal or county ordinance violation where said offense occurred within the City of Kissimmee. These funds are earmarked for police education and training.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Police Education Fines	\$ 19,142	\$ 18,000	\$ 18,000	\$ 18,000
Fund Balance Carryover	<u>51,261</u>	<u>41,356</u>	<u>41,356</u>	<u>31,651</u>
TOTAL SOURCES	\$ <u>70,403</u>	\$ <u>59,356</u>	\$ <u>59,356</u>	\$ <u>49,651</u>
Operating Costs	\$ 19,332	\$ 27,705	\$ 27,705	\$ 27,705
Unrestricted Reserves	<u>51,071</u>	<u>31,651</u>	<u>31,651</u>	<u>21,946</u>
TOTAL USES	\$ <u>70,403</u>	\$ <u>59,356</u>	\$ <u>59,356</u>	\$ <u>49,651</u>



JUSTICE ASSISTANCE GRANT FUND

Beginning in 1997, the City began receiving grant funds through the United States Department of Justice. The name of this grant has subsequently been changed to the Edward Byrne Memorial Justice Assistance Grant (JAG). The City uses these funds to partially pay salaries and benefits for one Sergeant and two Police Officers.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Federal Grant	\$ 46,063	\$ 53,550	\$ 27,157	\$ 29,974
Transfer from General Fund	260,635	270,542	296,935	310,322
TOTAL SOURCES	\$ <u>306,698</u>	\$ <u>324,092</u>	\$ <u>324,092</u>	\$ <u>340,296</u>
Personal Services	\$ 280,479	\$ 324,092	\$ 324,092	\$ 340,296
Capital Outlay	26,219			
TOTAL USES	\$ <u>306,698</u>	\$ <u>324,092</u>	\$ <u>324,092</u>	\$ <u>340,296</u>

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: JUSTICE ASSISTANCE GRANT

ACCOUNT
 11530301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2024	2025	2025
Police Sergeant	1	0	1
Police Officer	2	0	2
TOTAL	3	0	3

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
TOTAL			

STATE LAW ENFORCEMENT TRUST FUND

This fund was established to account for the proceeds from property confiscated in police enforcement activities pursuant to Florida Statute 932.701. The funds may not be used for normal operating needs but are to be used to defray the cost of protracted or complex investigations, provide additional technical equipment or expertise, provide matching funds for federal grants or other such appropriate law enforcement purposes as approved by the City Commission.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Forfeiture Proceeds	\$ 36,235	\$ -	\$ -	\$ -
Interest Earnings	15,622	1,500	-	1,500
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	<u>380,233</u>	<u>368,408</u>	<u>415,299</u>	<u>390,499</u>
TOTAL SOURCES	\$ <u>432,090</u>	\$ <u>369,908</u>	\$ <u>415,299</u>	\$ <u>391,999</u>
Operating Costs	\$ 16,791	\$ 22,800	\$ 24,800	\$ 24,800
Unrestricted Reserves	<u>415,299</u>	<u>347,108</u>	<u>390,499</u>	<u>367,199</u>
TOTAL USES	\$ <u>432,090</u>	\$ <u>369,908</u>	\$ <u>415,299</u>	\$ <u>391,999</u>

FEDERAL LAW ENFORCEMENT TRUST FUND

This fund was established to account for the proceeds of equitable sharing obtained from joint municipal/federal investigations or municipal seizures of property where the underlying offense is a violation of federal law. These funds may not be used for normal law enforcement operating needs but are to be used for law enforcement activities associated with seizures/forfeitures, specific types of law enforcement training, law enforcement equipment and operations, and/or drug education and awareness training.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earnings	6,745	500	-	500
Fund Balance Carryover	<u>46,525</u>	<u>46,525</u>	<u>53,270</u>	<u>53,270</u>
TOTAL SOURCES	\$ <u>53,270</u>	\$ <u>47,025</u>	\$ <u>53,270</u>	\$ <u>53,770</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Unrestricted Reserves	<u>53,270</u>	<u>47,025</u>	<u>53,270</u>	<u>53,770</u>
TOTAL USES	\$ <u>53,270</u>	\$ <u>47,025</u>	\$ <u>53,270</u>	\$ <u>53,770</u>

SCHOOL CROSSING GUARD TRUST FUND

This fund was established to account for the proceeds from the surcharge imposed on parking fines. Pursuant to Florida Statute 318.21, this surcharge must be used solely for the purpose of funding a school crossing guard program.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Fines	\$ 20,005	\$ 3,600	\$ 3,600	\$ 3,600
Interest Earnings	194	50	-	50
Fund Balance Carryover	<u>29,897</u>	<u>-</u>	<u>22,199</u>	<u>-</u>
TOTAL SOURCES	\$ <u>50,096</u>	\$ <u>3,650</u>	\$ <u>25,799</u>	\$ <u>3,650</u>
Operating Costs	\$ 18,850	\$ -	\$ -	\$ -
Transfer to Other Funds	9,047	3,650	25,799	3,650
Unrestricted Reserves	<u>22,199</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>50,096</u>	\$ <u>3,650</u>	\$ <u>25,799</u>	\$ <u>3,650</u>

TREASURY FORFEITURE FUND

This fund was established to account for the proceeds of equitable sharing obtained from joint municipal/federal investigations where the underlying offense is a violation of federal law. More specifically, the proceeds received represent seized or forfeited properties that are the result of IRS investigations. These funds may not be used for normal law enforcement operating needs but are to be used only for law enforcement purposes and activities associated with enhancing future seizures or forfeitures, providing specific types of law enforcement training, law enforcement equipment and operations, and/or drug education and awareness training.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Forfeiture Proceeds	\$ 6,957	\$ -	\$ -	\$ -
Interest Earnings	4,039	500	-	500
Transfer From Sales Tax	-	-	-	-
Fund Balance Carryover	<u>301,741</u>	<u>78,934</u>	<u>312,739</u>	<u>312,739</u>
TOTAL SOURCES	\$ <u>312,737</u>	\$ <u>79,434</u>	\$ <u>312,739</u>	\$ <u>313,239</u>
Operating Costs	\$ (2.00)	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Unrestricted Reserves	<u>312,739</u>	<u>79,434</u>	<u>312,739</u>	<u>313,239</u>
TOTAL USES	\$ <u>312,737</u>	\$ <u>79,434</u>	\$ <u>312,739</u>	\$ <u>313,239</u>

CHARTER SCHOOL FUND

This fund was established to account for the full time equivalent (FTE) funds that are received from the Osceola County School District on a biweekly basis to operate the Kissimmee Charter Academy. These funds, less an amount sufficient to pay debt service on the bonds issued to construct the school, are immediately remitted to Imagine Schools, the management company that operates the charter school on a daily basis. The amount retained for debt service is transferred to a debt service fund; payments on the debt are made semi-annually.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Intergovernmental				
Revenue	\$ 6,826,432	\$ 5,800,000	\$ 2,852,931	\$ -
Rents	-	-	165,318	-
Interest Earnings	133,561	15,000	101,923	-
Fund Balance Carryover	<u>2,991,375</u>	<u>2,851,375</u>	<u>3,026,976</u>	<u>-</u>
TOTAL SOURCES	\$ <u>9,951,368</u>	\$ <u>8,666,375</u>	\$ <u>6,147,148</u>	\$ <u>-</u>
Professional Services	\$ 6,165,160	\$ 5,300,000	\$ 4,235,061	\$ -
Other Operating Costs	-	2,500	-	-
Capital Outlay	-	-	-	-
Transfers to Other Funds	759,232	1,837,500	1,912,087	-
Unrestricted Reserves	<u>3,026,976</u>	<u>1,526,375</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>9,951,368</u>	\$ <u>8,666,375</u>	\$ <u>6,147,148</u>	\$ <u>-</u>

UTILITY TAX FUND

City Code Section 26-16 imposes the 8% utility tax on sales of electricity, water, metered or bottled gas, and telecommunication services within the City limits. In October 1995, the rate on telephone services was changed to 7% of intrastate tolls and recurring charges on cellular/mobile telephone or other telecommunication services. Monies are typically transferred to and used for General Fund purposes.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Utility Tax Revenue:				
Electric	\$ 4,719,761	\$ 4,851,062	\$ 4,851,062	\$ 4,948,083
Telephone	2,131,222	2,100,000	2,150,000	2,275,000
Water	626,785	605,000	615,000	625,000
Natural Gas	123,272	145,000	140,000	150,000
Propane Gas	175,846	175,000	175,000	185,000
Fund Balance Carryover	<u>653,127</u>	<u>623,127</u>	<u>605,017</u>	<u>575,017</u>
TOTAL SOURCES	\$ <u>8,430,013</u>	\$ <u>8,499,189</u>	\$ <u>8,536,079</u>	\$ <u>8,758,100</u>
Bad Debt Expense	\$ 51,509	\$ 30,000	\$ 30,000	\$ 30,000
Transfer to General Fund	7,773,487	7,876,062	7,931,062	8,183,083
Unrestricted Reserves	<u>605,017</u>	<u>593,127</u>	<u>575,017</u>	<u>545,017</u>
TOTAL USES	\$ <u>8,430,013</u>	\$ <u>8,499,189</u>	\$ <u>8,536,079</u>	\$ <u>8,758,100</u>



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LOCAL OPTION SALES TAX BONDS FUND

In December 2005, a \$10,000,000 bank note was issued to fund the relocation of Fire Station 11 as well as various drainage and road improvement projects. An additional \$9,500,000 bank note was issued in February 2009 to fund improvements at the lakefront. In FY 2010, the \$10,000,000 bank note was refinanced to take advantage of interest savings. In FY 2011, the \$9,500,000 bank note was converted to a fixed rate note. In FY 2011, an additional note for \$8,000,000 was issued to provide further funding for the lakefront development project. Finally, in FY 2014, an additional note for \$9,600,000 was issued to provide funding for certain roadway improvements and improvements to the lakefront park. For all issues, transfers are made from the Local Option Sales Tax Fund to cover the annual debt service payments.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Transfer from Local Option Sales Tax Fund	\$ <u>3,110,616</u>	\$ <u>2,165,023</u>	\$ <u>2,165,023</u>	\$ <u>2,161,857</u>
TOTAL SOURCES	\$ <u><u>3,110,616</u></u>	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,161,857</u></u>
Debt Service - Due 10/1	\$ 2,755,000	\$ 1,895,000	\$ 1,895,000	\$ 1,950,000
Debt Service - Current	<u>355,616</u>	<u>270,023</u>	<u>270,023</u>	<u>211,857</u>
TOTAL USES	\$ <u><u>3,110,616</u></u>	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,161,857</u></u>

LOCAL OPTION GAS TAX NOTES FUND

In December 2006, the City issued Revenue Notes of \$9,000,000 to fund the construction of various road improvements throughout the City. In November 2010, the City issued additional Revenue Notes of \$4,000,000 to fund further road improvements. In February 2016, the 2006 note was refunded with the Series 2016 Bonds. For all issues, transfers are made from the Local Option Gas Tax Fund to cover the annual debt service payments.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Transfer from Local Option Gas Tax Fund	\$ <u>287,028</u>	\$ <u>290,841</u>	\$ <u>290,841</u>	\$ <u>294,385</u>
TOTAL SOURCES	\$ <u><u>287,028</u></u>	\$ <u><u>290,841</u></u>	\$ <u><u>290,841</u></u>	\$ <u><u>294,385</u></u>
Debt Service - Due 10/1	\$ 258,514	\$ 265,420	\$ 265,420	\$ 272,192
Debt Service - Current	<u>28,514</u>	<u>25,421</u>	<u>25,421</u>	<u>22,193</u>
TOTAL USES	\$ <u><u>287,028</u></u>	\$ <u><u>290,841</u></u>	\$ <u><u>290,841</u></u>	\$ <u><u>294,385</u></u>

COMMUNITY REDEVELOPMENT NOTES FUND

In March 2004, the City issued a Redevelopment Trust Fund Revenue Note of \$6,000,000 to fund the construction of various improvements throughout the Community Redevelopment Agency's area of responsibility. In 2015, the 2004 Note was refunded by the Series 2015B Note. Transfers are made from the Community Redevelopment Fund to cover the annual debt service payments.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Transfer from Community Redevelopment Fund	\$ <u>295,249</u>	\$ <u>313,928</u>	\$ <u>313,928</u>	\$ <u>331,903</u>
TOTAL SOURCES	\$ <u><u>295,249</u></u>	\$ <u><u>313,928</u></u>	\$ <u><u>313,928</u></u>	\$ <u><u>331,903</u></u>
Debt Service - Due 10/1	\$ 260,124	\$ 281,964	\$ 281,964	\$ 303,451
Debt Service - Current	<u>35,125</u>	<u>31,964</u>	<u>31,964</u>	<u>28,452</u>
TOTAL USES	\$ <u><u>295,249</u></u>	\$ <u><u>313,928</u></u>	\$ <u><u>313,928</u></u>	\$ <u><u>331,903</u></u>

SERIES 2016 BONDS FUND

In February 2016, the City issued Revenue Bonds of \$42,930,000 to fund the construction of various projects throughout the City and to refund the Series 2006 Note and the Charter School Note. Annual debt service payments are being paid for via a transfer from the funds listed below.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Transfer from Community Redevelopment Fund	\$ 236,373	\$ 235,604	\$ 235,604	\$ 235,463
Transfer from Local Option Gas Tax Fund	609,000	613,400	613,400	616,600
Transfer from Local Option Sales Tax Fund	1,013,029	1,009,728	1,009,728	1,009,129
Transfer from Mobility Fee Fund	438,979	437,550	437,550	437,289
Transfer from General Fund	637,500	-	-	-
Fund Balance Carryover	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>
TOTAL SOURCES	\$ <u>2,952,310</u>	\$ <u>2,313,711</u>	\$ <u>2,313,711</u>	\$ <u>2,315,910</u>
Debt Service - Due 10/1	\$ 2,182,440	\$ 1,558,141	\$ 1,558,141	\$ 1,576,740
Debt Service - Current	752,441	738,141	738,141	721,741
Restricted Reserves	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>
TOTAL USES	\$ <u>2,952,310</u>	\$ <u>2,313,711</u>	\$ <u>2,313,711</u>	\$ <u>2,315,910</u>

SERIES 2022 BONDS FUND

In May 2022, the City issued Revenue Refunding Bonds of \$26,730,000 to fund the CRA Beaumont Infrastructure Project, Commercial Solid Waste equipment, and to refund the 2021 Line of Credit. Annual debt service payments are being paid for via a transfer from the funds listed below.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Transfer from Community Redevelopment Fund	\$ 412,992	\$ 412,992	\$ 412,992	\$ 412,992
Transfer from Local Option Gas Tax Fund	33,684	33,684	33,684	33,684
Transfer from Local Option Sales Tax Fund	370,524	370,524	370,524	736,364
Transfer from Solid Waste Fund	-	567,750	567,750	205,785
Proceeds from Notes	-	-	-	-
Fund Balance Carryover	<u>3,655,080</u>	<u>-</u>	<u>3,245,080</u>	<u>3,245,080</u>
TOTAL SOURCES	\$ <u>4,472,280</u>	\$ <u>1,384,950</u>	\$ <u>4,630,030</u>	\$ <u>4,633,905</u>
Debt Service - Due 10/1	\$ 818,600	\$ 1,384,950	\$ 1,384,950	\$ 1,388,825
Debt Service - Current	408,600	-	-	-
Other Debt Svc Costs	-	-	-	-
Other Financing Uses	-	-	-	-
Restricted Reserves	<u>3,245,080</u>	<u>-</u>	<u>3,245,080</u>	<u>3,245,080</u>
TOTAL USES	\$ <u>4,472,280</u>	\$ <u>1,384,950</u>	\$ <u>4,630,030</u>	\$ <u>4,633,905</u>

LIABILITY/WORKERS COMPENSATION SELF INSURANCE FUND

This fund was established to account for all insurance costs of the City. The City maintains the balance considered necessary and funds certain safety program expenditures in addition to insurance premiums and claims. This fund also pays the General Fund for personnel costs allocated to this activity.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Cost Allocations:				
General Fund	\$ 2,100,145	\$ 2,467,134	\$ 2,488,639	\$ 2,810,101
Central Services	187,609	210,899	212,043	229,063
Airport	29,159	38,561	38,561	42,399
Stormwater Utility	195,005	209,162	212,621	224,593
Solid Waste	175,596	177,004	177,004	201,830
Local Option Gas Tax	44,286	44,770	44,770	56,048
Building	49,069	60,592	60,592	74,296
Community Development				
Block Grant	1,573	1,446	1,500	1,643
Other Funds	8,358	8,291	8,291	4,310
Interest Earnings	216,515	20,000	175,000	25,000
Recoveries	190,172	200,000	250,000	210,000
Miscellaneous Revenue	-	56,796.00	-	-
Fund Balance Carryover	2,791,990	2,429,542	1,921,077	1,069,868
TOTAL SOURCES	\$ 5,989,477	\$ 5,924,197	\$ 5,590,098	\$ 4,949,151
Charges by Other				
Funds	\$ 233,805	\$ 233,805	\$ 233,805	\$ 238,345
Operating Cost	205,560	283,498	231,814	544,280
Capital Outlay	110,583	38,598.00	38,599.00	-
Workers Comp Premium				
Workers Comp Claims	471,742	750,000	750,000	750,000
General & Auto Premium	1,900,416	2,366,012	2,366,012	2,606,092
Liability Claims	1,146,294	800,000	900,000	800,000
Unrestricted Reserves	1,921,077	1,452,284	1,069,868	10,434
TOTAL USES	\$ 5,989,477	\$ 5,924,197	\$ 5,590,098	\$ 4,949,151

HEALTH SELF INSURANCE FUND

This fund was established to account for all health insurance costs of the City. The City maintains the balance considered necessary and funds the administrative expenditures associated with the program as well as the claims.

<u>ACCOUNT</u>	<u>ACTUAL FY 2023</u>	<u>ADJUSTED BUDGET FY 2024</u>	<u>ESTIMATE FY 2024</u>	<u>BUDGET FY 2025</u>
Cost Allocations:				
General Fund	\$ 7,126,023	\$ 7,742,403	\$ 7,742,403	\$ 7,834,144
Central Services	553,020	594,427	594,427	621,735
Airport	106,315	118,846	118,846	142,770
Stormwater Utility	398,819	389,910	389,910	459,409
Sanitation	364,866	392,729	392,729	420,623
Local Option Gas Tax	136,943	133,311	133,311	127,852
Building	274,181	348,521	348,521	402,980
Community Development				
Block Grant	37,135	36,837	36,837	39,748
Other Funds	94,240	5,707	50,586	27,922
Dependent Coverage	1,047,171	1,099,800	1,099,800	1,149,800
Interest Earnings	41,932	-	30,000	-
Retiree/COBRA	243,620	217,632	217,632	217,632
Contributions				
Miscellaneous Revenue	20,576	-	-	-
Transfer from General Fund	-	-	-	-
Fund Balance Carryover	650,923	1,114,574	919,071	674,034
TOTAL SOURCES	\$ 11,095,764	\$ 12,194,697	\$ 12,074,073	\$ 12,118,649
Professional Services	\$ 2,111,884	\$ 2,290,532	\$ 2,290,532	\$ 2,612,615
Other Operating Costs	77,704	109,507	109,507	77,500
Health Claims	7,972,009	9,000,000	9,000,000	9,400,000
Capital Outlay	15,096.00	-	-	-
Unrestricted Reserves	919,071	794,658	674,034	28,534
TOTAL USES	\$ 11,095,764	\$ 12,194,697	\$ 12,074,073	\$ 12,118,649

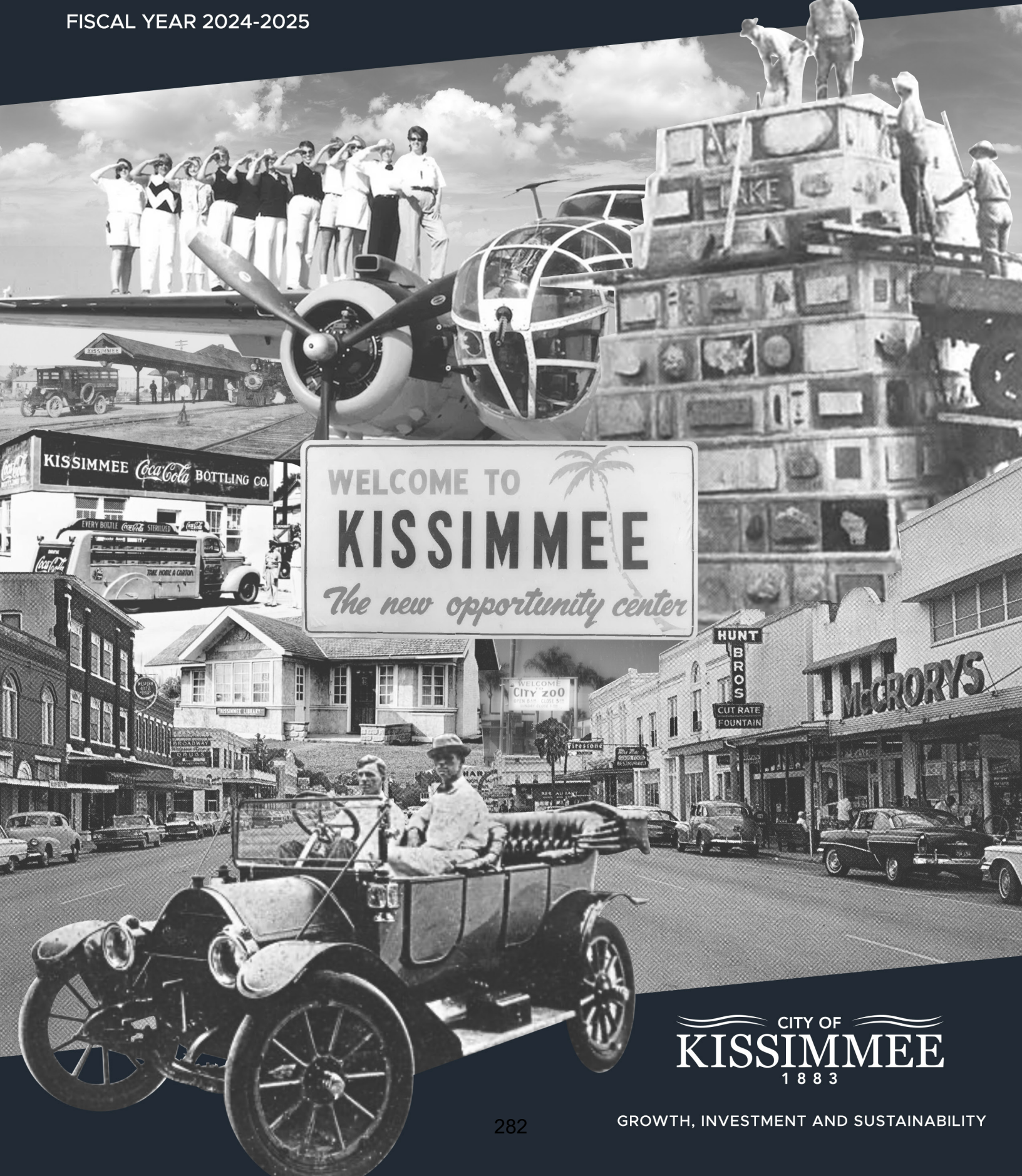


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CITY OF KISSIMMEE

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2024-2025



WELCOME TO
KISSIMMEE
The new opportunity center

CITY OF
KISSIMMEE
1883

Capital Improvement Plan Fiscal Years 2025 – 2029

The City's Capital Improvement Plan (CIP) is one of the most significant components of the City's strategic plan and annual budgeting process. As part of the City's planning process, the City prepares and submits to the City Council a five-year proposed Capital Improvement Plan. For the FY 2025 capital budget process, Budget Review Committee met with Department Directors to prioritize projects to ensure that the needs of the City are addressed in a timely and efficient manner while meeting the City's Commission's established goals.



The Capital Improvement Plan is reviewed and updated annually. It is developed by the City Commission's annual updates to the Strategic Plan. The City's Strategic Plan identifies goals, initiatives and projects that are programmed into departmental budgets and included in the Capital Improvement Plan. At the start of the budget preparation process, project request forms are completed by the departments separately from their operating budget requests.

These forms provide the Finance Department capital projects that are scheduled for the next fiscal year and any changes that are requested from the previous five-year plan. These changes include requests for new projects or modifications to projects already forecasted in the plan, and they incorporate any new amendments to the City's Strategic Plan. Departments are required to give a description of the project, estimated costs and justification, funding resources and impact on the City's annual operating budget. Naturally, the operating budget and Capital Improvement Plan are closely linked. The obvious connection is that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are procured under the Capital Improvement Plan. The purpose of the CIP is to promote advanced planning by department heads and managers for long-term investment, typically in facilities or infrastructure, such as roads, public buildings, or parks improvements.

The capital budget is the budget for capital improvements. Capital improvements include the infrastructure that all cities need to have in place to provide essential and quality of life services to current and future residents, businesses, and to support tourism. They are also designed to prevent the deterioration of the City's existing infrastructure for the benefit of our citizens. The City's Capital Budget is buildings, construction of major projects and equipment purchases.

Examples of projects that are considered capital improvements include:

- Parks, trails, pools, recreation centers, playground equipment, sports fields
- Fire stations
- Storm water drainage and flood control projects
- Office buildings
- Streets, traffic lights, and sidewalks
- Landscape beautification projects



Periodically, the Finance Department reviews unexpended balances for existing budgeted capital projects to determine if balances can be reallocated to other areas or are sufficient to provide funding for ongoing projects. The City Manager, Finance Department, and Department Directors work closely to develop detailed project schedules for capital projects in order to ensure that adequate funding is available for each project.

The total capital expenditures requested for fiscal year 2024-25 through fiscal year 2028-29 is \$133,634,326.

CAPITAL IMPROVEMENT PLAN 2025 - 2029					
FUND	2025	2026	2027	2028	2029
GENERAL FUND	3,738,200	3,224,700	2,619,400	3,187,600	2,419,900
BUILDING FUND	981,000	5,000	-	5,000	200,000
LOCAL OPTION GAS TAX FUND	3,177,500	2,426,300	1,665,100	1,415,900	612,000
LOCAL OPTION SALES TAX FUND	3,624,300	15,681,892	7,040,800	20,440,700	20,059,288
RECREATION IMPACT FEES FUND	500,000	500,000	1,000,000	900,000	1,200,000
COMMUNITY REDEV FUND	3,750,000	950,000	750,000	750,000	750,000
COMMUNITY REDEV FUND	1,600,000	1,750,000	1,750,000	750,000	750,000
MOBILITY FEE FUND	500,000	500,000	500,000	500,000	900,000
CDBG ENTITLEMENT FUND	-	-	-	40,000	-
STORMWATER UTILITIES FUND	1,945,500	1,592,500	995,600	1,102,500	741,000
SOLID WASTE OPERATIONS FUND	938,000	1,464,300	905,500	858,000	858,000
AIRPORT OPERATIONS FUND	1,766,246	671,600	240,000	900,000	720,000
CENTRAL SERVICES FUND	1,048,500	1,184,500	861,500	624,500	1,102,000
GRAND TOTAL	23,569,246	29,950,792	18,327,900	31,474,200	30,312,188

The bulk of the City's capital projects are funded by the Local Option Sales Tax Fund. This voter approved tax funds many capital improvements for critical areas of the City including public safety, information technology. The next few pages detail the ten largest capital projects within the FY 25 – 29 CIP.

Object	Account Description	2025	2026	2027	2028	2029	Grand Total
506191	LAND	-	-	500,000	30,000	-	530,000
506292	BUILDINGS	1,804,050	9,898,592	1,200,000	8,750,000	13,773,388	35,426,030
506393	INFRAST/IMPR OTHER THAN BLDG	13,993,746	12,927,000	9,110,000	16,556,200	7,801,200	60,388,146
506494	MACHINERY & EQUIPMENT _ EQUIP	3,307,750	2,167,100	2,508,200	2,474,900	1,585,600	12,043,550
506495	MACHINERY & EQUIPMENT _ VEHICLES	4,148,700	4,643,100	4,694,700	3,348,100	6,837,000	23,671,600
Grand Total		23,569,246	29,950,792	18,327,900	31,474,200	30,312,188	133,634,326



Shingle Creek Regional Trail

Department: Parks

Budgeted Years: 2026-2028

Amount: \$10,000,000

Description: This project is to continue expanding the Shingle Creek Trail network. Phases involved include the Phase 2B North/ Osceola Parkway Bridge, Phase 2C North/County Line Connector, and the Phase 2B South/Yates Connector. Local match funds are required in conjunction with MetroPlan and the Florida Department of Transportation.



Community Redevelopment Agency Legacy Infrastructure Project

Department: Community Redevelopment Agency

Budgeted Years: 2025-2029

Amount: \$6,750,000.00

Description: Each year, both Community Redevelopment Agencies (CRAs) budget funds for future contributions to projects that meet certain criteria. The City has entered into an Agreement for the phased development of the 21-acre Beaumont Redevelopment Site. An innovation that thoughtfully connects people to a spectrum of living and working experiences, from existing established neighborhoods, through a vibrant mixed-use urban core, to a prospering medical campus, and onward to a central downtown. The Beaumont Redevelopment Project will provide market rate dwelling units, and commercial and office space, creating a compliment to Downtown Kissimmee and providing additional support to HCA Florida Osceola Hospital development and growth.



Garbage Trucks

Department: Solid Waste

Budgeted Years: 2025-2029

Amount: \$4,290,000.00

Description: This project consists of the City's vehicle replacement program for the Solid Waste garbage trucks. The vehicle replacement schedule is a plan over 5 years to replace automated side loaders on an annual basis for the residential routes. This project is important because it allows the City to maintain the integrity of the Solid Waste vehicles.



Police Vehicles

Department: Police

Budgeted Years: 2025-2029

Amount: \$3,682,900.00

Description: This project represents the vehicle replacement cycle for the Kissimmee Police Department to keep up with wear and tear. High mileage vehicles are replaced first and vehicles are replaced when the maintenance costs reach the point where it is no longer beneficial or cost effective to repair and it is no longer economically practical to keep the vehicle.



Fire Engines

Department: Fire

Budgeted Years: 2027-2029

Amount: \$3,000,000.00

Description: This project consists of the City's vehicle replacement program for the Fire Department. The vehicle replacement schedule spans 5 years. This project is important because it allows the City to maintain the integrity of the Fire vehicles indicative of response times.



Fire Rescues

Department: Fire

Budgeted Years: 2025-2029

Amount: \$2,975,000.00

Description: This project is part of a five-year plan for Fire Department Rescues that will prepare the Department for an increase in growth and call volume. It will also allow for an adequate amount of reserve units. As the plan progresses, the interval for re-chassis will increase from every seven years to, eventually, every nine years.



Columbia Avenue

Department: Public Works

Budgeted Years: 2025-2027

Amount: \$2,800,000

Description: This project is to expand the Columbia Ave network. Enhancements will include road, sidewalk, and pedestrian safety improvements. This project will encompass 2.27 miles of Columbia Ave from N. Hoagland Blvd to N. Central Ave.



Traffic Signals

Department: Engineering

Budgeted Years: 2025-2027

Amount: \$2,340,000.00

Description: This project consists processional evaluation of City traffic signals for condition and structural integrity assessments. It also includes an assessment of the original design vs current specifications. The first signals included in this project are the Denn John at Mill Slough Traffic Signal and the Broadway at Monument Traffic Signal.



Fire Tower

Department: Fire

Budgeted Years: 2029

Amount: \$2,500,000.00

Description: This project consists of the City's vehicle replacement program for the Fire Department. The vehicle replacement schedule spans 5 years. This project is important because it allows the City to maintain the integrity of the Fire vehicles indicative of response times.



Drainage Improvements

Department: Stormwater

Budgeted Years: 2026

Amount: \$750,000.00

Description: This project is for drainage improvements along the Lyndell Street corridor, Woodside, and Plantation St. It will be done in multiple segments. Segment No. 1 involves full drainage design, permitting and procurement to modify drainage from an open ditch to a closed system. Segment No. 2 entails a drainage study to provide solutions to improve the drainage and alleviate residential flooding. Segment No. 3 involves construction of the drainage improvements.



CAPITAL IMPROVEMENT PLAN 2025 - 2029

ORG	OBJECT	CLASSIFICATION DESCRIPTION	2025	2026	2027	2028	2029
506393 IMPROVE OTHER T							
00110706	506393	INFRAST/IMPR OTHER THAN BLDG	100,000	100,000	100,000	100,000	100,000
00130306	506393	INFRAST/IMPR OTHER THAN BLDG	12,500	12,500	12,500	-	-
00135206	506393	INFRAST/IMPR OTHER THAN BLDG	57,200	65,000	73,200	55,000	49,000
00150206	506393	INFRAST/IMPR OTHER THAN BLDG	122,400	274,700	172,400	389,200	331,200
00150306	506393	INFRAST/IMPR OTHER THAN BLDG	37,000	31,800	129,000	96,600	10,000
00150406	506393	INFRAST/IMPR OTHER THAN BLDG	19,000	67,000	9,500	-	34,000
00150506	506393	INFRAST/IMPR OTHER THAN BLDG	-	105,000	-	-	15,000
00150666	506393	INFRAST/IMPR OTHER THAN BLDG	-	30,000	-	-	-
TOTAL IMPROVE OTHER T			348,100	686,000	496,600	640,800	539,200
506494 MACHINERY & EQU							
00110206	506494	MACHINERY & EQUIPMENT _EQUIP	-	7,200	10,000	-	-
00110406	506494	MACHINERY & EQUIPMENT _EQUIP	32,500	32,000	7,500	67,500	7,500
00110706	506494	MACHINERY & EQUIPMENT _EQUIP	18,600	-	-	-	-
00125106	506494	MACHINERY & EQUIPMENT _EQUIP	-	-	-	10,000	-
00130106	506494	MACHINERY & EQUIPMENT _EQUIP	-	-	6,500	-	-
00130206	506494	MACHINERY & EQUIPMENT _EQUIP	93,000	84,500	85,800	58,300	68,900
00130606	506494	MACHINERY & EQUIPMENT _EQUIP	20,500	20,500	70,500	20,500	20,500
00135206	506494	MACHINERY & EQUIPMENT _EQUIP	676,200	542,200	582,000	370,000	164,000
00145306	506494	MACHINERY & EQUIPMENT _EQUIP	12,000	22,000	-	-	227,000
00145406	506494	MACHINERY & EQUIPMENT _EQUIP	6,500	6,500	6,500	83,000	6,500
00150206	506494	MACHINERY & EQUIPMENT _EQUIP	545,000	235,000	327,500	431,500	128,000
00150306	506494	MACHINERY & EQUIPMENT _EQUIP	-	76,200	38,800	22,600	26,200
00150666	506494	MACHINERY & EQUIPMENT _EQUIP	-	90,000	6,000	10,000	-
TOTAL MACHINERY & EQU			1,404,300	1,116,100	1,141,100	1,073,400	648,600
506495 MACHINERY & EQU							
00125106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	-	-	80,000	-
00130206	506495	MACHINERY & EQUIPMENT_VEHICLES	1,074,300	817,800	437,000	836,700	517,100
00135106	506495	MACHINERY & EQUIPMENT_VEHICLES	220,000	120,000	220,000	120,000	320,000
00145106	506495	MACHINERY & EQUIPMENT_VEHICLES	52,900	-	-	24,600	-
00145206	506495	MACHINERY & EQUIPMENT_VEHICLES	92,600	92,600	52,900	-	-
00145306	506495	MACHINERY & EQUIPMENT_VEHICLES	47,200	-	51,000	-	-
00145406	506495	MACHINERY & EQUIPMENT_VEHICLES	57,800	83,200	-	64,100	-
00150206	506495	MACHINERY & EQUIPMENT_VEHICLES	441,000	309,000	220,800	348,000	395,000
TOTAL MACHINERY & EQU			1,985,800	1,422,600	981,700	1,473,400	1,232,100
TOTAL GENERAL FUND			3,738,200	3,224,700	2,619,400	3,187,600	2,419,900
506292 BUILDINGS							
10140106	506292	BUILDINGS	700,000	-	-	-	-
TOTAL BUILDINGS			700,000	-	-	-	-
506293 IMPROVE OTHER T							
10140106	506293	INFRAST/IMPR OTHER THAN BLDG	150,000	-	-	-	-
TOTAL BUILDINGS			150,000	-	-	-	-
506494 MACHINERY & EQU							
10140106	506494	MACHINERY & EQUIPMENT _EQUIP	11,000	5,000	-	5,000	-
TOTAL BUILDINGS			11,000	5,000	-	5,000	-
506495 MACHINERY & EQU							
10140106	506495	MACHINERY & EQUIPMENT_VEHICLES	120,000	-	-	-	200,000
TOTAL MACHINERY & EQU			120,000	-	-	-	200,000
TOTAL BUILDING FUND			981,000	5,000	-	5,000	200,000
506393 IMPROVE OTHER T							
10345406	506393	INFRAST/IMPR OTHER THAN BLDG	25,000	825,000	825,000	25,000	25,000
10345656	506393	INFRAST/IMPR OTHER THAN BLDG	2,910,000	1,510,000	760,000	1,010,000	510,000
TOTAL IMPROVE OTHER T			2,935,000	2,335,000	1,585,000	1,035,000	535,000
506494 MACHINERY & EQU							
10345406	506494	MACHINERY & EQUIPMENTEQUIP	166,000	26,000	38,000	26,000	26,000
10345646	506494	MACHINERY & EQUIPMENT _EQUIP	76,500	5,300	42,100	280,000	-
TOTAL MACHINERY & EQU			242,500	31,300	80,100	306,000	26,000
506495 MACHINERY & EQU							
10345646	506495	MACHINERY & EQUIPMENT_VEHICLES	-	60,000	-	74,900	51,000
TOTAL MACHINERY & EQU			-	60,000	-	74,900	51,000
TOTAL LOCAL OPTION GAS TAX FUND			3,177,500	2,426,300	1,665,100	1,415,900	612,000

506292 BUILDINGS						
10430106	506292 BUILDINGS	460,381	5,051,840	1,200,000	-	-
10435106	506292 BUILDINGS	393,669	4,846,752	-	500,000	12,773,388
10450106	506292 BUILDINGS	-	-	-	8,250,000	1,000,000
TOTAL BUILDINGS		854,050	9,898,592	1,200,000	8,750,000	13,773,388
506393 IMPROVE OTHER T						
10430106	506393 INFRAST/IMPR OTHER THAN BLDG	-	-	-	-	200,000
10435206	506393 INFRAST/IMPR OTHER THAN BLDG	-	900,000	-	-	-
10445206	506393 INFRAST/IMPR OTHER THAN BLDG	800,000	800,000	800,000	800,000	650,000
10450106	506393 INFRAST/IMPR OTHER THAN BLDG	-	1,494,000	1,203,400	9,270,400	120,000
10460106	506393 INFRAST/IMPR OTHER THAN BLDG	210,000	318,000	185,000	210,000	210,000
TOTAL IMPROVE OTHER T		1,010,000	3,512,000	2,188,400	10,280,400	1,180,000
506494 MACHINERY & EQU						
10445306	506494 MACHINERY & EQUIPMENT _EQUIP	175,000	-	-	-	-
10450106	506494 MACHINERY & EQUIPMENT _EQUIP	-	135,000	247,400	115,000	-
10460106	506494 MACHINERY & EQUIPMENT _EQUIP	505,250	305,000	325,000	240,000	295,000
TOTAL MACHINERY & EQU		680,250	440,000	572,400	355,000	295,000
506495 MACHINERY & EQU						
10435206	506495 MACHINERY & EQUIPMENT_VEHICLES	765,000	1,335,300	2,765,000	690,000	4,495,900
10445306	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	-	50,300	-
10450106	506495 MACHINERY & EQUIPMENT_VEHICLES	-	181,000	-	-	-
TOTAL MACHINERY & EQU		765,000	1,516,300	2,765,000	740,300	4,495,900
506898 TECHNOLOGY						
10460106	506898 TECHNOLOGY	315,000	315,000	315,000	315,000	315,000
TOTAL TECHNOLOGY		315,000	315,000	315,000	315,000	315,000
TOTAL LOCAL OPTION SALES TAX FUND		3,624,300	15,681,892	7,040,800	20,440,700	20,059,288
506191 LAND						
10550706	506191 LAND	-	-	500,000	-	-
TOTAL LAND		-	-	500,000	-	-
506393 IMPROVE OTHER T						
10550706	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	500,000	500,000	900,000	1,200,000
TOTAL IMPROVE OTHER T		500,000	500,000	500,000	900,000	1,200,000
TOTAL RECREATION IMPACT FEES FUND		500,000	500,000	1,000,000	900,000	1,200,000
506393 IMPROVE OTHER T						
10622206	506393 INFRAST/IMPR OTHER THAN BLDG	3,750,000	950,000	750,000	750,000	750,000
TOTAL IMPROVE OTHER T		3,750,000	950,000	750,000	750,000	750,000
TOTAL COMMUNITY REDEV FUND		3,750,000	950,000	750,000	750,000	750,000
506393 IMPROVE OTHER T						
10722206	506393 INFRAST/IMPR OTHER THAN BLDG	1,600,000	1,750,000	1,750,000	750,000	750,000
TOTAL IMPROVE OTHER T		1,600,000	1,750,000	1,750,000	750,000	750,000
TOTAL COMMUNITY REDEV FUND		1,600,000	1,750,000	1,750,000	750,000	750,000
506393 IMPROVE OTHER T						
10945656	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	500,000	500,000	500,000	900,000
TOTAL IMPROVE OTHER T		500,000	500,000	500,000	500,000	900,000
TOTAL MOBILITY FEE FUND		500,000	500,000	500,000	500,000	900,000
506494 MACHINERY & EQU						
11125106	506494 MACHINERY & EQUIPMENTEQUIP	-	-	-	40,000	-
TOTAL MACHINERY & EQU		-	-	-	40,000	-
TOTAL CDBG ENTITLEMENT FUND		-	-	-	40,000	-

506393 IMPROVE OTHER T						
40945206	506393 INFRAST/IMPR OTHER THAN BLDG	1,350,000	1,200,000	150,000	150,000	150,000
40945506	506393 INFRAST/IMPR OTHER THAN BLDG	100,000	100,000	100,000	100,000	100,000
TOTAL IMPROVE OTHER T		1,450,000	1,300,000	250,000	250,000	250,000
506494 MACHINERY & EQU						
40945206	506494 MACHINERY & EQUIPMENT _EQUIP	19,600	19,600	19,600	11,000	11,000
40945506	506494 MACHINERY & EQUIPMENT _EQUIP	425,000	222,000	676,000	680,000	480,000
TOTAL MACHINERY & EQU		444,600	241,600	695,600	691,000	491,000
506495 MACHINERY & EQU						
40945206	506495 MACHINERY & EQUIPMENT_VEHICLES	50,900	50,900	-	-	-
40945506	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	50,000	161,500	-
TOTAL MACHINERY & EQU		50,900	50,900	50,000	161,500	-
TOTAL STORMWATER UTILITIES FUND		1,945,500	1,592,500	995,600	1,102,500	741,000
506494 MACHINERY & EQU						
41145726	506494 MACHINERY & EQUIPMENT _EQUIP	-	-	7,500	-	-
TOTAL MACHINERY & EQU		-	-	7,500	-	-
506495 MACHINERY & EQU						
41145716	506495 MACHINERY & EQUIPMENT_VEHICLES	938,000	1,451,800	858,000	858,000	858,000
41145726	506495 MACHINERY & EQUIPMENT_VEHICLES	-	12,500	40,000	-	-
TOTAL MACHINERY & EQU		938,000	1,464,300	898,000	858,000	858,000
TOTAL SOLID WASTE OPERATIONS FUND		938,000	1,464,300	905,500	858,000	858,000
506191 LAND						
46170106	506191 LAND	-	-	-	30,000	-
TOTAL LAND		-	-	-	30,000	-
506393 IMPROVE OTHER T						
46170106	506393 INFRAST/IMPR OTHER THAN BLDG	1,660,646	600,000	240,000	870,000	720,000
TOTAL IMPROVE OTHER T		1,660,646	600,000	240,000	870,000	720,000
506494 MACHINERY & EQU						
46170106	506494 MACHINERY & EQUIPMENT _EQUIP	105,600	56,600	-	-	-
TOTAL MACHINERY & EQU		105,600	56,600	-	-	-
506495 MACHINERY & EQU						
46170106	506495 MACHINERY & EQUIPMENT_VEHICLES	-	15,000	-	-	-
TOTAL MACHINERY & EQU		-	15,000	-	-	-
TOTAL AIRPORT OPERATIONS FUND		1,766,246	671,600	240,000	900,000	720,000
506292 BUILDINGS						
56045606	506292 BUILDINGS	250,000	-	-	-	-
TOTAL BUILDINGS		250,000	-	-	-	-
506393 IMPROVE OTHER T						
56045606	506393 INFRAST/IMPR OTHER THAN BLDG	90,000	794,000	850,000	580,000	977,000
TOTAL IMPROVE OTHER T		90,000	794,000	850,000	580,000	977,000
506494 MACHINERY & EQU						
56045606	506494 MACHINERY & EQUIPMENT _EQUIP	385,000	255,000	-	20,000	-
56045706	506494 MACHINERY & EQUIPMENT _EQUIP	34,500	21,500	11,500	24,500	125,000
TOTAL MACHINERY & EQU		419,500	276,500	11,500	44,500	125,000
506495 MACHINERY & EQU						
56045706	506495 MACHINERY & EQUIPMENT_VEHICLES	30,000	-	-	-	-
56060106	506495 MACHINERY & EQUIPMENT_VEHICLES	225,000	114,000	-	-	-
TOTAL MACHINERY & EQU		289,000	114,000	-	-	-
TOTAL CENTRAL SERVICES FUND		1,048,500	1,184,500	861,500	624,500	1,102,000
GRAND TOTAL		23,569,246	29,950,792	18,327,900	31,474,200	30,312,188

Organization	Object	Year	Line	Quantity	Amount	Description
00110406	506494	2025	5	1	7,500	Performance Workstation
00110406	506494	2025	8	1	15,000	Large Commercial Drone
00110406	506494	2025	10	1	10,000	Primary Lens Package
00110706	506393	2025	1	1	100,000	Citywide Security Improvements
00110706	506494	2025	1	2	10,600	Portable Radio
00110706	506494	2025	2	1	8,000	Mobile Radio
00130206	506494	2025	5	1	6,500	Evidence Refrigerator
00130206	506494	2025	6	1	7,000	Evidence Freezer
00130206	506494	2025	7	10	53,000	Portable Radio (10)
00130206	506494	2025	11	5	26,500	Portable Radio (5)
00130206	506495	2025	1	1	276,100	Vehicle (5)
00130206	506495	2025	2	1	798,200	Vehicle (16)
00130306	506393	2025	1	1	12,500	Canine
00130606	506494	2025	4	1	20,500	Variable Message Sign
00135106	506495	2025	5	1	100,000	3/4 Ton Pick-up Truck
00135106	506495	2025	6	1	65,000	1/2 Ton Pick-up Truck
00135106	506495	2025	7	1	55,000	Sport Utility Vehicle
00135206	506393	2025	12	1	9,200	Fire Hose and Appliances
00135206	506393	2025	13	3	30,000	Vehicle-Mounted Diesel Filter System (3)
00135206	506393	2025	14	3	18,000	Traffic Control Pre Emption/Opticom (3)
00135206	506494	2025	43	1	45,000	Multi Force Equipment Kit
00135206	506494	2025	44	1	12,200	Commercial Washer/Extractor
00135206	506494	2025	45	6	48,000	Rugged Portable Radio (6)
00135206	506494	2025	46	2	20,000	Mobile Radio (2)
00135206	506494	2025	47	1	70,000	Self Contained Breathing Apparatus - Fill Station, Cascade and Compressors
00135206	506494	2025	48	1	85,000	Self Contained Breathing Apparatus
00135206	506494	2025	49	1	15,000	High Pressure Double Tall Lift Bag
00135206	506494	2025	50	1	5,000	Firefighting Ventilation Fan
00135206	506494	2025	51	1	6,000	Commercial Treadmill
00135206	506494	2025	52	1	15,000	Combination Hydraulic Rescue Tool
00135206	506494	2025	58	6	135,000	Automatic CPR Compression Device (6)
00135206	506494	2025	59	1	8,000	Ultrasound Device
00135206	506494	2025	60	1	50,000	Cardiac Monitor
00135206	506494	2025	61	1	-	EQUIPMENT FOR NEW RESCUE:
00135206	506494	2025	62	1	39,000	Powerload Hydraulic Stretcher
00135206	506494	2025	63	1	32,000	Powerload Cot Fastening System
00135206	506494	2025	64	1	50,000	Cardiac Monitor
00135206	506494	2025	65	1	5,000	Stair Chair
00135206	506494	2025	66	1	22,000	Automatic CPR Compression Device
00135206	506494	2025	80	2	14,000	Airpack (2)
00145106	506495	2025	2	1	52,900	Electric Vehicle 5-Door Wagon
00145206	506495	2025	4	1	52,900	3/4 Ton Pick-up Truck
00145206	506495	2025	5	1	39,700	Utility Vehicle
00145306	506494	2025	2	1	12,000	Light Tower
00145306	506495	2025	2	1	47,200	1/2 Ton Pick-up Truck
00145406	506494	2025	5	1	6,500	Generator 7000W
00145406	506495	2025	3	1	57,800	3/4 Ton Pick-up Truck
00150206	506393	2025	13	1	50,000	Basketball Court Fencing/Safety Net
00150206	506393	2025	15	1	60,000	Playground Safety Surface
00150206	506393	2025	16	2	12,400	Outdoor Water Fountain (2)
00150206	506494	2025	19	1	60,000	Turf Sweeper
00150206	506494	2025	20	1	105,000	Aquatic Weed Removal Vessel
00150206	506494	2025	21	3	90,000	Heavy Duty Non-Licensed Utility Vehicle (3)
00150206	506494	2025	22	0	-	-
00150206	506494	2025	23	1	7,000	Concrete Grinder
00150206	506494	2025	24	0	-	-
00150206	506494	2025	25	1	15,000	Roller
00150206	506494	2025	26	1	10,000	Tow Behind Turbine Blower
00150206	506494	2025	27	2	50,000	Triplex Mower
00150206	506494	2025	28	1	12,000	Top Dresser
00150206	506494	2025	36	1	16,000	Zero Turn Mower
00150206	506494	2025	38	1	180,000	Mini Sweeper
00150206	506495	2025	13	3	111,000	1/2 Ton Pick-up Truck (3)
00150206	506495	2025	14	2	97,000	3/4 Ton Pick-up Truck (2)
00150206	506495	2025	15	1	60,000	Dually Pick-up Truck
00150206	506495	2025	16	1	85,000	Small Dump Truck
00150206	506495	2025	17	1	51,000	Passenger Van
00150206	506495	2025	23	1	37,000	Sport Utility Vehicle
00150306	506393	2025	4	1	37,000	Digital Sign Board
00150406	506393	2025	4	1	10,000	Storage Shed
00150406	506393	2025	5	1	9,000	Chambers Park Safety Fence

10140106	506292	2025	1	1	200,000	City Hall Addition Contingency
10140106	506292	2025	11	1	500,000	Building Division Remodel
10140106	506393	2025	2	1	100,000	Safety and Security Upgrades
10140106	506393	2025	3	1	50,000	City Hall/Permitting Center Signage
10140106	506494	2025	1	1	11,000	Large Format Plan Scanner
10140106	506495	2025	1	3	120,000	Utility Vehicle (3)
10345406	506393	2025	12	1	25,000	Data Line Connection
10345406	506494	2025	9	1	26,000	Cabinet/Controller 8 Phase
10345406	506494	2025	10	1	140,000	Traffic Signal Detection System (4)
10345646	506494	2025	5	1	60,000	Stump Grinder
10345646	506494	2025	6	1	16,500	Power Buggy
10345656	506393	2025	8	1	500,000	City of Kissimmee Dirt Roads
10345656	506393	2025	9	1	500,000	Hill Street Sidewalk Improvements
10345656	506393	2025	10	1	10,000	Neighborhood Street Light Infill Program
10345656	506393	2025	11	1	500,000	Connect Kissimmee Side Street Improvements
10345656	506393	2025	12	1	250,000	Mann Street Extension Project
10345656	506393	2025	15	1	750,000	West Oak Street Intersection Improvements
10345656	506393	2025	18	1	400,000	Columbia Avenue Improvements
10430106	506292	2025	10	1	460,381	Police Department Renovations / Space Utilization (Debt)
10435106	506292	2025	10	1	393,669	City Emergency Communications Center (Police/Fire) (Debt)
10435206	506495	2025	6	1	340,000	Rescue Rechassis
10435206	506495	2025	7	1	425,000	Rescue
10445206	506393	2025	10	1	150,000	Neighborhood Improvement Program
10445206	506393	2025	11	1	500,000	ADA Compliance Program
10445206	506393	2025	12	1	150,000	Denn John at Mill Slough Traffic Signal Design
10445306	506494	2025	1	1	175,000	Dump Truck
10460106	506393	2025	8	1	10,000	Geographic Information Systems Implementation
10460106	506393	2025	9	1	200,000	Wide Area Network
10460106	506494	2025	4	1	455,000	Wide Area Network
10460106	506494	2025	6	1	50,250	Uninterruptible Power Supply
10460106	506898	2025	3	1	315,000	Back Office Licensing
10550706	506393	2025	4	1	500,000	Lancaster Ranch Park
10622206	506393	2025	5	1	3,000,000	Connect Kissimmee Side Street Improvements
10622206	506393	2025	6	1	500,000	Legacy Project
10622206	506393	2025	9	1	250,000	Mann Street Project
10722206	506393	2025	4	1	750,000	Legacy Project
10722206	506393	2025	5	1	400,000	Columbia Avenue Improvements
10722206	506393	2025	7	1	450,000	Central Avenue Project
10945656	506393	2025	4	1	500,000	Hoagland Boulevard: US 192/Carroll
40945206	506393	2025	4	1	150,000	Stormwater System Improvements
40945206	506393	2025	5	1	700,000	Mill Pond Improvement
40945206	506393	2025	6	1	500,000	Woodside Drainage Improvement
40945206	506494	2025	5	1	11,000	Velocity Meter
40945206	506494	2025	6	1	8,600	Water Quality Logger
40945206	506495	2025	1	1	50,900	1/2 Ton Pick-up Truck
40945506	506393	2025	4	1	100,000	Slip-line Program
40945506	506494	2025	8	1	425,000	Excavator
41145716	506495	2025	4	2	858,000	Garbage Truck (2)
41145716	506495	2025	5	1	40,000	1/2 Ton Pick-up Truck
41145716	506495	2025	6	1	40,000	1/2 Ton Pick-up Truck
46170106	506393	2025	2	1	1,418,800	Parcel 8 Development - Construction Phase I
46170106	506393	2025	3	1	230,846	Taxiway D - Construction Phase I
46170106	506393	2025	12	1	11,000	Taxiway D (Extension) Design Phase II
46170106	506494	2025	10	1	56,600	Maintenance 4X4 Crew Cab Vehicle with Utility Bed
46170106	506494	2025	30	1	49,000	Flex Wing Rotary Cutter
56045606	506292	2025	10	1	250,000	City Hall Renovations
56045606	506393	2025	26	1	20,000	Rose Hill Cemetery Office Roof
56045606	506393	2025	27	1	15,000	Fire Station 14 LED Bay Lights
56045606	506393	2025	30	1	30,000	Kissimmee Police Station underground fuel tank replacement
56045606	506393	2025	31	1	15,000	Fire Station 14 underground septic tank replacement
56045606	506393	2025	32	1	10,000	Chambers Park Community Center Front door ADA compliance
56045606	506494	2025	5	1	65,000	Training Facility HVAC Control System
56045606	506494	2025	6	1	290,000	Fire Station 11 HVAC Equipment Replacement
56045606	506494	2025	7	1	30,000	Fire Station 13 Bay door motors
56045606	506495	2025	1	1	30,000	Utility Vehicle 4x4
56045706	506494	2025	3	1	7,000	Heavy Duty Tire Machine
56045706	506494	2025	5	1	7,500	A/C Leak Detection Tool and Scanner
56045706	506494	2025	7	1	11,500	Parts washer rotary table
56045706	506494	2025	20	1	8,500	Air Compressor
56045706	506495	2025	1	1	185,000	Flatbed Tow Truck
56045706	506495	2025	2	1	40,000	1/2 Ton Pick-up Truck
56060106	506495	2025	1	1	34,000	Utility Vehicle

00110206	506494	2026	1	1	7,200	Heavy Duty Scanner
00110406	506494	2026	1	1	6,000	Personal Computer
00110406	506494	2026	2	1	8,000	Field LED Lighting Kit
00110406	506494	2026	3	1	8,000	Field Camera
00110406	506494	2026	9	1	10,000	Live Broadcast Video Switcher
00110706	506393	2026	2	1	100,000	Citywide Security Improvements
00130206	506494	2026	3	1	5,000	Ice Machine
00130206	506494	2026	8	10	53,000	Portable Radio (10)
00130206	506494	2026	12	5	26,500	Portable Radio (5)
00130206	506495	2026	3	1	528,600	Vehicle (10)
00130206	506495	2026	6	1	289,200	Vehicle (6)
00130306	506393	2026	2	1	12,500	Canine
00130606	506494	2026	1	1	20,500	Variable Message Sign
00135106	506495	2026	1	1	65,000	1/2 Ton Pick-up Truck
00135106	506495	2026	8	1	55,000	SUV
00135206	506393	2026	1	1	9,200	Fire Hose and Appliance
00135206	506393	2026	4	3	30,000	Vehicle-Mounted Diesel Filter System (3)
00135206	506393	2026	7	3	18,000	Traffic Control Pre Emption/Opticom (3)
00135206	506393	2026	10	1	7,800	Wireless Headset
00135206	506494	2026	1	1	7,000	Commercial Dryer
00135206	506494	2026	2	6	48,000	Rugged Portable Radio (6)
00135206	506494	2026	4	2	20,000	Mobile Radio (2)
00135206	506494	2026	7	1	85,000	Self Contained Breathing Apparatus
00135206	506494	2026	9	1	15,000	Combination Hydraulic Rescue Tool
00135206	506494	2026	12	1	45,000	Special Operations Equipment
00135206	506494	2026	15	1	12,200	Commercial Washer/Extractor
00135206	506494	2026	18	1	5,000	Fire Fighting Ventilation Fan
00135206	506494	2026	30	1	70,000	Self Contained Breathing Apparatus - Fill Station, Cascade & Compressors
00135206	506494	2026	31	1	-	EQUIPMENT FOR NEW RESCUE:
00135206	506494	2026	32	2	15,000	Self Contained Breathing Apparatus (2)
00135206	506494	2026	33	1	10,000	Mobile Radio
00135206	506494	2026	34	2	16,000	Portable Radio (2)
00135206	506494	2026	35	1	50,000	Cardiac Monitor
00135206	506494	2026	36	1	22,000	Automatic CPR Compression Device
00135206	506494	2026	37	1	39,000	Powerload Hydraulic Stretcher
00135206	506494	2026	38	1	32,000	Powerload Cot Fastening System
00135206	506494	2026	39	1	5,000	Stair Chair
00135206	506494	2026	40	1	6,000	Commercial Treadmill
00135206	506494	2026	41	2	16,000	Rugged Portable Radio (2)
00135206	506494	2026	42	1	10,000	Mobile Radio
00135206	506494	2026	81	2	14,000	Airpack (2)
00145206	506495	2026	1	1	52,900	3/4 Ton Pick-up Truck
00145206	506495	2026	2	1	39,700	Utility Vehicle
00145306	506494	2026	1	1	22,000	Utility Cart
00145406	506494	2026	1	1	6,500	Generator 7000W
00145406	506495	2026	1	1	41,600	1/2 Ton Pick-up Truck
00145406	506495	2026	2	1	41,600	1/2 Ton Pick-up Truck
00150206	506393	2026	1	2	60,000	Playground Safety Surface (2)
00150206	506393	2026	3	1	15,500	Quail Hollow Fence
00150206	506393	2026	4	1	25,000	Dog Park Agility Course
00150206	506393	2026	5	1	15,000	Dog Park Fence
00150206	506393	2026	6	1	30,000	Basketball Court Fencing/Safety Net
00150206	506393	2026	7	1	18,000	Shingle Creek Fence/Decking
00150206	506393	2026	8	1	7,000	Pond Fountain Repair and Replacement
00150206	506393	2026	21	14	81,200	Tennis/Pickle Ball Court Resurface (14)
00150206	506393	2026	24	1	10,600	Fortune Road Pon Aeration
00150206	506393	2026	31	2	12,400	Outdoor Water Fountain (2)
00150206	506494	2026	1	1	20,000	Bunker Rake
00150206	506494	2026	2	1	28,500	Finish Mower Attachment
00150206	506494	2026	3	1	6,500	Aerator
00150206	506494	2026	4	2	60,000	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2026	6	1	65,000	Mini Excavator
00150206	506494	2026	7	1	20,000	Laser level Machine
00150206	506494	2026	14	1	35,000	Loader
00150206	506495	2026	1	1	51,000	Passenger Van
00150206	506495	2026	2	3	111,000	1/2 Ton Pick-up Truck (3)
00150206	506495	2026	3	1	60,000	Dually Pick-up Truck
00150206	506495	2026	4	1	36,000	Sport Utility Vehicle
00150206	506495	2026	5	1	51,000	Passenger Van
00150306	506393	2026	1	8	31,800	Starting Blocks
00150306	506494	2026	2	1	42,100	Pool Tarp Automatic Reel
00150306	506494	2026	7	1	11,600	Pool Tarps

00150306	506494	2026	13	3	22,500	Chemical Controllers
00150406	506393	2026	1	1	51,000	Perimeter Netting Fortune Road
00150406	506393	2026	3	2	16,000	Storage Shed (2)
00150506	506393	2026	1	4	80,000	Cremation Columbarium (4)
00150506	506393	2026	2	1	25,000	Infant Burial Garden (N)
00150666	506393	2026	1	1	20,000	Arena Audio Visual
00150666	506393	2026	2	1	10,000	Stage Lighting
00150666	506494	2026	3	1	15,000	Portable A/V Sound and Stage System
00150666	506494	2026	4	1	75,000	Berlinsky Furnishing/Equip
10140106	506494	2026	2	1	5,000	Copier
10345406	506393	2026	1	1	800,000	Denn John at Mill Slough Traffic Signal Construction
10345406	506393	2026	22	1	25,000	Data Line Connection
10345406	506494	2026	4	1	26,000	Cabinet/Controller 8 Phase
10345646	506494	2026	3	1	5,300	Patch Truck Generator
10345646	506495	2026	2	1	60,000	3/4 Ton Pick up Crew Truck
10345656	506393	2026	1	1	10,000	Neighborhood Street Light Infill Program
10345656	506393	2026	3	1	250,000	Mann Street Extension Project
10345656	506393	2026	4	1	500,000	City of Kissimmee Dirt Roads
10345656	506393	2026	14	1	750,000	Mann Street Extension Project
10430106	506292	2026	20	1	150,000	Former Emergency Communications Center Renovation (Debt)Design
10430106	506292	2026	30	1	4,538,741	Police Department Renovations / Space Utilization (Debt)
10430106	506292	2026	40	1	363,099	Police Department Renovations / Space Utilization (Debt)FFE @ 8%
10435106	506292	2026	20	1	4,406,139	City Emergency Communications Center (Police/Fire) (Debt)
10435106	506292	2026	30	1	440,613	City Emergency Communications Center (Police/Fire) (Debt)FFE @ 10%
10435206	506393	2026	1	1	900,000	Station Alerting System
10435206	506495	2026	1	1	340,000	Rescue Rechassis
10435206	506495	2026	4	1	425,000	Rescue
10435206	506495	2026	9	1	420,300	Lease Buy Outs (2)
10435206	506495	2026	10	1	50,000	Brindlee Mountain Payment
10435206	506495	2026	11	1	100,000	Squad
10445206	506393	2026	1	1	150,000	Neighborhood Improvement Program
10445206	506393	2026	2	1	500,000	ADA Compliance Program
10445206	506393	2026	5	1	150,000	Broadway at Monument Traffic Signal Design
10450106	506393	2026	3	2	250,000	Playground Replacement
10450106	506393	2026	5	1	200,000	Pool Resurface
10450106	506393	2026	8	1	200,000	Overlook for Bike Trail/Bird Watch
10450106	506393	2026	9	1	750,000	Shingle Creek Regional Trail Construction
10450106	506393	2026	19	1	94,000	Shade Structure Fortune Rd
10450106	506494	2026	3	1	135,000	Backhoe
10450106	506495	2026	1	1	181,000	Large Dump Truck
10460106	506393	2026	1	1	10,000	Geographic Information Systems Implementation
10460106	506393	2026	3	1	250,000	Wide Area Network
10460106	506393	2026	5	1	58,000	Fiber Connectivity
10460106	506494	2026	1	1	305,000	Wide Area Network
10460106	506898	2026	1	1	315,000	Back Office Licensing
10550706	506393	2026	1	1	500,000	Lancaster Ranch Park
10622206	506393	2026	1	1	500,000	Legacy Project
10622206	506393	2026	2	1	250,000	Connect Kissimmee Side Street Improvements
10622206	506393	2026	8	1	200,000	Mann Street Project
10722206	506393	2026	1	1	500,000	Legacy Project
10722206	506393	2026	8	1	1,000,000	Columbia Avenue Project
10722206	506393	2026	10	1	250,000	Central Avenue Project
10945656	506393	2026	1	1	500,000	Hoagland Boulevard: US192/Carroll Street
40945206	506393	2026	1	1	150,000	Stormwater System Improvements
40945206	506393	2026	7	1	250,000	Plantation Dr. Drainage Improvement
40945206	506393	2026	8	1	800,000	Mill Pond Improvements
40945206	506494	2026	1	1	11,000	Velocity Meter
40945206	506494	2026	2	1	8,600	Water Quality Logger
40945206	506495	2026	2	1	50,900	1/2 Ton Pick-up Truck
40945506	506393	2026	1	1	100,000	Slip-Line Program
40945506	506494	2026	1	2	25,000	Flail Mower (2)
40945506	506494	2026	2	1	155,000	Crash Attenuator Truck
40945506	506494	2026	4	1	42,000	Walk-behind Mower
41145716	506495	2026	1	2	858,000	Garbage Truck (2)
41145716	506495	2026	8	1	43,800	Container Truck
41145716	506495	2026	9	2	550,000	Bulk Truck (2)
41145726	506495	2026	2	1	12,500	Mule 4x4
46170106	506393	2026	1	1	280,000	Taxiway D Construction Phase II
46170106	506393	2026	9	1	320,000	Air Traffic Control Tower Construction
46170106	506494	2026	20	1	56,600	Maintenance 4X4 Crew Cab Vehicle with Utility Bed
46170106	506495	2026	4	1	15,000	Hydraulic Dump Trailer
56045606	506393	2026	1	1	20,000	Fire Station 13 Side Patio Construction

56045606	506393	2026	3	1	75,000	Fortune Road Athletic Complex Flooring
56045606	506393	2026	4	1	50,000	Quail Hollow Park Parking Lot Resurface
56045606	506393	2026	6	1	50,000	Chambers Park Community Center Front Parking Lot Resurface
56045606	506393	2026	7	1	50,000	Orange Gardens Community Center Parking Lot Resurface
56045606	506393	2026	8	1	35,000	Fire Station 11 Bay Ceiling Fan
56045606	506393	2026	33	1	40,000	Rose Hill Cemetery Exterior Painting
56045606	506393	2026	34	1	25,000	Bob Makinson Aquatic Center Safety Flooring
56045606	506393	2026	35	1	40,000	Ruby Plaza Building Exterior Paint
56045606	506393	2026	36	1	50,000	Chambers Park Back Parking Lot Repaving
56045606	506393	2026	37	1	100,000	Oak Street Park Community Center Facility Restrooms Remodel
56045606	506393	2026	38	1	50,000	Orange Gardens Community Center Paint Interior and Exterior
56045606	506393	2026	39	1	10,000	Orange Gardens Community Center Upgrade front door to be ADA compliance
56045606	506393	2026	41	1	100,000	Orange Gardens Community Center Remodel restrooms to meet ADA compliance
56045606	506393	2026	42	1	20,000	Central Services Sanitation division interior painting
56045606	506393	2026	50	1	35,000	Oak Street Park Community Center Paint Exterior
56045606	506393	2026	72	1	20,000	Fire Station 14 Mini Split AC
56045606	506393	2026	73	1	24,000	Rose Hill Cemetery Flooring
56045606	506494	2026	8	1	50,000	Fire Station 13 HVAC System Equipment
56045606	506494	2026	9	1	90,000	Fire Station 14 HVAC System
56045606	506494	2026	10	1	115,000	Police Department Generator 800 kw
56045706	506494	2026	2	1	12,000	Vehicle Lift
56045706	506494	2026	4	1	9,500	Heavy Duty Truck Scanner
56045706	506495	2026	3	1	40,000	1/2 Ton Pick-up Truck
56045706	506495	2026	4	1	40,000	1/2 Ton Pick-up truck
56045706	506495	2026	5	1	34,000	4,000 LB Cushion Tire Forklift 50-8FGCU2
00110206	506494	2027	2	1	10,000	Large Format/Plans Scanner
00110406	506494	2027	6	1	7,500	Performance Workstation
00110706	506393	2027	3	1	100,000	Citywide Security Improvements
00130106	506494	2027	1	1	6,500	Generator
00130206	506494	2027	1	1	6,000	Evidence Refrigerator
00130206	506494	2027	2	1	7,000	Evidence Freezer
00130206	506494	2027	4	1	5,000	Ice Machine
00130206	506494	2027	9	10	53,000	Portable Radio (10)
00130206	506494	2027	13	1	5,300	Portable Radio (1)
00130206	506494	2027	15	1	9,500	Generator
00130206	506495	2027	4	1	378,400	Vehicle (7)
00130206	506495	2027	8	1	58,600	Vehicle (1)
00130306	506393	2027	3	1	12,500	Canine
00130606	506494	2027	2	1	20,500	Variable Message Sign
00130606	506494	2027	6	1	50,000	Laser Scanner
00135106	506495	2027	2	1	65,000	1/2 Ton Pick-up Truck
00135106	506495	2027	4	1	100,000	3/4 Ton Pick-up Truck
00135106	506495	2027	9	1	55,000	SUV
00135206	506393	2027	2	1	9,200	Fire Hose and Appliance
00135206	506393	2027	5	4	40,000	Vehicle-Mounted Diesel Filter System (4)
00135206	506393	2027	8	4	24,000	Traffic Control Pre Emption/Opticom (4)
00135206	506494	2027	3	6	48,000	Rugged Portable Radio (6)
00135206	506494	2027	5	2	78,000	Powerload Hydraulic Stretcher (2)
00135206	506494	2027	6	2	64,000	Powerload Cot Fastening System (2)
00135206	506494	2027	8	1	85,000	Self Contained Breathing Apparatus
00135206	506494	2027	10	2	30,000	Combination Hydraulic Rescue Tool (2)
00135206	506494	2027	13	1	45,000	Special Operations Equipment
00135206	506494	2027	19	2	10,000	Fire Fighting Ventilation Fan (2)
00135206	506494	2027	27	2	30,000	Hydraulic Extrication Rescue Tool System (2)
00135206	506494	2027	28	3	30,000	Mobile Radio (3)
00135206	506494	2027	67	1	-	EQUIPMENT FOR NEW RESCUE
00135206	506494	2027	68	1	32,000	Powerload Cot Fastening System
00135206	506494	2027	69	1	50,000	Cardiac Monitor
00135206	506494	2027	70	1	5,000	Stair Chair
00135206	506494	2027	71	1	22,000	Automatic CPR Compression Device
00135206	506494	2027	77	1	39,000	Powerload Hydraulic Stretcher
00135206	506494	2027	82	2	14,000	Airpack (2)
00145206	506495	2027	3	1	52,900	3/4 Ton Pick-up Truck
00145306	506495	2027	1	1	51,000	3/4 Ton Pick-up Truck
00145406	506494	2027	2	1	6,500	Generator 7000W
00150206	506393	2027	2	2	60,000	Playground Safety Surface (2)
00150206	506393	2027	10	1	40,000	Basketball Court Fencing/Safety Net
00150206	506393	2027	17	1	20,000	Denn John Storage Bin
00150206	506393	2027	18	1	40,000	Metal Storage Building for Trails
00150206	506393	2027	32	2	12,400	Outdoor Water Fountain (2)
00150206	506494	2027	5	2	60,000	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2027	9	2	40,000	Bunker Rake (2)

00150206	506494	2027	11	1	16,000	Zero Turn Mower
00150206	506494	2027	13	3	75,000	Triplex Mower (3)
00150206	506494	2027	15	1	16,500	Light Tower
00150206	506494	2027	29	1	25,000	Heavy Duty Brush Cutter
00150206	506494	2027	30	1	55,000	Heavy Duty Non Licensed Utility Vehicle
00150206	506494	2027	31	1	15,000	Zero Turn Mower
00150206	506494	2027	32	1	25,000	Triplex Mower
00150206	506495	2027	9	1	37,000	1/2 Ton Pick-up Truck
00150206	506495	2027	10	1	60,000	Dually Pick-up Truck
00150206	506495	2027	11	1	85,000	Small Dump Truck
00150206	506495	2027	12	1	38,800	3/4 Ton Pick-up Truck
00150306	506393	2027	7	2	36,000	Activity Pool Play Features
00150306	506393	2027	8	1	79,000	Perimeter Fence
00150306	506393	2027	9	1	14,000	Parrot Boat Refurbishment
00150306	506494	2027	1	1	5,300	Lane Line Storage Reel with Cover
00150306	506494	2027	4	1	7,800	Umbrella Canopy Set
00150306	506494	2027	5	1	8,600	ADA Swim Lift
00150306	506494	2027	8	2	11,000	Outdoor Water Fountains
00150306	506494	2027	10	1	6,100	Sand Filters - Sand only
00150406	506393	2027	2	1	9,500	Sound System for Fortune Road
00150666	506494	2027	1	1	6,000	Generator
10345406	506393	2027	2	1	800,000	Broadway at Monument Traffic Signal Construction
10345406	506393	2027	32	1	25,000	Data Line Connection
10345406	506494	2027	3	1	12,000	Traffic Counter
10345406	506494	2027	5	1	26,000	Cabinet/Controller 8 Phase
10345646	506494	2027	1	1	8,500	Concrete Grinder
10345646	506494	2027	2	1	33,600	Air Compressor
10345656	506393	2027	2	1	10,000	Neighborhood Street Light Infill Program
10345656	506393	2027	5	1	250,000	Mann Street Extension Project
10345656	506393	2027	6	1	500,000	City of Kissimmee Dirt Roads
10430106	506292	2027	50	1	1,100,000	Former Emergency Communications Center Renovation (Debt)Construction
10430106	506292	2027	60	1	100,000	Former Emergency Communications Center Renovation (Debt)
10435206	506495	2027	2	1	340,000	Rescue Rechassis
10435206	506495	2027	5	1	425,000	Rescue
10435206	506495	2027	17	2	2,000,000	Engine (2)
10445206	506393	2027	3	1	150,000	Neighborhood Improvement Program
10445206	506393	2027	4	1	500,000	ADA Compliance Program
10445206	506393	2027	6	1	150,000	Traffic Signal Designs (Location to be determined)
10450106	506393	2027	4	16	150,400	Bleachers
10450106	506393	2027	6	1	28,000	Pool Resurface
10450106	506393	2027	10	1	750,000	Shingle Creek Regional Trail Construction
10450106	506393	2027	14	1	275,000	Splash Pad Underground Equipment Relocation
10450106	506494	2027	1	1	115,000	Articulating Loader
10450106	506494	2027	4	4	132,400	Portable Field Fence
10460106	506393	2027	2	1	10,000	Geographic Information Systems Implementation
10460106	506393	2027	4	1	175,000	Wide Area Network
10460106	506494	2027	2	1	325,000	Wide Area Network
10460106	506898	2027	2	1	315,000	Back Office Licensing
10550706	506191	2027	1	1	500,000	Future Park Northwest Quadrant Park
10550706	506393	2027	2	1	500,000	Lancaster Ranch Park
10622206	506393	2027	3	1	750,000	Legacy Project
10722206	506393	2027	2	1	750,000	Legacy Project
10722206	506393	2027	9	1	1,000,000	Columbia Avenue Project
10945656	506393	2027	2	1	500,000	Hoagland Boulevard: US192/Carroll Street
40945206	506393	2027	2	1	150,000	Stormwater System Improvements
40945206	506494	2027	3	1	11,000	Velocity Meter
40945206	506494	2027	4	1	8,600	Water Quality Logger
40945506	506393	2027	2	1	100,000	Slip-line Program
40945506	506494	2027	3	1	276,000	Grapple Loader Truck
40945506	506494	2027	5	1	400,000	Sweeper
40945506	506495	2027	1	1	50,000	Cargo Van
41145716	506495	2027	2	2	858,000	Garbage Truck (2)
41145726	506494	2027	1	1	7,500	Shop press
41145726	506495	2027	1	1	40,000	1/2 Ton Pick-up Truck
46170106	506393	2027	10	1	240,000	Taxiway A - Design
56045606	506393	2027	10	1	115,000	City Hall Generator
56045606	506393	2027	12	1	100,000	Central Services Complex Roof Section Garage
56045606	506393	2027	14	1	80,000	Bob Makinson Aquatic Center Restroom Remodel
56045606	506393	2027	15	1	60,000	Bob Makinson Aquatic Center Counter Tops
56045606	506393	2027	16	1	75,000	Fortune Road Athletic Complex Flooring
56045606	506393	2027	17	1	20,000	Oak Street Community Center Front Desk Renovation
56045606	506393	2027	45	1	40,000	Fire Station 13 Exterior Doors

56045606	506393	2027	46	1	35,000	Oak Street Park Community Center Interior Painting
56045606	506393	2027	47	1	300,000	Denn John Ballfields Pre-Fabricated Restrooms and Storage Project
56045606	506393	2027	75	1	25,000	Aquatic Center Metal Door & Metal Frame Replacement
56045706	506494	2027	1	1	5,000	Copier
56045706	506494	2027	6	1	6,500	Air Conditioning Machine
00110406	506494	2028	4	1	60,000	HD Broadcast Cameras
00110406	506494	2028	7	1	7,500	Performance Workstation
00110706	506393	2028	4	1	100,000	Citywide Security Improvements
00125106	506494	2028	1	2	10,000	Copier/Printer with multiple paper trays, duplex and sorter
00125106	506495	2028	1	1	40,000	Pickup: 1/4 Ton (Compact) 4X2
00125106	506495	2028	2	1	40,000	Utility Vehicle 4x4 - Mid-size. 4 door. with light kits and City setup.
00130206	506494	2028	10	10	53,000	Portable Radio (10)
00130206	506494	2028	16	1	5,300	Portable Radio (1)
00130206	506495	2028	5	1	801,400	Vehicle (16)
00130206	506495	2028	10	1	35,300	Vehicle (1)
00130606	506494	2028	3	1	20,500	Variable Message Sign
00135106	506495	2028	3	1	65,000	1/2 Ton Pick-up Truck
00135106	506495	2028	10	1	55,000	SUV
00135206	506393	2028	3	1	9,200	Fire Hose and Appliance
00135206	506393	2028	6	2	20,000	Vehicle-Mounted Diesel Filter System (2)
00135206	506393	2028	9	2	12,000	Traffic Control Pre Emption/Opticom (2)
00135206	506393	2028	11	1	7,800	Wireless Headset
00135206	506393	2028	17	1	6,000	Gas Meter Docking Station
00135206	506494	2028	11	1	45,000	Special Operations Equipment
00135206	506494	2028	14	1	7,000	Commercial Washer
00135206	506494	2028	16	6	48,000	Rugged Portable Radio (6)
00135206	506494	2028	17	1	85,000	Self Contained Breathing Apparatus
00135206	506494	2028	20	1	5,000	Fire Fighting Ventilation Fan
00135206	506494	2028	21	1	6,000	Commercial Treadmill
00135206	506494	2028	22	1	15,000	Combination Hydraulic Rescue Tool
00135206	506494	2028	24	1	7,000	Commercial Dryer
00135206	506494	2028	25	2	78,000	Powerload Hydraulic Stretcher (2)
00135206	506494	2028	26	2	64,000	Powerload Cot Fastening System (2)
00135206	506494	2028	29	1	10,000	Mobile Radio
00145106	506495	2028	1	1	24,600	1/4 Ton Pick-up Truck
00145406	506494	2028	3	1	6,500	Generator 7000W
00145406	506494	2028	4	3	60,000	Message Board (3)
00145406	506494	2028	7	3	16,500	Arrow Boards
00145406	506495	2028	4	1	64,100	1 Ton Pick-up Truck
00150206	506393	2028	11	1	20,000	Basketball Court Fencing/Safety Net
00150206	506393	2028	12	2	60,000	Playground Safety Surface (2)
00150206	506393	2028	20	10	50,000	Basketball Court Resurface (10)
00150206	506393	2028	25	11	66,000	Pavilion Amenities Package Replacement (11)
00150206	506393	2028	27	1	100,000	Boardwalk and Decking
00150206	506393	2028	29	1	28,800	Basketball Court Lights Conversion
00150206	506393	2028	33	2	12,400	Outdoor Water Fountain (2)
00150206	506393	2028	35	1	45,000	Marina Bubble Curtain
00150206	506393	2028	37	1	7,000	Pond Fountain Repair and Replacement
00150206	506494	2028	8	7	210,000	Heavy Duty Non-Licensed Utility Vehicle (7)
00150206	506494	2028	10	2	40,000	Bunker Rake (2)
00150206	506494	2028	12	5	80,000	Zero Turn Mower (5)
00150206	506494	2028	16	1	16,500	Light Tower
00150206	506494	2028	17	1	10,000	Tow Behind Turbine Blower
00150206	506494	2028	18	1	25,000	Chipper
00150206	506494	2028	33	2	50,000	Light Duty Non-Licensed Utility Vehicle (2)
00150206	506495	2028	6	1	36,000	Sport Utility Vehicle
00150206	506495	2028	7	2	102,000	Passenger Van (2)
00150206	506495	2028	8	1	37,000	1/2 Ton Pick-up Truck
00150206	506495	2028	18	1	51,000	Passenger Van
00150206	506495	2028	22	1	85,000	1 1/4 Ton Pick-up Truck
00150206	506495	2028	24	1	37,000	Sport Utility Vehicle
00150306	506393	2028	2	1	10,000	Sheds
00150306	506393	2028	3	2	57,600	Diving Board
00150306	506393	2028	5	1	29,000	Turnstiles
00150306	506494	2028	3	1	5,300	Lifeguard Chair/Stand
00150306	506494	2028	9	1	8,000	Automatic Pool Vacuum
00150306	506494	2028	11	1	9,300	Sand Filters - Sand only
00150666	506494	2028	2	1	10,000	LED Window Marquee
10140106	506494	2028	3	1	5,000	Copier
10345406	506393	2028	42	1	25,000	Data Line Connection
10345406	506494	2028	7	1	26,000	Cabinet/Controller 8 Phase
10345646	506494	2028	4	1	280,000	Patch Truck

10345646	506495	2028	1	1	74,900	2 Ton Truck
10345656	506393	2028	7	1	500,000	City of Kissimmee Dirt Roads
10345656	506393	2028	16	1	10,000	Neighborhood Street Light Infill Program
10345656	506393	2028	19	1	500,000	Connect Kissimmee Side Street Improvements Phase 2 Construction
10435106	506292	2028	40	1	450,000	West Side Recreation Complex & Fire Station (Debt)Site Development
10435106	506292	2028	50	1	50,000	West Side Recreation Complex & Fire Station (Debt)Reuse Fee
10435206	506495	2028	3	1	340,000	Rescue Rechassis
10435206	506495	2028	12	1	350,000	Brush Truck
10445206	506393	2028	7	1	150,000	Neighborhood Improvements Program
10445206	506393	2028	8	1	500,000	ADA Compliance Program
10445206	506393	2028	9	1	150,000	Traffic Signal Designs (Location to be determined)
10445306	506495	2028	1	1	50,300	1 Ton Pick-up Truck
10450106	506292	2028	1	1	8,000,000	Mark Durbin Recreation Center
10450106	506292	2028	11	1	250,000	Multi-Purpose Field & Park (Debt)
10450106	506393	2028	11	1	8,500,000	Shingle Creek Regional Trail Construction
10450106	506393	2028	12	1	50,000	Pavilion
10450106	506393	2028	13	1	200,000	Pool Resurface
10450106	506393	2028	15	24	120,000	Plaza Lights
10450106	506393	2028	16	2	250,000	Playground Replacement
10450106	506393	2028	20	16	150,400	Bleachers
10450106	506494	2028	2	1	115,000	Articulating Loader
10460106	506393	2028	6	1	10,000	Geographic Information Systems implementation
10460106	506393	2028	7	1	200,000	Wide Area Network
10460106	506494	2028	3	1	240,000	Wide Area Network
10460106	506898	2028	4	1	315,000	Back Office Licensing
10550706	506393	2028	3	1	400,000	Denn John Softball/Baseball Field
10550706	506393	2028	5	1	500,000	Lancaster Ranch Park
10622206	506393	2028	4	1	750,000	Legacy Project
10722206	506393	2028	3	1	750,000	Legacy Project
10945656	506393	2028	3	1	500,000	Hoagland Boulevard: US192/ Carroll Street
11125106	506495	2028	1	1	40,000	1/2 Ton Pick-up Truck
40945206	506393	2028	3	1	150,000	Stormwater System Improvements
40945206	506494	2028	7	1	11,000	Velocity Meter
40945506	506393	2028	3	1	100,000	Slip-line Program
40945506	506494	2028	6	1	520,000	All Terrain Excavator
40945506	506494	2028	7	1	160,000	Drop-Wing Mower
40945506	506495	2028	2	1	161,500	Road Tractor
41145716	506495	2028	3	2	858,000	Garbage Truck (2)
46170106	506191	2028	10	1	30,000	Land Acquisition - Runway 15 End
46170106	506393	2028	5	1	50,000	Comprehensive Security System Phase II
46170106	506393	2028	6	1	720,000	Design and Construct a Perimeter Road 1
46170106	506393	2028	11	1	100,000	Taxiway A - Construction
56045606	506393	2028	18	1	15,000	Central Services Complex Roof Hazardous Material Storage
56045606	506393	2028	19	1	20,000	Central Service Complex Key Management System
56045606	506393	2028	20	1	20,000	Central Service Roof Street Storage
56045606	506393	2028	21	1	20,000	Central Services Complex Roof Traffic Storage
56045606	506393	2028	24	1	30,000	Fire Station 14 Dock Station
56045606	506393	2028	48	1	25,000	Fire Station 14 Floor Tile
56045606	506393	2028	49	1	45,000	Fire Station 14 Shade Structure
56045606	506393	2028	51	1	30,000	Chambers Park Community Center Replace carpet in VPK classrooms
56045606	506393	2028	52	1	100,000	Fortune Road Men's and Women's Downstairs Restrooms Remodel
56045606	506393	2028	74	1	125,000	Oak Street Park Baseball Tennis Courts Pre-Fabricated Restroom Project
56045606	506393	2028	77	1	100,000	City Hall Above Ground Fuel Tank Replacement
56045606	506393	2028	78	1	50,000	Central Services Solid Waste division Flooring Replacement
56045606	506494	2028	2	1	20,000	Facilities Golf Cart UTV
56045706	506494	2028	8	1	12,000	Vehicle hoist
56045706	506494	2028	10	1	12,500	Heavy Duty Equipment Cart Tote Unit
00110406	506494	2029	11	1	7,500	Performance Workstation
00110706	506393	2029	5	1	100,000	Citywide Security Improvements
00130206	506494	2029	14	3	15,900	Portable Radio (3)
00130206	506494	2029	17	10	53,000	Portable Radios (10)
00130206	506495	2029	7	1	382,000	Vehicle (7)
00130206	506495	2029	9	1	135,100	Vehicle (3)
00130606	506494	2029	5	1	20,500	Variable Message Sign
00135106	506495	2029	11	1	65,000	1/2 Ton Pick-up Truck
00135106	506495	2029	12	1	55,000	SUV
00135106	506495	2029	13	1	100,000	3/4 Ton Pick-up Truck
00135106	506495	2029	14	1	-	NEW BATTALION CHIEF:
00135106	506495	2029	15	1	100,000	3/4 Ton Pick-up
00135206	506393	2029	15	1	9,200	Fire Hose and Appliance
00135206	506393	2029	16	2	12,000	Traffic Control Pre Emption/Opticom (2)
00135206	506393	2029	18	2	20,000	Vehicle Mounted Diesel Filter System Replacement (2)

00135206	506393	2029	19	1	7,800	Wireless Headset
00135206	506494	2029	53	1	5,000	Stairmaster
00135206	506494	2029	54	1	10,000	Mobile Radio
00135206	506494	2029	55	1	5,000	Firefighting Ventilation Fan
00135206	506494	2029	56	1	15,000	Combination Hydraulic Rescue Tool
00135206	506494	2029	57	1	15,000	Hydraulic Extrication Tool System
00135206	506494	2029	72	1	45,000	Special Operations Equipment
00135206	506494	2029	73	1	7,000	Commercial Washer
00135206	506494	2029	74	6	48,000	Rugged Portable Radio (6)
00135206	506494	2029	75	1	6,000	Commercial Treadmill
00135206	506494	2029	78	1	-	NEW BATTALION CHIEF:
00135206	506494	2029	79	1	8,000	Rugged Portable Radio
00145306	506494	2029	3	1	65,000	Drivable Boom Lift
00145306	506494	2029	4	1	150,000	Backhoe
00145306	506494	2029	5	1	12,000	Arrow board
00145406	506494	2029	6	1	6,500	Generator 7000W
00150206	506393	2029	23	2	70,000	Playground Safety Surface (2)
00150206	506393	2029	26	8	48,000	Pavilion Amenities Package Replacement (8)
00150206	506393	2029	28	1	100,000	Boardwalk and Decking
00150206	506393	2029	30	1	100,800	Tennis Court Light Conversion
00150206	506393	2029	34	2	12,400	Outdoor Water Fountain (2)
00150206	506494	2029	34	1	25,000	Six Seat Golf Cart
00150206	506494	2029	35	1	30,000	Heavy Duty Non-Licensed Utility Vehicle
00150206	506494	2029	37	1	13,000	Bush Hog Mower
00150206	506494	2029	39	3	60,000	Bus (3)
00150206	506495	2029	20	4	148,000	1/2 Ton Pick-up Truck (4)
00150206	506495	2029	21	2	130,000	3/4 Ton Pick-up Truck with Utility Bed (2)
00150206	506495	2029	25	1	117,000	Panel Box Truck
00150306	506393	2029	10	1	10,000	Shed
00150306	506494	2029	6	2	20,500	Lifeguard Chair/Stand
00150306	506494	2029	12	1	5,700	Sand Filters - Sand only
00150406	506393	2029	6	1	34,000	Safety Fencing/Netting Fortune Road Softball
00150506	506393	2029	3	1	15,000	Flagpole/Roundabout Remodel
10140106	506495	2029	2	5	200,000	Utility Vehicle (5)
10345406	506393	2029	52	1	25,000	Data Line Connection
10345406	506494	2029	12	1	26,000	Cabinet/Controller 8 Phase
10345646	506495	2029	3	1	51,000	3/4 Ton Pick-up Truck
10345656	506393	2029	13	1	10,000	Neighborhood Street Light Infill Program
10345656	506393	2029	17	1	500,000	City of Kissimmee Dirt Roads
10430106	506393	2029	1	1	200,000	PD Headquarters Design Study
10435106	506292	2029	60	1	11,107,294	West Side Recreation Complex & Fire Station (Debt)Construction
10435106	506292	2029	70	1	1,666,094	West Side Recreation Complex & Fire StationPredictive FY29 FFE @ 15%
10435206	506495	2029	8	1	340,000	Rescue Rechassis
10435206	506495	2029	13	1	363,400	Lease Buy Out
10435206	506495	2029	14	1	25,000	Brindlee Mountain Payment
10435206	506495	2029	15	1	1,000,000	Engine
10435206	506495	2029	16	1	2,500,000	Tower
10435206	506495	2029	18	1	242,500	Lease Buy Out
10435206	506495	2029	19	1	25,000	Brindlee Mountain Payment
10445206	506393	2029	13	1	500,000	ADA Compliance Program
10445206	506393	2029	14	1	150,000	Neighborhood Improvement Program
10450106	506292	2029	21	1	1,000,000	Multi-Purpose Field & Park (Debt)
10450106	506393	2029	21	12	120,000	Bleachers
10460106	506393	2029	16	1	200,000	Wide Area Network
10460106	506393	2029	17	1	10,000	Geographic Information Systems Implementation
10460106	506494	2029	5	1	295,000	Wide Area Network
10460106	506898	2029	5	1	315,000	Back Office Licensing
10550706	506393	2029	6	1	500,000	Lancaster Ranch Park
10550706	506393	2029	7	1	50,000	Climbing Wall
10550706	506393	2029	8	2	250,000	Playground Ruba Park
10550706	506393	2029	9	1	400,000	Fortune Road Multipurpose Field
10622206	506393	2029	7	1	750,000	Legacy Project
10722206	506393	2029	6	1	750,000	Legacy Project
10945656	506393	2029	5	1	900,000	Hoagland Boulevard: US192/ Carroll Street
40945206	506393	2029	9	1	150,000	Stormwater System Improvements
40945206	506494	2029	8	1	11,000	Velocity Meter
40945506	506393	2029	5	1	100,000	Slip-line Program
40945506	506494	2029	9	1	80,000	Lowboy Trailer
40945506	506494	2029	10	1	400,000	Jet-Vacuum Truck
41145716	506495	2029	7	2	858,000	Garbage Truck (2)
46170106	506393	2029	13	1	720,000	Design and Construct a Perimeter Road 2
56045606	506393	2029	53	1	250,000	Development Services First Floor remodel

56045606	506393	2029	56	1	12,000	Fire Station 13 Window replacements
56045606	506393	2029	57	1	60,000	Fire Station 11 Kitchen Remodel
56045606	506393	2029	58	1	10,000	Fire Station 13 Shade Structure
56045606	506393	2029	59	1	25,000	Bob Makinson Aquatic Center Turnstile
56045606	506393	2029	60	1	10,000	Orange Gardens Community Center Kitchen and Storage Demolition
56045606	506393	2029	61	1	75,000	Orange Gardens Community Center Replace Flooring Tile
56045606	506393	2029	62	1	50,000	Chambers Park Community Center Replace flooring in multipurpose room
56045606	506393	2029	63	1	80,000	Chambers Park Community Center Renovation of restrooms
56045606	506393	2029	64	1	40,000	Fortune Road Replacement of Exterior Roller Doors
56045606	506393	2029	65	1	25,000	Fortune Road Score Booth Remodel Project
56045606	506393	2029	66	1	40,000	SunRail Parking Garage Gate
56045606	506393	2029	67	1	50,000	Fortune Road Parking Lot Repaving
56045606	506393	2029	68	1	50,000	Denn John Complex Parking Lot Repaving
56045606	506393	2029	69	1	50,000	Fortune Road Upstairs Meeting Room Renovation
56045606	506393	2029	70	1	50,000	Fortune Road Front Desk Renovation
56045606	506393	2029	79	1	100,000	Oak Street VAV Replacement
56045706	506494	2029	9	1	125,000	Vehicle Lift: Mobile - 8 Column, Wireless

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

RESOLUTION NO. #21 -2024

**A RESOLUTION ADOPTING
THE FINAL OPERATING
MILLAGE FOR THE CITY OF
KISSIMMEE, FLORIDA UPON
THE ASSESSMENT ROLL OF
THE YEAR 2024.**

WHEREAS, the City Commission of the City of Kissimmee, Florida, considered a budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025, and

WHEREAS, subject budget will require a millage levy sufficient to fund a portion of that budget,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF KISSIMMEE, FLORIDA, IN LAWFUL SESSION ASSEMBLED:

SECTION 1. The millage rate of 4.6253 mills is hereby adopted, such millage rate being 5.40% more than the rolled back millage rate of 4.3885 as defined in F.S. 200.065.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

Dated this 17TH day of September 2024.

Olga Gonzalez
Mayor-Commissioner

ATTEST:

for
Linda S. Hansell
City Clerk

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

RESOLUTION NO. #22 -2024

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING
SEPTEMBER 30, 2025.**

WHEREAS, the City Commission of the City of Kissimmee, Florida, has, after careful study, arrived at a budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025, and

WHEREAS, public hearings were held to provide the citizens of Kissimmee, Florida, with an opportunity to discuss subject budget beginning at 6:00 p.m. on September 17, 2024

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF KISSIMMEE, FLORIDA, IN LAWFUL SESSION ASSEMBLED:

SECTION 1. The budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025, shall be \$273,937,602 which is the total of the attached schedule.

SECTION 2. Budget transfers and adjustments. For purposes of this Resolution, budget transfers and adjustments are defined as follows:

Budget Transfer -- A decrease in any expenditure or revenue sub-object with a corresponding increase in another expenditure or revenue sub-object, which does not alter fund total.

Budget Adjustment -- An increase or decrease in any revenue sub-object with a corresponding increase or decrease in any expenditure sub-object, the effect of which is to alter the fund total.

SECTION 3. The following levels of approval are required for Budget Transfers and Adjustments:

Interfund Transfers included as a part of the budget, shall be automatically made without further action on the part of the City Commission or City Manager.

Budget Transfers

The City Manager can approve transfers of unused personal service funds to Advertising, Recruiting and/or Professional Service accounts. All other intradepartmental transfers for personal services shall be approved only by the City Commission. Intradepartmental transfers from other accounts may be approved by the City Manager and shall be reported to the City Commission on a monthly basis along with the monthly budget report.

Interdepartmental transfers shall be approved only by the City Commission.

Transfers from Reserves shall be approved only by the City Commission.

Budget Adjustments -- Budget Adjustments shall be approved only by the City Commission.

**CITY OF KISSIMMEE
2025 ANNUAL BUDGET**

SECTION 4. This Resolution shall in no way be construed to inhibit the City Manager from exercising full power and authority under the Mobilization and Emergency Operations Plan adopted August 24, 1983 and as, from time to time, amended.

SECTION 5. The City Manager shall automatically adjust the total amount of the FY 2024/2025 budget by the amount of encumbrances outstanding at September 30, 2024.

SECTION 6. The City Manager shall automatically adjust the total amount of the FY 2024/2025 budget by the amount of unspent grant funds at September 30, 2024.

SECTION 7. The City Manager may automatically adjust the budget to properly classify charges to the proper account codes.

SECTION 8. The City Manager may automatically adjust the budget to properly account for gifts, grants or donations, such adjustments are to be reported to the City Commission.

SECTION 9. Any unexpended or unencumbered FY 2024/2025 appropriations will automatically lapse at September 30, 2025 and will be carried over to FY 2025/2026 as un-appropriated fund balance.

SECTION 10. Budgetary and accounting expenditure control will be established at the sub-object level as designated by the State of Florida Uniform Accounting System.

SECTION 11. The authorized number of employees set forth in this budget is 881. Full-time employees may not be employed within any department or fund at any one time in excess of the maximum authorization as provided in this budget. Increases in the authorized number of full-time employees shall be approved only by the City Commission. Part-time employees may be employed in any number and combination that does not exceed the amounts budgeted for those employees.

SECTION 12. This Resolution shall take effect immediately upon its adoption.

Dated this 17TH day of September 2024.

ATTEST:



Tameara Crespo for
Linda S. Hansell
City Clerk

Olga Gonzalez

Olga Gonzalez
Mayor-Commissioner



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ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>GENERAL FUND</u>			
City Commission	City Commission	Modification to Dias and Lectern	10,000
		Commission Retreat Facilitator	25,000
		Lobbyists	210,000
		Total City Commission/City Commission	245,000
City Manager	City Clerk	Corrective Mortgage Deeds/Recording Fees	1,000
		Onsite Records Disposal	1,400
		Shredding Bins	1,584
		Development Services/Code Enforcement	1,750
		Recording Fees	3,400
		Document Remediation	5,000
		Document Preservation	7,000
		Electronic Signature Services	9,000
		Deed Recording	10,620
		Total City Manager/City Clerk	40,754
City Manager	Strategic Communications	Video Translation Services	1,000
		Video Voice-Over	2,200
		American Sign Language Services	4,000
		Closed Captioning Services	4,500
		Miscellaneous Services	10,000
		Total City Manager/Strategic Communications	21,700
City Manager	Division of Emergency Preparedness	Security Services	15,000
		Total City Manager/Safety, Security and Emergency Management	15,000
		Total City Manager	322,454
City Attorney	City Attorney	Public Defender Annual Fees	500
		Recording Fees	500
		Court Filing Fees	600
		Court Subpoena Service Fees	800
		Title and Closing Fees	2,000
		Court Deposition Fees	3,000
		Code Enforcement Magistrate Fees	10,000
		Mediator Fees	11,600
		Appraisals	12,500
		Retained Counsel	235,000
		Total City Attorney/City Attorney	276,500
City Attorney	Municipal Court Clerk	Transcription Services	1,000
		Hearing Officer Fees	5,000
		Total City Attorney/Municipal Court Clerk	6,000
		Total City Attorney	282,500

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Finance	Finance	ACFR Online	2,500
		Bond Disclosure Compliance Fees	3,000
		Lease Compliance	5,000
		Armored Car Service	6,000
		Contract Compliance	12,000
		General Consultants	12,000
		Actuarial Services	13,000
		Account Analysis Fees	20,000
		Credit Card Fees	40,000
		Redlight Camera Credit Card Fees	50,000
		Audit and ACFR Preparation	100,750
		Investment Contracts	100,000
		Total Finance	<u>364,250</u>
		Economic Development	Economic Development
National Entrepreneur Center	10,000		
Real Estate Consulting	15,000		
Prospera	20,000		
Small Business Development Center	30,000		
University of Central Florida Incubator	159,000		
Economic Development Incentive Funds	185,000		
Total Economic Development	<u>420,500</u>		
Development Services	Planning	Magistrate for Code Enforcement	30,000
		Transit Circulator Contract	41,715
		Kissimmee Main Street	119,734
		Total Development Services	<u>191,449</u>
Police	Office of the Police Chief	Translation Services	3,200
		Public Information Media Support	12,000
		Total Police/Office of the Police Chief	<u>15,200</u>
Police	Support Services	Disposal of Narcotics/Biological Hazardous Waste	4,000
		Paper Shredding	6,500
		Firearms Training Facility Lead Removal	12,000
		Firearms Training Facility Decontamination	30,000
		False Alarm Billing Services	50,000
		Total Police/Support Services	<u>102,500</u>
Police	Patrol	K9 Bloodhound	1,144
		Veterinary Insurance	3,189
		K9 Kennel Care	1,400
		Canine Maintenance	9,000
		Total Police/Patrol	<u>14,733</u>

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Police	Criminal Investigations	K9 Kennel Care	700
		Forfeiture Proceeding Court Fees	1,500
		Court Certified Transcriptions	1,600
		Veterinary Insurance	1,850
		Phone Tolls/Bank Records/Undercover Operations	2,500
		Canine Maintenance	2,750
		Towing and Storage Fees	3,000
		Professional Remote Composites	5,500
		Nurse Examiners	7,500
		DNA testing	8,500
		Total Police/Criminal Investigations	<u>35,400</u>
Police	Special Operations	Towing and Storage Fees	1,000
		Confidential Funds	10,000
		Crossing Guard Management Services	700,677
		Total Police/Special Operations	<u>711,677</u>
		Total Police	<u>879,510</u>
Fire	Administration	Staffing Software Phone Contract	50
		Pre-Employment Examinations	5,400
		Medical Director Contract	50,000
		Ambulance Billing Service	450,000
		Medicaid Payment	685,731
		Total Fire	<u>1,191,181</u>
Public Works	Engineering	Miscellaneous Professionals Services	205,000
		Total Public Works/Engineering	<u>205,000</u>
Public Works	Street Maintenance	Consultant Services	35,000
		Maintenance Agreement	118,000
		Mowing Contract	483,840
		Total Public Works/Street Maintenance	<u>636,840</u>
Public Works	Traffic Engineering	Contracted Traffic Counts/Studies	2,000
		Best Foot Forward Program	6,500
		FDOT Rail Road Crossing Contract	13,769
		Beacon Maintenance	23,828
		FDOT Traffic Signal Maintenance	77,726
		Signal Maintenance	89,225
		Emergency Signal Services	93,000
		Redlight Camera Fees	988,600
		Total Public Works/Traffic Engineering	<u>1,294,648</u>
Parks and Recreation	Parks	Grant Application Fees	10,000
		Total Parks and Recreation/Parks	<u>10,000</u>

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Parks and Recreation	Aquatic Center	Event Entertainment	700
		Pool Permit	975
		Miscellaneous Aquatic Classes	1,500
		Lifeguard Certification Fees	11,700
		Chemical Delivery Contract	40,008
		Total Parks and Recreation/Aquatic Center	<u>54,883</u>
Parks and Recreation	Recreation	Food Service	5,500
		Janitorial/Custodial	2,400
		Special Programs	6,600
		Day Camp Program Trips	8,160
		Teen Extreme Program	29,946
		Recreation Programs	36,219
		Youth and Adult Sports	88,725
		Oak Street Park Camp Discovery	72,366
		Total Parks and Recreation/Recreation	<u>249,916</u>
		Parks and Recreation	Cemetery
Total Parks and Recreation/Cemetery	<u>3,300</u>		
Parks and Recreation	Events & Venues	Security	5,000
		Downtown Event/Partnership	6,000
		Face Painters	6,500
		Taste of Kissimmee	10,000
		Fandom	10,000
		Pridefest	17,000
		Festival of Lights Parade and Entertainment	17,250
		General Labor Services	22,000
		Kowtown	24,500
		Martin Luther King, Jr. Event	24,500
		Juneteenth	24,500
		July 4th Fireworks	30,000
		July 4th Entertainment and Production	65,000
		Total Parks and Recreation/Events & Venues	<u>262,250</u>
		Total Parks and Recreation	
Human Resources and Risk Management	Human Resources	Pension and Actuarial Studies	4,000
		457 Plan Fiduciary Insurance	6,000
		Labor Attorney	20,000
		Total Human Resources and Risk Management	<u>30,000</u>
Total General Fund			<u><u>6,398,681</u></u>

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>STORMWATER UTILITY FUND</u>			
Public Works	Engineering	Annual Audit Fees	3,977
		Water Quality Reporting	5,000
		Diving Services	10,000
		Data Storage Management	50,000
		Nutrient Data Analysis	60,000
		Water Quality Lab Sampling	60,000
		Community Rating System Assistance	75,000
		Asset Inventory Management	80,000
		Stormwater Monitoring Services	225,000
		Master Stormwater Model	300,000
		Total Stormwater Utility/Engineering	<u>868,977</u>
Public Works	Operations	Janitorial Service	3,984
		Pond Cleaning Service	65,000
		Customer Billing Services	277,932
		Total Stormwater Utility/Operations	<u>346,916</u>
Total Stormwater Utility Fund			<u><u>1,215,893</u></u>
<u>SOLID WASTE FUND</u>			
Public Works	Solid Waste	Annual Audit Fees	3,731
		Janitorial Services	3,924
		Customer Billing Services	159,921
		Total Solid Waste/Solid Waste	<u>167,576</u>
Public Works	Weld Shop	Janitorial Services	3,564
		Total Solid Waste/Weld Shop	<u>3,564</u>
Total Solid Waste Fund			<u><u>171,140</u></u>
<u>AIRPORT FUND</u>			
Airport	Operations	Audit Fees	1,041
		Graphic Design Services	2,000
		Airport Development Plan	3,000
		Appraisals	5,000
		Surveying Services	5,000
		General Consultant Fees	7,000
		Legal Services	9,450
		Janitorial Services	14,712
		Total Airport Fund	<u><u>47,203</u></u>

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>CENTRAL SERVICES FUND</u>			
Information Technology	Information Technology	Central Square Support Services	5,000
		Microsoft/Cisco Technical Support	5,000
		Microsoft SharePoint Services	10,000
		GIS Asset Management Technical Support	10,000
		API Support Services	10,000
		Voice Over IP Telephone Support	25,000
		Exchange Migration	30,000
		Total Information Technology	<u>95,000</u>
Public Works	Fleet Maintenance	Vehicle Parts Contract	240,000
		Total Public Works/Fleet Maintenance	<u>240,000</u>
Public Works	Facilities Maintenance	Work Order System Contract	7,328
		Charging Station Services	7,689
		Fuel Tank Testing and Inspections	15,000
		Septic Tank and Grease Trap Inspections	27,527
		Roofing Inspections	30,000
		Generator Inspections	30,000
		Pest Control Services	45,000
		Elevator Inspections	50,000
		Consultant Services	52,500
		HVAC Contract Services	74,590
		Alarm Security Monitoring Services	120,700
		Janitorial Service	246,724
		Total Public Works/Facilities Maintenance	<u>707,058</u>
		Total Central Services Fund	
<u>LOCAL OPTION GAS TAX FUND</u>			
Public Works	Engineering	General Consultants	280,000
		Total Local Option Gas Tax/Engineering	<u>280,000</u>
Total Local Option Gas Tax Fund			<u><u>280,000</u></u>
<u>BUILDING FUND</u>			
Development Services	Building	Janitorial Services	24,000
		Miscellaneous Professional Services	25,000
		Building Inspector Services and Plan Review	100,000
Total Building Fund			<u><u>149,000</u></u>

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>			
Economic Development	Community Redevelopment	Graphic Design Services	5,000
		Surveying and Engineering Services	12,500
		Commercial Appraisal Services	15,000
		Consultant Services	15,100
		Uber Program	50,000
		Master Redevelopment Plan	200,000
		Transit Circulator Contract	125,145
		Total Vine Street Community Redevelopment Fund	<u>422,745</u>
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Economic Development	Community Redevelopment	Graphic Design Services	2,500
		Consultant Services	12,100
		Architectural Services	12,500
		Surveying and Engineering Services	12,500
		Commercial Appraisal Services	15,000
		Public Arts Master Redevelopment Plan	50,000
		Holiday Decorations	50,000
		Transit Circulator Contract	250,290
		Total Downtown Community Redevelopment Fund	<u>404,890</u>
<u>2024 COMMUNITY DEVELOPMENT BLOCK (CDBG) GRANT FUND</u>			
Development Services	2024 CDBG Program	Miscellaneous Professional Services	10,000
		Miscellaneous Contract Services	40,000
		Total 2024 Community Development Block Grant Fund	<u>50,000</u>
<u>2024 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND</u>			
Development Services	2024 SHIP Program	Miscellaneous Professional Services	2,500
		Miscellaneous Contract Services	25,000
		Total 2024 State Housing Initiative Partnership (SHIP) Grant Fund	<u>27,500</u>
<u>THE HAVEN ON VINE</u>			
City Manager	City Manager	Janitorial Services	7,200
		Pool Services	9,000
		Custodial Services	9,000
		Pest Services	9,600
		Lawn Services	14,400
		Professional Services	40,000
		Security	100,000
		Total The Haven on Vine	<u>189,200</u>

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>LIABILITY/WORKERS COMPENSATION SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Hepatitis B Shots/Draws	2,000
		Hazardous Materials Cleanup	5,000
		Commercial Drivers License Random Drug Testing	6,000
		Exposure Hot Line	10,000
		Actuarial Services	11,000
		Total Liability/Workers Comp Self Insurance Fund	<u><u>34,000</u></u>
<u>HEALTH SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Miscellaneous	475
		Waste Disposal Services	1,800
		GASB Audit	17,000
		Fire Cancer Presumption Policy	26,640
		Clinic Contract Fees	184,800
		Onsite Medical Staff	474,000
		Administrative Service Fees	1,907,900
Total Health Self Insurance Fund	<u><u>2,612,615</u></u>		
TOTAL CITY OF KISSIMMEE			<u><u>13,044,925</u></u>

Object Codes Listing

<u>OBJECT CODE</u>	<u>SUMMARY TITLE/OBJECT DESCRIPTION</u>	<u>OBJECT CODE</u>	<u>SUMMARY TITLE/OBJECT DESCRIPTION</u>
	SALARIES/OTHER PAYS:		CONTINUED, OTHER SUPPLIES:
5001111	Executive Salaries	5005255	Tools and Equipment
5001212	Regular Salaries and Wages	5005256	Technology Equipment
5001414	Overtime	5005257	Uniforms
5001517	Special Pay	5005261	Special Functions
	BENEFITS:	5005353	Road Materials and Supplies
5002121	FICA Taxes	5005454	Books and Publications
5002222	Retirement Contributions	5005455	Dues, Subscriptions and Memberships
5002323	Life and Health Insurance		OTHER OPERATING COST:
5002424	Workers Compensation	5004444	Rentals and Leases
5002525	Unemployment Compensation	5004901	Advertising
5002626	Other Postemployment Benefits	5004902	Recruitment
	PROFESSIONAL SERVICES:	5004903	Copier Costs
5003131	Professional Services	5004911	Safety/Wellness Program
5003232	Accounting and Auditing	5004917	Garage/Gas Inventory Write-off
5003434	Other Contract Services	5004918	General Inventory Write-off
5003435	Other Services - Custodial	5004998	Traffic Inventory Write-off
5003436	Other Services - Customer Billing	5004999	Bad Debt Expense
	TRAINING AND TRAVEL:	5005959	Depreciation
5004041	Travel and Per Diem	5008181	Aid to Government Agencies
5005555	Training	5008282	Aid to Private Organizations
	UTILITIES:	5008382	General Employee Assistance
5004141	Communication Services	5005259	FUEL
5004343	Electric		CHARGES BY OTHER FUNDS:
5004344	Water and Sewer	5004905	General Fund Admin Cost
5004345	Stormwater Fees	5004906	Warehouse Charges
5004347	Solid Waste Disposal Fees	5004907	Facilities Maintenance Charges
	INSURANCE:	5004908	Information Technology Charges
5004545	General Insurance	5004904	INDIRECT COSTS
5004546	Workers Compensation Claims		CAPITAL OUTLAYS:
5004547	Liability Claims	5006191	Land or Easements
5004549	Health Claims	5006292	Buildings
	OTHER MAINTENANCE:	5006393	Infrastructure/Other Improvements
5004645	Vehicle Parts	5006494	Machinery and Equipment-Equipment
5004646	Building and Grounds Maintenance	5006495	Machinery and Equipment-Vehicles
5004647	Other Equipment Maintenance		DEBT SERVICE:
5004648	Radio Maintenance	5007171	Principal
	VEHICLE MAINTENANCE	5007272	Interest
5004649		5007373	Other Debt Service Costs
	OTHER SUPPLIES:	5009171	TRANSFERS TO OTHER FUNDS
5004242	Postage		RESERVES:
5004747	Printing	5009275	Contingency Reserves
5005151	Office Supplies	5009276	Capital Outlay Reserves
5005252	Operating Supplies	5009277	Debt Service Reserves
5005253	Cleaning Supplies	5009278	Operating Cost Reserves
5005254	Chemical Supplies		



Glossary

Ad Valorem Taxes - Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property. Local governments set the levy.

Adjusted Final Millage - Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing agency.

Aggregate Millage Rate - The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Assessment - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

Budget - The document that details how much revenue is expected and how it will be spent during a year.

Capital Improvement - Additions, replacements or improvements to facilities with a unit cost in excess of \$5,000 and a useful life of one year or more. Items with a unit cost of less than \$5,000 will be charged to operating expenditures.

Capital Outlay - The cost of acquiring or improving land, buildings, equipment, furnishings etc. with a unit cost in excess of \$5,000 and a useful life of one year or more. (See Capital Improvement.)

Community Redevelopment Agency (CRA) - An agency created to promote development within the community redevelopment area by the use of tax increment financing.

Contingency - Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

Debt Service - The expense of retiring such debts as loans and bond issues.

Depreciation - The periodic expiration of an asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is written off. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense.

Equivalent Residential Unit (ERU) - Represents 2,404 square feet of impervious surface for both residential and commercial properties. Any unit larger than one ERU is factored accordingly.

Expenditure - Decreases in (uses of) fund financial resources other than through interfund transfers.



Expense - A use of financial resources, denoted by its use in the proprietary funds which are accounted for on a basis consistent with the business accounting model (full accrual basis).

Final Millage - The tax rate adopted in the second public budget hearing of a taxing agency.

Fiscal Year - The budget year which runs from October 1 through September 30.

Function - A major class or grouping of activities directed toward a common goal such as improvements for public safety or the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - Unspent funds that can be included as a source in the following year's budget.

Gas Tax - The portion received by the City of the taxes collected by the State on gasoline sales.

Half-Cent Sales Tax - This is a portion of the State-wide tax on sales transactions. It is collected by the State and distributed to the City for expenditure on any general governmental purpose.

Impact Fees - These are charges based on the expected impact new development will have on current facilities. The City must use these fees to provide new facilities.

Indirect Costs - Costs associated with, but not directly attributable to, the provision of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Initiative - An act intended to improve a situation or process within the organization.

Interfund Transfers - Transfers among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a "net" operating budget.

Kissimmee Utility Authority (KUA) - This entity was created in 1985 and empowered to serve the City and surrounding area with electric services. Its Charter requires that it transfer a portion of its net operating revenues to the City. City garbage customers are billed by KUA along with stormwater utility fees in accordance with contracts for those services.

Mill - 1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: Millage rate of \$4.63 per thousand, taxable value of \$100,000/1,000=100 x \$4.63 = \$463.00.

Object Code - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personal Services, Operating, Capital and Other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida



Uniform Accounting System.

Operating Costs - Also known as Operating and Maintenance costs, these are the expenses of day-to-day operations and exclude personal services and capital costs.

Operating Fund - Also called General Fund. Usually, the operating fund is the major portion of a budget. It details the expenses of day-to-day operations.

Other Expenses or Expenditures - These include items of a non-expense or expenditure nature such as reserves, transfers to other funds, depreciation and debt service.

Performance Indicators - Measures of frequency and volumes that show the amount of activity from one period to the next.

Personal Property - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

Personal Services - Costs related to compensating employees including salaries, wages and benefit costs.

Property Appraiser - Elected County official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Proposed Millage - The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage is to be sent to the property appraiser within 30 days after a City's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

Real Property – Land and buildings and other structures attached to it that are taxable under State law.

Revenue - An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

Revenue Sharing - Federal and state money allocated to local governments.

Rolled Back Rate - That millage rate which, when multiplied times the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

Sales Tax - This is a one cent tax collected by the State on taxable sales of less than \$5,000 within the County. Collections are allocated to the County and Cities within the County for use on improvements to their infrastructure.

Stormwater Fees - These charges are based upon the square footage of impervious surface for all residential and commercial properties within the City and are used to fund drainage operations.

Strategy - A plan of action or policy designed to achieve a major or overall aim.



Tax Base - The total property valuations on which each taxing agency levies its tax rates.

Tax Roll - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

Tax Year - A calendar year. The tax roll for the 2024 calendar year would be used in figuring the 2024/2025 budget year. The tax bills to be mailed by November 1 represent the property taxes due for the 2024 tax year.

Tentative Millage - The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

Tohopekaliga Water Authority (TWA) - This entity was created in 2003 to provide water and sewer services to the City and surrounding area. The Transition Interlocal Agreement between the City, Osceola County and TWA requires TWA to transfer to the City an amount equal to the stream of payments identified as the Kissimmee system transfer amount and the annual transfer amount based upon growth in the system.

Uniform Accounting System - The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Voted Millage - Property tax levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the state. Such issues are called general obligation bonds.