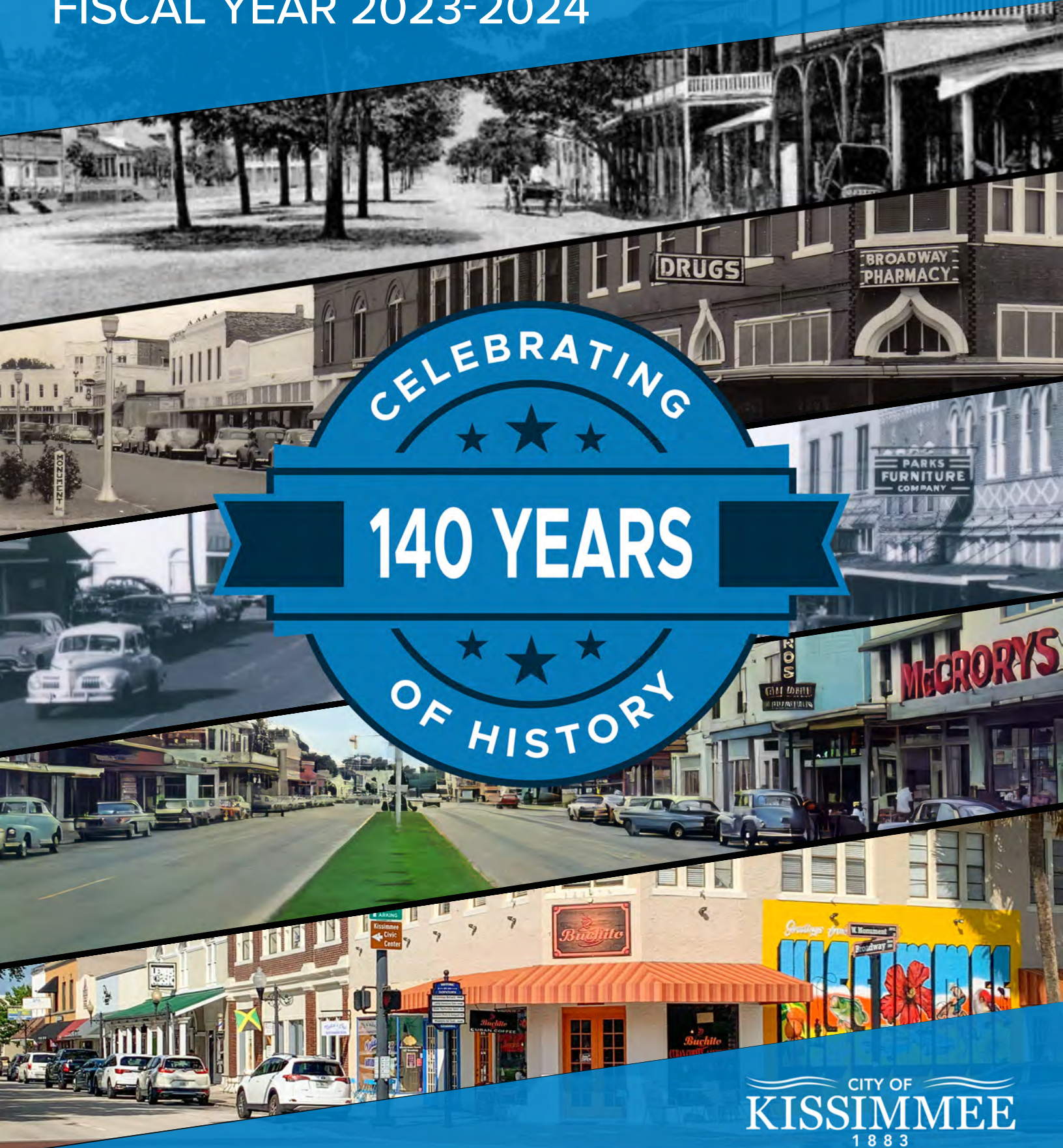


CITY OF KISSIMMEE, FL ANNUAL BUDGET FISCAL YEAR 2023-2024



CELEBRATING

140 YEARS

OF HISTORY



PREPARED BY THE FINANCE DEPARTMENT

Finance Director
Tavia Ritchie, CPA, CGFO

Assistant Finance Director
Sandra N. Pereira

Budget Manager
Alex Santos

Senior Financial Analyst
Megan Garrett



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BUDGET GUIDE

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.



MISSION STATEMENT

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.



LISTING OF CITY OFFICIALS AS OF OCTOBER 1, 2023



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

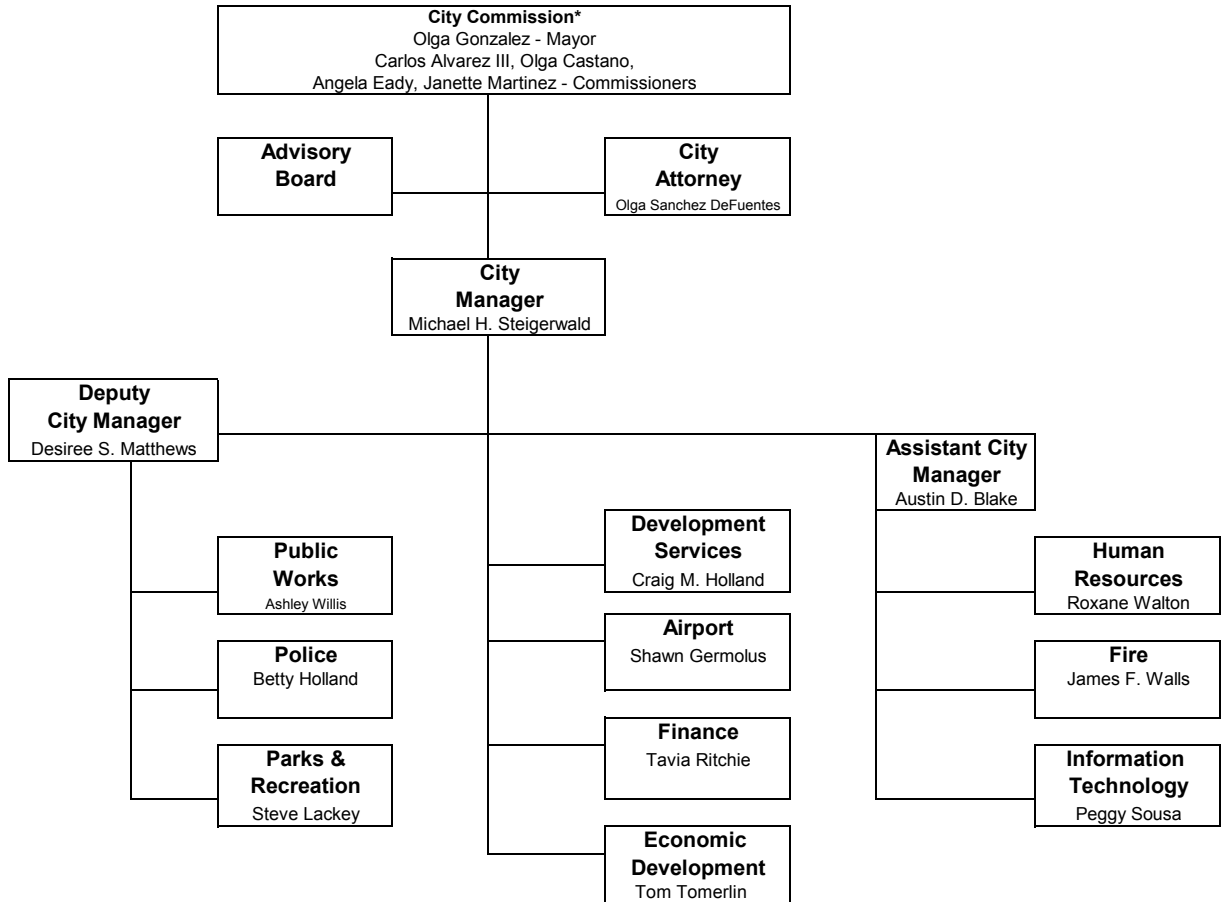
Michael H. Steigerwald

CITY ATTORNEY

Olga Sanchez de Fuentes



CITY OF KISSIMMEE ORGANIZATION CHART



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



LISTING OF DEPARTMENT DIRECTORS AS OF OCTOBER 1, 2023

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

Margaret R. Sousa - Information Technology Director

Tom Tomerlin – Economic Development Director







September 26, 2023 City Manager's Budget Message

Honorable Mayor, City Commissioners, and Citizens:

The year 2023 marks 140 years of incorporation for the City of Kissimmee. Each year we have grown bigger, stronger, and more diverse. The Fiscal Year (FY) 2023-24 budget continues to embody that resiliency and pride. It is my privilege to present the FY 2023-24 annual budget for the City of Kissimmee, in accordance with the City Charter. This budget represents months of work by a dedicated leadership team and staff 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.

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 2024 contract to the residents of the City of Kissimmee. The FY 2024 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 \$5.5 billion, a growth of approximately 14% over last year's taxable value. The proposed FY 2024 budget is balanced with a total City-wide appropriation of \$267,277,940, and a General Fund budget total of \$129,294,481 including \$30,829,073 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. 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. I am confident we have developed a conservative, reasonable and responsible spending plan for the 2023-24 Fiscal Year.

The upcoming fiscal year's adopted budget recommends a total spending level of \$267 million in FY 2023-24 for all funds. Overall, this budget continues Kissimmee's fiscally sound and conservative approach to managing taxpayer dollars as the City exceeds a population of 82,000 residents.



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.

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.

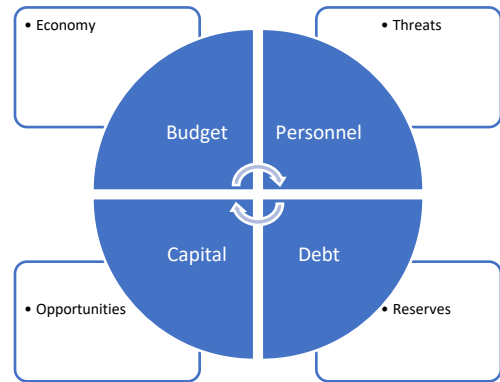
2024 Budget Framework

In preparing the FY 2024 budget, our focus was to build a budget on the pillars of maintaining the sense of community, belonging and trust that has harnessed us for 140 years. 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. We must look to facilitate optimal performance to drive results. We must 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. This is why, collectively, the annual budget process and document are arguably the most important responsibility of the City Commission each year.



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. Steep increases in interest rates and increased uncertainty in banking haven’t seemed to shake the Florida economy just yet. In the past twelve months, Florida was responsible for one in 10 jobs created within the U.S. and over 20% of the nation’s job increases over the past three years. As such, the City of Kissimmee continues to experience growth in and around it. With over 82,000 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 be able to raise interest rates and tighten financial conditions coming off its most aggressive hiking spree since 1994. Economists surveyed by Bloomberg put the probability of a recession at 65%, but the uncertainty remains of when and for how long. Despite being far below it’s highs of over 9% last year, the CPI is still consistently hovering close to 4 - 5%. This has continued to affect us in many ways. It is the reason this budget focuses on resiliency, our tried-and-true remedy.

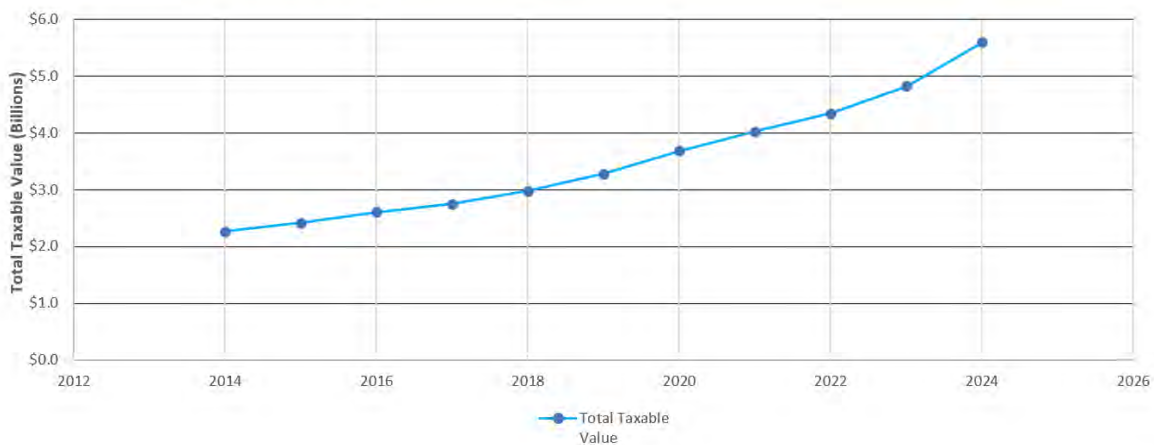




General Fund

The proposed General Fund budget is approximately \$98.5 million for FY 2023-24. The General Fund FY 2023-24 budget represents an increase of 7.9% over the FY 2022-23 budget due mainly to inflation and price pressures. Certified assessed values for ad valorem tax revenues are \$802,233,129 (or 16.5%) higher than last year which results in a total assessed value of \$5,683,615,845. This includes an increase from new construction of \$108,407,081 or an additional \$501,415 in ad valorem revenues.

Taxable Assessed Valuation



Staff is recommending the Commission approve the same millage rate of 4.6253 which will generate total ad valorem tax revenues of \$24,974,007. The rollback rate is 4.0853 mills based upon the latest assessed values. However, if the rollback rate was adopted, the City would generate \$3,069,152 less than staff's recommendation for ad valorem revenues. The rolled back rate does not generate additional proceeds from adjustments that increased the prior year tax assessments and only provides proceeds from additions to the tax roll. Maintaining the same millage rates allows us to maintain the same level of service to our community with no additional fees or taxes.

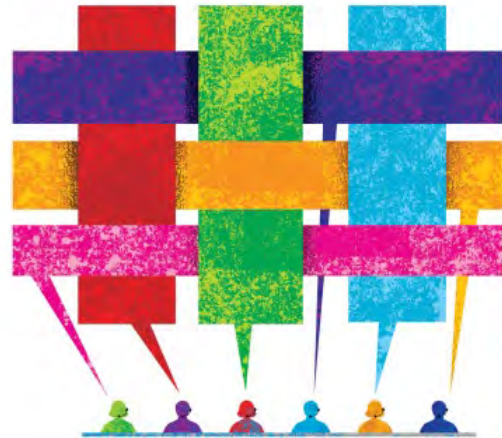
Projected revenue increases will be significantly offset by total budgeted expenditures. Kissimmee is in a unique situation in where it benefits from two dividend sources, Tohopekaliga Water Authority and Kissimmee Utility Authority. Therefore, it does not solely rely on ad valorem increases. In FY 2024, ad valorem taxes represent about 28% of projected revenues. In addition, 12% is expected from state distributions, 14% from service charges and all other sources, 9% 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 12.3%. 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 \$98,465,408. FY 2024 operating expenditures, which include all expenditures except those on capital items and transfers, total \$92,670,234. Transfers to other funds total \$3,481,924 while capital outlay expenditures are projected to be \$2,313,250. Total expenditures in the General Fund will exceed revenues by \$9,352,234. This is larger than previous years due to personnel changes and one-time capital expenditures.

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. However, like others we face substantial challenges regarding compensation. Additionally, it has become profoundly more challenging to recruit and retain individuals to fill these positions because of the competitive nature of the market and inflation. 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 FY 2023 budget also included a one-time lump sum increase for all City employees, resulting in a \$2,500 boost for all full-time employees. The City had a compensation study completed in FY 2023 to further address our compensation issues in a more targeted manner. As a result of the study, employees will receive a 3% COLA with additional market adjustments across various pay grades starting at 2.3% for FY 2024. Therefore, the minimum increase all non bargaining employees will receive is 5.3%. It is also important to note employees will not see an increase to their insurance premiums. All of these actions further prove the City's dedication to ensuring it has the best workforce to serve its residents.





The FY 2024 budget includes a net increase of twenty-four (24) full-time positions throughout various City departments. In the General Fund, twenty (20) full-time positions will be added. The additions are as follows: two (2) Police Officers and one (1) Police Corporal will be added in the Police Department; six (6) Firefighters, three (3) Engineers, three (3) Lieutenants for Engine 15, and an Accreditation Manager will be added to the Fire Department; a Training and Development Administrator in the Human Resources Department; a Parks and Public Lands Assistant Manager in the Parks and Recreation Department; and in the Development Services Department a Secretary and Senior Planner. Other Fund position additions include: Code Enforcement Officer, an Assistant Project Manager, Stormwater Coordinator, and a Fleet Mechanic. The Five-Year Personnel Recapture chart in this document also reflects midyear reclasses approved throughout FY 2023 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 2024.

FYE Ended	Historical LOST Collections
9/30/2024	\$11,898,000 ⁽¹⁾
9/30/2023	\$11,551,965 ⁽²⁾
9/30/2022	\$10,782,927
9/30/2021	\$8,554,767
9/30/2020	\$7,047,756

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 2024 revenues are projected to have a slight increase of approximately \$312,000 more than the previous year. In FY 2024, a total of \$510,000 is approved for roadway improvements as well as \$875,000 for the pavement management program. This is an increase of \$375,000 from previous years as roadway improvements are a priority in this year's budget. Funding from gas tax revenues also includes engineering staff to handle more design work in-house and funds for the sidewalk program. In the Mobility Fee Fund, \$500,000 is planned for road improvement projects and funding is set aside for major roadway projects like Thacker Ave and Hoagland Blvd.



Staff has estimated the tax increment revenue of the Downtown Community Redevelopment Agency (CRA) will be more than 9% 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 17% larger than its increment last year to bring in \$420,000 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 are on the rise, \$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 Department continues to improve its new software system, which allows contractors to submit requests for permits online. The Department broke ground in May 2023 on a new office to be housed in front of City Hall.

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 2024 operating revenues are projected to be approximately \$617,907 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 as the City re-evaluates its commercial



refuse program in FY 2024. At about \$22.37 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 \$476,257 at the end of FY 2024, which represents a reserve balance of 27%. 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 \$129 million. Nearly \$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.

2024 BUDGET: PROJECTS IN PLANNING/DESIGN



- Vine Street Landscaping & Lighting Project
- Thacker Ave Widening
- New Traffic Signal - Dyer and Ballpark Rd
- Mark Durbin Park - New Community Center
- New Fire Station 16

2024 BUDGET: PROJECTS IN PLANNING/DESIGN



- Berlinsky Community House Reconstruction
- Kissimmee Civic Center Redevelopment: Hotel/Conference Center RFQ
- Central Ave Complete Streets Design
- New Air Traffic Control Tower

2024 BUDGET: PROJECTS IN PLANNING/DESIGN



- Connect Kissimmee Downtown Streetscapes
- Lancaster Ranch Trail
- New Fire Station 15
- Hoagland Boulevard Widening, Ph 4 – North
- Repaving of Dyer Blvd and Carroll St

Long-term Debt

The City did not have any new debt issuances in FY 2023. The City last issued debt in FY 2022 bringing its total long-term debt to \$78 million; and as a testament of financial stability and stewardship, the City's bond rating was upgraded to AA+ in FY 2022.



Threats

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 \$1.3 million for FY 2024
- Rising wages
- Rising operating expenses

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 July 3rd, 2023, there is \$788,786 available in the economic development account. For budget purposes, it was assumed that the 2023 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 \$350,000 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.





Accomplishments

- Crime Rate Reduction
- Secured \$500K funding from Legislature for Training Center Annex
- Added Fully Staffed Rescue 16
- Purchase of High Water Rescue Equipment
- Design of Fire Station 15
- New Freebee Service
- Hudson Street Improvements and Flora Blvd Extension
- First Phases of Master Stormwater Study
- Taxiway E Project Started
- New Airport Leases
- Funding for multiple affordable housing projects
- Purchase contract for Homeless & Housing Project
- City Hall Expansion Started
- New CRA Pioneer Project/Grants
- Noise Ordinance Adopted
- Economic Development Department Created
- Awards for Budget and Financial Reporting

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 reserves of 20% plus a cushion for natural disasters (hurricanes). Based upon FY 2024 projections, ending reserves will be about 29% of budgeted expenditures. Despite this excess over the current targeted 20%, projections indicate reserves will decline to approximately 20% by the end of FY 2028. 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.

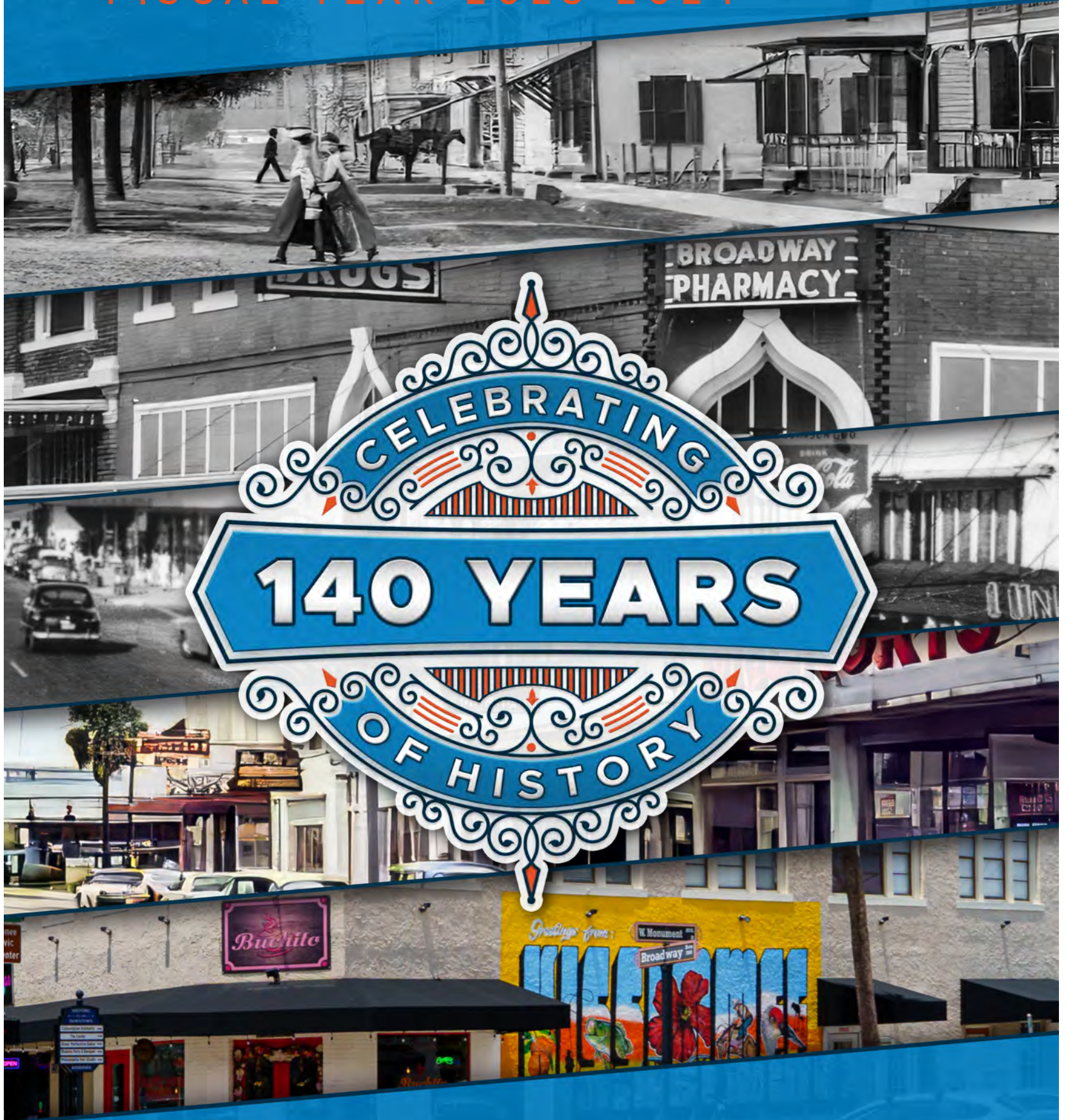
Conclusion

We believe this budget should equip the City for stability now and in the future beyond 140 years. 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. 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.

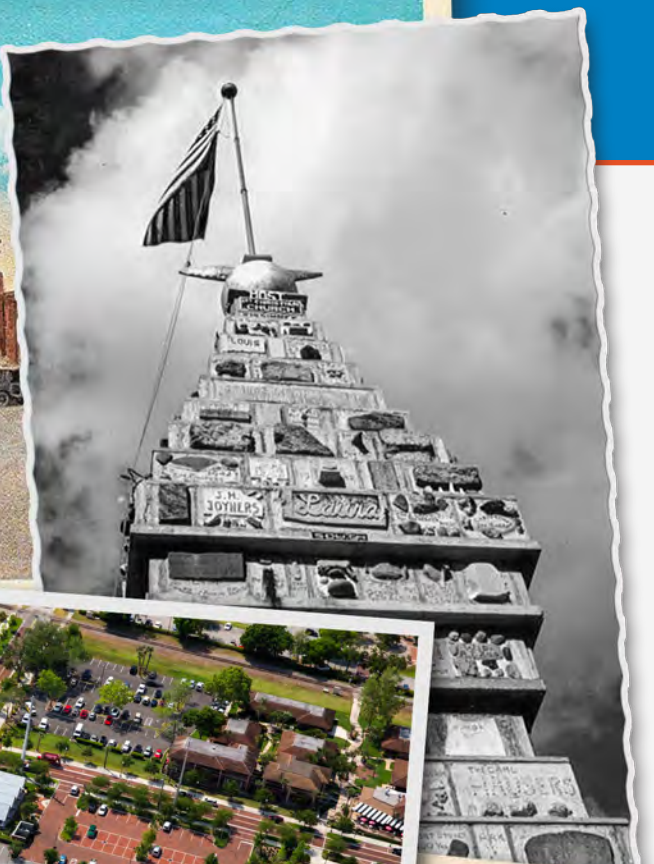
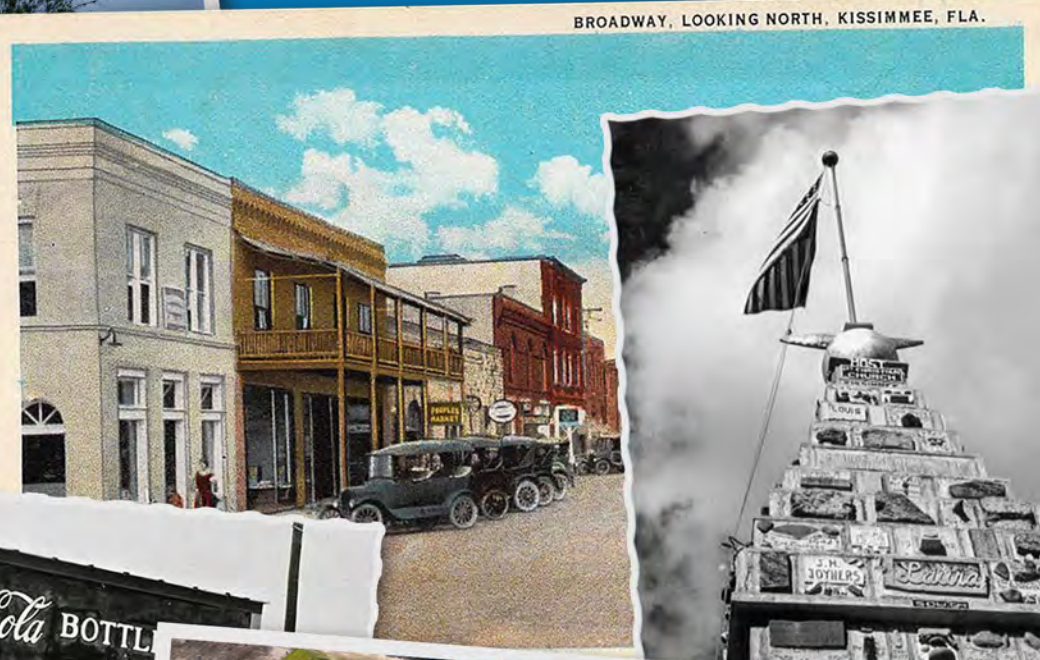
Mike Steigerwald
City Manager

CITY OF KISSIMMEE FLORIDA
BUDGET IN BRIEF

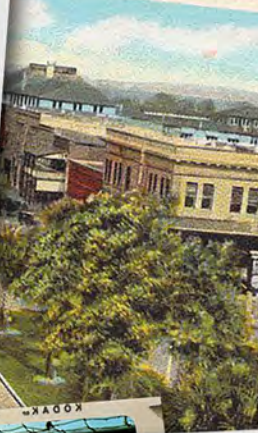
FISCAL YEAR 2023-2024



BROADWAY, LOOKING NORTH, KISSIMMEE, FLA.



BIRD'S EYE VIEW O



Tropical Hotel, Kissimmee, Fla.



City of Kissimmee

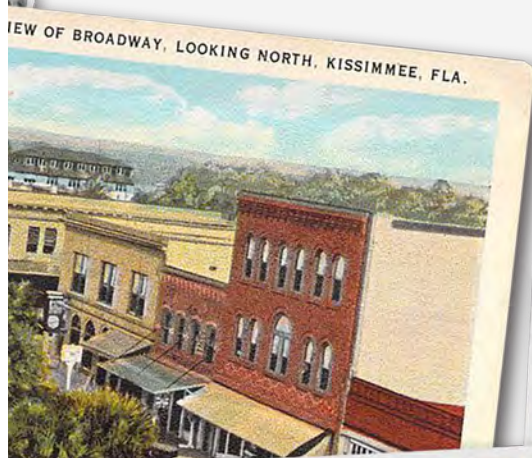
BUDGET IN BRIEF FISCAL YEAR 2024

It is our privilege to present to you the City of Kissimmee's Budget in Brief. This document is intended to provide residents, business owners, and visitors with a clear vision of the City's financial state. Our organization prides itself on transparency and fiscal stewardship, and this document reaffirms our organization's perspective regarding open, honest, and effective local government. Over the next year, the Commission's priorities will be at the forefront of our initiatives. Though the economy remains fragile and volatile, we can chart our course into long-term sustainability and prime quality of life for all through careful direction. We will continue to manage our finances in the most responsible manner possible and ensure that transparency will always be preserved to maintain good governance.

This Budget in Brief is intended to provide an overview of the City's approach to balancing the budget; outline the major sources of funding to pay for City services and infrastructure, and summarize the Fiscal Year 2024 operating and capital budgets.

For more details, we invite you to review the full Fiscal Year 2024 operating and capital budget documents, available on the City of Kissimmee website at kissimmee.gov/budget.

For comments regarding the budget or this document, please send an email to finance@kissimmee.gov.



CITY COMMISSION



MAYOR

OLGA GONZALEZ



VICE MAYOR

OLGA CASTANO



MAYOR PRO-TEM

ANGELA EADY



COMMISSIONER

JANETTE MARTINEZ



COMMISSIONER

CARLOS ALVAREZ III

City of Kissimmee 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 only then are they 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.

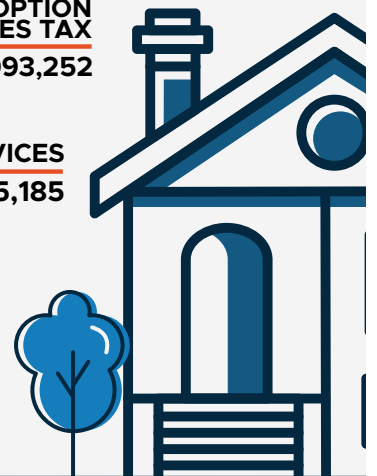
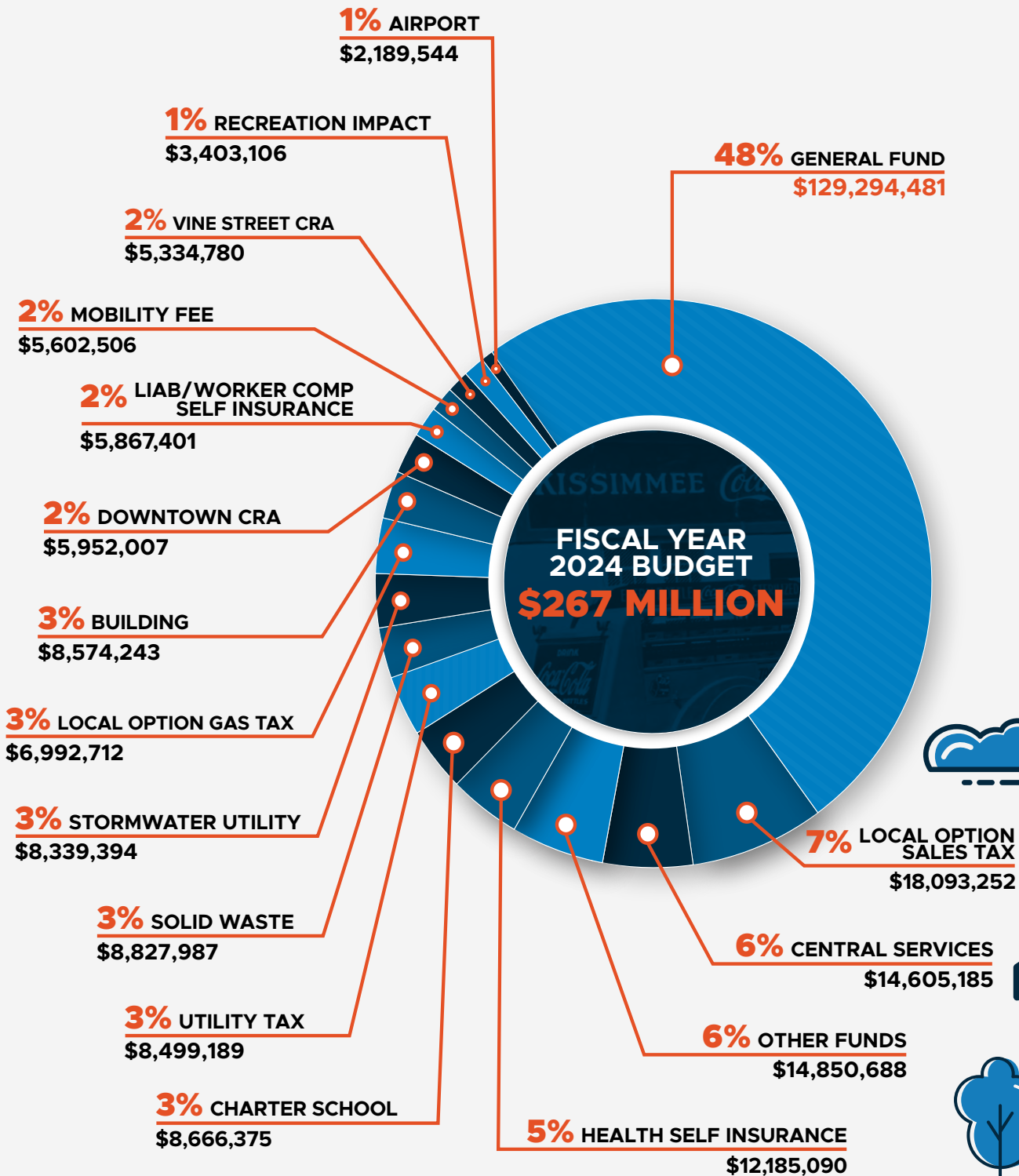


We take pride in our work and we value being the best we can be.



2024 PROPOSED BUDGET

The Fiscal Year 2024 proposed Budget for the City totals \$267 million. The budget establishes the level of funding for each of the City's various funds. The goals and objectives, activities, and service levels for the City's departments are based on the level of funding and controlled by the budget approved and adopted by the City Commission.



TOTAL PROPOSED BUDGET

\$267,277,940

GENERAL FUND

\$129,294,481

MILAGE RATE

4.6253

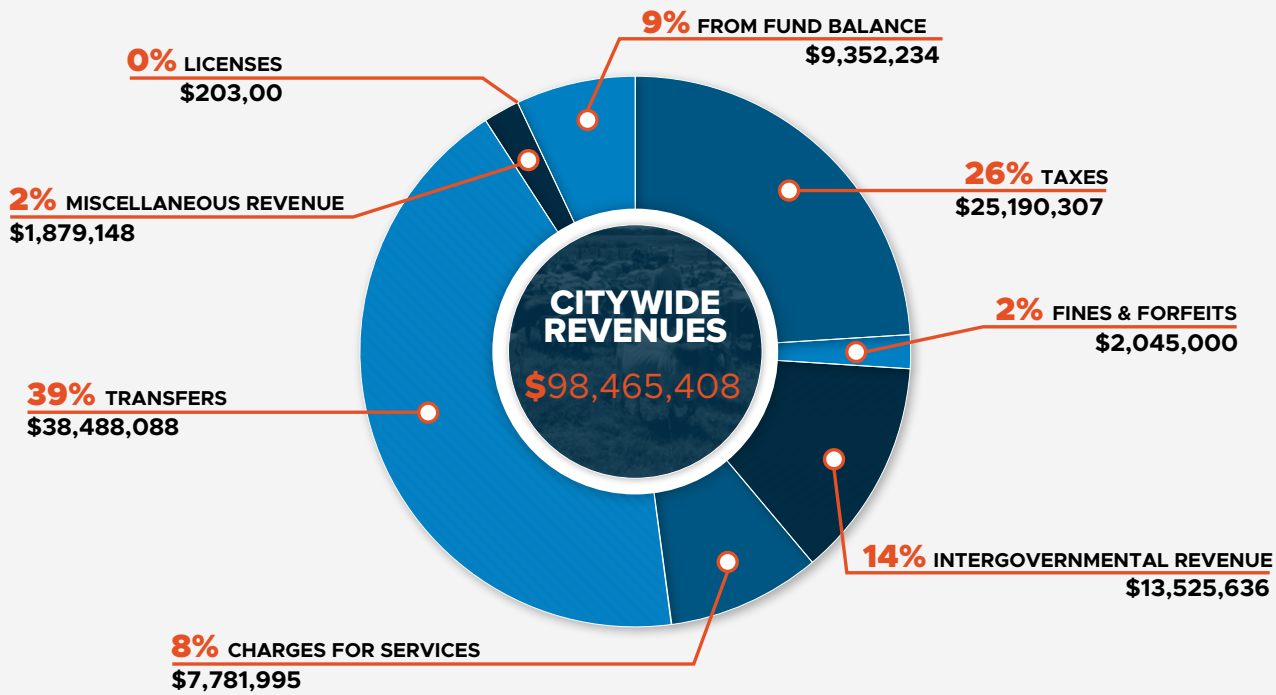


14%
**INCREASE IN
PROPERTY
VALUES**
2023-2024

The illustration features a stylized city skyline on the right side, with a tall building and a shorter building. In the foreground, there is a sign with a white border and a dark blue background, containing the text '14% INCREASE IN PROPERTY VALUES 2023-2024'. To the left of the sign, there are several trees and a house. The background is a light blue gradient with some clouds.

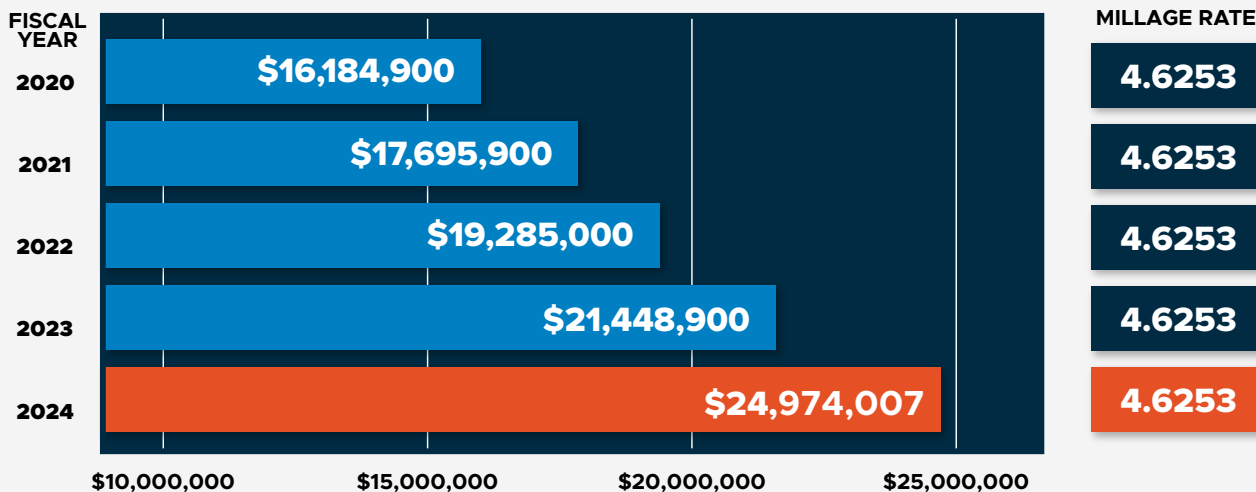
GENERAL FUND REVENUES

The City's General Fund revenue sources are diverse. General fund revenues are mostly comprised of property tax, sales tax, fuel tax, communications tax, business tax, licenses, fees and permits, intergovernmental charges for services, interest, miscellaneous, grants and contributions, and transfers.



5-YEAR MILLAGE RATE HISTORY

The adopted City of Kissimmee property tax rate is 4.6253. That amounts to \$4.6253 per \$1,000 of property value. This rate is the same rate levied for the last 15 years. The average millage in the State of Florida is \$4.9268.



GENERAL FUND EXPENDITURES

The City's General Fund expenditures are used to support police and fire services, public works and engineering, building and permit issuance, streets and sidewalk maintenance, planning, parks and recreation, library, repair and maintenance, and internal support functions, such as finance, city administration, human resources, and legal services.



POLICE DEPARTMENT

33%

\$32,233,241



CITY MANAGER

3%

\$2,995,924



FIRE DEPARTMENT

23%

\$22,613,854



DEVELOPMENT SERVICES

3%

\$2,999,476



PARKS & RECREATION

10%

\$9,502,018



FINANCE

2%

\$1,821,211



PUBLIC WORKS

7%

\$6,728,609



CITY ATTORNEY

1%

\$1,073,321



FACILITIES MAINTENANCE

7%

\$7,128,148



HUMAN RESOURCES

1%

\$1,241,649



TRANSFER & BAD DEBT

5%

\$5,985,137



CITY COMMISSION

1%

\$644,366



INFORMATION TECHNOLOGY

4%

\$3,498,454

\$98,465,408

City of Kissimmee ORGANIZATIONAL GOALS

**STRONGER KISSIMMEE ECONOMY
WITH MORE QUALITY JOBS**



**BEST SERVICES &
FINANCIALLY SOUND CITY**



**EFFECTIVE TRANSPORTATION
SYSTEM GROWTH**



**LIVABLE COMMUNITY
FOR ALL**



**VIBRANT DOWNTOWN
& BEAUTIFUL LAKEFRONT**



WHAT IS A FISCAL YEAR?

A fiscal year is twelve months, starting October 1st through September 30th, to which its annual operating budget applies. At the end of each fiscal year, the City determines its financial position and the results of its operation.

WHAT IS A REVENUE?

Revenues are funds the city receives from various sources such as property taxes, permit fees, grants, stormwater fees, and franchise fees to pay for operating and capital expenses.

WHAT IS AN EXPENDITURE?

An expenditure is a disbursement of operating revenue for goods and services.

WHAT IS A FUND?

A fiscal and accounting entity with a self-balancing set of accounts.

WHAT IS A GENERAL FUND?

The primary fund used by governments for unrestricted revenues.

WHAT IS A PROPERTY TAX?

Property Taxes are levied on both real and personal property according to the property's valuation and tax rate. It is also called an ad valorem tax rate. The tax is determined by multiplying the property's taxable value by the millage rate and then dividing the result by one thousand. The County Tax Collector is responsible for collecting all taxes imposed within the county under the state law.

WHAT IS A MILL OF A TAX?

A mill is a tax rate equal to \$1 for each \$1,000 of assessed property value. If your home has a taxable value of \$100,000 and the millage rate is \$1, then you pay \$100 in taxes.

HOW DOES PROPERTY TAX GET CALCULATED?

There are three factors for calculating the amount of property tax assessed on your house (or other property): the value of the property, the amount of value that is not subject to taxes (e.g., the homestead exemption), and the tax or millage rate.

According to State legislation, the County Property Appraiser calculates the value of each property in Osceola County as of January 1 each year. The appropriate exemptions are then applied to reach the final taxable value. The final taxable value is multiplied by the millage rates, i.e., City, County, School Board, and other taxing authorities, to determine the amount of property taxes to be included in the November property tax bill. For example, if your taxable value after taking all exemptions is \$100,000 and the millage rate used to determine your taxes is 4.6253, then the City portion of your taxes would be \$700.00

The calculation is performed by taking the taxable value (\$100,000), dividing by 1,000, and multiplying by the millage rate (4.6253).

$$\begin{aligned} \$100,000 \text{ DIVIDED BY } \$1,000 &= \$100 \\ \$100 \times 4.6253 &= \$462.53 \end{aligned}$$

WHAT IS ROLLED - BACK MILLAGE RATE?

The rolled-back millage rate is the millage rate that, when applied to the tax roll excluding new construction, would provide the same property tax revenue in the adopted budget year as in the current year. It represents the millage level of no tax increase.



CITY OF
KISSIMMEE
1883

FINANCE DEPARTMENT

101 CHURCH STREET
KISSIMMEE, FL 34741

FOR MORE INFORMATION, CONTACT US AT
FINANCE@KISSIMMEE.GOV



CITY OF KISSIMMEE 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.

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

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

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.

COMMUNITY PROFILE

PUBLIC SAFETY	HISTORY & GOVERNMENT	DEMOGRAPHICS
<p> 01 Police Stations</p> <p>161 Police Officers </p> <p> 04 Fire Stations</p> <p>111 Fire Fighters </p>	<p> 1883 Incorporated</p> <p>Commission/ City Manager  Form of Government</p> <p> 6th Largest County In Florida</p> <p>Oldest  Courthouse Operating in FL</p>	<p> 82,108 Population</p> <p>22.2 Sq Miles  Total Area</p> <p> 3,699 per sq mile Population Density</p> <p>2.9%  Unemployment Rate</p>
PARKS & RECREATION	INFRASTRUCTURE	ECONOMICS
<p> 845 Park Acreage</p> <p>18  Number of Parks</p> <p> 53,385 Linear feet of Bike Trails</p>	<p> Top 100 Ranking of Airport Traffic Volume</p> <p>Kissimmee Gateway Airport </p> <p> SunRail</p>	<p>Major Employers</p> <ol style="list-style-type: none"> School District of Osceola County Wal-Mart HCA FL - Osceola Hospital Osceola County Government Publix <p>Major Tax Payers</p> <ol style="list-style-type: none"> HCA FL - Osceola Hospital Bedrock Holdings II (Florida) Sonceto Kissimmee Owner BMF IV FL Lake Tivoli Pub FL Arrow Ridge

Overview

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.

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	% Increase
2022	82,168	1,169	1.42%
2021	80,999	5,355	6.61%
2020	79,226	3,582	4.74%
2019	75,644	844	1.13%
2018	74,800	2,637	3.65%
2017	72,163	2,201	3.15%
2016	69,962	1,561	2.28%
2015	68,401	1,809	2.72%
2014	66,592	2,227	3.46%
2013	64,365	1,340	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)
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
2013	2,964	45,920

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)
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
2013	20,440	446,353	56,639

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 the Mayor): 5
Area of Kissimmee: 22.2 Square Miles



POPULATION



Population: 82,108
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 ¹
Number of Households: 22,836 ¹
Owner-Occupied Housing Unit Rate: 44.5% ¹
Median Gross Rent: \$1,177 ¹
Median Home Sold Price: \$201,300 ¹

EDUCATION

High School Graduate or Higher: 82.8% ²

Bachelor's Degree or Higher: 19.2% ²

INCOME AND POVERTY

Per Capita Income in Past 12 Months: \$20,188 ¹

Persons In Poverty: 25.1% ¹

EMPLOYMENT

Median Household Income: \$41,339

Civilian Labor Force: 63%

Class of Worker:

Private: 77.8%

Government: 8.5%

Not for Profit: 4.6%

Self Employed: 3.7%

Unemployment Rate: 2.9%



RESIDENT'S OCCUPATION



Management, Business, Science, & Arts: 24% ³

Service: 25% ³

Natural Resources, Construction, & Maintenance: 11% ³

Production, Transportation, & Material Moving: 16% ³

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 International Airport

Less than an Hour's Drive from Port of Tampa

40 Minutes 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
2024 ANNUAL BUDGET**

**ALL FUNDS
TOTAL BUDGETS SUMMARY**

<u>FUND NAME</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
General Fund	\$ 127,310,071	\$ 122,010,356	\$ 129,202,709	\$ 129,294,481
Stormwater Utility	11,074,853	11,359,800	11,411,114	8,339,394
Solid Waste	8,310,219	7,638,886	8,468,438	8,827,987
Airport	1,796,410	1,918,993	1,680,199	2,189,544
Central Services	11,131,794	12,648,806	12,220,139	14,605,185
Local Option Sales Tax	20,395,578	23,961,000	25,863,723	18,093,252
Mobility Fee	8,721,337	8,805,865	9,188,746	5,602,506
Local Option Gas Tax	7,497,223	8,571,816	9,175,008	6,992,712
Paving Assessment	19,148	10,000	10,000	10,000
Building	9,576,758	9,458,706	10,339,336	8,574,243
Downtown Community Redevelopment	5,611,064	6,215,539	6,697,619	5,952,007
Vine Street Community Redevelopment	3,132,434	4,442,023	4,229,263	5,334,780
CDBG Entitlement Grants	-	-	-	841,265
SHIP Grants	-	-	-	943,311
HOME Grants	-	-	-	1,576,904
Recreation Impact	2,997,026	3,357,284	3,876,597	3,403,106
Police 2nd Dollar Assessment	59,423	44,677	70,261	59,356
Victims of Crime Act Grant	338,354	314,224	288,004	324,092
State Law Enforcement Trust	398,848	267,894	380,233	369,908
Federal Law Enforcement Trust	161,368	62,025	161,368	161,868
School Crossing Guard Trust	49,508	3,650	24,284	3,650
Treasury Forfeiture	301,741	300,281	301,741	302,241
Charter School	9,311,510	8,806,375	8,791,375	8,666,375
Utility Tax	8,109,142	8,336,755	8,279,896	8,499,189
Local Option Sales Tax Bonds	3,113,756	3,110,615	3,110,615	2,165,023
Local Option Gas Tax Notes	282,946	287,028	287,028	290,841
Community Redevelopment Notes	281,100	295,250	295,250	448,488
Series 2016/2022 Bonds	21,033,860	4,482,071	8,137,151	7,353,741
Liab/Workers Comp Self Insurance	6,164,907	5,552,861	6,002,477	5,867,401
Health Self Insurance	10,267,031	11,061,125	11,744,620	12,185,090
TOTAL BUDGET	\$ 277,447,409	\$ 263,323,905	\$ 280,237,194	\$ 267,277,940

**CITY OF KISSIMMEE
2024 ANNUAL BUDGET**

ALL FUNDS BY OBJECT CODE

DESCRIPTION	Personnel				Budget FY 2024
	Services FY 2024	Operating FY 2024	Capital FY 2024	Other FY 2024	
General Fund	\$ 64,006,613	\$ 28,205,572	\$ 2,313,250	\$ 34,769,046	\$ 129,294,481
Stormwater Utility	2,646,828	2,191,181	1,031,400	2,469,985	8,339,394
Solid Waste	2,427,214	3,300,678	865,500	2,234,595	8,827,987
Airport	896,450	455,937	358,900	478,257	2,189,544
Central Services	4,166,678	6,732,295	2,303,000	1,403,212	14,605,185
Local Option Sales Tax	-	-	6,854,300	11,238,952	18,093,252
Mobility Fee	-	-	500,000	5,102,506	5,602,506
Local Option Gas Tax	1,109,166	1,157,243	1,791,000	2,935,303	6,992,712
Paving Assessment	-	5,000	-	5,000	10,000
Building	2,636,782	538,596	200,000	5,198,865	8,574,243
Downtown Comm Redevelopment	-	420,065	950,000	4,581,942	5,952,007
Vine Street Comm Redevelopment	-	383,702	600,000	4,351,078	5,334,780
2023 CDBG Entitlement Grant	108,004	733,261	-	-	841,265
2023 HOME Grant	168,724	1,408,180	-	-	1,576,904
2023 SHIP Grant	67,744	875,567	-	-	943,311
Recreation Impact	-	-	500,000	2,903,106	3,403,106
Police 2nd Dollar Assessment	-	27,705	-	31,651	59,356
Justice Assistance Grant	324,092	-	-	-	324,092
State Law Enforcement Trust	-	22,800	-	347,108	369,908
Federal Law Enforcement Trust	-	-	-	161,868	161,868
School Crossing Guard Trust	-	-	-	3,650	3,650
Treasury Forfeiture	-	-	-	302,241	302,241
Charter School	-	5,325,000	-	3,341,375	8,666,375
Utility Tax	-	30,000	-	8,469,189	8,499,189
Local Option Sales Tax Bonds	-	-	-	2,165,023	2,165,023
FMHA Bonds	-	-	-	-	-
Local Option Gas Tax Notes	-	-	-	290,841	290,841
Community Redevelopment Notes	-	-	-	448,488	448,488
Series 2016/2022 Bonds	-	-	-	7,353,741	7,353,741
Liab/Workers Comp Self Insurance	-	4,415,117	-	1,452,284	5,867,401
Health Self Insurance	-	11,390,432	-	794,658	12,185,090
TOTAL BUDGET BY OBJECT	\$ 78,558,295	\$ 67,618,331	\$ 18,267,350	\$ 102,833,964	\$ 267,277,940

**CITY OF KISSIMMEE
2024 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 2024</u>	<u>TOTAL SOURCES BUDGET FY 2024</u>
General Fund	\$ -	\$ 40,181,307	\$ 89,113,174	\$ 129,294,481
Stormwater Utility	-	2,079,394	6,260,000	8,339,394
Solid Waste	-	1,971,722	6,856,265	8,827,987
Airport	-	239,348	1,950,196	2,189,544
Central Services	-	1,474,860	13,130,325	14,605,185
Local Option Sales Tax	-	6,293,252	11,800,000	18,093,252
Mobility Fee	4,572,006	-	1,030,500	5,602,506
Local Option Gas Tax	-	2,846,212	4,146,500	6,992,712
Paving Assessment	-	-	10,000	10,000
Building	-	4,794,243	3,780,000	8,574,243
Downtown Community Redevelopment	-	2,990,481	2,961,526	5,952,007
Vine Street Community Redevelopment	-	2,999,103	2,335,677	5,334,780
2023 CDBG Entitlement Grant	-	-	841,265	841,265
2023 SHIP Grant	-	-	943,311	943,311
2023 HOME Grant	-	-	1,576,904	1,576,904
Recreation Impact	3,148,106	-	255,000	3,403,106
Police 2nd Dollar Assessment	-	41,356	18,000	59,356
Justice Assistance Grant	-	-	324,092	324,092
State Law Enforcement Trust	-	368,408	1,500	369,908
Federal Law Enforcement Trust	-	161,368	500	161,868
School Crossing Guard Trust	-	-	3,650	3,650
Treasury Forfeiture	-	301,741	500	302,241
Charter School	-	2,851,375	5,815,000	8,666,375
Utility Tax	-	623,127	7,876,062	8,499,189
Local Option Sales Tax Bonds	-	-	2,165,023	2,165,023
Local Option Gax Tax Notes	-	-	290,841	290,841
Community Redevelopment Notes	-	-	448,488	448,488
Series 2016/2022 Bonds	3,672,509	-	3,681,232	7,353,741
Liab/Workers Comp Self Insurance	-	2,429,542	3,437,859	5,867,401
Health Self Insurance	-	1,104,967	11,080,123	12,185,090
TOTALS	\$ 11,392,621	\$ 73,751,806	\$ 182,133,513	\$ 267,277,940

**CITY OF KISSIMMEE
2024 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 u

FUND NAME	BUDGETED DISBURSEMENTS FY 2024	ESTIMATED ENDING RESTRICTED BALANCES	ESTIMATED ENDING UNRESTRICTED BALANCES	BUDGETED TOTAL USES FY 2024
General Fund	\$ 98,465,408	\$ -	\$ 30,829,073	\$ 129,294,481
Stormwater Utility	6,181,909	-	2,157,485	8,339,394
Solid Waste	7,474,172	-	1,353,815	8,827,987
Airport	1,713,287	-	476,257	2,189,544
Central Services	13,201,973	-	1,403,212	14,605,185
Local Option Sales Tax	10,945,494	-	7,147,758	18,093,252
Mobility Fee	937,550	4,664,956	-	5,602,506
Local Option Gas Tax	4,995,334	-	1,997,378	6,992,712
Paving Assessment	10,000	-	-	10,000
Building	3,375,378	-	5,198,865	8,574,243
Downtown Community Redevelopment	3,239,365	-	2,712,642	5,952,007
Vine Street Community Redevelopment	1,473,702	-	3,861,078	5,334,780
2023 CDBG Entitlement Grant	841,265	-	-	841,265
2023 SHIP Grant	943,311	-	-	943,311
2023 HOME Grant	1,576,904	-	-	1,576,904
Recreation Impact	500,000	2,903,106	-	3,403,106
Police 2nd Dollar Assessment	27,705	-	31,651	59,356
Justice Assistance Grant	324,092	-	-	324,092
State Law Enforcement Trust	22,800	-	347,108	369,908
Federal Law Enforcement Trust	-	-	161,868	161,868
School Crossing Guard Trust	3,650	-	-	3,650
Treasury Forfeiture	-	-	302,241	302,241
Charter School	5,962,500	-	2,703,875	8,666,375
Utility Tax	7,906,062	-	593,127	8,499,189
Local Option Sales Tax Bonds	2,165,023	-	-	2,165,023
Local Option Gas Tax Notes	290,841	-	-	290,841
Community Redevelopment Notes	448,488	-	-	448,488
Series 2016/2022 Bonds	3,681,232	3,672,509	-	7,353,741
Liab/Workers Comp Self Insurance	4,415,117	-	1,452,284	5,867,401
Health Self Insurance	11,390,432	-	794,658	12,185,090
TOTALS	\$ 192,512,994	\$ 11,240,571	\$ 63,524,375	\$ 267,277,940

**CITY OF KISSIMMEE
2024 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 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
General Fund	\$ 47,383,858	\$ 26,713,953	\$ 40,181,307	\$ 30,829,073
Stormwater Utility	5,306,114	1,024,919	2,079,394	2,157,485
Solid Waste	1,693,013	859,541	1,971,722	1,353,815
Airport	469,715	216,421	239,348	476,257
Central Services	986,296	443,473	1,474,860	1,403,212
Local Option Sales Tax	14,516,388	4,390,529	6,293,252	7,147,758
Mobility Fee	8,270,546	4,189,125	4,572,006	4,664,956
Local Option Gas Tax	5,123,481	1,868,296	2,846,212	1,997,378
Building	7,050,336	1,878,331	4,794,243	5,198,865
Downtown Community Redevelopment	3,940,886	1,841,645	2,990,481	2,712,642
Vine Street Community Redevelopment	2,624,865	2,025,803	2,999,103	3,861,078
Recreation Impact	2,751,147	2,448,302	3,148,106	2,903,106
Police 2nd Dollar Assessment	51,261	16,972	41,356	31,651
State Law Enforcement Trust	380,233	243,094	368,408	347,108
Federal Law Enforcement Trust	161,368	47,025	161,368	161,868
School Crossing Guard Trust	29,897	-	-	-
Treasury Forfeiture	301,741	195,281	301,741	302,241
Charter School	2,991,375	2,744,643	2,851,375	2,703,875
Utility Tax	653,127	605,555	623,127	593,127
Series 2016/2022 Bonds	3,672,509	17,429	3,672,509	3,672,509
Liab/Workers Comp Self Insurance	2,791,990	1,820,383	2,429,542	1,452,284
Health Self Insurance	650,923	-	1,104,967	794,658
TOTAL RESERVE BALANCES	\$ 111,801,069	\$ 53,590,720	\$ 85,144,427	\$ 74,764,946

**CITY OF KISSIMMEE
2024 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 2022</u>	<u>ADJUSTED</u> <u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATE</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
<u>SOURCES</u>				
Taxes	\$ 19,556,015	\$ 21,658,966	\$ 19,628,974	\$ 25,190,307
Licenses	204,482	252,250	253,000	203,000
Intergovernmental revenue	12,598,899	11,966,463	12,526,320	13,525,636
Charges for services	8,312,233	8,023,483	7,869,047	7,781,995
Fines & forfeits	2,434,643	2,207,000	2,408,665	2,045,000
Miscellaneous revenue	1,756,148	1,511,844	1,493,415	1,879,148
Transfers	44,280,154	38,430,393	37,639,430	38,488,088
From fund balance	<u>38,167,497</u>	<u>37,959,957</u>	<u>47,383,858</u>	<u>40,181,307</u>
TOTAL SOURCES	<u>\$ 127,310,071</u>	<u>\$ 122,010,356</u>	<u>\$ 129,202,709</u>	<u>\$ 129,294,481</u>
<u>USES</u>				
City Commission	\$ 517,252	\$ 600,461	\$ 572,172	\$ 644,366
City Manager	5,093,064	7,433,902	7,591,585	5,499,137
City Attorney	761,472	1,380,681	1,148,895	1,073,321
Finance	12,217,142	14,666,909	13,968,706	15,929,737
Development Services	2,795,881	3,522,057	3,528,400	2,999,476
Police	27,097,746	30,052,739	28,407,974	32,233,241
Fire	17,206,913	19,936,375	17,663,076	22,613,854
Public Works	5,687,433	6,693,943	6,242,227	6,728,609
Parks & Recreation	7,600,577	9,650,285	8,619,762	9,502,018
Human Resources & Risk Management	948,734	1,359,051	1,278,605	1,241,649
Contingency & Reserves	<u>47,383,858</u>	<u>26,713,953</u>	<u>40,181,307</u>	<u>30,829,073</u>
TOTAL USES	<u>\$ 127,310,071</u>	<u>\$ 122,010,356</u>	<u>\$ 129,202,709</u>	<u>\$ 129,294,481</u>

**CITY OF KISSIMMEE
2024 ANNUAL BUDGET**

**GENERAL FUND REVENUE SUMMARY
FY 2023/24**

DESCRIPTION	ACTUAL FY 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Current Ad Valorem (4.6253 Mills)	\$ 18,943,021	21,448,966	19,100,000	24,974,007
Delinquent Ad Valorem	383,351	-	300,000	-
Gas Franchise	229,643	210,000	228,974	216,300
Occupational Licenses	197,832	250,000	250,000	200,000
Subdivision Regulation Fees	6,650	2,250	3,000	3,000
State Revenue Sharing	3,940,820	3,480,000	3,500,000	4,000,000
Mobile Home Licenses	29,695	30,000	37,152	30,000
Alcoholic Beverage Licenses	82,563	90,000	138,768	80,000
Half-Cent Sales Tax	6,618,169	6,300,000	7,200,000	7,300,000
Fire Supplemental Compensation	42,590	32,000	32,000	35,000
Municipal Fuel Rebate	95,816	100,000	115,000	95,000
Ambulance Program	895,014	1,000,000	750,000	900,000
School Board Grant	704,839	735,063	540,000	896,236
County Occupational Licenses	-	10,000	15,000	-
Local Grants	189,393	189,400	198,400	189,400
Miscellaneous Charges	214,629	146,400	172,633	132,500
Development Review Fees	326,465	350,000	300,000	300,000
Impact Fee Allowance	17,446	20,000	20,000	20,000
Fire Plan Checking Fees	1,860	1,500	1,751	-
Charges to Other Funds	311,008	321,995	311,008	321,995
Police Services - Officers	1,165,836	1,350,000	1,328,930	1,200,000
Police Services - Administrative	32,132	35,000	35,000	35,000
Fire Services - Osceola County	610,056	640,000	620,000	680,000
Cemetery Services	105,850	110,000	115,000	70,000
Lot Mowing	8,211	7,500	4,000	4,000
Transportation Miscellaneous	12,726	15,000	12,500	5,000
Athletic Program Fees	112,624	94,980	90,000	85,000
Recreation Program Fees	129,974	122,250	99,225	120,500
Aquatic Center Fees	187,431	205,508	188,000	193,000
Facility Rentals	295,032	220,460	210,000	275,000
Adult Programs	55,247	40,470	36,000	40,000
Youth Programs	247,843	342,420	225,000	300,000
Ambulance Charges	4,477,863	4,000,000	4,100,000	4,000,000

**CITY OF KISSIMMEE
2024 ANNUAL BUDGET**

GENERAL FUND REVENUE SUMMARY, CONTINUED

DESCRIPTION	ACTUAL FY 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Court Fines	49,377	35,000	35,000	35,000
Parking Tickets	61,572	32,000	32,000	50,000
Code Enforcement Fines	167,107	75,000	75,290	100,000
Alarm Violations	88,675	65,000	65,000	60,000
Redlight Camera Violations	2,067,912	2,000,000	2,201,375	1,800,000
Interest on Investments	353,071	300,000	40,000	750,000
Miscellaneous Interest	32,577	30,000	10,000	30,000
Rents	128,228	143,850	141,150	143,850
Cemetery Lots/Cremation Niches	398,146	380,000	390,000	215,000
Sale of Surplus Property	129,380	100,000	112,380	50,000
Other Miscellaneous Revenue	714,746	557,994	799,885	690,298
Utility Tax Transfers	7,433,955	7,701,200	7,626,769	7,876,662
Charter School Fund	637,250	758,982	637,250	-
Stormwater Utility Fund	303,804	305,000	305,702	312,500
Solid Waste Fund	307,865	313,030	305,702	313,030
KUA Charter Payment	18,973,463	18,676,000	18,409,666	19,236,280
KUA Parks and Recreation	1,837,733	2,000,000	1,965,369	1,905,000
Toho Water Authority Payment	8,484,144	8,381,181	8,137,069	8,632,616
Other Miscellaneous Funds	6,301,940	295,000	251,903	212,000
Subtotal of Revenues	89,142,574	84,050,399	81,818,851	89,113,174
From Fund Balance	38,167,497	37,959,957	47,383,858	40,181,307
TOTAL SOURCES	\$ 127,310,071	\$ 122,010,356	\$ 129,202,709	\$ 129,294,481

**CITY OF KISSIMMEE
2024 ANNUAL BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY BY DIVISION
FY 2023/24**

<u>DESCRIPTION</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
City Commission	\$ 435,855	\$ 509,188	\$ 483,899	\$ 556,093
Social Services	81,397	91,273	88,273	88,273
City Manager	867,506	1,225,792	1,068,310	1,099,457
City Clerk	322,078	436,102	386,768	403,258
Strategic Communications	608,817	686,693	634,833	795,110
Safety, Security & Emergency Mgmt	-	-	-	54,836
Economic Development	902,235	899,838	1,214,002	643,263
General Government	2,392,427	4,185,477	4,287,673	2,503,213
City Attorney	702,118	1,304,134	1,075,494	998,776
Municipal Court Clerk	59,354	76,547	73,401	74,545
Finance	1,431,394	1,852,790	1,710,994	1,607,954
Procurement	196,113	211,964	207,613	213,257
Transfers	10,589,634	12,602,155	12,050,099	14,108,526
Planning	2,586,021	3,222,473	3,304,005	2,701,132
Community Redevelopment	209,860	299,584	224,395	298,344
Office of the Police Chief	806,514	1,117,195	1,115,231	1,053,023
Support Services	5,855,278	6,808,018	6,046,663	6,247,077
Patrol	9,492,209	10,616,057	10,493,136	13,150,310
Criminal Investigations	4,813,845	4,854,387	4,426,296	4,910,291
Communications	2,704,066	3,153,956	3,130,078	3,407,670
Special Operations	3,425,835	3,503,126	3,196,570	3,464,870
Fire Administration	2,800,644	3,056,907	2,918,672	3,531,236
Fire Operations	14,406,269	16,879,468	14,744,404	19,082,618
Public Works Administration	813,447	860,499	762,492	717,364
Engineering	571,183	645,507	515,034	575,101
Street Maintenance	2,714,254	2,725,391	2,862,801	3,250,134
Traffic Engineering	1,588,549	2,462,546	2,101,900	2,186,010
Parks & Recreation Administration	737,519	741,346	730,239	787,087
Parks	3,568,070	4,089,049	3,863,887	3,851,329
Aquatic Center	515,458	631,702	624,179	720,429
Recreation	1,538,002	2,448,787	2,049,929	2,514,264
Cemetery	249,189	380,683	251,938	302,494
Events & Venues	992,339	1,358,718	1,099,590	1,326,415
Human Resources & Risk Management	910,968	1,306,901	1,225,135	1,185,579
General Employee Organization	37,765	52,150	53,470	56,070
Totals	79,926,213	95,296,403	89,021,402	98,465,408
Operating Contingency		25,000	25,000	25,000
Unrestricted Reserves	47,383,858	26,688,953	40,156,307	30,804,073
TOTAL USES	<u>\$ 127,310,071</u>	<u>\$ 122,010,356</u>	<u>\$ 129,202,709</u>	<u>\$ 129,294,481</u>

**CITY OF KISSIMMEE
2024 ANNUAL BUDGET**

**GENERAL FUND DIVISIONS BY OBJECT CODE
FY 2023/2024**

DESCRIPTION	Personnel Services FY 2024	Operating FY 2024	Capital FY 2024	Other FY 2024	Budget FY 2024
City Commission	\$ 256,136	\$ 299,957	\$ -	\$ -	\$ 556,093
Social Services	88,273	-	-	-	88,273
City Manager	944,610	54,847	100,000	54,836	1,154,293
City Clerk	344,488	58,770	-	-	403,258
Strategic Communications	589,034	125,776	80,300	-	795,110
Economic Development	268,417	374,846	-	-	643,263
General Government	100,000	2,000,000	-	403,213	2,503,213
City Attorney	731,466	267,310	-	-	998,776
Municipal Court Clerk	64,245	10,300	-	-	74,545
Finance	1,413,474	186,230	8,250	-	1,607,954
Procurement	203,897	9,360	-	-	213,257
Transfers		10,626,602		3,481,924	14,108,526
Planning	1,705,710	890,422	105,000	-	2,701,132
Community Redevelopment	298,344	-	-	-	298,344
Office of the Police Chief	939,395	113,628	-	-	1,053,023
Police Support Services	2,987,344	2,432,233	827,500	-	6,247,077
Police Patrol	12,993,072	157,238	-	-	13,150,310
Criminal Investigations	4,646,141	264,150	-	-	4,910,291
Police Communications	3,355,793	51,877	-	-	3,407,670
Special Operations	2,660,984	784,886	19,000	-	3,464,870
Fire Administration	1,857,603	1,647,233	26,400	-	3,531,236
Fire Operations	16,410,801	1,998,517	673,300	-	19,082,618
Public Works Administration	568,505	148,859	-	-	717,364
Engineering	390,640	184,461	-	-	575,101
Street Maintenance	1,520,675	1,680,459	49,000	-	3,250,134
Traffic Engineering	569,040	1,551,470	65,500	-	2,186,010
Parks & Recreation Administration	541,646	245,441	-	-	787,087
Parks	2,759,096	811,233	281,000	-	3,851,329
Aquatic Center	576,117	118,312	26,000	-	720,429
Recreation	2,083,244	424,020	7,000	-	2,514,264
Cemetery	159,879	102,615	40,000.00	-	302,494
Events & Venues	914,675	406,740	5,000	-	1,326,415
Human Resources & Risk Management	1,063,869	121,710	-	-	1,185,579
General Employee Organization	-	56,070	-	-	56,070
Totals	\$ 64,006,613	\$ 28,205,572	\$ 2,313,250	\$ 3,939,973	\$ 98,465,408
Operating Contingency					25,000
Unrestricted Reserves					30,804,073
TOTAL USES					\$ 129,294,481

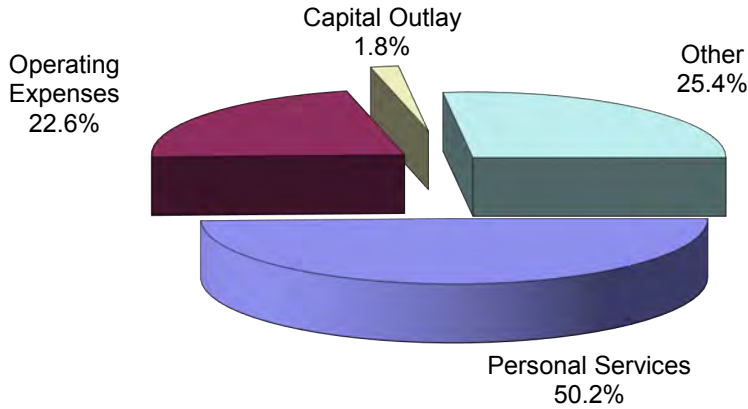
**CITY OF KISSIMMEE
2024 ANNUAL BUDGET
DEPARTMENT SUMMARY**

DEPARTMENT: GENERAL FUND

DIVISION(S): ALL

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
PERSONAL SERVICES	51,891,027	60,117,470	56,120,383	64,006,613
OPERATING EXPENSES	18,710,190	28,259,678	26,320,530	28,205,572
CAPITAL OUTLAY	6,965,508	3,894,288	3,555,522	2,313,250
OTHER	49,743,346	29,738,920	43,206,274	34,769,046
TOTAL	127,310,071	122,010,356	129,202,709	129,294,481

2024 ANNUAL BUDGET BY OBJECT

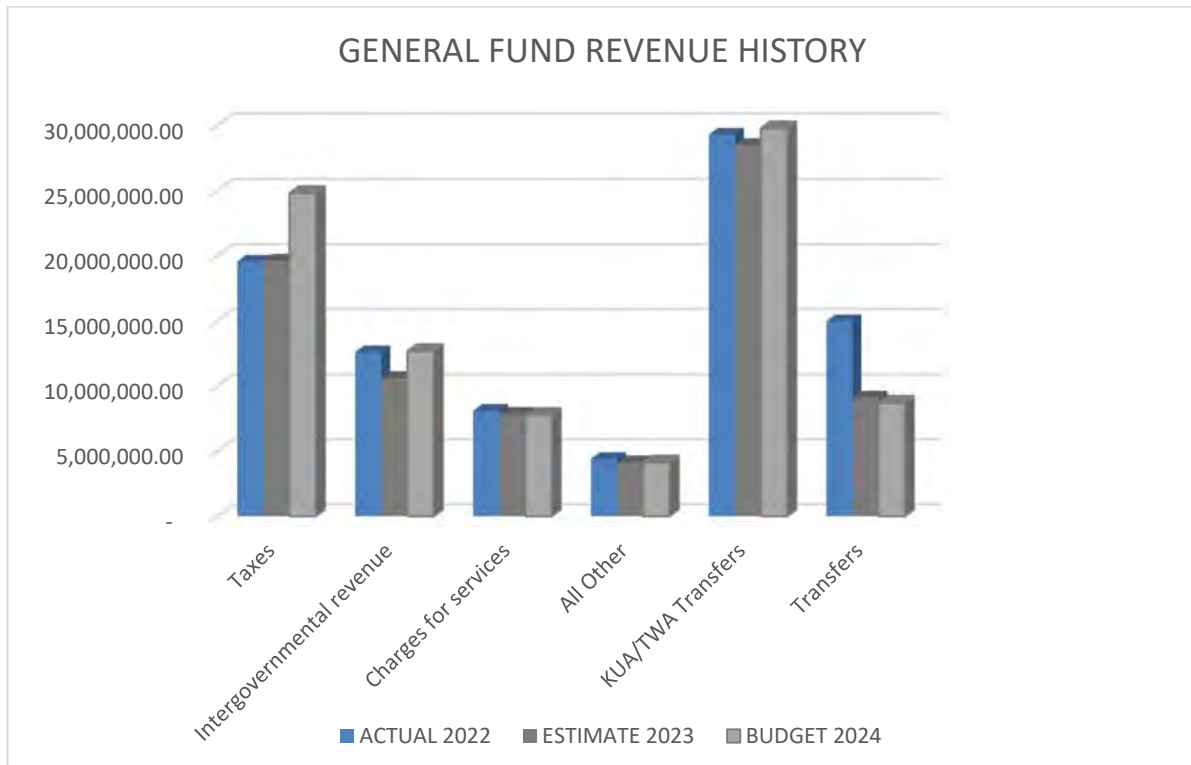


The above chart demonstrates the personnel services category is the largest portion of General Fund's total expenditures and reserves. This is because activities funded by general revenues are primarily service oriented. In addition, most large expenditures for capital equipment and infrastructure needs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



GENERAL FUND TRENDS

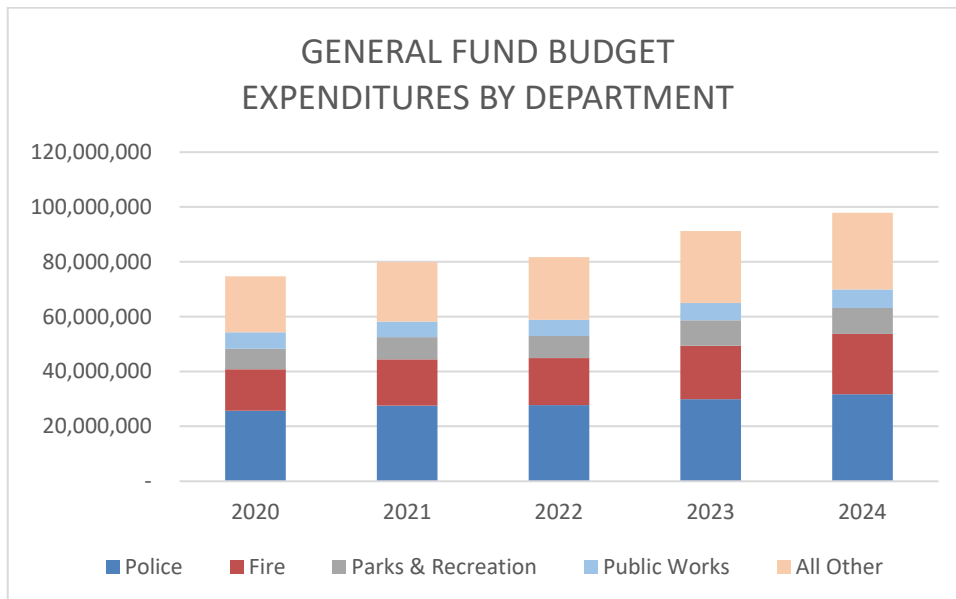
Over the three-year period, most of the City's major sources of revenue are projected to increase due to the growing economy and housing market. Ad valorem revenues continue to increase as property values increase.



Transfers to the General Fund have been consistent over the last three fiscal years with the exception of FY 2022 where the General Fund assisted the Airport in buying a hangar for economic development. The overall amount budgeted for FY 2024 is expected to increase due to the transfer from the Utility Tax Fund.



Sources	Actual 2021	Actual 2022	Estimate 2023	Budget 2024
Utility Tax Fund	7,191,122	7,433,955	7,626,769	7,876,662
Charter School	646,000	637,250	637,250	-
Solid Waste	296,721	307,865	305,702	313,030
Other Funds	243,515	6,301,940	251,903	212,000
Stormwater Utility	294,295	303,804	305,702	312,500



The General Fund's total budgeted expenditures have steadily increased over the years. 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 2024 are projected to increase due to salary and benefit increases as well as additional personnel including a compensation study and other operating expenditures. The proposed budget includes 20 new full-time positions, of which 15 are public safety additions.



FIVE YEAR PERSONNEL RECAP

DEPARTMENT	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>CHANGE</u>
Full-Time Positions:						
City Commission	5	5	5	5	5	-
City Attorney	5	5	5	5	5	-
City Manager	14	14	16	15	15	-
Economic Development	-	-	-	5	5	-
Finance	14	14	14	14	14	-
Development Services	17	17	17	19	19	-
Police	230	233	236	250	253	3
Fire	112	112	113	120	132	12
Public Works	38	43	36	40	40	-
Parks & Recreation	68	70	70	72	73	1
Human Resources	10	10	10	10	11	1
TOTAL GENERAL FUND	513	523	522	555	572	17
Stormwater Utility	37	35	35	36	35	(1)
Solid Waste	28	29	29	29	30	1
Airport	8	8	8	9	9	-
Central Services	43	41	41	42	45	3
Local Option Gas Tax	12	13	12	14	13	(1)
Building	19	20	21	22	26	4
Community Dev Block Grant	2	3	4	5	4	(1)
Justice Assistance Grant	3	3	3	3	3	-
TOTAL FULL-TIME	665	675	675	715	737	22
All Other Positions:						
City Manager	-	-	-	-	1	1
Police :						
Auxiliary Officer	5	5	5	5	5	-
Other	7	7	7	8	9	1
Fire	2	2	2	2	2	-
Public Works	2	2	2	1	1	-
Parks & Recreation	91	93	96	94	94	-
Human Resources	2	2	2	3	3	-
TOTAL GENERAL FUND	109	111	114	113	115	2
HOME/SHIP	-	-	-	-	-	-
Community Dev Block Grant	1	-	-	5	5	-
TOTAL ALL OTHER	110	111	114	118	120	2
TOTAL POSITIONS	775	786	789	833	857	24



BUDGET PROCESS

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 2023, 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 7th, 2023. Copies of the entire budget were available to the public and press.

BUDGET PROCESS

On Tuesday, July 25, 2023, 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 12th, 2023. 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 26th, 2023. 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.

Budget Calendar

Preparing the budget document is a major effort that affects almost every City employee. Much of the City's daily business is impacted by procedures related to securing approvals, documenting transactions and reporting on the results. Presented on the next page are significant dates leading to the completion of the final budget document.

ANNUAL BUDGET

FISCAL YEAR 2023-2024

JANUARY						
S	M	T	W	T	F	S
01	02	03	04	05	06	07
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FEBRUARY						
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MARCH						
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APRIL						
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23	24	25	26	27	28	29
30						

JANUARY 13 Budget Reference Manual & Forms Issued to Departments
 19 Director's Retreat
 20 Commission Retreat

FEBRUARY 1-9 Training Sessions on Operating Budget Preparations
 24 Capital Program Requests Received From Departments

MARCH 3-11 Capital Program Reviewed by Budget Committee

APRIL 21 Final Operating Budget Requests Received From Departments

MAY						
S	M	T	W	T	F	S
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JUNE						
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JULY						
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SEPTEMBER						
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24	25	26	27	28	29	30

MAY 3-11 Operating Budget Requests Reviewed by Budget Committee

JUNE 1 Estimated Taxable Property Value Received From Property Appraiser
 16 Final Tentative Budget Committee Review

JULY 1 Estimated Taxable Property Value Received From Property Appraiser
 7 Proposed budget provided to the Commission
 25 Commission Workshop on Operating Budget & Capital Program

SEPTEMBER 12 First Public Hearing on Operating Budget
 26 Second Public Hearing on Operating Budget
 30 Publication of Final Operating Budget & Capital Program Document





STRATEGIC PLAN FOR UNIQUE CHALLENGES

The City Commission has long utilized comprehensive strategic planning to stay focused on what is most important to our citizens and City. The Commission uses a comprehensive strategic planning process to develop its Policy Agenda each year. To accomplish this, the City has a formal strategic visioning retreat annually to revisit its goals and priorities to lay the foundation for the budget process. Aside from Goals and corresponding action items, the Commission priorities are set for the Budget year. The City Commission's adopted Vision and Mission for the City help to guide the work of the Commission and the City Departments. The Mission describes the responsibilities of our City government, the Vision outlines the desired destination for the City, and the Goals set the road map for the route to achieve our Vision and Mission.

The strategic plan incorporates the discussion of internal and external factors that may impact the City over the coming years along with an assessment of the City's current situation. Therefore, within this document you will see the strategic plan of the City of Kissimmee intricately woven throughout. The integration of these tools helps our organization incorporate the community's desired direction and the steps necessary to execute that vision for the future. Objectives have been identified by the Departments to meet the City's goals. While the framework has been established for the City's strategic plan, the City recognizes that the plan requires ongoing review and changes may be necessary to address the challenges that may emerge from time to time.

2028 TARGETS FOR ACTION

1. Stronger Kissimmee Economy with More Quality Jobs
2. Livable Community for All
3. Best Services, Financially Sound
4. Effective Transportation System Growth
5. Vibrant Downtown & Beautiful Lakefront

2023 TOP PRIORITIES

1. Housing Project for Low-Income Families and Homeless
2. Tourism Development Tax (TDT)
3. Hotel and Conference Center/Civic Center
4. Affordable Housing Project on TWA Property
5. Affordable Housing Committee
6. Fire Station 14 Service Area
7. City/County Services Collaboration

2023 HIGH PRIORITIES

1. Youth Services/Programs
2. Band Shell/Pavilion
3. Job Training and Workforce Development
4. Lakefront Boat, Kayak and Canoe Rental
5. Human and Social Services
6. Weekend SunRail Service
7. Traffic Congestion/Management Plan



Long Range Financial Plan

As the City of Kissimmee celebrates 140 years in 2023, the year 2023 was welcomed for the City in more reasons than one as the wrath brought on by these last few years has left us far from the traditional landscape known by so many. The markets were extremely challenging in 2022 and certainly unlike any period in modern history where virtually all asset classes 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. We maintain focused on a long-term approach overall for the health of our organization and services we provide.

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. A more humbling acceptance seemingly of defeat within the word, uncertainty. Economists and financial analysts 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. This



month the Fed decided to pause their 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.

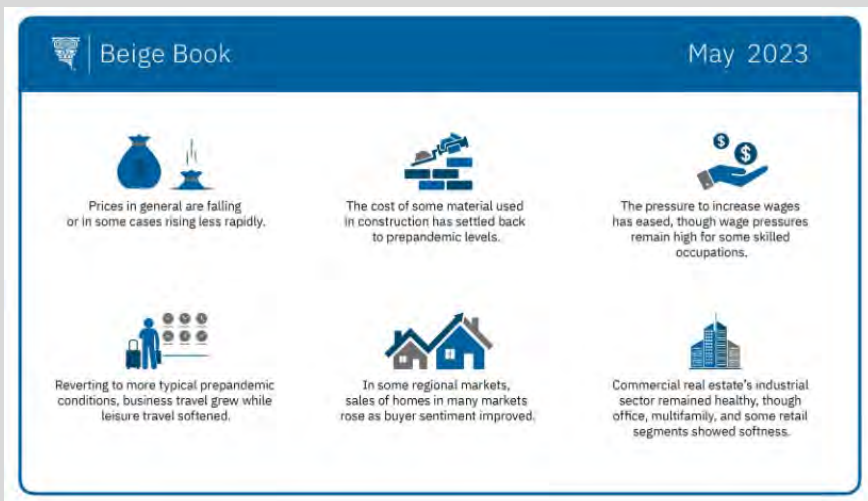


Economic Condition

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 uncertainty. For many years, growth has been overtaking many parts of the Central Florida area. And with over 82,000 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 year, 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, weaker economic growth has weighed on credit and equity markets given the increasing prospect for an economic hard

landing. Not to mention the effects of the ongoing geopolitical challenges of the debt ceiling brawl. 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.



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From a local perspective, Kissimmee is expected to continue to grow over the long term despite the state of the economy and recent impacts of COVID-19 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.



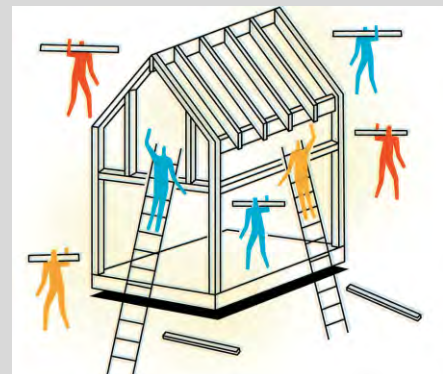
Unemployment remains low, despite sticky inflation. The pains of inflation are echoed throughout all corners of the budget document via cost increases and how to mitigate them. Supply and demand imbalances, geopolitical pressures, and monetary policies. Like many others, the City is directly impacted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

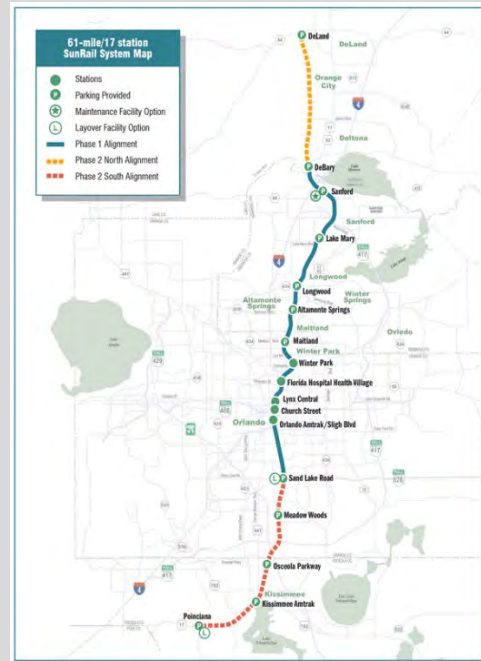
The City of Kissimmee is most known for its proximity to the happiest place on Earth. In fact, there are 50 attractions easily accessible from the Kissimmee resort area. In addition to Walt Disney World, located approximately 7 miles west of the City, some of the tourist attractions near the City include 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 over 2,000 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 2024 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 decided to pause those rate hikes this June.

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.

Looking to 2024 and beyond, both markets and the Fed expect rates to come down meaningfully as leading indicators continue to point downward. That said, most are still expecting a shallow to medium recession at some point. An "average" recession can still be quite painful. The market has now moved past the debt ceiling, and the U.S. banking crisis appears to be behind us. Economic growth is slowing, but it will take time for a recession to play out. During that time, 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 inflation. Inflation will provide both headache 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.

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.

Fiscal Year	Total Taxable Value	% Change of Total TV
2024	5,683,615,845	16.4%
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%
2018	2,976,491,772	8.2%

FYE Ended	KUA Historical Payments
9/30/2024	\$19,236 ⁽¹⁾
9/30/2023	\$19,238 ⁽²⁾
9/30/2022	\$18,973
9/30/2021	\$18,287
9/30/2020	\$17,965
9/30/2019	\$17,921

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.



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 2024 budget with a projected increase in expenditures of \$7.2 million. This increase is due to the addition of 20 full-time positions, an overall minimum increase in salaries of 5.3% for all employees as well as insurance and pension increases absorbed by the City. Since the FY 2024 budget includes recommended salary increases as well as several new positions and reclassifications, the City’s General Fund

FYE Ended	Toho Historical Payments
9/30/2024	\$8,632 ⁽¹⁾
9/30/2023	\$9,012 ⁽²⁾
9/30/2022	\$8,137
9/30/2021	\$7,924
9/30/2020	\$7,549
9/30/2019	\$7,488

revenues are projected to be \$9.4 million less than expenditures for FY 2024. 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 29% of budget, staff is able to recommend funding vital positions in Police and Fire, as well as the much-needed increases in salaries.

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 \$5,399,435. This is the same millage rate that was adopted for fiscal years 2010 through 2023. 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 20. The positions that will be added to the General Fund in FY 2024 include – two Police Officers, one Police Corporal, six Firefighters, three Driver Engineers, and three Lieutenants, an Accreditation Manager, a Parks and Public Lands Assistant Manager, Training and Development Administrator, a Secretary, and a Senior Planner.
- As indicated earlier, FY 2024 total revenues are projected to be almost \$5.1 million (6.1 percent) more than FY 2023 total estimated revenues. This increase is directly attributable to the significant 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 \$30,829,073 or 31% 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 2028.
- Prudent fiscal responsibility requires the City to monitor the economic climate. Post pandemic inflationary pressures and supply chain disruptions continue to exasperate resources. This makes monitoring over the next several years critical to ensure that revenues grow at least as fast as expenditures.
- 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 16.44% 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 \$78,091 more than total expenditures. This can be attributed to lower capital investments in FY 2024 as opposed to the substantial investment that has been made in recent years for 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 Coordinator position has been recommended for FY 2024.

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 2024, revenues are projected to be approximately \$617,907 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 have slowed the progress of getting equipment to bring the service in house.
- No new positions have been recommended for FY 2024.

Airport Fund

- A few 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 \$476,257 at the end of FY 2024.
- No new positions have been recommended for FY 2024.



Central Services Fund

- 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 are still reflected in the FY 2024 budget.
- A Fleet Mechanic in the Fleet Division and an Assistant Project Manager in the Facilities Maintenance Division has been recommended for FY 2024.



- 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.

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 2023 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 appropriate 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.



FUNDS NOT BUDGETED

<u>Fund Title</u>	<u>Reason</u>
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.

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%.

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.

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]:

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
Interest	All interest revenue is calculated on the basis of estimated average available cash balances at 2% per year.
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.

The following is information on a fund-by-fund basis for revenues forecasted in this budget:

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
<u>General Fund</u>	
Ad Valorem Taxes	Approved millage multiplied by tax roll, less 5% for assumed non-collection and/or discounts taken for early payment.
Franchise Fees	Historical trend analysis.
Local Business Tax	Historical trend analysis, adjusted for changes in business and economic trends and changes in fee schedules.
Subdivision Fees	Historical trend analysis.

FUND/REVENUE SOURCE**FORECAST METHODOLOGY**

State Grant	Based on grants anticipated to be received during the year.
Federal Grant	Based on grants anticipated to be received during the year.
State Revenue Sharing	State's forecast adjusted for historical trend analysis.
Mobile Home License Tax	Historical trend analysis.
Alcoholic Beverage Taxes	Historical trend analysis.
Half-Cent Sales Tax Program	State's forecast adjusted for historical trend analysis.
Firefighter Supplemental Comp	Based on current year activity.
Fuel Tax Refunds and Credits	Historical trend analysis.
Municipal Share of Occupational License	Historical trend analysis.
County 8% Utility Tax	Historical trend analysis.
Zoning Charges	Historical trend analysis.
Maps and Publications	Historical trend analysis.
Other Charges and Fees	Estimate of items not properly included in other categories.
Staff Review Fees	Historical trend analysis.
Fire Plan Checking Fees	Estimated by Development Services Department.
Charges to Other Funds	Based upon indirect cost allocation plan for charges to proprietary and other funds.
Impact Fee Allowance	Estimated by Development Services Department.

FUND/REVENUE SOURCE

FORECAST METHODOLOGY

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.

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.

Redflex

Department estimate.

Lot Mowing

Department estimate adjusted for historical trend analysis.

Code Enforcement

Department estimate adjusted for historical trend analysis.

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.

Ambulance Services

Department estimate.

Program Fees and Lighting

Department estimate.

Court Fines

Police Department estimate adjusted for historical trend analysis.

Parking Tickets

Police Department estimate adjusted for historical trend analysis.

Alarm Violations

Police Department estimate adjusted for historical trend analysis.

Rents

Based upon review of lease provisions.

Cemetery Lot Sales

Department estimate.

FUND/REVENUE SOURCE

FORECAST METHODOLOGY

Sales-Disposition of
Fixed Assets

Historical trend analysis.

Sale of Surplus Material

Historical trend analysis.

Other Miscellaneous
Revenue

Projected based on estimated receipts.

Utility Tax Fund Transfer

Total amount of estimated revenue to be collected in Utility Tax
Fund.

Kissimmee Utility Authority

Transfer payment amounts are provided by KUA.

Toho Water Authority

Payment from TWA is based upon the stream of payments
identified as the Kissimmee system transfer amount and 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.

FUND/REVENUE SOURCE

FORECAST METHODOLOGY

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
historical trend analysis.

Interest and penalties due on paving assessments, based on

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.

FUND/REVENUE SOURCE

FORECAST METHODOLOGY

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%.

FUND/REVENUE SOURCE

FORECAST METHODOLOGY

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
2016 bonds.

Amounts from various funds to pay debt service on the Series

Series 2022 Bonds Fund

Transfers from Other Funds
2022 bonds.

Amounts from various funds to pay debt service on the Series

Self-Insurance Funds

Transfers
insurance programs and reserves.

Allocated charges to each fund based on share of cost of

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.

<u>OBJECT DESCRIPTION</u>	<u>FORECAST METHODOLOGY</u>
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.

<u>OBJECT DESCRIPTION</u>	<u>FORECAST METHODOLOGY</u>
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.
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.

<u>OBJECT DESCRIPTION</u>	<u>FORECAST METHODOLOGY</u>
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.

OBJECT DESCRIPTION**FORECAST METHODOLOGY**

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.



CAPITAL PROJECTS

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 2028 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 2024 is \$18,267,350. A detailed list of the approved capital projects and capital outlays for FY 2024 is included on the next page and in the Departmental Budget sections.

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
<u>GENERAL FUND</u>			
City Manager			
Citywide Security Improvements		x	100,000
	Subtotal		<u>100,000</u>
Strategic Communications			
Mirrorless Camera Package		x	5,000
Drone		x	5,500
Performance Workstation		x	7,800
Media Server		x	30,000
Electric Vehicle		x	32,000
	Subtotal		<u>80,300</u>
			<u>180,300</u>
Finance			
Scanner		x	8,250
			<u>8,250</u>
Development Services - Planning			
1/2 Ton Pick-up Truck		x	105,000
			<u>105,000</u>
Police - Support Services			
Evidence Refrigerator		x	6,000
Decontamination System		x	11,200
Mobile Digital Computer (3)		x	22,400
Vehicle (3)		x	172,500
Mobile Digital Computer (38)		x	248,900
Vehicle (7)		x	366,500
	Subtotal		<u>827,500</u>
Police - Special Operations			
Variable Message Sign		x	19,000
	Subtotal		<u>19,000</u>
			<u>846,500</u>
Fire - Administration			
Commercial Dryer		x	7,000
Portable Rugged Radio		x	7,200
Commercial Washer/Extractor		x	12,200
	Subtotal		<u>26,400</u>
Fire - Operations			
Firefighting Ventilation Fan		x	5,000
Ventilation Fan		x	5,000
Cargo Trailer		x	7,000
Wireless Headset		x	7,800
Ceiling Breach Machine		x	8,000
Mobile Radio		x	10,000
Pharmaceutical Vending Machine		x	11,000
Commercial Washer/Extractor		x	12,200
Combination Hydraulic Rescue Tool		x	15,000

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New Repl.	Amount Approved
Fire - Operations, continued		
Traffic Control Pre Emption/Opticom (3)	x	18,000
Vehicle-Mounted Diesel Filter System (2)	x	20,000
Mobile Radio (2)	x	20,000
Oxygen Fill Station	x	20,000
ALS Full Body Simulator	x	27,500
Rugged Portable Radio (4)	x	28,800
Combination Hydraulic Rescue Tool (2)	x	30,000
Self Contained Breathing Apparatus (4)	x	30,000
SCBA Cascade and Fill Station	x	40,000
Rescue Strut Kit	x	40,000
Rescue Strut Kit	x	45,000
Hydraulic Extrication Rescue Tool System (4)	x	45,000
Patient Positioning System (6)	x	45,000
Rugged Portable Radio (6)	x	48,000
Cardiac Monitor	x	50,000
Self Contained Breathing Apparatus	x	85,000
	Subtotal	<u>673,300</u>
Total Fire		<u>699,700</u>
Public Works - Street Maintenance		
Mower	x	8,000
All Terrain Vehicle	x	9,000
Portable Air Compressor	x	32,000
	Subtotal	<u>49,000</u>
Public Works - Traffic Engineering		
Generator 7000W	x	5,000
Generator 7000W	x	5,000
Variable Message Board	x	19,500
Message Board (2)	x	36,000
	Subtotal	<u>65,500</u>
Total Public Works & Engineering		<u>114,500</u>
Parks and Recreation - Parks		
Aerator	x	6,500
Tiller	x	6,500
Metal Cable Rail Fence	x	8,000
Mower	x	13,000
Zero Turn Mower	x	15,000
Scissor Lift	x	15,000
Tow Behind Lift	x	42,000
Heavy Duty Non-Licensed Utility Vehicle with Scissor Lift	x	55,000
Playground Safety Surface (2)	x	60,000
Heavy Duty Non-Licensed Utility Vehicle (2)	x	60,000
	Subtotal	<u>281,000</u>
Parks and Recreation - Aquatic Center		
Gel Coat Activity Center	x	26,000
	Subtotal	<u>26,000</u>
Parks and Recreation - Recreation		
Ice Machine	x	7,000
	Subtotal	<u>7,000</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New Repl.	Amount Approved
Parks and Recreation - Cemetery Cremation Columbarium (2)	x	40,000
Subtotal		40,000
Parks and Recreation - Events and Venues Printer	x	5,000
Subtotal		5,000
Total Parks and Recreation		359,000
TOTAL GENERAL FUND		2,313,250
<u>STORMWATER UTILITY FUND</u>		
Engineering		
Velocity Meter	x	10,900
1/2 Ton Pick-up Truck	x	47,200
Stormwater System Improvements	x	150,000
Bermuda Estate Drainage Improvement	x	200,000
Subtotal		408,100
Operations		
Utility Cart	x	22,000
Pump	x	50,000
1 1/2 Ton Pick-up Truck	x	61,300
Skid Steer Loader	x	90,000
Slip-line Program	x	100,000
Sweeper	x	300,000
Subtotal		623,300
TOTAL STORMWATER UTILITY FUND		1,031,400
<u>SOLID WASTE FUND</u>		
Solid Waste		
Garbage Truck (2)	x	858,000
Subtotal		858,000
Weld Shop		
Gantry Crane	x	7,500
Subtotal		7,500
TOTAL SOLID WASTE FUND		865,500
<u>AIRPORT FUND</u>		
Tractor Attachment with Rotary Cutter	x	8,200
1/2 Ton Pick-up Truck	x	35,700
Taxiway D - Design	x	50,000
Mowing Tractor	x	105,000
Parcel 8 Development - Construction	x	160,000
TOTAL AIRPORT FUND		358,900
<u>CENTRAL SERVICES FUND</u>		
Fleet Maintenance		
Air Conditioning Machine	x	6,500
Vehicle Lift	x	12,000
1/2 Ton Pick-up Truck	x	35,000
1/4 Ton Pick-up Truck	x	35,000
Subtotal		88,500

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Facilities Management			
Fire Station 13 Flooring	x		12,000
Fleet Breakroom A/C and Ventilation System	x		22,500
Fire Station 12 Carport Extension	x		25,000
Fire Station 12 Flooring	x		25,000
Fire Station 14 Bunkroom Renovations	x		40,000
Central Services Towable Generator	x		40,000
Fire Station 11 Flooring		x	60,000
Oak Street Park Community Center HVAC System		x	90,000
Police Department Water Pump Replacement		x	100,000
Chambers Park Community Center Roof Front Entry and Lower gutter		x	100,000
City Hall 5th Floor Office Renovation	x		100,000
Oak Street Baseball Field Pre Fabricated Restroom/Storage Building		x	100,000
Oak Street Community Center Flooring		x	150,000
Central Services AHU and Condensing Units (8)		x	350,000
Park Operations Facility Building		x	500,000
Police Department Chiller		x	500,000
		Subtotal	<u>2,214,500</u>
TOTAL CENTRAL SERVICES FUND			<u>2,303,000</u>
LOCAL OPTION SALES TAX FUND			
Geographic Information Systems Implementation	x		10,000
Trailer		x	25,000
1 Ton Pick-up Truck		x	50,300
Fishing Pier Replacement		x	60,000
Wide Area Network		x	75,000
Ball Park at Dyer Traffic Signal	x		100,000
Back Office Licensing		x	140,000
Neighborhood Improvement Program	x		150,000
Amphitheatre Shade Cover Lakefront Park	x		190,000
Rescue Rechassis		x	300,000
Wide Area Network		x	304,000
Fire Station 15	x		400,000
Sports Lighting LED Technology		x	450,000
ADA Compliance Program	x		500,000
Rescue	x		600,000
Lancaster Ranch Park	x		3,500,000
TOTAL LOCAL OPTION SALES TAX FUND			<u>6,854,300</u>
MOBILITY FEES FUND			
Hoagland Boulevard: US 192/Carroll	x		500,000
TOTAL MOBILITY FEES FUND			<u>500,000</u>
LOCAL OPTION GAS TAX FUND			
Traffic			
Data Line Connection	x		25,000
Cabinet/Controller 8 Phase		x	26,000
Traffic Signal Detection System (4)	x		140,000
Neptune Road Improvements	x		185,000
Armstrong at Columbia Traffic Signal		x	150,000
		Subtotal	<u>526,000</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Sidewalks			
Concrete Mixer	x		5,000
Skid Steer Loader		x	50,000
Subtotal			55,000
Road Improvements			
Neighborhood Street Light Infill Program	x		10,000
Mann Street Extension Project	x		300,000
West Oak Street Intersection Improvements	x		400,000
Connect Kissimmee Side Street Improvements	x		500,000
Subtotal			1,210,000
TOTAL LOCAL OPTION GAS TAX FUND			2,041,000
<u>BUILDING FUND</u>			
City Hall Addition Contingency	x		200,000
TOTAL BUILDING FUND			200,000
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Mann Street Construction	x		200,000
Connect Kissimmee Side Street Improvements	x		250,000
Legacy Project	x		500,000
TOTAL DOWNTOWN COMMUNITY REDEVELOPMENT FUND			950,000
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>			
Columbia Avenue Improvements	x		100,000
Beautification and Stormwater Projects	x		500,000
TOTAL VINE STREET COMMUNITY REDEVELOPMENT FUND			600,000
<u>RECREATION IMPACT FUND</u>			
Lancaster Ranch Park	x		500,000
TOTAL RECREATION IMPACT FUND			500,000
TOTAL CITY OF KISSIMMEE			18,267,350

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.

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.

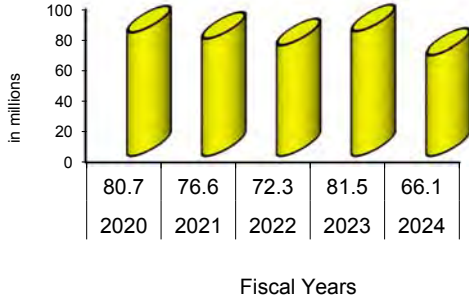
The City did not issue any additional debt in 2023. The legal debt limit for general obligation bonds is computed as 20% of the City's assessed value. However, none of the outstanding debt is considered to be general obligation bonds. A listing of all outstanding debt follows on the next page.

Outstanding Debt by Fund

Fund	Amount Issued	FY Issued	FY of Maturity	Interest Rate	Balance at 10/01/2023	FY2024 Principal	FY2024 Interest	FY2024 Total
Sales Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2010B	8,000,000	2010	2025	2.790%	1,440,000	710,000	40,176	750,176
Capital Improvement Revenue Note, Series 2011B	9,140,000	2011	2025	3.476%	1,470,000	725,000	51,097	776,097
Capital Improvement Revenue Note, Series 2014A	9,600,000	2014	2034	2.860%	6,250,000	460,000	178,750	638,750
Capital Improvement Revenue Bond, Series 2016	20,253,000	2016	2045	4.803%	19,089,000	165,000	844,728	1,009,728
Capital Improvement Refunding Revenue Bond, Series 2022A	10,791,000	2022	2051	5.000%	10,602,400	-	370,524	370,524
Total Sales Tax Fund	57,784,000				38,851,400	2,060,000	1,485,275	3,545,275
Gas Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2010C	4,000,000	2011	2030	2.690%	1,890,000	240,000	50,841	290,841
Capital Improvement Revenue Bond, Series 2016	12,878,600	2016	2045	4.803%	9,603,600	545,000	68,400	613,400
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				12,458,200	785,000	152,925	937,925
CRA								
<u>Bank Notes</u>								
CRA Refunding Revenue Note, Series 2015B	3,820,000	2015	2030	2.810%	2,275,000	250,000	63,928	313,928
Capital Improvement Revenue Bond, Series 2016	4,725,700	2016	2045	4.803%	4,454,100	38,500	197,104	235,604
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	2,740,000	2022	2045	5.000%	2,740,000	-	134,560	134,560
Total CRA Fund	19,323,700				17,367,700	288,500	808,584	1,097,084
Mobility Fee								
<u>Bank Notes</u>								
Capital Improvement Revenue Bond, Series 2016	882,700	2016	2028	4.803%	378,300	71,500	366,050	437,550
Total Mobility Fee Fund	882,700				378,300	71,500	366,050	437,550
Solid Waste								
<u>Bank Notes</u>								
Capital Improvement Refunding Revenue Bond, Series 2022A	3,800,000	2022	2051	5.000%	3,734,400	410,000	157,750	567,750
Total Solid Waste Fund	3,800,000				3,734,400	410,000	157,750	567,750
Total All Funds	99,650,000				72,790,000	3,615,000	2,970,584	6,585,584

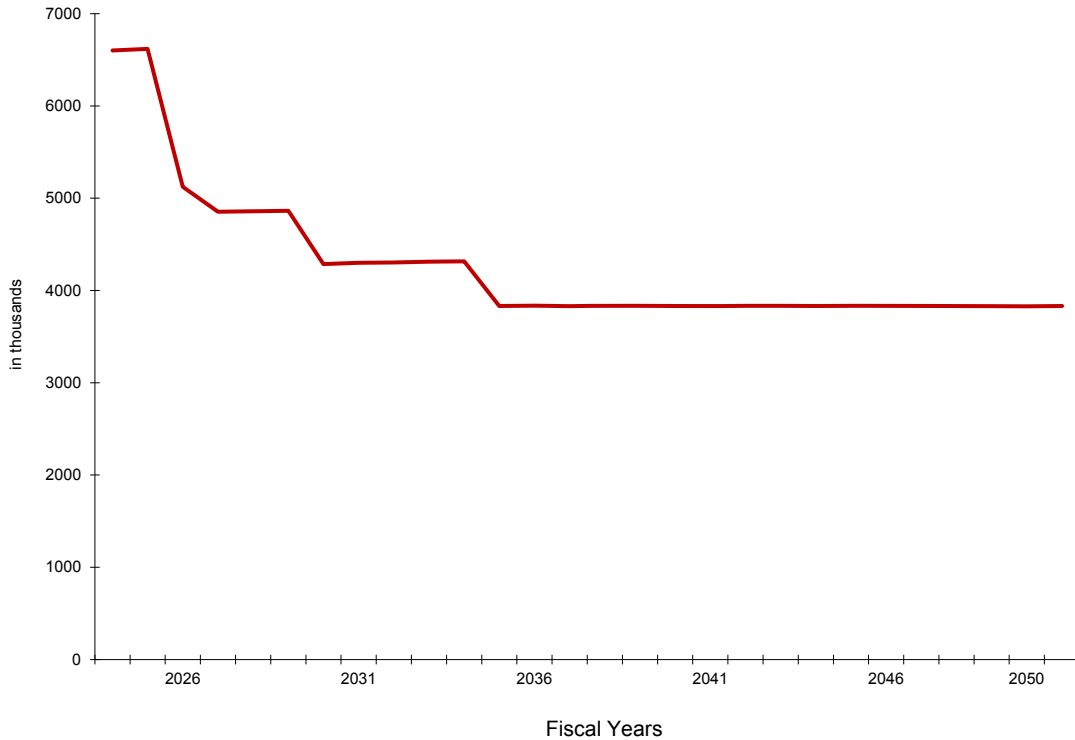
Note: This table reflects existing debt issues going into FY2024.

GOVERNMENTAL



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.

TOTAL FUTURE DEBT SERVICE REQUIREMENTS FY 2023-2024 TO FY 2050-51

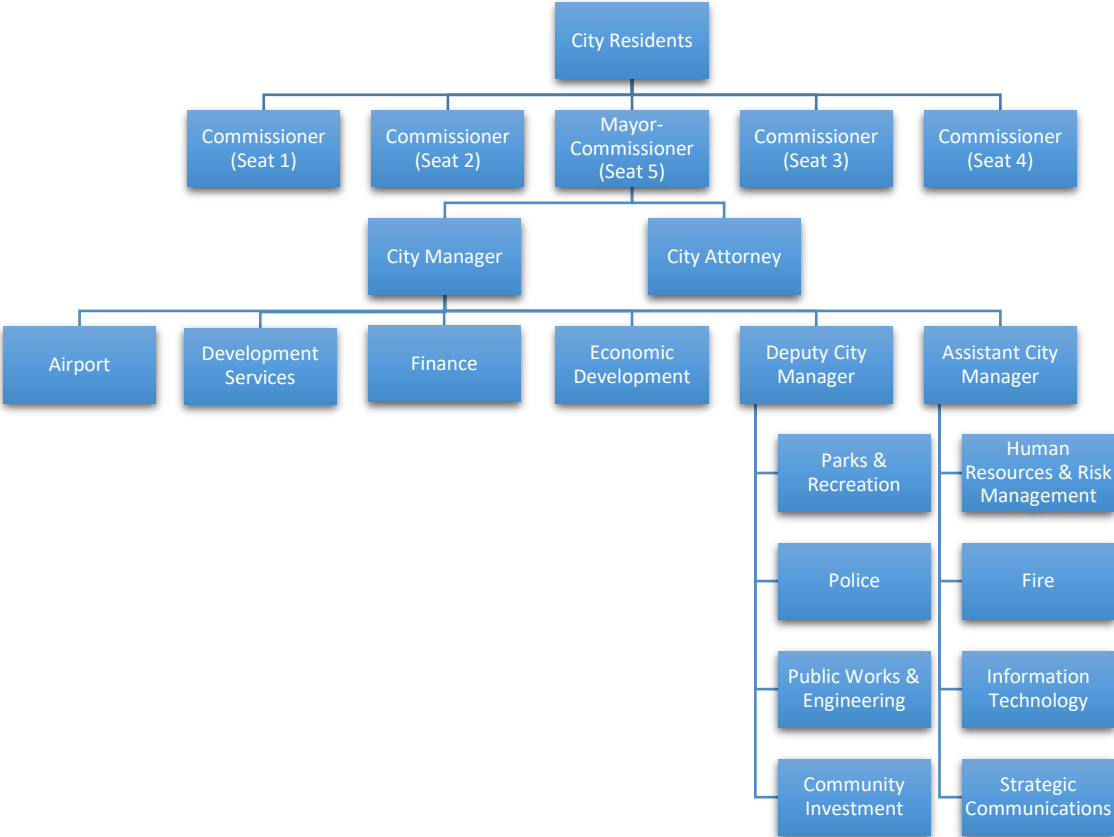






DEPARTMENT: CITY COMMISSION

DIVISION: CITY COMMISSION





DEPARTMENT: CITY COMMISSION

DIVISION(S): CITY COMMISSION, SOCIAL SERVICES

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 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

EXECUTIVE SALARIES	162,016	163,383	152,672	165,588
SPECIAL PAY_INCENTIVE	8,875	16,900	6,600	21,200
FICA TAXES	13,058	14,283	12,184	14,289
LIFE AND HEALTH INSURANCE	67,676	68,446	68,446	55,059
WORKERS' COMPENSATION	382	-	-	-
TOTAL PERSONNEL	252,008	263,012	239,902	256,136
OTHER CONTRACT SERVICES	145,083	174,097	186,603	225,000
TRAVEL AND PER DIEM	3,716	25,936	16,250	17,000
COMMUNICATION SERVICES	1,873	2,700	2,160	2,700
GENERAL INSURANCE	8,436	8,537	8,435	8,935
PRINTING	410	800	800	800
INDIRECT COSTS	(47,592)	(50,641)	(50,641)	(50,878)
OFFICE SUPPLIES	33	600	600	600
OPERATING SUPPLIES	1,779	2,370	2,600	2,600
TOOLS & EQUIPMENT	914	1,500	2,301	7,950
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	28	480	87	1,000
SPECIAL FUNCTION	1,603	3,250	3,250	4,250
DUES, SUBSCRIPT, MEMBERSHIPS	67,466	71,667	66,672	72,500
TRAINING	99	4,880	4,880	7,500
TOTAL OPERATING	183,848	246,176	243,997	299,957
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	435,855	509,188	483,899	556,093



PERSONNEL SCHEDULE

DEPARTMENT: CITY COMMISSION
DIVISION: CITY COMMISSION

ACCOUNT
 00101101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Commissioner	5	0	5

TOTAL	5	0	5
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



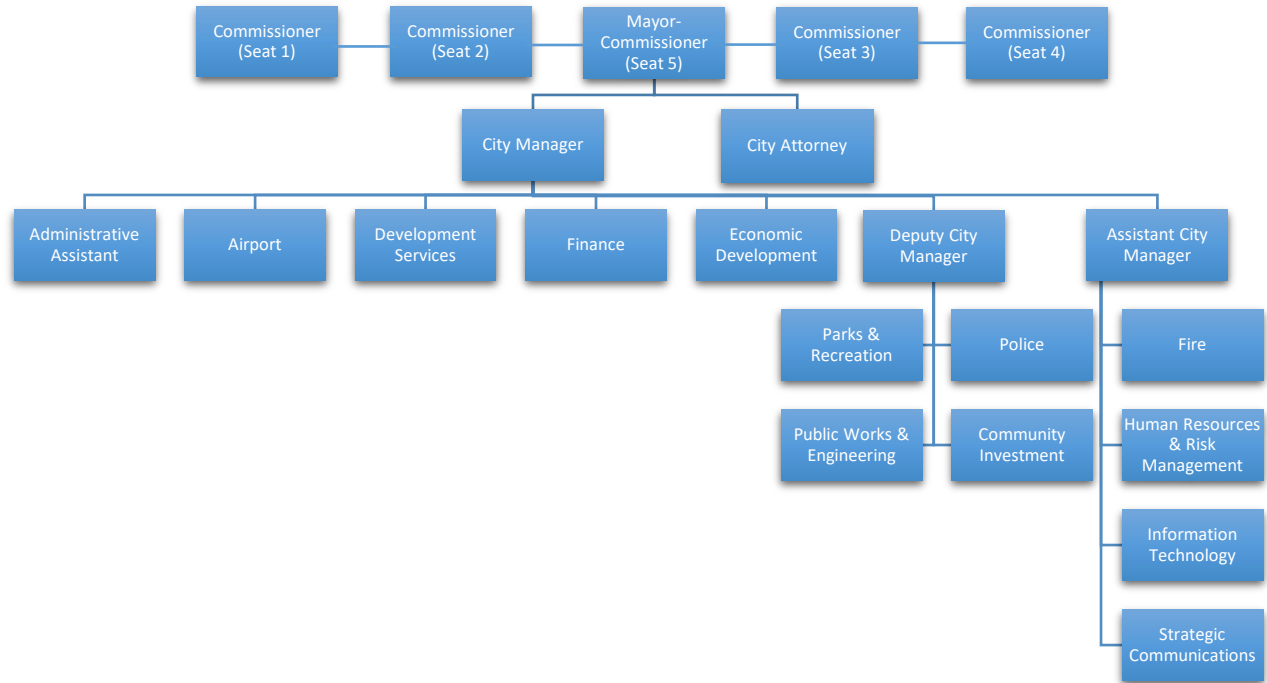
DEPARTMENT: CITY COMMISSION

DIVISION: SOCIAL SERVICES

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
<u>ACCOUNT SUMMARY</u>				
OVERTIME	65,302	82,000	82,000	82,000
FICA TAXES	4,833	6,273	6,273	6,273
LIFE AND HEALTH INSURANCE	11,262	-	-	-
TOTAL PERSONNEL	81,397	88,273	88,273	88,273
OTHER CONTRACT SERVICES	-	3,000	-	-
TOTAL OPERATING	-	3,000	-	-
TOTAL	81,397	91,273	88,273	88,273



CITY MANAGER ORGANIZATIONAL CHART





DEPARTMENT: CITY MANAGER

DIVISION(S): CITY MANAGER, CITY CLERK, STRATEGIC COMMUNICATIONS, SAFETY SECURITY & EMERGENCY MANAGEMENT, 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.

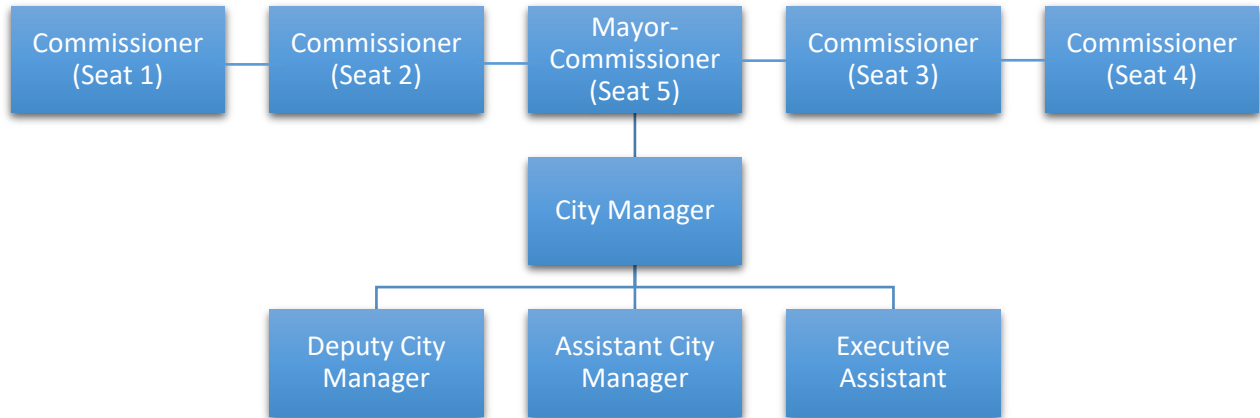
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
News Releases / Media Advisories	163	175	200
Access Osceola: Programming & Workload	140	160	170
Facebook Reach	562,516	475,000	485,000
City Clerk Lien Searches	2,413	2,300	2,350
Public Records Requests	962	985	1,050



DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	559,350	589,410	650,658	672,045
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	29,739	32,101	27,041	33,567
FICA TAXES	38,541	41,161	51,844	53,980
RETIREMENT CONTRIBUTIONS	102,809	92,093	104,291	123,256
LIFE AND HEALTH INSURANCE	59,672	62,846	62,846	60,523
WORKERS' COMPENSATION	1,403	1,000	1,000	1,239
TOTAL PERSONNEL	791,513	818,611	897,680	944,610
OTHER CONTRACT SERVICES	1,426	9,685	10,000	-
TRAVEL AND PER DIEM	1,054	6,590	6,000	9,090
COMMUNICATION SERVICES	1,454	415	1,900	-
POSTAGE	119	500	300	500
GENERAL INSURANCE	32,484	29,683	32,482	34,641
VEHICLE MAINTENANCE	5	-	-	-
PRINTING	64	1,000	1,000	1,000
COPIER COSTS	37,295	40,000	35,000	45,000
INDIRECT COSTS	(81,924)	(81,829)	(81,829)	(104,094)
OFFICE SUPPLIES	276	1,500	1,500	1,500
OPERATING SUPPLIES	1,559	1,600	1,600	2,000
TOOLS & EQUIPMENT	1,170	2,500	2,500	6,000
TECHNOLOGY EQUIPMENT	-	-	-	38,260
UNIFORMS	-	-	174	500
FUEL	-	-	250	-
SPECIAL FUNCTION	1,117	6,500	5,400	6,500
DUES, SUBSCRIPT, MEMBERSHIPS	5,742	33,070	5,800	5,350
TRAINING	1,145	7,100	7,205	8,600
TOTAL OPERATING	2,988	58,314	29,282	54,847
LAND	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	66,924	348,867	128,248	100,000
MACHINERY & EQUIPMENT_EQUIP	6,081	-	13,100	-
MACHINERY & EQUIPMENT_VEHICLES	-	-	-	-
TOTAL CAPITAL	73,005	348,867	141,348	100,000
TOTAL	867,506	1,225,792	1,068,310	1,099,457



PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY MANAGER

ACCOUNT
 00110101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
City Manager	1	0	1
Deputy City Manager	1	0	1
Assistant City Manager	1	0	1
Administrative Assistant	1	(1)	1
Executive Assistant	0	1	1
TOTAL	5	0	5

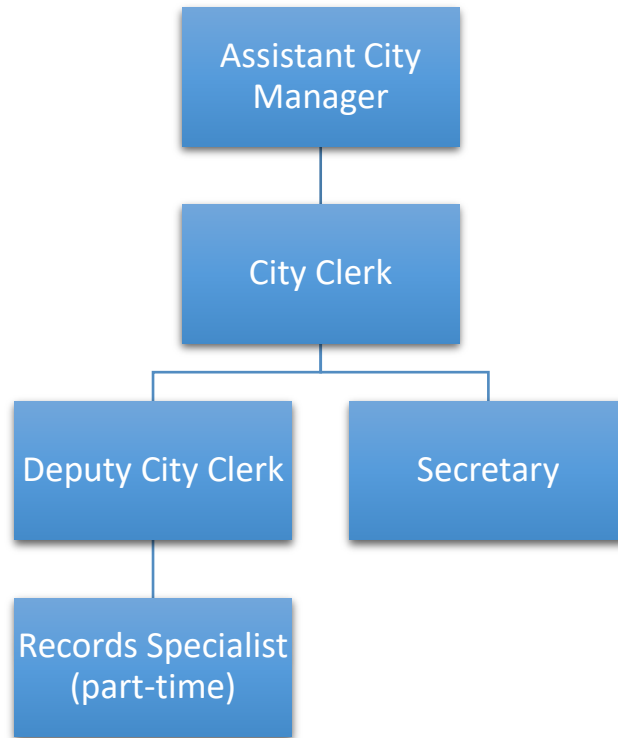
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Citywide Security Improvements	100,000	100,000
TOTAL	100,000	100,000



DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	201,423	243,652	233,504	240,025
OVERTIME	244	-	-	-
SPECIAL PAY_INCENTIVE	6,120	4,403	4,230	4,434
FICA TAXES	15,677	18,857	18,187	17,317
RETIREMENT CONTRIBUTIONS	37,763	38,070	43,112	39,742
LIFE AND HEALTH INSURANCE	50,140	58,185	58,185	42,521
WORKERS' COMPENSATION	515	411	411	449
TOTAL PERSONNEL	311,882	363,578	357,629	344,488
OTHER CONTRACT SERVICES	13,009	42,949	38,500	37,504
TRAVEL AND PER DIEM	904	3,594	3,000	2,860
POSTAGE	211	500	500	500
RENTALS AND LEASES	2,900	2,800	1,568	4,540
OTHER EQUIPMENT MAINTENANCE	-	2,750	1,500	2,000
PRINTING	63	400	300	400
ADVERTISING	832	2,000	1,500	2,500
INDIRECT COSTS	(35,568)	(40,879)	(40,879)	(40,051)
OFFICE SUPPLIES	572	2,500	2,300	2,500
CLEANING SUPPLIES	-	500	400	500
TOOLS & EQUIPMENT	591	18,251	1,100	6,840
TECHNOLOGY EQUIPMENT	-	-	-	6,820
BOOKS & PUBLICATIONS	102	200	150	200
DUES, SUBSCRIPT, MEMBERSHIPS	24,244	27,359	12,000	27,357
TRAINING	475	3,800	2,000	4,300
TOTAL OPERATING	8,336	66,724	23,939	58,770
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	1,860	5,800	5,200	-
TOTAL CAPITAL	1,860	5,800	5,200	-
TOTAL	322,078	436,102	386,768	403,258



PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY CLERK

ACCOUNT
 00110201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
City Clerk	1	0	1
Deputy City Clerk	1	0	1
Records Specialist	1	(1)	0
Records Specialist (part-time)	0	1	1
Secretary	1	0	1
TOTAL	4	0	4

CAPITAL OUTLAY SCHEDULE

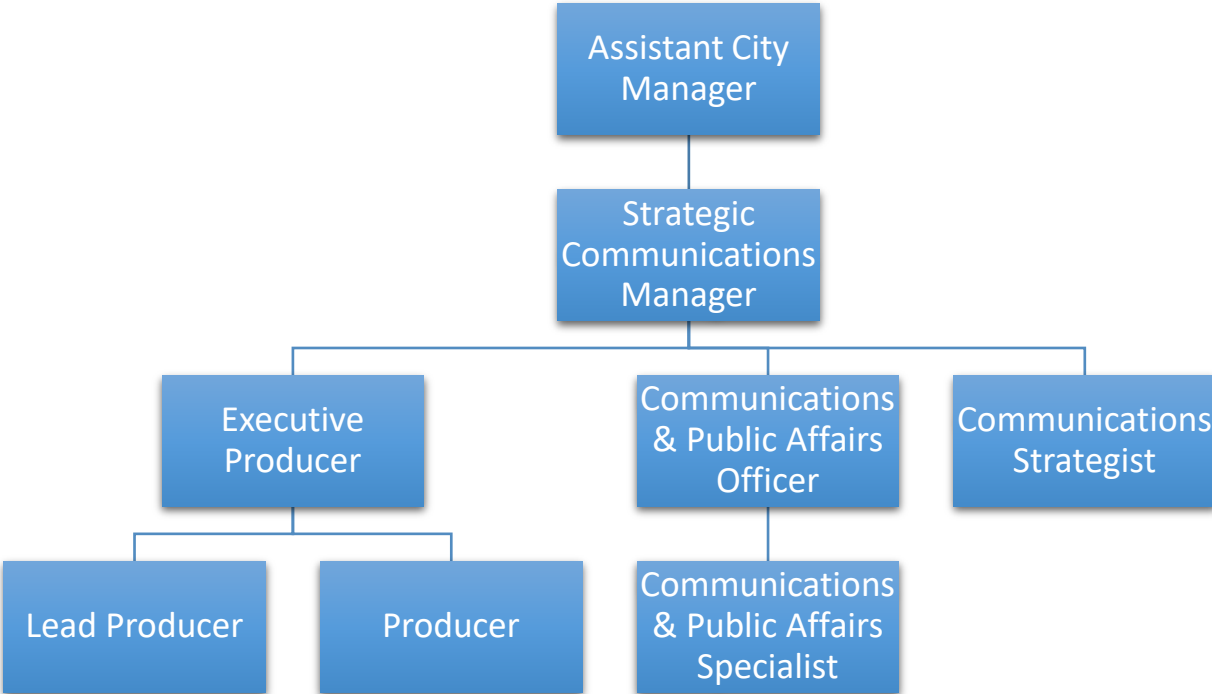
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: CITY MANAGER

DIVISION: STRATEGIC COMMUNICATIONS





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: STRATEGIC COMMUNICATIONS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	359,032	387,192	343,617	392,600
OVERTIME	-	-	7,000	-
SPECIAL PAY_INCENTIVE	4,299	1,657	1,657	4,280
FICA TAXES	27,340	29,278	26,413	30,363
RETIREMENT CONTRIBUTIONS	44,410	60,497	68,510	71,246
LIFE AND HEALTH INSURANCE	95,328	87,966	87,996	89,719
WORKERS' COMPENSATION	913	655	655	826
TOTAL PERSONNEL	531,322	567,245	535,848	589,034
OTHER CONTRACT SERVICES	4,883	19,800	12,000	21,300
TRAVEL AND PER DIEM	4,156	6,939	3,743	6,139
COMMUNICATION SERVICES	2,309	3,528	2,295	3,672
POSTAGE	140	400	300	400
RENTALS AND LEASES	271	1,500	1,000	1,500
OTHER EQUIPMENT MAINTENANCE	-	1,200	1,000	1,200
VEHICLE MAINTENANCE	1,274	2,600	2,000	2,600
PRINTING	845	6,750	5,400	6,750
ADVERTISING	21,777	31,880	35,000	50,000
INDIRECT COSTS	(47,220)	(67,423)	(67,423)	(72,196)
OFFICE SUPPLIES	158	1,400	1,000	1,500
OPERATING SUPPLIES	11,466	13,650	12,000	13,650
TOOLS & EQUIPMENT	7,603	6,967	8,000	18,450
TECHNOLOGY EQUIPMENT	-	-	-	3,800
UNIFORMS	-	300	100	1,000
FUEL	411	700	500	700
SPECIAL FUNCTION	7,095	13,800	10,000	17,300
BOOKS & PUBLICATIONS	-	100	70	135
DUES, SUBSCRIPT, MEMBERSHIPS	35,843	39,274	35,000	41,966
TRAINING	4,311	5,910	5,000	5,910
TOTAL OPERATING	55,324	89,275	66,985	125,776
BUILDINGS	-	1,629	-	-
MACHINERY & EQUIPMENT_EQUIP	22,171	28,544	32,000	48,300
MACHINERY & EQUIPMENT_VEHICLES	-	-	-	32,000
TOTAL CAPITAL	22,171	30,173	32,000	80,300

TOTAL	608,817	686,693	634,833	795,110
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: STRATEGIC COMMUNICATIONS

ACCOUNT
 00110401

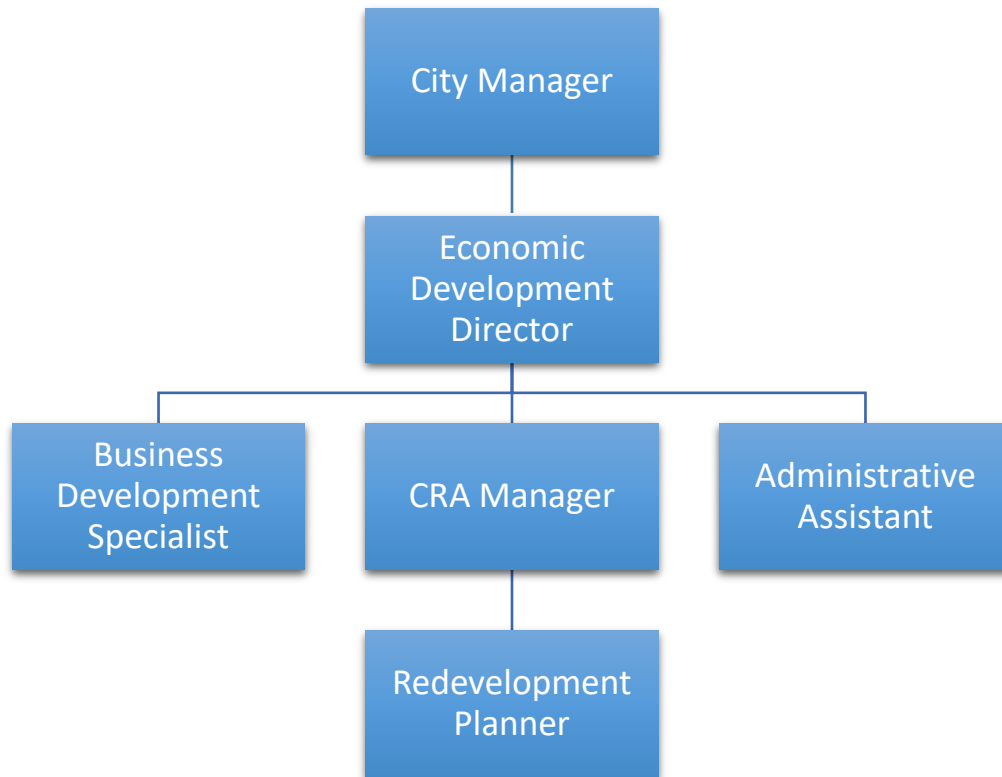
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Assistant Communication & Public Affairs Specialist	1	(1)	1
Communication Strategist	1	0	1
Communications & Public Affairs Manager	1	(1)	0
Communications & Public Affairs Officer	1	0	1
Communications & Public Affairs Specialist	1	0	1
Executive Producer	1	0	1
Lead Producer	1	0	1
Producer	1	0	1
Public Safety Information Officer	1	(1)	0
Strategic Communications Manager	1	0	1
TOTAL	10	(3)	7

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Mirrorless Camera Package	5,000	5,000
Drone	5,500	5,500
Performance Workstation	7,800	7,800
Media Server	30,000	30,000
Electric Vehicle	32,000	32,000
TOTAL	80,300	80,300



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 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	153,942	177,320	151,569	186,742
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	2,710	300	300	6,000
FICA TAXES	11,950	13,529	11,618	14,745
RETIREMENT CONTRIBUTIONS	30,214	27,706	31,375	29,739
LIFE AND HEALTH INSURANCE	23,455	29,233	29,233	30,892
WORKERS' COMPENSATION	412	300	300	299
TOTAL PERSONNEL	222,682	248,388	224,395	268,417
OTHER CONTRACT SERVICES	675,691	601,432	971,623	335,500
TRAVEL AND PER DIEM	58	3,314	300	4,214
COMMUNICATION SERVICES	954	1,080	1,080	1,080
VEHICLE MAINTENANCE	400	1,020	1,020	1,020
PRINTING	1,342	3,000	1,500	3,000
ADVERTISING	7,725	39,000	21,000	21,000
INDIRECT COSTS	(27,864)	(29,111)	(29,111)	(29,418)
OFFICE SUPPLIES	264	300	300	300
OPERATING SUPPLIES	5,207	4,500	3,000	10,500
TOOLS & EQUIPMENT	-	100	100	500
TECHNOLOGY EQUIPMENT	-	-	-	1,980
FUEL	609	650	500	650
SPECIAL FUNCTION	4,860	3,930	1,500	5,780
DUES, SUBSCRIPT, MEMBERSHIPS	10,309	14,985	12,225	15,490
TRAINING	-	2,750	670	3,250
TOTAL OPERATING	679,553	646,950	985,707	374,846
MACHINERY & EQUIPMENT _ EQUIP	-	4,500	3,900	-
TOTAL CAPITAL	-	4,500	3,900	-
TOTAL	902,235	899,838	1,214,002	643,263



PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: ECONOMIC DEVELOPMENT

ACCOUNT
 00122101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Economic Development Director	1	0	1
Business Development Specialist	1	0	1

TOTAL	2	0	2
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: COMMUNITY REDEVELOPMENT
AGENCY





DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): COMMUNITY REDEVELOPMENT
AGENCY

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	140,045	203,747	151,569	199,236
OVERTIME	149	-	-	-
SPECIAL PAY_INCENTIVE	1,877	1,100	300	500
FICA TAXES	10,029	38,701	11,618	15,242
RETIREMENT CONTRIBUTIONS	25,674	23,021	31,375	33,920
LIFE AND HEALTH INSURANCE	31,737	32,766	29,233	47,943
WORKERS' COMPENSATION	350	249	300	1,503
TOTAL PERSONNEL	209,860	299,584	224,395	298,344
TOTAL	209,860	299,584	224,395	298,344



PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: COMMUNITY REDEVELOPMENT AGENCY

ACCOUNT
 00122201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

Administrative Assistant	1	0	1
CRA Manager	1	0	1
Redevelopment Planner	1	0	1

TOTAL	3	0	3
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

NONE

TOTAL		
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DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: SAFETY, SECURITY & EMERGENCY
MANAGEMENT

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2022	BUDGET 2023	2023	2024

ACCOUNT SUMMARY

OTHER CONTRACT SERVICES	-	-	-	10,000
COMMUNICATION SERVICES	-	-	-	1,836
OTHER EQUIPMENT MAINTENANCE	-	-	-	1,000
OPERATING SUPPLIES	-	-	-	1,500
TOOLS & EQUIPMENT	-	-	-	5,500
DUES, SUBSCRIP & MEMBERSHIPS	-	-	-	35,000
TOTAL OPERATING	-	-	-	54,836
 MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
 TOTAL	-	-	-	54,836



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: GENERAL GOVERNMENT

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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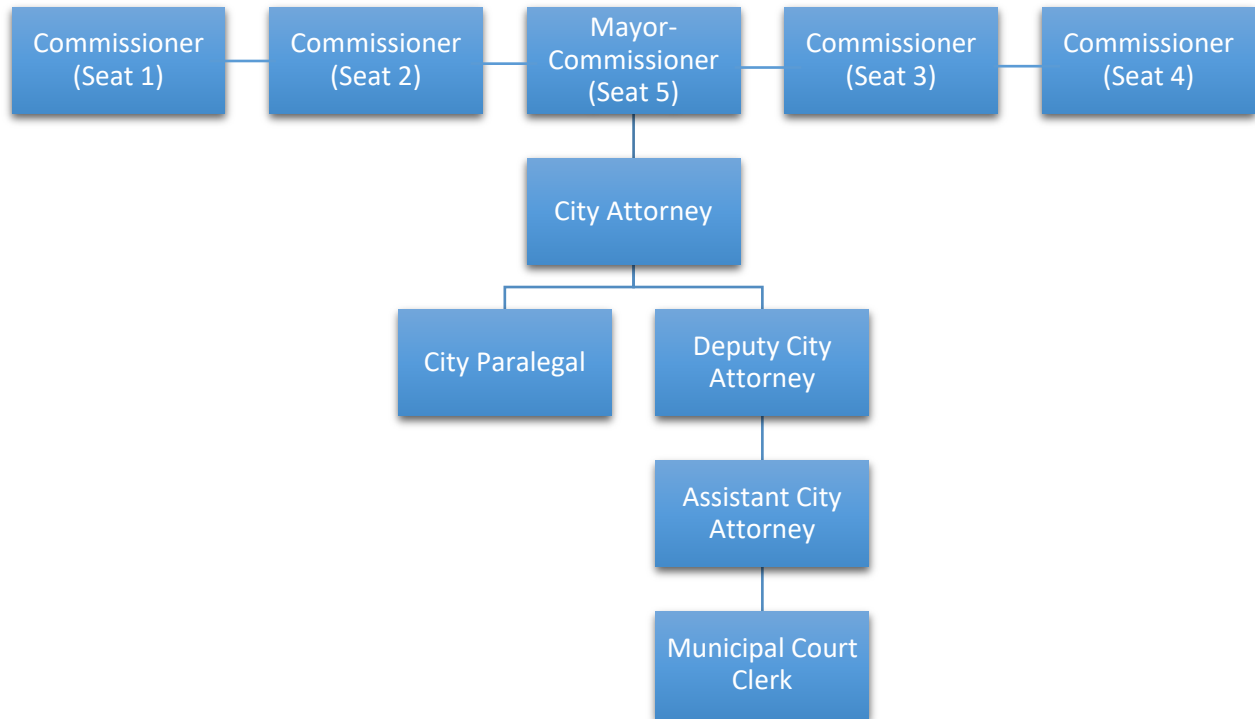
ACCOUNT SUMMARY

SALARIES	-	-	-	-
OVERTIME	-	-	-	-
SPECIAL PAY/INCENTIVE	-	1,454,437	1,250,000	100,000
OTHER PAY	-	-	-	-
BENEFITS	-	-	-	-
TOTAL PERSONNEL	-	1,454,437	1,250,000	100,000
PROFESSIONAL SERVICES	-	-	-	-
TRAINING & TRAVEL	-	-	-	-
UTILITIES	-	-	-	-
AUTO MAINTENANCE	-	-	-	-
OTHER MAINTENANCE	-	-	-	-
GAS & OIL	-	-	-	-
OTHER SUPPLIES	-	-	-	-
OTHER OPERATING COSTS	1,408,544	2,000,000	2,000,000	2,000,000
CHARGES BY OTHER FUNDS	-	-	-	-
INSURANCE	-	-	-	-
TOTAL OPERATING	1,408,544	2,000,000	2,000,000	2,000,000
DEBT SERVICE	346,633	86,340	392,973	403,213
TRANSFER TO OTHER FUNDS	637,250	644,700	644,700	-
RESERVES	47,412,333	26,713,953	38,334,814	30,829,073

TOTAL	49,804,760	30,899,430	42,622,487	33,332,286
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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.

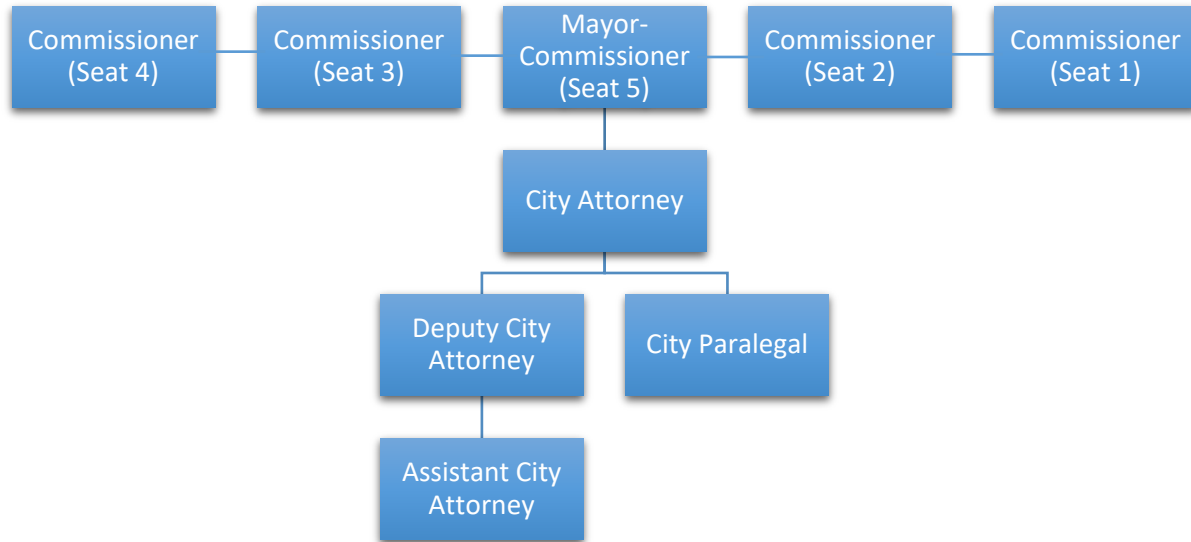
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Agreement Drafting / Review	127	140	150
Project Related Questions	39	40	40
Charter, Code, Statute, Policy Question	27	15	20
CDBG / Home / Ship Agreements	22	25	25
Litigation	20	30	30
Labor & Employment Issues	16	20	20
Interlocal Agreements	14	14	14
Letter Drafting	13	5	5
Easements	11	10	10
Memorandums of Understanding	11	2	2
Ordinances	10	8	10
Plat Review	10	10	10
Policy Review	13	13	13
Training	7	5	5
Public Record Questions	6	10	10
Resolutions	1	3	5
Permits	1	3	5
Forfeitures	1	3	5
Other	4	4	4
Closed Litigation Files	77	82	90
Open Litigation Files	5	13	15



DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY





DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	460,092	495,872	491,435	527,530
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	18,948	18,108	18,000	18,780
FICA TAXES	33,113	36,668	38,972	41,793
RETIREMENT CONTRIBUTIONS	85,732	77,477	87,740	80,754
LIFE AND HEALTH INSURANCE	56,555	61,202	61,202	61,888
WORKERS' COMPENSATION	1,003	708	708	721
TOTAL PERSONNEL	655,442	690,035	698,057	731,466
PROFESSIONAL SERVICES	70,552	548,546	385,654	235,500
OTHER CONTRACT SERVICES	12,110	85,711	45,000	41,000
TRAVEL AND PER DIEM	5,847	6,200	5,100	6,200
COMMUNICATION SERVICES	1,545	1,560	950	1,080
POSTAGE	373	600	200	600
GENERAL INSURANCE	13,836	14,219	13,831	17,876
PRINTING	19	275	150	275
INDIRECT COSTS	(88,584)	(92,606)	(92,606)	(91,381)
OFFICE SUPPLIES	1,309	2,500	1,500	2,500
TOOLS & EQUIPMENT	457	1,900	500	-
TECHNOLOGY EQUIPMENT	-	-	-	4,400
BOOKS & PUBLICATIONS	12,996	21,244	13,000	29,510
DUES, SUBSCRIPT, MEMBERSHIPS	7,094	14,425	2,158	15,390
TRAINING	2,345	4,360	500	4,360
TOTAL OPERATING	39,902	608,934	375,937	267,310
LAND	-	-	-	-
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	6,774	5,165	1,500	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	6,774	5,165	1,500	-
TOTAL	702,118	1,304,134	1,075,494	998,776



PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: CITY ATTORNEY

ACCOUNT
 00105101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

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

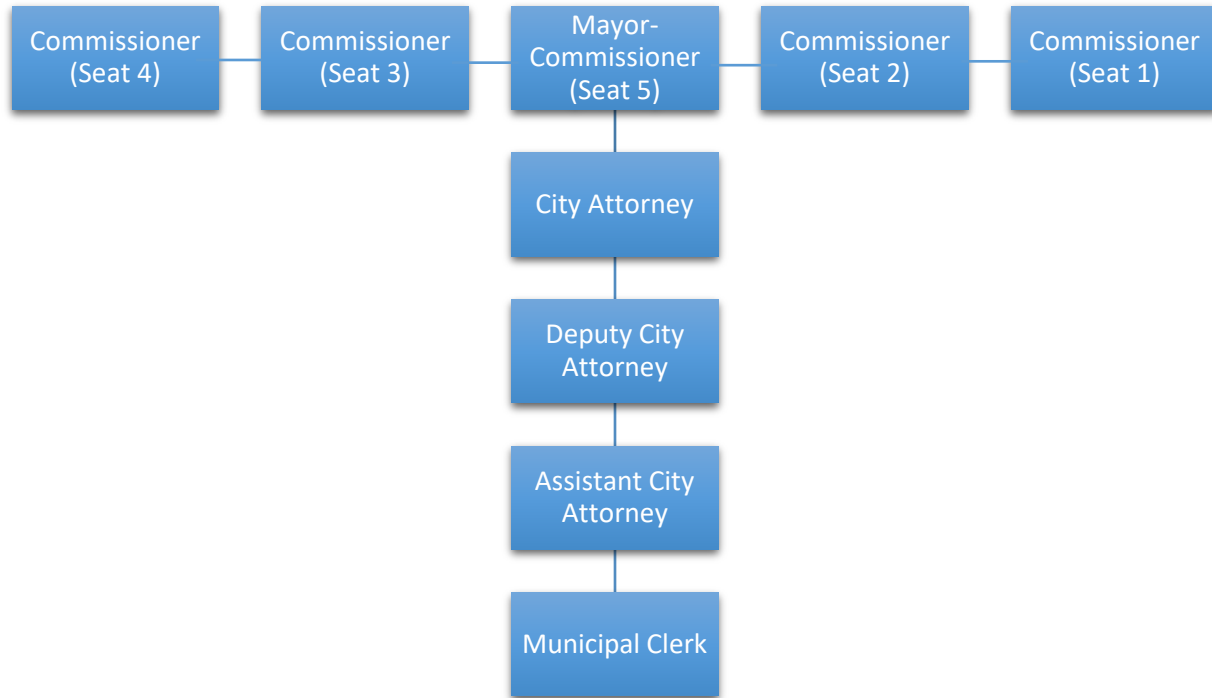
NONE

TOTAL		
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DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK





DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	32,143	41,808	40,165	40,706
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	215	-	-	-
FICA TAXES	2,235	3,207	3,073	3,114
RETIREMENT CONTRIBUTIONS	7,275	6,532	7,398	6,482
LIFE AND HEALTH INSURANCE	13,931	14,389	14,389	13,877
WORKERS' COMPENSATION	99	71	71	66
TOTAL PERSONNEL	55,898	66,007	65,096	64,245
PROFESSIONAL SERVICES	450	5,000	4,500	5,000
OTHER CONTRACT SERVICES	-	1,000	1,000	1,000
COMMUNICATION SERVICES	527	540	540	-
POSTAGE	104	1,000	800	1,000
PRINTING	38	100	100	100
OFFICE SUPPLIES	614	1,000	1,000	1,000
TOOLS & EQUIPMENT	-	-	365	-
TECHNOLOGY EQUIPMENT	-	-	-	2,200
TOTAL OPERATING	1,731	8,640	8,305	10,300
MACHINERY & EQUIPMENT _ EQUIP	1,725	1,900	-	-
TOTAL CAPITAL	1,725.00	1,900	-	-
TOTAL	59,354	76,547	73,401	74,545



PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: MUNICIPAL COURT CLERK

ACCOUNT
 00105201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

Municipal Court Clerk	1	0	1
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TOTAL	1	0	1
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CAPITAL OUTLAY SCHEDULE

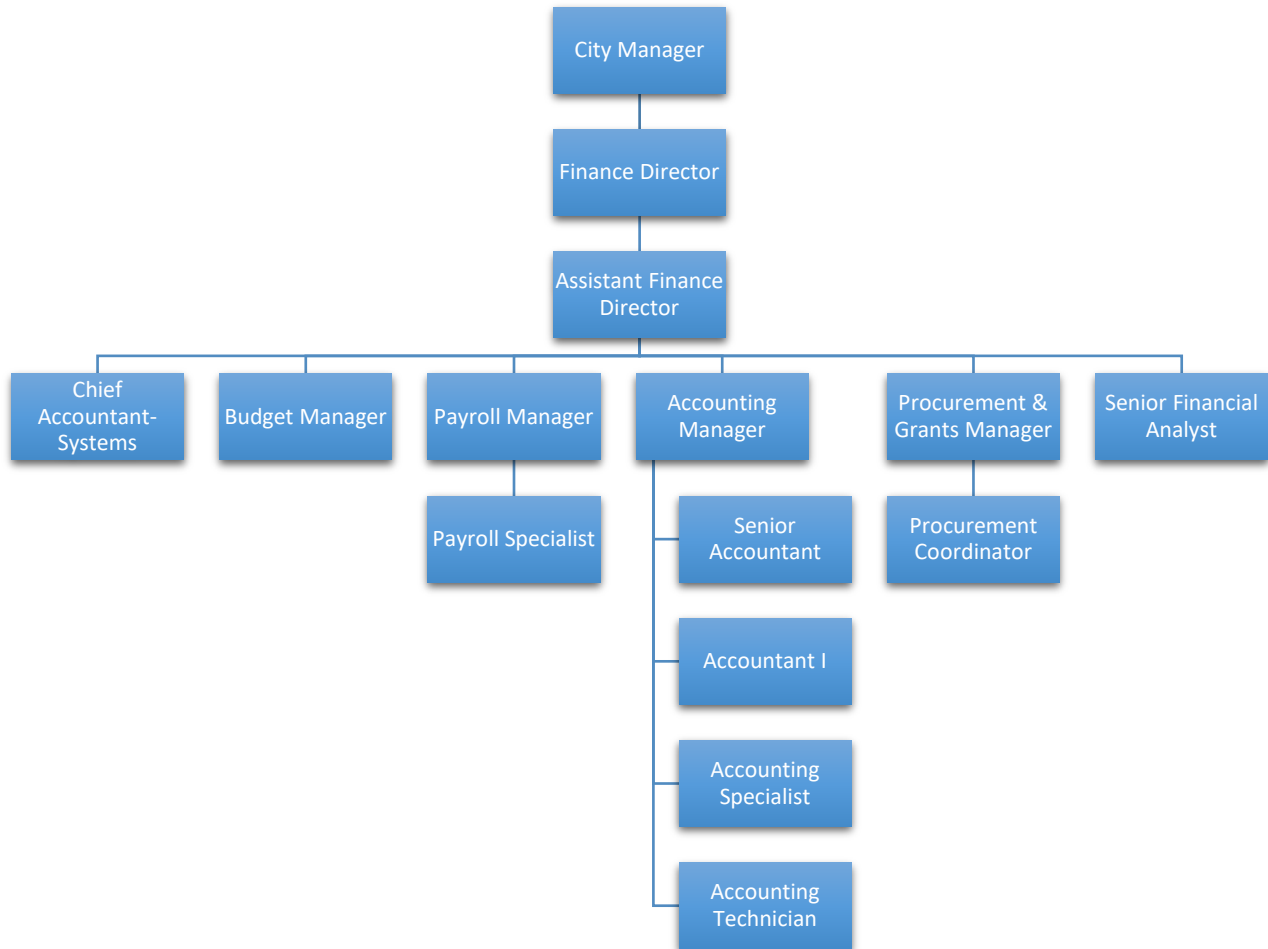
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION

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, paying the City's bills, collecting revenue, payroll processing and reporting, administering the debt service, investing funds, maintaining fixed asset records. 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.

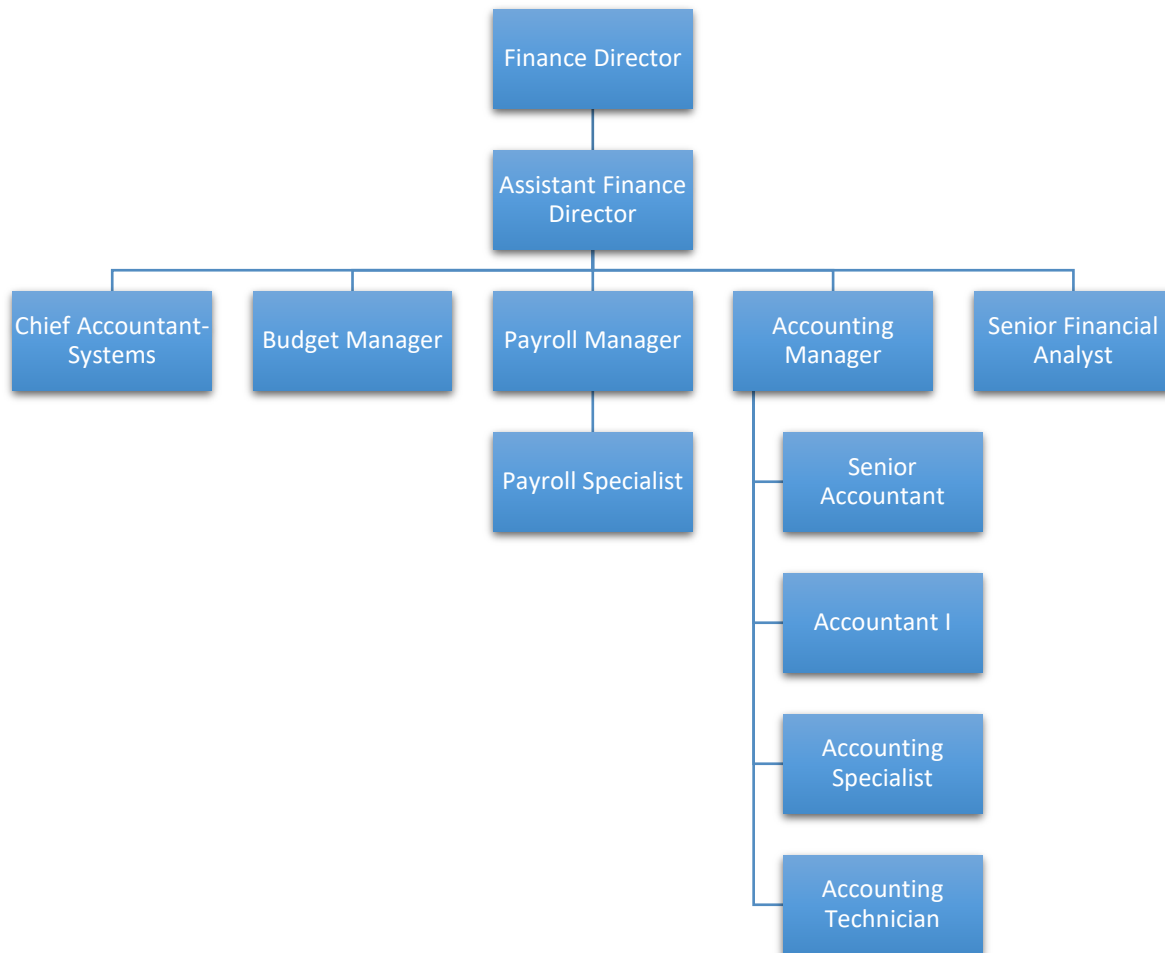
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Investment Return	0.77%	3.85%	2.00%
Payroll Disbursements	19,240	20,485	19,845
Vendor Disbursements	16,067	16,300	17,000
Purchase Orders Issued	2,322	2,400	2,450
Formal Bids Processed	23	20	25



DEPARTMENT: FINANCE

DIVISION: FINANCE





DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: FINANCE

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	830,463	897,250	894,080	998,549
OVERTIME	23	500	500	500
SPECIAL PAY_INCENTIVE	15,701	10,222	9,326	12,044
FICA TAXES	62,447	66,765	69,509	77,349
RETIREMENT CONTRIBUTIONS	157,567	140,193	158,760	147,953
LIFE AND HEALTH INSURANCE	165,772	168,040	168,040	175,592
WORKERS' COMPENSATION	2,118	1,520	1,420	1,487
TOTAL PERSONNEL	1,234,091	1,284,490	1,301,635	1,413,474
ACCOUNTING AND AUDITING	143,945	244,386	231,585	100,302
OTHER CONTRACT SERVICES	145,154	389,000	200,276	165,000
TRAVEL AND PER DIEM	4,693	5,696	6,700	7,799
COMMUNICATION SERVICES	2,547	2,650	2,100	2,650
POSTAGE	1,189	2,000	1,700	2,000
GENERAL INSURANCE	23,628	23,451	23,622	31,091
OTHER EQUIPMENT MAINTENANCE	-	500	-	500
PRINTING	3,651	5,600	2,700	3,950
ADVERTISING	654	2,600	2,600	2,600
COPIER COSTS	-	1,000	600	1,000
INDIRECT COSTS	(159,816)	(164,080)	(164,080)	(159,542)
OFFICE SUPPLIES	1,579	3,500	3,200	3,500
OPERATING SUPPLIES	4,254	4,150	4,150	4,150
TOOLS & EQUIPMENT	3,817	4,800	3,100	3,500
TECHNOLOGY EQUIPMENT	-	-	-	2,200
SPECIAL FUNCTION	-	250	250	200
BOOKS & PUBLICATIONS	-	200	150	200
DUES, SUBSCRIPT, MEMBERSHIPS	6,021	4,385	3,000	3,880
TRAINING	5,385	18,450	9,305	11,250
TOTAL OPERATING	186,702	548,538	330,958	186,230
INFRASTR/IMPR OTHER THAN BLDG	-	7,520	-	-
MACHINERY & EQUIPMENT _ EQUIP	10,601	12,242	78,401	8,250
TOTAL CAPITAL	10,601	19,762	78,401	8,250
TOTAL	1,431,394	1,852,790	1,710,994	1,607,954



PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: FINANCE

ACCOUNT
 00120101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Finance Director	1	0	1
Assistant Finance Director	1	0	1
Accountant I	1	0	1
Accounting Manager	1	0	1
Accounting Specialist	1	0	1
Accounting Technician	1	0	1
Budget Manager	1	0	1
Chief Accountant-Systems	1	0	1
Lead Payroll Analyst	1	(1)	0
Payroll Manager	0	1	1
Payroll Specialist	1	0	1
Senior Accountant	1	0	1
* Senior Financial Analyst	1	0	1
TOTAL	12	0	12

* Position is split 95/5% with General Fund/CDBG

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Scanner	8,250	8,250
TOTAL	8,250	8,250



DEPARTMENT: FINANCE

DIVISION: PROCUREMENT





DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: PROCUREMENT

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	129,786	136,427	136,178	140,400
OVERTIME	-	300	300	300
SPECIAL PAY_INCENTIVE	930	500	500	600
FICA TAXES	9,545	10,039	10,480	10,809
RETIREMENT CONTRIBUTIONS	22,876	21,317	24,140	22,357
LIFE AND HEALTH INSURANCE	29,715	30,390	30,390	29,206
WORKERS' COMPENSATION	325	231	231	225
TOTAL PERSONNEL	193,177	199,204	202,219	203,897
TRAVEL AND PER DIEM	-	300	50	300
POSTAGE	-	100	50	100
PRINTING	-	100	50	100
ADVERTISING	1,684	2,750	2,750	2,750
OPERATING SUPPLIES	-	764	242	1,200
TOOLS & EQUIPMENT	242	300	242	400
DUES, SUBSCRIPT, MEMBERSHIPS	1,010	1,146	1,010	1,010
TRAINING	-	3,500	1,000	3,500
TOTAL OPERATING	2,936	8,960	5,394	9,360
MACHINERY & EQUIPMENT _ EQUIP	-	3,800	-	-
TOTAL CAPITAL	-	3,800	-	-
TOTAL	196,113	211,964	207,613	213,257



PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: PROCUREMENT

ACCOUNT
 00120201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Procurement & Grants Manager	1	0	1
Procurement Coordinator	1	0	1

TOTAL	2	0	2
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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:

<u>ACCOUNT</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Facilities Maintenance	\$ 5,234,032	\$ 5,591,581	\$ 5,591,581	\$ 7,128,148
Information Technology	3,024,588	3,985,607	3,435,031	3,498,454
TOTAL	\$ 8,258,620	\$ 9,577,188	\$ 9,026,612	\$ 10,626,602

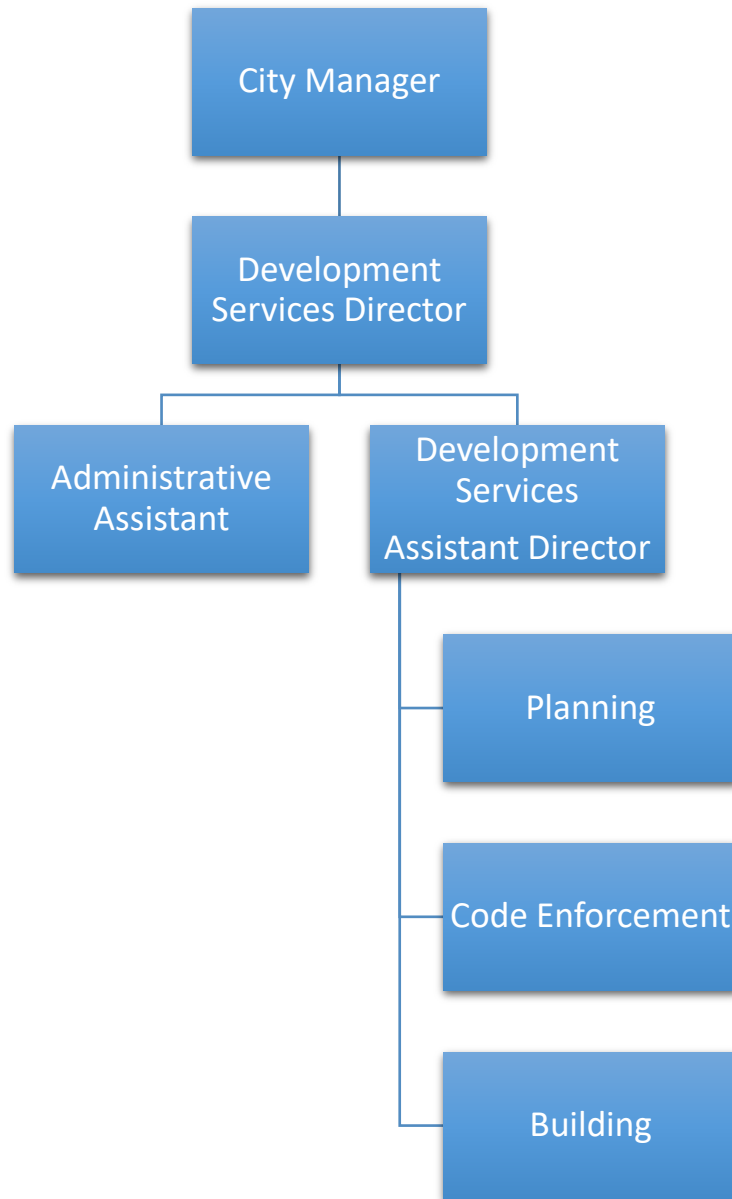
TRANSFERS TO OTHER FUNDS

From General Fund, transfers are made to other funds for several purposes. 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Justice Assistance Grant	\$ 260,635	\$ 275,035	\$ 275,035	\$ 296,935
Building Fund	5,000	5,000	5,000	5,000
Local Option Gas Tax Fund	500,000	875,000	875,000	875,000
CRA Increment:				
Downtown	986,061	1,094,788	1,094,505	1,177,618
Vine Street	550,338	775,144	773,947	1,127,371
Miscellaneous Funds	28,980	-	-	-
TOTAL	\$ 2,331,014	\$ 3,024,967	\$ 3,023,487	\$ 3,481,924



**DEVELOPMENT SERVICES
ORGANIZATIONAL CHART**





DEPARTMENT: DEVELOPMENT SERVICES

DIVISION(S): PLANNING

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.

- Homeless Shelter: Design and Construction
- Affordable Housing on Toho Property: Environmental Clean-up and Project Direction
- Downtown Hotel Development: Report with options and direction

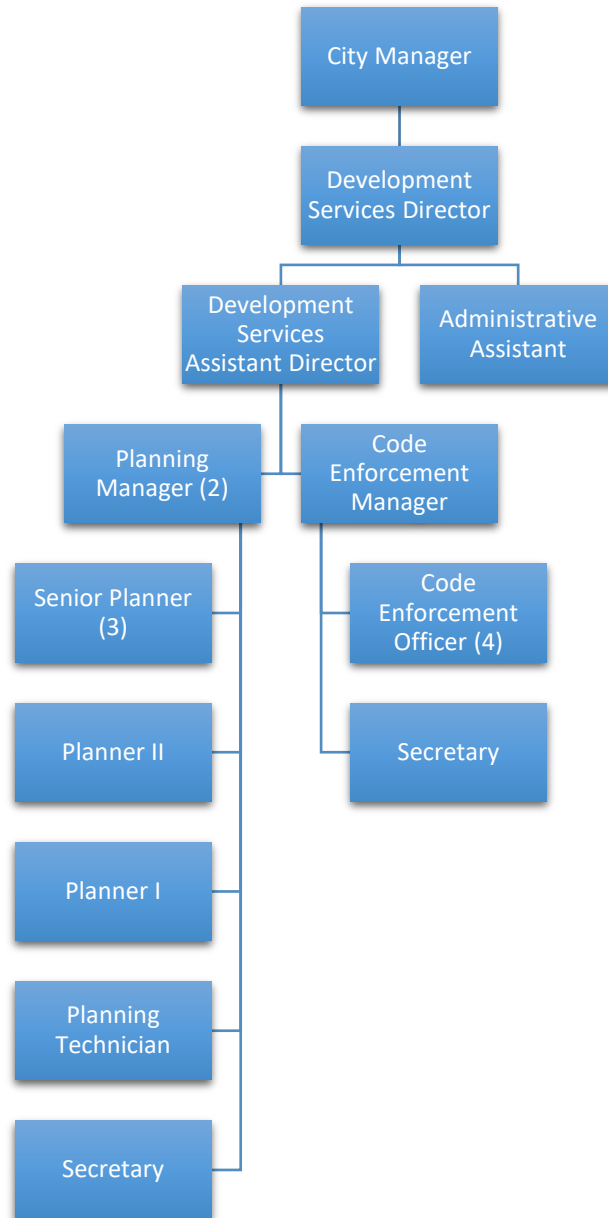
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Development Review Committee Cases	249	250	250
Code Enforcement Cases	2,825	3,000	3,500
Walk-in Customers Served	1,653	2,000	2,000



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING





DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	893,515	1,015,371	963,158	1,158,115
OVERTIME	38,929	25,000	1,000	5,000
SPECIAL PAY_INCENTIVE	20,488	16,645	16,460	12,568
FICA TAXES	70,689	77,907	75,018	89,941
RETIREMENT CONTRIBUTIONS	171,103	157,642	178,520	191,585
LIFE AND HEALTH INSURANCE	199,225	214,570	214,570	239,880
WORKERS' COMPENSATION	8,329	8,307	8,307	8,621
TOTAL PERSONNEL	1,402,277	1,515,442	1,457,033	1,705,710
PROFESSIONAL SERVICES	245,882	552,105	848,416	140,001
OTHER CONTRACT SERVICES	729,841	870,110	782,718	569,735
TRAVEL AND PER DIEM	2,638	10,020	7,500	5,690
COMMUNICATION SERVICES	5,928	6,480	5,700	4,044
POSTAGE	17,818	14,800	7,500	10,000
GENERAL INSURANCE	40,584	35,518	40,584	44,907
BUILDING & GROUNDS	1,004	-	-	-
VEHICLE MAINTENANCE	19,744	14,500	10,100	15,900
PRINTING	2,320	3,000	500	3,000
ADVERTISING	18,761	12,150	12,000	19,000
COPIER COSTS	320	1,500	1,000	1,500
OFFICE SUPPLIES	5,937	5,000	6,000	4,000
OPERATING SUPPLIES	1,476	925	500	1,000
TOOLS & EQUIPMENT	2,415	2,525	7,000	6,400
TECHNOLOGY EQUIPMENT	-	-	-	34,300
UNIFORMS	2,445	1,905	2,000	2,225
FUEL	13,980	12,000	12,000	18,000
SPECIAL FUNCTION	220	2,175	750	1,000
BOOKS & PUBLICATIONS	945	-	200	-
DUES, SUBSCRIPT, MEMBERSHIPS	3,962	6,470	6,500	5,895
TRAINING	5,970	6,825	6,000	3,825
TOTAL OPERATING	1,122,188	1,558,008	1,756,968	890,422
INFRASTR/IMPR OTHER THAN BLDG	56,976	123,022	85,000	-
MACHINERY & EQUIPMENT _EQUIP	4,580	26,001	5,004	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	105,000
TOTAL CAPITAL	61,556	149,023	90,004	105,000
TOTAL	2,586,021	3,222,473	3,304,005	2,701,132



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: PLANNING

ACCOUNT
 00125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
* Development Services Director	1	0	1
** Development Services Assistant Director	1	0	1
Administrative Assistant	1	0	1
Code Enforcement Manager	1	0	1
Code Enforcement Officer	4	0	4
= Code Enforcement Officer	0	1	1
Planner I	1	0	1
Planner II	1	0	1
Planning Manager	2	0	2
Planning Technician	1	0	1
Secretary	1	1	2
Senior Planner	2	1	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	16	3	19
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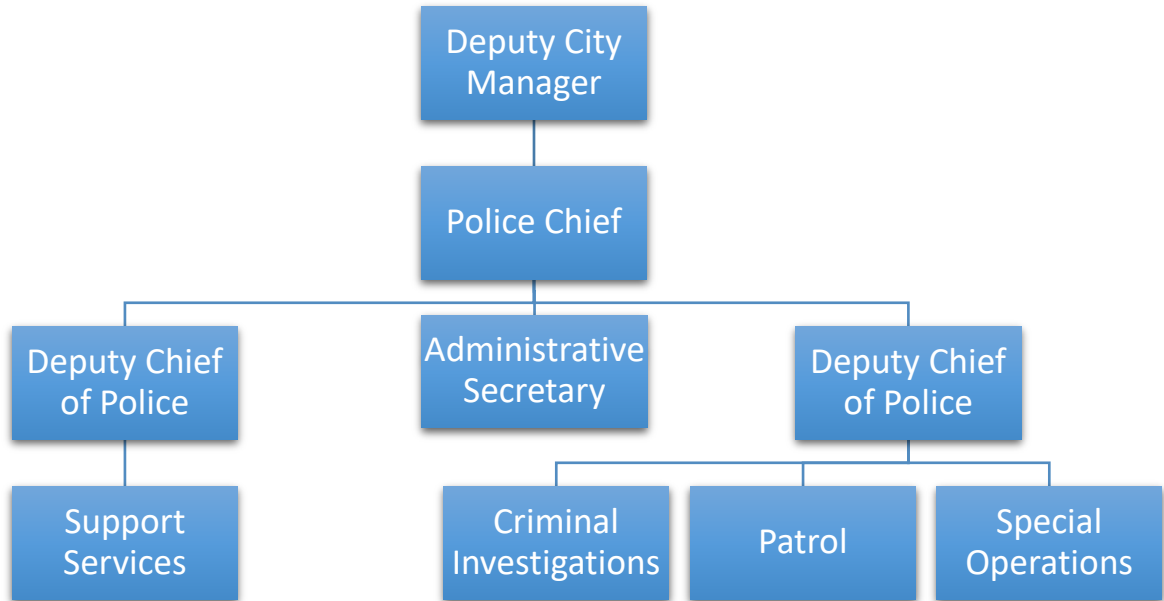
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
1/2 Ton Pick-up Truck	105,000	105,000

TOTAL	105,000	105,000
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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.

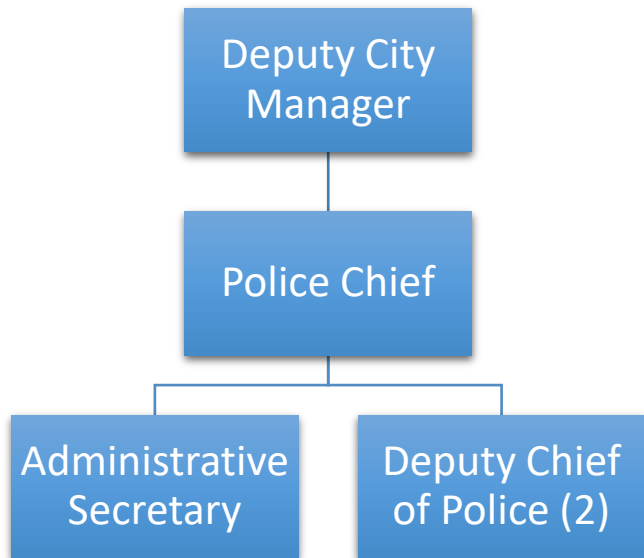
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Calls for Law Enforcement Services	39,810	41,800	43,890
Criminal Arrests	2,255	2,412	2,533
Traffic Citations Issued	6,208	6,518	6,844
Response Time for Priority Calls (Minutes)	7:52	7:42	7:32
Self Initiated Calls	89,833	94,325	99,041



DEPARTMENT: POLICE

DIVISION: OFFICE OF THE POLICE CHIEF





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: OFFICE OF THE CHIEF

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	444,484	461,740	454,975	420,971
OVERTIME	13,050	21,282	20,662	22,347
SPECIAL PAY_INCENTIVE	23,925	292,100	290,364	305,226
FICA TAXES	35,934	58,536	58,599	57,264
RETIREMENT CONTRIBUTIONS	102,714	72,146	79,299	74,944
LIFE AND HEALTH INSURANCE	56,483	61,218	61,218	43,448
WORKERS' COMPENSATION	17,587	14,626	14,626	15,195
TOTAL PERSONNEL	694,176	981,648	979,743	939,395
OTHER CONTRACT SERVICES	-	3,200	3,200	3,200
TRAVEL AND PER DIEM	12,870	17,000	14,400	13,200
RENTALS AND LEASES	1,200	1,200	1,200	1,200
OTHER EQUIPMENT MAINTENANCE	-	750	750	750
PRINTING	380	725	975	775
ADVERTISING	1,591	3,000	2,000	3,000
OFFICE SUPPLIES	720	1,440	1,440	1,440
OPERATING SUPPLIES	35,238	23,882	24,927	18,644
TOOLS & EQUIPMENT	1,290	12,264	10,220	30,364
TECHNOLOGY EQUIPMENT		-		
UNIFORMS	7,025	9,040	11,360	9,040
SPECIAL FUNCTION	2,625	7,600	6,500	7,600
DUES, SUBSCRIPT, MEMBERSHIPS	1,795	3,726	4,016	3,885
TRAINING	13,875	21,820	20,400	20,530
TOTAL OPERATING	78,609	105,647	101,388	113,628
INFRAST/IMPR OTHER THAN BLDG	33,729	-	34,100	-
MACHINERY & EQUIPMENT _EQUIP	-	23,900	-	-
MACHINERY & EQUIPMENT _VEHICLES	-	6,000	-	-
TOTAL CAPITAL	33,729	29,900	34,100	-
TOTAL	806,514	1,117,195	1,115,231	1,053,023



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: OFFICE OF THE POLICE CHIEF

ACCOUNT
 00130101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Police Chief	1	0	1
Deputy Chief of Police	2	0	2
Administrative Secretary	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

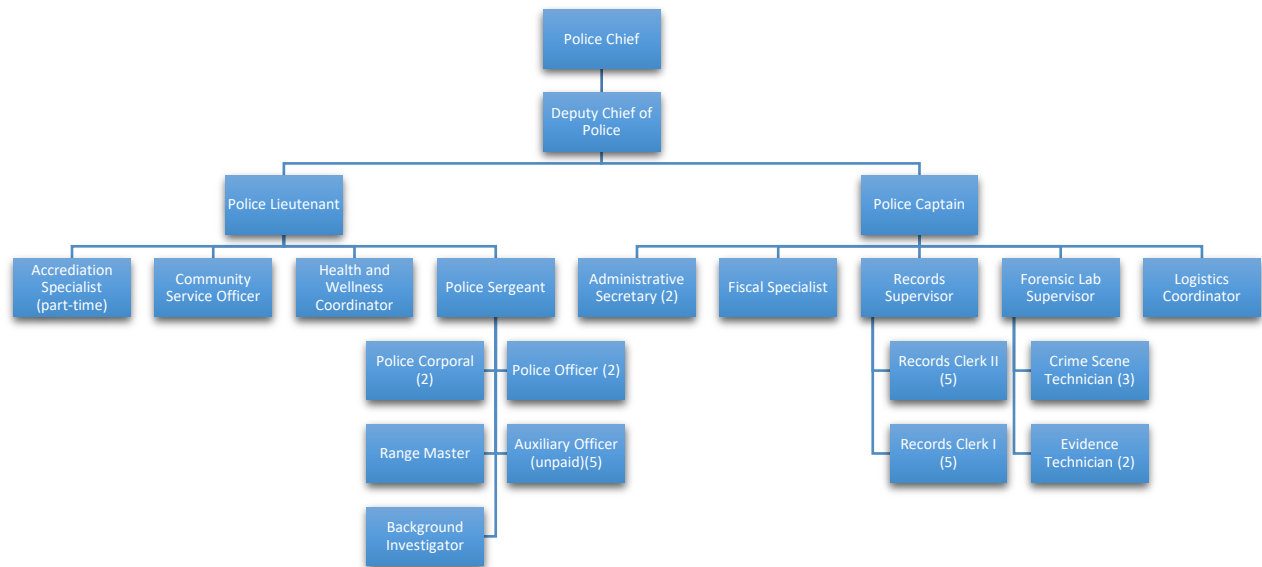
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: POLICE

DIVISION: SUPPORT SERVICES





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SUPPORT

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,532,435	1,953,009	1,653,877	1,946,920
OVERTIME	15,685	25,846	25,093	27,139
SPECIAL PAY_INCENTIVE	92,398	12,725	13,390	12,725
FICA TAXES	120,829	148,098	129,327	151,989
RETIREMENT CONTRIBUTIONS	297,203	318,343	318,857	362,019
LIFE AND HEALTH INSURANCE	418,898	502,405	502,405	439,091
WORKERS' COMPENSATION	33,903	33,799	33,799	47,461
TOTAL PERSONNEL	2,511,351	2,994,225	2,676,748	2,987,344
PROFESSIONAL SERVICES	3,500	7,500	3,500	7,500
OTHER CONTRACT SERVICES	86,454	101,000	150,000	102,000
TRAVEL AND PER DIEM	7,754	10,500	11,000	11,490
COMMUNICATION SERVICES	171,091	153,337	160,500	153,867
POSTAGE	6,431	2,000	7,245	7,245
RENTALS AND LEASES	1,292	436,541	2,000	2,000
GENERAL INSURANCE	430,812	21,000	430,807	485,454
LIABILITY CLAIMS	18,972	14,388	21,000	21,000
BUILDING & GROUNDS	28,741	10,013	654	500
OTHER EQUIPMENT MAINTENANCE	6,458	519,989	7,500	10,013
VEHICLE MAINTENANCE	465,929	2,750	506,006	519,989
PRINTING	2,434	2,700	2,500	2,750
ADVERTISING	2,455	4,925	2,000	2,700
RECRUITMENT	10,972	4,000	10,000	13,645
COPIER COSTS	3,283	12,944	4,000	4,000
OFFICE SUPPLIES	9,249	101,974	12,500	12,940
OPERATING SUPPLIES	131,500	2,500	95,000	95,011
CHEMICAL SUPPLIES	1,171	22,718	2,500	2,500
TOOLS & EQUIPMENT	44,913	-	28,606	101,997
TECHNOLOGY EQUIPMENT	-	65,983	-	66,000
UNIFORMS	82,343	677,400	71,748	67,093
FUEL	508,387	550	341,616	677,400
SPECIAL FUNCTION	463	1,650	550	550
BOOKS & PUBLICATIONS	938	376,301	805	1,650
DUES, SUBSCRIPT, MEMBERSHIPS	120,009	9,477	152,435	53,601
TRAINING	14,995	-	10,000	9,338
TOTAL OPERATING	2,160,545	2,562,140	2,034,472	2,432,233
INFRASTR/IMPR OTHER THAN BLDG	218,972	17,780	243,442	-
MACHINERY & EQUIPMENT _EQUIP	446,341	460,208	490,833	288,500
MACHINERY & EQUIPMENT _VEHICLES	518,069	773,665	601,168	539,000
TOTAL CAPITAL	1,183,382	1,251,653	1,335,443	827,500
TOTAL	5,855,278	6,808,018	6,046,663	6,247,077



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: SUPPORT SERVICES

ACCOUNT
 00130201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	1	0	1
Police Corporal	2	0	2
Accreditation Specialist (part-time)	1	0	1
Administrative Secretary	2	0	2
Auxiliary Officer (unpaid)	5	0	5
Background Investigator	1	0	1
Community Service Officer	1	0	1
Crime Scene Technician	3	0	3
Evidence Technician	2	0	2
Fiscal Specialist	1	0	1
Forensic Unit Supervisor	1	0	1
Health and Wellness Coordinator	1	0	1
Logistics Coordinator	0	1	1
Police Officer	2	0	2
Purchasing Technician	1	(1)	0
Range Master	1	0	1
Records Clerk I	5	0	5
Records Clerk II	5	0	5
Records Supervisor	1	0	1
TOTAL	38	0	38

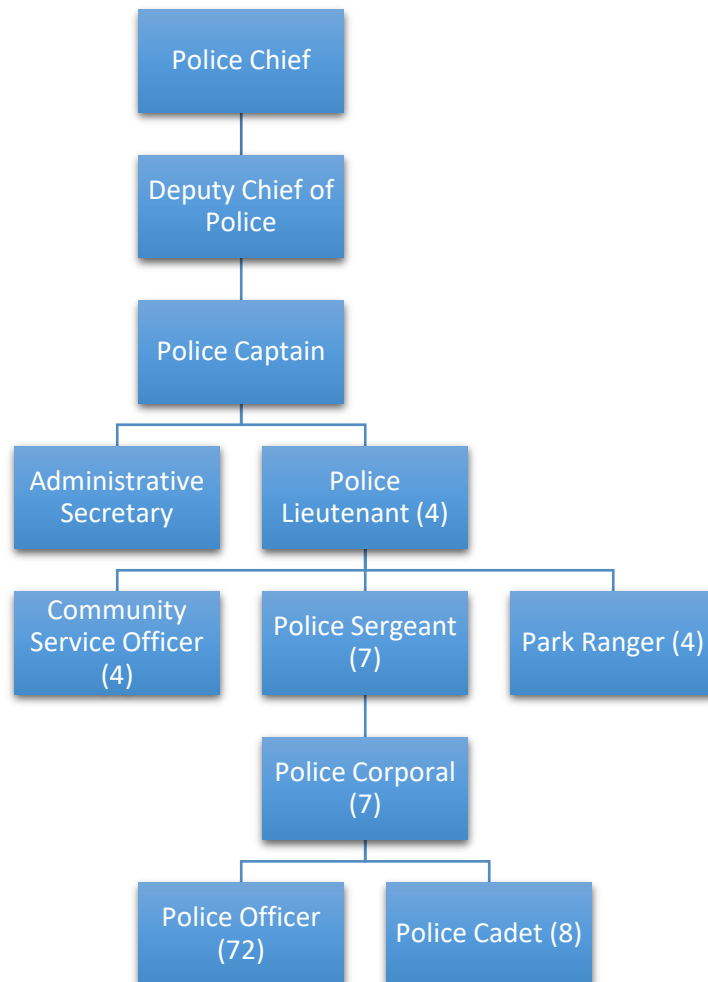
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Evidence Refrigerator	6,000	6,000
Decontamination System	11,200	11,200
Mobile Digital Computer (3)	22,400	22,400
Vehicle (3)	172,500	172,500
Mobile Digital Computer (38)	248,900	248,900
Vehicle (7)	366,500	366,500
TOTAL	827,500	827,500



DEPARTMENT: POLICE

DIVISION: PATROL





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: PATROL

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	5,482,206	5,597,931	5,963,919	7,318,019
OVERTIME	238,578	327,700	318,154	344,085
SPECIAL PAY_INCENTIVE	748,413	1,249,320	1,049,320	1,437,060
FICA TAXES	482,268	581,867	560,852	630,576
RETIREMENT CONTRIBUTIONS	971,575	1,182,965	951,874	1,600,263
LIFE AND HEALTH INSURANCE	1,297,845	1,359,651	1,359,651	1,460,253
WORKERS' COMPENSATION	197,778	179,444	179,444	202,816
TOTAL PERSONNEL	9,418,663	10,478,878	10,383,214	12,993,072
PROFESSIONAL SERVICES	7,558	9,775	8,320	10,166
TRAVEL AND PER DIEM	889	2,062	2,062	2,062
LIABILITY CLAIMS	1,331	-	-	-
OTHER EQUIPMENT MAINTENANCE	1,252	2,500	2,500	2,500
PRINTING	7,974	5,000	8,500	5,240
OFFICE SUPPLIES	1,150	4,000	4,000	4,000
OPERATING SUPPLIES	11,792	27,000	22,000	27,000
TOOLS & EQUIPMENT	3,299	9,600	8,000	33,500
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	33,714	68,110	50,000	69,500
SPECIAL FUNCTION	1,520	1,600	1,600	1,600
DUES, SUBSCRIPT, MEMBERSHIPS	668	740	740	170
TRAINING	2,400	1,500	2,200	1,500
TOTAL OPERATING	73,546	131,887	109,922	157,238
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	5,292	-	-
TOTAL CAPITAL	-	5,292	-	-
TOTAL	9,492,209	10,616,057	10,493,136	13,150,310



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: PATROL

ACCOUNT
 00130301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Police Captain	1	0	1
Police Lieutenant	4	0	4
Police Sergeant	7	0	7
Police Corporal	7	0	7
Police Officer	70	2	72
Community Service Officer	4	0	4
Park Ranger	4	0	4
Administrative Secretary	1	0	1
Police Cadet	8	0	8
TOTAL	106	2	108

CAPITAL OUTLAY SCHEDULE

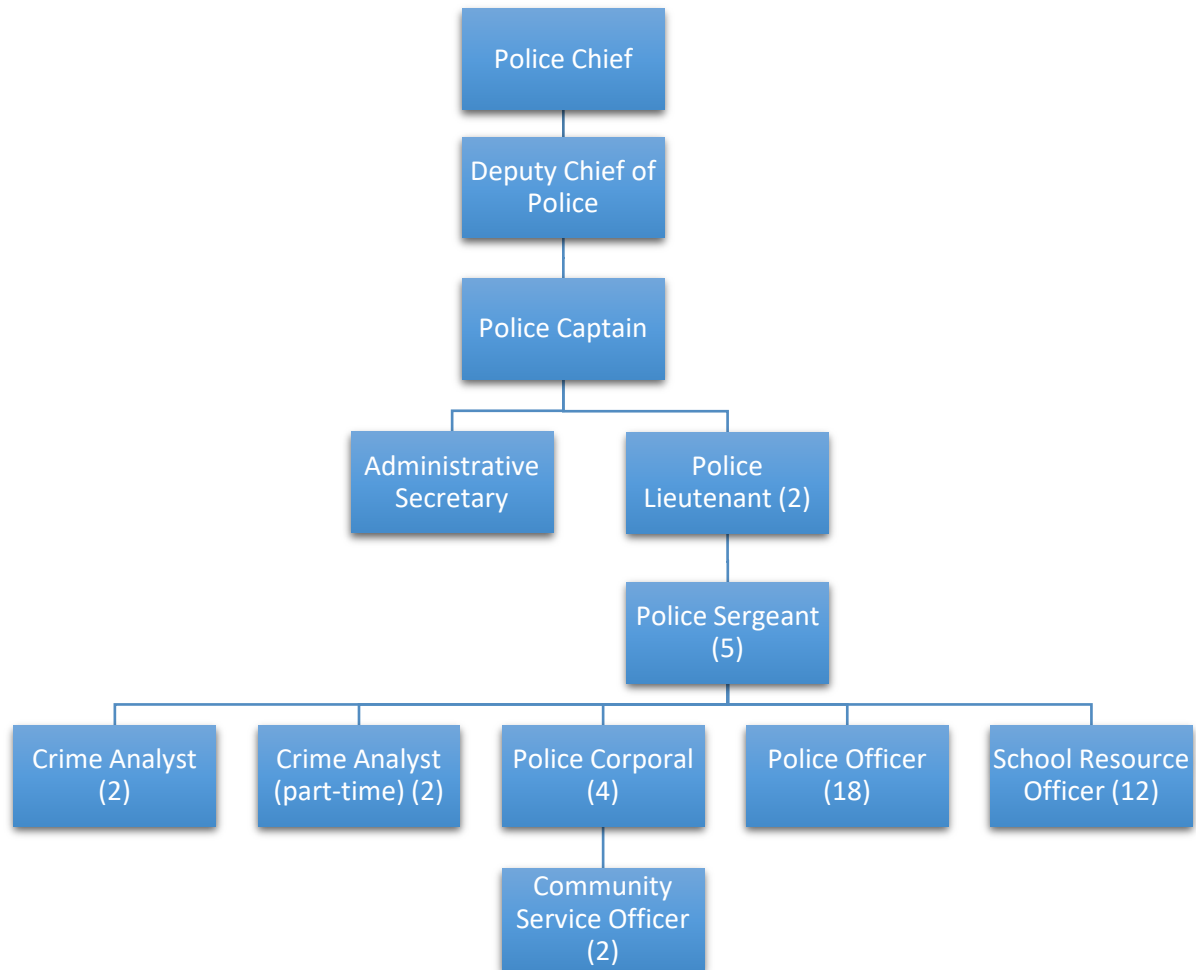
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATIONS





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATION

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	2,552,551	2,758,447	2,562,195	2,773,525
OVERTIME	99,580	236,632	249,228	248,464
SPECIAL PAY_INCENTIVE	370,550	53,400	35,750	51,575
FICA TAXES	222,153	225,724	217,808	235,127
RETIREMENT CONTRIBUTIONS	694,213	590,396	481,742	652,140
LIFE AND HEALTH INSURANCE	617,713	648,835	648,835	588,930
WORKERS' COMPENSATION	137,255	85,223	85,223	96,380
TOTAL PERSONNEL	4,694,014	4,598,657	4,280,781	4,646,141
PROFESSIONAL SERVICES	2,401	4,260	3,000	4,610
OTHER CONTRACT SERVICES	31,559	117,233	28,100	112,913
TRAVEL AND PER DIEM	8,883	12,520	12,730	17,020
RENTALS AND LEASES	7,020	10,435	8,000	10,975
PRINTING	1,104	1,000	500	1,000
OFFICE SUPPLIES	1,784	3,180	2,400	3,180
OPERATING SUPPLIES	1,862	3,000	2,700	3,000
TOOLS & EQUIPMENT	1,681	8,500	6,500	15,100
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	4,512	6,048	6,072	6,048
SPECIAL FUNCTION	236	850	700	1,050
BOOKS & PUBLICATIONS	-	300	225	300
DUES, SUBSCRIPT, MEMBERSHIPS	33,521	43,699	34,000	47,959
TRAINING	14,584	14,705	9,788	10,995
TRAINING/INVESTIGATIVE_CID	1,277	8,000	6,000	8,000
TRAINING/INVESTIGATIVE_SCIRS	6,306	12,000	12,000	12,000
TRAINING INVESTG CYBER CRIMES	3,101	10,000	10,000	10,000
TOTAL OPERATING	119,830	255,730	142,715	264,150
MACHINERY & EQUIPMENT _ EQUIP	-	-	2,800	-
TOTAL CAPITAL	-	-	2,800	-
TOTAL	4,813,845	4,854,387	4,426,296	4,910,291



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: CRIMINAL INVESTIGATIONS

ACCOUNT
 00130401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Police Captain	1	0	1
Police Lieutenant	2	0	2
Police Sergeant	5	0	5
Police Corporal	3	1	4
Administrative Secretary	1	0	1
Community Service Officer	2	0	2
Crime Analyst	2	0	2
Crime Analyst (part-time)	2	0	2
Police Officer	18	0	18
School Resource Officer	12	0	12
TOTAL	48	1	49

CAPITAL OUTLAY SCHEDULE

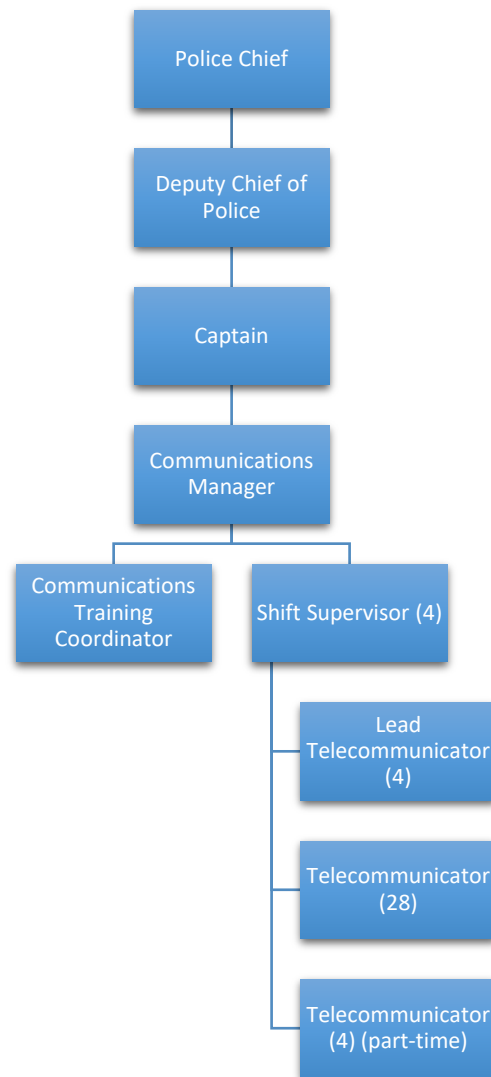
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,509,759	1,891,331	1,870,889	2,070,101
OVERTIME	126,684	161,253	156,551	169,316
SPECIAL PAY_INCENTIVE	87,783	78,695	64,369	78,695
FICA TAXES	126,953	173,818	160,024	177,336
RETIREMENT CONTRIBUTIONS	303,012	271,464	307,424	311,265
LIFE AND HEALTH INSURANCE	515,974	528,341	528,341	544,249
WORKERS' COMPENSATION	4,351	5,276	5,276	4,831
TOTAL PERSONNEL	2,674,515	3,110,178	3,092,874	3,355,793
TRAVEL AND PER DIEM	1,476	4,100	3,300	4,700
COMMUNICATION SERVICES	5,635	6,576	6,600	6,665
PRINTING	129	150	150	200
OFFICE SUPPLIES	1,677	3,085	3,085	3,085
OPERATING SUPPLIES	5,031	6,696	5,500	6,696
TOOLS & EQUIPMENT	2,196	3,110	2,200	10,360
BOOKS & PUBLICATIONS	713	900	900	1,000
DUES, SUBSCRIPT, MEMBERSHIPS	3,792	5,336	3,900	5,556
TRAINING	8,903	13,825	8,080	13,615
TOTAL OPERATING	29,551	43,778	33,715	51,877
MACHINERY & EQUIPMENT _ EQUIP	-	-	3,489	-
TOTAL CAPITAL	-	-	3,489	-
TOTAL	2,704,066	3,153,956	3,130,078	3,407,670



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: COMMUNICATIONS

ACCOUNT
 00130501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Communications Manager	1	0	1
Communications Training Coordinator	1	0	1
Lead Telecommunicator	4	0	4
Shift Supervisor	4	0	4
Telecommunicator	28	0	28
Telecommunicator (part-time)	4	0	4
TOTAL	42	0	42

CAPITAL OUTLAY SCHEDULE

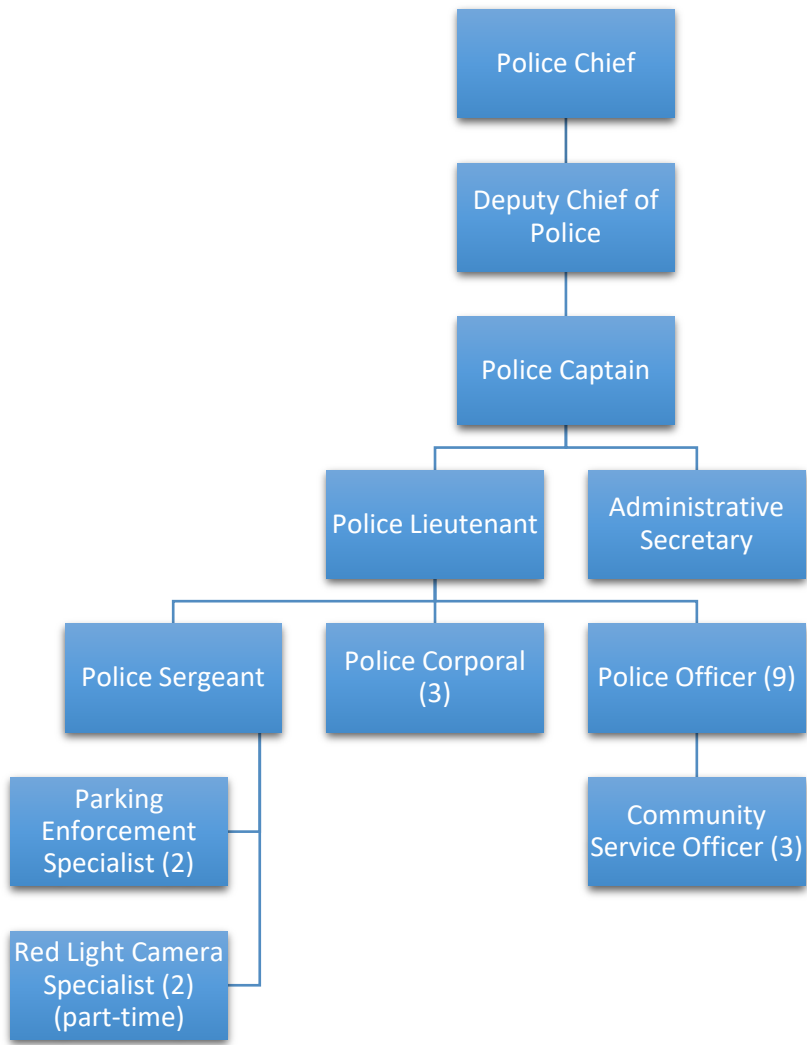
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: POLICE

DIVISION: SPECIAL OPERATIONS





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SPECIAL OPERATIONS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,548,111	1,713,171	1,553,448	1,737,055
OVERTIME	61,794	124,113	109,740	115,084
SPECIAL PAY_INCENTIVE	204,208	21,033	16,150	15,050
FICA TAXES	135,832	137,775	126,505	142,840
RETIREMENT CONTRIBUTIONS	356,203	343,386	273,459	257,030
LIFE AND HEALTH INSURANCE	391,704	376,112	376,112	353,399
WORKERS' COMPENSATION	78,733	53,992	53,992	40,526
TOTAL PERSONNEL	2,776,586	2,769,582	2,509,406	2,660,984
OTHER CONTRACT SERVICES	544,928	595,464	563,000	672,670
TRAVEL AND PER DIEM	3,434	8,673	7,000	8,923
RENTALS AND LEASES	6,000	7,440	7,000	7,440
OTHER EQUIPMENT MAINTENANCE	8,315	14,515	10,000	14,515
PRINTING	1,707	3,356	2,000	3,690
OFFICE SUPPLIES	859	4,700	1,500	4,668
OPERATING SUPPLIES	6,310	10,000	8,000	11,800
TOOLS & EQUIPMENT	8,864	20,070	9,000	29,670
UNIFORMS	8,825	15,218	12,000	13,538
SPECIAL FUNCTION	159	1,100	1,100	1,100
DUES, SUBSCRIPT, MEMBERSHIPS	4,734	7,699	7,699	7,809
TRAINING	4,310	7,563	8,000	9,063
TOTAL OPERATING	598,445	695,798	636,299	784,886
MACHINERY & EQUIPMENT _ EQUIP	50,804	37,746	50,865	19,000
TOTAL CAPITAL	50,804	37,746	50,865	19,000
TOTAL	3,425,835	3,503,126	3,196,570	3,464,870



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: SPECIAL OPERATIONS

ACCOUNT
 00130601

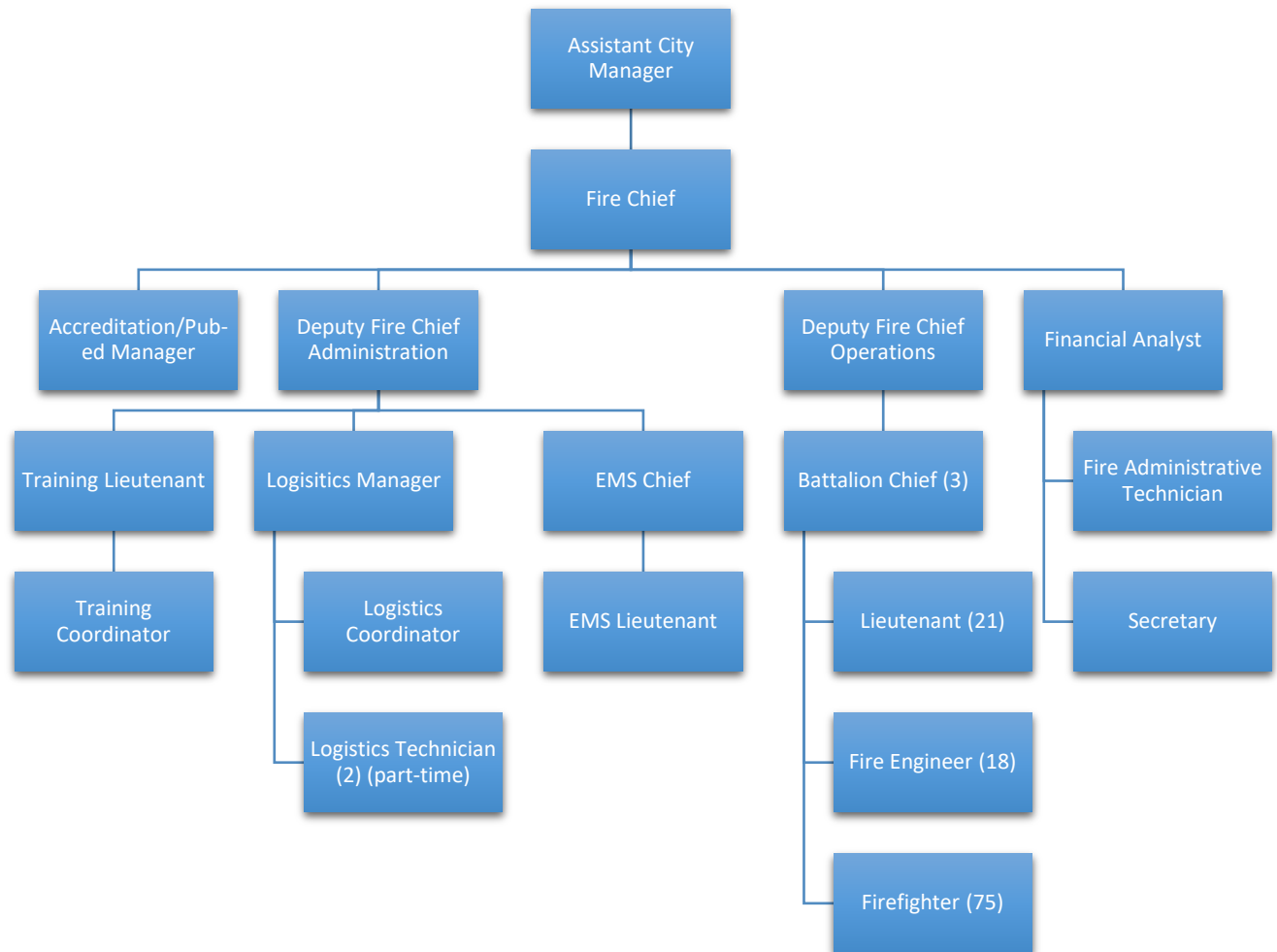
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Police Sergeant	1	0	1
Police Corporal	3	0	3
Police Officer	9	0	9
Administrative Secretary	1	0	1
Community Service Officer	3	0	3
Parking Enforcement Specialist	2	0	2
Red Light Camera Specialist (part-time)	2	0	2
TOTAL	21	0	21

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Variable Message Sign	19,000	19,000
TOTAL	19,000	19,000



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 KFD's mission to responsibly protect life and property in the community through a highly trained and well-equipped emergency response system. KFD strives to prevent injuries as well as loss of life and property through an all-hazards public education program.

KFD responds to more than 15,000 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 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.

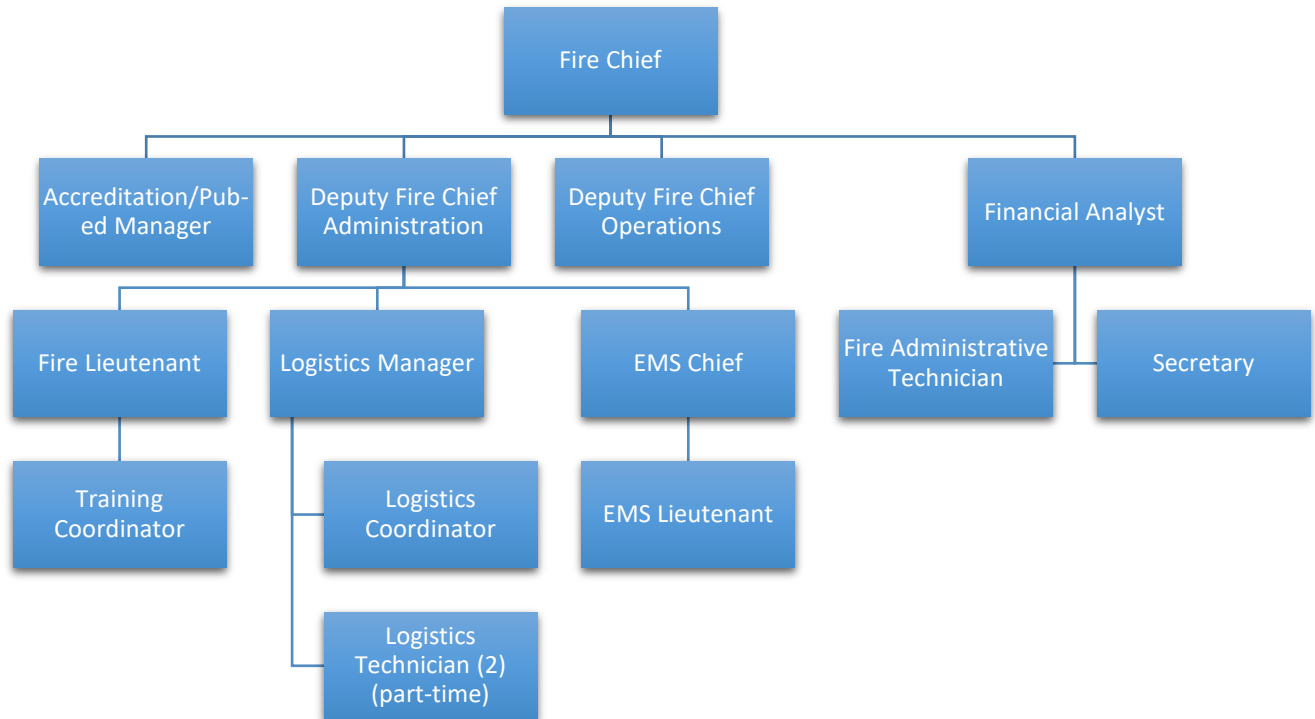
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Total Alarms	15,041	15,607	16,193
Fire Calls	294	305	317
EMS Calls	12,041	12,494	12,964
Other Calls	2,706	2,808	2,913



DEPARTMENT: FIRE

DIVISION: ADMINISTRATION





DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,045,454	1,124,175	1,082,290	1,220,561
OVERTIME	4,682	16,500	16,019	16,500
SPECIAL PAY_INCENTIVE	49,740	50,071	48,564	54,152
FICA TAXES	81,802	91,115	87,743	98,778
RETIREMENT CONTRIBUTIONS	301,672	234,922	379,754	237,426
LIFE AND HEALTH INSURANCE	177,401	181,519	181,519	192,135
WORKERS' COMPENSATION	36,925	33,926	33,926	38,051
TOTAL PERSONNEL	1,697,675	1,732,228	1,829,815	1,857,603

PROFESSIONAL SERVICES	38,098	41,160	38,100	46,300
OTHER CONTRACT SERVICES	548,191	756,739	520,000	950,050
TRAVEL AND PER DIEM	15,325	37,359	19,925	46,927
COMMUNICATION SERVICES	35,674	40,944	40,000	44,848
POSTAGE	2,133	2,750	1,900	2,850
GENERAL INSURANCE	259,956	270,039	259,959	363,424
BUILDING & GROUNDS	6,035	-	-	-
OTHER EQUIPMENT MAINTENANCE	260	1,000	500	750
PRINTING	4,768	7,000	6,000	7,000
RECRUITMENT	1,960	-	-	-
OFFICE SUPPLIES	11,048	14,000	11,000	14,000
OPERATING SUPPLIES	2,693	6,800	4,500	7,000
TOOLS & EQUIPMENT	1,393	6,990	2,000	13,250
TECHNOLOGY EQUIPMENT	-	-	-	70,800
SPECIAL FUNCTION	1,142	3,600	1,800	4,250
BOOKS & PUBLICATIONS	5,784	7,500	6,500	9,000
DUES, SUBSCRIPT, MEMBERSHIPS	32,497	46,465	32,917	48,027
TRAINING	10,696	11,925	9,730	18,757
TOTAL OPERATING	977,650	1,254,271	954,831	1,647,233

MACHINERY & EQUIPMENT _ EQUIP	32,470	53,377	44,697	26,400
MACHINERY & EQUIPMENT _ VEHICLES	92,849	17,031	89,329	-
TOTAL CAPITAL	125,319	70,408	134,026	26,400

TOTAL	2,800,644	3,056,907	2,918,672	3,531,236
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PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: ADMINISTRATION

ACCOUNT
 00135101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Fire Chief	1	0	1
EMS Chief	1	0	1
Accreditation Specialist	1	(1)	0
Accreditation/Pub-ed Manager	0	1	1
Deputy Fire Chief	2	0	2
EMS Lieutenant	1	0	1
Financial Analyst	0	1	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
Office Manager	1	(1)	0
Secretary	1	0	1
Training Coordinator	1	0	1
TOTAL	15	0	15

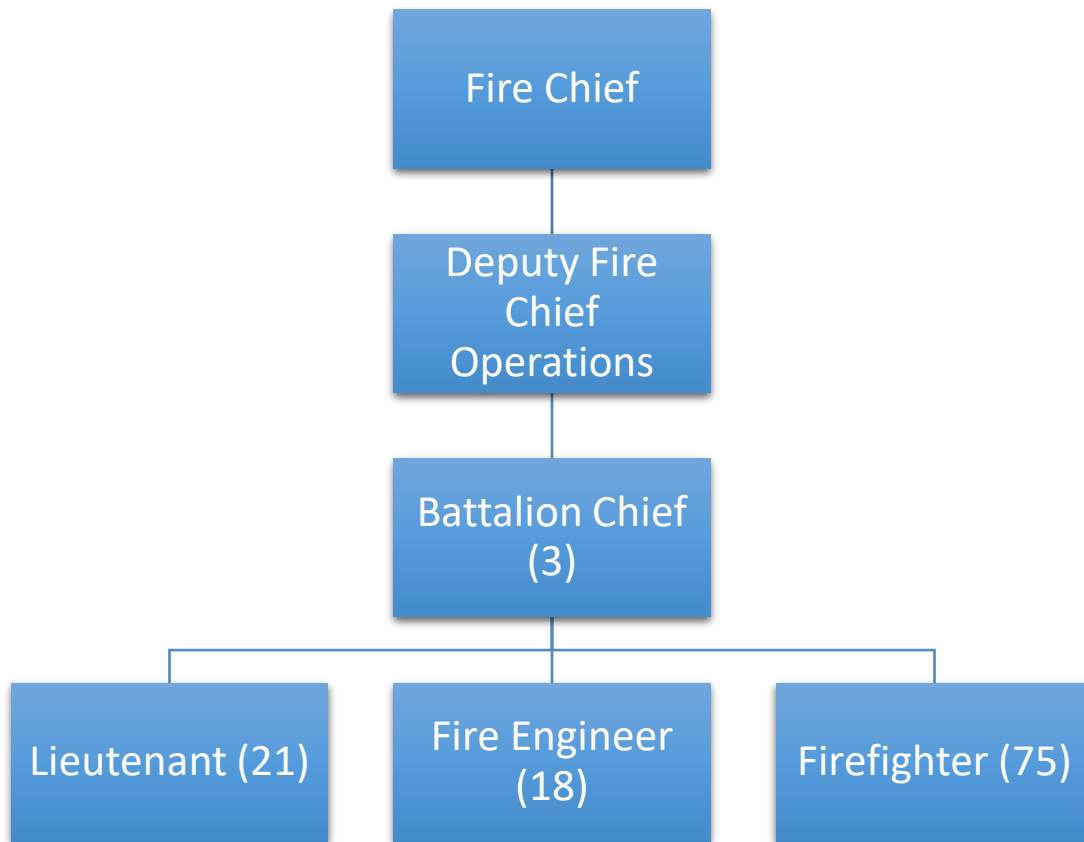
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Commercial Dryer	7,000		7,000
Portable Rugged Radio	7,200		7,200
Commercial Washer/Extractor	12,200		12,200
TOTAL	26,400		26,400



DEPARTMENT: FIRE

DIVISION: OPERATIONS





DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	5,742,073	6,711,234	5,856,511	8,007,244
OVERTIME	1,081,134	1,158,826	858,019	1,249,304
SPECIAL PAY_INCENTIVE	888,489	931,258	880,742	1,257,727
FICA TAXES	569,722	817,809	581,593	756,380
RETIREMENT CONTRIBUTIONS	2,263,349	3,035,153	2,627,229	3,086,046
LIFE AND HEALTH INSURANCE	1,436,118	1,518,486	1,518,486	1,706,152
WORKERS' COMPENSATION	323,844	333,184	333,184	347,948
TOTAL PERSONNEL	12,304,728	14,505,950	12,655,764	16,410,801
TRAVEL AND PER DIEM	2,767	11,058	7,500	14,367
LIABILITY CLAIMS	2,714	-	-	-
OTHER EQUIPMENT MAINTENANCE	89,308	92,775	89,000	111,350
VEHICLE MAINTENANCE	281,727	298,534	320,000	400,200
OFFICE SUPPLIES	-	-	-	-
OPERATING SUPPLIES	364,967	493,152	417,000	492,000
CLEANING SUPPLIES	20,763	25,050	25,000	23,500
CHEMICAL SUPPLIES	19,319	22,800	19,750	30,100
TOOLS & EQUIPMENT	101,623	218,891	97,000	177,725
TECHNOLOGY EQUIPMENT	-	-	-	3,300
UNIFORMS	215,411	321,415	225,000	408,775
FUEL	165,967	150,000	140,000	180,000
SPECIAL FUNCTION	1,746	1,750	1,750	2,000
TRAINING	88,460	119,058	100,000	155,200
TOTAL OPERATING	1,354,772	1,754,483	1,442,000	1,998,517
INFRAST/IMPR OTHER THAN BLDG	99,201	136,852	127,799	45,800
MACHINERY & EQUIPMENT _EQUIP	638,829	482,183	518,841	620,500
MACHINERY & EQUIPMENT _VEHICLES	8,739	-	-	7,000
TOTAL CAPITAL	746,769	619,035	646,640	673,300
TOTAL	14,406,269	16,879,468	14,744,404	19,082,618



PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: OPERATIONS

ACCOUNT
 00135201

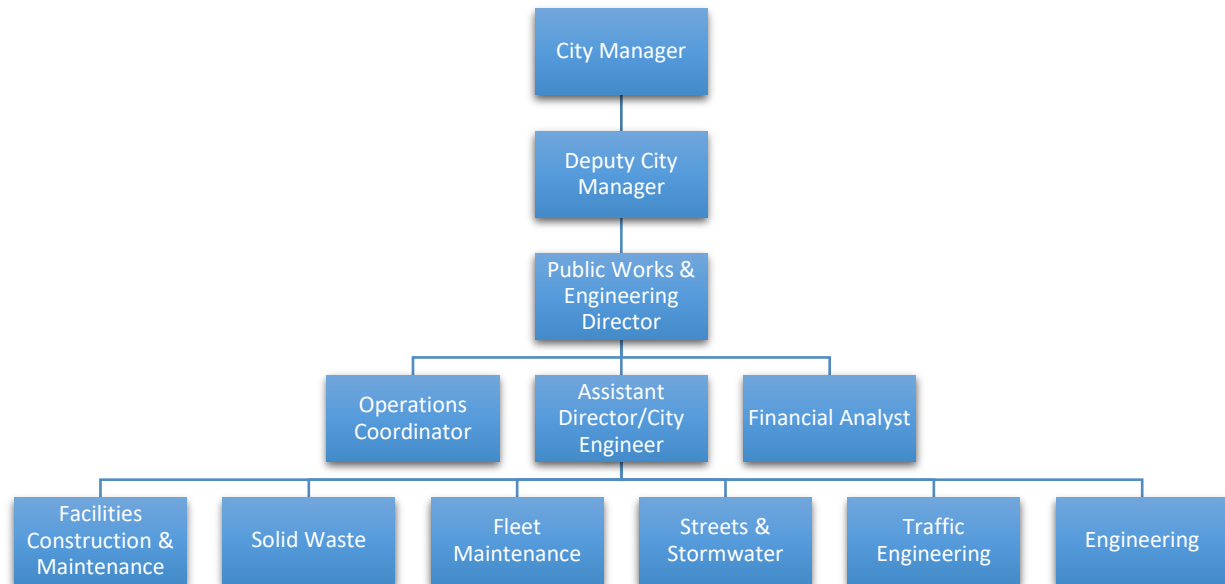
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Battalion Chief	3	0	3
Fire Lieutenant	18	3	21
Fire Engineer	15	3	18
Firefighter	69	6	75
TOTAL	105	12	117

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Firefighting Ventilation Fan	5,000		5,000
Ventilation Fan	5,000		5,000
Cargo Trailer	7,000		7,000
Wireless Headset	7,800		7,800
Ceiling Breach Machine	8,000		8,000
Mobile Radio	10,000		10,000
Pharmaceutical Vending Machine	11,000		11,000
Commercial Washer/Extractor	12,200		12,200
Combination Hydraulic Rescue Tool	15,000		15,000
Traffic Control Pre Emption/Opticom (3)	18,000		18,000
Vehicle-Mounted Diesel Filter System (2)	20,000		20,000
Mobile Radio (2)	20,000		20,000
Oxygen Fill Station	20,000		20,000
ALS Full Body Simulator	27,500		27,500
Rugged Portable Radio (4)	28,800		28,800
Combination Hydraulic Rescue Tool (2)	30,000		30,000
Self Contained Breathing Apparatus (4)	30,000		30,000
SCBA Cascade and Fill Station	40,000		40,000
Rescue Strut Kit	40,000		40,000
Rescue Strut Kit	45,000		45,000
Hydraulic Extrication Rescue Tool System (4)	45,000		45,000
Patient Positioning System (6)	45,000		45,000
Rugged Portable Radio (6)	48,000		48,000
Cardiac Monitor	50,000		50,000
Self Contained Breathing Apparatus	85,000		85,000
Rescue Rechassis	300,000	300,000	
Fire Station 15	400,000	400,000	
Rescue	600,000	600,000	
TOTAL	1,973,300	1,300,000	673,300



PUBLIC WORKS ORGANIZATIONAL CHART





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.



SELECTED PERFORMANCE INDICATORS

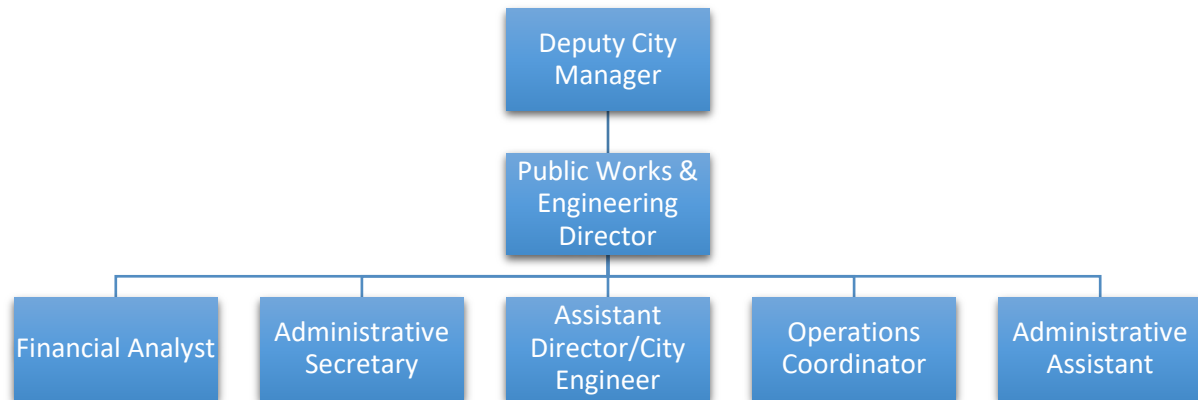
	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Miles of Paved Streets	162	162	162
Miles of Unpaved Streets	1	1	1
Pavement Markings (miles)	6	15	15
Grants Received	2	3	2
Right-of-Way Permits Issued	625	625	625
Development Review Committee Plans Reviewed	913	1,076	1,076

* Plat reviews included (2022 actuals were approximately 130% more than 2022 estimates from last year)



DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	473,856	498,763	419,913	395,528
OVERTIME	-	300	300	300
SPECIAL PAY_INCENTIVE	8,190	7,302	7,995	7,400
FICA TAXES	36,340	38,485	32,758	30,848
RETIREMENT CONTRIBUTIONS	90,831	77,931	88,252	62,341
LIFE AND HEALTH INSURANCE	88,295	88,582	88,582	71,461
WORKERS' COMPENSATION	1,173	2,970	2,970	627
TOTAL PERSONNEL	698,686	714,333	640,770	568,505
TRAVEL AND PER DIEM	-	6,850	1,610	7,650
COMMUNICATION SERVICES	2,193	1,873	1,750	2,833
POSTAGE	191	200	135	200
GENERAL INSURANCE	96,036	98,154	96,032	122,171
VEHICLE MAINTENANCE	2,663	4,311	3,210	1,680
PRINTING	-	100	75	100
OFFICE SUPPLIES	825	800	700	850
TOOLS & EQUIPMENT	521	3,500	2,000	3,500
TECHNOLOGY EQUIPMENT	-	-	-	2,000
FUEL	364	2,205	1,500	1,500
BOOKS & PUBLICATIONS	-	1,138	500	600
DUES, SUBSCRIPT, MEMBERSHIPS	1,849	15,115	1,500	2,160
TRAINING	3,855	3,520	5,210	3,615
TOTAL OPERATING	108,496	137,766	114,222	148,859
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT_EQUIP	6,265	8,400	7,500	-
MACHINERY & EQUIPMENT_VEHICLES	-	-	-	-
TOTAL CAPITAL	6,265	8,400	7,500	-
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	813,447	860,499	762,492	717,364



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ADMINISTRATION

ACCOUNT
 00145101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Public Works & Engineering Director	1	0	1
Assistant Director/City Engineer	1	0	1
Administrative Assistant	1	0	1
Administrative Secretary	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

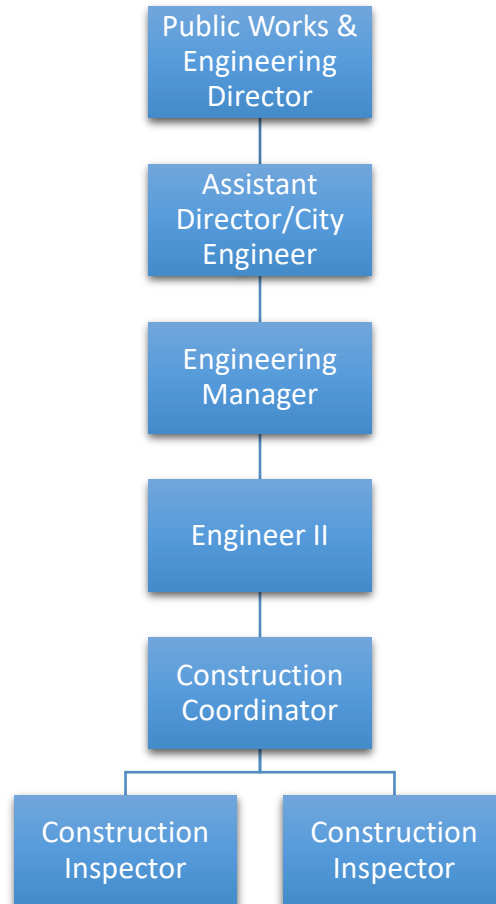
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	281,621	281,512	208,005	232,947
OVERTIME	584	5,000	2,500	1,500
SPECIAL PAY_INCENTIVE	2,693	3,255	2,512	1,017
FICA TAXES	20,818	23,875	16,295	18,014
RETIREMENT CONTRIBUTIONS	69,947	49,821	56,418	71,955
LIFE AND HEALTH INSURANCE	65,920	72,090	72,090	61,058
WORKERS' COMPENSATION	2,819	2,933	2,933	4,149
TOTAL PERSONNEL	444,402	438,486	360,753	390,640
PROFESSIONAL SERVICES	44,086	95,085	101,196	140,000
OTHER CONTRACT SERVICES	-	-	2,500	-
TRAVEL AND PER DIEM	47	2,625	1,500	1,925
COMMUNICATION SERVICES	5,706	4,620	5,000	5,700
POSTAGE	98	200	200	300
LIABILITY CLAIMS	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	150	150	150
VEHICLE MAINTENANCE	10,395	9,520	9,480	9,520
PRINTING	-	150	150	150
ADVERTISING	-	1,000	-	900
OFFICE SUPPLIES	3,158	3,350	2,500	3,350
OPERATING SUPPLIES	476	1,100	500	1,000
TOOLS & EQUIPMENT	467	3,767	905	2,500
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	923	1,476	1,445	1,476
FUEL	10,648	14,400	13,360	14,400
DUES, SUBSCRIPT, MEMBERSHIPS	867	2,400	4,000	540
TRAINING	-	2,950	2,000	2,550
TOTAL OPERATING	76,871	142,793	144,886	184,461
INFRAST/IMPR OTHER THAN BLDG	40,534	-	-	-
MACHINERY & EQUIPMENT _EQUIP	9,376	19,963	9,395	-
MACHINERY & EQUIPMENT _VEHICLES	-	44,265	-	-
TOTAL CAPITAL	49,910	64,228	9,395	-
INTRAGOVERNMENTAL TRANSFERS	6,001	-	-	-
TOTAL	571,183	645,507	515,034	575,101



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
 00145201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Construction Coordinator	1	0	1
Construction Inspector	2	0	2
Engineer II	1	0	1
* Engineering Manager	1	0	1
* Position split 75/25% with General Fund/ Gas Tax			
TOTAL	5	0	5

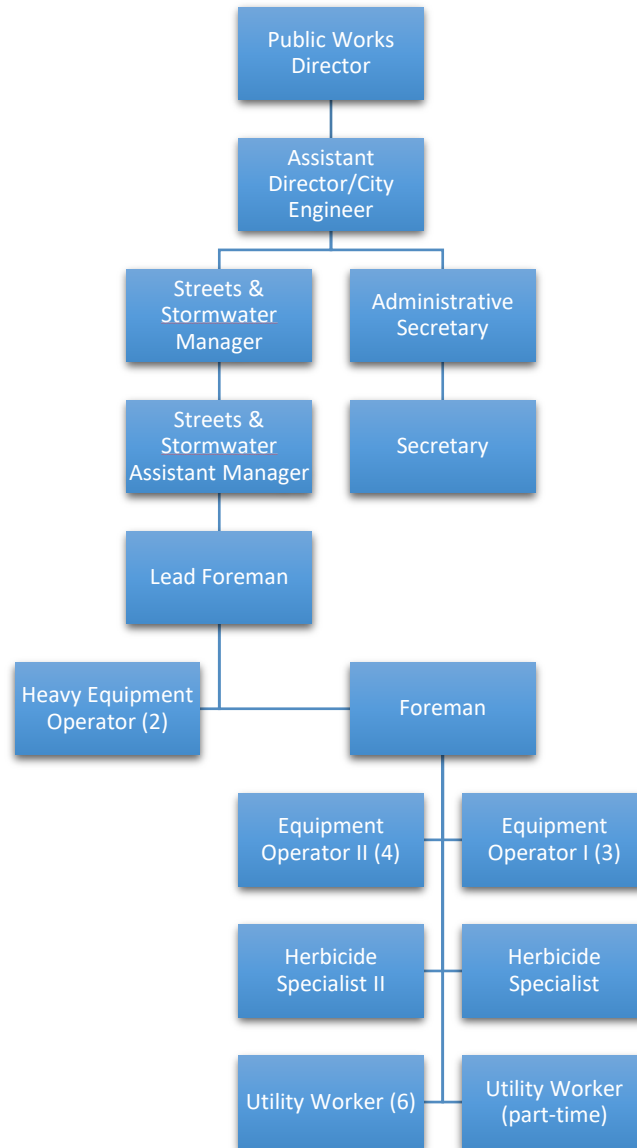
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Neighborhood Improvement Program	150,000	150,000	
ADA Compliance Program	500,000	500,000	
TOTAL	650,000	650,000	



DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2022	BUDGET 2023	2023	2024

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	693,715	791,078	735,592	959,725
OVERTIME	5,302	9,500	9,000	8,700
SPECIAL PAY_INCENTIVE	22,702	11,293	13,419	9,458
FICA TAXES	53,930	60,878	52,186	74,808
RETIREMENT CONTRIBUTIONS	113,083	116,537	131,969	142,121
LIFE AND HEALTH INSURANCE	234,001	262,942	262,942	241,376
WORKERS' COMPENSATION	55,030	72,038	72,038	84,487
TOTAL PERSONNEL	1,177,763	1,324,266	1,277,146	1,520,675

OTHER CONTRACT SERVICES	495,369	403,200	503,620	556,200
TRAVEL AND PER DIEM	-	2,000	200	2,300
COMMUNICATION SERVICES	6,992	6,074	6,074	6,269
ELECTRIC	746,265	669,500	650,000	760,400
WATER & SEWER	18,983	36,050	35,000	31,189
SOLID WASTE DISPOSAL FEE	10,833	14,358	13,858	12,360
RENTALS AND LEASES	-	1,000	1,000	1,000
BUILDING & GROUNDS	606	-	55,000	30,000
OTHER EQUIPMENT MAINTENANCE	552	1,100	1,100	1,150
VEHICLE MAINTENANCE	95,739	133,350	127,000	133,840
PRINTING	-	300	300	200
OFFICE SUPPLIES	663	1,000	1,000	1,050
OPERATING SUPPLIES	14,778	52,400	50,931	46,000
CHEMICAL SUPPLIES	14,647	15,500	15,000	16,275
TOOLS & EQUIPMENT	3,834	6,000	6,000	6,000
TECHNOLOGY EQUIPMENT	-	-	-	23,400
UNIFORMS	8,119	7,592	6,592	9,116
FUEL	40,367	40,000	31,844	40,400
DUES, SUBSCRIPT, MEMBERSHIPS	54	174	174	210
TRAINING	1,055	5,140	1,440	3,100
TOTAL OPERATING	1,458,856	1,394,738	1,506,133	1,680,459

INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT_EQUIP	-	6,387	1,500	49,000
MACHINERY & EQUIPMENT_VEHICLES	77,635	-	78,022	-
TOTAL CAPITAL	77,635	6,387	79,522	49,000

TOTAL	2,714,254	2,725,391	2,862,801	3,250,134
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STREET MAINTENANCE

ACCOUNT
 00145301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
Equipment Operator I	3	0	3
** 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
Secretary	1	0	1
Utility Worker	6	0	6
Utility Worker (part-time)	1	0	1

- * Position split 50/50% with Stormwater/
General Fund; headcount in Stormwater
- ** Position is split 50/50% with Gas Tax

TOTAL	21	0	21
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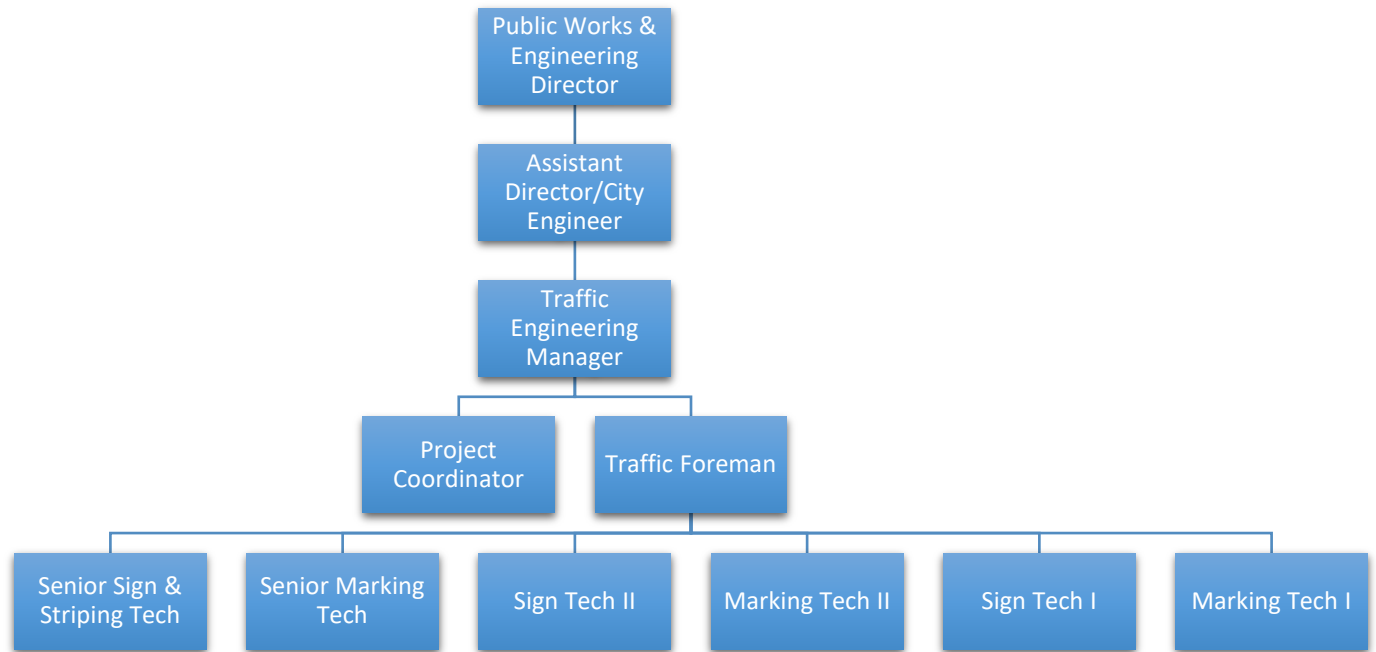
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		GAS TAX	SLS TAX THIS DIVISION
Mower	8,000		8,000
All Terrain Vehicle	9,000		9,000
Portable Air Compressor	32,000		32,000
Trailer	25,000	25,000	
1 Ton Pick-up Truck	50,300	50,300	
TOTAL	124,300	75,300	49,000



DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC ENGINEERING





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC ENGINEERING

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2022	BUDGET 2023	2023	2024

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	364,239	408,221	345,974	362,891
OVERTIME	887	2,000	16,000	2,000
SPECIAL PAY_INCENTIVE	5,412	3,318	1,466	3,520
FICA TAXES	27,834	30,943	27,804	28,184
RETIREMENT CONTRIBUTIONS	55,872	63,782	72,231	50,806
LIFE AND HEALTH INSURANCE	107,297	118,348	118,348	99,603
WORKERS' COMPENSATION	25,866	36,458	36,458	22,036
TOTAL PERSONNEL	587,408	663,070	618,281	569,040
OTHER CONTRACT SERVICES	696,269	1,215,422	1,140,866	1,290,942
TRAVEL AND PER DIEM	1,592	1,700	1,600	-
COMMUNICATION SERVICES	5,847	5,960	5,956	5,956
POSTAGE	56	600	200	200
ELECTRIC	36,090	55,620	54,000	45,000
WATER & SEWER	429	1,000	1,000	700
RENTALS AND LEASES	-	150	130	-
BUILDING & GROUNDS	-	300	300	500
OTHER EQUIPMENT MAINTENANCE	10,839	7,700	18,000	7,700
VEHICLE MAINTENANCE	10,753	17,662	20,226	24,550
PRINTING	-	350	150	100
SHORT/OVER	-	2,000	2,000	2,000
OFFICE SUPPLIES	461	1,200	1,000	1,200
OPERATING SUPPLIES	92,155	110,248	67,000	130,000
CHEMICAL SUPPLIES	300	300	300	300
TOOLS & EQUIPMENT	1,904	7,400	4,600	7,600
TECHNOLOGY EQUIPMENT	-	-	-	2,400
UNIFORMS	2,043	3,198	3,085	3,386
FUEL	9,006	14,615	10,200	14,761
BOOKS & PUBLICATIONS	-	260	260	300
DUES, SUBSCRIPT, MEMBERSHIPS	1,100	2,603	1,963	2,180
TRAINING	5,001	5,140	6,985	11,695
TOTAL OPERATING	873,844	1,453,428	1,339,821	1,551,470
INFRAST/IMPR OTHER THAN BLDG	-	224,000	20,000	-
MACHINERY & EQUIPMENT_EQUIP	46,298	90,048	68,298	65,500
MACHINERY & EQUIPMENT_VEHICLES	81,000	32,000	55,500	-
TOTAL CAPITAL	127,298	346,048	143,798	65,500
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	1,588,549	2,462,546	2,101,900	2,186,010



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
 00145401

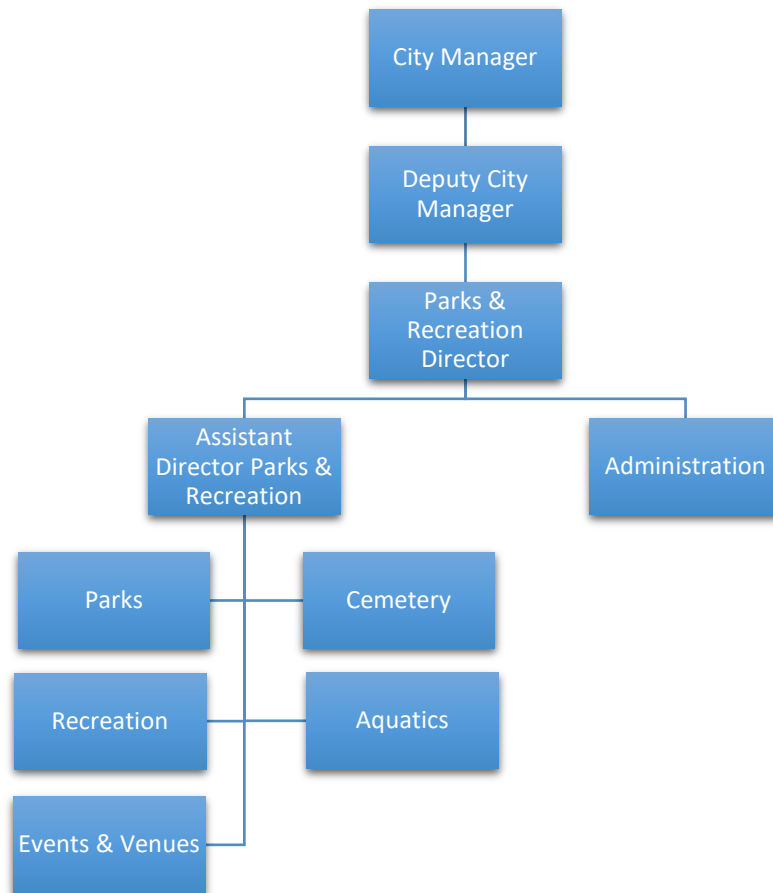
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Marking Tech I	1	0	1
Marking Tech II	1	0	1
Project Coordinator	1	0	1
Senior Marking Tech	1	0	1
Senior Sign & Striping Tech	1	0	1
Sign Tech I	1	0	1
Sign Tech II	1	0	1
Traffic Engineering Manager	1	0	1
Traffic Foreman	1	0	1
TOTAL	9	0	9

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Generator 7000W	5,000		5,000
Generator 7000W	5,000		5,000
Variable Message Board	19,500		19,500
Message Board (2)	36,000		36,000
Ball Park at Dyer Traffic Signal	100,000	100,000	
TOTAL	165,500	100,000	65,500



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 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.
- Continue to develop, expand or replace existing Parks and Recreation infrastructure. Such as KCC conversion, BCH replacement, POC repairs, Mark Durbin Community Center and Lancaster Ranch Park & Fieldhouse.



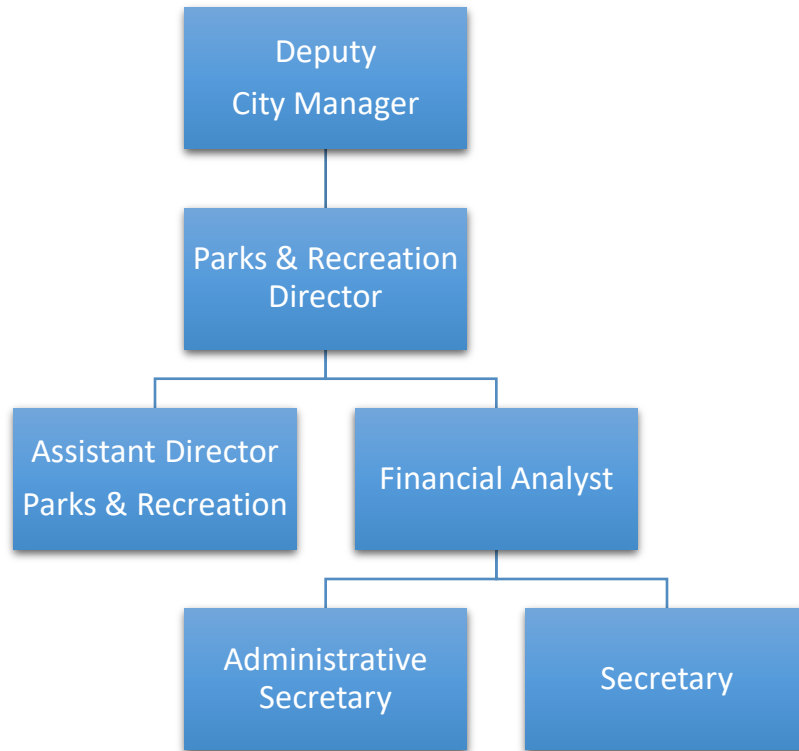
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Parks and Public Lands Acreage	845	845	845
Recreation Program Participants	16,500	18,750	19,250
Athletic Program Participants	5,000	5,750	6,500
Aquatic Program Participants	5,520	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	0/0/0	0/0/0
Civic Center/Gov Use/Waivers	54/29/2	55/30/3	60/30/3
Arena Rentals/COK Use/Waivers	25/6/2	30/7/3	35/7/5
Park Rentals/COK Use/Waivers	17/10/8	20/11/10	20/13/10
Pavilion Rentals	1,283	1,300	1,300
Structural Units Maintained	148	148	148



DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	345,870	366,769	351,252	383,857
OVERTIME	234	-	-	-
SPECIAL PAY_INCENTIVE	9,018	9,797	8,468	4,015
FICA TAXES	25,926	27,846	27,977	30,100
RETIREMENT CONTRIBUTIONS	69,217	57,306	64,596	66,425
LIFE AND HEALTH INSURANCE	70,141	63,028	63,028	46,019
WORKERS' COMPENSATION	945	10,493	10,493	11,230
TOTAL PERSONNEL	521,351	535,239	525,814	541,646
PROFESSIONAL SERVICES	-	-	300	-
TRAVEL AND PER DIEM	45	185	135	185
COMMUNICATION SERVICES	47,432	40,376	39,000	40,632
POSTAGE	37	75	50	75
GENERAL INSURANCE	129,672	130,161	129,670	171,349
PRINTING	66	125	100	145
COPIER COSTS	300	400	450	450
OFFICE SUPPLIES	1,114	1,000	1,000	1,000
OPERATING SUPPLIES	45	100	100	100
TOOLS & EQUIPMENT	1,031	1,000	1,000	1,000
TECHNOLOGY EQUIPMENT	-	-	-	2,200
SPECIAL FUNCTION	49	60	45	60
DUES, SUBSCRIPT, MEMBERSHIPS	1,317	1,375	1,375	1,045
TRAINING	2,435	2,450	2,000	2,200
TOTAL OPERATING	183,543	177,307	175,225	220,441
MACHINERY & EQUIPMENT _ EQUIP	4,150	3,800	4,200	-
TOTAL CAPITAL	4,150	3,800	4,200	-
AIDS TO PRIVATE ORGANIZATIONS	28,475	25,000	25,000	25,000
TOTAL	737,519	741,346	730,239	787,087



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: ADMINISTRATION

ACCOUNT
 00150101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Parks & Recreation Director	1	0	1
Assistant Director Parks & Recreation	1	0	1
Administrative Secretary	1	0	1
Office Manager	1	(1)	0
Secretary	1	0	1
Financial Analyst	0	1	1
TOTAL	5	0	5

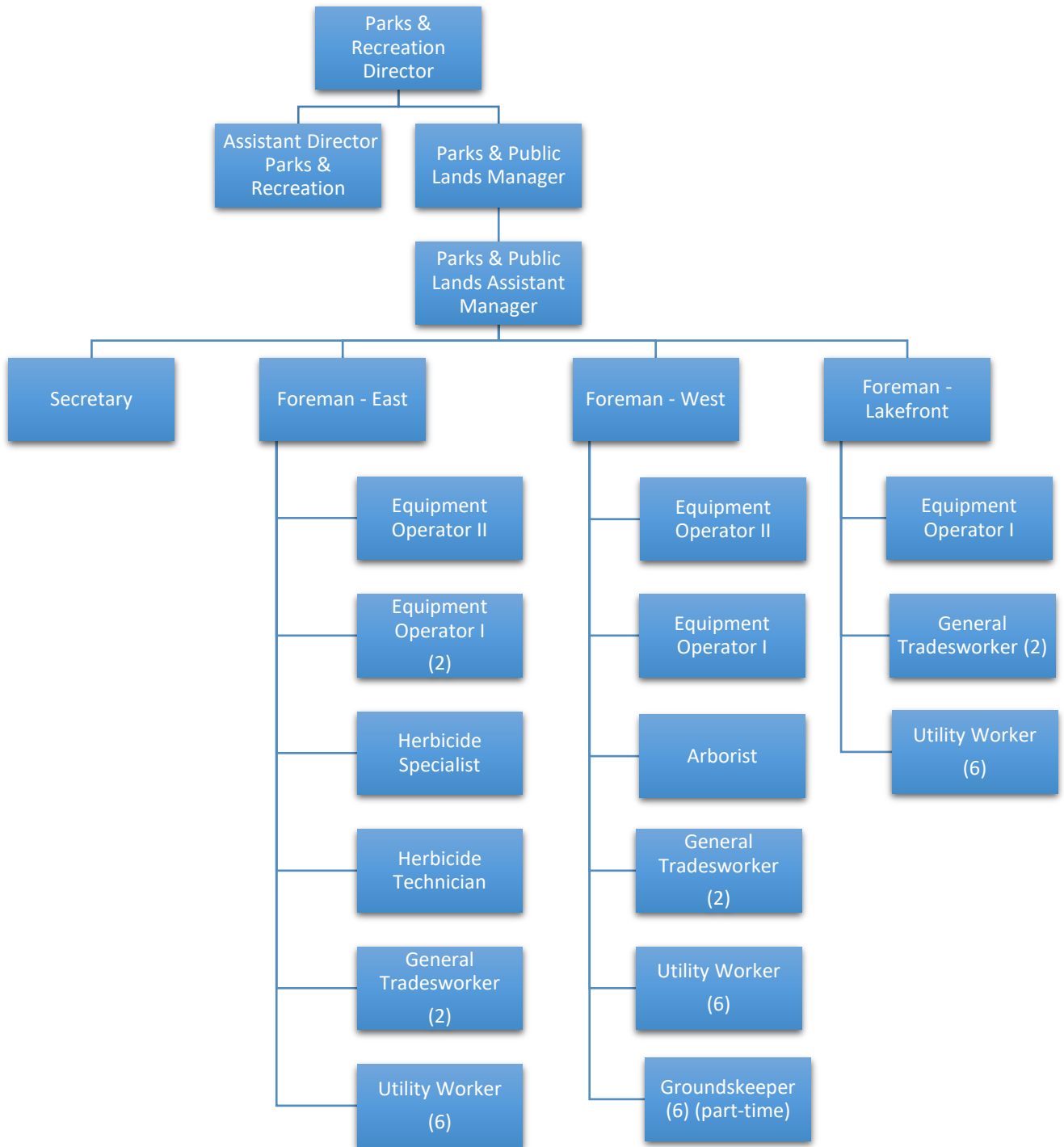
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	REC IMP	SLS TAX THIS DIVISION
Fishing Pier Replacement	60,000		60,000
Amphitheatre Shade Cover Lakefront Park	190,000		190,000
Sports Lighting LED Technology	450,000		450,000
Lancaster Ranch Park	500,000	500,000	
Lancaster Ranch Park	3,500,000		3,500,000
TOTAL	4,700,000		4,200,000



DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,361,618	1,655,072	1,427,924	1,736,011
OVERTIME	38,520	21,000	21,000	25,000
SPECIAL PAY_INCENTIVE	20,667	7,334	14,874	7,105
FICA TAXES	107,331	127,303	111,980	135,104
RETIREMENT CONTRIBUTIONS	254,067	244,110	276,439	260,091
LIFE AND HEALTH INSURANCE	529,100	592,818	592,818	523,665
WORKERS' COMPENSATION	67,970	80,566	80,566	72,120
TOTAL PERSONNEL	2,379,273	2,728,203	2,525,601	2,759,096
PROFESSIONAL SERVICES	20,000	10,000	13,000	10,000
OTHER CONTRACT SERVICES	8,868	-	8,869	-
TRAVEL AND PER DIEM	1,179	1,380	1,149	1,430
RENTALS AND LEASES	3,790	5,800	5,000	5,300
LIABILITY CLAIMS	3,576	-	-	-
BUILDING & GROUNDS	239,288	296,457	315,000	362,272
OTHER EQUIPMENT MAINTENANCE	10,372	9,796	10,000	9,625
VEHICLE MAINTENANCE	130,354	141,657	130,000	137,657
PRINTING	68	350	300	350
COPIER COSTS	172	200	200	200
OFFICE SUPPLIES	1,000	1,000	1,000	1,000
OPERATING SUPPLIES	77,942	79,470	78,000	85,470
CLEANING SUPPLIES	35,726	42,230	41,000	41,230
CHEMICAL SUPPLIES	14,513	15,595	15,000	16,000
TOOLS & EQUIPMENT	19,416	21,940	19,000	21,900
UNIFORMS	14,384	17,020	17,000	21,426
FUEL	101,189	82,296	80,000	89,291
BOOKS & PUBLICATIONS	-	500	150	500
DUES, SUBSCRIPT, MEMBERSHIPS	2,951	3,590	3,000	3,680
TRAINING	1,596	3,902	3,000	3,902
TOTAL OPERATING	686,385	733,183	740,668	811,233
INFRAST/IMPR OTHER THAN BLDG	105,350	488,963	144,786	68,000
MACHINERY & EQUIPMENT _EQUIP	170,969	103,700	196,321	213,000
MACHINERY & EQUIPMENT _VEHICLES	226,093	35,000	256,511	-
TOTAL CAPITAL	502,412	627,663	597,618	281,000
TOTAL	3,568,070	4,089,049	3,863,887	3,851,329



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: PARKS

ACCOUNT
 00150201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Arborist	1	0	1
Equipment Operator I	4	0	4
Equipment Operator II	2	0	2
Foreman	3	0	3
General Tradesworker	6	0	6
Groundskeeper (part-time)	6	0	6
Herbicide Specialist	1	0	1
Herbicide Technician	1	0	1
Parks & Public Lands Manager	1	0	1
Secretary	1	0	1
Utility Worker	18	0	18
Parks & Public Lands Assistant Manager	0	1	1
TOTAL	44	1	45

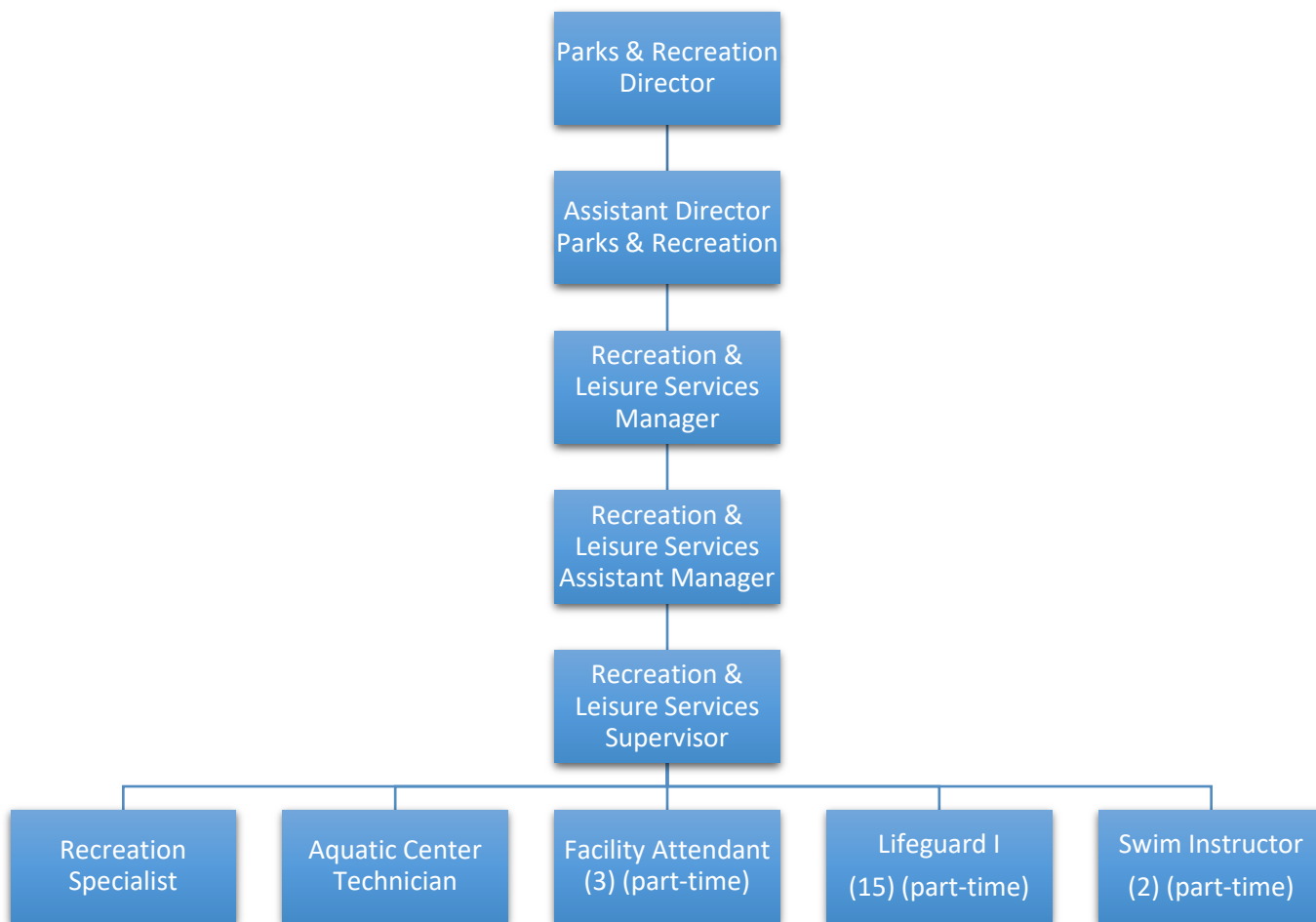
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Aerator	6,500	6,500
Tiller	6,500	6,500
Metal Cable Rail Fence	8,000	8,000
Mower	13,000	13,000
Zero Turn Mower	15,000	15,000
Scissor Lift	15,000	15,000
Tow Behind Lift	42,000	42,000
Heavy Duty Non-Licensed Utility Vehicle with Scissor Lift	55,000	55,000
Playground Safety Surface (2)	60,000	60,000
Heavy Duty Non-Licensed Utility Vehicle (2)	60,000	60,000
TOTAL	281,000	281,000



DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC CENTER





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC CENTER

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	328,703	372,563	406,545	415,039
OVERTIME	878	950	946	950
SPECIAL PAY_INCENTIVE	1,881	3,702	-	320
FICA TAXES	24,981	28,205	31,174	31,847
RETIREMENT CONTRIBUTIONS	21,291	19,204	21,748	20,316
LIFE AND HEALTH INSURANCE	41,789	44,498	44,498	45,445
WORKERS' COMPENSATION	9,843	9,083	9,083	62,200
TOTAL PERSONNEL	429,366	478,205	513,994	576,117
OTHER CONTRACT SERVICES	42,097	46,695	43,000	49,279
TRAVEL AND PER DIEM	-	110	90	110
BUILDING & GROUNDS	1,795	2,400	2,300	2,400
OTHER EQUIPMENT MAINTENANCE	7,785	60,093	16,900	15,420
VEHICLE MAINTENANCE	398	680	650	680
PRINTING	125	125	125	125
ADVERTISING	900	700	700	700
COPIER COSTS	75	100	100	100
OFFICE SUPPLIES	581	600	600	600
OPERATING SUPPLIES	6,039	7,200	7,000	7,550
CLEANING SUPPLIES	2,766	3,000	3,000	3,000
CHEMICAL SUPPLIES	2,945	3,300	3,000	3,250
TOOLS & EQUIPMENT	9,493	13,290	13,000	21,290
UNIFORMS	7,272	8,565	7,200	8,965
FUEL	225	390	370	350
BOOKS & PUBLICATIONS	-	175	150	175
DUES, SUBSCRIPT, MEMBERSHIPS	1,110	2,019	1,400	2,163
TRAINING	1,113	2,155	1,800	2,155
TOTAL OPERATING	84,718	151,597	101,385	118,312
INFRAST/IMPR OTHER THAN BLDG	-	-	7,500	26,000
MACHINERY & EQUIPMENT _ EQUIP	1,373	1,900	1,300	-
TOTAL CAPITAL	1,373	1,900	8,800	26,000
TOTAL	515,458	631,702	624,179	720,429



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: AQUATIC CENTER

ACCOUNT
 00150301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Aquatic Center Technician	1	0	1
Facility Attendant (part-time)	3	0	3
Lifeguard I (part-time)	15	0	15
Recreation & Leisure Service Supervisor	1	0	1
Recreation Specialist	1	0	1
Swim Instructor (part-time)	2	0	2
TOTAL	23	0	23

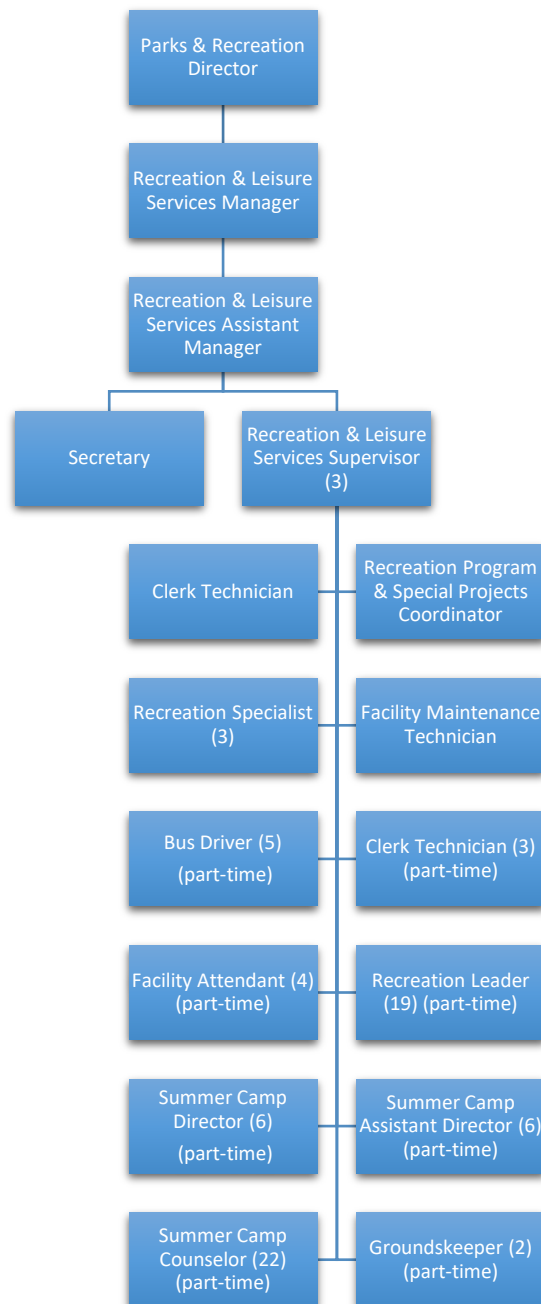
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Gel Coat Activity Center	26,000	26,000
TOTAL	26,000	26,000



DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	837,712	1,557,653	1,251,920	1,640,208
OVERTIME	2,692	3,869	4,304	3,869
SPECIAL PAY_INCENTIVE	31,719	23,550	2,691	2,168
FICA TAXES	66,351	117,420	96,307	125,937
RETIREMENT CONTRIBUTIONS	87,665	78,216	88,576	82,200
LIFE AND HEALTH INSURANCE	152,619	149,431	149,431	127,641
WORKERS' COMPENSATION	31,317	47,503	47,503	101,221
TOTAL PERSONNEL	1,210,074	1,977,642	1,640,732	2,083,244

OTHER CONTRACT SERVICES	163,254	217,662	190,000	212,699
OTHER SERVICESCUSTODIAL	2,040	3,950	3,000	3,950
TRAVEL AND PER DIEM	189	635	575	585
POSTAGE	2	350	250	200
RENTALS AND LEASES	2,535	8,003	7,000	6,503
BUILDING & GROUNDS	5,510	5,716	5,000	5,416
OTHER EQUIPMENT MAINTENANCE	2,906	3,351	3,000	2,053
VEHICLE MAINTENANCE	9,200	22,350	20,000	20,100
PRINTING	3,496	7,324	5,000	11,324
ADVERTISING	4,820	6,250	6,000	6,250
COPIER COSTS	556	600	600	700
OFFICE SUPPLIES	2,374	2,400	2,400	2,400
OPERATING SUPPLIES	60,711	76,186	68,000	76,186
CLEANING SUPPLIES	2,445	6,750	6,500	6,750
TOOLS & EQUIPMENT	17,796	18,610	18,000	36,570
TECHNOLOGY EQUIPMENT	-	-	-	8,800
UNIFORMS	840	840	840	1,850
FUEL	8,641	7,250	7,000	7,600
SPECIAL FUNCTION	169	925	900	1,325
BOOKS & PUBLICATIONS	-	84	75	84
DUES, SUBSCRIPT, MEMBERSHIPS	6,425	7,430	6,700	8,855
TRAINING	2,490	3,320	3,000	3,820
TOTAL OPERATING	296,400	399,986	353,840	424,020

INFRAST/IMPR OTHER THAN BLDG	24,852	29,522	47,457	-
MACHINERY & EQUIPMENT _ EQUIP	6,676	23,600	7,900	7,000
MACHINERY & EQUIPMENT _VEHICLES	-	18,037	-	-
TOTAL CAPITAL	31,528	71,159	55,357	7,000

TOTAL	1,538,002	2,448,787	2,049,929	2,514,264
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PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: RECREATION

ACCOUNT
 00150401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Bus Driver (part-time)	5	0	5
Clerk Technician	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)	19	0	19
Recreation Program & Special Projects Coordinator	1	0	1
Recreation Specialist	3	0	3
Secretary	1	0	1
Summer Camp Assistant Director (part-time)	6	0	6
Summer Camp Counselor (part-time)	22	0	22
Summer Camp Director (part-time)	6	0	6
TOTAL	75	0	75

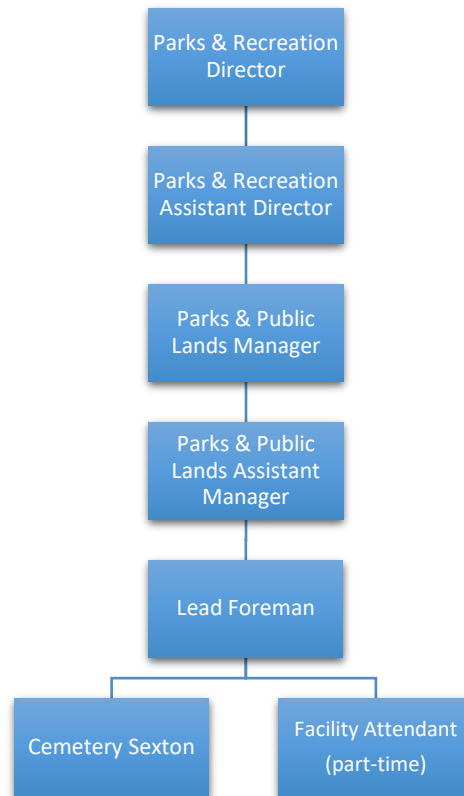
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Ice Machine	7,000	7,000
TOTAL	7,000	7,000



DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	90,168	108,545	97,982	111,013
OVERTIME	3,956	3,000	3,000	3,000
SPECIAL PAY_INCENTIVE	3,884	1,411	1,347	1,295
FICA TAXES	7,456	8,648	7,828	8,821
RETIREMENT CONTRIBUTIONS	14,428	13,425	15,204	5,517
LIFE AND HEALTH INSURANCE	28,605	29,000	29,000	27,808
WORKERS' COMPENSATION	6,443	4,659	4,659	2,425
TOTAL PERSONNEL	154,940	168,688	159,020	159,879
OTHER CONTRACT SERVICES	-	3,300	-	3,300
POSTAGE	224	75	75	75
BUILDING & GROUNDS	85,332	85,332	81,000	89,115
OTHER EQUIPMENT MAINTENANCE	3,032	3,505	3,000	2,950
VEHICLE MAINTENANCE	1,670	900	900	1,100
PRINTING	26	100	100	150
COPIER COSTS	-	25	25	100
OFFICE SUPPLIES	174	300	200	350
OPERATING SUPPLIES	118	125	120	150
CHEMICAL SUPPLIES	-	-	-	100
TOOLS & EQUIPMENT	292	300	275	300
TECHNOLOGY EQUIPMENT	-	-	-	2,200
UNIFORMS	122	350	200	325
FUEL	684	750	720	750
DUES, SUBSCRIPT, MEMBERSHIPS	1,500	1,500	1,500	1,650
TOTAL OPERATING	93,174	96,562	88,115	102,615
INFRAST/IMPR OTHER THAN BLDG	1,075	113,333	-	40,000
MACHINERY & EQUIPMENT _ EQUIP	-	2,100	4,803	-
TOTAL CAPITAL	1,075	115,433	4,803	40,000
TOTAL	249,189	380,683	251,938	302,494



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: CEMETERY

ACCOUNT
 00150501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Cemetery Sexton	1	0	1
Facility Attendant (part-time)	1	0	1
Lead Foreman	1	0	1
TOTAL	3	0	3

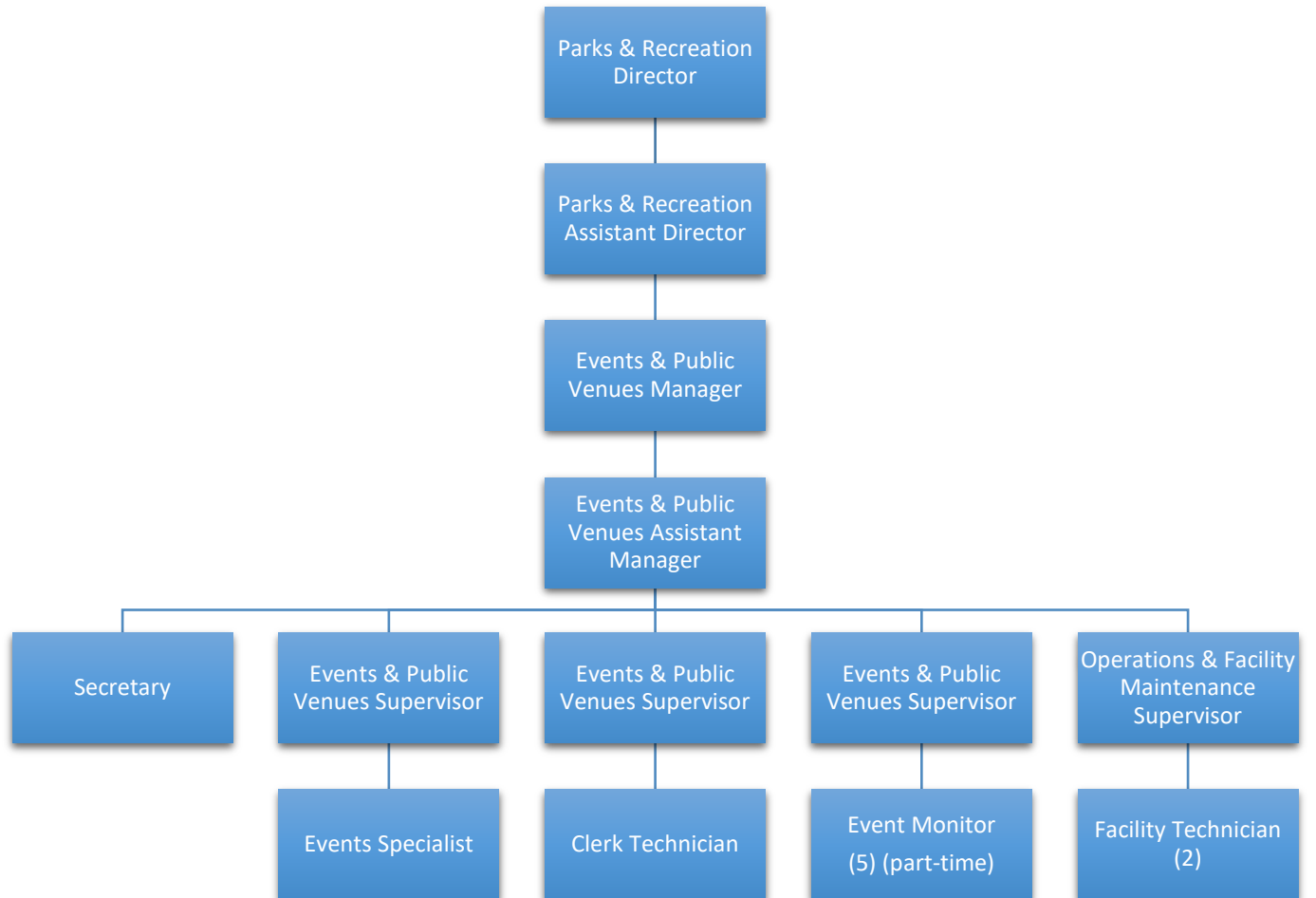
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Cremation Columbarium (2)	40,000	40,000
TOTAL	40,000	40,000



DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	376,397	627,645	461,312	625,340
OVERTIME	3,118	3,500	3,500	3,500
SPECIAL PAY_INCENTIVE	12,145	43,958	300	-
FICA TAXES	29,632	47,942	35,580	48,106
RETIREMENT CONTRIBUTIONS	86,646	73,352	83,066	76,592
LIFE AND HEALTH INSURANCE	153,347	116,216	116,216	145,165
WORKERS' COMPENSATION	3,023	13,902	13,902	15,972
TOTAL PERSONNEL	664,307	926,515	713,876	914,675
OTHER CONTRACT SERVICES	193,820	217,600	200,000	231,000
TRAVEL AND PER DIEM	223	1,776	1,750	1,798
POSTAGE	49	100	100	100
RENTALS AND LEASES	41,735	52,315	40,000	53,582
BUILDING & GROUNDS	4,760	-	-	-
OTHER EQUIPMENT MAINTENANCE	740	1,653	1,900	1,750
VEHICLE MAINTENANCE	372	2,931	1,600	1,931
PRINTING	1,552	2,150	1,900	1,650
ADVERTISING	22,527	32,400	28,000	39,650
COPIER COSTS	101	200	200	425
OFFICE SUPPLIES	1,063	1,250	1,000	2,280
OPERATING SUPPLIES	15,321	28,866	18,000	24,591
CLEANING SUPPLIES	2,400	6,750	5,000	6,750
TOOLS & EQUIPMENT	6,750	9,452	10,000	8,402
TECHNOLOGY EQUIPMENT	-	-	-	11,000
UNIFORMS	1,236	2,882	2,000	2,702
FUEL	239	275	250	275
SPECIAL FUNCTION	567	1,300	1,000	1,300
DUES, SUBSCRIPT, MEMBERSHIPS	14,424	11,454	12,000	14,005
TRAINING	2,757	3,549	3,000	3,549
TOTAL OPERATING	310,637	376,903	327,700	406,740
INFRAST/IMPR OTHER THAN BLDG	11,814	40,000	51,814	-
MACHINERY & EQUIPMENT _ EQUIP	5,581	15,300	6,200	5,000
TOTAL CAPITAL	17,395	55,300	58,014	5,000
TOTAL	992,339	1,358,718	1,099,590	1,326,415



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: EVENTS & VENUES

ACCOUNT
 00150661

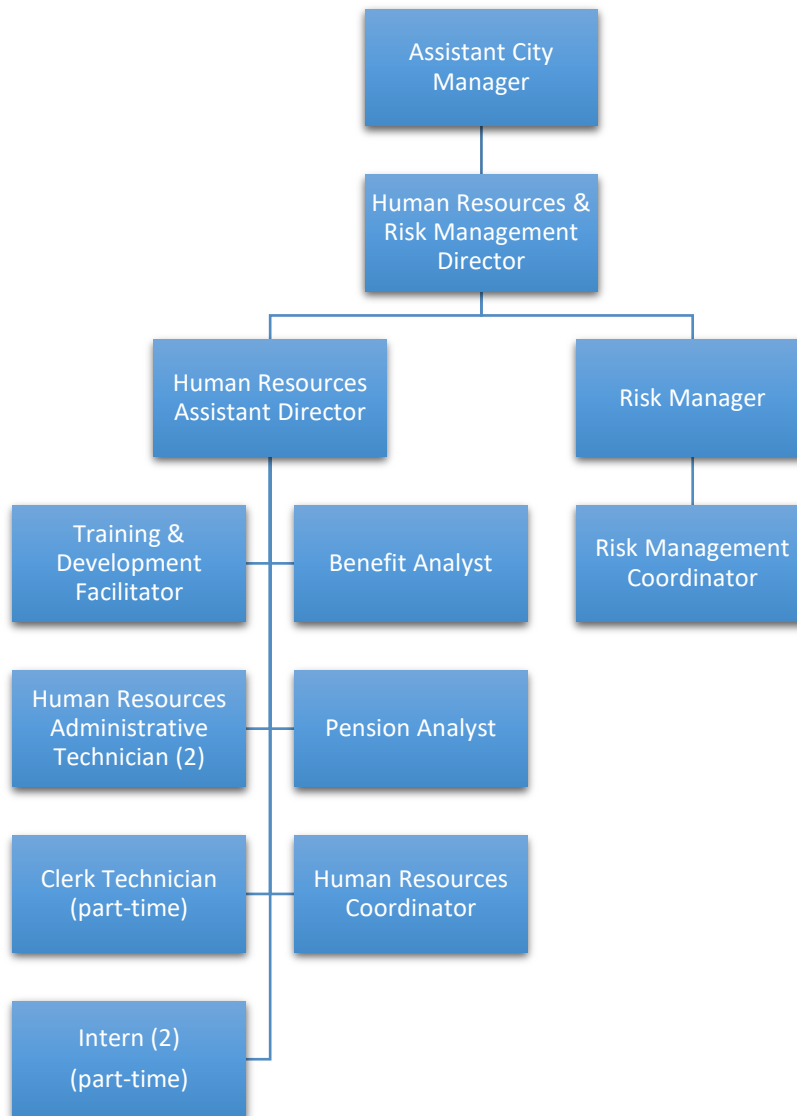
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Clerk Technician	1	0	1
Events & Venues Supervisor	3	0	3
Event Monitor (part-time)	5	0	5
Events Specialist	1	0	1
Events & Public Venues Manager	1	0	1
Events & Public Venues Assistant Manager	1	0	1
Facility Technician	2	0	2
Operations & Facility Maintenance Supervisor	1	0	1
Secretary	1	0	1
TOTAL	16	0	16

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Printer	5,000	5,000
TOTAL	5,000	5,000



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 2022	ESTIMATE 2023	BUDGET 2024
Workers Compensation Claims	120	145	170
Liability Claims	118	200	225
In-House Claims	191	225	250
Wellness Program Training	100	100	125
Safety Training	220	250	300
Health Fair Participants	261	300	325



DIVISION SUMMARY

**DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT**

DIVISION: HUMAN RESOURCES

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	587,948	692,479	646,464	748,211
OVERTIME	973	5,000	5,000	5,000
SPECIAL PAY_INCENTIVE	15,614	155,719	216,178	9,544
FICA TAXES	45,382	53,806	50,692	58,351
RETIREMENT CONTRIBUTIONS	114,680	97,411	110,312	109,606
LIFE AND HEALTH INSURANCE	139,930	120,582	120,582	131,913
WORKERS' COMPENSATION	1,625	1,174	1,174	1,244
UNEMPLOYMENT COMPENSATION	4,047	7,000	15,000	-
TOTAL PERSONNEL	910,199	1,133,171	1,165,402	1,063,869
PROFESSIONAL SERVICES	11,768	80,948	40,000	28,500
TRAVEL AND PER DIEM	5,128	8,425	4,510	8,925
POSTAGE	1,016	2,800	2,450	2,800
GENERAL INSURANCE	17,436	19,138	17,433	22,436
PRINTING	206	500	500	500
ADVERTISING	28,950	30,000	15,000	36,000
COPIER COSTS	614	750	750	750
INDIRECT COSTS	(102,972)	(97,071)	(97,071)	(102,286)
OFFICE SUPPLIES	1,751	2,805	2,485	3,075
OPERATING SUPPLIES	6,596	8,700	5,000	6,500
TOOLS & EQUIPMENT	836	4,084	1,500	4,393
TECHNOLOGY EQUIPMENT	-	-	-	6,380
SPECIAL FUNCTION	32	250	200	750
DUES, SUBSCRIPT, MEMBERSHIPS	2,027	2,220	2,326	2,292
TRAINING	19,230	97,765	53,950	100,695
TOTAL OPERATING	(7,380)	161,314	49,033	121,710
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	8,150	12,416	10,700	-
TOTAL CAPITAL	8,150	12,416	10,700	-
TOTAL	910,968	1,306,901	1,225,135	1,185,579



PERSONNEL SCHEDULE

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

ACCOUNT
00115101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Human Resources & Risk Mgmt Director	1	0	1
Human Resources Assistant Director	1	0	1
Benefit Analyst	0	1	1
Benefit Coordinator	1	(1)	0
Clerk Technician (part-time)	1	0	1
Human Resources Administrative Technician	2	0	2
Human Resources Coordinator	1	0	1
Intern (part-time)	2	0	2
Pension Administrator	1	0	1
Risk Management Coordinator	1	0	1
Risk Manager	1	0	1
Training and Development Facilitator	0	1	1
TOTAL	12	1	13

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 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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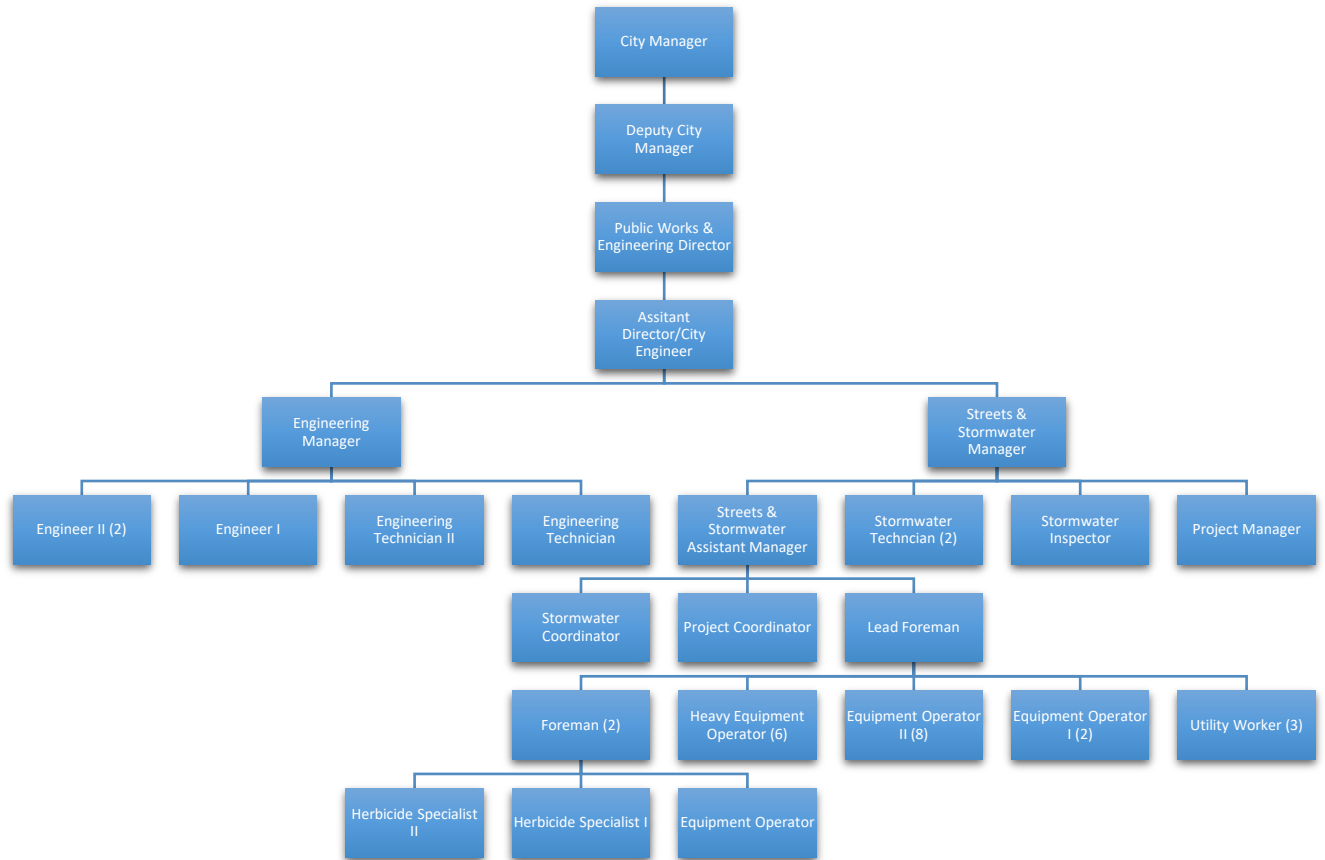
ACCOUNT SUMMARY

OFFICE SUPPLIES	26,001	28,050	29,370	28,050
OPERATING SUPPLIES	-	1,400	1,400	1,400
SPECIAL FUNCTION	11,765	22,700	22,700	26,620
TOTAL OPERATING	37,765	52,150	53,470	56,070

TOTAL	37,765	52,150	53,470	56,070
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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 \$8.78 per month fee for each equivalent residential unit (ERU). An ERU is defined as 2,404 square feet of impervious surface.

ACCOUNT	ACTUAL FY 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Stormwater Utility Fee	\$ 6,087,553	\$ 6,100,000	\$ 6,100,000	\$ 6,250,000
State Grant	-	-	-	-
Interest Earnings	34,606	10,000	5,000	10,000
Miscellaneous	185,363	-	-	-
Subtotal	<u>6,307,522</u>	<u>6,110,000</u>	<u>6,105,000</u>	<u>6,260,000</u>
Fund Balance Carryover	<u>4,767,331</u>	<u>5,249,800</u>	<u>5,306,114</u>	<u>2,079,394</u>
TOTAL SOURCES	\$ <u>11,074,853</u>	\$ <u>11,359,800</u>	\$ <u>11,411,114</u>	\$ <u>8,339,394</u>
Personal Services	\$ 2,370,220	\$ 2,767,579	\$ 2,340,546	\$ 2,646,828
Other Expenditures	1,556,942	1,957,354	1,886,700	2,191,181
Capital Outlay	1,537,773	5,304,246	4,798,772	1,031,400
Transfer to Other Funds	303,804	305,702	305,702	312,500
Subtotal	<u>5,768,739</u>	<u>10,334,881</u>	<u>9,331,720</u>	<u>6,181,909</u>
Unrestricted Reserves	<u>5,306,114</u>	<u>1,024,919</u>	<u>2,079,394</u>	<u>2,157,485</u>
TOTAL USES	\$ <u>11,074,853</u>	\$ <u>11,359,800</u>	\$ <u>11,411,114</u>	\$ <u>8,339,394</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.

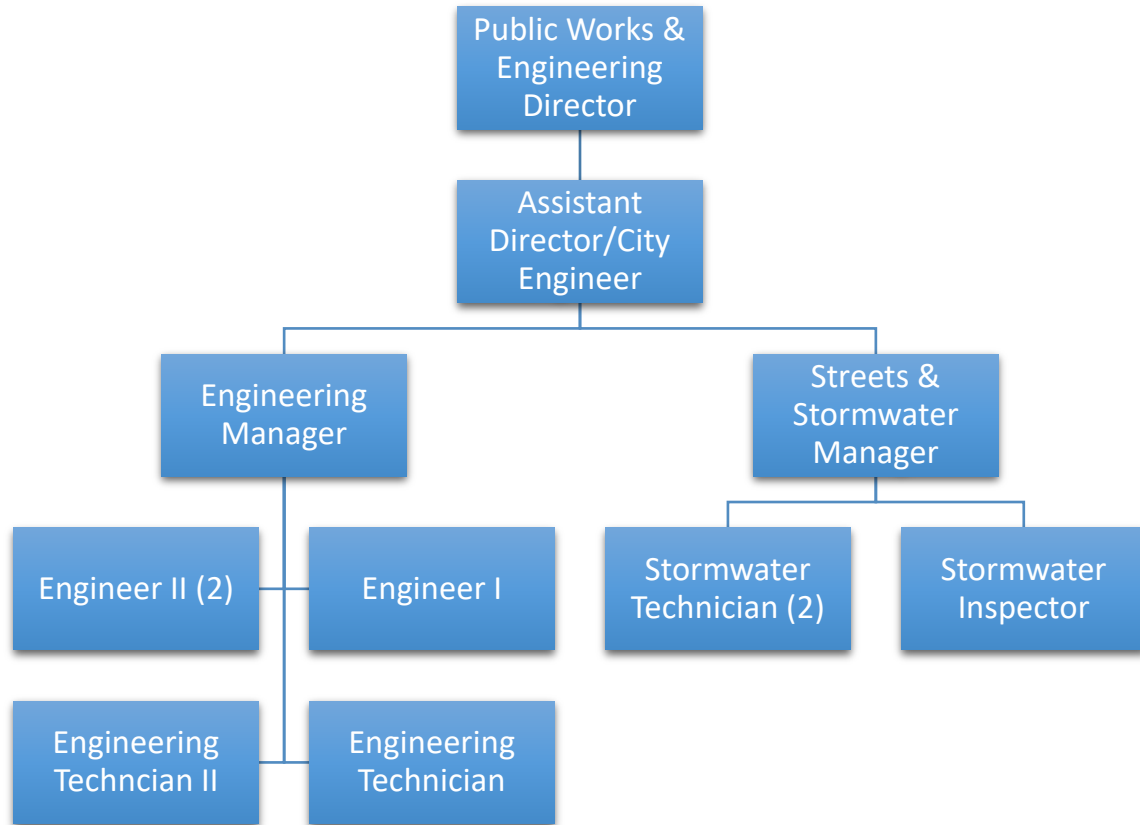
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Miles of pipes maintained	210	210	230
Total structures	13,130	13,130	13,200
Structures maintained	5,500	5,500	5,550
Miles of ditches maintained	37	37	37
Ponds maintained	83	84	84
Acres mowed each cycle	224	224	224
Street sweeping - lane miles	459	459	465
Water monitoring stations	16	16	16



DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	297,593	453,131	238,945	369,553
OVERTIME	-	300	300	300
SPECIAL PAY_INCENTIVE	5,385	5,219	4,385	2,116
FICA TAXES	21,139	57,708	18,637	28,456
RETIREMENT CONTRIBUTIONS	62,409	56,529	64,016	65,861
LIFE AND HEALTH INSURANCE	98,426	107,627	107,627	75,202
WORKERS' COMPENSATION	7,060	5,273	5,273	9,167
TOTAL PERSONNEL	492,012	685,787	439,183	550,655
PROFESSIONAL SERVICES	433,896	407,882	419,060	440,000
ACCOUNTING AND AUDITING	4,601	6,596	4,875	4,024
OTHER CONTRACT SERVICES	134,928	362,500	343,243	388,000
TRAVEL AND PER DIEM	1,453	3,975	3,000	1,900
COMMUNICATION SERVICES	4,869	3,960	4,345	1,940
POSTAGE	399	1,300	1,300	1,175
BUILDING & GROUNDS	1,609	13,000	13,000	15,000
OTHER EQUIPMENT MAINTENANCE	5,921	17,850	22,120	15,500
VEHICLE MAINTENANCE	4,017	5,325	4,200	4,420
PRINTING	-	1,375	1,200	975
ADVERTISING	-	1,250	500	1,000
COPIER COSTS	861	2,250	2,000	2,450
WAREHOUSE CHARGES	-	-	3,096	-
OFFICE SUPPLIES	825	1,000	1,000	800
OPERATING SUPPLIES	10,898	8,900	8,680	9,600
CHEMICAL SUPPLIES	1,143	3,430	3,170	3,434
TOOLS & EQUIPMENT	21,586	25,900	29,220	66,655
TECHNOLOGY EQUIPMENT	-	-	-	3,600
UNIFORMS	1,064	1,718	1,568	735
FUEL	4,251	6,000	3,450	4,000
SPECIAL FUNCTION	-	2,000	2,000	1,500
BOOKS & PUBLICATIONS	-	500	500	500
DUES, SUBSCRIPT, MEMBERSHIPS	2,389	3,455	2,855	3,170
TRAINING	3,187	4,000	4,500	2,490
TOTAL OPERATING	637,898	884,166	878,882	972,868
INFRASTR/IMPR OTHER THAN BLDG	414,151	4,101,848	3,721,897	350,000
MACHINERY & EQUIPMENT _EQUIP	149,249	105,832	142,362	10,900
MACHINERY & EQUIPMENT_VEHICLES	-	20,000	-	47,200
TOTAL CAPITAL	563,400	4,227,680	3,864,259	408,100
TOTAL	3,386,621	11,595,266	10,364,649	3,863,246



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER ENGINEERING

ACCOUNT
 40945201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Engineer I	1	0	1
Engineer II	2	0	2
Engineering Technician	1	0	1
Engineering Technician II	1	0	1
Stormwater Inspector	1	0	1
Stormwater Technician	2	0	2
TOTAL	8	0	8

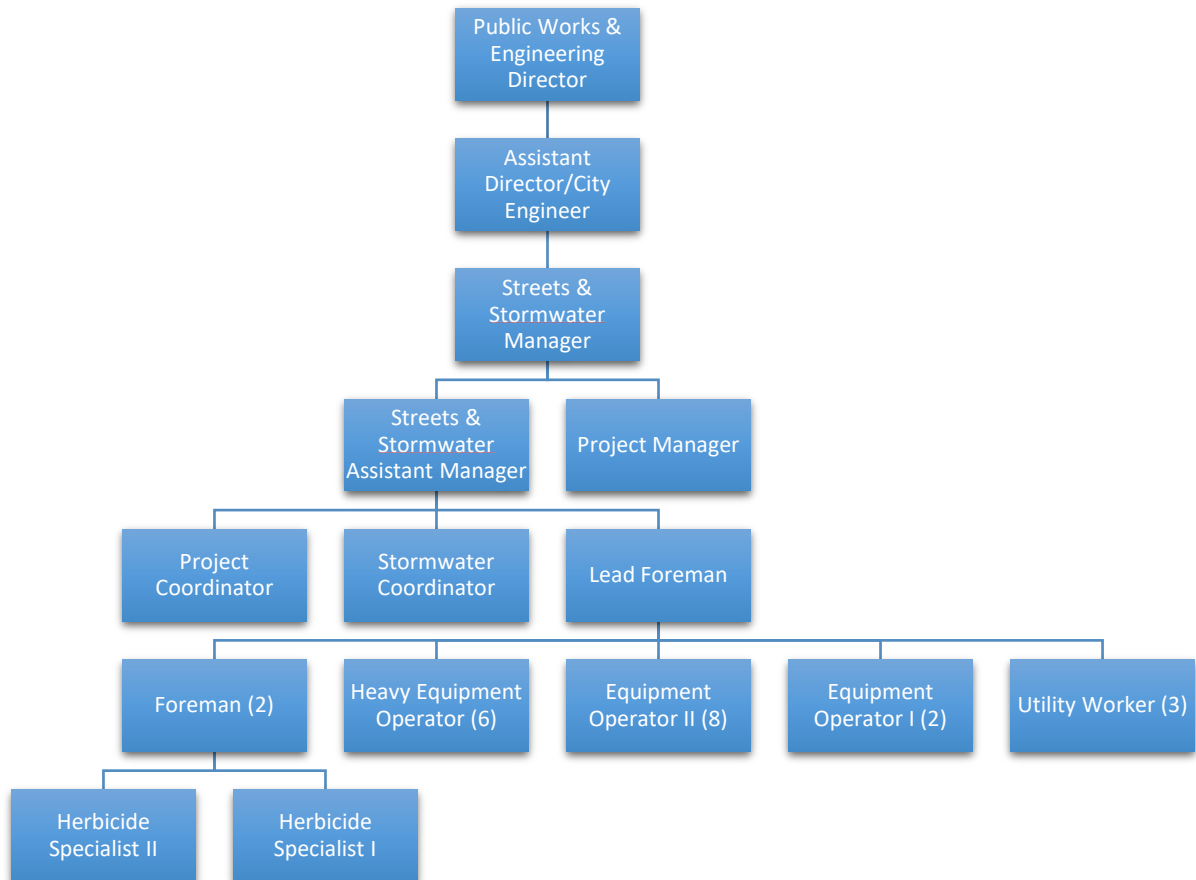
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Velocity Meter	10,900	10,900
1/2 Ton Pick-up Truck	47,200	47,200
Stormwater System Improvements	150,000	150,000
Bermuda Estate Drainage Improvement	200,000	200,000
TOTAL	408,100	408,100



DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,046,796	1,197,237	1,078,118	1,350,109
OVERTIME	5,071	8,500	8,000	9,500
SPECIAL PAY_INCENTIVE	33,369	104,270	24,822	9,741
FICA TAXES	80,141	91,118	84,987	104,755
RETIREMENT CONTRIBUTIONS	220,840	187,071	211,840	202,489
LIFE AND HEALTH INSURANCE	381,315	382,224	382,224	314,708
WORKERS' COMPENSATION	110,675	111,372	111,372	104,871
TOTAL PERSONNEL	1,878,207	2,081,792	1,901,363	2,096,173
OTHER CONTRACT SERVICES	-	65,000	50,000	65,000
OTHER SVCS CUSTODIAL	-	3,867	-	3,984
OTHER SVCS_CUSTOMER BILLING	259,475	263,772	253,542	277,932
TRAVEL AND PER DIEM	150	2,900	550	4,025
COMMUNICATION SERVICES	9,606	8,593	8,593	10,559
POSTAGE	20	40	20	40
WATER & SEWER	7,285	7,313	7,100	7,500
SOLID WASTE DISPOSAL FEE	46,945	30,000	30,000	32,000
RENTALS AND LEASES	-	9,628	10,000	10,000
GENERAL INSURANCE	72,768	78,359	72,764	98,583
LIABILITY CLAIMS	1,848	-	-	-
BUILDING & GROUNDS	178	500	200	600
OTHER EQUIPMENT MAINTENANCE	1,508	1,700	1,700	2,000
VEHICLE MAINTENANCE	294,480	362,563	360,000	437,250
PRINTING	39	50	50	225
COPIER COSTS	387	407	350	400
BAD DEBT	21,689	-	-	-
OFFICE SUPPLIES	1,565	2,000	2,000	2,800
OPERATING SUPPLIES	37,130	52,000	50,418	55,200
CHEMICAL SUPPLIES	39,875	42,000	40,000	44,100
TOOLS & EQUIPMENT	2,999	4,500	4,200	4,500
TECHNOLOGY EQUIPMENT	-	-	-	11,200
UNIFORMS	8,803	9,000	9,000	13,185
FUEL	111,645	122,398	106,433	124,000
SPECIAL FUNCTION	-	500	-	500
DUES, SUBSCRIPT, MEMBERSHIPS	-	348	348	920
TRAINING	650	5,750	550	11,810
TOTAL OPERATING	919,043	1,073,188	1,007,818	1,218,313
INFRAST/IMPR OTHER THAN BLDG	-	616,444	100,000	100,000
MACHINERY & EQUIPMENT _ EQUIP	938,899	408,768	764,605	462,000
MACHINERY & EQUIPMENT _ VEHICLES	35,474	51,354	69,908	61,300
TOTAL CAPITAL	974,373	1,076,566	934,513	623,300
INTRAGOVERNMENTAL TRANSFERS	303,804	305,702	305,702	312,500
RESERVES	5,306,114	1,024,919	2,079,394	2,157,485
TOTAL	9,381,542	5,562,167	6,228,790	6,407,771



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER OPERATIONS

ACCOUNT
 40945501

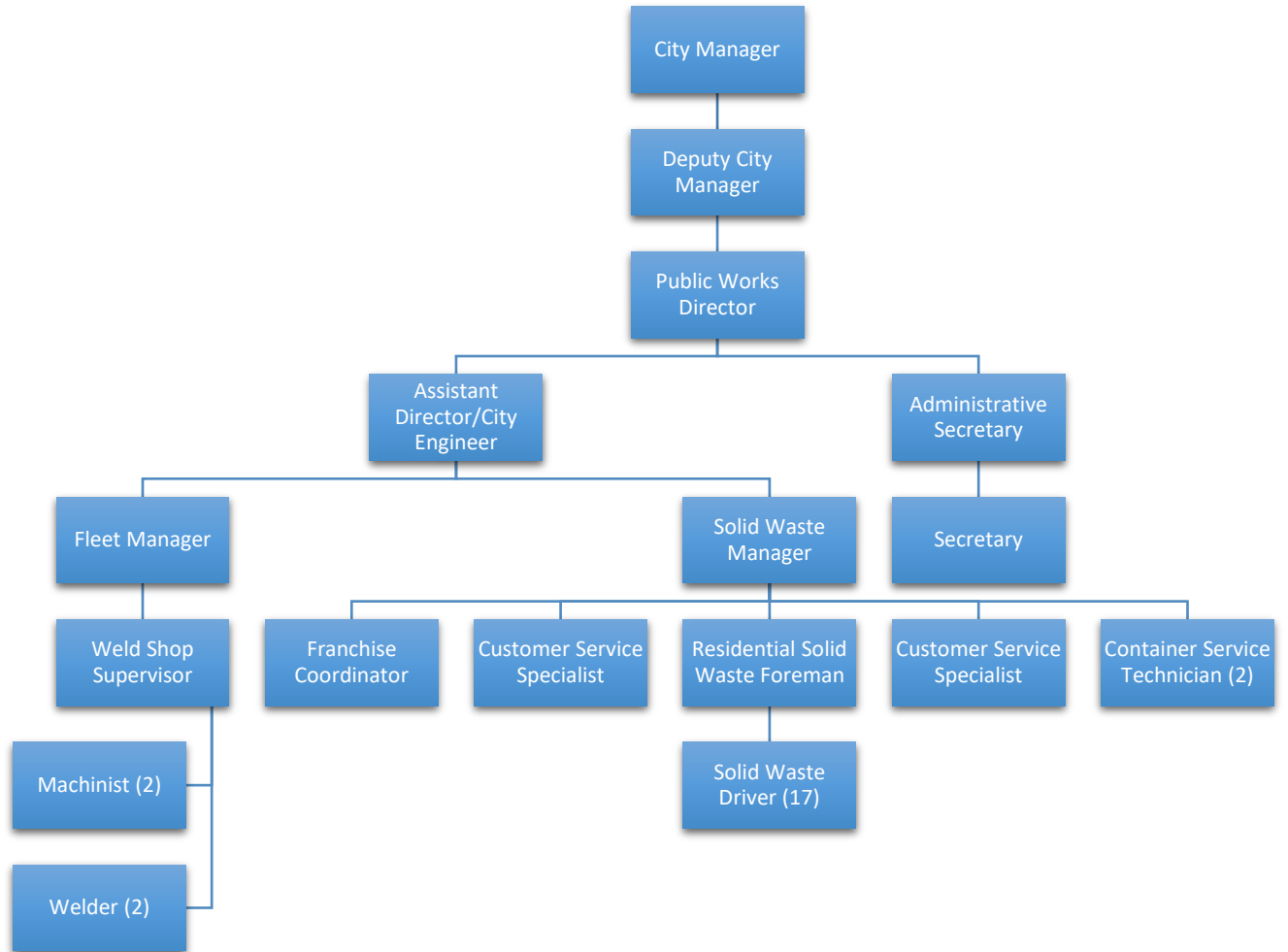
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
** Engineer III	0	0	0
Equipment Operator I	2	0	2
Equipment Operator II	8	0	8
Foreman	2	0	2
Heavy Equipment Operator	6	0	6
Herbicide Specialist I	1	0	1
Herbicide Specialist II	1	0	1
Lead Foreman	1	0	1
Project Coordinator	1	0	1
* Streets & Stormwater Assistant Manager	0	0	0
* Streets & Stormwater Manager	0	0	0
Utility Worker	3	0	3
Project Manager	1	0	1
Stormwater Coordinator	0	1	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
Utility Cart	22,000	22,000
Pump	50,000	50,000
1 1/2 Ton Pick-up Truck	61,300	61,300
Skid Steer Loader	90,000	90,000
Slip-line Program	100,000	100,000
Sweeper	300,000	300,000
TOTAL	623,300	623,300



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 \$19.50 per month for residential service during FY 2023. Annual rates are adjusted for increases in fuel costs and the Consumer Price Index.

ACCOUNT	ACTUAL FY 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Franchise Fees	\$ 968,204	\$ 971,250	\$ 1,108,016	\$ 1,130,176
Garbage/Trash Fees	4,459,487	4,479,342	4,934,235	4,983,577
Special Pickup	434,181	385,000	440,883	445,292
Weld Shop Fees	300,080	350,000	214,133	216,274
Other Charges/Fees	67,460	75,000	67,620	68,296
Interest Earnings	27,482	8,000	8,000	10,000
Miscellaneous	11,775	2,800	2,538	2,650
Subtotal	<u>6,268,669</u>	<u>6,271,392</u>	<u>6,775,425</u>	<u>6,856,265</u>
Fund Balance Carryover	<u>2,041,550</u>	<u>1,367,494</u>	<u>1,693,013</u>	<u>1,971,722</u>
TOTAL SOURCES	\$ <u>8,310,219</u>	\$ <u>7,638,886</u>	\$ <u>8,468,438</u>	\$ <u>8,827,987</u>
Personal Services	\$ 2,136,902	\$ 2,379,813	\$ 2,196,473	\$ 2,427,214
Other Expenditures	3,012,294	3,158,493	3,090,704	3,300,678
Capital Outlay	1,160,145	761,794	730,294	865,500
Transfer to Other Funds	<u>307,865</u>	<u>479,245</u>	<u>479,245</u>	<u>880,780</u>
Subtotal	<u>6,617,206</u>	<u>6,779,345</u>	<u>6,496,716</u>	<u>7,474,172</u>
Unrestricted Reserves	<u>1,693,013</u>	<u>859,541</u>	<u>1,971,722</u>	<u>1,353,815</u>
TOTAL USES	\$ <u>8,310,219</u>	\$ <u>7,638,886</u>	\$ <u>8,468,438</u>	\$ <u>8,827,987</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.

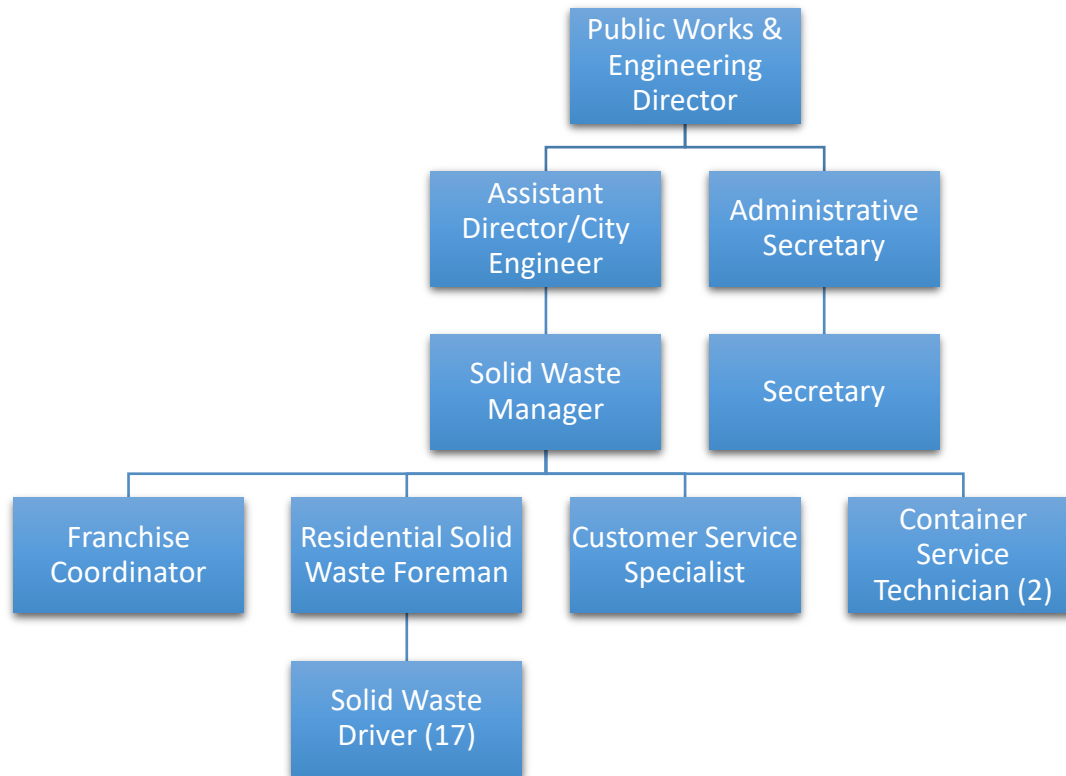
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Number of Customers	19,302	20,074	20,800
Tons Collected - Garbage	16,719	17,100	17,800
Tons Collected - Recycle	4,246	4,300	4,500
Tons Collected - Yard Waste	3,547	3,670	3,800
Tons Collected - Bulk	1,321	1,390	1,440
Disposal Fees Paid	\$1,412,709	\$1,483,345	\$1,557,512



DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,001,363	1,140,801	1,038,274	1,245,802
OVERTIME	38,197	42,000	26,000	42,000
SPECIAL PAY_INCENTIVE	16,316	76,648	11,640	10,639
FICA TAXES	78,287	104,683	82,306	99,331
RETIREMENT CONTRIBUTIONS	204,936	170,940	193,580	193,320
LIFE AND HEALTH INSURANCE	326,523	323,617	323,617	316,123
WORKERS' COMPENSATION	80,977	69,696	69,696	64,226
TOTAL PERSONNEL	1,746,598	1,928,385	1,745,113	1,971,441
PROFESSIONAL SERVICES	29,525	40,000	50,000	40,000
ACCOUNTING AND AUDITING	4,554	6,487	4,880	4,149
OTHER SVCS_CUSTODIAL	-	3,552	3,600	3,564
OTHER SVCS_CUSTOMER BILLING	150,623	152,740	145,518	159,551
TRAVEL AND PER DIEM	-	2,507	1,000	2,507
COMMUNICATION SERVICES	3,896	3,613	3,613	3,650
POSTAGE	-	5,000	5,000	4,000
WATER & SEWER	455	387	375	456
SOLID WASTE DISPOSAL FEE	1,446,059	1,551,547	1,520,723	1,557,547
GENERAL INSURANCE	80,460	83,806	80,463	105,673
LIABILITY CLAIMS	128	-	-	-
BUILDING & GROUNDS	744	1,874	1,200	1,874
VEHICLE MAINTENANCE	461,235	450,000	444,000	500,000
PRINTING	10,573	8,500	8,500	8,500
ADVERTISING	1,662	1,840	1,610	1,840
COPIER COSTS	199	500	500	500
GENERAL FUND ADMIN COST	318,444	336,749	336,749	352,745
WAREHOUSE CHARGES	-	-	3,066	-
BAD DEBT	13,412	8,000	8,000	8,000
OFFICE SUPPLIES	718	1,000	1,000	800
OPERATING SUPPLIES	4,887	7,500	5,500	7,500
CHEMICAL SUPPLIES	-	800	600	800
TOOLS & EQUIPMENT	153,185	141,708	156,739	149,708
TECHNOLOGY EQUIPMENT	-	-	-	4,400
UNIFORMS	6,344	7,762	7,580	8,264
FUEL	262,525	225,000	221,224	250,000
SPECIAL FUNCTION	-	2,000	800	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	20,266	47,216	21,138	41,316
TRAINING	100	2,745	3,530	2,745
TOTAL OPERATING	2,969,993	3,092,833	3,036,908	3,222,089
INFRAST/IMPR OTHER THAN BLDG	-	29,000	29,000	-
MACHINERY & EQUIPMENT_EQUIP	-	123,794	123,794	-
MACHINERY & EQUIPMENT_VEHICLES	1,160,145	576,000	576,000	858,000
TOTAL CAPITAL	1,160,145	728,794	728,794	858,000
INTRAGOVERNMENTAL TRANSFERS	307,865	479,245	479,245	880,780
RESERVES	1,693,013	859,541	1,971,722	1,353,815
TOTAL	7,877,614	7,088,798	7,961,782	8,286,125



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SOLID WASTE

ACCOUNT
 41145711

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Container Service Technician	2	0	2
Customer Service Specialist	1	0	1
Engineer III	0	0	0
Franchise Coordinator	1	0	1
Residential Solid Waste Foreman	1	0	1
Secretary	1	0	1
Solid Waste Driver	17	0	17
Solid Waste Manager	1	0	1
TOTAL	24	0	24

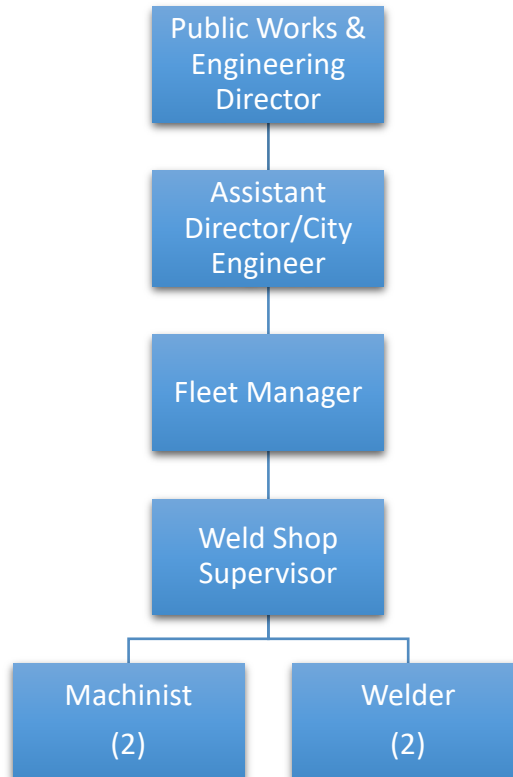
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Garbage Truck (2)	858,000	858,000
TOTAL	858,000	858,000



DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	233,430	282,257	275,013	298,605
OVERTIME	2,396	2,000	2,000	2,000
SPECIAL PAY_INCENTIVE	3,881	2,601	2,712	3,643
FICA TAXES	16,543	20,173	21,398	23,275
RETIREMENT CONTRIBUTIONS	52,963	44,103	49,943	44,539
LIFE AND HEALTH INSURANCE	70,595	78,202	78,202	76,606
WORKERS' COMPENSATION	10,497	22,092	22,092	7,105
TOTAL PERSONNEL	390,304	451,428	451,360	455,773
OTHER SVCS CUSTODIAL	-	3,552	-	3,564
TRAVEL AND PER DIEM	55	304	304	450
COMMUNICATION SERVICES	1,607	1,704	1,480	1,750
RENTALS AND LEASES	44	-	-	-
BUILDING & GROUNDS	-	-	560	-
VEHICLE MAINTENANCE	5,221	4,200	3,500	7,500
PRINTING	-	50	50	50
OPERATING SUPPLIES	24,379	35,000	34,200	37,500
TOOLS & EQUIPMENT	4,990	8,500	5,500	14,200
UNIFORMS	3,621	3,950	3,500	4,475
FUEL	1,761	1,300	1,257	1,300
DUES, SUBSCRIP & MEMBERSHIPS	624	1,600	445	2,300
TRAINING	-	5,500	3,000	5,500
TOTAL OPERATING	42,301	65,660	53,796	78,589
MACHINERY & EQUIPMENT _ EQUIP	-	33,000	1,500	7,500
TOTAL CAPITAL	-	33,000	1,500	7,500
TOTAL	432,605	550,088	506,656	541,862



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: WELD SHOP

ACCOUNT
 41145721

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
* Fleet Manager	0	0	0
Machinist	2	0	2
Weld Shop Supervisor	1	0	1
Welder	2	0	2
* Position Split 95/5% with Fleet Division/ Weld Shop, headcount in Fleet Division			
TOTAL	5	0	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Gantry Crane	7,500	7,500

TOTAL	7,500	7,500
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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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Aviation:				
Fuel Fees	\$ 253,955	\$ 300,000	\$ 255,000	\$ 270,000
Leased Sites	603,926	552,014	590,000	638,129
Car Rental Fees	24,643	19,800	19,800	53,500
Miscellaneous	300	5,000	10,425	5,000
Non-Aviation:				0
Leased Sites	136,068	204,623	155,000	260,949
City Rentals	135,900	164,678	147,225	178,268
Miscellaneous	11,375	8,250	8,034	5,350
Transfer From General Fund		0		500,000
Interest Earnings	2,574	1,000	1000	5,000
Donations	24,000	24,000	24,000	34,000
Subtotal	1,192,741	1,279,365	1,210,484	1,950,196
Fund Balance Carryover	<u>603,669</u>	<u>547,202</u>	<u>469,715</u>	<u>239,348</u>
TOTAL SOURCES	\$ <u>1,796,410</u>	\$ <u>1,826,567</u>	\$ <u>1,680,199</u>	\$ <u>2,189,544</u>
Personal Services	\$ 743,565	\$ 883,881	\$ 718,012	\$ 896,450
Other Expenditures	393,415	398,048	384,921	455,937
Capital Outlay	62,745	183,313	183,313	358,900
Debt Service	5,995	-	33,605	-
Transfer to Other Funds	<u>120,975</u>	<u>135,330</u>	<u>121,000</u>	<u>2,000</u>
Subtotal	1,326,695	1,600,572	1,440,851	1,713,287
Unrestricted Reserves	<u>469,715</u>	<u>216,421</u>	<u>239,348</u>	<u>476,257</u>
TOTAL USES	\$ <u>1,796,410</u>	\$ <u>1,816,993</u>	\$ <u>1,680,199</u>	\$ <u>2,189,544</u>



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.).

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Based Aircraft	269	270	290
Fuel Sales Gallons (000s)	2,683	2,500	2,500
Flight Operations	122,626	130,000	130,000
Air Taxi (Chartered Flights)	5,749	5,800	5,800
Military Operations	61	100	100



DIVISION SUMMARY

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2022	BUDGET 2023	2023	2024

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	453,087	563,660	443,263	603,088
OVERTIME	1,802	5,000	5,000	5,000
SPECIAL PAY_INCENTIVE	18,573	33,235	11,460	16,346
FICA TAXES	34,681	43,406	33,832	47,770
RETIREMENT CONTRIBUTIONS	83,350	88,068	72,384	90,955
LIFE AND HEALTH INSURANCE	136,200	147,883	136,200	118,846
WORKERS' COMPENSATION	15,873	12,203	15,873	14,445
TOTAL PERSONNEL	743,566	893,455	718,012	896,450
PROFESSIONAL SERVICES	20,040	20,150	21,300	23,650
ACCOUNTING AND AUDITING	985	1,438	161	1,025
OTHER CONTRACT SERVICES	-	-	38,000	1,600
OTHER SERVICES_CUSTODIAL	-	13,296	-	13,332
TRAVEL AND PER DIEM	1,705	7,300	2,300	5,300
COMMUNICATION SERVICES	20,663	20,900	3,429	22,760
POSTAGE	88	500	120	500
ELECTRIC	28,572	31,960	23,700	32,475
WATER & SEWER	1,162	5,700	1,900	8,380
STORMWATER FEES	191	400	300	400
RENTALS AND LEASES	310	1,050	400	1,100
GENERAL INSURANCE	16,932	16,951	16,926	24,116
BUILDING & GROUNDS	84,414	71,540	78,000	81,780
OTHER EQUIPMENT MAINTENANCE	3,455	3,900	2,500	9,900
RADIO MAINTENANCE	1,477	2,500	1,500	3,500
VEHICLE MAINTENANCE	18,183	13,400	10,900	13,400
PRINTING	565	1,600	600	1,600
ADVERTISING	54,345	40,000	48,000	40,000
COPIER COSTS	683	700	600	700
GENERAL FUND ADMIN COST	69,600	73,211	73,211	77,011
WAREHOUSE CHARGES	-	-	479	-
OFFICE SUPPLIES	2,963	3,000	2,600	3,000
OPERATING SUPPLIES	3,095	7,000	3,000	7,000
CLEANING SUPPLIES	576	1,200	600	1,200
CHEMICAL SUPPLIES	4,245	2,500	4,250	2,500
TOOLS & EQUIPMENT	3,407	4,890	3,000	9,500
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	1,446	2,740	1,200	4,021
FUEL	16,099	13,200	9,500	15,800
SPECIAL FUNCTION	5,846	1,500	7,000	6,000
BOOKS & PUBLICATIONS	-	400	50	400
DUES, SUBSCRIPT, MEMBERSHIPS	29,962	32,122	29,000	40,987
TRAINING	2,405	3,000	395	3,000
TOTAL OPERATING	393,415	398,048	384,921	455,937
BUILDINGS	13,080	-	-	-
INFRAST/IMPR OTHER THAN BLDG	13,637	120,582	120,582	210,000
MACHINERY & EQUIPMENT_EQUIP	2,780	19,300	19,300	113,200
MACHINERY & EQUIPMENT_VEHICLES	33,249	43,431	43,431	35,700
TOTAL CAPITAL	62,745	183,313	183,313	358,900
PRINCIPAL	-	-	27,610	-
INTEREST	5,995	-	5,995	-
INTRAGOVERNMENTAL TRANSFERS	120,975	135,330	121,000	2,000
RESERVES	469,715	216,421	239,348	476,257
TOTAL	1,790,416	1,826,567	1,680,199	2,189,544



PERSONNEL SCHEDULE

DEPARTMENT: AIRPORT
DIVISION: OPERATIONS

ACCOUNT
 46170101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Aviation Director	1	0	1
Airfield Manager	1	0	1
Airport Administration Specialist	1	(1)	0
Airport Operations Coordinator	3	0	3
Airport Secretary	1	0	1
Airport Technician II	1	0	1
Airport Maintenance Technician II Lead	1	0	1
Financial Analyst	0	1	1
Intern (part-time)	1	0	1
TOTAL	10	0	10

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Tractor Attachment with Rotary Cutter	8,200	8,200
1/2 Ton Pick-up Truck	35,700	35,700
Taxiway D - Design	50,000	50,000
Mowing Tractor	105,000	105,000
Parcel 8 Development - Construction	160,000	160,000
TOTAL	358,900	358,900



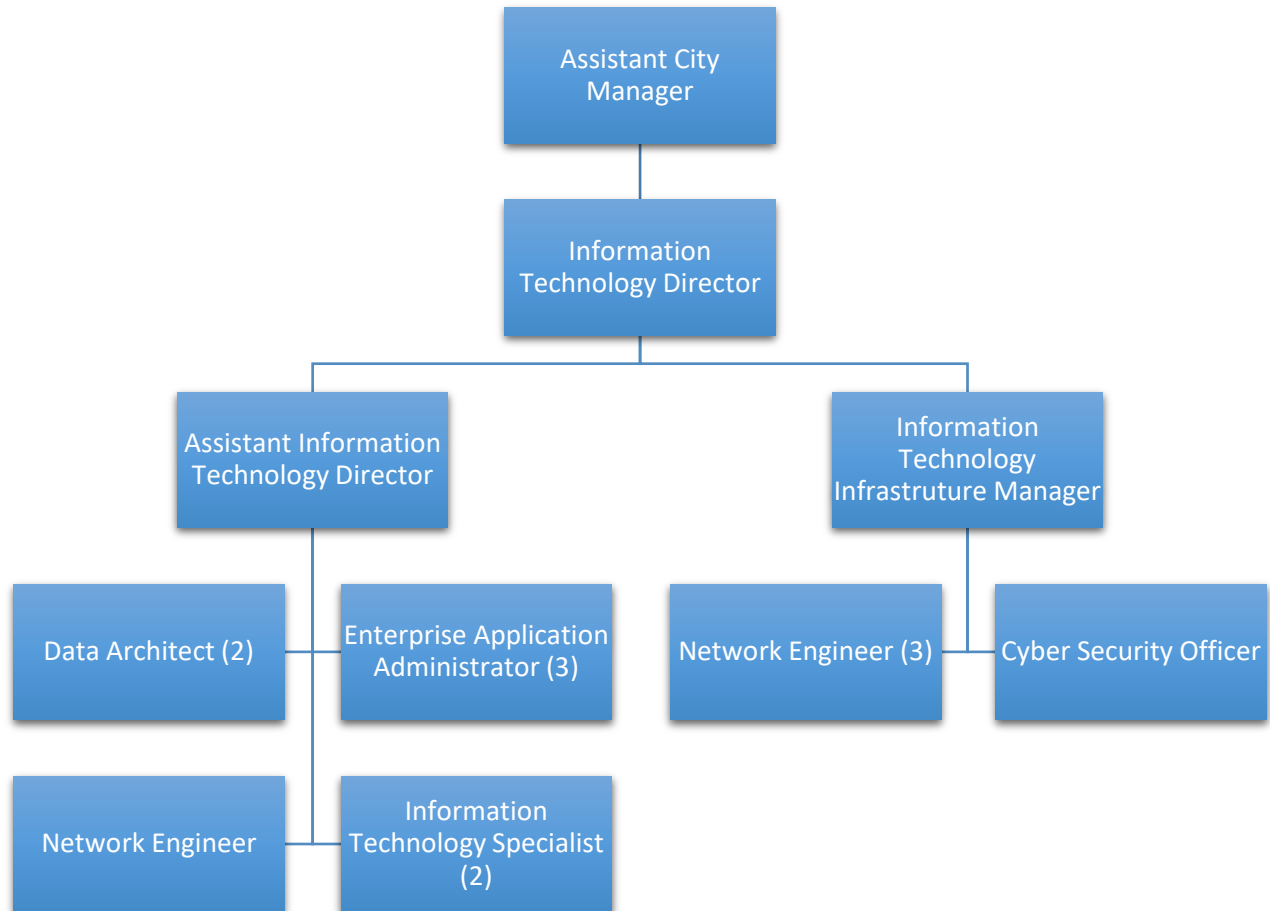
CENTRAL SERVICES FUND

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 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Information Technology	\$ 3,024,588	\$ 3,435,031	\$ 3,435,031	\$ 3,498,454
Facilities Maintenance	5,236,032	5,591,581	5,591,581	7,128,148
Fleet Maintenance	1,948,576	2,300,000	2,007,000	2,300,000
Car Wash Facility	17,996	60,000	40,000	40,000
LYNX Revenue	136,061	138,723	138,731	138,723
Interest Earnings	2,770	5,000	1,500	5,000
Miscellaneous	39,308	37,000	20,000	20,000
Other Miscellaneous	-	-	-	-
Fund Balance Carryover	726,463	1,081,471	986,296	1,474,860
TOTAL SOURCES	\$ 11,131,794	\$ 12,648,806	\$ 12,220,139	\$ 14,605,185
Information Technology	\$ 2,912,210	\$ 3,520,727	3,188,605	\$ 3,498,454
Warehouse	-	-	-	-
Fleet Maintenance	2,321,807	2,551,635	2,237,318	2,575,371
Facilities Maintenance	4,911,481	6,132,971	5,319,356	7,128,148
Unrestricted Reserves	986,296	443,473	1,474,860	1,403,212
TOTAL USES	\$ 11,131,794	\$ 12,648,806	\$ 12,220,139	\$ 14,605,185



INFORMATION TECHNOLOGY ORGANIZATIONAL CHART





DEPARTMENT: INFORMATION TECHNOLOGY

DIVISION: INFORMATION TECHNOLOGY

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 2022	ESTIMATE 2023	BUDGET 2024
Personal Computers/Laptops & Tablets	722	725	736
Mobile Digital Computers	280	290	296
Servers	171	150	140
Security Cameras	282	295	315



DIVISION SUMMARY

DEPARTMENT: INFORMATION TECHNOLOGY

DIVISION: INFORMATION TECHNOLOGY

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,101,617	1,276,947	1,186,591	1,334,450
OVERTIME	13,217	11,500	11,500	15,000
SPECIAL PAY_INCENTIVE	36,287	129,257	28,580	33,570
FICA TAXES	84,823	131,171	93,841	106,859
RETIREMENT CONTRIBUTIONS	210,417	185,335	209,880	212,976
LIFE AND HEALTH INSURANCE	198,916	210,998	210,998	203,041
WORKERS' COMPENSATION	2,872	2,010	2,010	2,192
TOTAL PERSONNEL	1,648,150	1,947,218	1,743,400	1,908,088
PROFESSIONAL SERVICES	57,076	124,000	48,272	40,000
TRAVEL AND PER DIEM	4,125	7,475	8,800	9,100
COMMUNICATION SERVICES	76,608	76,980	77,632	82,140
POSTAGE	-	100	100	100
ELECTRIC	-	100	-	-
GENERAL INSURANCE	42,468	44,941	42,468	59,727
OTHER EQUIPMENT MAINTENANCE	845,760	928,050	985,853	956,549
VEHICLE MAINTENANCE	3,132	4,200	3,500	4,200
PRINTING	-	60	-	60
OFFICE SUPPLIES	314	300	300	300
OPERATING SUPPLIES	4,435	5,850	4,750	5,950
TOOLS & EQUIPMENT	15,766	15,100	16,273	14,300
TECHNOLOGY EQUIPMENT	-	-	-	34,070
UNIFORMS	986	1,050	2,036	1,050
FUEL	386	400	250	400
DUES, SUBSCRIPT, MEMBERSHIPS	137,731	245,608	178,410	335,325
TRAINING	47,802	56,095	49,040	47,095
TOTAL OPERATING	1,236,589	1,510,309	1,417,684	1,590,366
INFRASTR/IMPR OTHER THAN BLDG	13,758	-	14,003	-
MACHINERY & EQUIPMENT _ EQUIP	13,713	34,200	13,518	-
MACHINERY & EQUIPMENT _ VEHICLES	-	29,000	-	-
TOTAL CAPITAL	27,471	63,200	27,521	-
CAPITAL OUTLAY RESERVE	986,296	443,473	1,474,860	1,403,212
TOTAL	3,898,506	3,964,200	4,663,465	4,901,666



PERSONNEL SCHEDULE

DEPARTMENT: INFORMATION TECHNOLOGY
DIVISION: INFORMATION TECHNOLOGY

ACCOUNT
56060101

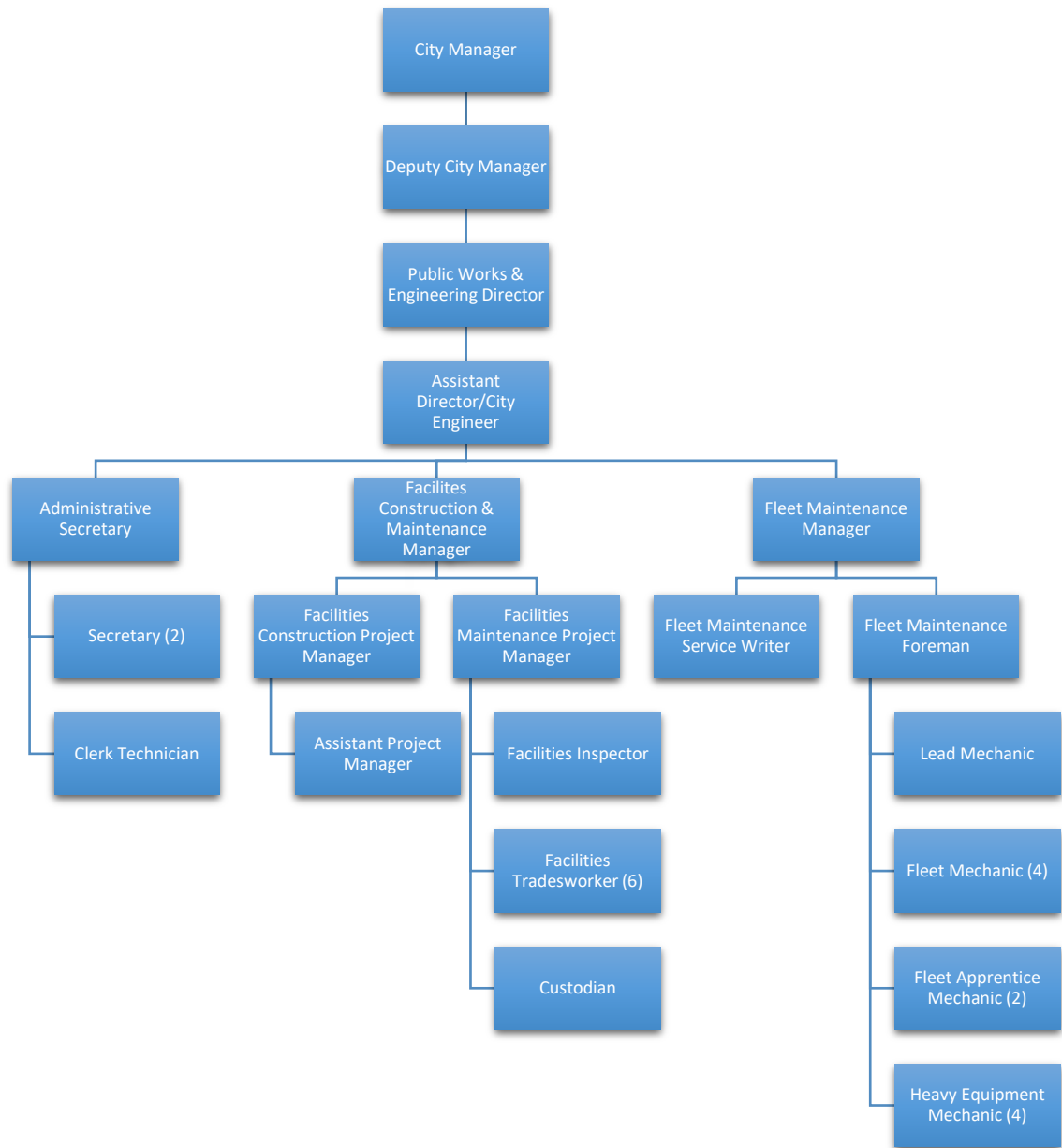
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Information Technology Director	1	0	1
Asstistant Information Technology Director	1	0	1
Cyber Security Officer	1	0	1
Data Architect	0	2	2
Enterprise Application Administrator	2	1	3
Enterprise Application Administrator In train	1	(1)	0
Information Technology Infrastructure Manager	1	0	1
Information Technology Specialist	2	0	2
Network Engineer	4	0	4
Programmer Analyst	2	(2)	0
TOTAL	15	0	15

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Geographic Information Systems Implementation	10,000	10,000	
Wide Area Network	75,000	75,000	
Back Office Licensing	140,000	140,000	
Wide Area Network	304,000	304,000	
TOTAL	529,000	529,000	



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

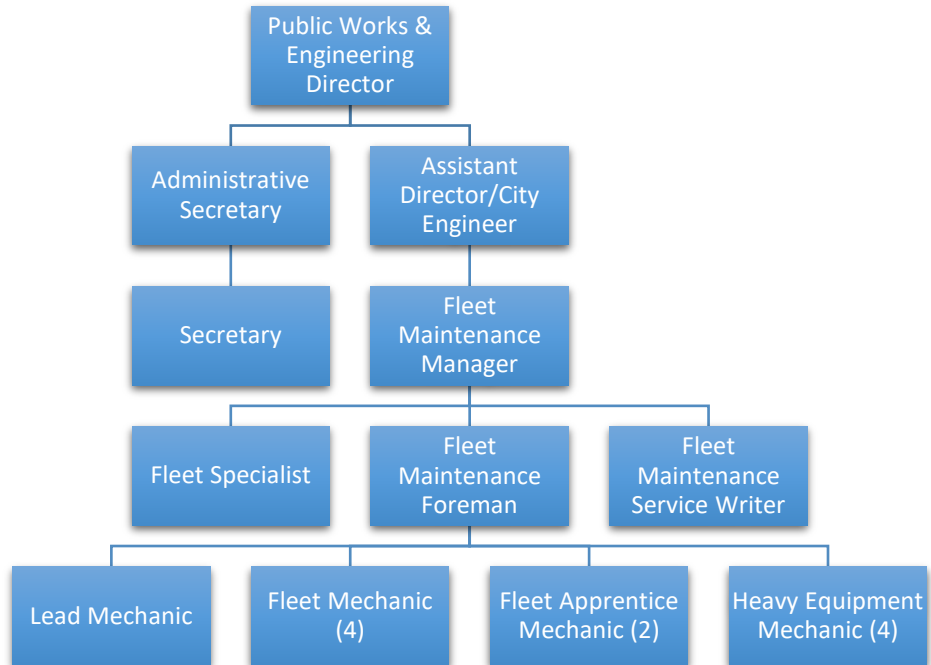
	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Facilities Maint. Work Orders	1,969	2,250	2,500
Fleet Maintenance-Labor Hours			
Light Duty Vehicles City	1,575	1,878	2,100
Light Duty Vehicles TWA*	554	636	760
Heavy Duty Vehicles City	1,151	1,260	1,420
Heavy Duty Vehicles TWA*	916	1,110	1,350

*TWA=Toho Water Authority



DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	599,866	708,604	645,381	787,327
OVERTIME	11,306	20,000	20,000	20,000
SPECIAL PAY_INCENTIVE	16,160	4,905	7,297	2,537
FICA TAXES	45,455	53,264	51,460	61,956
RETIREMENT CONTRIBUTIONS	116,392	110,242	124,842	120,612
LIFE AND HEALTH INSURANCE	194,907	210,400	210,400	216,865
WORKERS' COMPENSATION	21,872	16,716	16,716	16,533
TOTAL PERSONNEL	1,005,959	1,124,131	1,076,096	1,225,830
OTHER CONTRACT SERVICES	228,415	231,500	221,500	240,000
TRAVEL AND PER DIEM	1,664	4,500	4,200	4,500
COMMUNICATION SERVICES	1,344	1,500	1,500	1,500
SOLID WASTE DISPOSAL FEE	1,977	3,500	2,900	3,500
RENTALS AND LEASES	264	325	230	325
LIABILITY CLAIMS	431	-	-	-
VEHICLE PARTS	921,295	836,700	706,386	826,000
BUILDING & GROUNDS	966	3,250	2,350	3,250
OTHER EQUIPMENT MAINTENANCE	28,523	36,800	31,900	44,160
VEHICLE MAINTENANCE	11,012	11,500	12,500	12,500
PRINTING	170	250	450	250
GARAGE/GAS INVENTORY	-	10,000	-	10,000
OFFICE SUPPLIES	1,578	1,800	1,800	1,600
OPERATING SUPPLIES	28,513	35,500	32,680	37,800
CLEANING SUPPLIES	321	800	650	450
TOOLS & EQUIPMENT	11,458	21,500	16,800	24,500
TECHNOLOGY EQUIPMENT	-	-	-	2,200
UNIFORMS	5,890	7,231	6,942	7,654
FUEL	16,903	12,500	11,984	12,500
DUES, SUBSCRIPT, MEMBERSHIPS	7,725	15,454	14,150	16,852
TRAINING	2,399	11,050	9,800	11,500
TOTAL OPERATING	1,270,848	1,245,660	1,078,722	1,261,041
INFRAST/IMPR OTHER THAN BLDG	-	178,426	10,000	-
MACHINERY & EQUIPMENT _EQUIP	20,683	3,418	42,500	18,500
MACHINERY & EQUIPMENT _VEHICLES	24,318	-	30,000	70,000
TOTAL CAPITAL	45,001	181,844	82,500	88,500
TOTAL	2,321,807	2,551,635	2,237,318	2,575,371



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FLEET MAINTENANCE

ACCOUNT
 56045701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Fleet Apprentice Mechanic	2	0	2
Fleet Maintenance Foreman	1	0	1
Fleet Maintenance Service Writer	1	0	1
Fleet Maintenance Manager	1	0	1
Fleet Mechanic	3	1	4
Fleet Specialist	1	0	1
Heavy Equipment Mechanic	4	0	4
Lead Mechanic	1	0	1
Secretary	1	0	1
TOTAL	15	1	16

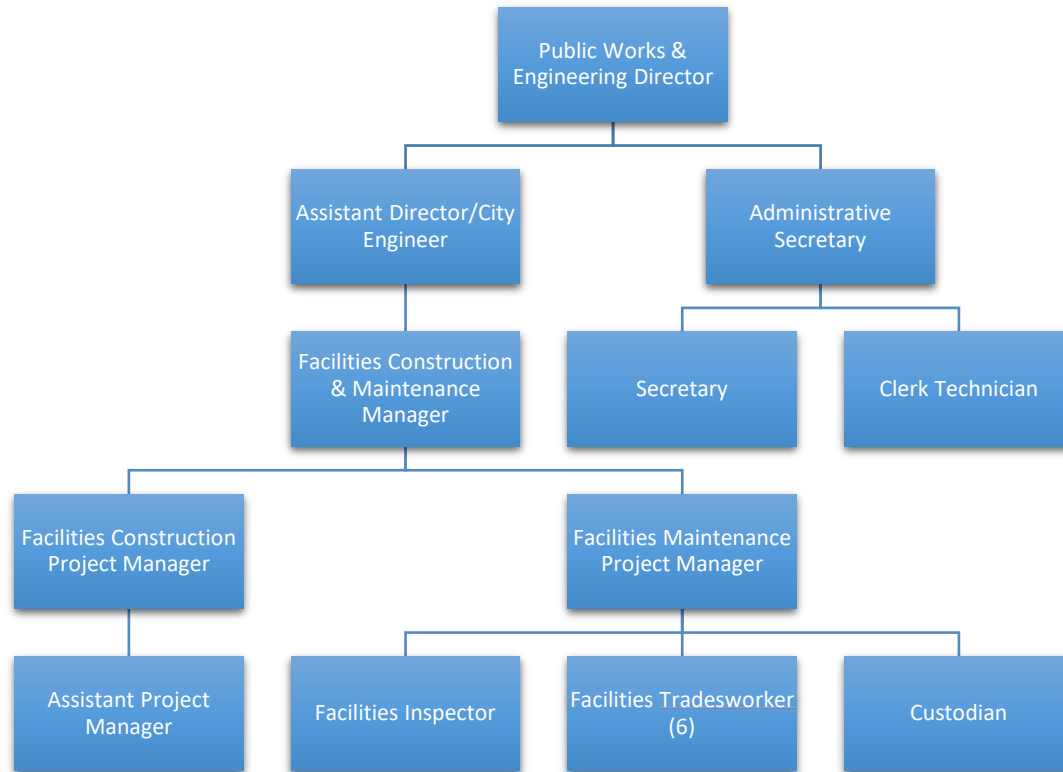
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Air Conditioning Machine	6,500	6,500
Vehicle Lift	12,000	12,000
1/2 Ton Pick-up Truck	35,000	35,000
1/4 Ton Pick-up Truck	35,000	35,000
TOTAL	88,500	88,500



DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	446,021	539,572	491,982	647,327
OVERTIME	12,388	17,250	15,000	15,000
SPECIAL PAY_INCENTIVE	14,728	9,100	7,435	9,100
FICA TAXES	35,115	35,035	39,352	51,365
RETIREMENT CONTRIBUTIONS	80,843	81,618	92,429	124,392
LIFE AND HEALTH INSURANCE	180,786	147,050	147,050	174,521
WORKERS' COMPENSATION	16,418	10,147	10,147	11,055
TOTAL PERSONNEL	786,298	839,772	803,395	1,032,760

PROFESSIONAL SERVICES	3,249	65,250	55,000	50,000
OTHER CONTRACT SERVICES	234,226	358,748	243,026	403,841
OTHER SERVICES_CUSTODIAL	235,859	196,277	236,143	246,724
TRAVEL AND PER DIEM	1,529	9,000	3,500	11,150
COMMUNICATION SERVICES	13,306	15,270	16,503	13,386
POSTAGE	42	50	42	50
ELECTRIC	946,585	947,112	1,075,600	950,000
WATER & SEWER	316,822	302,820	294,000	305,000
STORMWATER FEES	74,401	88,838	86,250	80,000
SOLID WASTE DISPOSAL FEE	6,517	7,725	7,500	7,725
RENTALS AND LEASES	150,153	144,094	145,417	144,353
GENERAL INSURANCE	90,660	113,801	90,657	122,536
LIABILITY CLAIMS	1,032	-	-	-
BUILDING & GROUNDS	667,290	693,261	648,513	975,050
OTHER EQUIPMENT MAINTENANCE	22,192	89,049	53,759	25,923
RADIO MAINTENANCE	354,963	404,369	354,964	437,942
VEHICLE MAINTENANCE	8,801	23,180	12,000	12,000
PRINTING	43	200	50	100
OFFICE SUPPLIES	2,884	3,450	2,500	3,623
OPERATING SUPPLIES	1,041	1,500	1,500	1,850
CLEANING SUPPLIES	2,009	5,750	4,500	3,750
CHEMICAL SUPPLIES	1,000	6,150	1,000	21,500
TOOLS & EQUIPMENT	6,987	20,454	6,000	8,050
TECHNOLOGY EQUIPMENT	-	-	-	16,800
UNIFORMS	4,395	7,900	6,800	8,130
FUEL	6,723	15,180	13,200	18,888
BOOKS & PUBLICATIONS	-	1,150	750	750
DUES, SUBSCRIPT, MEMBERSHIPS	11,110	8,781	7,636	7,494
TRAINING	400	3,697	3,215	4,273
TOTAL OPERATING	3,164,219	3,533,056	3,370,025	3,880,888

BUILDINGS	-	317,880	-	600,000
INFRAST/IMPR OTHER THAN BLDG	854,000	864,656	988,520	1,052,000
MACHINERY & EQUIPMENT _ EQUIP	45,741	519,047	96,200	562,500
MACHINERY & EQUIPMENT _VEHICLES	61,222	58,560	61,216	-
TOTAL CAPITAL	960,963	1,760,143	1,145,936	2,214,500

TOTAL	4,911,481	6,132,971	5,319,356	7,128,148
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FACILITIES MAINTENANCE

ACCOUNT
 56045601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Clerk Technician	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 Manintenance Project Manager	1	0	1
Facilities Tradesworker	6	0	6
Secretary	1	0	1
Assistant Project Manager	0	1	1
TOTAL	13	1	14

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Fire Station 13 Flooring	12,000		12,000
Fleet Breakroom A/C and Ventilation System	22,500		22,500
Fire Station 12 Carport Extension	25,000		25,000
Fire Station 12 Flooring	25,000		25,000
Fire Station 14 Bunkroom Renovations	40,000		40,000
Central Services Towable Generator	40,000		40,000
Fire Station 11 Flooring	60,000		60,000
Oak Street Park Community Center HVAC System	90,000		90,000
Police Department Water Pump Replacement	100,000		100,000
Chambers Park Community Center Roof Front Entry and Lower gutter	100,000		100,000
City Hall 5th Floor Office Renovation	100,000		100,000
Oak Street Community Center Flooring	100,000		100,000
Oak Street Baseball Field Restrooms and Storage Building	150,000		150,000
Central Services AHU and Condensing Units (8)	350,000		350,000
Park Operations Facility Building	500,000		500,000
Police Department Chiller	500,000		500,000
TOTAL	2,214,500		2,214,500



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 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Local Option Sales				
Tax	\$ 10,782,927	9,436,000	11,327,335	11,780,000
State Grant	-	-	-	-
Miscellaneous	169,154	-	-	-
Interest Earnings	68,110	20,000	20,000	20,000
Transfer from Other Funds	2,322,800	-	-	-
Fund Balance Carryover	<u>7,052,587</u>	<u>14,505,000</u>	<u>14,516,388</u>	<u>6,293,252</u>
TOTAL SOURCES	\$ <u>20,395,578</u>	\$ <u>23,961,000</u>	\$ <u>25,863,723</u>	\$ <u>18,093,252</u>
Sales Tax Projects				
by Department:				
City Manager	\$ -	\$ -	\$ -	\$ -
Police	3,165	268,524	268,524	-
Fire	220,768	8,348,032	8,348,032	1,300,000
Public Works	593,106	4,271,293	4,271,293	825,300
Parks and Recreation	102,431	1,140,000	1,140,000	4,200,000
Information Technology	289,081	551,654	551,654	529,000
Transfers:				
Sales Tax Bonds	4,356,952	4,601,511	4,601,511	3,545,275
Capital Lease	313,687	389,457	389,457	545,919
Miscellaneous Funds	-	-	-	-
Unrestricted Reserves	<u>14,516,388</u>	<u>4,390,529</u>	<u>6,293,252</u>	<u>7,147,758</u>
TOTAL USES	\$ <u>20,395,578</u>	\$ <u>23,961,000</u>	\$ <u>25,863,723</u>	\$ <u>18,093,252</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Mobility Fees	\$ 1,128,573	\$ 845,500	\$ 888,200	\$ 995,500
Other Transportation Charges	-	-	-	-
Interest Earnings	50,984	25,000	30,000	35,000
Fund Balance Carryover	<u>7,541,780</u>	<u>7,935,365</u>	<u>8,270,546</u>	<u>4,572,006</u>
TOTAL SOURCES	\$ <u>8,721,337</u>	\$ <u>8,805,865</u>	\$ <u>9,188,746</u>	\$ <u>5,602,506</u>
Road Improvements	\$ 8,237	\$ 4,177,760	\$ 4,177,760	\$ 500,000
Transfer to Other Funds	442,554	438,980	438,980	437,550
Restricted Reserves	<u>8,270,546</u>	<u>4,189,125</u>	<u>4,572,006</u>	<u>4,664,956</u>
TOTAL USES	\$ <u>8,721,337</u>	\$ <u>8,805,865</u>	\$ <u>9,188,746</u>	\$ <u>5,602,506</u>



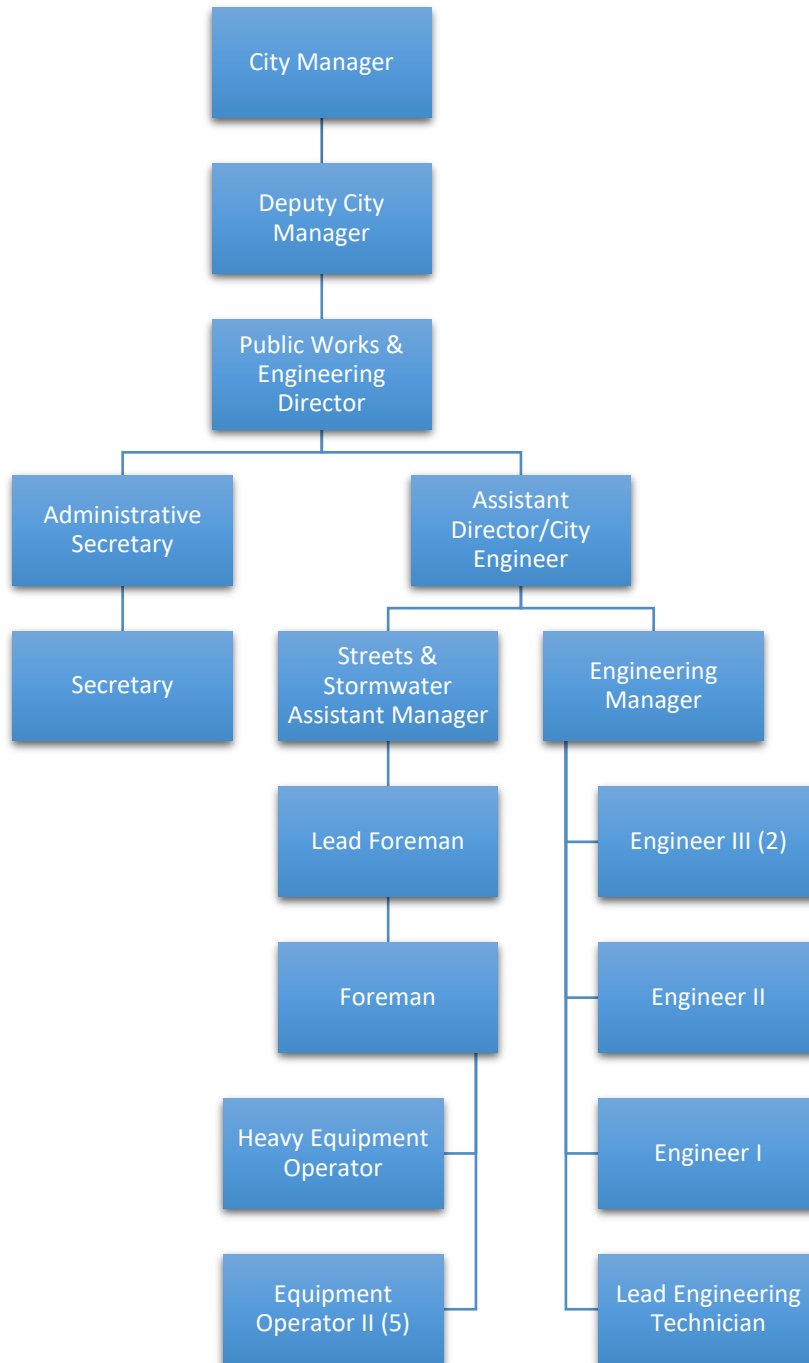
PAVING ASSESSMENT FUND

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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Assessments	\$ 19,115	\$ 10,000	\$ 10,000	\$ 10,000
Interest Earnings	<u>81</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SOURCES	\$ <u>19,196</u>	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>10,000</u>
Other Operating Costs	\$ (14,620)	\$ 5,000	\$ 5,000	\$ 5,000
Transfers to Other Funds	<u>33,768</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL USES	\$ <u>19,148</u>	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>10,000</u>



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





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 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Local Option Gas Tax	\$ 2,967,685	\$ 2,936,000	\$ 3,153,027	\$ 3,248,000
Interest Earnings	33,449	15,000	15,000	15,000
Miscellaneous Revenue	1,630	3,500	3,500	3,500
Transfer from				
Special Assessments	33,768	5,000	5,000	5,000
Transfer from Other Funds	593,373	875,000	875,000	875,000
Fund Balance Carryover	<u>3,867,318</u>	<u>4,737,316</u>	<u>5,123,481</u>	<u>2,846,212</u>
TOTAL SOURCES	\$ <u>7,497,223</u>	\$ <u>8,571,816</u>	\$ <u>9,175,008</u>	\$ <u>6,992,712</u>
Sidewalks	\$ 663,216	\$ 1,335,026	\$ 1,266,912	\$ 714,236
Engineering	396,571	675,342	440,980	698,173
Traffic Engineering	11,082	1,323,104	1,323,104	560,000
Street Maintenance	-	-	-	-
Facilities Maintenance	-	-	-	-
Road Improvements	390,504	2,432,466	2,360,218	2,085,000
Transfers:				
Gas Tax Notes	912,369	937,582	937,582	937,925
Other Funds	-	-	-	-
Unrestricted Reserves	<u>5,123,481</u>	<u>1,868,296</u>	<u>2,846,212</u>	<u>1,997,378</u>
TOTAL USES	\$ <u>7,497,223</u>	\$ <u>8,571,816</u>	\$ <u>9,175,008</u>	\$ <u>6,992,712</u>



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

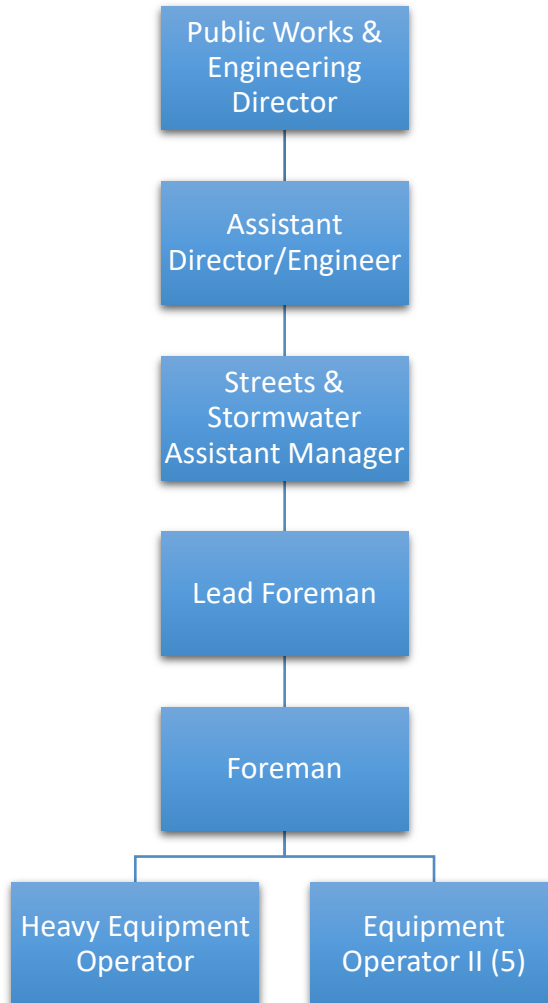
	ACTUAL 2022	ESTIMATE 2023	BUDGET 2024
Sidewalk Miles Maintained	216	216	225
Linear Feet of Sidewalk Replaced	1,125	4,000	4,000
Cubic Yards of Concrete Poured	62	150	150
Feet of Curb Replaced	0	0	0
City Roads Maintained (LM)	397	397	397
State Roads Maintained (LM)	59	59	59
Asphalt Tonnage Applied	90.448	250	300

LM=Lane Miles



DEPARTMENT: PUBLIC WORKS

DIVISION: SIDEWALKS





DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: SIDEWALKS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	231,481	322,524	257,922	342,648
OVERTIME	2,083	2,500	2,000	2,500
SPECIAL PAY_INCENTIVE	4,453	4,655	4,110	1,200
FICA TAXES	16,460	23,459	20,198	26,496
RETIREMENT CONTRIBUTIONS	57,775	50,395	57,068	49,182
LIFE AND HEALTH INSURANCE	105,919	120,415	120,415	88,263
WORKERS' COMPENSATION	30,903	32,796	32,796	29,557
TOTAL PERSONNEL	449,074	556,744	494,509	539,846
TRAVEL AND PER DIEM	-	650	-	850
COMMUNICATION SERVICES	1,579	1,346	1,594	1,350
RENTALS AND LEASES	-	100	100	100
GENERAL INSURANCE	12,204	10,871	12,201	14,552
OTHER EQUIPMENT MAINTENANCE	38	200	200	300
VEHICLE MAINTENANCE	19,415	34,000	32,954	30,060
OPERATING SUPPLIES	19,199	41,000	39,834	41,670
TOOLS & EQUIPMENT	1,880	2,400	2,000	2,200
TECHNOLOGY EQUIPMENT	-	-	-	3,600
UNIFORMS	2,385	3,976	3,976	4,148
FUEL	12,092	14,290	11,505	14,400
DUES, SUBSCRIP & MEMBERSHIPS	-	-	-	210
TRAINING	-	1,910	500	5,950
TOTAL OPERATING	68,792	110,743	104,864	119,390
INFRAST/IMPR OTHER THAN BLDG	672	-	-	-
MACHINERY & EQUIPMENT _EQUIP	31,410	637,539	637,539	55,000
MACHINERY & EQUIPMENT _VEHICLES	113,268	30,000	30,000	-
TOTAL CAPITAL	145,350	667,539	667,539	55,000
TOTAL	663,216	1,335,026	1,266,912	714,236



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SIDEWALKS

ACCOUNT
 10345641

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
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
TOTAL	7	0	7

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

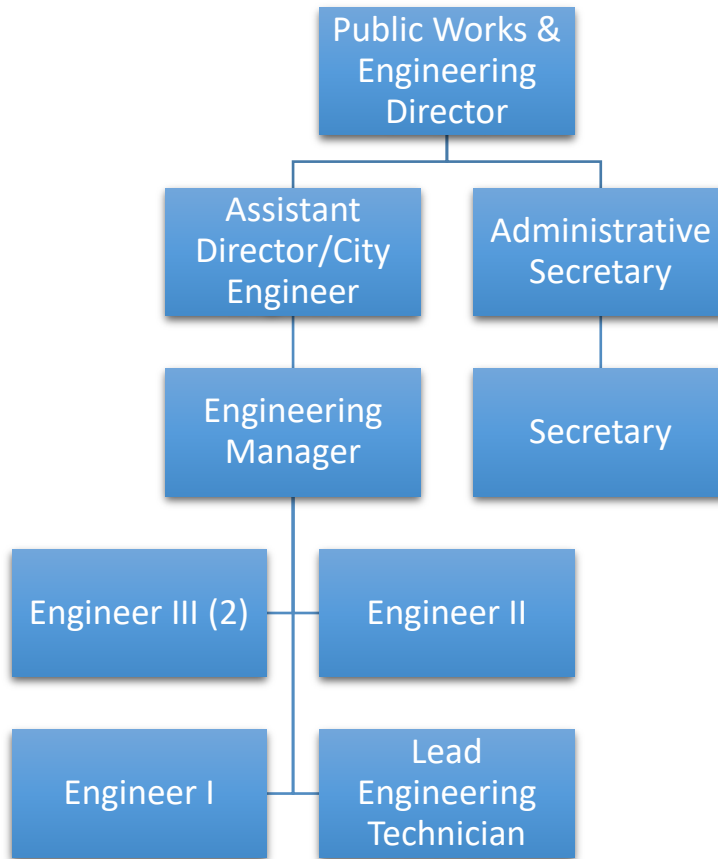
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Concrete Mixer	5,000	5,000
Skid Steer Loader	50,000	50,000
TOTAL	55,000	55,000



DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING





DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	195,047	365,217	185,437	423,760
OVERTIME	836	-	-	-
SPECIAL PAY_INCENTIVE	2,259	26,327	1,921	1,607
FICA TAXES	14,642	27,569	14,332	32,541
RETIREMENT CONTRIBUTIONS	65,739	57,063	64,622	65,703
LIFE AND HEALTH INSURANCE	73,547	77,050	77,050	45,048
WORKERS' COMPENSATION	897	618	618	661
TOTAL PERSONNEL	352,965	553,844	343,980	569,320
PROFESSIONAL SERVICES	39,829	90,000	85,000	120,000
TRAVEL AND PER DIEM	-	990	600	990
COMMUNICATION SERVICES	-	875	1,060	-
PRINTING	-	1,000	800	575
ADVERTISING	-	1,100	-	500
OFFICE SUPPLIES	62	2,000	1,050	800
OPERATING SUPPLIES	203	2,500	2,500	1,000
TOOLS & EQUIPMENT	550	-	2,200	2,000
BOOKS & PUBLICATIONS	-	250	200	638
DUES, SUBSCRIPT, MEMBERSHIPS	-	1,200	1,090	1,200
TRAINING	-	1,150	2,500	1,150
TOTAL OPERATING	40,643	101,065	97,000	128,853
INFRAST/IMPR OTHER THAN BLDG	-	18,218	-	-
MACHINERY & EQUIPMENT _EQUIP	2,962	2,215	-	-
TOTAL CAPITAL	2,962	20,433	-	-
TOTAL	396,571	675,342	440,980	698,173



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
 10345201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
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
Secretary	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 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
<u>ACCOUNT SUMMARY</u>				
TOOLS & EQUIPMENT	-	-	-	34,000
TOTAL OPERATING	-	-	-	34,000
INFRAS/IMPR OTHER THAN BLDG	11,082	1,080,600	1,080,600	335,000
MACHINERY & EQUIPMENTS	-	242,504	242,504	191,000
TOTAL CAPITAL	11,082	1,323,104	1,323,104	526,000
TOTAL	11,082	1,323,104	1,323,104	560,000



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
 10345401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

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
Neptune Road Improvements	185,000	185,000
Armstrong at Columbia Traffic Signal	150,000	150,000

TOTAL	526,000	526,000
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ROAD IMPROVEMENTS

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
<u>ACCOUNT SUMMARY</u>				
OTHER CONTRACT SERVICES	-	-	-	-
ROAD MATERIALS AND SUPPLIES	-	1,922,581	1,922,581	875,000
TOTAL OPERATING	-	1,922,581	1,922,581	875,000
INFRAST/IMPR OTHER THAN BLDG	390,504	509,885	437,637	1,210,000
TOTAL CAPITAL	390,504	509,885	437,637	1,210,000
DEBT SERVICES	912,369	937,582	937,582	937,925
RESERVES	5,123,481	1,868,296	2,846,212	1,997,378
TOTAL	6,426,354	5,238,344	6,144,012	5,020,303



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ROAD IMPROVEMENTS

ACCOUNT
 10345651

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

NONE

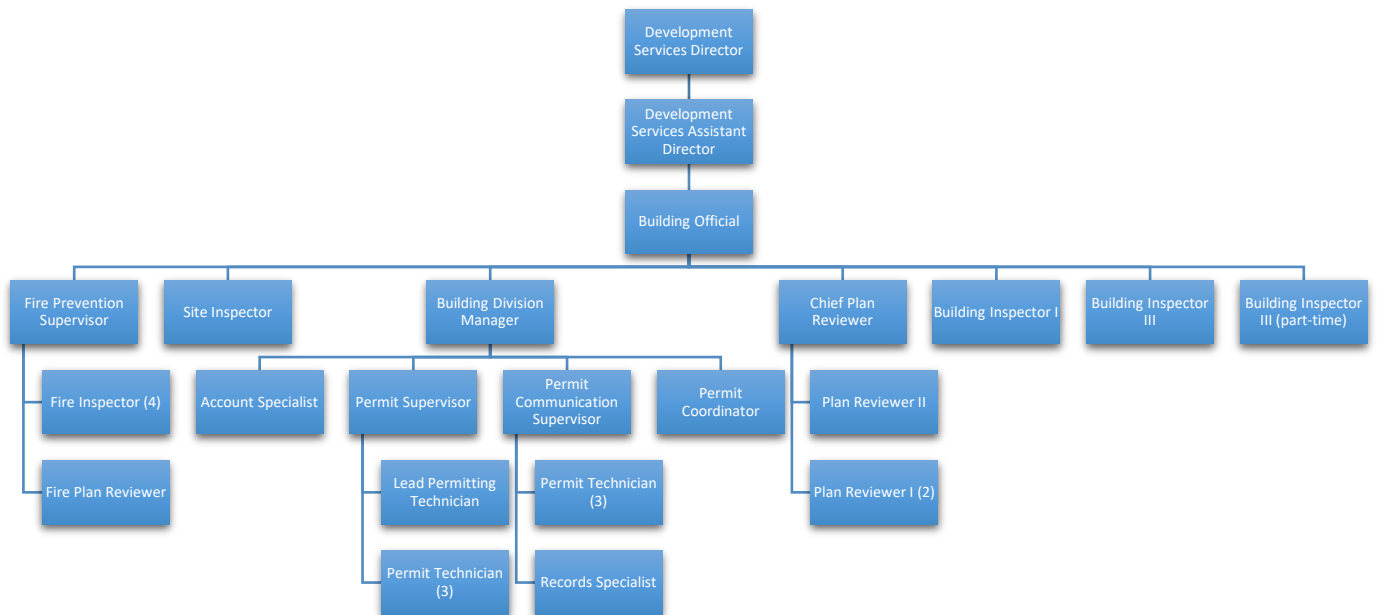
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		MOBILITY	THIS DIVISION
Neighborhood Street Light Infill Program	10,000		10,000
Mann Street Extension Project	300,000		300,000
West Oak Street Intersection Improvements	400,000		400,000
Connect Kissimmee Side Street Improvements	500,000		500,000
Hoagland Boulevard: US 192/Carroll	500,000	500,000	
TOTAL	1,710,000	500,000	1,210,000



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: BUILDING





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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Building Permits	\$ 4,131,130	\$ 3,500,000	\$ 3,000,000	\$ 3,500,000
Electrical Permits	13,364	25,000	24,000	25,000
Plumbing Permits	28,451	30,000	30,000	30,000
Mechanical Permits	100,953	75,000	75,000	75,000
Impact Fee Allowance	175,516	110,000	110,000	110,000
Plan Checking Fees	15,985	-	5,000	-
Interest Earnings	38,280	-	-	-
Miscellaneous	44,245	40,000	40,000	40,000
Transfer from General Fund	5,000	30,000	5,000	-
Fund Balance Carryover	<u>5,023,834</u>	<u>5,648,706</u>	<u>7,050,336</u>	<u>4,794,243</u>
TOTAL SOURCES	\$ <u>9,576,758</u>	\$ <u>9,458,706</u>	\$ <u>10,339,336</u>	\$ <u>8,574,243</u>
Personal Services	\$ 1,913,151	\$ 2,454,382	\$ 2,003,710	\$ 2,636,782
Operating Costs	275,964	702,073	415,713	538,596
Capital Outlay	337,306	4,423,920	3,125,670	200,000
Transfer to Other Funds	-	-	-	-
Unrestricted Reserves	<u>7,050,336</u>	<u>1,878,331</u>	<u>4,794,243</u>	<u>5,198,865</u>
TOTAL USES	\$ <u>9,576,758</u>	\$ <u>9,458,706</u>	\$ <u>10,339,336</u>	\$ <u>8,574,243</u>



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION(S): BUILDING

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 2022	ESTIMATE 2023	BUDGET 2024
Occupational Licenses Issued	1,784	1,800	1,900
Total Permits Issued	5,910	5,813	5,904
Building Related Revenues	4,533,280	3,800,000	4,000,000
Inspections	10,549	13,000	14,000
Single Family COs Issued	136	200	225
Commercial COs Issued	25	50	60
Fire Inspections	1,097	1,700	1,800
Walk-in Customers Served	6,413	8,300	8,500



DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: BUILDING

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,138,574	1,609,979	1,280,671	1,825,190
OVERTIME	100,857	50,000	10,000	30,000
SPECIAL PAY_INCENTIVE	24,564	61,709	10,020	12,477
FICA TAXES	93,706	140,253	99,503	142,876
RETIREMENT CONTRIBUTIONS	237,930	234,828	245,903	264,656
LIFE AND HEALTH INSURANCE	304,214	344,376	344,376	348,521
WORKERS' COMPENSATION	13,306	13,237	13,237	13,062
TOTAL PERSONNEL	1,913,151	2,454,382	2,003,710	2,636,782
PROFESSIONAL SERVICES	7,317	-	18,800	-
OTHER CONTRACT SERVICES	75,968	330,480	80,642	80,480
OTHER SVCS CUSTODIAL	-	30,420	-	30,417
TRAVEL AND PER DIEM	2,634	9,220	11,410	11,170
COMMUNICATION SERVICES	10,216	10,512	7,728	10,476
POSTAGE	463	1,500	2,000	1,000
GENERAL INSURANCE	31,668	35,832	31,663	47,530
VEHICLE MAINTENANCE	9,432	14,900	13,300	17,300
PRINTING	1,079	1,000	600	1,000
ADVERTISING	1,794	2,500	2,000	2,500
COPIER COSTS	3,316	4,450	2,000	2,500
GENERAL FUND ADMIN COST	94,823	94,823	94,823	144,823
OFFICE SUPPLIES	6,639	7,000	7,000	7,000
OPERATING SUPPLIES	1,050	2,500	2,500	2,500
TOOLS & EQUIPMENT	1,982	114,000	100,000	102,900
TECHNOLOGY EQUIPMENT	-	-	-	29,200
UNIFORMS	2,398	4,296	4,402	4,660
FUEL	7,843	12,000	6,840	15,000
BOOKS & PUBLICATIONS	1,299	5,400	5,395	8,100
DUES, SUBSCRIPT, MEMBERSHIPS	9,182	10,340	12,285	9,140
TRAINING	6,861	10,900	12,325	10,900
TOTAL OPERATING	275,964	702,073	415,713	538,596
BUILDINGS	206,011	4,218,497	2,781,319	200,000
INFRAST/IMPR OTHER THAN BLDG	112,933	20,369	133,301	-
MACHINERY & EQUIPMENT _ EQUIP	18,363	117,198	211,050	-
MACHINERY & EQUIPMENT _ VEHICLES	-	67,856	-	-
TOTAL CAPITAL	337,306	4,423,920	3,125,670	200,000
RESERVES	7,050,336	1,878,331	4,794,243	5,198,865
TOTAL	9,576,758	9,458,706	10,339,336	8,574,243



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

ACCOUNT
10140101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Building Division Manager	1	0	1
Building Inspector I	1	0	1
Building Inspector III	1	0	1
Building Inspector III (part time)	1	0	1
Building Official	1	0	1
Chief Plan Reviewer	1	0	1
Deputy Building Official	1	0	1
= Development Services Assistant Director	0	0	0
* Development Services Director	0	0	0
Fire Inspector	3	0	3
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	1	0	1
Permit Supervisor	1	0	1
Permit Technician	6	0	6
Plan Reviewer I	2	0	2
Plan Reviewer II	1	0	1
Site Inspector	1	0	1
** Records Specialist	1	0	1
Account 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	27	0	27
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
City Hall Addition Contingency	200,000	200,000
TOTAL	200,000	200,000



DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT





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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Intergovernmental Revenue	\$ 1,428,362	\$ 1,585,860	\$ 1,585,860	\$ 1,705,845
Interest Earnings	31,750	10,000	10,000	10,000
Miscellaneous Revenue	254,410	66,085	66,085	68,063
Transfer from General Fund	986,060	1,094,788	1,094,788	1,177,618
Fund Balance Carryover	<u>2,910,482</u>	<u>3,458,806</u>	<u>3,940,886</u>	<u>2,990,481</u>
TOTAL SOURCES	\$ <u>5,611,064</u>	\$ <u>6,215,539</u>	\$ <u>6,697,619</u>	\$ <u>5,952,007</u>
Professional Services	\$ 27,125	\$ 113,100	\$ 55,605	\$ 18,100
Other Operating Costs	136,117	174,176	142,833	291,920
General Fund Admin Cost	101,748	106,840	106,840	110,045
Capital Outlay	6,200	2,076,303	1,507,949	950,000
Aid to Private Organizations	474,477	508,122	498,558	605,000
Transfer to Other Funds	924,511	1,395,353	1,395,353	1,264,300
Unrestricted Reserves	<u>3,940,886</u>	<u>1,841,645</u>	<u>2,990,481</u>	<u>2,712,642</u>
TOTAL USES	\$ <u>5,611,064</u>	\$ <u>6,215,539</u>	\$ <u>6,697,619</u>	\$ <u>5,952,007</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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Intergovernmental				
Revenue	\$ 587,406	\$ 827,354	\$ 827,254	\$ 1,203,306
Interest Earnings	19,838	5,000	2,000	5,000
Miscellaneous				
Transfer from General				
Fund	550,337	775,144	775,144	1,127,371
Fund Balance Carryover	<u>1,974,853</u>	<u>2,834,525</u>	<u>2,624,865</u>	<u>2,999,103</u>
TOTAL SOURCES	\$ <u>3,132,434</u>	\$ <u>4,442,023</u>	\$ <u>4,229,263</u>	\$ <u>5,334,780</u>
General Fund Admin Cost	\$ 101,748	\$ 106,840	\$ 106,840	\$ 175,751
Operating Costs	39,530	192,550	52,440	207,951
Capital Outlay	1,474	1,347,800	946,500	600,000
Aid to Private Organizations	364,817	769,030	124,380	490,000
Unrestricted Reserves	<u>2,624,865</u>	<u>2,025,803</u>	<u>2,999,103</u>	<u>3,861,078</u>
TOTAL USES	\$ <u>3,132,434</u>	\$ <u>4,442,023</u>	\$ <u>4,229,263</u>	\$ <u>5,334,780</u>



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.



DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): DOWNTOWN COMMUNITY REDEVELOPMENT

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	-	94,900	30,255	5,000
ACCOUNTING AND AUDITING	8,900	10,200	-	5,100
OTHER CONTRACT SERVICES	18,225	8,000	25,350	8,000
TRAVEL AND PER DIEM	798	2,160	2,480	2,760
COMMUNICATION SERVICES	1,899	2,808	2,004	2,280
POSTAGE	-	100	100	500
ELECTRIC	7,304	10,000	7,304	10,000
RENTALS AND LEASES	46,180	50,000	50,000	50,000
BUILDING & GROUNDS	58,204	85,146	57,415	196,800
PRINTING	23	1,500	1,500	3,000
ADVERTISING	708	750	750	1,300
GENERAL FUND ADMIN COST	101,748	106,840	106,840	110,045
OFFICE SUPPLIES	479	1,000	1,000	1,000
OPERATING SUPPLIES	414	932	500	500
TOOLS & EQUIPMENT	16,580	13,000	13,000	15,000
TECHNOLOGY EQUIPMENT	-	-	-	2,000
SPECIAL FUNCTION	1,270	2,000	2,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	1,764	1,990	1,990	1,990
TRAINING	495	2,790	2,790	2,790
TOTAL OPERATING	264,990	394,116	305,278	420,065
LAND	-	200,000	-	-
BUILDINGS	-	150,000	-	-
INFRASTR/IMPR OTHER THAN BLDG	6,200	1,726,303	1,507,949	950,000
TOTAL CAPITAL	6,200	2,076,303	1,507,949	950,000
AIDS TO PRIVATE ORGANIZATIONS	474,477	508,122	498,558	605,000
INTRAGOVERNMENTAL TRANSFERS	924,511	1,395,353	1,395,353	1,264,300
RESERVES	3,940,886	1,841,645	2,990,481	2,712,642
TOTAL	5,611,064	6,215,539	6,697,619	5,952,007



PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT

ACCOUNT
 10622201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL COST ALLOCATION	
	AMOUNT	THIS DIVISION
Mann Street Construction	200,000	200,000
Connect Kissimmee Side Street Improvements	250,000	250,000
Legacy Project	500,000	500,000

TOTAL	950,000	950,000
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DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): VINE STREET COMMUNITY REDEVELOPMENT

EXPENDITURE	ACTUAL 2022	ADJUSTED BUDGET 2023	ESTIMATE 2023	BUDGET 2024
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	-	174,900	10,000	155,000
ACCOUNTING AND AUDITING	8,900	10,200	-	5,100
OTHER CONTRACT SERVICES	26,660	-	28,160	5,500
TRAVEL AND PER DIEM	325	3,040	7,350	3,810
COMMUNICATION SERVICES	-	-	-	1,068
POSTAGE	-	100	100	800
VEHICLE MAINTENANCE	-	-	-	3,000
PRINTING	1,152	1,000	1,000	3,000
ADVERTISING	-	-	-	1,000
GENERAL FUND ADMIN COST	101,748	106,840	106,840	175,751
OFFICE SUPPLIES	1,348	-	-	500
OPERATING SUPPLIES	-	-	-	500
TOOLS & EQUIPMENT	-	-	-	16,450
TECHNOLOGY EQUIPMENT	-	-	-	4,500
UNIFORMS	-	-	-	608
FUEL	-	-	-	1,500
SPECIAL FUNCTION	-	-	-	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	1,145	1,620	1,370	1,025
TRAINING	-	1,690	4,460	2,590
TOTAL OPERATING	141,278	299,390	159,280	383,702
LAND	-	200,000	-	-
BUILDINGS	-	-	-	600,000
INFRAST/IMPR OTHER THAN BLDG	-	1,145,000	945,000	-
MACHINERY & EQUIPMENT _ EQUIP	1,474	2,800	1,500	-
TOTAL CAPITAL	1,474	1,347,800	946,500	600,000
AIDS TO PRIVATE ORGANIZATIONS	364,817	769,030	124,380	490,000
RESERVES	2,624,865	2,025,803	2,999,103	3,861,078
TOTAL	3,132,434	4,442,023	4,229,263	5,334,780



PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: VINE STREET

ACCOUNT
 10722201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

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

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Columbia Avenue Improvements	100,000	100,000
Beautification and Stormwater Projects	500,000	500,000

TOTAL	600,000	600,000
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DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: 2023 CDBG ENTITLEMENT GRANT





2023 COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND

In 2024, the City will be awarded a \$841,265 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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
State Grant	\$ -	\$ -	\$ -	\$ 841,265
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 841,265
Personal Services	\$ -	\$ -	\$ -	\$ 219,936
Professional Services	-	-	-	67,653
Operating Costs	-	-	-	553,676
Capital Outlay	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 841,265



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: 2023 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:

- provide decent housing
- provide a suitable living environment
- expand economic opportunities



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: 2023 CDBG ENTITLEMENT GRANT

ACCOUNT
 11125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024

Code Enforcement Officer	1	0	1
Housing & Comm Program Dev Manager	1	0	1
Housing & Comm Program Dev 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



2023 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND

In 2024, the City will be awarded \$943,311 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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
State Grant	\$ -	\$ -	\$ -	\$ 943,311
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 943,311
Personal Services	\$ -	\$ -	\$ -	\$ 33,725
Professional Services	-	-	-	24,738
Operating Costs	-	-	-	884,848
TOTAL USES	\$ -	\$ -	\$ -	\$ 943,311



2023 HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT FUND

In 2024, the City will be awarded HOME funds in the amount of \$359,425 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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 359,425
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 359,425
Personal Services	\$ -	\$ -	\$ -	\$ 29,583
Professional Services	-	-	-	725
Operating Costs	-	-	-	329,117
TOTAL USES	\$ -	\$ -	\$ -	\$ 359,425



2023 HOME-AMERICAN RESCUE PLAN (HOME) GRANT FUND

In 2024, the City will be awarded HOME-ARP funds in the amount of \$1,217,479 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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 1,217,479
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 1,217,479
Personal Services	\$ -	\$ -	\$ -	\$ 139,141
Professional Services	-	-	-	718,338
Operating Costs	-	-	-	360,000
TOTAL USES	\$ -	\$ -	\$ -	\$ 1,217,479



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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Recreation Impact Fees	\$ 1,184,249	\$ 675,000	\$ 1,125,450	\$ 250,000
State Grant	-	-	-	-
Interest Earnings	16,434	5,000	-	5,000
Fund Balance Carryover	<u>1,796,343</u>	<u>2,677,284</u>	<u>2,751,147</u>	<u>3,148,106</u>
TOTAL SOURCES	\$ <u>2,997,026</u>	\$ <u>3,357,284</u>	\$ <u>3,876,597</u>	\$ <u>3,403,106</u>
Capital Outlay	\$ 207,781	\$ 812,289	\$ 728,491	\$ 500,000
Transfer to Other Funds	38,098	96,693	-	-
Restricted Reserves	<u>2,751,147</u>	<u>2,448,302</u>	<u>3,148,106</u>	<u>2,903,106</u>
TOTAL USES	\$ <u>2,997,026</u>	\$ <u>3,357,284</u>	\$ <u>3,876,597</u>	\$ <u>3,403,106</u>



POLICE 2ND DOLLAR ASSESSMENT FUND

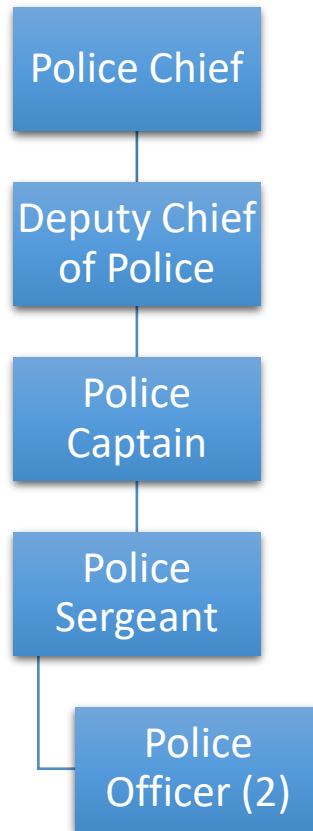
These funds flow to the City pursuant to ordinance No. 1287 enacted March 1985 and authorized by Florida Statutes 943.25 (13) which imposes a \$2.00 court cost against every person convicted of a municipal or county ordinance violation where said offense occurred within the City of Kissimmee. These funds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

<u>ACCOUNT</u>	<u>ACTUAL FY 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Police Education Fines	\$ 22,841	\$ 18,000	\$ 19,000	\$ 18,000
Fund Balance Carryover	<u>36,582</u>	<u>26,677</u>	<u>51,261</u>	<u>41,356</u>
TOTAL SOURCES	\$ <u>59,423</u>	\$ <u>44,677</u>	\$ <u>70,261</u>	\$ <u>59,356</u>
Operating Costs	\$ 8,162	\$ 27,705	\$ 28,905	\$ 27,705
Unrestricted Reserves	<u>51,261</u>	<u>16,972</u>	<u>41,356</u>	<u>31,651</u>
TOTAL USES	\$ <u>59,423</u>	\$ <u>44,677</u>	\$ <u>70,261</u>	\$ <u>59,356</u>



DEPARTMENT: POLICE

DIVISION: JUSTICE ASSISTANCE GRANT





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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Federal Grant	\$ 77,719	\$ 53,589	\$ 77,719	\$ 27,157
Transfer from General Fund	260,635	260,635	210,285	296,935
TOTAL SOURCES	\$ 338,354	\$ 314,224	\$ 288,004	\$ 324,092
Personal Services	\$ 320,904	\$ 288,004	\$ 288,004	\$ 324,092
Capital Outlay	17,450	26,220		
TOTAL USES	\$ 338,354	\$ 314,224	\$ 288,004	\$ 324,092



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: JUSTICE ASSISTANCE GRANT

ACCOUNT
 11530301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2023	2024	2024
Police Sergeant	1	0	1
Police Officer	2	0	2
TOTAL	3	0	3

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		
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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Forfeiture Proceeds	\$ 120,253	\$ -	\$ -	\$ -
Interest Earnings	2,376	1,500	-	1,500
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	<u>276,219</u>	<u>266,394</u>	<u>380,233</u>	<u>368,408</u>
TOTAL SOURCES	\$ <u>398,848</u>	\$ <u>267,894</u>	\$ <u>380,233</u>	\$ <u>369,908</u>
Operating Costs	\$ 18,615	\$ 24,800	\$ 11,825	\$ 22,800
Unrestricted Reserves	<u>380,233</u>	<u>243,094</u>	<u>368,408</u>	<u>347,108</u>
TOTAL USES	\$ <u>398,848</u>	\$ <u>267,894</u>	\$ <u>380,233</u>	\$ <u>369,908</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Forfeiture Proceeds	\$ 113,751	\$ -	\$ -	\$ -
Interest Earnings	1,092	500	-	500
Fund Balance Carryover	<u>46,525</u>	<u>46,525</u>	<u>161,368</u>	<u>161,368</u>
TOTAL SOURCES	<u>\$ 161,368</u>	<u>\$ 47,025</u>	<u>\$ 161,368</u>	<u>\$ 161,868</u>
Operating Costs	\$ -	\$ 15,000	\$ -	\$ -
Unrestricted Reserves	<u>161,368</u>	<u>47,025</u>	<u>161,368</u>	<u>161,868</u>
TOTAL USES	<u>\$ 161,368</u>	<u>\$ 62,025</u>	<u>\$ 161,368</u>	<u>\$ 161,868</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Fines	\$ 14,353	\$ 3,600	\$ 5,570	\$ 3,600
Interest Earnings	113	50	-	50
Fund Balance Carryover	<u>34,582</u>	<u>-</u>	<u>18,714</u>	<u>-</u>
TOTAL SOURCES	<u>\$ 49,048</u>	<u>\$ 3,650</u>	<u>\$ 24,284</u>	<u>\$ 3,650</u>
Operating Costs	\$ 460	\$ -	\$ -	\$ -
Transfer to Other Funds	19,151	3,650	24,284	3,650
Unrestricted Reserves	<u>29,897</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	<u>\$ 49,508</u>	<u>\$ 3,650</u>	<u>\$ 24,284</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Forfeiture Proceeds	\$ 16,647	\$ -	\$ -	\$ -
Interest Earnings	620	500	-	500
Transfer From Sales Tax	-	15,307	-	-
Fund Balance Carryover	<u>284,474</u>	<u>284,474</u>	<u>301,741</u>	<u>301,741</u>
TOTAL SOURCES	<u>\$ 301,741</u>	<u>\$ 300,281</u>	<u>\$ 301,741</u>	<u>\$ 302,241</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	105,000	-	-
Unrestricted Reserves	<u>301,741</u>	<u>195,281</u>	<u>301,741</u>	<u>302,241</u>
TOTAL USES	<u>\$ 301,741</u>	<u>\$ 300,281</u>	<u>\$ 301,741</u>	<u>\$ 302,241</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Intergovernmental Revenue	\$ 6,374,791	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
Interest Earnings	23,314	15,000	-	15,000
Fund Balance Carryover	<u>2,913,405</u>	<u>2,991,375</u>	<u>2,991,375</u>	<u>2,851,375</u>
TOTAL SOURCES	\$ <u>9,311,510</u>	\$ <u>8,806,375</u>	\$ <u>8,791,375</u>	\$ <u>8,666,375</u>
Professional Services	\$ 5,682,885	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000
Other Operating Costs	-	2,500	2,500	2,500
Capital Outlay	-	-	-	-
Transfers to Other Funds	637,250	759,232	637,500	637,500
Unrestricted Reserves	<u>2,991,375</u>	<u>2,744,643</u>	<u>2,851,375</u>	<u>2,726,375</u>
TOTAL USES	\$ <u>9,311,510</u>	\$ <u>8,806,375</u>	\$ <u>8,791,375</u>	\$ <u>8,666,375</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Utility Tax Revenue:				
Electric	\$ 4,628,906	\$ 4,950,400	\$ 4,709,769	\$ 4,851,062
Telephone	1,959,387	1,898,000	2,000,000	2,100,000
Water	594,101	618,800	600,000	605,000
Natural Gas	103,779	109,200	142,000	145,000
Propane Gas	172,414	124,800	175,000	175,000
Fund Balance Carryover	<u>650,555</u>	<u>635,555</u>	<u>653,127</u>	<u>623,127</u>
TOTAL SOURCES	\$ <u>8,109,142</u>	\$ <u>8,336,755</u>	\$ <u>8,279,896</u>	\$ <u>8,499,189</u>
Bad Debt Expense	\$ 22,062	\$ 30,000	\$ 30,000	\$ 30,000
Transfer to General Fund	7,433,953	7,701,200	7,626,769	7,876,062
Unrestricted Reserves	<u>653,127</u>	<u>605,555</u>	<u>623,127</u>	<u>593,127</u>
TOTAL USES	\$ <u>8,109,142</u>	\$ <u>8,336,755</u>	\$ <u>8,279,896</u>	\$ <u>8,499,189</u>



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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Transfer from Local Option Sales Tax Fund	\$ <u>3,113,756</u>	\$ <u>3,110,615</u>	\$ <u>3,110,615</u>	\$ <u>2,165,023</u>
TOTAL SOURCES	\$ <u><u>3,113,756</u></u>	\$ <u><u>3,110,615</u></u>	\$ <u><u>3,110,615</u></u>	\$ <u><u>2,165,023</u></u>
Debt Service - Due 10/1	\$ 2,675,000	\$ 2,755,000	\$ 2,755,000	\$ 2,030,011
Debt Service - Current	<u>438,756</u>	<u>355,615</u>	<u>355,615</u>	<u>135,012</u>
TOTAL USES	\$ <u><u>3,113,756</u></u>	\$ <u><u>3,110,615</u></u>	\$ <u><u>3,110,615</u></u>	\$ <u><u>2,165,023</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Transfer from Local Option Gas Tax Fund	\$ <u>282,946</u>	\$ <u>287,028</u>	\$ <u>287,028</u>	\$ <u>290,841</u>
TOTAL SOURCES	\$ <u><u>282,946</u></u>	\$ <u><u>287,028</u></u>	\$ <u><u>287,028</u></u>	\$ <u><u>290,841</u></u>
Debt Service - Due 10/1	\$ 251,473	\$ 258,514	\$ 258,514	\$ 265,420
Debt Service - Current	<u>31,473</u>	<u>28,514</u>	<u>28,514</u>	<u>25,421</u>
TOTAL USES	\$ <u><u>282,946</u></u>	\$ <u><u>287,028</u></u>	\$ <u><u>287,028</u></u>	\$ <u><u>290,841</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Transfer from Community Redevelopment Fund	\$ <u>281,010</u>	\$ <u>295,250</u>	\$ <u>295,250</u>	\$ <u>448,488</u>
TOTAL SOURCES	\$ <u><u>281,010</u></u>	\$ <u><u>295,250</u></u>	\$ <u><u>295,250</u></u>	\$ <u><u>448,488</u></u>
Debt Service - Due 10/1	\$ 243,050	\$ 260,125	\$ 260,125	\$ 349,244
Debt Service - Current	<u>38,050</u>	<u>35,125</u>	<u>35,125</u>	<u>99,244</u>
TOTAL USES	\$ <u><u>281,100</u></u>	\$ <u><u>295,250</u></u>	\$ <u><u>295,250</u></u>	\$ <u><u>448,488</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Transfer from Community Redevelopment Fund	\$ 238,298	\$ 236,374	\$ 236,374	\$ 235,604
Transfer from Local Option Gas Tax Fund	609,250	609,000	609,000	613,400
Transfer from Local Option Sales Tax Fund	1,021,279	1,013,028	1,013,028	1,009,728
Transfer from Mobility Fee Fund	442,554	438,980	438,980	437,550
Transfer from General Fund	637,250	637,500	637,500	-
Fund Balance Carryover	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>
TOTAL SOURCES	\$ <u>2,966,060</u>	\$ <u>2,952,311</u>	\$ <u>2,952,311</u>	\$ <u>2,313,711</u>
Debt Service - Due 10/1	\$ 2,161,816	\$ 2,219,882	\$ 2,219,882	\$ 1,558,141
Debt Service - Current	786,815	715,000	715,000	738,141
Restricted Reserves	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>
TOTAL USES	\$ <u>2,966,060</u>	\$ <u>2,952,311</u>	\$ <u>2,952,311</u>	\$ <u>2,313,711</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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Transfer from Community Redevelopment Fund	\$ 160,608	\$ 608,928	\$ 608,928	\$ 412,992
Transfer from Local Option Gas Tax Fund	13,099	55,808	55,808	33,684
Transfer from Local Option Sales Tax Fund	144,093	641,792	641,792	370,524
Transfer from Solid Waste Fund	-	223,232	223,232	567,750
Proceeds from Notes	17,750,000	-	-	-
Fund Balance Carryover	-	-	3,655,080	3,655,080
TOTAL SOURCES	\$ 18,067,800	\$ 1,529,760	\$ 5,184,840	\$ 5,040,030
Debt Service - Due 10/1	\$ 477,800	\$ 1,529,760	\$ 1,529,760	\$ 1,384,950
Debt Service - Current	-	-	-	-
Other Debt Svc Costs	324,920	-	-	-
Other Financing Uses	13,610,000	-	-	-
Restricted Reserves	3,655,080	-	3,655,080	3,655,080
TOTAL USES	\$ 18,067,800	\$ 1,529,760	\$ 5,184,840	\$ 5,040,030



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 2022</u>	<u>ADJUSTED BUDGET FY 2023</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2024</u>
Cost Allocations:				
General Fund	\$ 2,105,159	\$ 2,100,142	\$ 2,100,142	\$ 2,467,134
Central Services	174,290	187,615	187,615	210,899
Airport	32,805	29,154	29,154	38,561
Stormwater Utility	190,503	195,004	195,004	209,162
Solid Waste	171,933	175,594	175,594	177,004
Local Option Gas Tax	44,004	44,285	44,285	44,770
Building	44,974	49,068	49,069	60,592
Community Development				
Block Grant	1,270	1,572	1,333	1,446
Other Funds	9,803	8,291	8,291	8,291
Interest Earnings	-	20,000	20,000	20,000
Recoveries	482,642	200,000	400,000	200,000
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	2,907,524	2,542,136	2,791,990	2,429,542
TOTAL SOURCES	\$ 6,164,907	\$ 5,552,861	\$ 6,002,477	\$ 5,867,401
Charges by Other				
Funds	\$ 216,815	\$ 226,995	\$ 216,186	\$ 233,805
Operating Cost	178,882	220,490	216,243	239,300
Capital Outlay	3,966	-	-	-
Workers Comp Premium	6,034	36,000	16,000	26,000
Workers Comp Claims	622,684	750,000	725,000	750,000
General & Auto Premium	820,486	800,000	750,000	800,000
Liability Claims	1,524,050	1,698,993	1,649,506	2,366,012
Unrestricted Reserves	2,791,990	1,820,383	2,429,542	1,452,284
TOTAL USES	\$ 6,164,907	\$ 5,552,861	\$ 6,002,477	\$ 5,867,401

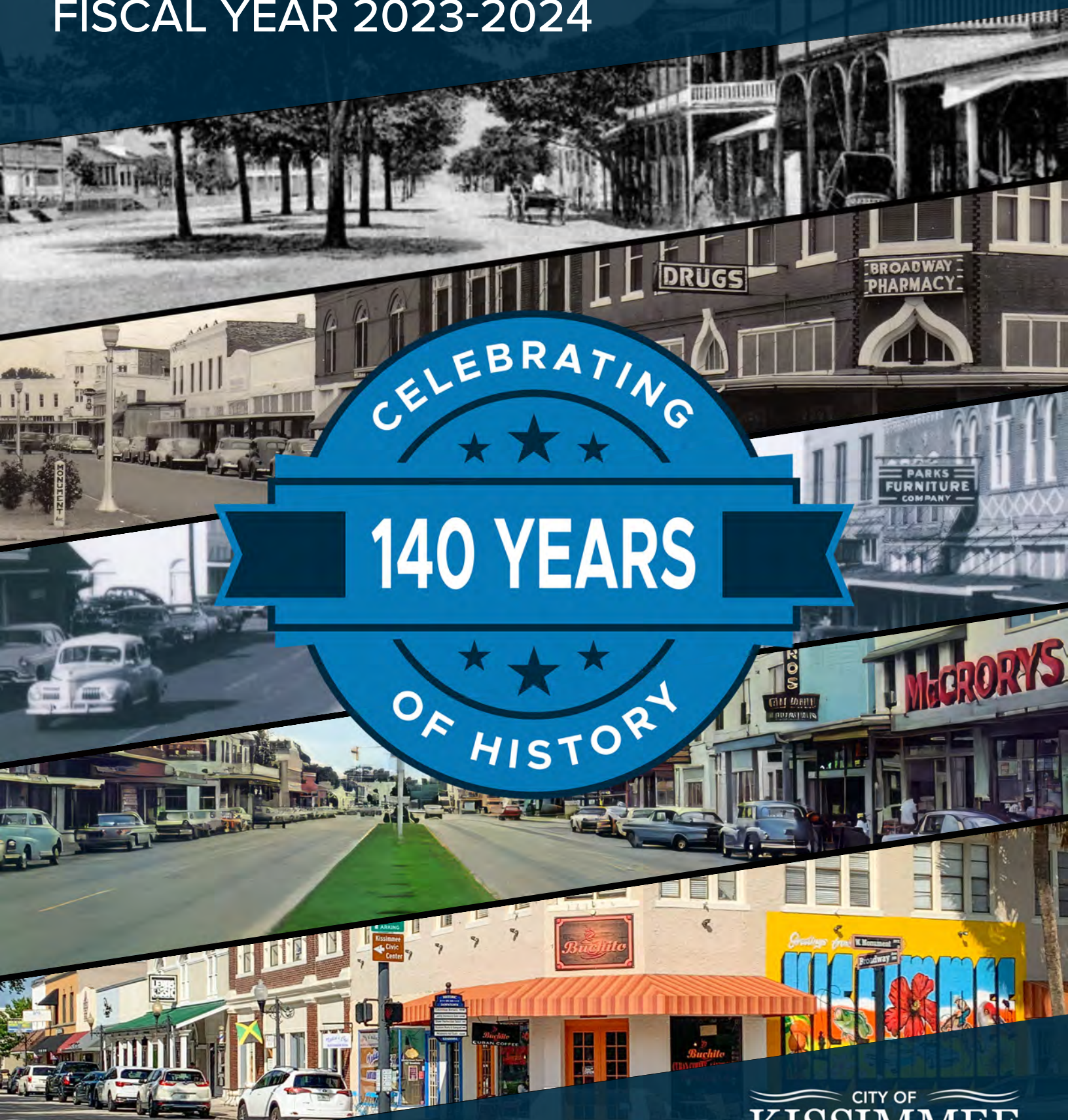


HEALTH SELF INSURANCE FUND

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.

ACCOUNT	ACTUAL FY 2022	ADJUSTED BUDGET FY 2023	ESTIMATE FY 2023	BUDGET FY 2024
Cost Allocations:				
General Fund	\$ 6,840,523	\$ 7,662,135	\$ 7,683,268	\$ 7,742,403
Central Services	541,092	568,448	568,448	594,427
Airport	128,573	147,883	136,200	118,846
Stormwater Utility	451,090	489,851	489,851	389,910
Sanitation	373,288	401,819	401,819	392,729
Local Option Gas Tax	170,808	197,465	197,465	133,311
Building	282,259	320,253	344,376	348,521
Community Development				
Block Grant	26,291	33,875	41,800	36,837
Other Funds	101,932	19,385	10,470	5,707
Dependent Coverage	996,862	960,000	960,000	1,099,800
Interest Earnings	3,615	-	-	-
Retiree/COBRA	281,148	260,000	260,000	217,632
Contributions				
Miscellaneous Revenue	57,089	-	-	-
Transfer from General Fund	-	-	-	-
Fund Balance Carryover	12,461	4,011	650,923	1,104,967
TOTAL SOURCES	\$ 10,267,031	\$ 11,065,125	\$ 11,744,620	\$ 12,185,090
Professional Services	\$ 1,742,275	\$ 2,172,600	\$ 2,172,600	\$ 2,111,240
Other Operating Costs	270,271	277,025	259,853	279,192
Health Claims	7,601,429	8,600,000	8,200,000	9,000,000
Capital Outlay	2,133.00	11,500	7,200	-
Unrestricted Reserves	650,923	-	1,104,967	794,658
TOTAL USES	\$ 10,267,031	\$ 11,061,125	\$ 11,744,620	\$ 12,185,090

CITY OF KISSIMMEE, FL CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2023-2024



CELEBRATING

140 YEARS

OF HISTORY

Capital Improvement Plan Fiscal Years 2024 – 2028

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 2024 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 2023-24 through fiscal year 2027-28 is \$128,178,800.

CAPITAL IMPROVEMENT PLAN 2024 - 2028					
FUND	2024	2025	2026	2027	2028
GENERAL FUND	2,313,250	3,202,900	2,925,650	2,236,300	2,671,100
BUILDING FUND	200,000	270,000	35,000	-	-
LOCAL OPTION GAS TAX FUND	1,791,000	2,174,000	1,023,000	1,663,000	905,900
LOCAL OPTION SALES TAX FUND	6,854,300	7,778,000	12,668,000	14,658,500	36,410,300
RECREATION IMPACT FEES FUND	500,000	500,000	525,000	1,000,000	400,000
COMMUNITY REDEV FUND	950,000	750,000	750,000	750,000	750,000
COMMUNITY REDEV FUND	600,000	800,000	500,000	500,000	500,000
MOBILITY FEE FUND	500,000	500,000	500,000	500,000	500,000
CDBG ENTITLEMENT FUND	-	-	-	-	35,000
STORMWATER UTILITIES FUND	1,031,400	1,644,400	486,400	818,700	1,029,600
SOLID WASTE OPERATIONS FUND	865,500	928,100	429,000	903,000	858,000
AIRPORT OPERATIONS FUND	358,900	808,200	520,400	-	-
CENTRAL SERVICES FUND	2,303,000	1,346,000	726,500	571,500	460,000
GRAND TOTAL	18,267,350	20,701,600	21,088,950	23,601,000	44,519,900

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 24 – 28 CIP.

Object	Account Description	2024	2025	2026	2027	2028	Grand Total
506191	LAND	-	-	-	500,000	-	500,000
506292	BUILDINGS	1,200,000	200,000	-	-	18,000,000	19,400,000
506393	INFRAST/IMPR OTHER THAN BLDG	11,261,800	14,210,600	16,129,900	18,314,200	21,099,500	81,016,000
506494	MACHINERY & EQUIPMENT _EQUIP	3,100,050	2,509,800	2,190,050	2,058,900	2,950,000	12,808,800
506495	MACHINERY & EQUIPMENT _VEHICLES	2,705,500	3,781,200	2,769,000	2,727,900	2,470,400	14,454,000
Grand Total		18,267,350	20,701,600	21,088,950	23,601,000	44,519,900	128,178,800



Lancaster Ranch Park

Department: Parks

Budgeted Years: 2024-2028

Amount: \$28,200,000.00

Description: Lancaster Ranch Park is a 150+ acre Multi Use Park that began Phase 1A of construction in Fiscal Year 2023. The park is passive in nature and by design will celebrate the ranching heritage of Osceola/Kissimmee. Phase 1A of this project plans are to construct and open Green Meadows Petting Farm. The remaining phases are in future years and will consist of pavilions, restrooms, playgrounds, dog park, parking lots, walking trails, kayak launch, etc. This project adds much needed outdoor recreational space for the residents of Kissimmee.



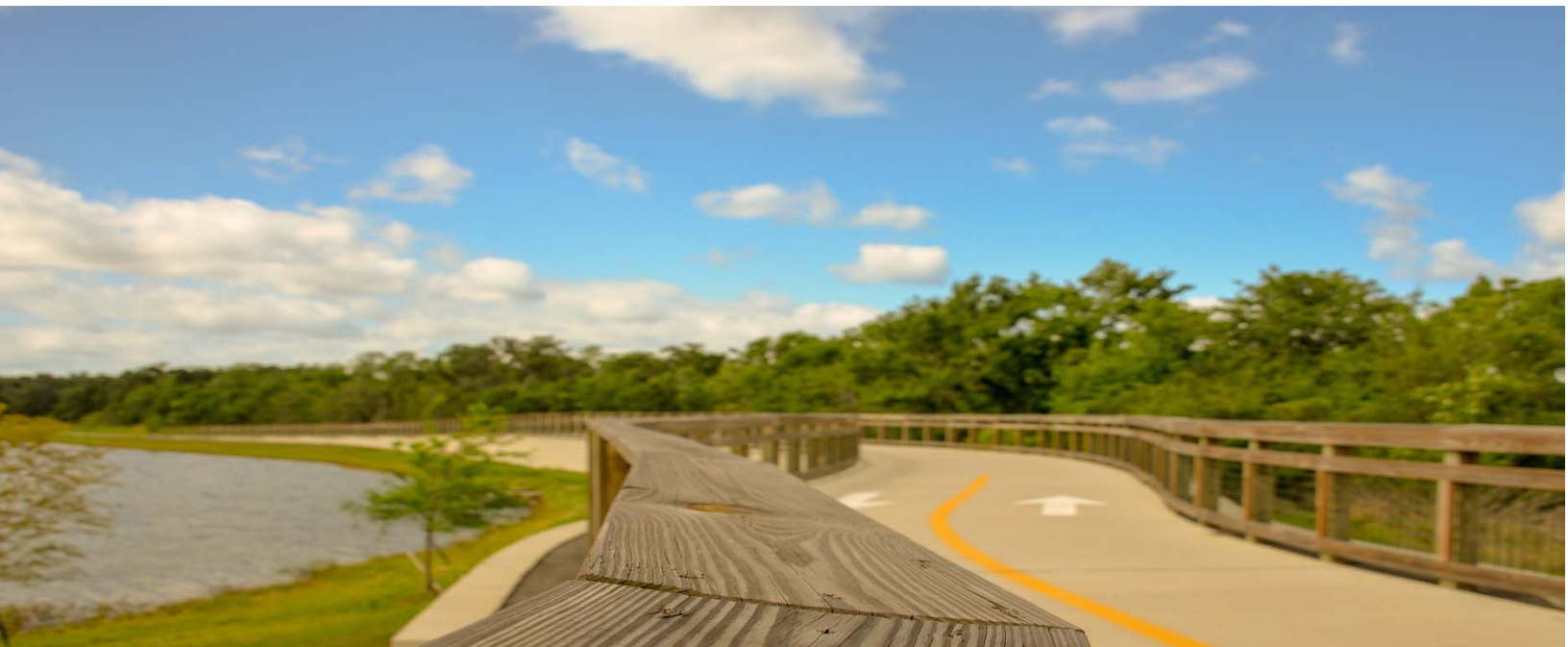
Shingle Creek Regional Trail

Department: Parks

Budgeted Years: 2026-2028

Amount: \$17,000,000

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.



Fire Station 16

Department: Fire

Budgeted Years: 2028

Amount: \$10,000,000.00

Description: Following Fire Station 15, Fire Station 16 will be the City's second new fire station in nearly 20 years. This station will expand the department's number of fire stations from five to six. This station is planned in anticipation of the City's needs for growth.



Mark Durbin Recreation Center

Department: Parks

Budgeted Years: 2028

Amount: \$8,000,000

Description: This project is to update and expand the square footage of the Community Center at the Mark E. Durbin Lakeside Park. The current small modular building needs repairs but also limits the amount of programming and rental space that is needed for the Lakeside Community, in particular the Eastern parts of the city. This project will add much needed indoor programming and rental space for the residents of Kissimmee.



Garbage Trucks

Department: Solid Waste

Budgeted Years: 2024-2028

Amount: \$3,432,000.00

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.



Fire Rescues

Department: Fire

Budgeted Years: 2024-2027

Amount: \$2,400,000.00

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.



Traffic Signals

Department: Engineering

Budgeted Years: 2026-2027

Amount: \$1,600,000.00

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.



Police Vehicles

Department: Police

Budgeted Years: 2025-2028

Amount: \$1,444,500.00

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.



Station Alerting System

Department: Fire

Budgeted Years: 2026

Amount: \$ 900,000.00

Description: This project is for the update of the Fire Station Alerting System in both the Communications Center and all Fire Stations. This system will integrate state-of-the-art technology with industry best practices ensuring better reliability and timely notification to stations and units for calls for service. This system will replace the existing decades old alerting system technology. It will reduce 'turn-out' times and reduce overall response times for emergency incidents.



Lyndell Drainage Improvement

Department: Stormwater

Budgeted Years: 2025

Amount: \$750,000.00

Description: This project is for drainage improvements along the Lyndell Street corridor. 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 2024 - 2028

ORG	OBJECT	CLASSIFICATION DESCRIPTION	2024	2025	2026	2027	2028
506393 IMPROVE OTHER T							
00110106	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	-	-
00135206	506393	INFRAST/IMPR OTHER THAN BLDG	45,800	65,000	75,000	57,200	55,000
00150206	506393	INFRAST/IMPR OTHER THAN BLDG	68,000	226,100	185,000	179,000	80,000
00150306	506393	INFRAST/IMPR OTHER THAN BLDG	26,000	61,000	30,000	-	73,500
00150406	506393	INFRAST/IMPR OTHER THAN BLDG	-	72,000	62,000	9,500	-
00150506	506393	INFRAST/IMPR OTHER THAN BLDG	40,000	25,000	80,000	-	-
00150666	506393	INFRAST/IMPR OTHER THAN BLDG	-	-	30,000	-	-
TOTAL IMPROVE OTHER T			279,800	549,100	574,500	345,700	308,500
506494 MACHINERY & EQU							
00110206	506494	MACHINERY & EQUIPMENT _EQUIP	-	-	8,250	10,000	-
00110406	506494	MACHINERY & EQUIPMENT _EQUIP	48,300	20,000	37,000	-	60,000
00120106	506494	MACHINERY & EQUIPMENT _EQUIP	8,250	-	-	-	-
00130206	506494	MACHINERY & EQUIPMENT _EQUIP	288,500	283,300	283,700	285,600	262,000
00130606	506494	MACHINERY & EQUIPMENT _EQUIP	19,000	19,000	19,000	19,000	19,000
00135106	506494	MACHINERY & EQUIPMENT _EQUIP	26,400	-	-	-	-
00135206	506494	MACHINERY & EQUIPMENT _EQUIP	620,500	321,200	552,700	394,000	352,000
00145306	506494	MACHINERY & EQUIPMENT _EQUIP	49,000	12,000	22,000	-	-
00145406	506494	MACHINERY & EQUIPMENT _EQUIP	65,500	5,000	5,000	5,000	59,000
00150206	506494	MACHINERY & EQUIPMENT _EQUIP	213,000	377,000	173,500	193,000	543,000
00150306	506494	MACHINERY & EQUIPMENT _EQUIP	-	16,400	31,000	5,200	5,000
00150406	506494	MACHINERY & EQUIPMENT _EQUIP	7,000	-	-	102,000	10,000
00150506	506494	MACHINERY & EQUIPMENT _EQUIP	-	10,000	-	-	-
00150666	506494	MACHINERY & EQUIPMENT _EQUIP	5,000	-	-	-	-
TOTAL MACHINERY & EQU			1,350,450	1,063,900	1,132,150	1,013,800	1,310,000
506495 MACHINERY & EQU							
00110406	506495	MACHINERY & EQUIPMENT_VEHICLES	32,000	-	-	-	-
00125106	506495	MACHINERY & EQUIPMENT_VEHICLES	105,000	-	-	-	71,000
00130106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	-	-	6,000	-
00130206	506495	MACHINERY & EQUIPMENT_VEHICLES	539,000	913,000	678,000	371,500	735,500
00135106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	193,600	114,400	193,600	114,400
00135206	506495	MACHINERY & EQUIPMENT_VEHICLES	7,000	-	-	-	-
00145106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	29,600	-	-	27,900
00145206	506495	MACHINERY & EQUIPMENT_VEHICLES	-	88,600	88,600	50,900	-
00145306	506495	MACHINERY & EQUIPMENT_VEHICLES	-	47,200	-	51,000	-
00145406	506495	MACHINERY & EQUIPMENT_VEHICLES	-	47,300	72,600	-	-
00150206	506495	MACHINERY & EQUIPMENT_VEHICLES	-	270,600	265,400	203,800	103,800
TOTAL MACHINERY & EQU			683,000	1,589,900	1,219,000	876,800	1,052,600
TOTAL GENERAL FUND			2,313,250	3,202,900	2,925,650	2,236,300	2,671,100
506292 BUILDINGS							
10140106	506292	BUILDINGS	200,000	200,000	-	-	-
TOTAL BUILDINGS			200,000	200,000	-	-	-
506495 MACHINERY & EQU							
10140106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	70,000	35,000	-	-
TOTAL MACHINERY & EQU			-	70,000	35,000	-	-
TOTAL BUILDING FUND			200,000	270,000	35,000	-	-
506393 IMPROVE OTHER T							
10345406	506393	INFRAST/IMPR OTHER THAN BLDG	335,000	400,000	150,000	800,000	-
10345656	506393	INFRAST/IMPR OTHER THAN BLDG	1,210,000	1,510,000	760,000	760,000	500,000
TOTAL IMPROVE OTHER T			1,545,000	1,910,000	910,000	1,560,000	500,000
506494 MACHINERY & EQU							
10345406	506494	MACHINERY & EQUIPMENT_EQUIP	191,000	191,000	51,000	63,000	51,000
10345646	506494	MACHINERY & EQUIPMENT _EQUIP	55,000	73,000	11,000	40,000	280,000
TOTAL MACHINERY & EQU			246,000	264,000	62,000	103,000	331,000
506495 MACHINERY & EQU							
10345646	506495	MACHINERY & EQUIPMENT_VEHICLES	-	-	51,000	-	74,900
TOTAL MACHINERY & EQU			-	-	51,000	-	74,900
TOTAL LOCAL OPTION GAS TAX FUND			1,791,000	2,174,000	1,023,000	1,663,000	905,900

506292 BUILDINGS						
10435106	506292 BUILDINGS	400,000	-	-	-	10,000,000
10450106	506292 BUILDINGS	-	-	-	-	8,000,000
TOTAL BUILDINGS		400,000	-	-	-	18,000,000
506393 IMPROVE OTHER T						
10435206	506393 INFRAST/IMPR OTHER THAN BLDG	-	-	900,000	-	-
10445206	506393 INFRAST/IMPR OTHER THAN BLDG	650,000	800,000	800,000	800,000	800,000
10445406	506393 INFRAST/IMPR OTHER THAN BLDG	100,000	-	-	-	-
10450106	506393 INFRAST/IMPR OTHER THAN BLDG	4,200,000	5,200,000	9,220,000	12,360,500	16,615,000
10460106	506393 INFRAST/IMPR OTHER THAN BLDG	225,000	270,000	260,000	188,000	216,000
TOTAL IMPROVE OTHER T		5,175,000	6,270,000	11,180,000	13,348,500	17,631,000
506494 MACHINERY & EQU						
10445306	506494 MACHINERY & EQUIPMENT _ EQUIP	25,000	170,000	-	-	-
10450106	506494 MACHINERY & EQUIPMENT _ EQUIP	-	-	135,000	90,000	90,000
10460106	506494 MACHINERY & EQUIPMENT _ EQUIP	304,000	438,000	353,000	320,000	339,000
TOTAL MACHINERY & EQU		329,000	608,000	488,000	410,000	429,000
506495 MACHINERY & EQU						
10435206	506495 MACHINERY & EQUIPMENT_VEHICLES	900,000	900,000	900,000	900,000	300,000
10445306	506495 MACHINERY & EQUIPMENT_VEHICLES	50,300	-	-	-	50,300
10450106	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	100,000	-	-
TOTAL MACHINERY & EQU		950,300	900,000	1,000,000	900,000	350,300
TOTAL LOCAL OPTION SALES TAX FUND		6,854,300	7,778,000	12,668,000	14,658,500	36,410,300
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	525,000	500,000	400,000
TOTAL IMPROVE OTHER T		500,000	500,000	525,000	500,000	400,000
TOTAL RECREATION IMPACT FEES FUND		500,000	500,000	525,000	1,000,000	400,000
506393 IMPROVE OTHER T						
10622206	506393 INFRAST/IMPR OTHER THAN BLDG	950,000	750,000	750,000	750,000	750,000
TOTAL IMPROVE OTHER T		950,000	750,000	750,000	750,000	750,000
TOTAL COMMUNITY REDEV FUND		950,000	750,000	750,000	750,000	750,000
506393 IMPROVE OTHER T						
10722206	506393 INFRAST/IMPR OTHER THAN BLDG	600,000	800,000	500,000	500,000	500,000
TOTAL IMPROVE OTHER T		600,000	800,000	500,000	500,000	500,000
TOTAL COMMUNITY REDEV FUND		600,000	800,000	500,000	500,000	500,000
506393 IMPROVE OTHER T						
10945656	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	500,000	500,000	500,000	500,000
TOTAL IMPROVE OTHER T		500,000	500,000	500,000	500,000	500,000
TOTAL MOBILITY FEE FUND		500,000	500,000	500,000	500,000	500,000
506494 MACHINERY & EQU						
11125106	506494 MACHINERY & EQUIPENTEQUIP	-	-	-	-	35,000
TOTAL MACHINERY & EQU		-	-	-	-	35,000
TOTAL CDBG ENTITLEMENT FUND		-	-	-	-	35,000

506393 IMPROVE OTHER T						
40945206	506393 INFRAST/IMPR OTHER THAN BLDG	350,000	1,100,000	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		450,000	1,200,000	250,000	250,000	250,000
506494 MACHINERY & EQU						
40945206	506494 MACHINERY & EQUIPMENT _EQUIP	10,900	19,400	19,400	19,400	-
40945506	506494 MACHINERY & EQUIPMENT _EQUIP	462,000	425,000	217,000	501,200	680,000
TOTAL MACHINERY & EQU		472,900	444,400	236,400	520,600	680,000
506495 MACHINERY & EQU						
40945206	506495 MACHINERY & EQUIPMENT_VEHICLES	47,200	-	-	-	-
40945506	506495 MACHINERY & EQUIPMENT_VEHICLES	61,300	-	-	48,100	99,600
TOTAL MACHINERY & EQU		108,500	-	-	48,100	99,600
TOTAL STORMWATER UTILITIES FUND		1,031,400	1,644,400	486,400	818,700	1,029,600
506494 MACHINERY & EQU						
41145726	506494 MACHINERY & EQUIPMENT _EQUIP	7,500	-	-	-	-
TOTAL MACHINERY & EQU		7,500	-	-	-	-
506495 MACHINERY & EQU						
41145716	506495 MACHINERY & EQUIPMENT_VEHICLES	858,000	928,100	429,000	858,000	858,000
41145726	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	-	45,000	-
TOTAL MACHINERY & EQU		858,000	928,100	429,000	903,000	858,000
TOTAL SOLID WASTE OPERATIONS FUND		865,500	928,100	429,000	903,000	858,000
506393 IMPROVE OTHER T						
46170106	506393 INFRAST/IMPR OTHER THAN BLDG	210,000	769,000	520,400	-	-
TOTAL IMPROVE OTHER T		210,000	769,000	520,400	-	-
506494 MACHINERY & EQU						
46170106	506494 MACHINERY & EQUIPMENT _EQUIP	113,200	-	-	-	-
TOTAL MACHINERY & EQU		113,200	-	-	-	-
506495 MACHINERY & EQU						
46170106	506495 MACHINERY & EQUIPMENT_VEHICLES	35,700	39,200	-	-	-
TOTAL MACHINERY & EQU		35,700	39,200	-	-	-
TOTAL AIRPORT OPERATIONS FUND		358,900	808,200	520,400	-	-
506292 BUILDINGS						
56045606	506292 BUILDINGS	600,000	-	-	-	-
TOTAL BUILDINGS		600,000	-	-	-	-
506393 IMPROVE OTHER T						
56045606	506393 INFRAST/IMPR OTHER THAN BLDG	1,052,000	954,000	420,000	560,000	260,000
56045706	506393 INFRAST/IMPR OTHER THAN BLDG	-	8,500	-	-	-
TOTAL IMPROVE OTHER T		1,052,000	962,500	420,000	560,000	260,000
506494 MACHINERY & EQU						
56045606	506494 MACHINERY & EQUIPMENT _EQUIP	562,500	115,000	250,000	-	200,000
56045706	506494 MACHINERY & EQUIPMENT _EQUIP	18,500	14,500	21,500	11,500	-
TOTAL MACHINERY & EQU		581,000	129,500	271,500	11,500	200,000
506495 MACHINERY & EQU						
56045706	506495 MACHINERY & EQUIPMENT_VEHICLES	70,000	220,000	35,000	-	-
56060106	506495 MACHINERY & EQUIPMENT_VEHICLES	-	34,000	-	-	-
TOTAL MACHINERY & EQU		70,000	254,000	35,000	-	-
TOTAL CENTRAL SERVICES FUND		2,303,000	1,346,000	726,500	571,500	460,000
GRAND TOTAL		18,267,350	20,701,600	21,088,950	23,601,000	44,519,900

CAPITAL IMPROVEMENT PLAN 2024 - 2028

Organization	Object	Year	Line	Quantity	Amount	Description
00110106	506393	2024		1	1	\$100,000.00 Citywide Security Improvements
00110406	506494	2024		1	1	\$7,800.00 Performance Workstation
00110406	506494	2024		2	1	\$5,000.00 Mirrorless Camera Package
00110406	506494	2024		3	1	\$5,500.00 Drone
00110406	506494	2024		4	1	\$30,000.00 Media Server
00110406	506495	2024		1	1	\$32,000.00 Electric Vehicle
00120106	506494	2024		1	1	\$8,250.00 Scanner
00125106	506495	2024		1	3	\$105,000.00 1/2 Ton Pick-up Truck
00130206	506494	2024		2	38	\$248,900.00 Mobile Digital Computer (38)
00130206	506494	2024		6	1	\$6,000.00 Evidence Refrigerator
00130206	506494	2024		10	1	\$11,200.00 Decontamination System
00130206	506494	2024		16	1	\$22,400.00 Mobile Digital Computer (3)
00130206	506495	2024		1	1	\$172,500.00 Vehicle (3)
00130206	506495	2024		3	1	\$366,500.00 Vehicle (7)
00130606	506494	2024		1	1	\$19,000.00 Variable Message Sign
00135106	506494	2024		1	1	\$7,200.00 Portable Rugged Radio
00135106	506494	2024		2	1	\$12,200.00 Commercial Washer/Extractor
00135106	506494	2024		3	1	\$7,000.00 Commercial Dryer
00135206	506393	2024		6	2	\$20,000.00 Vehicle-Mounted Diesel Filter System (2)
00135206	506393	2024		11	3	\$18,000.00 Traffic Control Pre Emption/Opticom (3)
00135206	506393	2024		18	1	\$7,800.00 Wireless Headset
00135206	506494	2024		1	1	\$45,000.00 Rescue Strut Kit
00135206	506494	2024		3	1	\$40,000.00 SCBA Cascade and Fill Station
00135206	506494	2024		4	1	\$12,200.00 Commercial Washer/Extractor
00135206	506494	2024		7	6	\$48,000.00 Rugged Portable Radio (6)
00135206	506494	2024		11	2	\$20,000.00 Mobile Radio (2)
00135206	506494	2024		14	4	\$45,000.00 Hydraulic Extrication Rescue Tool System (4)
00135206	506494	2024		17	1	\$11,000.00 Pharmaceutical Vending Machine
00135206	506494	2024		19	1	\$85,000.00 Self Contained Breathing Apparatus
00135206	506494	2024		26	1	\$20,000.00 Oxygen Fill Station
00135206	506494	2024		27	1	\$5,000.00 Firefighting Ventilation Fan
00135206	506494	2024		31	1	\$40,000.00 Rescue Strut Kit
00135206	506494	2024		32	1	\$8,000.00 Ceiling Breach Machine
00135206	506494	2024		33	2	\$30,000.00 Combination Hydraulic Rescue Tool (2)
00135206	506494	2024		41	1	\$27,500.00 ALS Full Body Simulator
00135206	506494	2024		42	6	\$45,000.00 Patient Positioning System (6)
00135206	506494	2024		50	0	\$0.00 EQUIPMENT FOR ENGINE 15
00135206	506494	2024		51	4	\$28,800.00 Rugged Portable Radio (4)
00135206	506494	2024		52	1	\$10,000.00 Mobile Radio
00135206	506494	2024		53	1	\$50,000.00 Cardiac Monitor
00135206	506494	2024		54	4	\$30,000.00 Self Contained Breathing Apparatus (4)
00135206	506494	2024		55	1	\$15,000.00 Combination Hydraulic Rescue Tool
00135206	506494	2024		56	1	\$5,000.00 Ventilation Fan
00135206	506495	2024		1	1	\$7,000.00 Cargo Trailer
00145306	506494	2024		1	1	\$9,000.00 All Terrain Vehicle
00145306	506494	2024		2	1	\$8,000.00 Mower
00145306	506494	2024		3	1	\$32,000.00 Portable Air Compressor
00145406	506494	2024		2	1	\$5,000.00 Generator 7000W
00145406	506494	2024		5	2	\$36,000.00 Message Board (2)
00145406	506494	2024		6	1	\$5,000.00 Generator 7000W
00145406	506494	2024		7	1	\$19,500.00 Variable Message Board
00150206	506393	2024		8	2	\$60,000.00 Playground Safety Surface (2)
00150206	506393	2024		19	1	\$8,000.00 Metal Cable Rail Fence
00150206	506494	2024		3	1	\$15,000.00 Zero Turn Mower
00150206	506494	2024		5	1	\$13,000.00 Mower
00150206	506494	2024		7	1	\$6,500.00 Aerator
00150206	506494	2024		9	1	\$6,500.00 Tiller
00150206	506494	2024		13	1	\$15,000.00 Scissor Lift
00150206	506494	2024		14	2	\$60,000.00 Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2024		18	1	\$42,000.00 Tow Behind Lift
00150206	506494	2024		25	1	\$55,000.00 Heavy Duty Non-Licensed Utility Vehicle with Scissor Lift
00150306	506393	2024		2	1	\$26,000.00 Gel Coat Activity Center
00150406	506494	2024		1	1	\$7,000.00 Ice Machine
00150506	506393	2024		1	2	\$40,000.00 Cremation Columbarium (2)
00150666	506494	2024		1	1	\$5,000.00 Printer
10140106	506292	2024		1	1	\$200,000.00 City Hall Addition Contingency
10345406	506393	2024		1	1	\$185,000.00 Neptune Road Improvements
10345406	506393	2024		2	1	\$150,000.00 Armstrong at Columbia Traffic Signal
10345406	506494	2024		1	1	\$25,000.00 Data Line Connection
10345406	506494	2024		7	1	\$26,000.00 Cabinet/Controller 8 Phase
10345406	506494	2024		11	4	\$140,000.00 Traffic Signal Detection System (4)
10345646	506494	2024		2	1	\$50,000.00 Skid Steer Loader
10345646	506494	2024		4	1	\$5,000.00 Concrete Mixer
10345656	506393	2024		1	1	\$10,000.00 Neighborhood Street Light Infill Program
10345656	506393	2024		2	1	\$500,000.00 Connect Kissimmee Side Street Improvements
10345656	506393	2024		7	1	\$300,000.00 Mann Street Extension Project
10345656	506393	2024		8	1	\$400,000.00 West Oak Street Intersection Improvements

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10435106	506292	2024	11	1	\$400,000.00	Fire Station 15
10435206	506495	2024	1	1	\$600,000.00	Rescue
10435206	506495	2024	2	1	\$300,000.00	Rescue Rechassis
10445206	506393	2024	1	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2024	2	1	\$500,000.00	ADA Compliance Program
10445306	506494	2024	1	1	\$25,000.00	Trailer
10445306	506495	2024	1	1	\$50,300.00	1 Ton Pick-up Truck
10445406	506393	2024	1	1	\$100,000.00	Ball Park at Dyer Traffic Signal
10450106	506393	2024	1	1	\$3,500,000.00	Lancaster Ranch Park
10450106	506393	2024	5	1	\$190,000.00	Amphitheatre Shade Cover Lakefront Park
10450106	506393	2024	7	1	\$450,000.00	Sports Lighting LED Technology:Fortune Road Softball
10450106	506393	2024	18	1	\$60,000.00	Fishing Pier Replacement
10460106	506393	2024	1	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2024	5	1	\$75,000.00	Wide Area Network
10460106	506393	2024	9	1	\$140,000.00	Back Office Licensing
10460106	506494	2024	1	1	\$304,000.00	Wide Area Network
10550706	506393	2024	1	1	\$500,000.00	Lancaster Ranch Park
10622206	506393	2024	1	1	\$500,000.00	Legacy Project
10622206	506393	2024	2	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10622206	506393	2024	3	1	\$200,000.00	Mann Street Construction
10722206	506393	2024	1	1	\$500,000.00	Beautification and Stormwater Projects
10722206	506393	2024	2	1	\$100,000.00	Columbia Avenue improvements - Only portions in Vine CRA
10945656	506393	2024	1	1	\$500,000.00	Hoagland Boulevard: US 192/Carroll
40945206	506393	2024	4	1	\$150,000.00	Stormwater System Improvements
40945206	506393	2024	6	1	\$200,000.00	Bermuda Estate Drainage Improvement
40945206	506494	2024	1	1	\$10,900.00	Velocity Meter
40945206	506495	2024	1	1	\$47,200.00	1/2 Ton Pick-up Truck
40945506	506393	2024	1	1	\$100,000.00	Slip-line Program
40945506	506494	2024	2	1	\$300,000.00	Sweeper
40945506	506494	2024	3	1	\$90,000.00	Skid Steer Loader
40945506	506494	2024	4	1	\$50,000.00	Pump
40945506	506494	2024	8	1	\$22,000.00	Utility Cart
40945506	506495	2024	1	1	\$61,300.00	1 1/2 Ton Pick-up Truck
41145716	506495	2024	1	2	\$858,000.00	Garbage Truck (2)
41145726	506494	2024	1	1	\$7,500.00	Gantry crane
46170106	506393	2024	1	1	\$160,000.00	Parcel 8 Development - Construction
46170106	506393	2024	27	1	\$50,000.00	Taxiway D - Design
46170106	506494	2024	1	1	\$105,000.00	Mowing Tractor
46170106	506494	2024	2	1	\$8,200.00	Tractor Attachment with Rotary Cutter
46170106	506495	2024	1	1	\$35,700.00	1/2 Ton Pick-up Truck
56045606	506292	2024	1	1	\$500,000.00	Park Operations Facility Building
56045606	506292	2024	2	1	\$100,000.00	Oak Street Baseball Field Pre Fabricated restrooms and storage building
56045606	506393	2024	1	1	\$350,000.00	Central Services AHU and Condensing Units (8)
56045606	506393	2024	10	1	\$150,000.00	Oak Street Community Center Flooring
56045606	506393	2024	12	1	\$100,000.00	Police Department Water Pump Replacement
56045606	506393	2024	13	1	\$25,000.00	Fire Station 12 Carport Extension
56045606	506393	2024	14	1	\$60,000.00	Fire Station 11 Flooring
56045606	506393	2024	15	1	\$12,000.00	Fire Station 13 Flooring
56045606	506393	2024	16	1	\$25,000.00	Fire Station 12 Flooring
56045606	506393	2024	17	1	\$40,000.00	Fire Station 14 Bunkroom Renovations
56045606	506393	2024	19	1	\$100,000.00	City Hall 5th Floor Office Renovation
56045606	506393	2024	20	1	\$100,000.00	Chambers Park Community Center Roof Front Entry and Lower gutter
56045606	506393	2024	21	1	\$90,000.00	Oak Street Park Community Center HVAC System
56045606	506494	2024	3	1	\$500,000.00	Police Department Chiller
56045606	506494	2024	4	1	\$40,000.00	Central Services Towable Generator
56045606	506494	2024	8	1	\$22,500.00	Fleet Breakroom A/C and Ventilation System
56045706	506494	2024	2	1	\$12,000.00	Vehicle Lift
56045706	506494	2024	4	1	\$6,500.00	Air Conditioning Machine
56045706	506495	2024	2	1	\$35,000.00	1/2 Ton Pick-up Truck
56045706	506495	2024	5	1	\$35,000.00	1/4 Ton Pick-up Truck
00110106	506393	2025	2	1	\$100,000.00	Citywide Security Improvements
00110406	506494	2025	5	1	\$10,000.00	Large Commercial Drone
00110406	506494	2025	11	1	\$10,000.00	Live Broadcast Video Switcher
00130206	506494	2025	1	1	\$22,400.00	Mobile Digital Computer (3)
00130206	506494	2025	3	38	\$248,900.00	Mobile Digital Computer (38)
00130206	506494	2025	7	1	\$6,000.00	Evidence Refrigerator
00130206	506494	2025	13	1	\$6,000.00	Evidence Freezer
00130206	506495	2025	2	1	\$204,000.00	Vehicle (4)
00130206	506495	2025	4	1	\$709,000.00	Vehicle (21)
00130606	506494	2025	2	1	\$19,000.00	Variable Message Sign
00135106	506495	2025	3	2	\$114,400.00	1/2 Ton Pick-up Truck (2)
00135106	506495	2025	5	1	\$79,200.00	3/4 Ton Pick-up Truck
00135206	506393	2025	2	1	\$9,200.00	Fire Hose and Appliances
00135206	506393	2025	7	3	\$30,000.00	Vehicle-Mounted Diesel Filter System (3)
00135206	506393	2025	12	3	\$18,000.00	Traffic Control Pre Emption/Opticom (3)
00135206	506393	2025	16	1	\$7,800.00	Wireless Headsets
00135206	506494	2025	2	1	\$45,000.00	Special Operations Equipment
00135206	506494	2025	5	1	\$12,200.00	Commercial Washer/Extractor

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00135206	506494	2025	8	6	\$48,000.00	Rugged Portable Radio (6)
00135206	506494	2025	12	2	\$20,000.00	Mobile Radio (2)
00135206	506494	2025	18	1	\$70,000.00	Self Contained Breathing Apparatus - Fill Station, Cascade and Compressors
00135206	506494	2025	20	1	\$85,000.00	Self Contained Breathing Apparatus
00135206	506494	2025	23	1	\$15,000.00	High Pressure Double Tall Lift Bag
00135206	506494	2025	28	1	\$5,000.00	Firefighting Ventilation Fan
00135206	506494	2025	29	1	\$6,000.00	Commercial Treadmill
00135206	506494	2025	30	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2025	62	0	\$0.00	STATION 15/ARFF TRUCK PERSONNEL
00145106	506495	2025	1	1	\$29,600.00	Electric Vehicle
00145206	506495	2025	1	1	\$50,900.00	3/4 Ton Pick-up Truck
00145206	506495	2025	2	1	\$37,700.00	Utility Vehicle
00145306	506494	2025	5	1	\$12,000.00	Light Tower
00145306	506495	2025	1	1	\$47,200.00	1/2 Ton Pick-up Truck
00145406	506494	2025	1	1	\$5,000.00	Generator 7000W
00145406	506495	2025	1	1	\$47,300.00	3/4 Ton Pick-up Truck
00150206	506393	2025	1	1	\$18,000.00	Shingle Creek Fence
00150206	506393	2025	2	1	\$50,000.00	Basketball Court Fencing/Safety Net
00150206	506393	2025	3	14	\$80,500.00	Tennis/Pickle Ball Court Resurface (14)
00150206	506393	2025	9	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2025	15	1	\$10,600.00	Fortune Road Pond Aeration
00150206	506393	2025	16	1	\$7,000.00	Pond Fountain Repair and Replacement
00150206	506494	2025	1	1	\$30,000.00	Heavy Duty Non-Licensed Utility Vehicle
00150206	506494	2025	4	2	\$50,000.00	Triplex Mower (2)
00150206	506494	2025	10	1	\$12,000.00	Top Dresser
00150206	506494	2025	11	1	\$60,000.00	Turf Sweeper
00150206	506494	2025	12	1	\$15,000.00	Zero Turn Mower
00150206	506494	2025	15	3	\$90,000.00	Heavy Duty Non-Licensed Utility Vehicle (3)
00150206	506494	2025	20	1	\$15,000.00	Zero Turn Mower
00150206	506494	2025	21	1	\$25,000.00	Triplex Mower
00150206	506494	2025	22	1	\$65,000.00	Mini Excavator
00150206	506494	2025	28	1	\$15,000.00	Roller
00150206	506495	2025	2	3	\$98,400.00	1/2 Ton Pick-up Truck (3)
00150206	506495	2025	3	2	\$77,600.00	3/4 Ton Pick-up Truck (2)
00150206	506495	2025	4	1	\$44,600.00	Dually Pick-up Truck
00150206	506495	2025	5	1	\$50,000.00	Small Dump Truck
00150306	506393	2025	3	1	\$36,000.00	Digital Sign Board
00150306	506393	2025	5	2	\$25,000.00	Activity Pool Play Feature (2)
00150306	506494	2025	1	1	\$7,800.00	Umbrella Canopy Set
00150306	506494	2025	3	1	\$8,600.00	ADA Swim Lift
00150406	506393	2025	3	1	\$12,000.00	Storage Shed
00150406	506393	2025	5	1	\$60,000.00	Shade Structure Fortune Road
00150506	506393	2025	3	1	\$25,000.00	Infant Burial Garden
00150506	506494	2025	1	1	\$10,000.00	Tow Behind Turbine Blower
10140106	506292	2025	2	1	\$200,000.00	City Hall Addition Contingency
10140106	506495	2025	1	2	\$70,000.00	Utility Vehicle (2)
10345406	506393	2025	3	1	\$200,000.00	Oak at Thacker Traffic Signal
10345406	506393	2025	4	1	\$200,000.00	Thacker at Mabbette Traffic Signal
10345406	506494	2025	2	1	\$25,000.00	Data Line Connection
10345406	506494	2025	8	1	\$26,000.00	Cabinet/Controller 8 Phase
10345406	506494	2025	12	4	\$140,000.00	Traffic Signal Detection System (4)
10345646	506494	2025	3	1	\$58,000.00	Stump Grinder
10345646	506494	2025	5	1	\$15,000.00	Power Buggy
10345656	506393	2025	3	1	\$10,000.00	Neighborhood Street Light Infill Program
10345656	506393	2025	4	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10345656	506393	2025	9	1	\$250,000.00	Mann Street Extension Project
10345656	506393	2025	10	1	\$500,000.00	City of Kissimmee Dirt Roads
10345656	506393	2025	11	1	\$500,000.00	Hill Street Sidewalk Improvements
10435206	506495	2025	3	1	\$300,000.00	Rescue Rechassis
10435206	506495	2025	7	1	\$600,000.00	Rescue
10445206	506393	2025	3	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2025	4	1	\$500,000.00	ADA Compliance Program
10445206	506393	2025	9	1	\$150,000.00	Traffic Signal Designs
10445306	506494	2025	2	1	\$170,000.00	Dump Truck
10450106	506393	2025	2	1	\$5,200,000.00	Lancaster Ranch Park
10460106	506393	2025	2	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2025	6	1	\$45,000.00	Wide Area Network
10460106	506393	2025	10	1	\$140,000.00	Back Office Licensing
10460106	506393	2025	13	1	\$75,000.00	Parks & Recreation Suite
10460106	506494	2025	2	1	\$438,000.00	Wide Area Network
10550706	506393	2025	2	1	\$500,000.00	Lancaster Ranch Park
10622206	506393	2025	4	1	\$500,000.00	Legacy Project
10622206	506393	2025	5	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10722206	506393	2025	3	1	\$500,000.00	Beautification and Stormwater Projects
10722206	506393	2025	4	1	\$300,000.00	Columbia Avenue Improvements
10945656	506393	2025	2	1	\$500,000.00	Hoagland Boulevard: US 192/Carroll
40945206	506393	2025	1	1	\$150,000.00	Stormwater System Improvements
40945206	506393	2025	7	1	\$750,000.00	Lyndell Drainage Improvement

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40945206	506393	2025	8	1	\$200,000.00	Walnut Street Drainage Improvement
40945206	506494	2025	2	1	\$10,900.00	Velocity Meter
40945206	506494	2025	3	1	\$8,500.00	Water Quality Logger
40945506	506393	2025	2	1	\$100,000.00	Slip-line Program
40945506	506494	2025	5	1	\$425,000.00	Excavator
41145716	506495	2025	2	2	\$858,000.00	Garbage Truck (2)
41145716	506495	2025	5	1	\$34,400.00	1/2 Ton Pick-up Truck
41145716	506495	2025	7	1	\$35,700.00	Vehicle
46170106	506393	2025	2	1	\$156,000.00	Taxiway D - Construction Phase I
46170106	506393	2025	3	1	\$173,000.00	Taxiway A - Design
46170106	506393	2025	17	1	\$320,000.00	Airport Air Traffic Control Tower - Construction
46170106	506393	2025	37	1	\$120,000.00	Parcel 8 Development - Construction
46170106	506495	2025	2	1	\$39,200.00	3/4 Ton Pick-up Truck
56045606	506393	2025	2	1	\$350,000.00	Central Services Truck and Car Wash
56045606	506393	2025	8	1	\$24,000.00	Rose Hill Cemetery Flooring
56045606	506393	2025	9	1	\$20,000.00	Rose Hill Cemetery Office Roof
56045606	506393	2025	26	1	\$20,000.00	Fire Station 14 Mini Split AC
56045606	506393	2025	28	1	\$15,000.00	Fire Station 14 LED Bay Lights
56045606	506393	2025	29	1	\$25,000.00	Lakeside Community Park Restroom Building Metal Door and Frame Replacement
56045606	506393	2025	31	1	\$500,000.00	Police Department VAV's Replacement
56045606	506494	2025	2	1	\$115,000.00	Police Department Generator 800 kw
56045706	506393	2025	1	1	\$8,500.00	Air Compressor
56045706	506494	2025	5	1	\$7,000.00	Heavy Duty Tire Machine
56045706	506494	2025	7	1	\$7,500.00	A/C Leak Detection Tool and Scanner
56045706	506495	2025	1	1	\$185,000.00	Flatbed Tow Truck
56045706	506495	2025	3	1	\$35,000.00	1/2 Ton Pick-up Truck
56060106	506495	2025	1	1	\$34,000.00	Utility Vehicle
00110106	506393	2026	3	1	\$100,000.00	Citywide Security Improvements
00110206	506494	2026	1	1	\$8,250.00	Heavy Duty Scanner
00110406	506494	2026	6	1	\$6,000.00	Personal Computer
00110406	506494	2026	7	1	\$5,000.00	Wireless Audio Kit
00110406	506494	2026	8	1	\$8,000.00	Field LED Lighting Kit
00110406	506494	2026	9	1	\$10,000.00	Primary Lens Package
00110406	506494	2026	10	1	\$8,000.00	Field Camera
00130206	506494	2026	4	38	\$248,900.00	Mobile Digital Computer (38)
00130206	506494	2026	11	1	\$5,000.00	Ice Machine
00130206	506494	2026	14	4	\$29,800.00	Mobile Digital Computer (4)
00130206	506495	2026	5	1	\$512,000.00	Vehicle (10)
00130206	506495	2026	8	1	\$151,000.00	Vehicle (3)
00130206	506495	2026	9	1	\$15,000.00	Non-Licensed Utility Vehicle
00130306	506393	2026	1	1	\$12,500.00	Canine
00130606	506494	2026	3	1	\$19,000.00	Variable Message Sign
00135106	506495	2026	1	2	\$114,400.00	1/2 Ton Pick-up Truck (2)
00135206	506393	2026	3	1	\$9,200.00	Fire Hose and Appliance
00135206	506393	2026	8	4	\$40,000.00	Vehicle-Mounted Diesel Filter System (4)
00135206	506393	2026	13	3	\$18,000.00	Traffic Control Pre Emption/Opticom (3)
00135206	506393	2026	17	1	\$7,800.00	Wireless Headset
00135206	506494	2026	6	1	\$7,000.00	Commercial Dryer
00135206	506494	2026	9	6	\$48,000.00	Rugged Portable Radio
00135206	506494	2026	13	3	\$30,000.00	Mobile Radio (3)
00135206	506494	2026	21	1	\$85,000.00	Self Contained Breathing Apparatus
00135206	506494	2026	24	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2026	35	1	\$45,000.00	Special Operations Equipment
00135206	506494	2026	38	1	\$12,200.00	Commercial Washer/Extractor
00135206	506494	2026	43	1	\$5,000.00	Fire Fighting Ventilation Fan
00135206	506494	2026	63	1	\$70,000.00	Self Contained Breathing Apparatus - Fill Station, Cascade & Compressors
00135206	506494	2026	64	0	\$0.00	NEW RESCUE:
00135206	506494	2026	65	2	\$15,000.00	Self Contained Breathing Apparatus (2)
00135206	506494	2026	66	1	\$10,000.00	Mobile Radio
00135206	506494	2026	67	2	\$16,000.00	Portable Radio (2)
00135206	506494	2026	68	1	\$50,000.00	Cardiac Monitor
00135206	506494	2026	69	1	\$18,500.00	Automatic CPR Compression Device
00135206	506494	2026	70	1	\$33,000.00	Powerload Hydraulic Stretcher
00135206	506494	2026	71	1	\$29,000.00	Powerload Cot Fastening System
00135206	506494	2026	72	1	\$6,000.00	Elliptical Trainer
00135206	506494	2026	73	1	\$6,000.00	Commercial Treadmill
00135206	506494	2026	74	1	\$16,000.00	Rugged Portable Radio (2)
00135206	506494	2026	75	1	\$10,000.00	Mobile Radio
00135206	506494	2026	76	1	\$16,000.00	Rugged Portable Radio (2)
00135206	506494	2026	77	1	\$10,000.00	Mobile Radio
00145206	506495	2026	3	1	\$50,900.00	3/4 Ton Pick-up Truck
00145206	506495	2026	4	1	\$37,700.00	Utility Vehicle
00145306	506494	2026	4	1	\$22,000.00	Utility Cart
00145406	506494	2026	3	1	\$5,000.00	Generator 7000W
00145406	506495	2026	2	1	\$36,300.00	1/2 Ton Pick-up Truck
00145406	506495	2026	3	1	\$36,300.00	1/2 Ton Pick-up Truck
00150206	506393	2026	10	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2026	12	1	\$10,000.00	Quail Hollow Fence

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00150206	506393	2026	13	1	\$25,000.00	Dog Park Agility Course
00150206	506393	2026	14	1	\$15,000.00	Dog Park Fence
00150206	506393	2026	18	1	\$30,000.00	Basketball Court Fencing/Safety Net
00150206	506393	2026	21	1	\$20,000.00	Denn John Storage Bin
00150206	506393	2026	23	1	\$25,000.00	Chambers Park Fencing
00150206	506494	2026	2	1	\$14,000.00	Bunker Rake
00150206	506494	2026	6	1	\$13,000.00	Mower
00150206	506494	2026	8	1	\$6,500.00	Aerator
00150206	506494	2026	16	2	\$60,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2026	19	1	\$25,000.00	Mower
00150206	506494	2026	23	1	\$20,000.00	Laser level Machine
00150206	506494	2026	32	1	\$35,000.00	Loader
00150206	506495	2026	1	1	\$43,400.00	Passenger Van
00150206	506495	2026	6	3	\$98,400.00	1/2 Ton Pick-up Truck (3)
00150206	506495	2026	7	1	\$44,600.00	Dually Pick-up Truck
00150206	506495	2026	8	1	\$36,000.00	Sport Utility Vehicle
00150206	506495	2026	9	1	\$43,000.00	Passenger Van
00150306	506393	2026	1	1	\$30,000.00	Gel Coat Slide
00150306	506494	2026	4	1	\$31,000.00	Pool Tarp Automatic Reel
00150406	506393	2026	1	1	\$50,000.00	Perimeter Fence Fortune Road
00150406	506393	2026	4	2	\$12,000.00	Storage Shed (2)
00150506	506393	2026	2	4	\$80,000.00	Cremation Columbarium (4)
00150666	506393	2026	1	1	\$20,000.00	Arena Audio Visual
00150666	506393	2026	2	1	\$10,000.00	Stage Lighting
10140106	506495	2026	2	1	\$35,000.00	Utility Vehicle
10345406	506393	2026	5	1	\$150,000.00	Denn John at Mill Slough Traffic Signal
10345406	506494	2026	3	1	\$25,000.00	Data Line Connection
10345406	506494	2026	9	1	\$26,000.00	Cabinet/Controller 8 Phase
10345646	506494	2026	1	1	\$6,000.00	Sidewalk Forms
10345646	506494	2026	8	1	\$5,000.00	Patch Truck Generator
10345646	506495	2026	1	1	\$51,000.00	3/4 Ton Pick-up Truck
10345656	506393	2026	5	1	\$10,000.00	Neighborhood Street Light Infill Program
10345656	506393	2026	12	1	\$250,000.00	Mann Street Extension Project
10345656	506393	2026	13	1	\$500,000.00	City of Kissimmee Dirt Roads
10435206	506393	2026	1	1	\$900,000.00	Station Alerting System
10435206	506495	2026	4	1	\$300,000.00	Rescue Rechassis
10435206	506495	2026	8	1	\$600,000.00	Rescue
10445206	506393	2026	5	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2026	6	1	\$500,000.00	ADA Compliance Program
10445206	506393	2026	10	1	\$150,000.00	Traffic Signal Designs
10450106	506393	2026	4	1	\$4,500,000.00	Lancaster Ranch Park
10450106	506393	2026	6	1	\$250,000.00	Playground Replacement
10450106	506393	2026	8	1	\$75,000.00	Pedestrian Bridge
10450106	506393	2026	10	1	\$195,000.00	Pool Resurface
10450106	506393	2026	13	1	\$200,000.00	Overlook for Bike Trail/Bird Watch
10450106	506393	2026	14	1	\$4,000,000.00	Shingle Creek Regional Trail Construction
10450106	506494	2026	3	1	\$135,000.00	Backhoe
10450106	506495	2026	1	1	\$100,000.00	Large Dump Truck
10460106	506393	2026	3	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2026	7	1	\$52,000.00	Wide Area Network
10460106	506393	2026	11	1	\$140,000.00	Back Office Licensing
10460106	506393	2026	14	1	\$58,000.00	Fiber Connectivity
10460106	506494	2026	3	1	\$353,000.00	Wide Area Network
10550706	506393	2026	3	1	\$500,000.00	Lancaster Ranch Park
10550706	506393	2026	4	1	\$25,000.00	Aqua Zip Line
10622206	506393	2026	6	1	\$500,000.00	Legacy Projects
10622206	506393	2026	7	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10722206	506393	2026	5	1	\$500,000.00	Beautification and Stormwater Projects
10945656	506393	2026	3	1	\$500,000.00	Hoagland Boulevard: US192/Carroll Street
40945206	506393	2026	2	1	\$150,000.00	Stormwater System Improvements
40945206	506494	2026	4	1	\$10,900.00	Velocity Meter
40945206	506494	2026	5	1	\$8,500.00	Water Quality Logger
40945506	506393	2026	3	1	\$100,000.00	Slip-Line Program
40945506	506494	2026	1	2	\$25,000.00	Flail Mower (2)
40945506	506494	2026	6	1	\$150,000.00	Crash Attenuator Truck
40945506	506494	2026	9	1	\$42,000.00	Walk-behind Mower
41145716	506495	2026	3	1	\$429,000.00	Garbage Truck
46170106	506393	2026	4	1	\$260,400.00	Taxiway A - Construction
46170106	506393	2026	7	1	\$140,000.00	Taxiway D Construction Phase II
46170106	506393	2026	47	1	\$120,000.00	Parcel 8 Development - Construction
56045606	506393	2026	32	1	\$20,000.00	Fire Station 13 Side Patio Construction
56045606	506393	2026	33	1	\$125,000.00	Police Department Sally Port Remodel
56045606	506393	2026	34	1	\$50,000.00	Fortune Road Athletic Complex Flooring
56045606	506393	2026	35	1	\$50,000.00	Quail Hollow Park Parking Lot Resurface
56045606	506393	2026	36	1	\$50,000.00	Mill Run Park Parking Lot Resurface
56045606	506393	2026	37	1	\$50,000.00	Chambers Park Community Center Front Parking Lot Resurface
56045606	506393	2026	38	1	\$50,000.00	Orange Gardens Community Center Parking Lot Resurface
56045606	506393	2026	39	1	\$25,000.00	Fire Station 11 Bay Ceiling Fan

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56045606	506494	2026	5	1	\$250,000.00	Communications Generator 200kw
56045706	506494	2026	3	1	\$12,000.00	Vehicle Lift
56045706	506494	2026	6	1	\$9,500.00	Heavy Duty Truck Scanner
56045706	506495	2026	4	1	\$35,000.00	1/2 Ton Pick-up Truck
00110106	506393	2027	4	1	\$100,000.00	Citywide Security Improvements
00110206	506494	2027	2	1	\$10,000.00	Large Format/Plans Scanner
00130106	506495	2027	1	1	\$6,000.00	Generator
00130206	506494	2027	5	1	\$268,600.00	Mobile Digital Computer (41)
00130206	506494	2027	8	1	\$6,000.00	Evidence Refrigerator
00130206	506494	2027	9	1	\$6,000.00	Evidence Freezer
00130206	506494	2027	12	1	\$5,000.00	Ice Machine
00130206	506495	2027	6	1	\$371,500.00	Vehicle (7)
00130606	506494	2027	4	1	\$19,000.00	Variable Message Sign
00135106	506495	2027	2	2	\$114,400.00	1/2 Ton Pick-up Truck (2)
00135106	506495	2027	6	1	\$79,200.00	3/4 Ton Pick-up Truck
00135206	506393	2027	4	1	\$9,200.00	Fire Hose and Appliance
00135206	506393	2027	9	3	\$30,000.00	Vehicle-Mounted Diesel Filter System (3)
00135206	506393	2027	14	3	\$18,000.00	Traffic Control Pre Emption/Opticom (3)
00135206	506494	2027	10	6	\$48,000.00	Rugged Portable Radio (6)
00135206	506494	2027	15	2	\$64,000.00	Powerload Hydraulic Stretcher (2)
00135206	506494	2027	16	2	\$60,000.00	Powerload Cot Fastening System (2)
00135206	506494	2027	22	1	\$85,000.00	Self Contained Breathing Apparatus
00135206	506494	2027	25	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2027	36	1	\$45,000.00	Special Operations Equipment
00135206	506494	2027	44	1	\$5,000.00	Fire Fighting Ventilation Fan
00135206	506494	2027	48	1	\$7,000.00	Commercial Dryer
00135206	506494	2027	59	1	\$45,000.00	Hydraulic Extrication Rescue Tool System
00135206	506494	2027	60	2	\$20,000.00	Mobile Radio (2)
00145206	506495	2027	5	1	\$50,900.00	3/4 Ton Pick-up Truck
00145306	506495	2027	2	1	\$51,000.00	3/4 Ton Pick-up Truck
00145406	506494	2027	4	1	\$5,000.00	Generator 7000W
00150206	506393	2027	11	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2027	17	1	\$7,000.00	Pond Fountain Repair and Replacement (R)
00150206	506393	2027	22	1	\$22,000.00	Mark Durbin Baseball Field Fencing
00150206	506393	2027	24	10	\$50,000.00	Basketball Court Resurface (10)
00150206	506393	2027	26	1	\$40,000.00	Basketball Court Fencing/Safety Net
00150206	506494	2027	17	2	\$60,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2027	26	2	\$28,000.00	Bunker Rake (2)
00150206	506494	2027	29	1	\$15,000.00	Zero Turn Mower
00150206	506494	2027	31	3	\$75,000.00	Triplex Mower (3)
00150206	506494	2027	33	1	\$15,000.00	Light Tower
00150206	506495	2027	13	1	\$32,800.00	1/2 Ton Pick-up Truck
00150206	506495	2027	14	1	\$44,600.00	Dually Pick-up Truck
00150206	506495	2027	15	1	\$50,000.00	Small Dump Truck
00150206	506495	2027	16	1	\$33,000.00	3/4 Ton Pick-up Truck
00150206	506495	2027	17	1	\$43,400.00	Passenger Van
00150306	506494	2027	2	1	\$5,200.00	Lane Line Storage Reel
00150406	506393	2027	2	1	\$9,500.00	Sound System for Fortune Road
00150406	506494	2027	2	4	\$52,000.00	Portable Field Fence (4)
00150406	506494	2027	3	4	\$40,000.00	Fortune Road Softball Field Bullpen (4)
00150406	506494	2027	4	1	\$10,000.00	Bleachers
10345406	506393	2027	6	1	\$800,000.00	Broadway at Monument Traffic Signal
10345406	506494	2027	4	1	\$25,000.00	Data Line Connection
10345406	506494	2027	5	1	\$12,000.00	Traffic Counter
10345406	506494	2027	10	1	\$26,000.00	Cabinet/Controller 8 Phase
10345646	506494	2027	6	1	\$8,000.00	Concrete Grinder
10345646	506494	2027	7	1	\$32,000.00	Air Compressor
10345656	506393	2027	6	1	\$10,000.00	Neighborhood Street Light Infill Program
10345656	506393	2027	14	1	\$250,000.00	Mann Street Extension Project
10345656	506393	2027	15	1	\$500,000.00	City of Kissimmee Dirt Roads
10435206	506495	2027	5	1	\$300,000.00	Rescue Rechassis
10435206	506495	2027	9	1	\$600,000.00	Rescue
10445206	506393	2027	7	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2027	8	1	\$500,000.00	ADA Compliance Program
10445206	506393	2027	11	1	\$150,000.00	Traffic Signal Designs
10450106	506393	2027	3	1	\$7,500,000.00	Lancaster Ranch Park
10450106	506393	2027	9	1	\$60,000.00	Pedestrian Bridge
10450106	506393	2027	11	1	\$25,500.00	Pool Resurface
10450106	506393	2027	15	1	\$4,500,000.00	Shingle Creek Regional Trail Construction
10450106	506393	2027	20	1	\$275,000.00	Splash Pad Underground Equipment Relocation
10450106	506494	2027	1	1	\$90,000.00	Articulating Loader
10460106	506393	2027	4	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2027	8	1	\$38,000.00	Wide Area Network
10460106	506393	2027	12	1	\$140,000.00	Back Office Licensing
10460106	506494	2027	4	1	\$320,000.00	Wide Area Network
10550706	506191	2027	1	1	\$500,000.00	Future Park Northwest Quadrant Park
10550706	506393	2027	5	1	\$500,000.00	Lancaster Ranch Park
10622206	506393	2027	8	1	\$500,000.00	Legacy Project

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10622206	506393	2027	9	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10722206	506393	2027	6	1	\$500,000.00	Beautification and Stormwater Projects
10945656	506393	2027	4	1	\$500,000.00	Hoagland Boulevard: US192/Carrroll Street
40945206	506393	2027	3	1	\$150,000.00	Stormwater System Improvements
40945206	506494	2027	6	1	\$10,900.00	Velocity Meter
40945206	506494	2027	7	1	\$8,500.00	Water Quality Logger
40945506	506393	2027	4	1	\$100,000.00	Slip-line Program
40945506	506494	2027	7	1	\$201,200.00	Grapple Loader Truck
40945506	506494	2027	10	1	\$300,000.00	Sweeper
40945506	506495	2027	2	1	\$48,100.00	Cargo Van
41145716	506495	2027	4	2	\$858,000.00	Garbage Truck (2)
41145726	506495	2027	1	1	\$45,000.00	1/2 Ton Pick-up Truck
56045606	506393	2027	40	1	\$30,000.00	Kissimmee Police Department Records Supervisor Office Sound Proofing
56045606	506393	2027	41	1	\$115,000.00	City Hall Generator
56045606	506393	2027	42	1	\$100,000.00	Central Services Complex Traffic Division Roof
56045606	506393	2027	43	1	\$100,000.00	Central Services Complex Roof Section Garage
56045606	506393	2027	45	1	\$80,000.00	Bob Makinson Aquatic Center Restroom Remodel
56045606	506393	2027	46	1	\$60,000.00	Bob Makinson Aquatic Center Counter Tops
56045606	506393	2027	47	1	\$75,000.00	Fortune Road Athletic Complex Flooring
56045706	506494	2027	1	1	\$5,000.00	Copier
56045706	506494	2027	8	1	\$6,500.00	Air Conditioning Machine
00110106	506393	2028	5	1	\$100,000.00	Citywide Security Improvements
00110406	506494	2028	12	1	\$60,000.00	HD Broadcast Cameras
00125106	506495	2028	2	1	\$35,000.00	1/2 Ton Pick-up Truck
00125106	506495	2028	3	1	\$36,000.00	Utility Vehicle
00130206	506494	2028	15	40	\$262,000.00	Mobile Digital Computer (40)
00130206	506495	2028	7	1	\$735,500.00	Vehicle (16)
00130606	506494	2028	5	1	\$19,000.00	Variable Message Sign
00135106	506495	2028	4	2	\$114,400.00	1/2 Ton Pick-up Truck (2)
00135206	506393	2028	5	1	\$9,200.00	Fire Hose and Appliance
00135206	506393	2028	10	2	\$20,000.00	Vehicle-Mounted Diesel Filter System (2)
00135206	506393	2028	15	3	\$18,000.00	Traffic Control Pre Emption/Opticom (3)
00135206	506393	2028	19	1	\$7,800.00	Wireless Headset
00135206	506494	2028	34	1	\$45,000.00	Special Operations Equipment
00135206	506494	2028	37	1	\$7,000.00	Commercial Washer
00135206	506494	2028	39	6	\$48,000.00	Rugged Portable Radio (6)
00135206	506494	2028	40	1	\$85,000.00	Self Contained Breathing Apparatus
00135206	506494	2028	45	1	\$5,000.00	Fire Fighting Ventilation Fan
00135206	506494	2028	46	1	\$6,000.00	Commercial Treadmill
00135206	506494	2028	47	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2028	49	1	\$7,000.00	Commercial Dryer
00135206	506494	2028	57	2	\$66,000.00	Powerload Hydraulic Stretcher (2)
00135206	506494	2028	58	2	\$58,000.00	Powerload Cot Fastening System (2)
00135206	506494	2028	61	1	\$10,000.00	Mobile Radio
00145106	506495	2028	2	1	\$27,900.00	1/4 Ton Pick-up Truck
00145406	506494	2028	8	1	\$5,000.00	Generator 7000W
00145406	506494	2028	9	3	\$54,000.00	Message Board (3)
00150206	506393	2028	27	1	\$20,000.00	Basketball Court Fencing/Safety Net
00150206	506393	2028	28	2	\$60,000.00	Playground Safety Surface (2)
00150206	506494	2028	24	7	\$210,000.00	Heavy Duty Non-Licensed Utility Vehicle (7)
00150206	506494	2028	27	2	\$28,000.00	Bunker Rake (2)
00150206	506494	2028	30	5	\$75,000.00	Zero Turn Mower (5)
00150206	506494	2028	34	1	\$15,000.00	Light Tower
00150206	506494	2028	35	1	\$10,000.00	Tow Behind Turbine Blower
00150206	506494	2028	36	1	\$25,000.00	Chipper
00150206	506494	2028	37	1	\$180,000.00	Mini Sweeper
00150206	506495	2028	10	1	\$36,000.00	Sport Utility Vehicle
00150206	506495	2028	11	1	\$35,000.00	Passenger Van
00150206	506495	2028	12	1	\$32,800.00	1/2 Ton Pick-up Truck
00150306	506393	2028	4	1	\$25,000.00	Turnstiles
00150306	506393	2028	6	2	\$48,500.00	Diving Board (2)
00150306	506494	2028	5	1	\$5,000.00	Lifeguard Chair/Stand
00150406	506494	2028	5	1	\$10,000.00	Bleachers
10345406	506494	2028	13	1	\$25,000.00	Data Line Connection
10345406	506494	2028	14	1	\$26,000.00	Cabinet/Controller 8 Phase
10345646	506494	2028	9	1	\$280,000.00	Patch Truck
10345646	506495	2028	2	1	\$74,900.00	2 Ton Pick-up Truck
10345656	506393	2028	16	1	\$500,000.00	City of Kissimmee Dirt Roads
10435106	506292	2028	1	1	\$10,000,000.00	Fire Station 16
10435206	506495	2028	6	1	\$300,000.00	Rescue Rechassis
10445206	506393	2028	12	1	\$150,000.00	Neighborhood Improvements Program
10445206	506393	2028	13	1	\$500,000.00	ADA Compliance Program
10445206	506393	2028	14	1	\$150,000.00	Traffic Signal Designs
10445306	506495	2028	2	1	\$50,300.00	1 Ton Pick-up Truck
10450106	506292	2028	1	1	\$8,000,000.00	Mark Durbin Recreation Center
10450106	506393	2028	12	1	\$7,500,000.00	Lancaster Ranch Park
10450106	506393	2028	16	1	\$8,500,000.00	Shingle Creek Regional Trail Construction
10450106	506393	2028	17	1	\$50,000.00	Pavilion

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10450106	506393	2028	19	1	\$195,000.00	Pool Resurface
10450106	506393	2028	21	24	\$120,000.00	Plaza Lights (24)
10450106	506393	2028	22	1	\$250,000.00	Playground Replacement
10450106	506494	2028	2	1	\$90,000.00	Articulating Loader
10460106	506393	2028	15	1	\$140,000.00	Back Office Licensing
10460106	506393	2028	16	1	\$10,000.00	Geographic Information Systems implementation
10460106	506393	2028	17	1	\$66,000.00	Wide Area Network
10460106	506494	2028	5	1	\$339,000.00	Wide Area Network
10550706	506393	2028	6	1	\$400,000.00	Denn John Softball/Baseball Field
10622206	506393	2028	10	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10622206	506393	2028	11	1	\$500,000.00	Legacy Project
10722206	506393	2028	7	1	\$500,000.00	Beautification and Stormwater Projects
10945656	506393	2028	5	1	\$500,000.00	Hoagland Boulevard: US192/ Carroll Street
11125106	506495	2028	1	1	\$35,000.00	1/2 Ton Pick-up Truck
40945206	506393	2028	5	1	\$150,000.00	Stormwater System Improvements
40945506	506393	2028	5	1	\$100,000.00	Slip-line Program
40945506	506494	2028	11	1	\$520,000.00	All Terrain Excavator
40945506	506494	2028	12	1	\$160,000.00	Drop-Wing Mower
40945506	506495	2028	3	1	\$99,600.00	Heavy Truck
41145716	506495	2028	6	2	\$858,000.00	Garbage Truck (2)
56045606	506393	2028	49	1	\$15,000.00	Central Services Complex Roof Hazardous Material Storage
56045606	506393	2028	50	1	\$20,000.00	Central Service Complex Key Management System
56045606	506393	2028	51	1	\$20,000.00	Central Service Roof Street Storage
56045606	506393	2028	52	1	\$20,000.00	Central Services Complex Roof Traffic Storage
56045606	506393	2028	53	1	\$55,000.00	Central Services Roof Replacement
56045606	506393	2028	54	1	\$130,000.00	Central Service Roof Weld Shop
56045606	506494	2028	7	1	\$200,000.00	Communications Generator 200kw

RESOLUTION NO. 15 -2023

**A RESOLUTION ADOPTING
THE FINAL OPERATING
MILLAGE FOR THE CITY OF
KISSIMMEE, FLORIDA UPON
THE ASSESSMENT ROLL OF
THE YEAR 2023.**

WHEREAS, the City Commission of the City of Kissimmee, Florida, considered a budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024, 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 13.22% more than the rolled back millage rate of 4.0853 as defined in F.S. 200.065.

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

Dated this 26th day of September 2023.

Olga Gonzalez

Olga Gonzalez
Mayor-Commissioner



ATTEST:

Linda S. Hansell

Linda S. Hansell
City Clerk

RESOLUTION NO. 16 -2023

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

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, 2023 and ending September 30, 2024, 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 26, 2023

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, 2023 and ending September 30, 2024, shall be \$267,277,940 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.

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 2023/2024 budget by the amount of encumbrances outstanding at September 30, 2023.

SECTION 6. The City Manager shall automatically adjust the total amount of the FY 2023/2024 budget by the amount of unspent grant funds at September 30, 2023.

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 2023/2024 appropriations will automatically lapse at September 30, 2023 and will be carried over to FY 2024/2025 as unappropriated 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 857 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 26th day of September 2023.

ATTEST:



Linda S. Hansell
Linda S. Hansell
City Clerk

Olga Gonzalez

Olga Gonzalez
Mayor-Commissioner



ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>GENERAL FUND</u>			
City Commission	City Commission	Commission Retreat Facilitator	25,000
		Lobbyists	<u>200,000</u>
		Total City Commission/City Commission	225,000
City Manager	City Clerk	Corrective Mortgage Deeds/Recording Fees	1,000
		Development Services/Code Enforcement	1,000
		Onsite Records Disposal	1,400
		Shredding Bins	1,584
		Recording Fees	3,900
		Document Remediation	5,000
		Electronic Signature Services	6,000
		Document Preservation	7,000
		Deed Recording	<u>10,620</u>
		Total City Manager/City Clerk	37,504
City Manager	Strategic Communications	Video Translation Services	1,000
		Video Voice-Over	1,800
		American Sign Language Services	4,000
		Closed Captioning Services	4,500
		Miscellaneous Services	<u>10,000</u>
		Total City Manager/Strategic Communications	21,300
City Manager	Safety, Security and Emergency Management	Security Services	<u>10,000</u>
		Total City Manager/Safety, Security and Emergency Management	10,000
		Total City Manager	<u>293,804</u>
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	<u>235,000</u>
		Total City Attorney/City Attorney	276,500
City Attorney	Municipal Court Clerk	Transcription Services	1,000
		Hearing Officer Fees	<u>5,000</u>
		Total City Attorney/Municipal Court Clerk	6,000
		Total City Attorney	<u>282,500</u>

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
		eCivis	12,000
		Actuarial Services	12,000
		Contract Compliance	13,000
		Account Analysis Fees	20,000
		General Consultants	25,000
		Credit Card Fees	36,000
		Redlight Camera Credit Card Fees	50,000
		Audit and ACFR Preparation	90,000
		Total Finance	274,500
Economic Development	Economic Development	Marketing Material Production	1,500
		National Entrepreneur Center	10,000
		Real Estate Consulting	15,000
		Prospera	20,000
		Small Business Development Center	30,000
		Economic Development Incentive Funds	100,000
		University of Central Florida Incubator	159,000
		Total Economic Development	335,500
Development Services	Planning	Evaluations and Appraisal Report	60,000
		Mobility Fee Study	80,000
		Kissimmee Main Street	119,734
		Transit Circulator Contract	450,000
		Total Development Services	709,734
Police	Office of the Police Chief	Translation Services	3,200
		Total Police/Office of the Police Chief	3,200
Police	Support Services	Disposal of Narcotics/Biological Hazardous Waste	4,000
		Paper Shredding	6,000
		Attorney Fees	7,500
		Firearms Training Facility Lead Removal	12,000
		Firearms Training Facility Decontamination	30,000
		False Alarm Billing Services	50,000
		Total Police/Support Services	109,500
Police	Patrol	K9 Kennel Care	1,120
		Veterinary Insurance	3,046
		Canine Maintenance	6,000
		Total Police/Patrol	10,166

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Police	Criminal Investigations	K9 Kennel Care	560
		Forfeiture Proceeding Court Fees	1,500
		Veterinary Insurance	1,550
		Court Certified Transcriptions	1,600
		Towing and Storage Fees	2,500
		Canine Maintenance	2,500
		Phone Tolls/Bank Records/Undercover Operations	2,500
		Professional Remote Composites	4,000
		Nurse Examiners	7,500
		DNA testing	8,500
		Total Police/Criminal Investigations	<u>32,710</u>
Police	Special Operations	Towing and Storage Fees	1,000
		Confidential Funds	10,000
		Crossing Guard Management Services	661,670
		Total Police/Special Operations	<u>672,670</u>
		Total Police	<u>828,246</u>
Fire	Administration	Staffing Software Phone Contract	50
		Pre-Employment Examinations	9,900
		Medical Director Contract	36,400
		Ambulance Billing Service	450,000
		Medicaid Payment	500,000
		Total Fire	<u>996,350</u>
Public Works	Engineering	Miscellaneous Professionals Services	140,000
		Total Public Works/Engineering	<u>140,000</u>
Public Works	Street Maintenance	Consultant Services	35,000
		Maintenance Agreement	118,000
		Mowing Contract	403,200
		Total Public Works/Street Maintenance	<u>556,200</u>
Public Works	Traffic Engineering	Contracted Traffic Counts/Studies	2,000
		Best Foot Forward Program	5,000
		FDOT Rail Road Crossing Contract	13,769
		Beacon Maintenance	23,828
		FDOT Traffic Signal Maintenance	75,520
		Signal Maintenance	89,225
		Emergency Signal Services	93,000
		Redlight Camera Fees	988,600
		Total Public Works/Traffic Engineering	<u>1,290,942</u>
Parks and Recreation	Parks	Grant Application Fees	10,000
		Total Parks and Recreation/Parks	<u>10,000</u>

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT	
Parks and Recreation	Aquatic Center	Event Entertainment	400	
		Pool Permit	975	
		Miscellaneous Aquatic Classes	1,500	
		Lifeguard Certification Fees	10,500	
		Chemical Delivery Contract	35,904	
		Total Parks and Recreation/Aquatic Center	49,279	
Parks and Recreation	Recreation	Food Service	3,500	
		Marydia Janitorial/Custodial	3,950	
		Special Programs	5,100	
		Day Camp Program Trips	8,624	
		Camp Infinity	14,104	
		Teen Extreme Program	29,346	
		Recreation Programs	34,065	
		Youth and Adult Sports	46,394	
		Oak Street Park Camp Discovery	71,566	
		Total Parks and Recreation/Recreation	216,649	
		Parks and Recreation	Cemetery	Cemetery Plot Buy Back
Total Parks and Recreation/Cemetery	3,300			
Parks and Recreation	Events & Venues	Downtown Event/Partnership	6,000	
		Face Painters	6,500	
		Taste of Kissimmee	10,000	
		Fandom	10,000	
		Pridefest	12,000	
		Kowtown	15,000	
		Martin Luther King, Jr. Event	15,250	
		Festival of Lights Parade and Entertainment	17,250	
		Juneteenth	22,000	
		General Labor Services	22,000	
		July 4th Fireworks	30,000	
		July 4th Entertainment and Production	65,000	
		Total Parks and Recreation/Events & Venues	231,000	
		Total Parks and Recreation		510,228
		Human Resources and Risk Management	Human Resources	Pension and Actuarial Studies
457 Plan Fiduciary Insurance	5,500			
Labor Attorney	20,000			
Total Human Resources and Risk Management	28,500			
Total General Fund		6,246,504		

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>STORMWATER UTILITY FUND</u>			
Public Works	Engineering	Diving Services	3,000
		Water Quality Reporting	3,000
		Annual Audit Fees	4,612
		Nutrient Data Analysis	40,000
		Water Quality Lab Sampling	45,000
		Data Storage Management	47,000
		Master Stormwater Model	50,000
		Community Rating System Assistance	50,000
		Stormwater Monitoring Services	290,000
		Asset Inventory Management	<u>300,000</u>
		Total Stormwater Utility/Engineering	<u>832,612</u>
Public Works	Operations	Janitorial Service	3,984
		Pond Cleaning Service	65,000
		Customer Billing Services	<u>277,932</u>
		Total Stormwater Utility/Operations	<u>346,916</u>
Total Stormwater Utility Fund			<u><u>1,179,528</u></u>
<u>SOLID WASTE FUND</u>			
Public Works	Solid Waste	Janitorial Services	3,564
		Annual Audit Fees	4,387
		General Consulting Services	40,000
		Customer Billing Services	<u>159,551</u>
		Total Solid Waste/Solid Waste	<u>207,502</u>
Public Works	Weld Shop	Janitorial Services	<u>3,564</u>
		Total Solid Waste/Weld Shop	<u>3,564</u>
Total Solid Waste Fund			<u><u>211,066</u></u>
<u>AIRPORT FUND</u>			
Airport	Operations	Audit Fees	1,000
		Airport Development Plan	1,500
		Air Traffic Control Tower Environmental Study	1,600
		Graphic Design Services	2,000
		Legal Services	3,150
		Appraisals	5,000
		Surveying Services	5,000
		General Consultant Fees	7,000
		Janitorial Services	<u>13,332</u>
		Total Airport Fund	<u><u>39,582</u></u>
<u>CENTRAL SERVICES FUND</u>			
Information Technology	Information Technology	Microsoft/Cisco Technical Support	2,000
		Central Square Support Services	8,000
		Cisco Call Manager/Unity Upgrade	10,000
		Microsoft SharePoint Services	10,000
		GIS Asset Management Technical Support	<u>10,000</u>

Total Information Technology 40,000

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</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	6,979
		Charging Station Services	7,322
		Fuel Tank Testing and Inspections	15,000
		Septic Tank and Grease Trap Inspections	26,250
		Roofing Inspections	30,000
		Generator Inspections	30,000
		Pest Control Services	45,000
		Elevator Inspections	48,000
		Consultant Services	68,513
		HVAC Contract Services	74,590
		Alarm Security Monitoring Services	120,700
		Janitorial Service	246,724
		Total Public Works/Facilities Maintenance	<u>719,078</u>
		Total Central Services Fund	<u><u>999,078</u></u>

LOCAL OPTION GAS TAX FUND

Public Works	Engineering	General Consultants	120,000
		Total Local Option Gas Tax/Engineering	<u>120,000</u>
		Total Local Option Gas Tax Fund	<u><u>120,000</u></u>

BUILDING FUND

Development Services	Building	Fire Prevention Agreement	480
		Janitorial Services	30,417
		Building Inspector Services and Plan Review	80,000
		Total Building Fund	<u><u>110,897</u></u>

VINE STREET COMMUNITY REDEVELOPMENT FUND

Economic Development	Community	Graphic Design Services	2,500
	Redevelopment	Surveying and Engineering Services	2,500
		Commercial Appraisal Services	3,000
		Consultant Services	7,600
		Master Redevelopment Plan	150,000
		Total Vine Street Community Redevelopment Fund	<u><u>165,600</u></u>

DOWNTOWN COMMUNITY REDEVELOPMENT FUND

Economic Development	Community	Architectural Services	2,500
	Redevelopment	Surveying and Engineering Services	2,500
		Graphic Design Services	2,500
		Commercial Appraisal Services	3,000
		Consultant Services	7,600
		Total Downtown Community Redevelopment Fund	<u><u>18,100</u></u>

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>2023 COMMUNITY DEVELOPMENT BLOCK (CDBG) GRANT FUND</u>			
Development Services	2023 CDBG Program	Miscellaneous Professional Services	2,500
		Miscellaneous Contract Services	39,109
		Total 2023 Community Development Block Grant Fund	<u>41,609</u>
<u>2023 HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT FUND</u>			
Development Services	2023 HOME Program	Miscellaneous Professional Services	3,225
		Total 2023 State Housing Initiative Partnership (SHIP) Grant Fund	<u>3,225</u>
<u>2023 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND</u>			
Development Services	2023 SHIP Program	Miscellaneous Professional Services	2,500
		Miscellaneous Contract Services	17,238
		Total 2023 State Housing Initiative Partnership (SHIP) Grant Fund	<u>19,738</u>
<u>CHARTER SCHOOL FUND</u>			
City Manager	Charter School	Board Minute Contract Services	2,500
		School Management Services	5,300,000
		Total Charter School Fund	<u>5,302,500</u>
<u>LIABILITY/WORKERS COMPENSATION SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Commercial Drivers License Random Drug Testing	5,000
		Hazardous Materials Cleanup	5,000
		Exposure Hot Line	6,000
		Hepatitis B Shots/Draws	10,000
		Total Liability/Workers Comp Self Insurance Fund	<u>26,000</u>
<u>HEALTH SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Miscellaneous	475
		Waste Disposal Services	1,800
		Fire Cancer Presumption Policy	22,200
		Clinic Contract Fees	168,000
		Onsite Medical Staff	375,540
		Administrative Service Fees	1,713,500
		Total Health Self Insurance Fund	<u>2,281,515</u>
		TOTAL CITY OF KISSIMMEE	<u>16,764,942</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
		5005353	Road Materials and Supplies
	BENEFITS:	5005454	Books and Publications
5002121	FICA Taxes	5005455	Dues, Subscriptions and Memberships
5002222	Retirement Contributions		
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
		5004903	Copier Costs
	PROFESSIONAL SERVICES:	5004911	Safety/Wellness Program
5003131	Professional Services	5004917	Garage/Gas Inventory Write-off
5003232	Accounting and Auditing	5004918	General Inventory Write-off
5003434	Other Contract Services	5004998	Traffic Inventory Write-off
5003435	Other Services - Custodial	5004999	Bad Debt Expense
5003436	Other Services - Customer Billing	5005959	Depreciation
		5008181	Aid to Government Agencies
	TRAINING AND TRAVEL:	5008282	Aid to Private Organizations
5004041	Travel and Per Diem	5008382	General Employee Assistance
5005555	Training		
		5005259	FUEL
	UTILITIES:		CHARGES BY OTHER FUNDS:
5004141	Communication Services		General Fund Admin Cost
5004343	Electric	5004905	Warehouse Charges
5004344	Water and Sewer	5004906	Facilities Maintenance Charges
5004345	Stormwater Fees	5004907	Information Technology Charges
5004347	Solid Waste Disposal Fees	5004908	
		5004904	INDIRECT COSTS
	INSURANCE:		CAPITAL OUTLAYS:
5004545	General Insurance		Land or Easements
5004546	Workers Compensation Claims	5006191	Buildings
5004547	Liability Claims	5006292	Infrastructure/Other Improvements
5004549	Health Claims	5006393	Machinery and Equipment-Equipment
		5006494	Machinery and Equipment-Vehicles
	OTHER MAINTENANCE:	5006495	
5004645	Vehicle Parts		DEBT SERVICE:
5004646	Building and Grounds Maintenance	5007171	Principal
5004647	Other Equipment Maintenance	5007272	Interest
5004648	Radio Maintenance	5007373	Other Debt Service Costs
5004649	VEHICLE MAINTENANCE		
		5009171	TRANSFERS TO OTHER FUNDS
	OTHER SUPPLIES:		RESERVES:
5004242	Postage	5009275	Contingency Reserves
5004747	Printing	5009276	Capital Outlay Reserves
5005151	Office Supplies	5009277	Debt Service Reserves
5005252	Operating Supplies	5009278	Operating Cost Reserves
5005253	Cleaning Supplies		
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 \$1,000 and a useful life of one year or more. Items with a unit cost of less than \$1,000 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 \$1,000 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 County'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 2023 calendar year would be used in figuring the 2023/2024 budget year. The tax bills to be mailed by November 1 represent the property taxes due for the 2023 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.