



CITY OF KISSIMMEE, FL
ADOPTED ANNUAL BUDGET

FISCAL YEAR 2022-2023

CITY OF KISSIMMEE, FLORIDA ANNUAL BUDGET FISCAL YEAR 2022-2023

PREPARED BY THE FINANCE DEPARTMENT



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BUDGET GUIDE

The Fiscal Year 2023 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 2023. 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 2023 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, 2022



CITY COMMISSION

Olga Gonzalez – Mayor/Commissioner

Felix Ortiz – Vice Mayor/Commissioner

Jim Fisher – Mayor Pro Tem/Commissioner

Carlos Alvarez, III – Commissioner

Olga Lucia Castano – Commissioner

CITY MANAGER

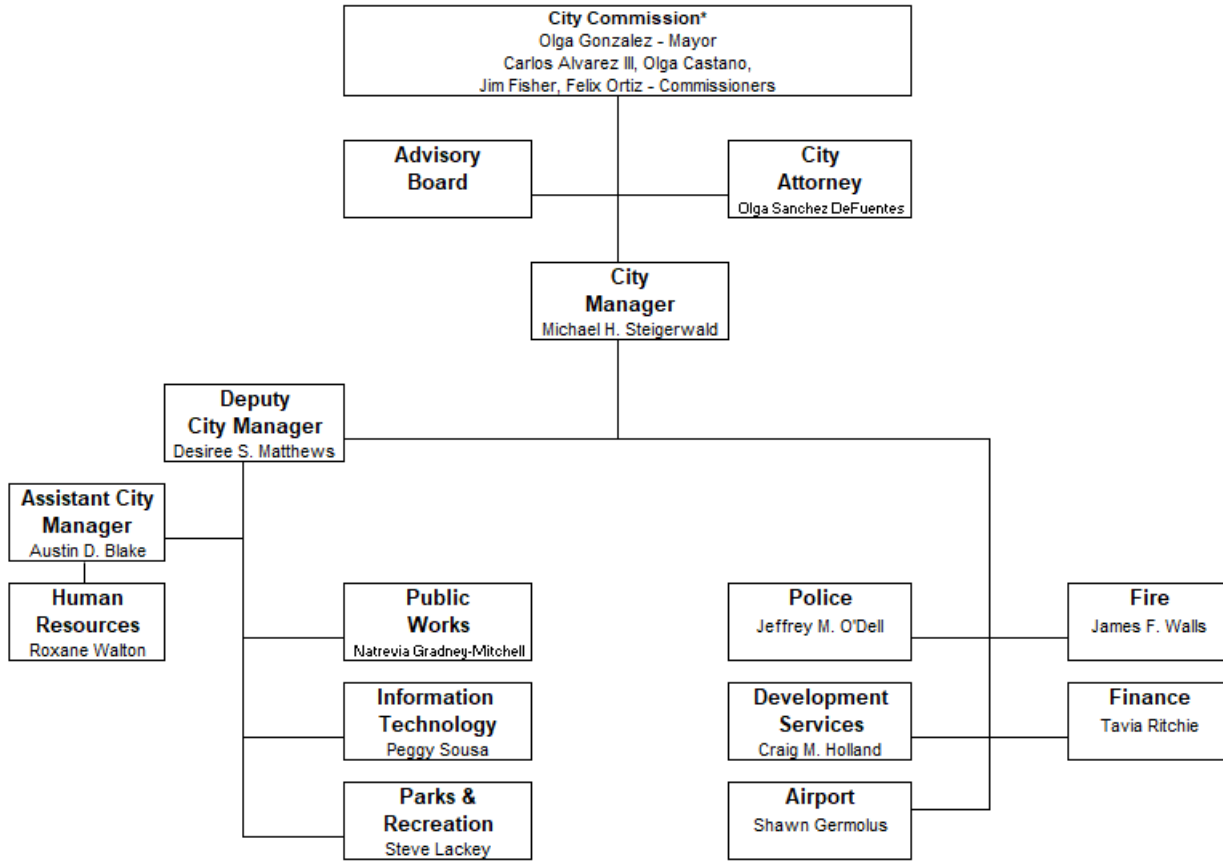
Michael H. Steigerwald

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.

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LISTING OF DEPARTMENT DIRECTORS AS OF OCTOBER 1, 2022

Desiree S. Matthews - Deputy City Manager

Austin D. Blake - Assistant City Manager

Tavia Ritchie - Finance Director

Jeffrey M. O'Dell - Police Chief

Craig M. Holland - Development Services Director

Shaun J. Germolus - Airport Director

James F. Walls - Fire Chief

Natrevia Gradney-Mitchell - Public Works & Engineering Director

Steve Lackey - Parks & Recreation Director

Roxane Walton - Human Resources & Risk Management Director

Margaret R. Sousa - Information Technology Director



THE PIECES THAT HOLD US TOGETHER





August 23rd , 2022 City Manager's Budget Message

Honorable Mayor, City Commissioners, and Citizens:

It is my privilege to present the Fiscal Year (FY) 2022-23 annual budget for the City of Kissimmee, in accordance with the City Charter. Just like the cover of the Budget Book this year, presenting a balanced budget for FY 2022-23 was a puzzle. There were many pieces and many players. 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.

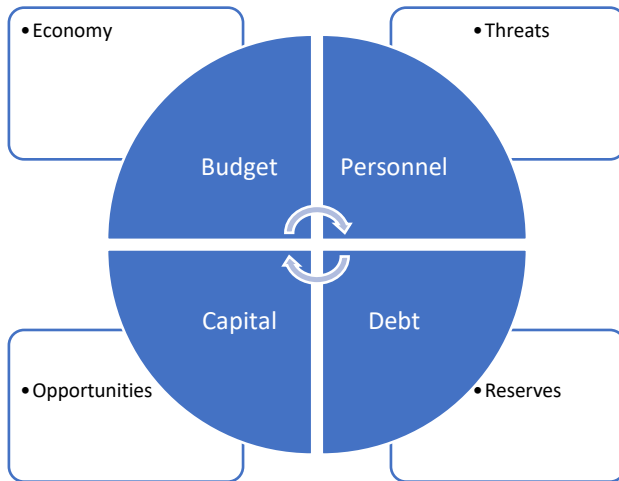
The Fiscal Year (FY) 2023 budget is balanced based on the millage rate of 4.6253 mills, which is approximately \$4.62 per \$1,000. The City has seen its taxable value increase to approximately \$4.8 billion, a growth of approximately 12% over last year's taxable value. The FY 2023 budget is balanced with a total City-wide appropriation of \$240,953,811, and a General Fund budget total of \$118,575,856 including \$27,339,778 in reserves. The approved spending levels are at amounts we believe are within our means and sustainable in future years. 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.

The State of Florida has seen significant investments in real estate and economic conditions have improved as a result of Florida's supportability, weather, and favorable economic conditions, all of which bolstered continued growth within the City and Central Florida region. As such, the City of Kissimmee continues to experience growth in and around it. In fact, last year Osceola County saw the largest population change in the State of Florida. With over 82,000 residents now, Kissimmee is in the top 10 percentile of cities in Florida based on population size. Thus, this budget centers around the City Commission's vision for the City and continues to meet the demands associated with this growth.

Throughout the pandemic, we have persevered and overcome all obstacles presented. We strive to continue to provide exceptional customer service. This speaks very highly of the dedication and drive of our very capable workforce. The positive economic trend with residential growth continues, requiring staff to be agile and focused on responsive service delivery. Despite COVID-19, we continue to see a high demand for building permits, the robust construction of new homes and businesses, and increased vehicles on our roadways. Fortunately, the financial decisions made by this City Commission have positioned the City to remain financially sound. We will continue to remain vigilant, monitoring and reacting to changes in trends and facts as they occur.



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. Inflation has adversely affected our budgetary planning in many ways. Inflation hit multi-decade high levels for May 2022, the largest annual increase since December 1981. As such, on June 15, 2022, the Federal Reserve raised its benchmark interest rates three-quarters of a percentage point in its most aggressive hike since 1994. Analysts anticipate the benchmark to end the year at more than double where it currently sits. This will affect us in many ways. This budget positions us to address this issue.



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, tax payers, 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. This is why, collectively, the annual budget process and document are arguably the most important responsibility of the City Commission each year.

The upcoming fiscal year’s adopted budget recommends a total spending level of \$240 million in FY 2022-23 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.

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.



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.

Budget Format

In an effort to raise the bar on achieving the four key roles of the Budget document as explained above, each section of the Budget book has been given a facelift. The City underwent the implementation of a new city-wide Enterprise Resource Planning (ERP) financial system in 2021. Thus, this fiscal year marks the first time we are preparing the budget with the new software. While that provided many challenges, we took it as an opportunity to further improve our output product to the residents, visitors, and investors of Kissimmee. As such, the presentation format of the Budget has significantly changed from last year's format; not only in the presentation of each Department and Division summary, but in every component of the Budget document.

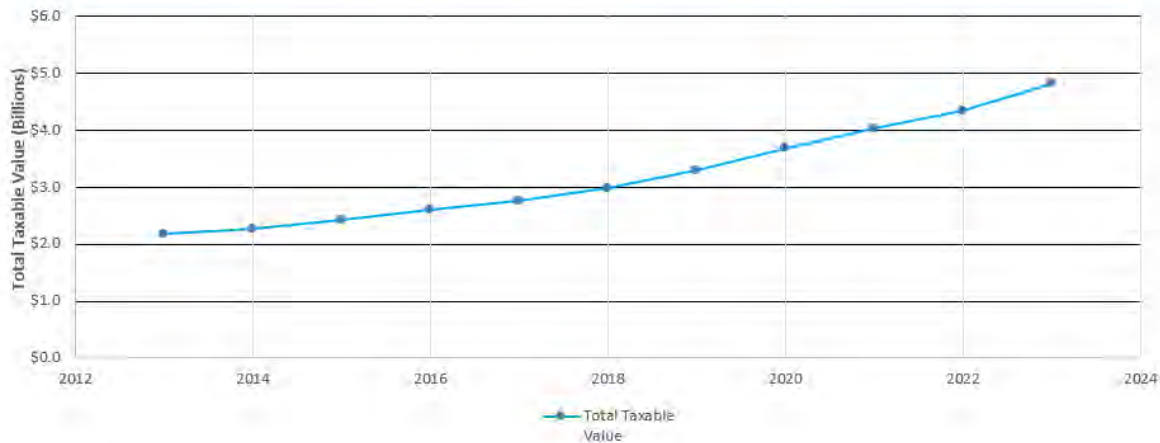
The Budget Guide outlines each of the new sections in the book and its offerings. A more graphical outlook of the history of the City, where we are and where we are going is conveyed; while a more thorough snapshot of our demographics and community profile has also been added. Other visual enhancements include the Budget in Brief designed to compliment the Budget Message as a summarized read of the Budget and refreshed financial summaries. Every page of the book has received an update from prior year presentations. Staff plans to continue to enhance the book further in years to come.



General Fund

The adopted General Fund budget is approximately \$91.2 million for FY 2022-23. The General Fund FY 2022-23 budget represents an increase of 11.7% over the FY 2021-22 budget due mainly to inflation and price pressures. Certified assessed values for ad valorem tax revenues are \$537,984,848 (or 12.4%) higher than last year which results in a total assessed value of \$4,881,382,716. This includes an increase from new construction of \$110,841,790 or an additional \$512,676 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 \$21,448,967. The rollback rate is 4.2472 mills based upon the latest assessed values. However, if the rollback rate was adopted, the City would generate \$1,845,650 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 2023, ad valorem taxes represent about 26% of projected revenues. In addition, 12% is expected from state distributions, 15% from service charges and all other sources, 9% from utility taxes, 10% from Tohopekaliga Water Authority (TWA) and 24% from the Kissimmee Utility Authority (KUA).



Overall, General Fund revenue sources will increase approximately 7.4%. This increase is driven by a rise in ad valorem revenues and more moderate increases in transfers from KUA, TWA and utility taxes. Payments from KUA and TWA are projected to increase approximately 1.5% and 3% in FY 2023. All other General Fund revenue sources will experience modest increases.

The total General Fund budget for expenditures, including capital expenditures, is \$91,236,078. FY 2023 operating expenditures, which include all expenditures except those on capital items and transfers, total \$85,982,309. Transfers to other funds total \$3,024,967 while capital outlay expenditures are projected to be \$2,228,802. Total expenditures in the General Fund will exceed revenues by \$7,202,795. This is larger than previous years due to personnel changes, including a one-time expense discussed below.

Personnel Impacts

By far the City's most precious and valuable resource, every success or accomplishment is attributable to the dynamic workforce the agency possesses. However, 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, the City has implemented a minimum wage of \$15/hr and subsequently adjust pay grades resulting in an increase of 5% for employees. The City also plans to have a compensation study done in FY 23 to further address the compensation issue.

The FY 2023 budget also includes a one-time lump sum increase for all City employees, resulting in a \$2,500 boost for all full-time employees. This one-time boost was designed to help employees deal with surging inflation while not committing to recurring personnel expenditures. We expect the compensation study to further guide our actions next fiscal year. Payments for longevity and the sick leave buy back program will continue to be paid in FY 2023. The FY 2023 budget includes a net increase of fourteen (14) full-time positions throughout various City departments. A summary of positions added is below:

In the General Fund, ten (10) full-time positions will be added. The additions are as follows: two (2) Police Officers and one (1) telecommunicator will be added in the Police Department to help with increased demands throughout the Department; six (6) Firefighters will be added to the Fire Department for a new Rescue unit; and in the Development Services Department a CRA Project Coordinator will be added to assist with the implementation of new grant incentive applications and growth. Other Fund position additions include: a Building Permit Coordinator, Stormwater Engineer II, Solid Waste Container Tech, and Information Technology Cyber Security Officer. The Five-Year Personnel Recapture chart in this document also reflects midyear reclasses approved throughout FY 2022 by the City Commission.



Special Revenue Funds

Local Option Sales Tax revenue has rebounded from the pandemic. Originally enacted

September 1, 1990 levying 1% for a 15-year period, the current levy of 1% was extended September 1, 2005 and expires August 31, 2025. The County and City jointly expect to seek a

referendum extension in November 2022. 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 2014A, 2011B, 2010B and 2010A debt outstanding. In addition, other projects, such as heavy equipment and infrastructure improvements will be funded in FY 2023.

FYE Ended	Historical LOST Collections
9/30/2023	\$9,400,000 ⁽¹⁾
9/30/2022	\$9,073,000 ⁽²⁾
9/30/2021	\$8,554,767
9/30/2020	\$7,047,756
9/30/2019	\$8,144,241



The Local Option Gas Tax Fund revenue has also rebounded from the pandemic and is now under the heavy influence of high fuel prices. As a result, FY 2023 revenues are projected to have a slight increase of approximately \$86,000 more than the previous year. In FY 2023, 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 in the FY 2023 budget.



The Paving Assessment Fund continues to be used to account for the road and sidewalk assessment program. Collections, if any, are recorded in this Fund and transferred to the Local Option Gas Tax Fund where capital projects for paving dirt streets are budgeted.



Staff has estimated the tax increment revenue of the Downtown Community Redevelopment Agency (CRA) will be more than 10% 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 Development Services Director

will be charged back to this Fund from General Fund. The Vine Street Community Redevelopment Agency will generate an increment over 40% larger than its increment last year to bring in \$240 thousand 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 apartments 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, \$425,000 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. There are plans for a study to update these fees to fund many needed improvements.

The Building Fund remains very active as commercial and residential construction increases. In FY 22 as a part of the city-wide ERP implementation, the Building Department upgraded to a new software system, which allows contractors to submit requests for permits online. This Department is also expanding to a new office; however, construction delays and costs have slowed progress down.



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.

In the Solid Waste Fund, FY 2023 operating revenues are projected to be approximately \$386,959 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 brings its commercial refuse in-house in FY 24. At about \$19.50 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 \$239,452 at the end of FY 2023, which represents a reserve balance of 15%. 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 now adopted along side the budget. The five-year CIP has been developed based upon the Commission’s strategic plan. We are prudently planning projects which further the identified goals. The five-year CIP totals \$82 million. Major projects include Single Creek Regional Trail enhancements, Lancaster Ranch improvements, a new Fire Station and engine, equipment for all departments, and many other Commission identified priorities. Over \$9 million in capital improvement projects are funded annually with sales tax dollars. For the City to maintain, its level of infrastructure improvements, it is imperative the referendum passes to renew the funding.

2023 BUDGET: PROJECTS IN PLANNING/DESIGN



- Kissimmee Civic Center Remodel: Conference & Convention Focus
- Central Ave Complete Streets Design
- Berlinsky Community House Reconstruction
- New Air Traffic Control Tower

2023 BUDGET: PROJECTS IN PLANNING/DESIGN



- New Fire Station 15
- Lancaster Ranch Park Construction – Phase 1
- Connect Kissimmee Downtown Streetscapes
- Hoagland Boulevard Widening, Ph 4 – North
- Mark Durbin Park - New Community Center



Long-term Debt

The City issued a new bond issue in FY 22 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 pension costs – The Municipal Firefighters' Trust Fund's latest actuarial valuation report showed an increase in the City's required contribution of nearly \$550,000.
- 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 11th, 2022, \$622,491 has been spent or encumbered from the economic incentive funds for FY 2022. Therefore, there is \$749,132 available in the economic development account. For budget purposes, it was assumed that the 2022 appropriation would be used before year end, but if not, whatever amount is remaining will be added to the balance in this account.

The adopted 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

- Multi-Year Double Digit Crime Rate Reduction
- Creation of Police Citizens Review Board
- Police Re-Accreditation
- Engine 13 & 14, Tower 11 Replacement
- Church Street Reconstruction Project Completed
- Mill Slough Restoration Completed
- Downtown Lighting Enhancements Completed
- Cirrus Aircraft facility opened
- Operation Business Boost – Grants, Technical Assistance
- Planning For Homeless Services Center & Bridge Housing Underway
- Over \$10 million in Housing and Social Services Assistance
- Various trail improvements
- New Community Event Sponsorship Grants
- New Enterprise Software Solution
- Workforce Retention: Flex Schedules, Revised Promotion Policy, Bonus

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. Based upon FY 2023 projections, ending reserves will be about 30% of budgeted expenditures. Despite this excess over the current targeted 20%, projections indicate reserves will decline to approximately 20% by the end of FY 2027. These healthy reserves put the City in a strong financial position to endure most emergency events and helped increase the City's bond ratings during the FY 2021-22.

Conclusion

We believe this budget should equip the City for growth now and in the future. This budget provides 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 am confident we have developed a conservative, reasonable and responsible spending plan for the 2022-23 Fiscal Year. I greatly appreciate the support that staff has received from the City Commission.

I want to acknowledge the efforts of all departments who assisted and contributed to the preparation of this document. Special recognition is also deserved for the budget staff in the Finance Department. Although there are many pieces to the puzzle, the end result is a balanced budget that fortifies the goals of the Commission and services our residents.

Mike Steigerwald
City Manager

The background of the entire page is a large, golden-brown puzzle. A hand from the top left is placing an orange puzzle piece into a gap. Another hand from the bottom left is holding a large orange puzzle piece. The puzzle pieces are interlocking and some have faint street names printed on them. A solid blue horizontal band runs across the middle of the page, containing the title text.

CITY OF KISSIMMEE, FLORIDA BUDGET IN BRIEF

FISCAL YEAR 2022-2023



City of Kissimmee BUDGET IN BRIEF

FISCAL YEAR 23

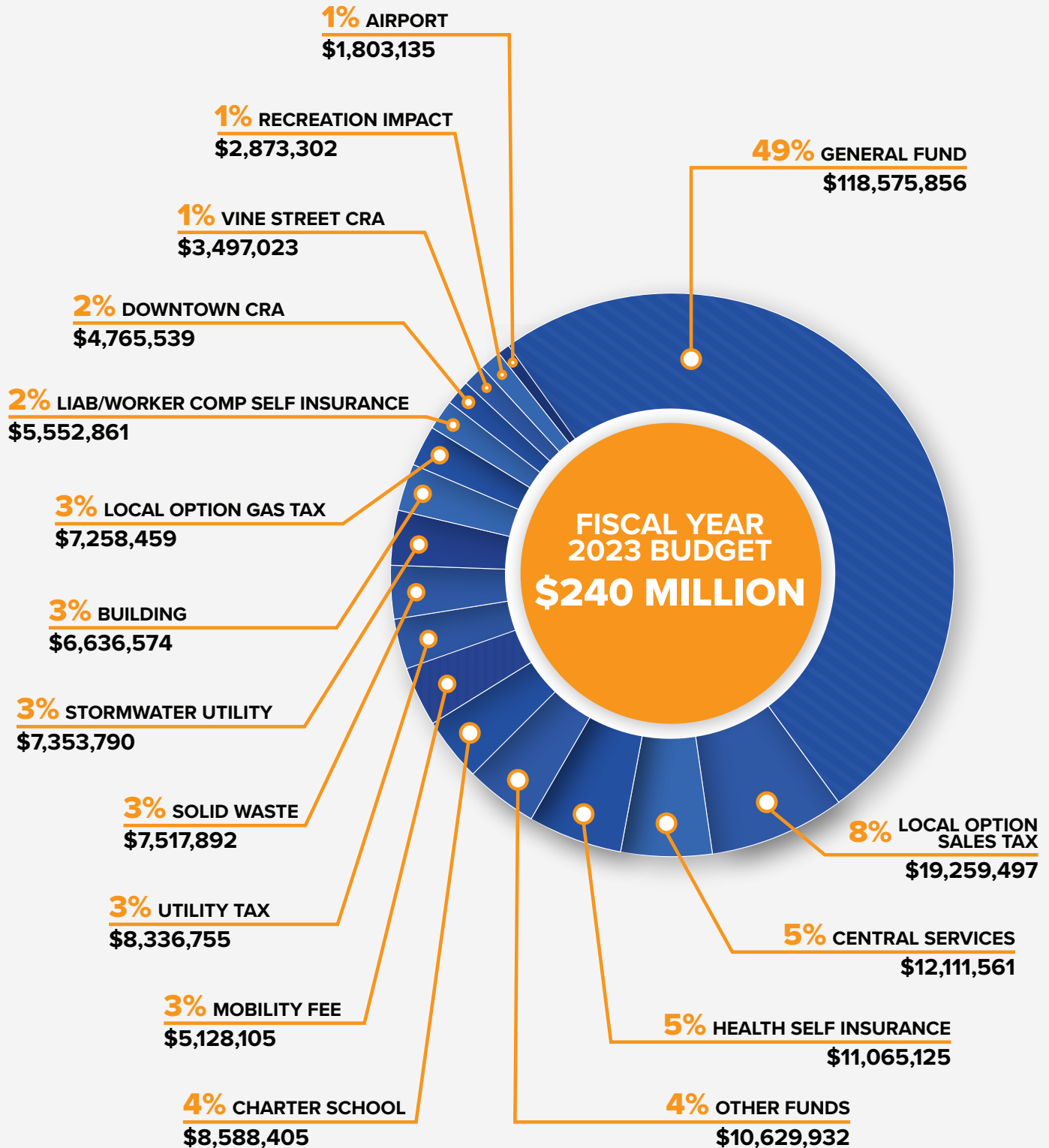
It is our privilege to present to you the City of Kissimmee's Budget in Brief. This document is intended to provide residents, business owners, and visitors with a clear vision of the City's financial state. Our organization prides itself on transparency and fiscal stewardship, and this document reaffirms 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 2023 operating and capital budgets. For more details, we invite you to review the full Fiscal Year 2023 operating and capital budget documents, available on the City of Kissimmee website at www.kissimmee.gov/budget. For comments regarding the budget or this document, please send an email to finance@kissimmee.gov.



2023 ADOPTED BUDGET

The Fiscal Year 2023 Adopted Budget for the City totals \$240 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 ADOPTED BUDGET

\$240,953,811

PRIDE

GENERAL FUND

\$118,575,876

QUALITY

MILLAGE RATE

4.6253

SERVICE



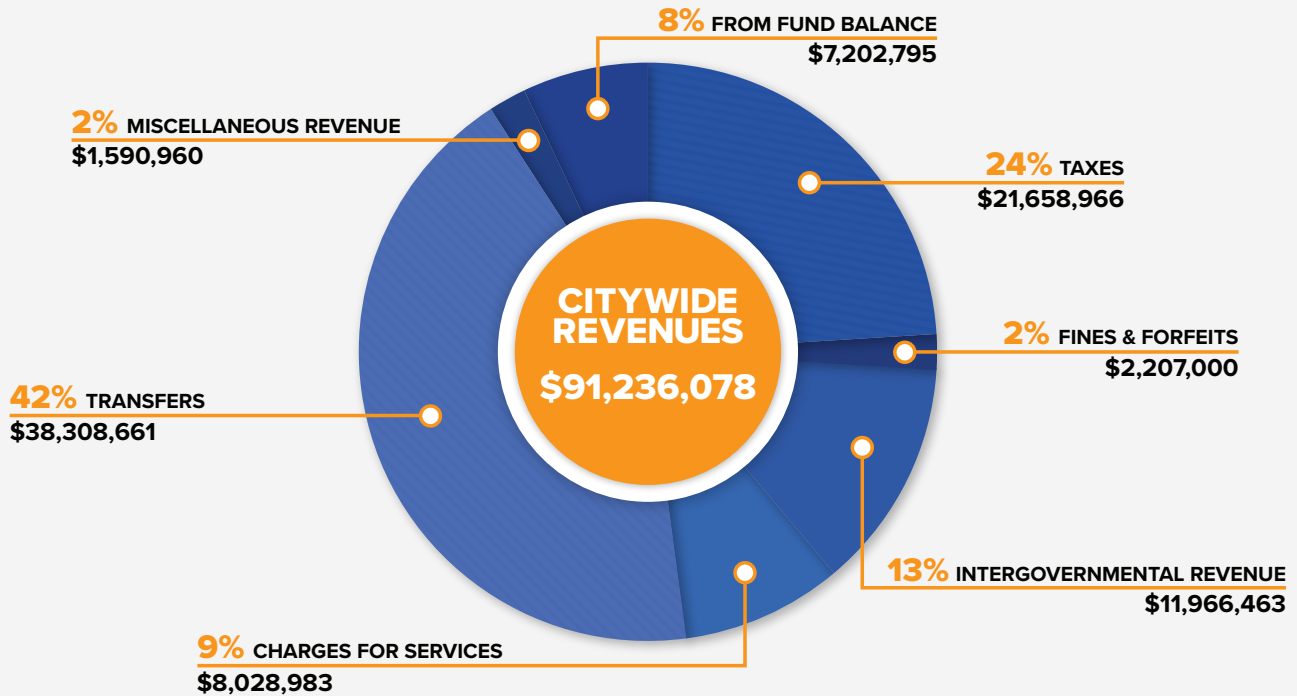
12%

**INCREASE IN
PROPERTY
VALUES**

2022-2023

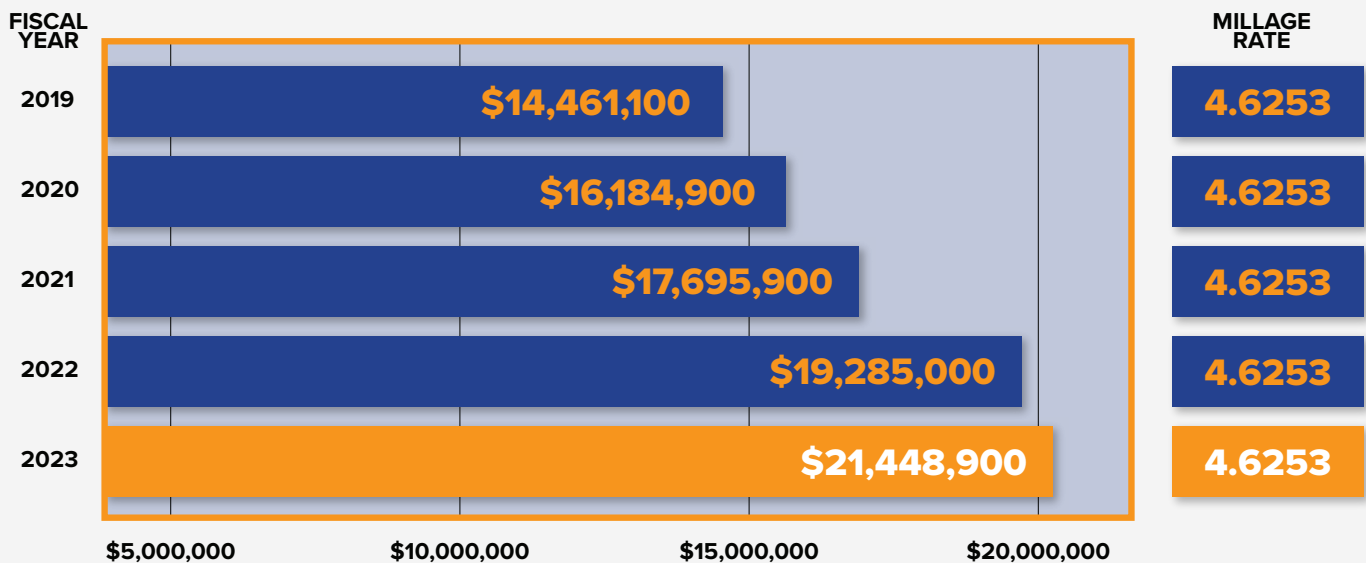
GENERAL FUND REVENUES

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.



CITY COMMISSION

1%

\$600,461



POLICE DEPARTMENT

33%

\$29,895,361



CITY MANAGER

3%

\$2,669,426



FIRE DEPARTMENT

21%

\$19,491,643



CITY ATTORNEY

1%

\$1,021,559



PUBLIC WORKS

7%

\$6,342,378



FINANCE

2%

\$1,787,203



PARKS & RECREATION

10%

\$9,241,930



DEVELOPMENT SERVICES

3%

\$2,662,578



HUMAN RESOURCES

1%

\$1,286,733



FACILITIES MAINTENANCE

6%

\$5,591,581



INFORMATION TECHNOLOGY

4%

\$3,435,031



TRANSFER & BAD DEBT

8%

\$7,210,194

\$91,236,078

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.

ORGANIZATIONAL GOALS

- Stronger Kissimmee Economy with More Quality Jobs
- Livable Community for All
- Best Services, Financially Sound City
- Effective Transportation System Growth
- Vibrant Downtown and Beautiful Lakefront

DID YOU KNOW



You can sail around the world from Lake Tohopekaliga without ever disembarking. The lake is connected via a lock system to Lake Okeechobee, which leads to the open sea.

The Monument of States tower was built in 1943, and its materials contain fragments of the Washington Monument's original foundation. The Monument is also located on the National Register of Historic Places.

The Statue on the Kissimmee Lakefront, "A Tribute to Courage," is the only statue in the nation dedicated to the heroes of World War II's Bataan Death March, depicting an American soldier and a Filipino soldier, holding each other up and a Filipino woman offering water. It symbolizes the enduring friendship between the United States and the Philippines.

CITY OF
KISSIMMEE
1883

FINANCE DEPARTMENT
101 CHURCH STREET
KISSIMMEE, FL 34741

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

Greetings from:



Florida



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>159 Police Officers </p> <p> 04 Fire Stations</p> <p>99 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
2021	80,999	5,355	7.08%
2020	75,644	844	1.13%
2019	74,800	2,637	3.65%
2018	72,163	2,201	3.15%
2017	69,962	1,561	2.28%
2016	68,401	1,809	2.72%
2015	66,592	2,227	3.46%
2014	64,365	703	1.10%
2013	63,662	1,340	2.15%
2012	62,322	1,947	3.22%

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 \$121.8 million over the past ten years as shown in the following table.

Year	Permits	(000's)
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
2012	3,335	89,958

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)
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
2012	18,659	566,428	55,921
2011	20,612	413,200	54,167

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

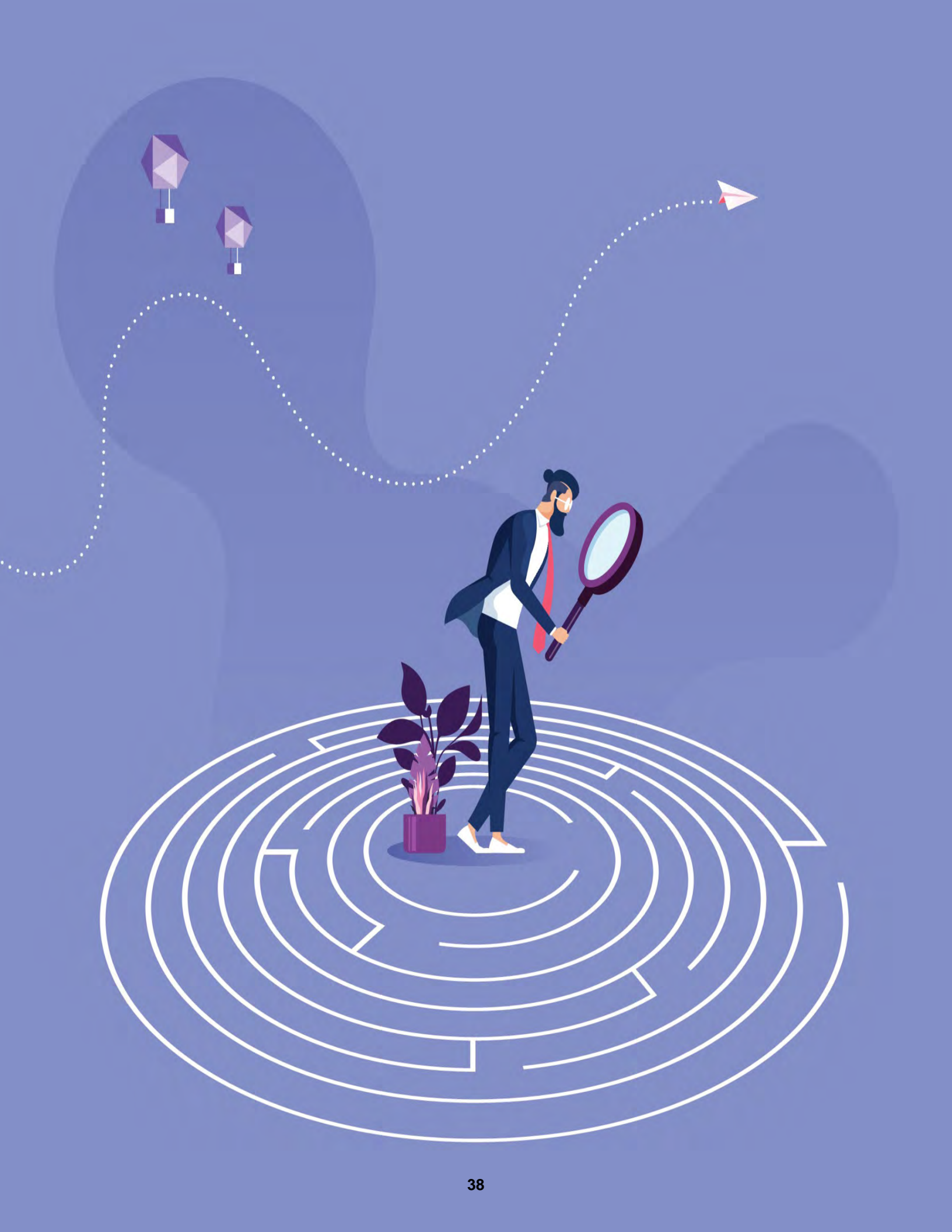
40 Minutes from Port Canaveral



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





**ALL FUNDS
TOTAL BUDGETS SUMMARY**

FUND NAME	ACTUAL FY 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2023
General Fund	\$ 112,942,514	\$ 121,087,733	\$ 119,561,459	\$ 118,575,856
Stormwater Utility	10,044,156	10,533,562	10,777,331	7,353,790
Solid Waste	8,362,830	7,990,774	8,131,815	7,517,892
Airport	3,244,334	2,005,576	1,814,153	1,803,135
Central Services	9,776,125	11,193,285	11,213,139	12,111,561
Local Option Sales Tax	16,136,279	20,907,245	18,459,559	19,259,497
Mobility Fee	7,987,279	12,407,895	8,387,280	5,128,105
Local Option Gas Tax	6,533,636	7,144,457	7,228,939	7,258,459
Paving Assessment	29,274	10,000	10,000	10,000
Shingle Creek Regional Trail Grants	746,293	1,773,207	1,773,207	-
Emory Canal Trail Grant	-	709,734	709,734	-
JYP/West Oak Street Improvement Grant	42,672	3,206,490	3,206,490	-
Building	7,504,366	8,391,901	8,307,834	6,636,574
Downtown Community Redevelopment	4,509,784	4,372,533	5,395,991	4,765,539
Vine Street Community Redevelopment	2,124,083	2,793,029	3,114,597	3,497,023
CDBG Entitlement Grants	305,278	1,706,230	1,693,803	732,540
SHIP Grants	449,713	167,752	167,752	777,320
HOME Grants	381,589	1,023,384	1,023,384	373,302
Neighborhood Stabilization Grants	96,096	415,485	415,485	-
Recreation Impact	2,159,986	1,808,457	2,921,793	2,873,302
Police 2nd Dollar Assessment	40,487	34,504	55,582	44,677
Victims of Crime Act Grant	73,384	83,712	83,712	-
Justice Assistance Grant	304,602	288,004	288,004	288,004
State Law Enforcement Trust	289,489	276,219	276,219	264,894
Federal Law Enforcement Trust	46,525	46,525	46,525	47,025
School Crossing Guard Trust	42,446	3,650	40,152	3,650
Treasury Forfeiture	279,223	74,048	284,474	284,974
Charter School	9,018,423	8,728,405	8,713,405	8,588,405
Utility Tax	7,836,517	7,940,845	8,055,555	8,336,755
Local Option Sales Tax Bonds	3,098,919	3,085,858	3,085,858	3,110,615
Local Option Gas Tax Notes	278,592	282,946	282,946	287,028
Community Redevelopment Notes	281,631	281,010	281,010	295,250
Series 2016/2022 Bonds	3,392,136	3,266,060	3,266,060	4,110,653
Liab/Workers Comp Self Insurance	5,435,498	5,250,210	6,115,071	5,552,861
Health Self Insurance	10,001,080	11,593,979	10,773,034	11,065,125
TOTAL BUDGET	\$ 233,795,239	\$ 260,884,704	\$ 255,961,352	\$ 240,953,811



ALL FUNDS BY OBJECT CODE

DESCRIPTION	Personal Services FY 2023	Operating FY 2023	Capital FY 2023	Other FY 2023	Budget FY 2023
General Fund	\$ 60,157,260	\$ 25,076,459	\$ 2,228,802	\$ 31,113,335	\$ 118,575,856
Stormwater Utility	2,767,579	2,008,791	1,246,800	1,330,620	7,353,790
Solid Waste	2,379,813	3,158,493	640,800	1,338,786	7,517,892
Airport	893,455	399,048	269,180	241,452	1,803,135
Central Services	3,912,621	6,323,066	1,432,400	443,474	12,111,561
Local Option Sales Tax	-	-	9,878,000	9,381,497	19,259,497
Mobility Fee	-	-	500,000	4,628,105	5,128,105
Local Option Gas Tax	1,110,588	1,086,808	1,207,604	3,853,459	7,258,459
Paving Assessment	-	5,000	-	5,000	10,000
Building	2,306,993	440,481	8,800	3,880,300	6,636,574
Downtown Comm Redevelopment	-	377,238	850,000	3,538,301	4,765,539
Vine Street Comm Redevelopment	106,840	186,580	702,800	2,500,803	3,497,023
2021 CDBG Entitlement Grant	187,364	7,435	-	537,741	732,540
2021 HOME Grant	77,952	699,368	-	-	777,320
2021 SHIP Grant	14,410	358,892	-	-	373,302
Recreation Impact	-	-	425,000	2,448,302	2,873,302
Police 2nd Dollar Assessment	-	27,705	-	16,972	44,677
Justice Assistance Grant	288,004	-	-	-	288,004
State Law Enforcement Trust	-	21,800	-	243,094	264,894
Federal Law Enforcement Trust	-	-	-	47,025	47,025
School Crossing Guard Trust	-	-	-	3,650	3,650
Treasury Forfeiture	-	-	-	284,974	284,974
Charter School	-	5,302,500	-	3,285,905	8,588,405
Utility Tax	-	30,000	-	8,306,755	8,336,755
Local Option Sales Tax Bonds	-	-	-	3,110,615	3,110,615
FMHA Bonds	-	-	-	-	-
Local Option Gas Tax Notes	-	-	-	287,028	287,028
Community Redevelopment Notes	-	-	-	295,250	295,250
Series 2016/2022 Bonds	-	-	-	4,110,653	4,110,653
Liab/Workers Comp Self Insurance	-	3,732,478	-	1,820,383	5,552,861
Health Self Insurance	-	11,053,625	11,500.00	-	11,065,125
TOTAL BUDGET BY OBJECT	\$ 74,202,879	\$ 60,295,767	\$ 19,401,686	\$ 87,053,479	\$ 240,953,811



**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 2023. 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.

FUND NAME	ESTIMATED BEGINNING RESTRICTED BALANCES	ESTIMATED BEGINNING UNRESTRICTED BALANCES	REVENUE BUDGET FY 2023	TOTAL SOURCES BUDGET FY 2023
General Fund	\$ -	\$ 34,542,573	\$ 84,033,283	\$ 118,575,856
Stormwater Utility	-	1,243,790	6,110,000	7,353,790
Solid Waste	-	1,246,500	6,271,392	7,517,892
Airport	-	523,770	1,279,365	1,803,135
Central Services	-	544,226	11,567,335	12,111,561
Local Option Sales Tax	-	9,803,497	9,456,000	19,259,497
Mobility Fee	4,257,605	-	870,500	5,128,105
Local Option Gas Tax	-	3,423,959	3,834,500	7,258,459
Paving Assessment	-	-	10,000	10,000
Building	-	2,826,574	3,810,000	6,636,574
Downtown Community Redevelopment	-	2,008,806	2,756,733	4,765,539
Vine Street Community Redevelopment	-	1,889,525	1,607,498	3,497,023
2021 CDBG Entitlement Grant	-	-	732,540	732,540
2021 SHIP Grant	-	-	777,320	777,320
2021 HOME Grant	-	-	373,302	373,302
Recreation Impact	2,193,302	-	680,000	2,873,302
Police 2nd Dollar Assessment	-	26,677	18,000	44,677
Justice Assistance Grant	-	-	288,004	288,004
State Law Enforcement Trust	-	264,394	500	264,894
Federal Law Enforcement Trust	-	46,525	500	47,025
School Crossing Guard Trust	-	-	3,650	3,650
Treasury Forfeiture	-	284,474	500	284,974
Charter School	-	2,773,405	5,815,000	8,588,405
Utility Tax	-	635,555	7,701,200	8,336,755
Local Option Sales Tax Bonds	-	-	3,110,615	3,110,615
Local Option Gax Tax Notes	-	-	287,028	287,028
Community Redevelopment Notes	-	-	295,250	295,250
Series 2016/2022 Bonds	17,328	-	4,093,325	4,110,653
Liab/Workers Comp Self Insurance	-	2,542,136	3,010,725	5,552,861
Health Self Insurance	-	4,011	11,061,114	11,065,125
TOTALS	\$ 6,468,235	\$ 64,630,397	\$ 169,855,179	\$ 240,953,811



**ALL FUNDS
ENDING RESERVE BALANCES AND DISBURSEMENTS**

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

<u>FUND NAME</u>	<u>BUDGETED DISBURSEMENTS FY 2023</u>	<u>ESTIMATED ENDING RESTRICTED BALANCES</u>	<u>ESTIMATED ENDING UNRESTRICTED BALANCES</u>	<u>BUDGETED TOTAL USES FY 2023</u>
General Fund	\$ 91,236,078	\$ -	\$ 27,339,778	\$ 118,575,856
Stormwater Utility	6,328,872	-	1,024,918	7,353,790
Solid Waste	6,658,351	-	859,541	7,517,892
Airport	1,563,683	-	239,452	1,803,135
Central Services	11,668,087	-	443,474	12,111,561
Local Option Sales Tax	14,868,968	-	4,390,529	19,259,497
Mobility Fee	938,980	4,189,125	-	5,128,105
Local Option Gas Tax	4,342,582	-	2,915,877	7,258,459
Paving Assessment	10,000	-	-	10,000
Building	2,756,274	-	3,880,300	6,636,574
Downtown Community Redevelopment	2,923,894	-	1,841,645	4,765,539
Vine Street Community Redevelopment	1,471,220	-	2,025,803	3,497,023
2021 CDBG Entitlement Grant	732,540	-	-	732,540
2021 SHIP Grant	777,320	-	-	777,320
2021 HOME Grant	373,302	-	-	373,302
Recreation Impact	425,000	2,448,302	-	2,873,302
Police 2nd Dollar Assessment	27,705	-	16,972	44,677
Justice Assistance Grant	288,004	-	-	288,004
State Law Enforcement Trust	21,800	-	243,094	264,894
Federal Law Enforcement Trust	-	-	47,025	47,025
School Crossing Guard Trust	3,650	-	-	3,650
Treasury Forfeiture	-	-	284,974	284,974
Charter School	5,940,000	-	2,648,405	8,588,405
Utility Tax	7,731,200	-	605,555	8,336,755
Local Option Sales Tax Bonds	3,110,615	-	-	3,110,615
FMHA Bonds	-	-	-	0
Local Option Gas Tax Notes	287,028	-	-	287,028
Community Redevelopment Notes	295,250	-	-	295,250
Series 2016/2022 Bonds	2,934,882	17,328	-	4,110,653
Liab/Workers Comp Self Insurance	3,732,478	-	1,820,383	5,552,861
Health Self Insurance	11,065,125	-	-	11,065,125
TOTALS	\$ 182,512,888	\$ 6,654,755	\$ 50,627,725	\$ 240,953,811



**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 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2023
General Fund	\$ 38,167,497	\$ 34,728,714	\$ 34,542,573	\$ 27,339,778
Stormwater Utility	4,767,331	386,998	1,243,790	1,024,918
Solid Waste	2,041,550	1,216,507	1,246,500	859,541
Airport	603,669	581,810	523,770	239,452
Central Services	726,463	550,576	544,226	443,474
Local Option Sales Tax	7,052,587	7,785,669	9,803,497	4,390,529
Mobility Fee	751,780	8,277,375	4,257,605	4,189,125
Local Option Gas Tax	3,867,318	2,014,059	3,423,959	2,915,877
Shingle Creek Regional Trail Grants	1,514,060	2,205,778	2,205,778	2,205,778
JYP/West Oak Street Improvements Grant	1,803,601	1,283,033	1,283,033	-
Building	5,023,834	2,867,782	2,826,574	3,880,300
Downtown Community Redevelopment	2,910,482	1,208,445	2,008,806	1,841,645
Vine Street Community Redevelopment	1,974,853	1,567,957	1,889,525	2,025,803
CDBG Entitlement Grants	322,961	769,084	773,385	764,435
State Housing Initiative Partnership Grants	11,789	572,395	567,158	516,087
Home Investment Partnership Grants	138,441	410,180	410,180	292,169
Neighborhood Stabilization Grants	(63)	415,548	415,548	415,548
Recreation Impact	1,796,343	839,792	2,193,302	2,448,302
Police 2nd Dollar Assessment	36,582	3,599	26,677	16,972
Justice Assistance Grant	(43,365)	-	-	-
Victims of Crime Act Grant	(207,945)	(207,945)	(207,945)	-
State Law Enforcement Trust	276,219	264,394	264,394	243,094
Federal Law Enforcement Trust	48,525	46,525	46,525	47,025
School Crossing Guard Trust	34,582	-	-	-
Treasury Forfeiture	284,474	74,048	284,474	284,974
Charter School	2,913,405	2,788,655	2,773,405	2,648,405
Utility Tax	650,555	505,845	635,555	605,555
FMHA Bonds	-	-	-	-
Series 2016 Bonds	17,328	17,429	17,328	17,328
Liab/Workers Comp Self Insurance	2,907,524	1,538,176	2,542,136	1,820,383
Health Self Insurance	12,461	886,146	83,481	-
TOTAL RESERVE BALANCES	\$ 80,404,841	\$ 73,598,574	\$ 76,625,239	\$ 61,476,497



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 FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
<u>SOURCES</u>				
Taxes	\$ 17,935,954	\$ 19,285,042	\$ 19,628,974	\$ 21,658,966
Licenses	287,690	251,800	253,000	272,250
Intergovernmental revenue	10,495,312	10,067,281	10,622,452	11,966,463
Charges for services	7,413,373	7,819,931	7,875,297	8,028,983
Fines & forfeits	2,386,116	2,095,000	2,408,665	2,207,000
Miscellaneous revenue	2,629,046	1,423,584	1,506,415	1,590,960
Transfers	36,610,977	39,029,124	39,099,159	38,308,661
From fund balance	35,184,047	34,703,714	38,167,497	34,542,573
TOTAL SOURCES	\$ 112,942,514	\$ 114,675,476	\$ 119,561,459	\$ 118,575,856
<u>USES</u>				
City Commission	\$ 501,248	\$ 584,274	\$ 581,274	\$ 600,461
City Manager	4,730,550	6,020,981	6,219,265	6,854,653
City Attorney	771,400	1,145,768	1,107,799	1,021,559
Finance	10,737,031	12,397,231	12,390,793	13,838,782
Development Services	2,072,048	3,516,020	3,553,016	2,662,578
Police	26,637,927	28,329,276	28,004,090	29,895,361
Fire	16,325,459	17,685,590	17,357,332	19,491,643
Public Works	5,273,170	6,517,375	6,114,102	6,342,378
Parks & Recreation	6,798,311	8,823,819	8,379,621	9,241,930
Human Resources & Risk Management	927,872	1,338,684	1,311,594	1,286,733
Contingency & Reserves	38,167,497	34,728,714	34,542,573	27,339,778
TOTAL USES	\$ 112,942,514	\$ 121,087,733	\$ 119,561,459	\$ 118,575,856



**GENERAL FUND REVENUE SUMMARY
FY 2022/23**

DESCRIPTION	ACTUAL FY 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2023
Current Ad Valorem (4.6253 Mills)	\$ 17,279,277	19,085,042	19,100,000	21,448,966
Delinquent Ad Valorem	459,458	-	300,000	-
Gas Franchise	197,219	200,000	228,974	210,000
Occupational Licenses	285,690	250,000	250,000	270,000
Subdivision Regulation Fees	2,000	1,800	3,000	2,250
State Revenue Sharing	3,178,155	2,786,000	2,829,593	3,480,000
Mobile Home Licenses	32,005	30,000	37,152	30,000
Alcoholic Beverage Licenses	82,531	90,000	138,768	90,000
Half-Cent Sales Tax	5,459,729	5,705,700	5,966,539	6,300,000
Fire Supplemental Compensation	28,392	32,000	32,000	32,000
Municipal Fuel Rebate	98,445	94,000	115,000	100,000
Ambulance Program	747,027	585,181	750,000	1,000,000
School Board Grant	635,203	540,000	540,000	735,063
County Occupational Licenses	3,714	15,000	15,000	10,000
Local Grants	230,111	189,400	198,400	189,400
Miscellaneous Charges	171,574	139,786	171,869	146,400
Development Review Fees	214,451	180,000	300,000	350,000
Impact Fee Allowance	20,100	20,000	20,000	20,000
Fire Plan Checking Fees	0	250	1,751	1,500
Charges to Other Funds	298,111	311,008	311,008	321,995
Police Services - Officers	1,371,454	1,328,930	1,328,930	1,350,000
Police Services - Administrative	25,554	35,000	35,000	35,000
Fire Services - Osceola County	600,000	600,000.00	620,000	640,000
Cemetery Services	104,600	65,000	115,000	110,000
Lot Mowing	5,616	1,000	4,000	7,500
Transportation Miscellaneous	19,225	12,500	12,500	15,000
Athletic Program Fees	113,407	85,980	90,000	94,980
Recreation Program Fees	75,295	106,675	86,225	127,750
Aquatic Center Fees	149,091	200,928	188,000	205,508
Facility Rentals	210,101	212,680	210,000	220,460
Adult Programs	24,757	36,330	36,000	40,470
Youth Programs	199,891	383,864	225,000	342,420
Ambulance Charges	3,810,145	4,100,000	4,120,014	4,000,000



GENERAL FUND REVENUE SUMMARY, CONTINUED

<u>DESCRIPTION</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Court Fines	39,553	50,000	35,000	35,000
Parking Tickets	63,370	45,000	32,000	32,000
Code Enforcement Fines	63,375	75,000	75,290	75,000
Alarm Violations	71,900	65,000	65,000	65,000
Redlight Camera Violations	2,147,918	1,860,000	2,201,375	2,000,000
Interest on Investments	106,078	256,000	40,000	300,000
Miscellaneous Interest	38,878	30,000	10,000	30,000
Rents	143,646	140,250	141,150	146,850
Cemetery Lots/Cremation Niches	367,295	213,500	390,000	380,000
Sale of Surplus Property	1,210,651	100,000	133,146	100,000
Other Miscellaneous Revenue	762,498	683,834	792,119	634,110
Utility Tax Transfers	7,191,122	7,405,000	7,405,000	7,701,200
Charter School Fund	646,000	637,250	637,250	637,250
Stormwater Utility Fund	294,295	298,200	298,200	305,000
Solid Waste Fund	296,721	305,702	305,702	313,030
KUA Charter Payment	18,287,671	18,400,000	18,409,666	18,676,000
KUA Parks and Recreation	1,726,799	1,905,000	1,965,369	2,000,000
Toho Water Authority Payment	7,924,853	8,137,069	8,137,069	8,381,181
Other Miscellaneous Funds	243,515	1,940,903	1,940,903	295,000
Subtotal of Revenues	77,758,467	79,971,762	81,393,962	84,033,283
From Fund Balance	35,184,047	34,703,714	38,167,497	34,542,573
TOTAL SOURCES	\$ 112,942,514	\$ 114,675,476	\$ 119,561,459	\$ 118,575,856



**GENERAL FUND EXPENDITURE SUMMARY BY DIVISION
FY 2022/23**

DESCRIPTION	ACTUAL FY 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2023
City Commission	\$ 456,942	\$ 485,001	\$ 485,001	\$ 509,188
Social Services	44,306	99,273	96,273	91,273
City Manager	891,572	999,992	951,404	955,605
City Clerk	310,071	380,948	350,123	423,102
Communications & Public Affairs	405,848	680,696	664,015	704,813
Economic Development	459,069	1,235,755	1,223,500	585,906
General Government	2,663,990	2,723,590	3,030,223	4,185,227
City Attorney	712,393	1,072,296	1,036,752	945,012
Municipal Court Clerk	59,007	73,472	71,047	76,547
Finance	1,244,205	1,643,880	1,640,808	1,575,239
Purchasing	197,655	198,465	195,099	211,964
Transfers	9,295,171	10,554,886	10,554,886	12,051,579
Planning	1,872,788	3,312,524	3,211,759	2,362,994
Community Redevelopment	199,261	203,496	203,496	299,584
Main Street	-	-	137,761	-
Office of the Police Chief	814,950	1,122,886	1,106,421	1,112,995
Support Services	6,593,802	6,002,191	5,845,143	6,663,388
Patrol	8,850,022	8,875,559	8,847,423	10,618,365
Criminal Investigations	4,642,057	5,714,167	5,678,573	4,854,387
Communications	2,604,118	2,938,273	2,932,153	3,153,956
Special Operations	3,132,979	3,676,200	3,594,377	3,492,270
Fire Administration	2,694,326	2,865,014	2,806,163	2,949,769
Fire Operations	13,631,133	14,820,577	14,551,169	16,541,874
Public Works Administration	737,465	797,134	793,781	860,499
Engineering	468,407	611,048	614,493	630,977
Street Maintenance	2,315,108	2,692,607	2,689,197	2,723,504
Traffic Engineering	1,752,190	2,416,586	2,016,631	2,127,398
Parks & Recreation Administration	671,564	738,721	751,726	741,096
Parks	3,172,051	4,019,957	3,830,412	3,863,191
Aquatic Center	473,396	554,158	531,044	624,202
Recreation	1,300,449	1,852,468	1,800,852	2,427,528
Cemetery	227,963	342,961	246,763	266,945
Events & Venues	952,889	1,315,554	1,218,824	1,318,968
Human Resources & Risk Management	899,829	1,285,214	1,258,124	1,234,583
General Employee Organization	28,043	53,470	53,470	52,150
Totals	74,775,017	86,359,019	85,018,886	91,236,078
Operating Contingency	-	25,000	25,000	25,000
Unrestricted Reserves	38,167,497	34,703,714	34,517,573	27,314,778
TOTAL USES	\$ 112,942,514	\$ 121,087,733	\$ 119,561,459	\$ 118,575,856



**GENERAL FUND DIVISIONS BY OBJECT CODE
FY 2022/2023**

<u>DESCRIPTION</u>	<u>Personal Services FY 2023</u>	<u>Operating FY 2023</u>	<u>Capital FY 2023</u>	<u>Other FY 2023</u>	<u>Budget FY 2023</u>
City Commission	\$ 263,012	\$ 246,176	\$ -	\$ -	\$ 509,188
Social Services	88,273	3,000	-	-	91,273
City Manager	818,611	30,194	106,800	-	955,605
City Clerk	363,578	45,624	13,900	-	423,102
Communications & Public Affairs	567,245	107,668	29,900	-	704,813
Economic Development	248,388	333,018	4,500.00	-	585,906
General Government	1,461,637	2,000,000	-	723,590	4,185,227
City Attorney	690,035	251,177	3,800.00	-	945,012
Municipal Court Clerk	66,007	8,640	1,900.00	-	76,547
Finance	1,284,490	272,949	17,800	-	1,575,239
Purchasing	199,204	8,960	3,800.00	-	211,964
Transfers	-	9,026,612	-	3,024,967	12,051,579
Planning	1,515,442	834,652	12,900	-	2,362,994
Community Redevelopment	299,584	-	-	-	299,584
Office of the Police Chief	981,648	101,147	30,200	-	1,112,995
Police Support Services	2,994,225	2,531,663	1,137,500	-	6,663,388
Police Patrol	10,478,878	131,887	7,600.00	-	10,618,365
Criminal Investigations	4,598,657	255,730	-	-	4,854,387
Police Communications	3,110,178	43,778	-	-	3,153,956
Special Operations	2,755,072	698,798	38,400	-	3,492,270
Fire Administration	1,732,228	1,195,441	22,100	-	2,949,769
Fire Operations	14,515,700	1,824,574	201,600	-	16,541,874
Public Works Administration	714,333	137,766	8,400	-	860,499
Engineering	475,836	106,441	48,700	-	630,977
Street Maintenance	1,324,266	1,394,738	4,500	-	2,723,504
Traffic Engineering	663,070	1,451,628	12,700	-	2,127,398
Parks & Recreation Administration	535,239	177,057	3,800	25,000	741,096
Parks	2,728,203	733,588	401,400	-	3,863,191
Aquatic Center	478,205	107,095	38,902	-	624,202
Recreation	1,977,642	399,986	49,900	-	2,427,528
Cemetery	168,688	96,157	2,100.00	-	266,945
Events & Venues	926,515	377,153	15,300	-	1,318,968
Human Resources & Risk Management	1,133,171	91,012	10,400	-	1,234,583
General Employee Organization	-	52,150	-	-	52,150
Totals	\$ 60,157,260	\$ 25,076,459	\$ 2,228,802	\$ 3,773,557	\$ 91,236,078
Operating Contingency					25,000
Unrestricted Reserves					27,314,778
TOTAL USES					\$ 118,575,856

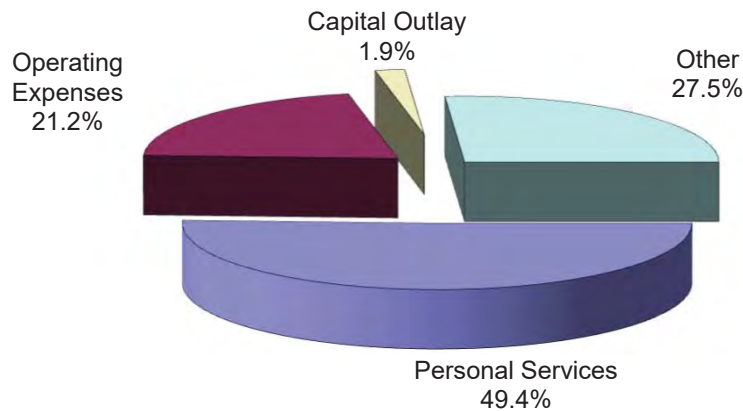


DEPARTMENT: GENERAL FUND

DIVISION(S): ALL

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
PERSONAL SERVICES	49,172,323	53,440,806	53,544,715	60,157,260
OPERATING EXPENSES	19,469,283	25,244,888	25,569,162	25,076,459
CAPITAL OUTLAY	3,109,007	4,655,471	3,555,522	2,228,802
OTHER	41,191,901	37,746,568	36,879,060	31,113,335
TOTAL	112,942,514	121,087,733	119,548,459	118,575,856

2023 ANNUAL BUDGET BY OBJECT

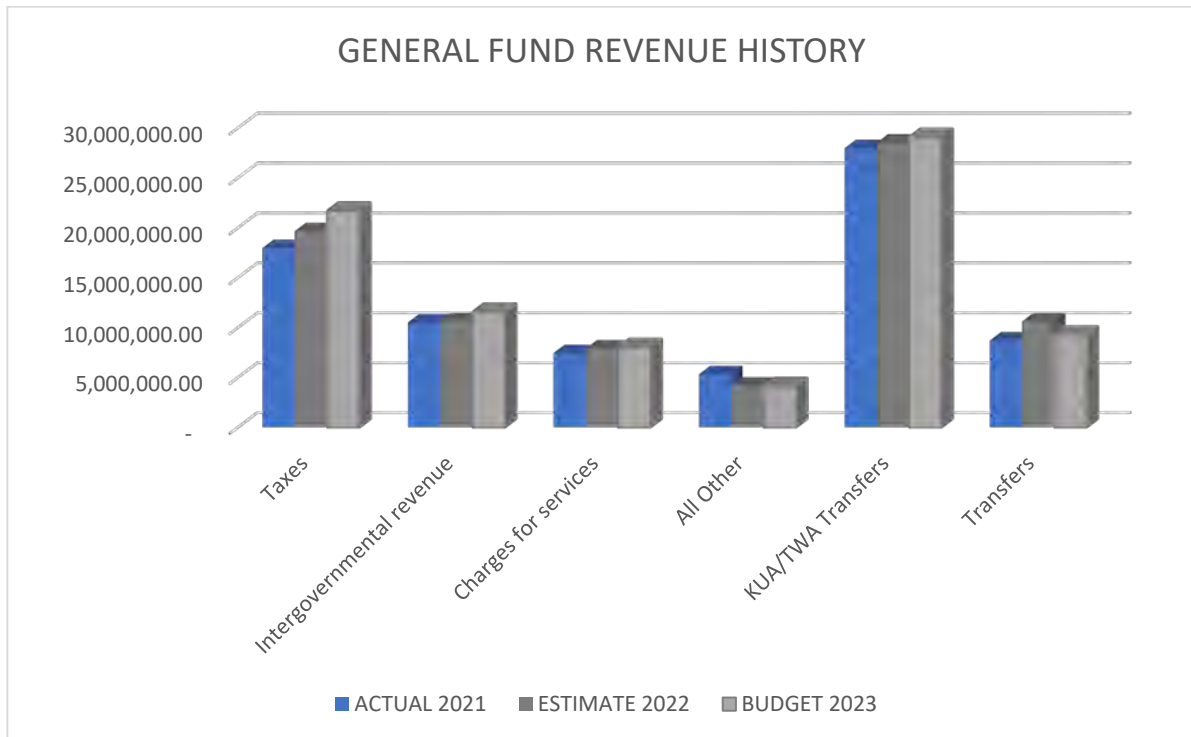


The above chart demonstrates the personnel services category is the largest portion of General Fund's total expenditures and reserves. This is because activities funded by general revenues are primarily service oriented. In addition, most large expenditures for capital equipment and infrastructure needs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



GENERAL FUND TRENDS

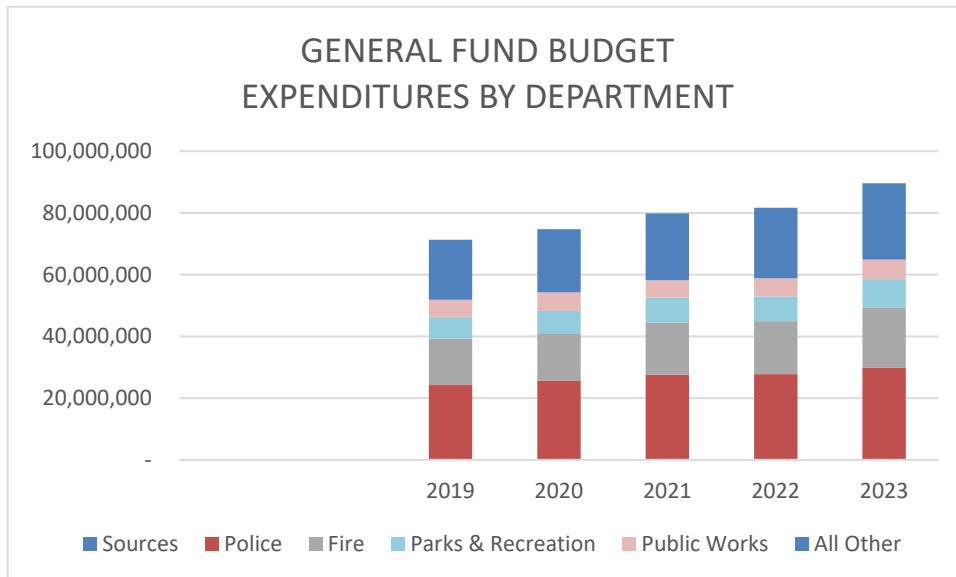
Over the three-year period, most of the City's major sources of revenue are projected to increase due to the growing economy and housing market. Ad valorem revenues continue to increase as property values increase.



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 2023 is expected to increase due to the transfer from the Utility Tax Fund.



Sources	Actual 2020	Actual 2021	Estimate 2022	Budget 2023
Utility Tax Fund	7,129,907	7,191,122	7,405,000	7,701,200
Charter School	643,000	646,000	637,250	637,250
Solid Waste	288,252	296,721	305,702	313,030
Other Funds	334,961	243,515	1,940,903	295,000
Stormwater Utility	282,965	294,295	298,200	305,000



The General Fund's total budgeted expenditures have steadily increased since FY 2019. 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 2023 are projected to increase due to salary and benefit increases as well as additional personnel including a one-time payment to employees and other operating expenditures. The adopted budget includes two new police officers and six firefighters.



FIVE YEAR PERSONNEL RECAP

DEPARTMENT	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>CHANGE</u>
Full-Time Positions:						
City Commission	5	5	5	5	5	-
City Attorney	5	5	5	5	5	-
City Manager	13	14	14	16	17	1
Finance	13	14	14	14	14	-
Development Services	20	17	17	17	16	(1)
Police	227	230	233	236	239	3
Fire	110	112	112	113	114	1
Public Works	41	38	43	36	42	6
Parks & Recreation	67	68	70	70	73	3
Personnel	10	10	10	10	10	-
TOTAL GENERAL FUND	511	513	523	522	535	13
Stormwater Utility	37	37	35	35	36	1
Solid Waste	27	28	29	29	29	-
Airport	8	8	8	8	9	1
Central Services	41	43	41	41	42	1
Local Option Gas Tax	12	12	13	12	14	2
Building	19	19	20	21	22	1
Community Dev Block Grant	2	2	3	4	5	1
Justice Assistance Grant	3	3	3	3	2	(1)
TOTAL FULL-TIME	660	665	675	675	694	19
All Other Positions:						
Police :						
Auxiliary Officer	5	5	5	5	5	-
School Crossing Guard	-	-	-	-	-	-
Other	7	7	7	7	8	1
Fire	1	2	2	2	2	-
Public Works	2	2	2	2	1	(1)
Parks & Recreation	91	91	93	96	91	(5)
Human Resources	2	2	2	2	3	1
TOTAL GENERAL FUND	108	109	111	114	110	(4)
HOME/SHIP	1	-	-	-	-	-
Community Dev Block Grant	-	1	0	0	0	-
TOTAL ALL OTHER	109	110	111	114	110	(4)
TOTAL POSITIONS	769	775	786	789	804	15





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 2022, 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 11th, 2022. Copies of the entire budget were available to the public and press.



BUDGET PROCESS

On Tuesday, July 26, 2022, 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 13th, 2022. 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 27th, 2022. 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 2022-2023

JANUARY						
S	M	T	W	T	F	S
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
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30	31					

FEBRUARY						
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MARCH						
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APRIL						
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JANUARY

- 1 Budget Reference Manual & Forms Issued to Departments
- 20 Director's Retreat
- 21 Commission Retreat

FEBRUARY

- 2-10 Training Sessions on Operating Budget Preparations
- 11 Submit Strategies & Initiatives to Assistant City Manager
- 25 Capital Program Requests Received From Departments

MARCH

- 8-24 Capital Program Reviewed by Budget Committee

APRIL

- 22 Final Operating Budget Requests Received From Departments

MAY						
S	M	T	W	T	F	S
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29	30	31				

JUNE						
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JULY						
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SEPTEMBER						
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MAY

- 4-12 Operating Budget Requests Reviewed by Budget Committee

JUNE

- 1 Estimated Taxable Property Value Received From Property Appraiser
- 17 Final Tentative Budget Committee Review

JULY

- 1 Estimated Taxable Property Value Received From Property Appraiser
- 7 Final Tentative Budget Committee Review
- 26 Commission Workshop on Operating Budget & Capital Program

SEPTEMBER

- 13 First Public Hearing on Operating Budget
- 27 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.

2027 TARGETS FOR ACTION

2022 TOP PRIORITIES

2022 HIGH PRIORITIES

-
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
-

1. Homeless Services Center & Shelter Management Partner
 2. Affordable Housing Project
 3. Airport Control Tower Advocacy
 4. Community Events & Festivals
 5. Local Options Infrastructure Sales Tax Renewal
 6. Work Force Program
 7. Beaumont Development
 8. Berlinsky Community House Replacement
 9. Park Place Behavioral Health Expansion Project
-

1. Downtown Trolley Service
2. Road Resurfacing Program
3. Airport Economic Development Projects
4. Community Childcare Program Analysis
5. Job Training & Workforce Development
6. Downtown Hotel Development
7. Lancaster ranch Park Phase 1 Development Design & Construction



Economic Condition

Growth is a six-letter word overtaking many parts of the Central Florida area. With over 82,000 residents, Kissimmee has never been shy of growth. The City has done a great job in managing its resources without causing additional burden on its residents. The City continues to experience a population boom with growth in its residential and commercial offerings.

Despite the state of the economy and recent impacts of COVID-19, Kissimmee is expected to continue to grow over the long term 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 see-saw 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.



Unemployment remains low, yet inflation has skyrocketed. 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, higher energy prices, the unfortunate invasion of Ukraine by Russia, and

the Federal Reserve reducing its balance sheet are all economic factors the City is not immune to. Like many others, the City is directly impacted by public health, labor market conditions, inflation pressures 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.



In summary, 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.



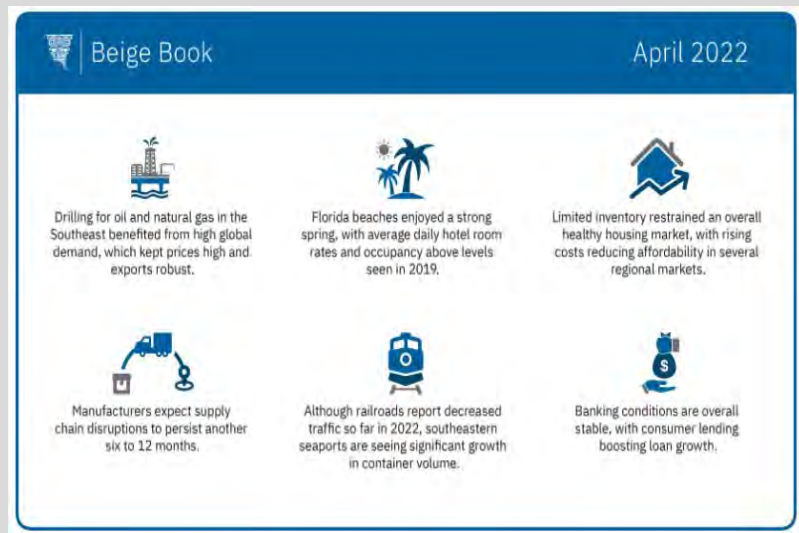
Lastly, the City also adopts a five-year capital program to provide a framework for the development and maintenance of the community's infrastructure and the City's ability to maintain and enhance City services. The five-year capital program is reviewed to determine its compatibility with the overall 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.



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.

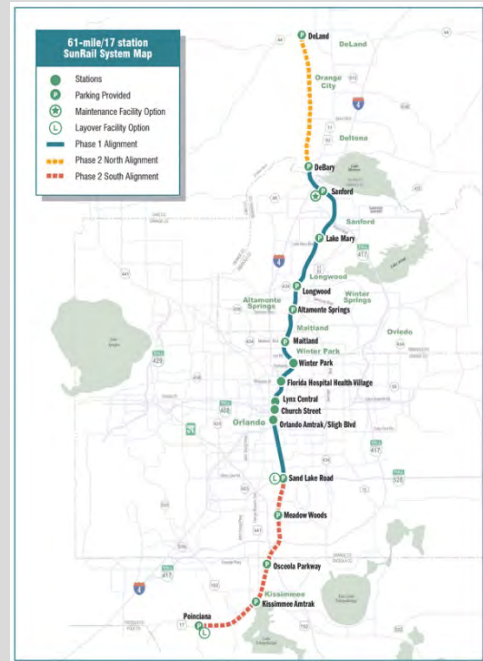
Moreover, Kissimmee is much more than the hospitality industry, theme parks and vacations. The City prides itself on its large eco-friendly park systems (Shingle Creek Regional Trail) and proactive attitude of increasing bicycle and pedestrian paths within our community.



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 2023 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 City seeks to be 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
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%
2017	2,751,632,014	5.7%



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 right.

FYE Ended	KUA Historical Payments
9/30/2023	\$18,676 ⁽¹⁾
9/30/2022	\$18,409 ⁽²⁾
9/30/2021	\$18,287
9/30/2020	\$17,965
9/30/2019	\$17,921
9/30/2018	\$17,248

FYE Ended	Toho Historical Payments
9/30/2023	\$8,381 ⁽¹⁾
9/30/2022	\$8,137 ⁽²⁾
9/30/2021	\$7,924
9/30/2020	\$7,549
9/30/2019	\$7,488
9/30/2018	\$7,032

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 2023 budget with a projected increase in expenditures of \$9.5 million. This increase is due to the addition of ten full-time positions, an overall increase in salaries of 5% for all employees as well as a 5% increase in health insurance. Since the FY 2023 budget includes recommended salary increases as well as several new positions and reclassifications, the City's General Fund revenues are projected to be \$7.2 million less than expenditures for FY 2023. 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 2027. Since the FY 2022 General Fund reserve balance is estimated to be a healthy 30% of budget, staff is able to recommend funding vital positions in Police and Fire, as well as the much-needed increase of 5% 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 \$4,637,315. This is the same millage rate that was adopted for fiscal years 2010 through 2022. 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 ten. The positions that will be added to the General Fund in FY 2023 include – two Police Officers, one Telecommunicator in the Police Department, six Firefighters and a CRA Project Coordinator.
- Road and Sidewalk improvements continue to be funded through the Local Option Gas Tax Fund. Mobility fees are allocated to certain qualified projects to assist in addressing the growing demand for road and intersection improvements. While the local option gas tax revenue has experienced some growth in recent years, it hasn't been substantial enough to fund road improvements as quickly as desired. This revenue stream has been hit hard by the pandemic; However, as things return to more normal operations and fuel prices continue to rise, this revenue is expected to grow.
- As indicated earlier, FY 2023 total revenues are projected to be almost \$2.6 million (3.2 percent) more than FY 2022 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 \$27,339,778 or 30% 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 2027.
- 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. In the event that expenditures continue to increase more rapidly than revenues, the City would need to explore the potential for new revenue sources or costs that could be



decreased or eliminated in order to stabilize the fiscal operations of the City by the beginning of FY 2027.

- 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 12.4% 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 \$218,872 less than total expenditures. This can be attributed to lower capital investments in FY 2023 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 Engineering position has been recommended for FY 2023.

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 2023, revenues are projected to be approximately \$386,959 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 has plans to bring its commercial collection in house based on a recent study done and accepted by the Commission. Supply chain disruptions have slowed the progress of getting equipment to bring the service in house; however debt service was secured in anticipation of having residential and commercial solid waste back in house with the City.
- A Container Tech position has been recommended for FY 2023.

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 \$239,452 at the end of FY 2023.
- No new positions have been recommended for FY 2023.



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 new rates are reflected in the FY 2023 budget.
- A Cyber Security Officer has been recommended in the Information Technology Department for FY 2023.



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 appropriable resources.



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

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

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

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

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

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

- Series 2022 Construction Fund



Proprietary Funds

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

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

- Stormwater Utility Fund
- Solid Waste Fund
- Airport Fund



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

- Central Services Fund
- Self Insurance Funds

Fiduciary Funds

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

- Nonexpendable Trust Fund
- Cemetery Supplemental Care

- Pension Trust Funds
- General Employees
- Police Officers
- Firefighters

- Agency Funds
- Payroll
- Occupational License
- Pooled Investment (Clearing)

Department/Division Description

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

Object Code Description

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



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

The City's Procurement Policy establishes the following purchasing limits and local vendor preference:

Purchases of \$1,000 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 \$1,000 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 head 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 \$50,000 or less require the City Manager's or his/her designated representative's approval or Commission approval for purchases over \$50,000.

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 \$50,000 or less or the City Commission for purchases over \$50,000.

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 \$1,000 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.

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.

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
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.

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
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.

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
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.
<u>Stormwater Utility Fund</u>	
Stormwater Utility Fees	Based upon \$8.78 per equivalent residential unit.
<u>Sanitation Fund</u>	
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.
<u>Airport Fund</u>	
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.

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
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.
<u>Central Services Fund</u>	
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.
<u>Local Option Sales Tax Fund</u>	
Sales Tax	Projected based on City's portion of local option one cent sales tax on items \$5,000 or less.
<u>Mobility Fee Fund</u>	
Mobility Fees	Development Services Department estimates.
<u>Local Option Gas Tax Fund</u>	
Gas Tax	State estimate adjusted by historical trend analysis.
<u>Paving Assessment Fund</u>	
Interest and Penalties historical trend analysis.	Interest and penalties due on paving assessments, based on historical trend analysis.
Assessments of Principal	Cash basis estimate of anticipated principal payments to be received in the fiscal year.
<u>Building Fund</u>	
Permits (all types)	Forecast furnished by Development Services Department, adjusted for historical trend analysis.
Plan Checking Fees	Estimated by Development Services Department.

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
<u>Downtown Community</u> Redevelopment Fund Intergovernmental Revenue	Amount of tax increment due from the City and County based on growth in the Downtown Community Redevelopment area.
<u>Vine Street Community</u> Redevelopment Fund Intergovernmental Revenue	Amount of tax increment due from the City and County based on growth in the Vine Street Community Redevelopment area.
<u>Recreation Impact Fee Fund</u> Impact Fees	Development Services Department estimates.
<u>Police 2nd Dollar</u> Assessment Fund Police Education Fines	Police Department estimate adjusted for historical trend analysis.
<u>School Crossing Guard Fund</u> Fines	Police Department estimate adjusted for historical trend analysis.
<u>Charter School Fund</u> Intergovernmental Revenue	Osceola County School District full time equivalent (FTE) funds, adjusted for historical trend analysis.
<u>Utility Tax Fund</u> 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%.

<u>FUND/REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
Communications Services Tax	Historical trend analysis at rate of 7% on local service, intrastate long-distance charges and other telecommunication services.
<u>Local Option Sales Tax</u>	
<u>Bonds Fund</u>	
Sales Tax Transfers	Amount to pay debt service on the Local Option Sales Tax bonds.
<u>Local Option Gas Tax</u>	
<u>Notes Fund</u>	
Gas Tax Transfer	Amount to pay debt service on the Local Option Gas Tax notes.
<u>Community Redevelopment</u>	
<u>Notes Fund</u>	
Community Redevelopment	
Fund Transfer	Amount to pay debt service on the Community Redevelopment notes.
<u>Series 2016 Bonds Fund</u>	
Transfers from Other Funds	Amounts from various funds to pay debt service on the Series
2016 bonds.	
<u>Series 2022 Bonds Fund</u>	
Transfers from Other Funds	Amounts from various funds to pay debt service on the Series
2022 bonds.	
<u>Self-Insurance Funds</u>	
Transfers	Allocated charges to each fund based on share of cost of
insurance programs and reserves.	
Reimbursements	Historical trend analysis.

EXPENDITURES FORECAST METHODOLOGY

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

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

OBJECT DESCRIPTION

FORECAST METHODOLOGY

Executive Salaries	Current City Commission salaries are based on population figures.
Regular Salaries and Wages	Current and newly authorized personnel are extended out at the recommended pay rates.
Overtime	Historical trend analysis modified by anticipated changes in staffing or policies.
Special Pay	Calculated percent of salary on personnel eligible for longevity pay and accrued sick leave balances available to be cashed in as well as various other incentive payments.
FICA Taxes	Calculated percent of salaries and wages, overtime and special pay.
Retirement Contributions	Calculated percent based on administrative and actuarial cost. Currently 20.7% for General, 19.3% for Police and 39.8% 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.
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.
Copier Costs	Projected cost of operating or renting copier equipment.

OBJECT DESCRIPTION**FORECAST METHODOLOGY**

Safety/Wellness Program	Estimated based on expenses of current program and added activities.
Bad Debt Expense	Historical trend analysis.
Aid to Government Agencies	Based upon specific requests.
Aid to Private Organizations	Based on amounts specified by the City Commission to be allocated to organizations providing services within the City.
Fuel	Historical trend analysis adjusted for additions.
General Fund Admin Cost	Allocation to other funds or a share of the indirect services provided by General Fund departments based on relative size of each fund's adjusted budget.
Warehouse Charges	Allocation to funds using the warehouse based on relative size of each fund's adjusted budget.
Facilities Maintenance Charges	Sum of costs incurred for maintenance of City facilities.
Information Technology Charges	Allocation to funds using the services of the Information Technology Department based on the relative size of each fund's adjusted budget and on any significant cost (such as implementation of GIS and LAN) for that division's primary benefit.
Land or Easements	Sum of detailed listing of estimated cost for purchases of land or easements.
Buildings	Sum of detailed listing of estimated cost for purchase or construction of buildings.
Infrastructure/Other Improvements	Sum of detailed listing of estimated cost of improvements to City infrastructure. Does not include land, buildings, machinery and equipment or vehicles which are tagged and accounted for in the City's property control record system.
Machinery and Equipment-Equipment	Sum of detailed listing of estimated cost for purchases of machinery and equipment items which are tagged and accounted for in the City's property control record system.
Machinery and Equipment-Vehicles	Sum of detailed listing of estimated cost for purchases of vehicles and mobile equipment which are tagged and accounted for in the City's property control record system.

OBJECT DESCRIPTION**FORECAST METHODOLOGY**

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 \$1,000 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 2027 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 2023 is \$19,401,686. A detailed list of the approved capital projects and capital outlays for FY 2023 is included on the next page and in the Departmental Budget sections.

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
<u>GENERAL FUND</u>	
City Manager	
Laptop Computer	2,100
Personal Computer	2,100
Tablet Computer (2)	2,600
Citywide Security Improvements	100,000
Subtotal	<u>106,800</u>
City Clerk	
Personal Computer	1,900
Tablet Computer (12)	12,000
Subtotal	<u>13,900</u>
Communications & Public Affairs	
SDI Field Monitor	1,400
20-55mm Zoom Lens	2,500
Field Teleprompter	3,000
Performance Laptop	3,800
Field Camera (2)	5,200
Performance Workstation	6,000
Field Camera	8,000
Subtotal	<u>29,900</u>
Economic Development	
Tablet Computer	2,000
Laptop Computer	2,500
	<u>4,500</u>
Total City Manager	<u>155,100</u>
City Attorney	
Personal Computer (2)	3,800
Subtotal	<u>3,800</u>
Municipal Court Clerk	
Personal Computer	1,900
Subtotal	<u>1,900</u>
Total City Attorney	<u>5,700</u>
Finance	
Tablet Computer	1,300
Laptop Computer	2,000
Shredder	5,000
Personal Computer (5)	9,500
Subtotal	<u>17,800</u>
Procurement	
Personal Computer (2)	3,800
Subtotal	<u>3,800</u>
Total Finance	<u>21,600</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
Development Services - Planning	
Sound Level Meter	2,500
TV and Laptop Combo	2,900
Laptop Computer	3,000
Copier	4,500
Total Development Services	<u>12,900</u>
Police - Office of the Police Chief	
SWAT Entry Rifle (2)	3,400
Generator	6,000
Ballistic Shield	7,600
SWAT Radio Headset (11)	13,200
Subtotal	<u>30,200</u>
Police - Support Services	
Treadmill	4,500
Laptop Computer (2)	5,800
Evidence Refrigerator	6,000
Evidence Freezer	6,000
Bicycle	8,900
Mobile Digital Computer (2)	12,600
Portable Radio (3)	14,600
Boat Motor	20,000
Personal Computer (19)	36,100
Portable Radio (10)	48,600
Vehicle (3)	114,000
Mobile Digital Computer (38)	239,400
Vehicle (17)	621,000
Subtotal	<u>1,137,500</u>
Police - Patrol	
Ballistic Shield	7,600
Subtotal	<u>7,600</u>
Police - Special Operations	
Surveillance Equipment	2,500
Ballistic Shield	2,600
Hand Held Traffic Laser (2)	4,700
Radar Sign (2)	9,600
Variable Message Sign	19,000
Subtotal	<u>38,400</u>
Total Police	<u>1,213,700</u>
Fire - Administration	
Laptop Computer	2,100
Copier	4,800
Personal Computer (8)	15,200
Subtotal	<u>22,100</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
Fire - Operations	
Portable Radio Multi-Unit Charger	1,200
Commercial Treadmill	5,000
LifePak Mount (5)	6,500
Fire Hose and Appliance	9,000
Vehicle-Mounted Diesel Filter System	9,900
SCBA Flow Test Equipment	16,000
Powerload Hydraulic Stretcher	19,000
Mechanical CPR Machine (3)	60,000
Self Contained Breathing Apparatus	75,000
	Subtotal
	<u>201,600</u>
Total Fire	<u>223,700</u>
Public Works - Administration	
Tablet Computer	1,500
Performance Workstation	1,900
Copier	5,000
	Subtotal
	<u>8,400</u>
Public Works - Engineering	
Laser Printer	1,700
Copier	5,000
3/4 Ton Pick-up Truck	42,000
	Subtotal
	<u>48,700</u>
Public Works - Street Maintenance	
Copier	4,500
	Subtotal
	<u>4,500</u>
Public Works - Traffic Engineering	
Torch (2)	2,000
Performance Workstation (2)	4,200
Rectangular Rapid Flashing Beacon	6,500
	Subtotal
	<u>12,700</u>
Total Public Works	<u>74,300</u>
Parks and Recreation - Administration	
Personal Computer (2)	3,800
	Subtotal
	<u>3,800</u>
Parks and Recreation - Parks	
Personal Computer	1,900
Batting Cage Net (3)	4,500
Sidewalk Replacement	5,000
Pond Fountain Repair/Replacement	7,000
Outdoor Water Fountain (2)	8,000
Baseball Dugout Canopy (10)	40,000
Playground Safety Surface (2)	60,000
Backstop/Fence Repair	275,000
	Subtotal
	<u>401,400</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
Parks and Recreation - Recreation	
Soccer Goals (2)	3,500
Automated External Defibrillator (2)	4,000
Ice Machine (2)	4,400
Storage Shed (2)	11,000
Personal Computer (6)	12,000
Batting Cage (2)	15,000
Subtotal	<u>49,900</u>
Parks and Recreation - Cemetery	
Performance Workstation	2,100
Subtotal	<u>2,100</u>
Parks and Recreation - Aquatics	
Personal Computer	1,900
Gel Coat Play Feature (3)	7,002
Gel Coat Slide	30,000
Subtotal	<u>38,902</u>
Parks and Recreation - Events and Venues	
Electric Pallet Jack	1,600
Freezer	2,000
Refrigerator (2)	5,400
Personal Computer (3)	6,300
Subtotal	<u>15,300</u>
Total Parks and Recreation	<u>511,402</u>
Human Resources and Risk Management	
Copier	4,800
Laptop Computer (2)	5,600
Total Human Resources and Risk Management	<u>10,400</u>
TOTAL GENERAL FUND	<u>2,228,802</u>
<u>STORMWATER UTILITY FUND</u>	
Engineering	
Tablet Computer	1,800
Personal Computer	1,900
Performance Workstation	2,100
Stormwater Educational Interactive Model	2,200
Data Collection System	2,500
Rain Gauge (2)	2,700
Water Quality Logger Handheld Display	3,000
Stage Meter (2)	5,300
Velocity Meter	10,000
Utility Task Vehicle	20,000
Water Quality Logger (3)	22,200
Optical Sensor (8)	28,000
Woodside Drainage Improvement	50,000
Stormwater System Improvement	150,000
Lyndell Drainage Improvement	200,000
Bermuda Estate Drainage Improvement	200,000
Subtotal	<u>701,700</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
Operations	
Copier	4,500
Tablet Computer (11)	18,700
Flail Mower (2)	22,000
Flooring	33,900
Utility Vehicle	35,000
Roof	41,000
Slip-line Program	100,000
Backhoe	120,000
Dump Truck	170,000
Subtotal	<u>545,100</u>
TOTAL STORMWATER UTILITY FUND	<u>1,246,800</u>
SOLID WASTE FUND	
Solid Waste	
Personal Computer (4)	5,800
1/2 Ton Pick-up Truck	24,000
Flooring	29,000
Bulk Truck (2)	552,000
Subtotal	<u>610,800</u>
Weld Shop	
Plasma Table	30,000
Subtotal	<u>30,000</u>
TOTAL SOLID WASTE FUND	<u>640,800</u>
AIRPORT FUND	
Tablet Computer	1,800
Laptop Computer (2)	4,000
Air Traffic Control Tower Design	14,380
Riding Lawn Mower	15,000
1/2 Ton Pick-up Truck	34,000
Taxiway D Design	200,000
TOTAL AIRPORT FUND	<u>269,180</u>
CENTRAL SERVICES FUND	
Information Technology	
Laptop Computer	2,000
Computer Equipment	8,000
Personal Computer (5)	9,500
Performance Workstation (7)	14,700
Utility Vehicle	27,000
Subtotal	<u>61,200</u>
Fleet Maintenance	
Shop Awning	170,000
Subtotal	<u>170,000</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
Facilities Management	
Personal Computer (3)	5,700
Gutter Guards - Chambers Park and Oak Street	6,000
Fortune Road Exterior Painting	25,000
Central Services South Gate Replacement	25,000
Fuel Island Fluid Applied Protective Finish	35,000
Gate Motor - Police, Fire Station 12, Fire Station 14	60,000
Fortune Road Roof Replacement	75,000
City Hall VAV Upgrades	80,000
Elevators- City Hall, Police, Communications	80,000
HVAC Control System - Fire Station 11, 12, 13, 14	97,000
City Hall 5th Floor Renovation and Build Out	100,000
Fortune Road HVAC Unit	150,000
Generators- Central Services and City Hall	212,500
Fleet AHU and Condensing Units	250,000
	Subtotal 1,201,200
TOTAL CENTRAL SERVICES FUND	1,432,400
<u>LOCAL OPTION SALES TAX FUND</u>	
Information Technology	
Geographic Information Systems Implementation	10,000
Back Office Licensing	99,000
Wide Area Network	204,000
	Subtotal 313,000
Streets	
1/2 Ton Pick-up Truck	30,000
	Subtotal 30,000
Finish Batwing Mower	40,000
Articulating Front End Loader	60,000
Lancaster Ranch Park	500,000
Mark Durbin Recreation Center	200,000
Break Water Repairs	150,000
	Subtotal 950,000
Traffic	
Burner System	80,000
	Subtotal 80,000
Engineering	
Neighborhood Improvement Program	150,000
ADA Compliance Program	500,000
	Subtotal 650,000

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount Approved
Fire	
Rescue Rechassis	225,000
Driving Simulator with Trailer	230,000
Pavilion at Public Safety Training Center	400,000
Rescue	500,000
Fire Station 15	6,500,000
	Subtotal <u>7,855,000</u>
TOTAL LOCAL OPTION SALES TAX FUND	<u>9,878,000</u>
<u>MOBILITY FEES FUND</u>	
Hoagland Boulevard: US 192/Carroll Street	500,000
TOTAL MOBILITY FEES FUND	<u>500,000</u>
<u>LOCAL OPTION GAS TAX FUND</u>	
Engineering	
Performance Workstation	2,100
	Subtotal <u>2,100</u>
Traffic	
Controller with Communications (2)	8,000
Traffic Counter	12,000
Traffic	
Cabinet/Controller 8 Phase	15,000
Data Line Connection	25,000
Rapid Flashing Beacons Modem (28)	42,504
Traffic Signal Detection System (4)	140,000
Armstrong at Columbia Traffic Signal	400,000
	Subtotal <u>642,504</u>
Sidewalks	
Sidewalk Forms	3,000
Cargo Trailer	20,000
3/4 Ton Pick-up Truck	30,000
	Subtotal <u>53,000</u>
Road Improvements	
Neighborhood Street Light Infill Program	10,000
West Oak Street at John Young Parkway Improvements	500,000
	Subtotal <u>510,000</u>
TOTAL LOCAL OPTION GAS TAX FUND	<u>1,207,604</u>

CAPITAL OUTLAYS - ALL FUNDS

<u>DESCRIPTION</u>	Amount Approved
<u>BUILDING FUND</u>	
Laptop Computer (3)	8,800
TOTAL BUILDING FUND	<u>8,800</u>
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>	
Toho Square Parking Garage Enhancements	150,000
Mann Street Land Acquisition and Construction	200,000
Legacy Project	500,000
Subtotal	<u>850,000</u>
TOTAL DOWNTOWN COMMUNITY REDEVELOPMENT FUND	<u>850,000</u>
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>	
Laptop Computer	2,800
Columbia Avenue Improvements	200,000
Beautification and Stormwater Project	500,000
Subtotal	<u>702,800</u>
TOTAL VINE STREET COMMUNITY REDEVELOPMENT FUND	<u>702,800</u>
<u>RECREATION IMPACT FUND</u>	
Shingle Creek Regional Trail Land Acquisition	100,000
Shingle Creek Regional Trail Construction	100,000
Fortune Road Bleachers Shade Canopy (8)	100,000
Lancaster Ranch Park	125,000
TOTAL RECREATION IMPACT FUND	<u>425,000</u>
<u>HEALTH SELF INSURANCE FUND</u>	
Laptop Computer	2,000
Personal Computer (5)	9,500
TOTAL HEALTH SELF INSURANCE FUND	<u>11,500</u>
TOTAL CITY OF KISSIMMEE	<u>19,401,686</u>

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.

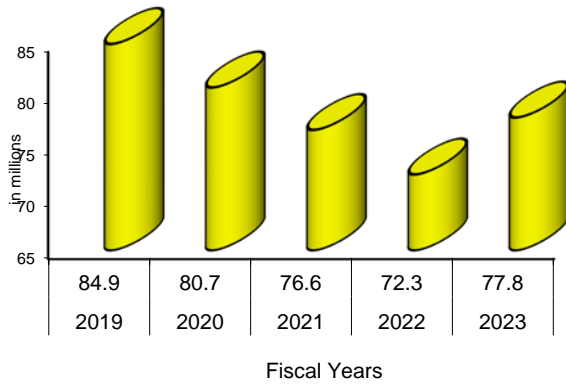
The legal debt limit for general obligation bonds is computed as 20% of the City's assessed value. However, none of the outstanding debt is considered to be general obligation bonds. A listing of all outstanding debt follows on the next page.

Outstanding Debt by Fund

Fund	Amount Issued	FY Issued	FY of Maturity	Interest Rate	Balance at 10/01/2022	FY2023 Principal	FY2023 Interest	FY2023 Total
General Fund								
Capital Improvement Rev Bond, Series 2016	4,190,000	2016	2024	4.803%	625,000	625,000	12,500	637,500
Total General Fund	4,190,000				625,000	625,000	12,500	637,500
Sales Tax								
<u>Bank Notes</u>								
Capital Improvement Refinancing Rev Note, Series 2010A	9,500,000	2010	2023	3.172%	910,000	910,000	28,866	938,866
Capital Improvement Rev Note, Series 2010B	8,000,000	2010	2025	2.790%	2,120,000	680,000	59,148	739,148
Capital Improvement Rev Note, Series 2011B	9,140,000	2011	2025	3.476%	2,190,000	720,000	76,124	796,124
Capital Improvement Rev Note, Series 2014A	9,600,000	2014	2034	2.860%	6,695,000	445,000	191,477	636,477
Capital Improvement Rev Bond, Series 2016	20,253,000	2016	2045	4.803%	19,254,000	165,000	848,028	1,013,028
Capital Improvement Refunding Rev Bond, Series 2022A	10,791,000	2022	2051	5.000%	10,791,000	73,600	404,268	477,868
Total Sales Tax Fund	67,284,000				41,960,000	2,993,600	1,607,911	4,601,511
Gas Tax								
<u>Bank Notes</u>								
Capital Improvement Rev Note, Series 2010C	4,000,000	2011	2030	2.690%	2,120,000	230,000	57,028	287,028
Capital Improvement Rev Bond, Series 2016	12,878,600	2016	2045	4.803%	10,133,600	530,000	79,000	609,000
Capital Improvement Refunding Rev Bond, Series 2022A	981,000	2022	2051	5.000%	981,000	6,400	35,154	41,554
Total Gas Tax Fund	17,859,600				13,234,600	766,400	171,182	937,582
CRA								
<u>Bank Notes</u>								
CRA Refunding Rev Note, Series 2015B	3,820,000	2015	2030	2.810%	2,500,000	225,000	70,250	295,250
Capital Improvement Rev Bond, Series 2016	4,725,700	2016	2045	4.803%	4,492,600	38,500	197,874	236,374
Capital Improvement Refunding Rev Bond, Series 2022A	8,038,000	2022	2051	5.000%	8,038,000	54,400	298,807	353,207
Taxable Capital Improvement Refunding Rev Bond, Series 2022B	2,740,000	2022	2045	5.000%	2,740,000	-	119,609	119,609
Total CRA Fund	19,323,700				17,770,600	317,900	686,540	1,004,440
Mobility Fee								
<u>Bank Notes</u>								
Capital Improvement Rev Bond, Series 2016	882,700	2016	2028	4.803%	449,800	71,500	367,480	438,980
Total Mobility Fee Fund	882,700				449,800	71,500	367,480	438,980
Solid Waste								
<u>Bank Notes</u>								
Capital Improvement Refunding Rev Bond, Series 2022A	3,800,000	2022	2051	5.000%	3,800,000	25,600	140,615	166,215
Total Solid Waste Fund	3,800,000				3,800,000	25,600	140,615	166,215
Total All Funds	113,340,000				77,840,000	4,800,000	2,986,228	7,786,228

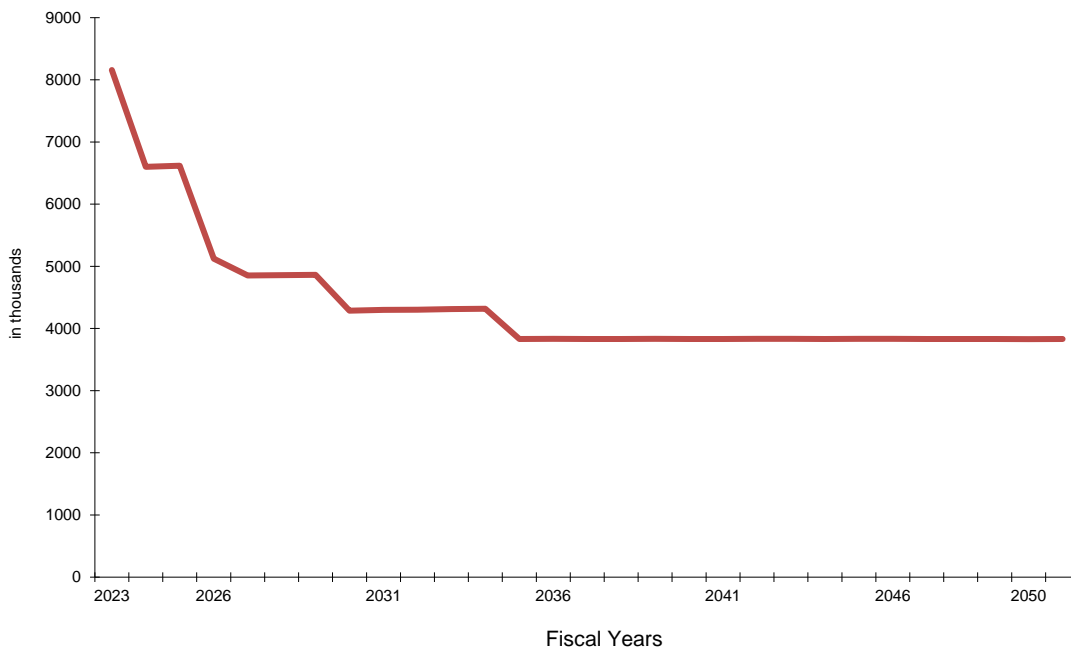
Note: This table reflects existing debt issues going into FY2023.

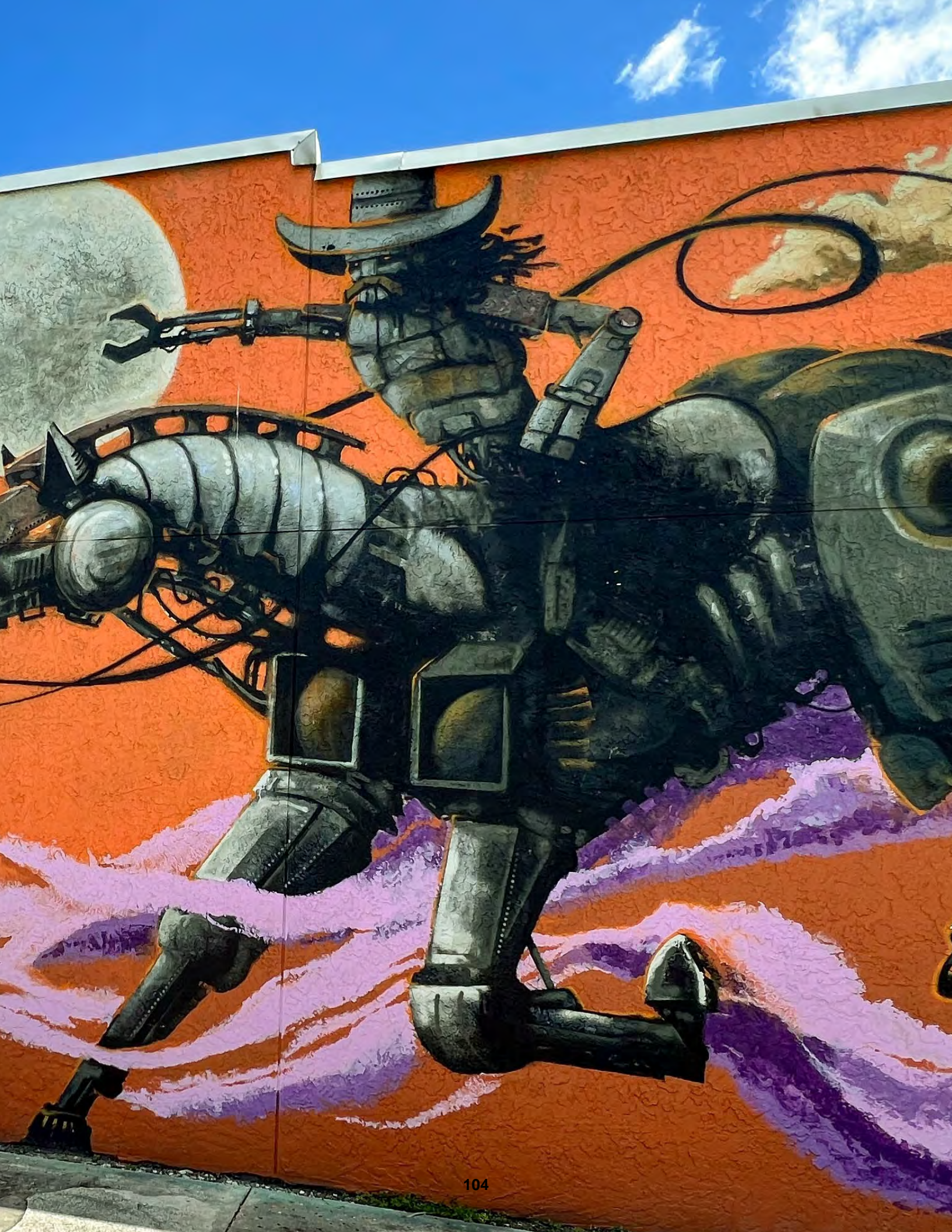
GOVERNMENTAL



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 2022-2023 TO FY 2050-51**

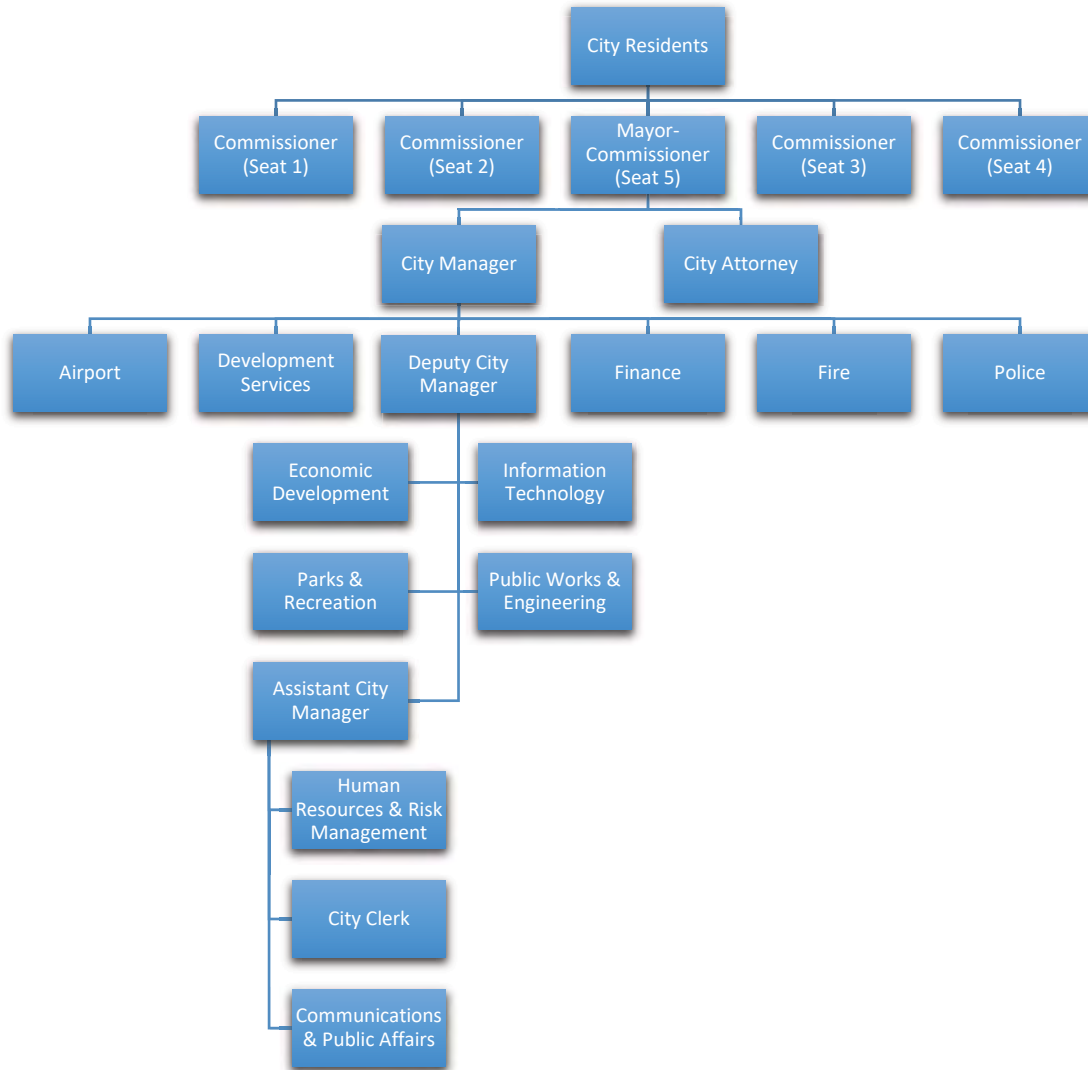






DEPARTMENT: CITY COMMISSION

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 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
<u>ACCOUNT SUMMARY</u>				
EXECUTIVE SALARIES	152,773	152,672	152,672	163,383
SPECIAL PAY_INCENTIVE	7,593	6,600	6,600	16,900
FICA TAXES	12,254	12,184	12,184	14,283
LIFE AND HEALTH INSURANCE	66,122	66,122	66,122	68,446
WORKERS' COMPENSATION	377	382	382	-
TOTAL PERSONNEL	239,120	237,960	237,960	263,012
OTHER CONTRACT SERVICES	174,931	186,603	186,603	175,000
TRAVEL AND PER DIEM	2,366	16,250	16,250	36,000
COMMUNICATION SERVICES	1,913	2,160	2,160	2,700
GENERAL INSURANCE	8,436	8,435	8,435	8,537
PRINTING	25	800	800	800
INDIRECT COSTS	(46,320)	(47,597)	(47,597)	(50,641)
OFFICE SUPPLIES	230	600	600	600
OPERATING SUPPLIES	2,303	2,600	2,600	2,600
TOOLS & EQUIPMENT	2,949	2,301	2,301	1,500
UNIFORMS	647	87	87	250
SPECIAL FUNCTION	1,867	3,250	3,250	3,250
DUES, SUBSCRIPT, MEMBERSHIPS	66,275	66,672	66,672	60,700
TRAINING	2,200	4,880	4,880	4,880
TOTAL OPERATING	217,822	247,041	247,041	246,176
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	456,942	485,001	485,001	509,188



PERSONNEL SCHEDULE

DEPARTMENT: CITY COMMISSION
DIVISION: CITY COMMISSION

ACCOUNT
 00101101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Commissioner	5	0	5

TOTAL	5	0	5
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: CITY COMMISSION

DIVISION: SOCIAL SERVICES

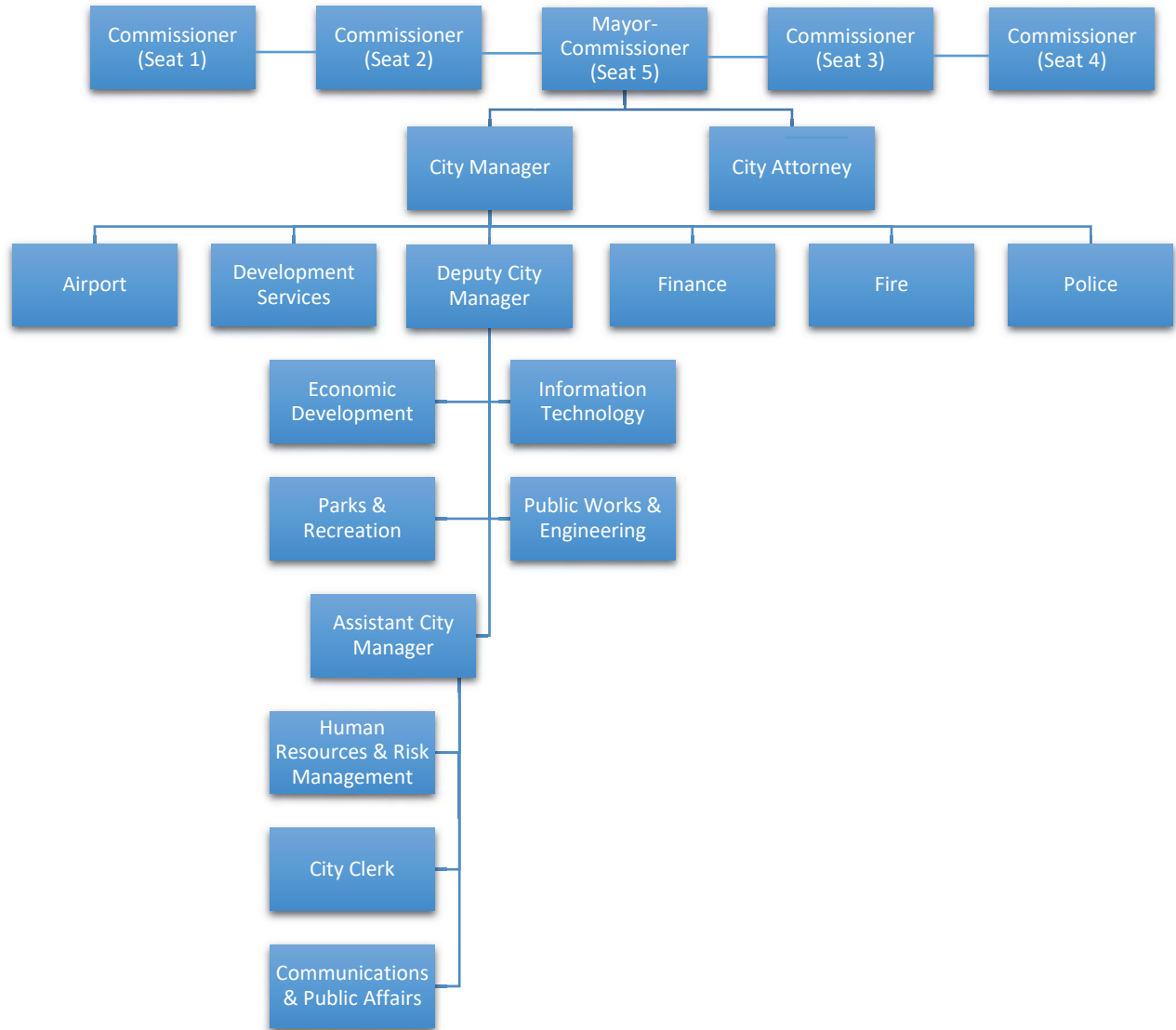
EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

OVERTIME	33,780	82,000	82,000	82,000
FICA TAXES	2,526	6,273	6,273	6,273
LIFE AND HEALTH INSURANCE	8,000	8,000	8,000	-
TOTAL PERSONNEL	44,306	96,273	96,273	88,273
OTHER CONTRACT SERVICES	-	3,000	-	3,000
TOTAL OPERATING	-	3,000	-	3,000
TOTAL	44,306	99,273	96,273	91,273



**CITY MANAGER
 ORGANIZATIONAL CHART**





DEPARTMENT: CITY MANAGER

DIVISION(S): CITY MANAGER, CITY CLERK,
COMMUNICATIONS & PUBLIC AFFAIRS, ECONOMIC
DEVELOPMENT, 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.

STRATEGIES

Listed below are major strategies adopted for the coming year in the Economic Development division of the City Manager's Department.

- Increase City's economic development opportunities.
- Promote and enhance small business resources.
- Explore new workforce development opportunities for the City.

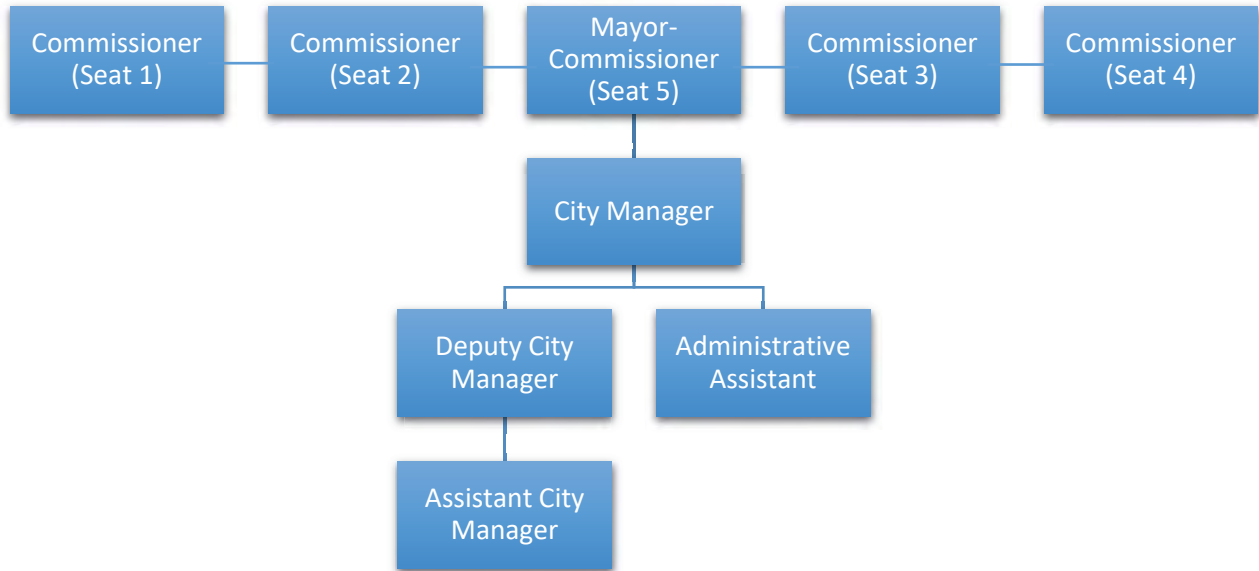
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
News Releases / Media Advisories	84	120	140
Access Osceola: Programs, Shows, etc.	90	110	120
Facebook Reach	439,068	450,000	450,000
City Clerk Lien Searches	2,914	2,568	2,700
Public Records Requests	1020	972	1,050



DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	517,527	561,330	561,330	589,410
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	26,861	27,041	27,041	32,101
FICA TAXES	35,033	45,010	45,010	41,161
RETIREMENT CONTRIBUTIONS	81,542	89,282	89,282	92,093
LIFE AND HEALTH INSURANCE	56,657	56,804	56,804	62,846
WORKERS' COMPENSATION	1,265	1,403	1,403	1,000
TOTAL PERSONNEL	718,886	780,870	780,870	818,611
OTHER CONTRACT SERVICES	8,213	5,600	10,000	10,000
TRAVEL AND PER DIEM	606	6,142	6,000	6,590
COMMUNICATION SERVICES	1,495	1,900	1,900	100
POSTAGE	300	500	300	500
GENERAL INSURANCE	31,584	32,485	32,482	29,683
VEHICLE MAINTENANCE	-	240	-	-
PRINTING	-	1,000	1,000	1,000
COPIER COSTS	25,571	46,000	35,000	40,000
INDIRECT COSTS	(74,220)	(81,925)	(81,925)	(81,829)
OFFICE SUPPLIES	323	1,500	1,500	1,500
OPERATING SUPPLIES	707	1,600	1,600	1,600
TOOLS & EQUIPMENT	3,063	2,500	2,500	2,500
UNIFORMS	177	174	174	-
FUEL	-	500	250	-
SPECIAL FUNCTION	-	5,474	5,400	6,500
DUES, SUBSCRIPT, MEMBERSHIPS	5,788	5,859	5,800	4,950
TRAINING	3,999	7,205	7,205	7,100
TOTAL OPERATING	7,606	36,754	29,186	30,194
LAND	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	162,481	166,243	128,248	100,000
MACHINERY & EQUIPMENT _ EQUIP	2,599	16,125	13,100	6,800
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	165,080	182,368	141,348	106,800
TOTAL	891,572	999,992	951,404	955,605



PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY MANAGER

ACCOUNT
00110101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
City Manager	1	0	1
Deputy City Manager	1	0	1
Assistant City Manager	1	0	1
Administrative Assistant	1	0	1
TOTAL	4	0	4

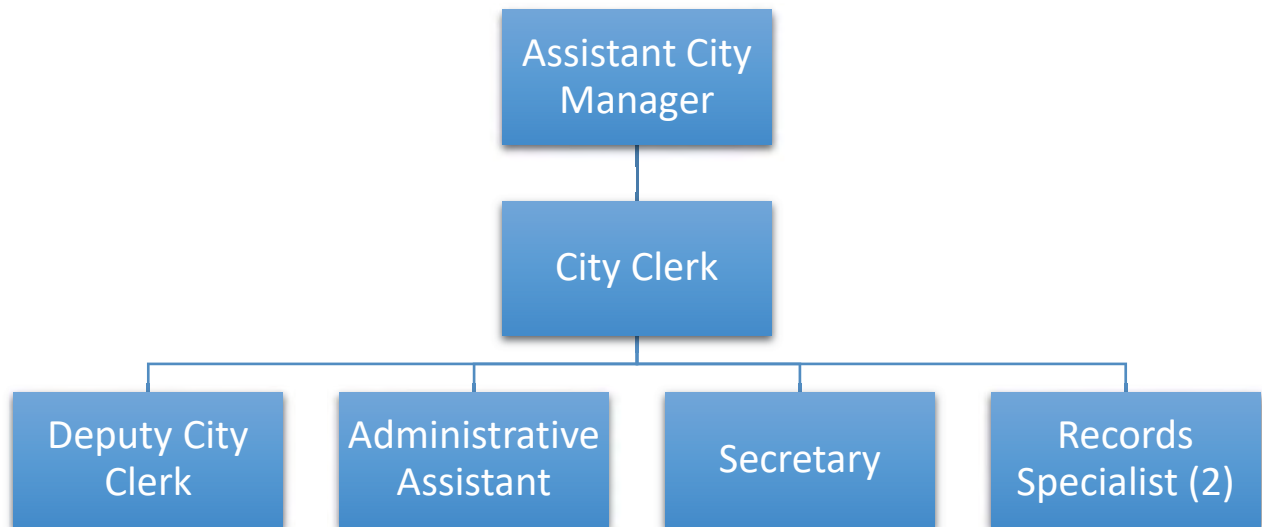
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Laptop Computer	2,100	2,100
Personal Computer	2,100	2,100
Tablet Computer (2)	2,600	2,600
Citywide Security Improvements	100,000	100,000
TOTAL	106,800	106,800



DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	196,098	226,447	206,185	243,652
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	3,808	4,230	4,230	4,403
FICA TAXES	14,763	17,647	16,097	18,857
RETIREMENT CONTRIBUTIONS	32,335	32,794	32,794	38,070
LIFE AND HEALTH INSURANCE	55,841	55,857	55,857	58,185
WORKERS' COMPENSATION	502	515	515	411
TOTAL PERSONNEL	303,347	337,490	315,678	363,578
OTHER CONTRACT SERVICES	9,688	41,144	38,500	39,100
TRAVEL AND PER DIEM	-	3,053	3,000	3,594
POSTAGE	190	500	500	500
RENTALS AND LEASES	2,664	2,900	1,568	2,800
OTHER EQUIPMENT MAINTENANCE	550	1,500	1,500	2,750
PRINTING	-	400	300	400
ADVERTISING	892	1,500	1,500	2,000
INDIRECT COSTS	(34,368)	(35,573)	(35,573)	(40,879)
OFFICE SUPPLIES	525	2,415	2,300	2,500
CLEANING SUPPLIES	9	400	400	500
TOOLS & EQUIPMENT	532	1,450	1,100	1,000
BOOKS & PUBLICATIONS	86	150	150	200
DUES, SUBSCRIPT, MEMBERSHIPS	20,699	21,219	12,000	27,359
TRAINING	750	2,400	2,000	3,800
TOTAL OPERATING	2,216	43,458	29,245	45,624
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	4,509	-	5,200	13,900
TOTAL CAPITAL	4,509	-	5,200	13,900
TOTAL	310,071	380,948	350,123	423,102



PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY CLERK

ACCOUNT
00110201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
City Clerk	1	0	1
Deputy City Clerk	1	0	1
Records Specialist	2	0	2
Secretary	1	0	1
TOTAL	5	0	5

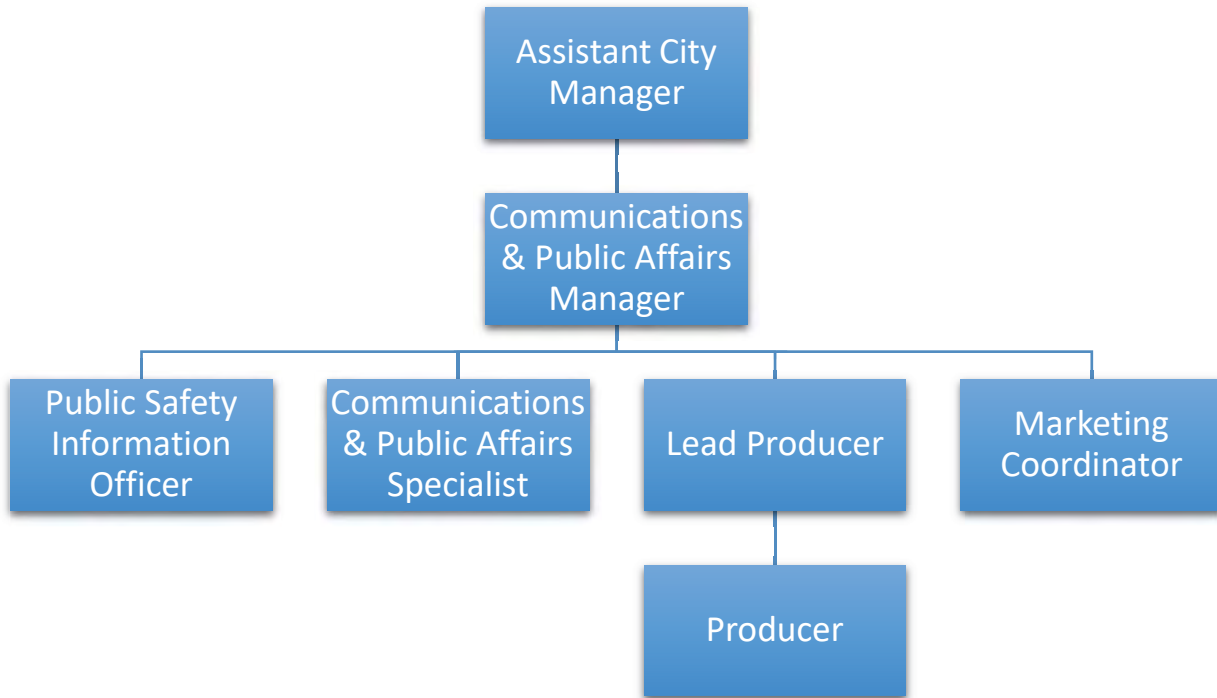
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer	1,900	1,900
Tablet Computer (12)	12,000	12,000
TOTAL	13,900	13,900



DEPARTMENT: CITY MANAGER

DIVISION: COMMUNICATIONS & PUBLIC AFFAIRS





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: COMMUNICATIONS & PUBLIC AFFAIRS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	230,732	365,194	365,194	387,192
OVERTIME	-	-	7,000	-
SPECIAL PAY_INCENTIVE	1,428	1,657	1,657	1,657
FICA TAXES	17,310	28,064	28,064	29,278
RETIREMENT CONTRIBUTIONS	36,976	58,085	58,085	60,497
LIFE AND HEALTH INSURANCE	55,934	83,914	83,914	87,966
WORKERS' COMPENSATION	591	913	913	655
TOTAL PERSONNEL	342,972	537,827	544,827	567,245
OTHER CONTRACT SERVICES	3,834	19,500	12,000	19,800
TRAVEL AND PER DIEM	461	4,543	3,743	6,939
COMMUNICATION SERVICES	2,295	2,448	2,295	3,528
POSTAGE	21	400	300	400
RENTALS AND LEASES	906	1,500	1,000	1,500
OTHER EQUIPMENT MAINTENANCE	731	1,200	1,000	1,200
VEHICLE MAINTENANCE	2,717	2,520	2,000	2,600
PRINTING	5,450	6,250	5,400	6,750
ADVERTISING	15,841	36,800	35,000	50,000
INDIRECT COSTS	(45,780)	(47,220)	(47,220)	(67,423)
OFFICE SUPPLIES	401	1,000	1,000	1,400
OPERATING SUPPLIES	13,269	13,650	12,000	13,650
TOOLS & EQUIPMENT	8,194	8,000	8,000	7,240
UNIFORMS	229	-	100	300
FUEL	294	700	500	700
SPECIAL FUNCTION	1,461	13,500	10,000	13,800
BOOKS & PUBLICATIONS	50	100	70	100
DUES, SUBSCRIPT, MEMBERSHIPS	29,698	35,408	35,000	39,274
TRAINING	660	5,570	5,000	5,910
TOTAL OPERATING	40,733	105,869	87,188	107,668
MACHINERY & EQUIPMENT_EQUIP	22,143	37,000	32,000	29,900
MACHINERY & EQUIPMENT_VEHICLES	-	-	-	-
TOTAL CAPITAL	22,143	37,000	32,000	29,900
TOTAL	405,848	680,696	664,015	704,813



PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER **ACCOUNT**
DIVISION: COMMUNICATIONS & PUBLIC AFFAIRS 00110401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Communications & Public Affairs Manager	0	1	1
Communications & Public Affairs Officer	1	(1)	0
Communications & Public Affairs Specialist	0	1	1
Lead Producer	1	0	1
Marketing Coordinator	1	0	1
Producer	1	0	1
Public Information Specialist	1	(1)	0
Public Safety Information Officer	1	0	1
TOTAL	6	0	6

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
SDI Field Monitor	1,400	1,400
20-55mm Zoom Lens	2,500	2,500
Field Teleprompter	3,000	3,000
Performance Laptop	3,800	3,800
Field Camera (2)	5,200	5,200
Performance Workstation	6,000	6,000
Field Camera	8,000	8,000
TOTAL	29,900	29,900



DEPARTMENT: CITY MANAGER

DIVISION: ECONOMIC DEVELOPMENT





DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: ECONOMIC DEVELOPMENT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	160,016	164,965	164,965	177,320
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	300	300	300	300
FICA TAXES	12,259	12,643	12,643	13,529
RETIREMENT CONTRIBUTIONS	26,199	26,238	26,238	27,706
LIFE AND HEALTH INSURANCE	28,085	28,093	28,093	29,233
WORKERS' COMPENSATION	406	412	412	300
TOTAL PERSONNEL	227,266	232,651	232,651	248,388
OTHER CONTRACT SERVICES	231,045	971,623	971,623	305,500
TRAVEL AND PER DIEM	6	3,314	300	3,314
COMMUNICATION SERVICES	1,013	1,080	1,080	1,080
VEHICLE MAINTENANCE	1,370	1,020	1,020	1,020
PRINTING	2,750	3,000	1,500	3,000
ADVERTISING	-	26,500	21,000	21,000
INDIRECT COSTS	(27,408)	(27,869)	(27,869)	(29,111)
OFFICE SUPPLIES	18	300	300	300
OPERATING SUPPLIES	9,681	5,500	3,000	3,000
TOOLS & EQUIPMENT	812	100	100	100
FUEL	180	600	500	650
SPECIAL FUNCTION	844	4,880	1,500	5,430
DUES, SUBSCRIPT, MEMBERSHIPS	11,491	12,386	12,225	14,985
TRAINING	-	670	670	2,750
TOTAL OPERATING	231,803	1,003,104	986,949	333,018
MACHINERY & EQUIPMENT _ EQUIP	-	-	3,900	4,500
TOTAL CAPITAL	-	-	3,900	4,500
TOTAL	459,069	1,235,755	1,223,500	585,906



PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: ECONOMIC DEVELOPMENT

ACCOUNT
00110601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Economic Development Director	1	0	1
Business Development Coordinator	1	(1)	0
Business Development Specialist	0	1	1
TOTAL	2	0	2

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Tablet Computer	2,000	2,000
Laptop Computer	2,500	2,500
TOTAL	4,500	4,500



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: GENERAL GOVERNMENT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

SALARIES	-	-	-	-
OVERTIME	-	-	-	-
SPECIAL PAY/INCENTIVE	-	-	-	1,461,637
OTHER PAY	-	-	-	-
BENEFITS	-	-	-	-
TOTAL PERSONNEL	-	-	-	1,461,637

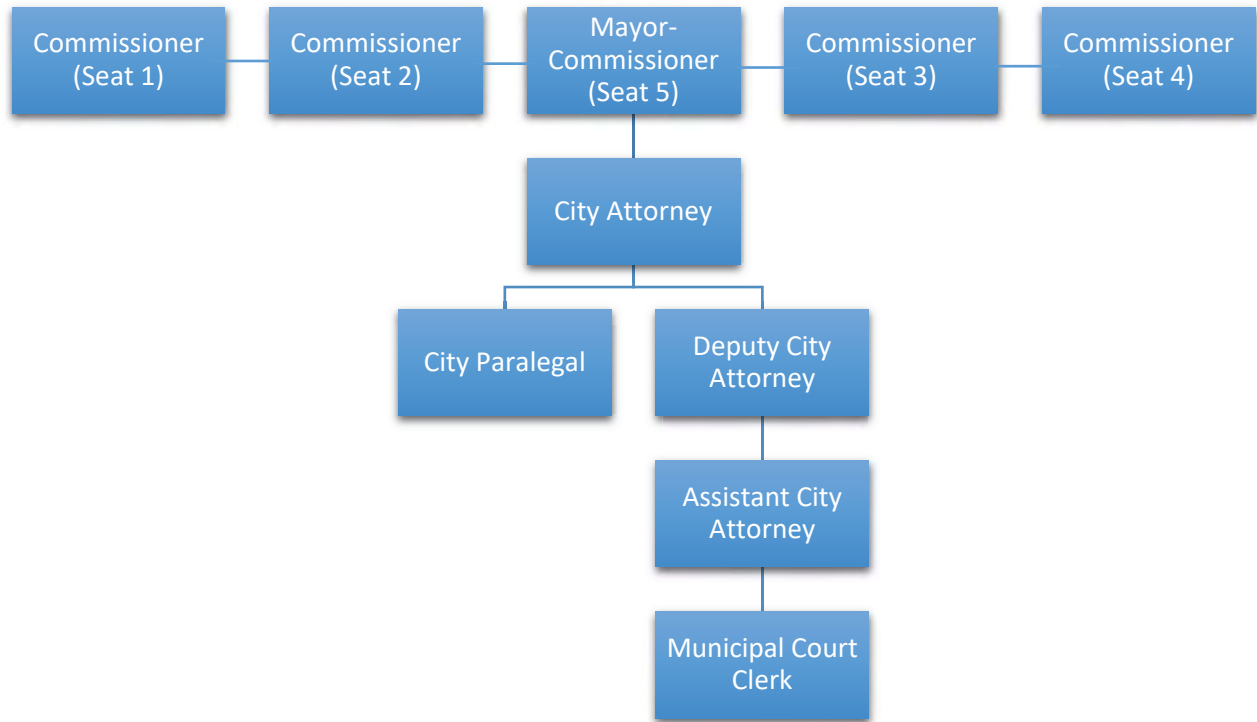
PROFESSIONAL SERVICES	-	-	-	-
TRAINING & TRAVEL	-	-	-	-
UTILITIES	-	-	-	-
AUTO MAINTENANCE	-	-	-	-
OTHER MAINTENANCE	-	-	-	-
GAS & OIL	-	-	-	-
OTHER SUPPLIES	-	-	-	-
OTHER OPERATING COSTS	1,938,230	2,000,000	2,000,000	2,000,000
CHARGES BY OTHER FUNDS	-	-	-	-
INSURANCE	-	-	-	-
TOTAL OPERATING	1,938,230	2,000,000	2,000,000	3,461,637

DEBT SERVICE	79,760	86,340	392,973	86,340
TRANSFER TO OTHER FUNDS	646,000	637,250	637,250	637,250
RESERVES	38,167,497	34,728,714	34,947,546	28,953,836

TOTAL	42,769,717	39,452,304	39,977,769	38,062,337
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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.

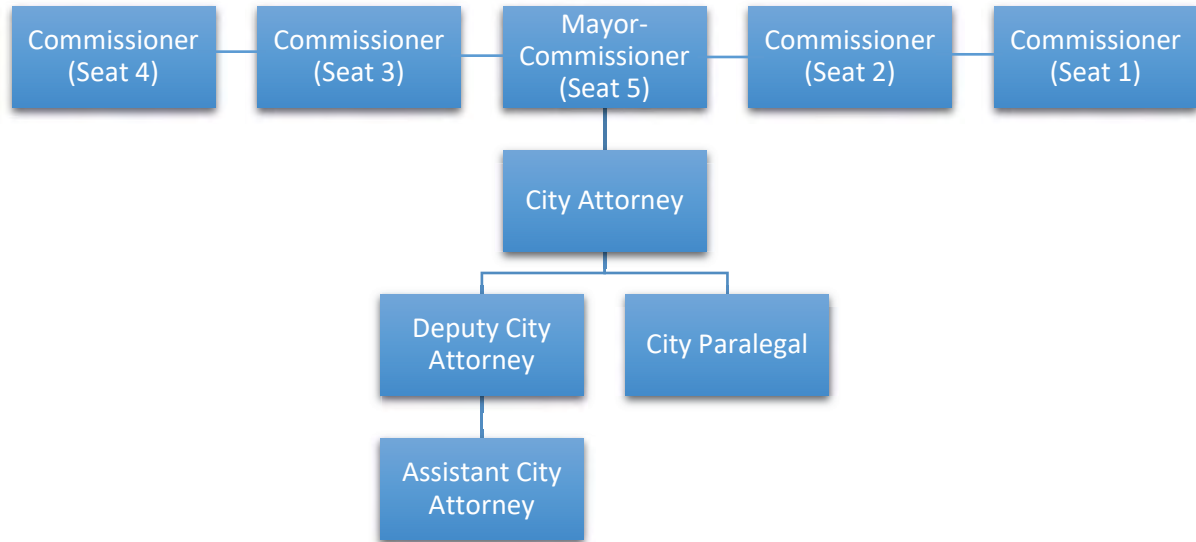
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Number of Ordinances Adopted	16	20	20
Number of Resolutions Adopted	31	18	18



DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY





DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	440,884	468,093	468,093	495,872
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	17,331	18,000	18,000	18,108
FICA TAXES	31,244	37,186	37,186	36,668
RETIREMENT CONTRIBUTIONS	71,408	74,452	74,452	77,477
LIFE AND HEALTH INSURANCE	56,488	56,555	56,555	61,202
WORKERS' COMPENSATION	946	1,003	1,003	708
TOTAL PERSONNEL	618,300	655,289	655,289	690,035
PROFESSIONAL SERVICES	94,250	383,599	385,654	235,500
OTHER CONTRACT SERVICES	32,573	56,822	45,000	41,000
TRAVEL AND PER DIEM	4,097	6,800	5,100	6,200
COMMUNICATION SERVICES	1,675	1,620	950	1,560
POSTAGE	138	600	200	600
GENERAL INSURANCE	14,892	13,831	13,831	14,219
PRINTING	17	275	150	275
INDIRECT COSTS	(84,624)	(88,580)	(88,580)	(92,606)
OFFICE SUPPLIES	1,052	2,500	1,500	2,500
TOOLS & EQUIPMENT	459	1,325	500	1,900
BOOKS & PUBLICATIONS	17,407	19,485	13,000	21,244
DUES, SUBSCRIPT, MEMBERSHIPS	6,364	7,235	2,158	14,425
TRAINING	4,409	4,805	500	4,360
TOTAL OPERATING	92,709	410,317	379,963	251,177
LAND	-	-	-	-
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	1,384	6,690	1,500	3,800
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	1,384	6,690	1,500	3,800
TOTAL	712,393	1,072,296	1,036,752	945,012



PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: CITY ATTORNEY

ACCOUNT
00105101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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

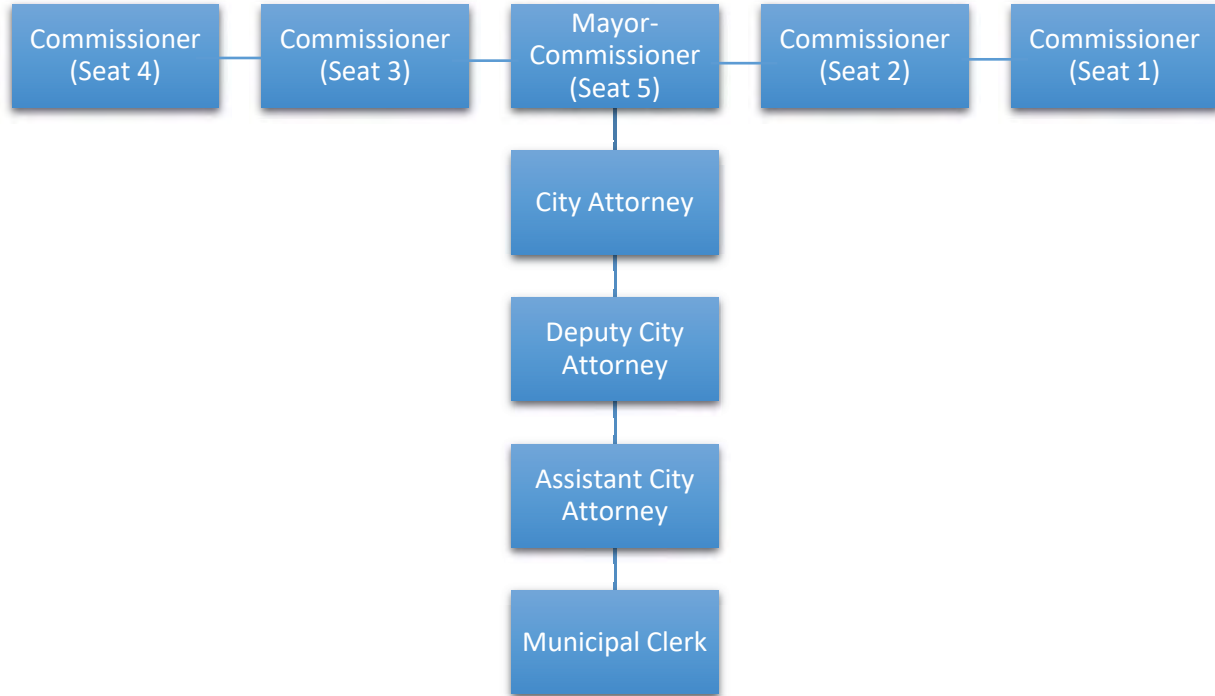
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer (2)	3,800	3,800
TOTAL	3,800	3,800



DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK





DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	34,612	39,720	39,720	41,808
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	-	-	-	-
FICA TAXES	2,360	3,039	3,039	3,207
RETIREMENT CONTRIBUTIONS	6,663	6,318	6,318	6,532
LIFE AND HEALTH INSURANCE	13,937	13,931	13,931	14,389
WORKERS' COMPENSATION	103	99	99	71
TOTAL PERSONNEL	57,676	63,107	63,107	66,007
PROFESSIONAL SERVICES	338	5,000	4,500	5,000
OTHER CONTRACT SERVICES	113	1,000	1,000	1,000
COMMUNICATION SERVICES	513	540	540	540
POSTAGE	65	1,000	800	1,000
PRINTING	-	100	100	100
OFFICE SUPPLIES	303	1,000	1,000	1,000
TOTAL OPERATING	1,331	8,640	7,940	8,640
MACHINERY & EQUIPMENT _ EQUIP	-	1,725	-	1,900
TOTAL CAPITAL	-	1,725	-	1,900
TOTAL	59,007	73,472	71,047	76,547



PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: MUNICIPAL COURT CLERK

ACCOUNT
 00105201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Municipal Court Clerk	1	0	1

TOTAL	1	0	1
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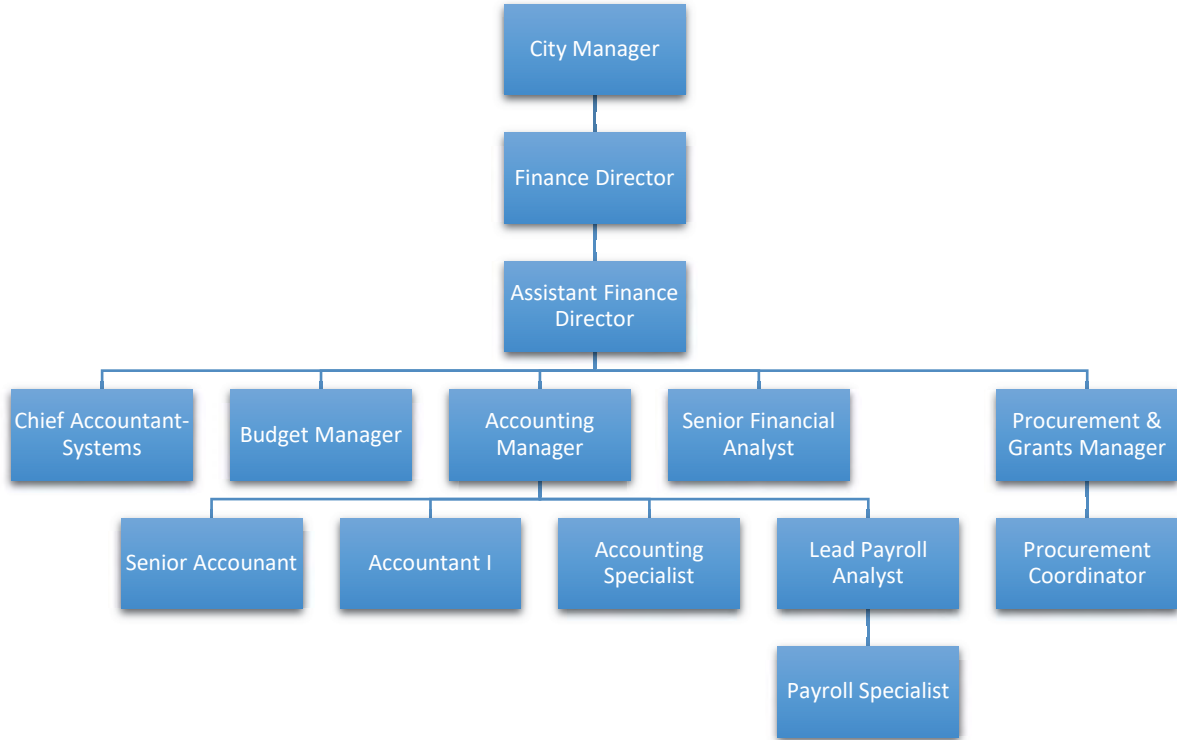
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer	1,900	1,900

TOTAL	1,900	1,900
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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. It also records transfers to the FMHA Bond Fund for debt service. 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.

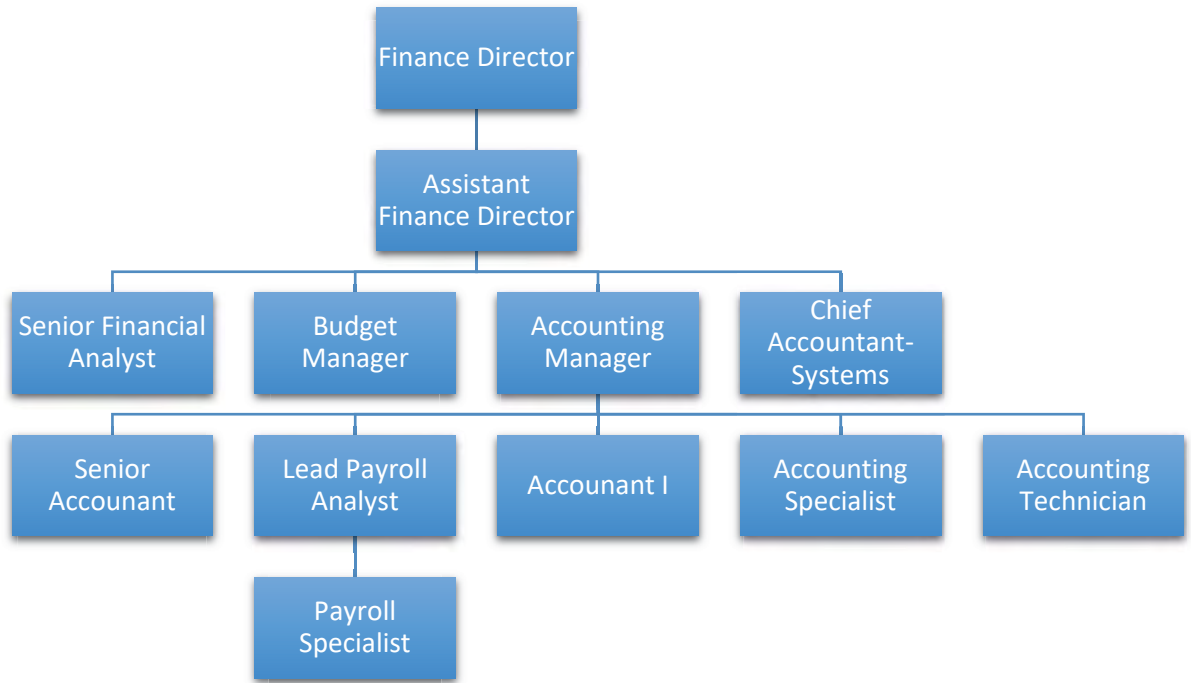
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Investment Return	0.42%	0.75%	1.00%
Payroll Disbursements	18,926	19,412	19,932
Vendor Disbursements	13,963	15,500	16,500
Purchase Orders Issued	2,478	2,473	2,500
Formal Bids Processed	20	25	27



DEPARTMENT: FINANCE

DIVISION: FINANCE





DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: FINANCE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	720,808	847,100	847,100	897,250
OVERTIME	49	500	500	500
SPECIAL PAY_INCENTIVE	14,307	9,326	9,326	10,222
FICA TAXES	52,914	65,915	65,915	66,765
RETIREMENT CONTRIBUTIONS	138,776	134,735	134,735	140,193
LIFE AND HEALTH INSURANCE	166,838	167,487	167,487	168,040
WORKERS' COMPENSATION	2,158	2,118	2,118	1,520
TOTAL PERSONNEL	1,095,850	1,227,181	1,227,181	1,284,490
ACCOUNTING AND AUDITING	115,739	231,585	231,585	99,697
OTHER CONTRACT SERVICES	124,029	200,276	200,276	264,000
TRAVEL AND PER DIEM	234	4,638	6,700	5,696
COMMUNICATION SERVICES	2,504	2,650	2,100	2,650
POSTAGE	1,414	2,000	1,700	2,000
GENERAL INSURANCE	21,840	23,622	23,622	23,451
OTHER EQUIPMENT MAINTENANCE	-	500	-	500
PRINTING	2,466	3,800	2,700	3,300
ADVERTISING	1,686	2,600	2,600	2,600
COPIER COSTS	617	1,000	600	1,000
INDIRECT COSTS	(156,876)	(159,812)	(159,812)	(164,080)
OFFICE SUPPLIES	1,478	3,500	3,200	3,500
OPERATING SUPPLIES	1,912	4,550	4,150	4,150
TOOLS & EQUIPMENT	6,283	4,539	3,100	3,500
SPECIAL FUNCTION	169	350	250	250
BOOKS & PUBLICATIONS	18	200	150	200
DUES, SUBSCRIPT, MEMBERSHIPS	1,995	5,795	3,000	2,085
TRAINING	5,665	9,305	9,305	18,450
TOTAL OPERATING	131,174	341,098	335,226	272,949
MACHINERY & EQUIPMENT _ EQUIP	17,182	75,601	78,401	17,800
TOTAL CAPITAL	17,182	75,601	78,401	17,800
TOTAL	1,244,205	1,643,880	1,640,808	1,575,239



PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: FINANCE

ACCOUNT
00120101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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	0	1
Payroll Specialist	1	0	1
Senior Accountant	1	0	1
* Senior Financial Analyst	1	0	1
TOTAL	12	0	12

* Position is split 90/10% with General Fund/CDBG

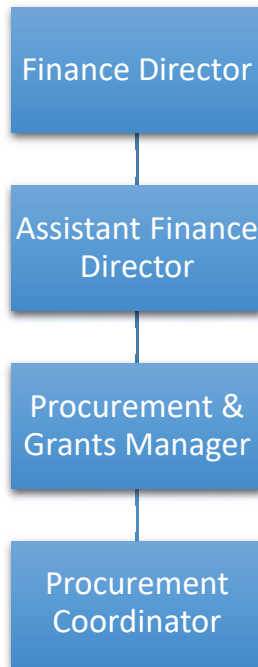
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Tablet Computer	1,300	1,300
Laptop Computer	2,000	2,000
Shredder	5,000	5,000
Personal Computer (5)	9,500	9,500
TOTAL	17,800	17,800



DEPARTMENT: FINANCE

DIVISION: PROCUREMENT





DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: PROCUREMENT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	133,991	129,915	129,915	136,427
OVERTIME	626	300	300	300
SPECIAL PAY_INCENTIVE	500	500	500	500
FICA TAXES	9,898	10,000	10,000	10,039
RETIREMENT CONTRIBUTIONS	19,352	20,665	20,665	21,317
LIFE AND HEALTH INSURANCE	27,973	28,000	28,000	30,390
WORKERS' COMPENSATION	300	325	325	231
TOTAL PERSONNEL	192,640	189,705	189,705	199,204
TRAVEL AND PER DIEM	-	300	50	300
POSTAGE	-	200	50	100
PRINTING	-	100	50	100
ADVERTISING	2,071	2,750	2,750	2,750
OPERATING SUPPLIES	-	658	242	900
TOOLS & EQUIPMENT	153	242	242	300
DUES, SUBSCRIPT, MEMBERSHIPS	1,171	1,010	1,010	1,010
TRAINING	1,620	3,500	1,000	3,500
TOTAL OPERATING	5,015	8,760	5,394	8,960
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	3,800
TOTAL CAPITAL	-	-	-	3,800
TOTAL	197,655	198,465	195,099	211,964



PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: PROCUREMENT

ACCOUNT
00120201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Procurement & Grants Manager	1	0	1
Procurement Coordinator	1	0	1
TOTAL	2	0	2

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer (2)	3,800	3,800
TOTAL	3,800	3,800



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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Facilities Maintenance	\$ 4,118,737	\$ 5,236,031	\$ 5,236,031	\$ 5,591,581
Information Technology	2,877,788	3,024,592	3,024,592	3,435,031
TOTAL	\$ 6,996,525	\$ 8,260,623	\$ 8,260,623	\$ 9,026,612

TRANSFERS TO OTHER FUNDS

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

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
FMHA Bonds	\$ 29,100	\$ 28,980	\$ 28,980	\$ -
Justice Assistance Grant	270,246	288,004	288,004	275,035
Building Fund	5,000	5,000	5,000	5,000
Local Option Gas Tax Fund	500,000	500,000	500,000	875,000
CRA Increment:				
Downtown	908,528	960,847	960,847	1,094,788
Vine Street	476,290	511,432	511,432	775,144
Health Self Insurance Fund	-	-	-	-
Miscellaneous Funds	109,482	-	-	-
TOTAL	\$ 2,298,646	\$ 2,294,263	\$ 2,294,263	\$ 3,024,967



**DEVELOPMENT SERVICES
ORGANIZATIONAL CHART**





DEPARTMENT: DEVELOPMENT SERVICES

DIVISION(S): PLANNING, COMMUNITY REDEVELOPMENT AGENCY, MAIN STREET

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.

- Affordable Housing Project on TWA Property: Environmental Clean-up and Project Design
- Downtown Trolley Service: Goals, Best Practices, Report with Options
- Beaumont Development – Phase 1: Construction
- Noise Ordinance: Revision
- Inclusionary Zoning for Low-Income Housing Units: Reports and Direction

SELECTED PERFORMANCE INDICATORS

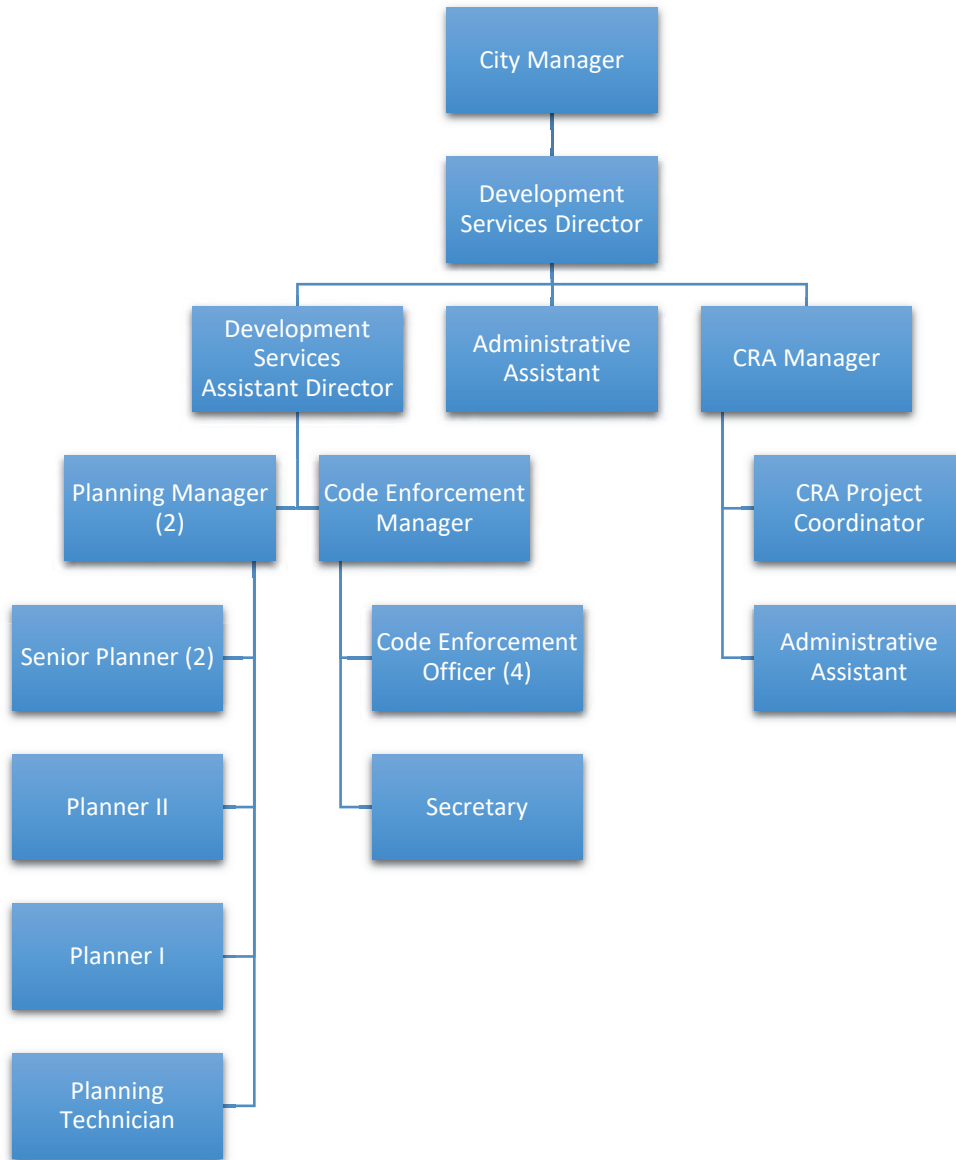
	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Development Review Committee Cases	142	202	170
Code Enforcement Cases	2,749	2,500	2,600
Walk-in Customers Served	170*	1,230	700

*Office was closed a portion of this time due to COVID



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING





DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2021	BUDGET 2022	2022	2023

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	883,162	935,677	919,677	1,015,371
OVERTIME	685	1,000	1,000	25,000
SPECIAL PAY_INCENTIVE	12,529	16,460	16,460	16,645
FICA TAXES	66,059	74,191	71,691	77,907
RETIREMENT CONTRIBUTIONS	143,572	148,778	146,278	157,642
LIFE AND HEALTH INSURANCE	201,474	201,552	201,552	214,570
WORKERS' COMPENSATION	8,011	8,329	8,329	8,307
TOTAL PERSONNEL	1,315,492	1,385,987	1,364,987	1,515,442
PROFESSIONAL SERVICES	62,034	808,463	848,416	-
OTHER CONTRACT SERVICES	374,422	776,106	782,718	697,734
TRAVEL AND PER DIEM	26	11,640	7,500	10,020
COMMUNICATION SERVICES	3,857	5,928	5,700	6,480
POSTAGE	11,295	13,240	7,500	7,800
GENERAL INSURANCE	38,868	40,584	40,584	35,518
VEHICLE MAINTENANCE	16,045	10,100	10,100	14,500
PRINTING	3,733	3,000	500	3,000
ADVERTISING	6,717	22,500	12,000	20,000
COPIER COSTS	1,023	1,500	1,000	1,500
OFFICE SUPPLIES	3,046	6,000	6,000	5,000
OPERATING SUPPLIES	2,236	1,500	500	1,250
TOOLS & EQUIPMENT	4,934	9,853	7,000	3,650
UNIFORMS	1,742	2,207	2,000	1,905
FUEL	8,119	18,337	12,000	12,000
SPECIAL FUNCTION	-	1,000	750	1,000
DUES, SUBSCRIPT, MEMBERSHIPS	12,766	8,040	6,500	6,470
TRAINING	2,914	10,675	6,000	6,825
TOTAL OPERATING	553,776	1,750,673	1,756,768	834,652
INFRAST/IMPR OTHER THAN BLDG	-	169,668	85,000	-
MACHINERY & EQUIPMENT _ EQUIP	3,520	6,196	5,004	12,900
TOTAL CAPITAL	3,520	175,864	90,004	12,900
TOTAL	1,872,788	3,312,524	3,211,759	2,362,994



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: PLANNING

ACCOUNT
00125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
* 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
Planner I	1	0	1
Planner II	1	0	1
Planning Manager	2	0	2
Planning Technician	1	0	1
^ Records Specialist	0	0	0
Secretary	1	0	1
Senior Planner	2	0	2
* Position split 65/25/5/5% with the General Fund, Building Fund and CRA Funds			
** Position split 50/50% with the Building Fund			
^ Position split 75/25% with the Building Fund and General Fund; headcount in Building Fund			
TOTAL	16	0	16

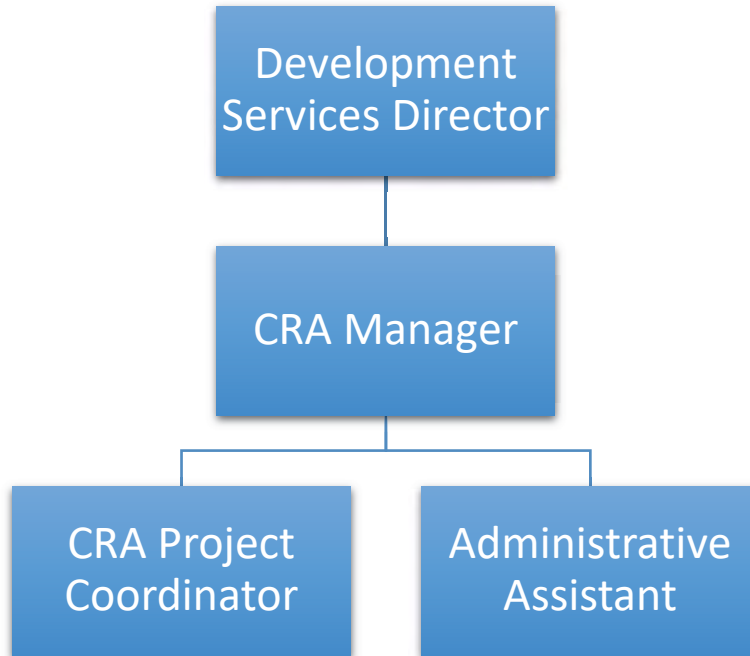
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Sound Level Meter	2,500	2,500
TV and Laptop Combo	2,900	2,900
Laptop Computer	3,000	3,000
Copier	4,500	4,500
TOTAL	12,900	12,900



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: COMMUNITY REDEVELOPMENT
AGENCY





DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: COMMUNITY REDEVELOPMENT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	135,975	140,179	140,179	203,747
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	1,390	500	500	1,100
FICA TAXES	9,654	10,762	10,762	38,701
RETIREMENT CONTRIBUTIONS	22,485	22,296	22,296	23,021
LIFE AND HEALTH INSURANCE	29,409	29,409	29,409	32,766
WORKERS' COMPENSATION	349	350	350	249
TOTAL PERSONNEL	199,261	203,496	203,496	299,584
TOTAL	199,261	203,496	203,496	299,584



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES **ACCOUNT**
DIVISION: COMMUNITY REDEVELOPMENT AGENCY 00125501

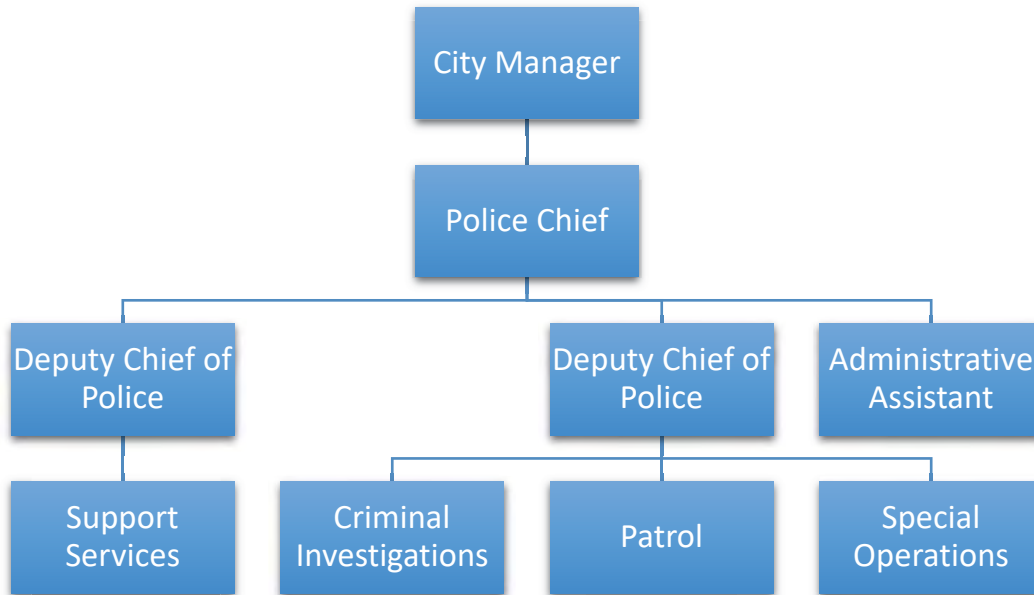
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
* Development Services Director	0	0	0
Administrative Assistant	1	0	1
CRA Manager	1	0	1
CRA Project Coordinator	0	1	1
* Position split 65/25/5/5% with the General Fund, Building Fund and CRA Funds, headcount in General Fund			
TOTAL	<u>2</u>	<u>1</u>	<u>3</u>

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		
TOTAL		



**POLICE
ORGANIZATIONAL CHART**





DEPARTMENT: POLICE

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

DUTIES AND FUNCTIONS

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

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

STRATEGIES

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

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

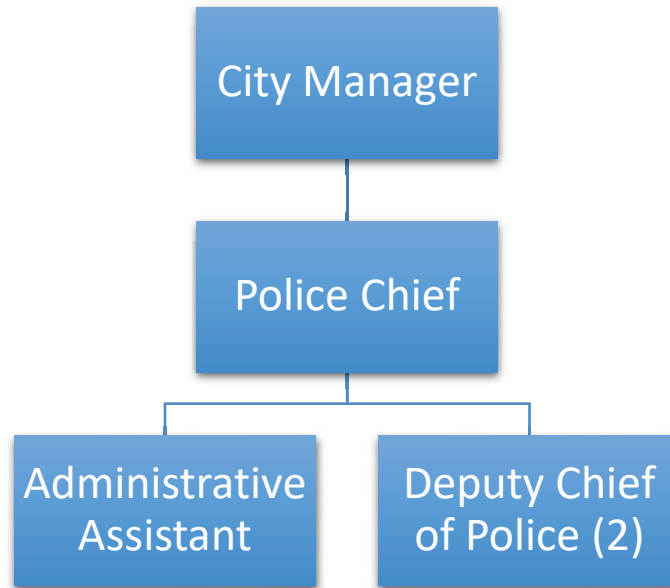
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Calls for Law Enforcement Services	40,749	42,786	44,925
Criminal Arrests	2,241	2,354	2,472
Traffic Citations Issued	6,000	6,300	6,615
Response Time for Priority Calls (Minutes)	7:50	8:10	8:00
Clearance Rate %	17.0	19.0	20.0
Self Initiated Calls	88,744	93,181	97,840



DEPARTMENT: POLICE

DIVISION: OFFICE OF THE POLICE CHIEF





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: OFFICE OF THE CHIEF

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	487,150	442,298	442,298	461,740
OVERTIME	22,339	20,662	20,662	21,282
SPECIAL PAY_INCENTIVE	20,081	290,364	290,364	292,100
FICA TAXES	39,329	57,629	57,629	58,536
RETIREMENT CONTRIBUTIONS	80,905	85,910	85,910	72,146
LIFE AND HEALTH INSURANCE	70,439	56,483	56,483	61,218
WORKERS' COMPENSATION	17,291	17,587	17,587	14,626
TOTAL PERSONNEL	737,535	970,933	970,933	981,648

OTHER CONTRACT SERVICES	-	3,200	3,200	3,200
TRAVEL AND PER DIEM	2,754	14,400	14,400	13,100
RENTALS AND LEASES	1,200	1,200	1,200	1,200
OTHER EQUIPMENT MAINTENANCE	-	750	750	750
PRINTING	1,041	975	975	725
ADVERTISING	-	3,000	2,000	3,000
OFFICE SUPPLIES	735	1,550	1,440	1,440
OPERATING SUPPLIES	2,566	41,697	24,927	23,882
TOOLS & EQUIPMENT	12,658	10,220	10,220	12,264
UNIFORMS	4,827	11,360	11,360	9,040
SPECIAL FUNCTION	2,354	7,250	6,500	7,600
DUES, SUBSCRIPT, MEMBERSHIPS	3,530	4,016	4,016	3,726
TRAINING	9,412	18,400	20,400	21,220
TOTAL OPERATING	41,076	118,018	101,388	101,147

INFRAST/IMPR OTHER THAN BLDG	36,338	33,935	34,100	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	24,200
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	6,000
TOTAL CAPITAL	36,338	33,935	34,100	30,200

TOTAL	814,950	1,122,886	1,106,421	1,112,995
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PERSONNEL SCHEDULE

DEPARTMENT: POLICE **ACCOUNT**
DIVISION: OFFICE OF THE POLICE CHIEF 00130101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Police Chief	1	0	1
Deputy Chief of Police	2	0	2
Administrative Secretary	1	0	1
TOTAL	4	0	4

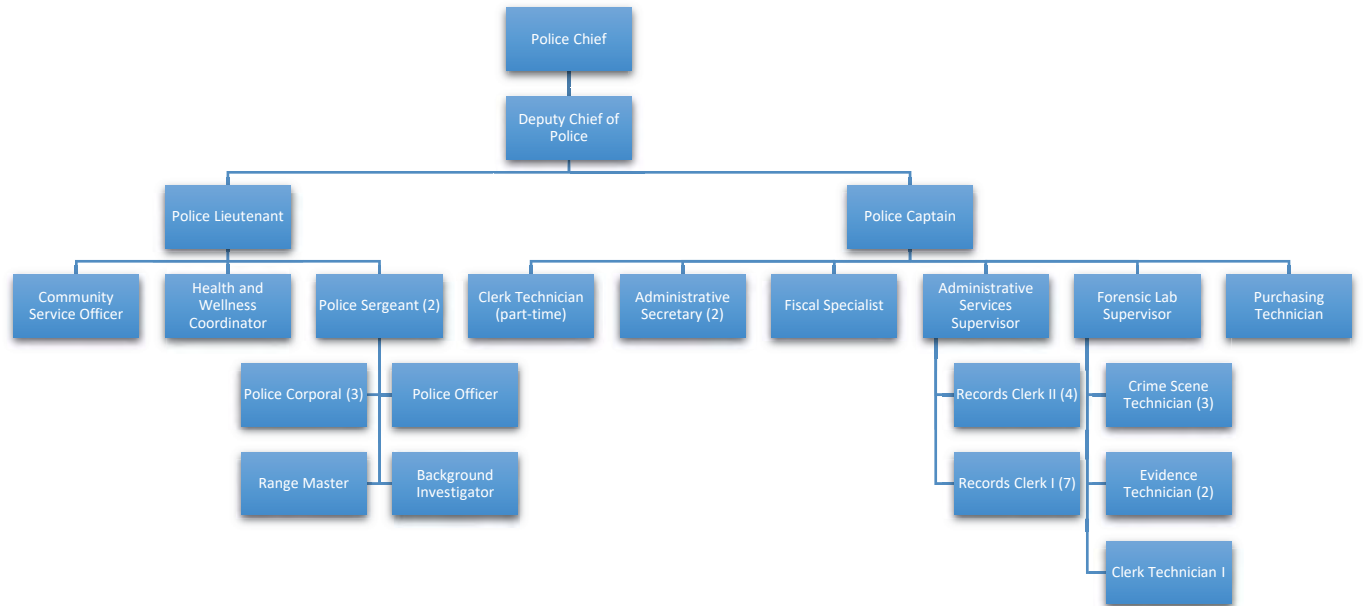
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
SWAT Entry Rifle (2)	3,400	3,400
Generator	6,000	6,000
Ballistic Shield	7,600	7,600
SWAT Radio Headset (11)	13,200	13,200
TOTAL	30,200	30,200



DEPARTMENT: POLICE

DIVISION: SUPPORT SERVICES





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SUPPORT SERVICES

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,439,818	1,593,050	1,593,050	1,953,009
OVERTIME	23,192	25,093	25,093	25,846
SPECIAL PAY_INCENTIVE	50,349	13,390	13,390	12,725
FICA TAXES	111,347	124,673	124,673	148,098
RETIREMENT CONTRIBUTIONS	239,851	266,221	266,221	318,343
LIFE AND HEALTH INSURANCE	404,924	418,898	418,898	502,405
WORKERS' COMPENSATION	31,907	33,903	33,903	33,799
TOTAL PERSONNEL	2,301,389	2,475,228	2,475,228	2,994,225

PROFESSIONAL SERVICES	-	3,500	3,500	7,500
OTHER CONTRACT SERVICES	29,757	210,100	150,000	101,000
TRAVEL AND PER DIEM	6,361	10,522	11,000	12,000
COMMUNICATION SERVICES	180,821	203,812	160,500	152,211
POSTAGE	5,415	7,245	7,245	7,245
RENTALS AND LEASES	1,317	2,000	2,000	2,000
GENERAL INSURANCE	409,368	430,807	430,807	436,541
LIABILITY CLAIMS	8,377	21,000	21,000	21,000
BUILDING & GROUNDS	6,166	1,000	654	500
OTHER EQUIPMENT MAINTENANCE	3,080	9,513	7,500	10,013
VEHICLE MAINTENANCE	424,551	506,006	506,006	519,989
PRINTING	1,240	3,275	2,500	2,750
ADVERTISING	996	3,076	2,000	2,700
RECRUITMENT	4,463	13,750	10,000	4,925
COPIER COSTS	2,549	4,000	4,000	4,000
OFFICE SUPPLIES	10,056	12,944	12,500	12,944
OPERATING SUPPLIES	868,382	122,669	95,000	87,634
CHEMICAL SUPPLIES	1,684	2,500	2,500	2,500
TOOLS & EQUIPMENT	40,190	35,420	28,606	24,328
UNIFORMS	38,571	76,218	71,748	65,983
FUEL	350,164	341,616	341,616	677,400
SPECIAL FUNCTION	407	550	550	550
BOOKS & PUBLICATIONS	1,157	1,161	805	1,650
DUES, SUBSCRIPT, MEMBERSHIPS	124,076	152,435	152,435	364,823
TRAINING	9,094	16,403	10,000	9,477
TOTAL OPERATING	2,528,242	2,191,522	2,034,472	2,531,663

INFRASTR/IMPR OTHER THAN BLDG	199,610	243,441	243,442	-
MACHINERY & EQUIPMENT _EQUIP	1,164,670	490,833	490,833	382,500
MACHINERY & EQUIPMENT _VEHICLES	399,891	601,168	601,168	755,000
TOTAL CAPITAL	1,764,171	1,335,442	1,335,443	1,137,500

TOTAL	6,593,802	6,002,191	5,845,143	6,663,388
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PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: SUPPORT SERVICES

ACCOUNT
00130201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	2	0	2
Police Corporal	3	0	3
Accreditation Specialist (part-time)	1	0	1
Administrative Secretary	2	0	2
Administrative Services Supervisor	1	0	1
Background Investigator	1	0	1
Clerk Technician (part-time)	1	0	1
Clerk Technician I	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 Lab Supervisor	0	1	1
Forensic Unit Supervisor	1	(1)	0
Health and Wellness Coordinator	0	1	1
Lead Records Clerk	1	(1)	0
Police Officer	1	0	1
Purchasing Technician	1	0	1
Range Master	1	0	1
Records Clerk I	7	0	7
Records Clerk II	4	0	4
TOTAL	37	0	37

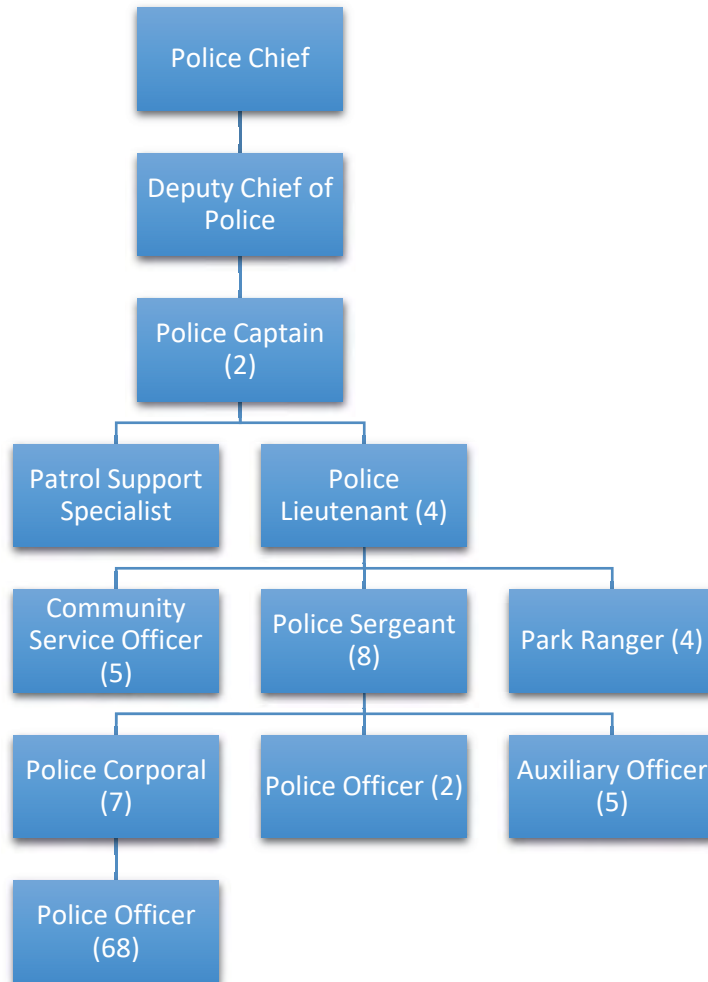
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Treadmill	4,500	4,500
Laptop Computer (2)	5,800	5,800
Evidence Refrigerator	6,000	6,000
Evidence Freezer	6,000	6,000
Bicycle	8,900	8,900
Mobile Digital Computer (2)	12,600	12,600
Portable Radio (3)	14,600	14,600
Boat Motor	20,000	20,000
Personal Computer (19)	36,100	36,100
Portable Radio (10)	48,600	48,600
Vehicle (3)	114,000	114,000
Mobile Digital Computer (38)	239,400	239,400
Vehicle (17)	621,000	621,000
TOTAL	1,137,500	1,137,500



DEPARTMENT: POLICE

DIVISION: PATROL





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: PATROL

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	5,279,298	4,669,339	4,669,339	5,597,931
OVERTIME	212,095	318,154	318,154	327,700
SPECIAL PAY_INCENTIVE	732,718	1,049,320	1,049,320	1,249,320
FICA TAXES	462,834	461,816	461,816	581,867
RETIREMENT CONTRIBUTIONS	756,729	906,474	906,474	1,182,965
LIFE AND HEALTH INSURANCE	1,137,429	1,118,520	1,118,520	1,359,651
WORKERS' COMPENSATION	194,378	197,778	197,778	179,444
TOTAL PERSONNEL	8,775,481	8,721,401	8,721,401	10,478,878
PROFESSIONAL SERVICES	6,719	8,320	8,320	9,775
TRAVEL AND PER DIEM	-	1,162	2,062	2,062
OTHER EQUIPMENT MAINTENANCE	721	2,500	2,500	2,500
PRINTING	5,027	8,500	8,500	5,000
OFFICE SUPPLIES	1,427	5,000	4,000	4,000
OPERATING SUPPLIES	17,501	27,000	22,000	27,000
TOOLS & EQUIPMENT	6,327	9,600	8,000	9,600
UNIFORMS	34,207	87,136	50,000	68,110
SPECIAL FUNCTION	1,360	1,600	1,600	1,600
DUES, SUBSCRIPT, MEMBERSHIPS	95	740	740	740
TRAINING	1,157	2,600	2,200	1,500
TOTAL OPERATING	74,541	154,158	109,922	131,887
INFRAST/IMPR OTHER THAN BLDG	-	-	4,700	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	11,400	7,600
TOTAL CAPITAL	-	-	16,100	7,600
TOTAL	8,850,022	8,875,559	8,847,423	10,618,365



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: PATROL

ACCOUNT
00130301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Police Captain	2	0	2
Police Lieutenant	4	0	4
Police Sergeant	8	0	8
Police Corporal	7	0	7
Police Officer	68	2	70
Auxiliary Officer (unpaid)	5	0	5
Community Service Officer	6	(1)	5
Park Ranger	4	0	4
Patrol Support Specialist	1	0	1
TOTAL	105	1	106

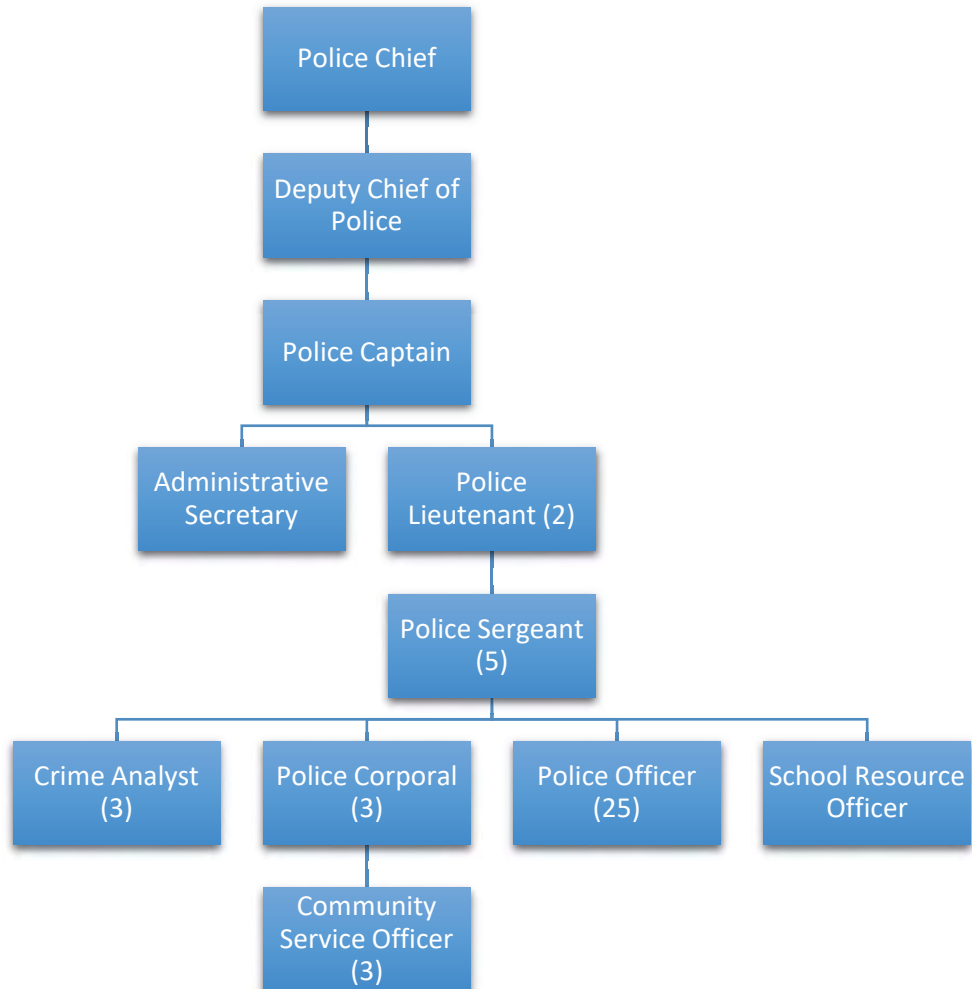
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Ballistic Shield	7,600	7,600
TOTAL	7,600	7,600



DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATIONS





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATIONS

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2021	BUDGET 2022	2022	2023

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	2,516,650	3,386,164	3,386,164	2,758,447
OVERTIME	137,942	249,228	249,228	236,632
SPECIAL PAY_INCENTIVE	247,583	35,750	35,750	53,400
FICA TAXES	214,058	280,842	280,842	225,724
RETIREMENT CONTRIBUTIONS	540,382	646,781	646,781	590,396
LIFE AND HEALTH INSURANCE	763,981	797,038	797,038	648,835
WORKERS' COMPENSATION	134,201	137,255	137,255	85,223
TOTAL PERSONNEL	4,554,799	5,533,058	5,533,058	4,598,657
PROFESSIONAL SERVICES	2,119	4,160	3,000	4,260
OTHER CONTRACT SERVICES	9,156	28,100	28,100	117,233
TRAVEL AND PER DIEM	2,864	12,730	12,730	17,020
RENTALS AND LEASES	7,020	9,655	8,000	10,435
PRINTING	87	1,000	500	1,000
OFFICE SUPPLIES	2,207	3,400	2,400	3,180
OPERATING SUPPLIES	2,481	3,000	2,700	3,000
TOOLS & EQUIPMENT	5,007	8,500	6,500	8,500
UNIFORMS	5,823	6,072	6,072	6,048
SPECIAL FUNCTION	338	850	700	850
BOOKS & PUBLICATIONS	-	300	225	300
DUES, SUBSCRIPT, MEMBERSHIPS	24,289	63,554	34,000	43,699
TRAINING	9,539	9,788	9,788	10,205
TRAINING/INVESTIGATIVE_CID	6,614	8,000	6,000	8,000
TRAINING/INVESTIGATIVE_SCIRS	4,663	12,000	12,000	12,000
TRAINING INVESTG CYBER CRIMES	-	10,000	10,000	10,000
TOTAL OPERATING	82,208	181,109	142,715	255,730
MACHINERY & EQUIPMENT _ EQUIP	5,050	-	2,800	-
TOTAL CAPITAL	5,050	-	2,800	-
TOTAL	4,642,057	5,714,167	5,678,573	4,854,387



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: CRIMINAL INVESTIGATIONS

ACCOUNT
00130401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Police Captain	1	0	1
Police Lieutenant	2	0	2
Police Sergeant	5	0	5
Police Corporal	3	0	3
Administrative Secretary	1	0	1
Clerk/Technician	1	(1)	0
Community Service Officer	3	0	3
Crime Analyst	4	(1)	3
Police Officer	25	0	25
School Resource Officer	1	0	1
TOTAL	46	(2)	44

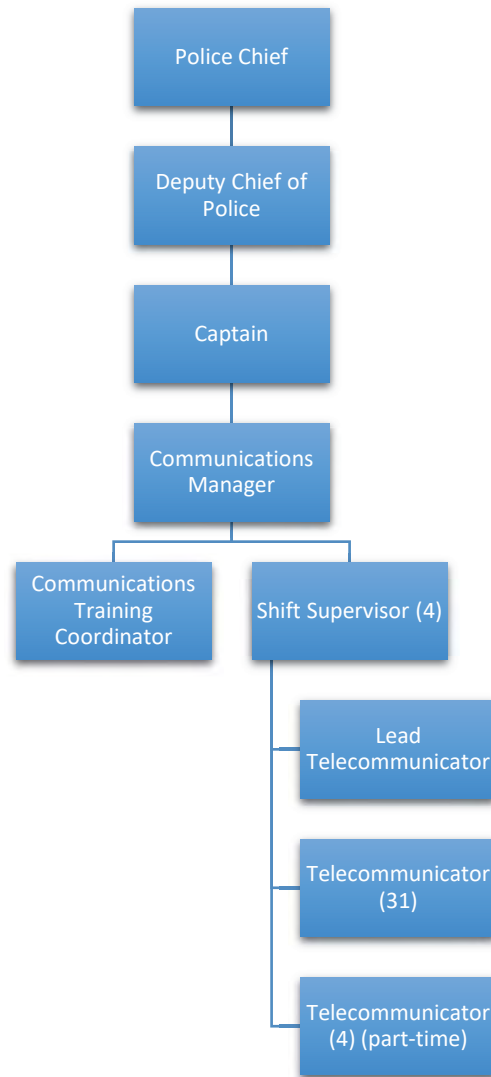
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		
TOTAL		



DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS





DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,475,009	1,740,511	1,740,511	1,891,331
OVERTIME	118,439	156,551	156,551	161,253
SPECIAL PAY_INCENTIVE	57,270	64,369	64,369	78,695
FICA TAXES	121,935	150,050	150,050	173,818
RETIREMENT CONTRIBUTIONS	266,633	263,143	263,143	271,464
LIFE AND HEALTH INSURANCE	515,896	515,974	515,974	528,341
WORKERS' COMPENSATION	4,269	4,351	4,351	5,276
TOTAL PERSONNEL	2,559,450	2,894,949	2,894,949	3,110,178
TRAVEL AND PER DIEM	148	5,300	3,300	4,100
COMMUNICATION SERVICES	5,775	6,600	6,600	6,576
PRINTING	-	150	150	150
OFFICE SUPPLIES	2,855	3,015	3,085	3,085
OPERATING SUPPLIES	4,205	6,700	5,500	6,696
TOOLS & EQUIPMENT	2,910	2,700	2,200	3,110
BOOKS & PUBLICATIONS	-	900	900	900
DUES, SUBSCRIPT, MEMBERSHIPS	3,840	5,040	3,900	5,336
TRAINING	8,323	9,430	8,080	13,825
TOTAL OPERATING	28,056	39,835	33,715	43,778
MACHINERY & EQUIPMENT _ EQUIP	16,612	3,489	3,489	-
TOTAL CAPITAL	16,612	3,489	3,489	-
TOTAL	2,604,118	2,938,273	2,932,153	3,153,956



PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: COMMUNICATIONS

ACCOUNT
 00130501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Communications Manager	1	0	1
Communications Training Coordinator	1	0	1
Lead Telecommunicator	1	0	1
Quality Assurance Telecommunicator	1	(1)	0
Shift Supervisor	4	0	4
Telecommunicator	30	1	31
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 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,463,092	1,831,002	1,831,002	1,713,171
OVERTIME	65,865	109,740	109,740	109,603
SPECIAL PAY_INCENTIVE	219,577	16,150	16,150	21,033
FICA TAXES	130,244	147,738	147,738	137,775
RETIREMENT CONTRIBUTIONS	267,646	332,146	332,146	343,386
LIFE AND HEALTH INSURANCE	363,825	391,704	391,704	376,112
WORKERS' COMPENSATION	75,077	78,733	78,733	53,992
TOTAL PERSONNEL	2,585,326	2,907,213	2,907,213	2,755,072
PROFESSIONAL SERVICES	218	1,650	-	-
OTHER CONTRACT SERVICES	498,191	615,021	563,000	595,464
TRAVEL AND PER DIEM	3,182	8,068	7,000	10,173
RENTALS AND LEASES	6,000	7,440	7,000	7,440
OTHER EQUIPMENT MAINTENANCE	8,020	14,315	10,000	14,515
PRINTING	-	3,846	2,000	3,356
OFFICE SUPPLIES	1,358	4,700	1,500	4,700
OPERATING SUPPLIES	3,352	10,000	8,000	10,000
TOOLS & EQUIPMENT	7,021	21,170	9,000	20,070
UNIFORMS	4,609	12,350	12,000	15,218
SPECIAL FUNCTION	-	1,100	1,100	1,100
DUES, SUBSCRIPT, MEMBERSHIPS	4,378	7,699	7,699	7,699
TRAINING	5,054	10,763	8,000	9,063
TOTAL OPERATING	541,382	718,122	636,299	698,798
MACHINERY & EQUIPMENT _ EQUIP	6,271	50,865	50,865	38,400
TOTAL CAPITAL	6,271	50,865	50,865	38,400
TOTAL	3,132,979	3,676,200	3,594,377	3,492,270



PERSONNEL SCHEDULE

DEPARTMENT: POLICE **ACCOUNT**
DIVISION: SPECIAL OPERATIONS 00130601

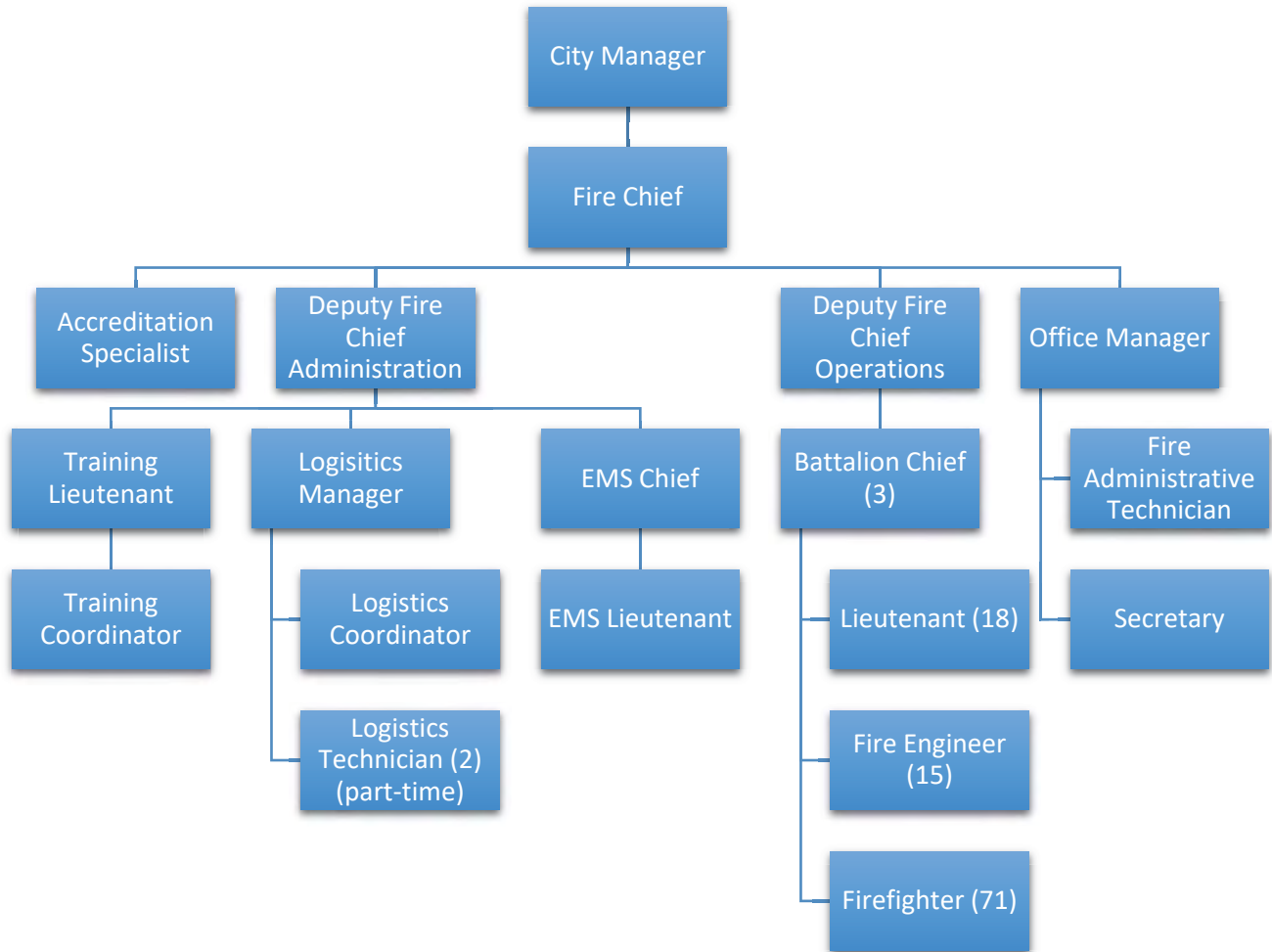
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Police Captain	1	(1)	0
Police Lieutenant	1	(1)	0
Police Sergeant	1	0	1
Police Corporal	3	0	3
Police Officer	10	0	10
Administrative Secretary	0	1	1
Community Service Officer	3	0	3
Parking Enforcement Specialist	2	0	2
Red Light Camera Specialist (part-time)	2	0	2
TOTAL	23	(1)	20

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Surveillance Equipment	2,500	2,500
Ballistic Shield	2,600	2,600
Hand Held Traffic Laser (2)	4,700	4,700
Radar Sign (2)	9,600	9,600
Variable Message Sign	19,000	19,000
TOTAL	38,400	38,400



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 14,500 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.

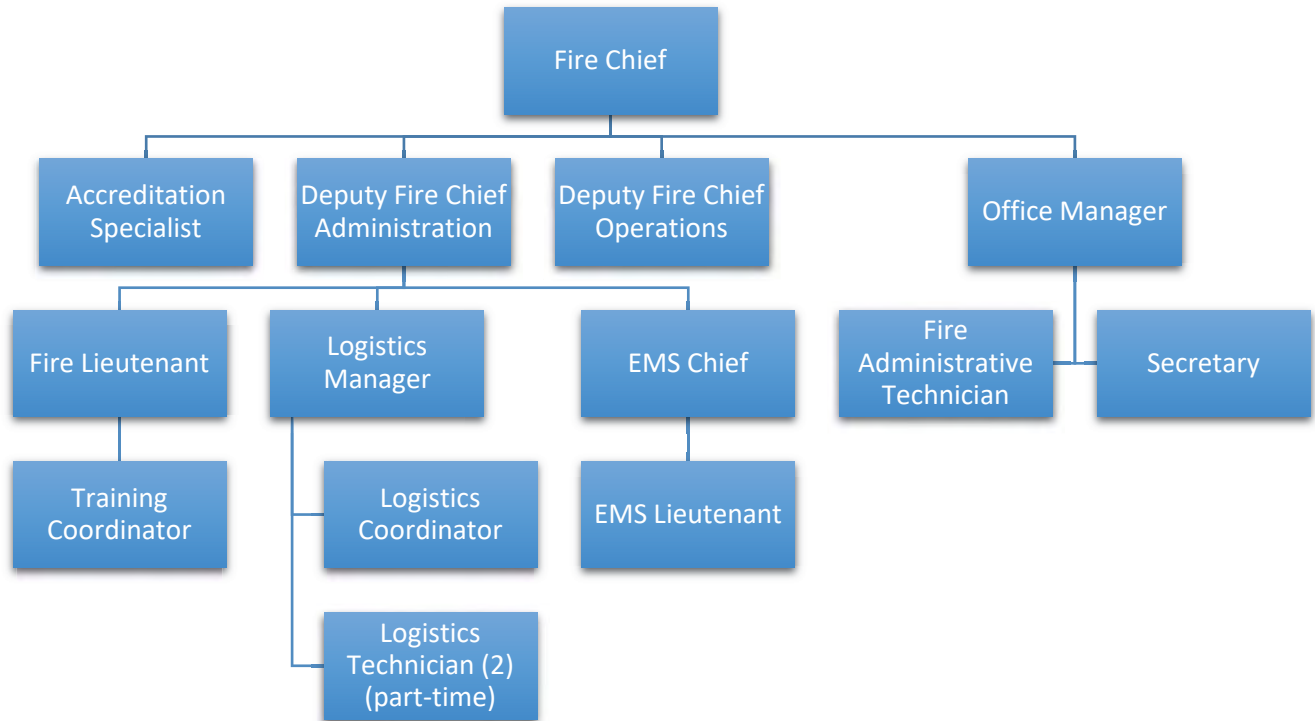
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Total Alarms	14,542	15,269	16,033
Fire Calls	276	290	304
EMS Calls	11,654	12,237	12,849
Other Calls	2,612	2,743	2,880



DEPARTMENT: FIRE

DIVISION: ADMINISTRATION





DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,043,290	1,060,648	1,060,648	1,124,175
OVERTIME	12,047	16,019	16,019	16,500
SPECIAL PAY_INCENTIVE	43,434	48,564	48,564	50,071
FICA TAXES	81,640	86,087	86,087	91,115
RETIREMENT CONTRIBUTIONS	281,269	299,439	299,439	234,922
LIFE AND HEALTH INSURANCE	168,555	169,624	169,624	181,519
WORKERS' COMPENSATION	38,707	36,925	36,925	33,926
TOTAL PERSONNEL	1,668,943	1,717,306	1,717,306	1,732,228
PROFESSIONAL SERVICES	37,800	40,850	38,100	41,160
OTHER CONTRACT SERVICES	511,341	526,295	520,000	696,989
TRAVEL AND PER DIEM	5,746	19,925	19,925	37,359
COMMUNICATION SERVICES	44,005	40,608	40,000	40,944
POSTAGE	1,973	2,600	1,900	2,750
GENERAL INSURANCE	240,408	259,959	259,959	270,039
OTHER EQUIPMENT MAINTENANCE	835	1,000	500	1,000
PRINTING	4,922	7,000	6,000	7,000
OFFICE SUPPLIES	13,271	14,000	11,000	14,000
OPERATING SUPPLIES	6,779	6,800	4,500	6,800
TOOLS & EQUIPMENT	2,649	3,000	2,000	7,910
SPECIAL FUNCTION	570	3,200	1,800	3,600
BOOKS & PUBLICATIONS	6,495	6,500	6,500	7,500
DUES, SUBSCRIPT, MEMBERSHIPS	25,789	32,917	32,917	46,465
TRAINING	6,409	19,730	9,730	11,925
TOTAL OPERATING	908,992	984,384	954,831	1,195,441
MACHINERY & EQUIPMENT _ EQUIP	23,864	49,946	44,697	22,100
MACHINERY & EQUIPMENT _ VEHICLES	92,528	113,377	89,329	-
TOTAL CAPITAL	116,392	163,323	134,026	22,100
TOTAL	2,694,326	2,865,014	2,806,163	2,949,769



PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: ADMINISTRATION

ACCOUNT
00135101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Fire Chief	1	0	1
EMS Chief	1	0	1
Deputy Chief	2	0	2
Accreditation Specialist	1	0	1
EMS Lieutenant	1	0	1
Fire Administrative Technician	1	0	1
Fire Lieutenant	1	0	1
Logistics Coordinator	1	0	1
Logistics Manager	1	0	1
Logistics Technician (part-time)	2	0	2
Office Manager	1	0	1
Secretary	1	0	1
Training Coordinator	1	0	1
TOTAL	15	0	15

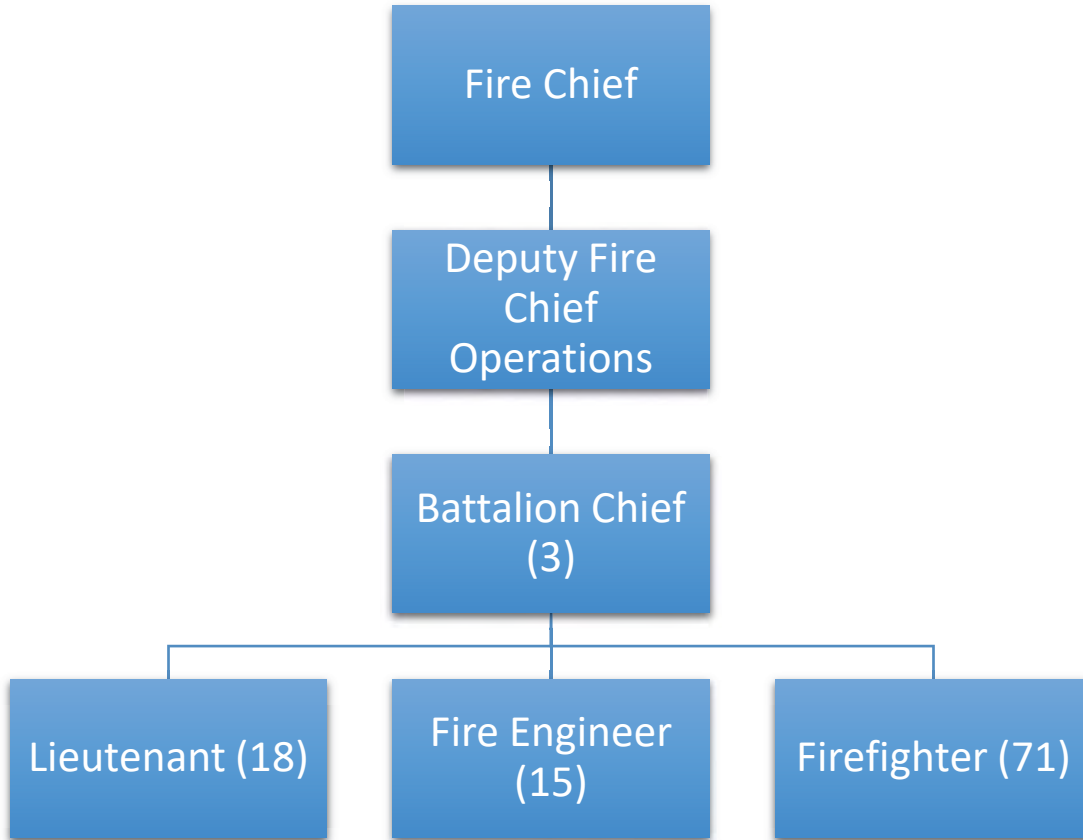
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Laptop Computer	2,100		2,100
Copier	4,800		4,800
Personal Computer (8)	15,200		15,200
Driving Simulator with Trailer	230,000	230,000	
Pavilion	400,000	400,000	
Fire Station 15	6,500,000	6,500,000	
TOTAL	7,152,100	7,130,000	22,100



DEPARTMENT: FIRE

DIVISION: OPERATIONS





DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	5,695,002	6,089,534	6,091,494	6,720,984
OVERTIME	1,031,194	858,019	858,019	1,158,826
SPECIAL PAY_INCENTIVE	796,171	880,742	880,742	931,258
FICA TAXES	557,700	599,570	599,570	817,809
RETIREMENT CONTRIBUTIONS	2,011,035	2,309,980	2,309,980	3,035,153
LIFE AND HEALTH INSURANCE	1,398,645	1,398,880	1,398,880	1,518,486
WORKERS' COMPENSATION	319,148	323,844	323,844	333,184
TOTAL PERSONNEL	11,808,895	12,460,569	12,462,529	14,515,700
TRAVEL AND PER DIEM	1,438	11,823	7,500	11,058
OTHER EQUIPMENT MAINTENANCE	68,439	79,106	89,000	94,193
VEHICLE MAINTENANCE	297,779	323,294	320,000	333,400
OPERATING SUPPLIES	438,998	409,398	417,000	514,000
CLEANING SUPPLIES	16,779	23,200	25,000	25,050
CHEMICAL SUPPLIES	19,344	22,000	19,750	22,800
TOOLS & EQUIPMENT	103,232	96,093	97,000	231,850
UNIFORMS	236,099	252,281	225,000	321,415
FUEL	105,481	125,000	140,000	150,000
SPECIAL FUNCTION	1,073	1,750	1,750	1,750
TRAINING	60,649	121,335	100,000	119,058
TOTAL OPERATING	1,349,311	1,465,280	1,442,000	1,824,574
INFRAST/IMPR OTHER THAN BLDG	48,719	187,799	127,799	25,400
MACHINERY & EQUIPMENT _EQUIP	424,208	697,929	518,841	176,200
MACHINERY & EQUIPMENT _VEHICLES	-	9,000	-	-
TOTAL CAPITAL	472,927	894,728	646,640	201,600
TOTAL	13,631,133	14,820,577	14,551,169	16,541,874



PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: OPERATIONS

ACCOUNT
00135201

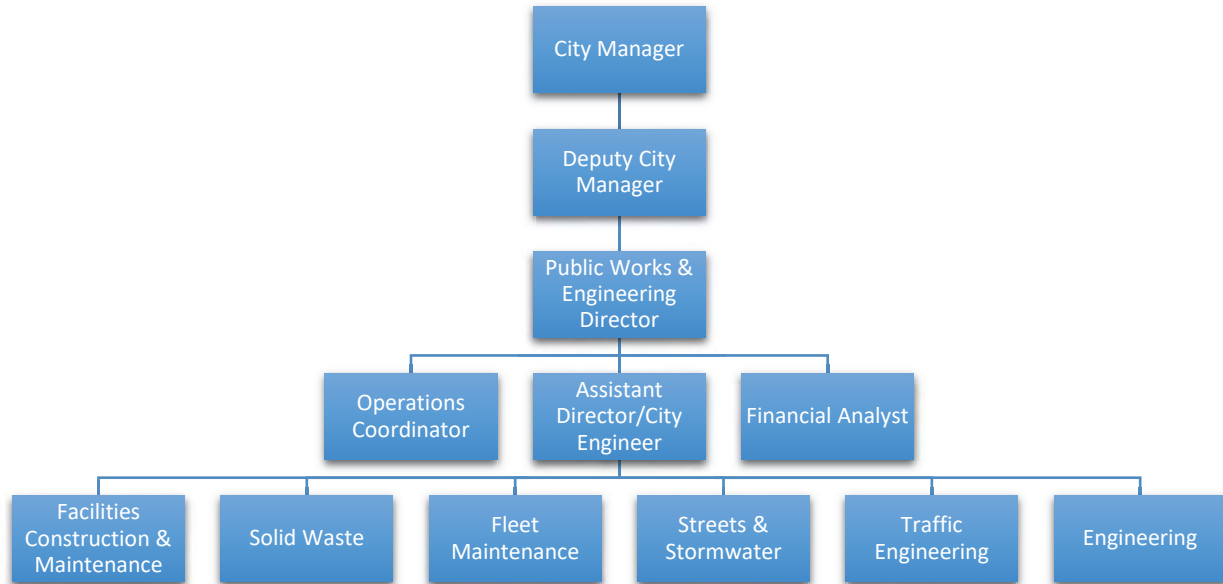
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Battalion Chief	3	0	3
Fire Lieutenant	18	0	18
Fire Engineer	15	0	15
Firefighter	65	6	71
TOTAL	101	6	107

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Portable Radio Multi-Unit Charger	1,200		1,200
Commercial Treadmill	5,000		5,000
LifePak Mount (5)	6,500		6,500
Fire Hose and Appliance	9,000		9,000
Vehicle-Mounted Diesel Filter System	9,900		9,900
SCBA Flow Test Equipment	16,000		16,000
Powerload Hydraulic Stretcher	19,000		19,000
Mechanical CPR Machine (3)	60,000		60,000
Self Contained Breathing Apparatus	75,000		75,000
Rescue Rechassis	225,000	225,000	
Rescue	500,000	500,000	
TOTAL	926,600	725,000	201,600



PUBLIC WORKS ORGANIZATIONAL CHART





DEPARTMENT: PUBLIC WORKS

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

DUTIES AND FUNCTIONS

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

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

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

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

STRATEGIES

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

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



DEPARTMENT: PUBLIC WORKS

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

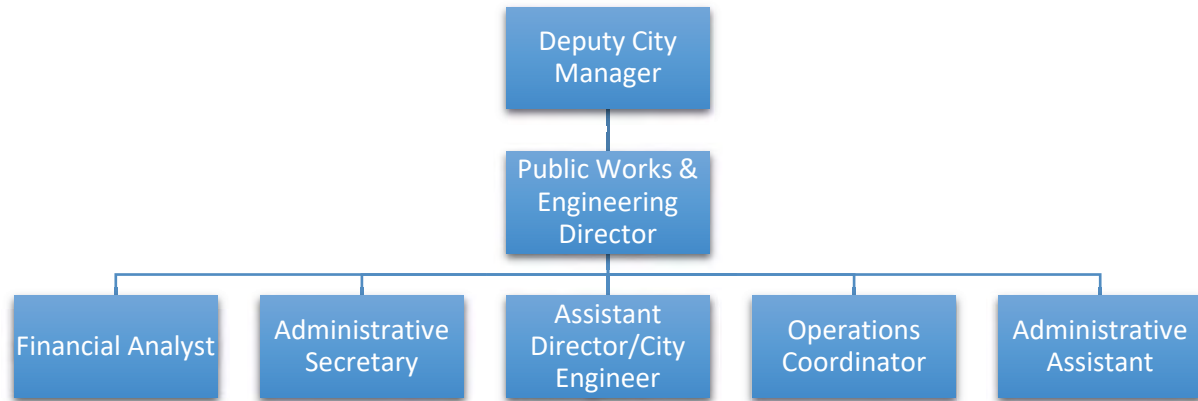
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Miles of Paved Streets	161	162	162
Miles of Unpaved Streets	1.2	1	0
Pavement Markings (miles)	0.5	5	10
Grants Received	1	1	2
Right-of-Way Permits Issued	682	722	762
Development Review Committee Plans Reviewed	568	690	838



DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	435,827	469,348	469,348	498,763
OVERTIME	128	300	300	300
SPECIAL PAY_INCENTIVE	3,785	7,995	7,995	7,302
FICA TAXES	33,115	36,540	36,540	38,485
RETIREMENT CONTRIBUTIONS	63,865	71,108	71,108	77,931
LIFE AND HEALTH INSURANCE	87,098	85,595	85,595	88,582
WORKERS' COMPENSATION	831	1,173	1,173	2,970
TOTAL PERSONNEL	624,650	672,059	672,059	714,333
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDITING	-	-	-	-
OTHER CONTRACT SERVICES	-	-	-	-
TRAVEL AND PER DIEM	70	1,610	1,610	6,850
COMMUNICATION SERVICES	1,561	1,993	1,750	1,873
POSTAGE	202	238	135	200
BUILDING & GROUNDS	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	-	-	-
VEHICLE MAINTENANCE	1,969	3,210	3,210	4,311
PRINTING	84	100	75	100
GENERAL INSURNACE	99,804	96,032	96,032	98,154
COPIER COSTS	-	-	-	-
OFFICE SUPPLIES	451	850	700	800
OPERATING SUPPLIES	-	-	-	-
CHEMICAL SUPPLIES	-	-	-	-
TOOLS & EQUIPMENT	5,473	2,500	2,000	3,500
UNIFORMS	-	-	-	-
FUEL	126	3,732	1,500	2,205
SPECIAL FUNCTION	-	-	-	-
BOOKS & PUBLICATIONS	110	600	500	1,138
DUES, SUBSCRIPT, MEMBERSHIPS	1,594	1,500	1,500	15,115
TRAINING	350	5,210	5,210	3,520
TOTAL OPERATING	111,794	117,575	114,222	137,766
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	1,020	7,500	7,500	8,400
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	1,020	7,500	7,500	8,400
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	737,465	797,134	793,781	860,499



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ADMINISTRATION

ACCOUNT
00145101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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

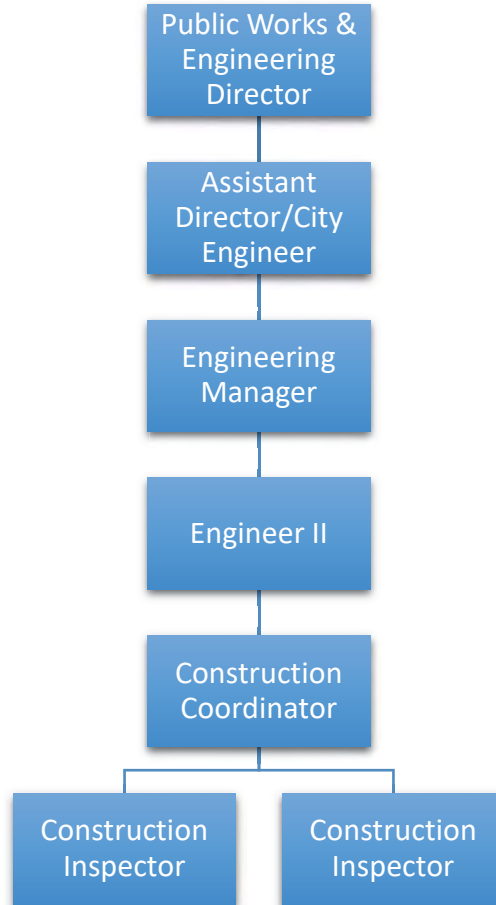
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Tablet Computer	1,500	1,500
Performance Workstation	1,900	1,900
Copier	5,000	5,000
TOTAL	8,400	8,400



DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	240,377	301,693	301,693	318,862
OVERTIME	1,149	2,500	2,500	5,000
SPECIAL PAY_INCENTIVE	1,412	2,512	2,512	3,255
FICA TAXES	17,929	23,463	23,463	23,875
RETIREMENT CONTRIBUTIONS	71,877	60,743	60,743	49,821
LIFE AND HEALTH INSURANCE	66,552	66,482	66,482	72,090
WORKERS' COMPENSATION	2,827	2,819	2,819	2,933
TOTAL PERSONNEL	402,123	460,212	460,212	475,836
PROFESSIONAL SERVICES	29,667	95,195	101,196	60,000
ACCOUNTING AND AUDITING	-	-	-	-
OTHER CONTRACT SERVICES	-	2,500	2,500	-
TRAVEL AND PER DIEM	397	2,000	1,500	2,625
COMMUNICATION SERVICES	5,002	5,000	5,000	4,620
POSTAGE	107	400	200	200
BUILDING & GROUNDS	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	150	150	150
VEHICLE MAINTENANCE	10,405	9,480	9,480	9,520
PRINTING	-	150	150	150
GENERAL INSURNACE	-	-	-	-
ADVERTISING	753	-	-	1,000
COPIER COSTS	-	-	-	-
OFFICE SUPPLIES	1,666	3,160	2,500	3,350
OPERATING SUPPLIES	922	500	500	1,100
CHEMICAL SUPPLIES	-	-	-	-
TOOLS & EQUIPMENT	1,060	905	905	2,500
UNIFORMS	1,430	1,445	1,445	1,476
FUEL	8,858	13,360	13,360	14,400
SPECIAL FUNCTION	-	-	-	-
BOOKS & PUBLICATIONS	-	-	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	1,287	4,731	4,000	2,400
TRAINING	1,460	2,075	2,000	2,950
TOTAL OPERATING	63,014	141,051	144,886	106,441
INFRAS/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	3,270	9,785	9,395	6,700
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	42,000
TOTAL CAPITAL	3,270	9,785	9,395	48,700
TOTAL	468,407	611,048	614,493	630,977



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
00145201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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

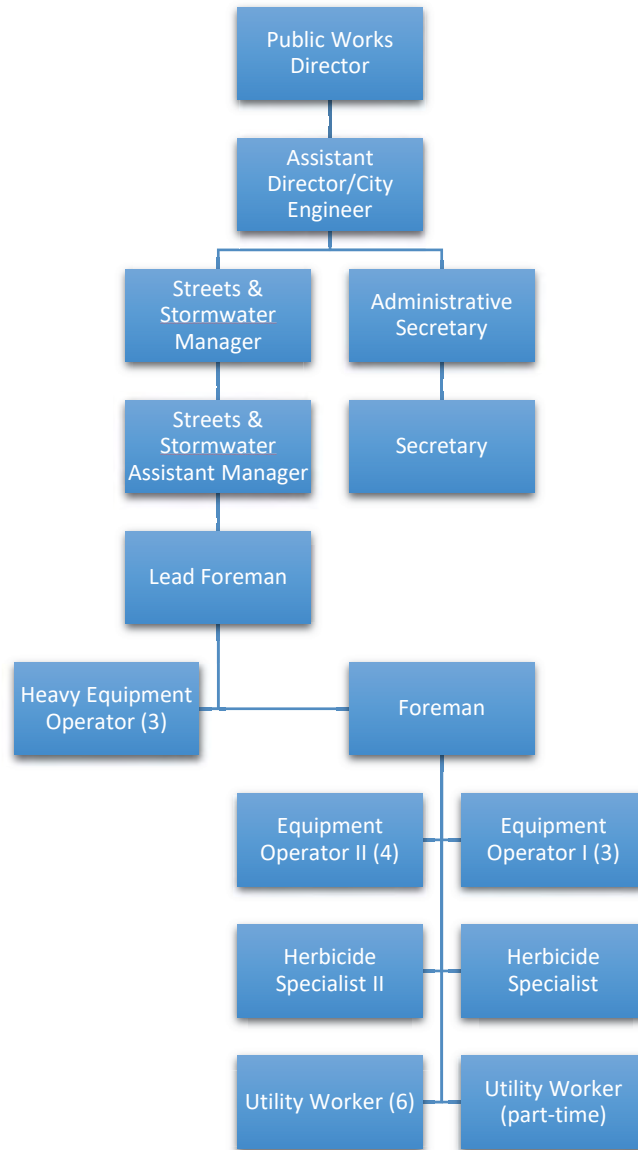
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Laser Printer	1,700		1,700
Copier	5,000		5,000
3/4 Ton Pick-up Truck	42,000		42,000
Neighborhood Improvement Program	150,000	150,000	
ADA Compliance Program	500,000	500,000	
TOTAL	698,700	650,000	48,700



DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	809,693	659,753	659,753	791,078
OVERTIME	5,528	9,000	9,000	9,500
SPECIAL PAY_INCENTIVE	11,967	13,419	13,419	11,293
FICA TAXES	60,776	52,186	52,186	60,878
RETIREMENT CONTRIBUTIONS	140,918	98,204	98,204	116,537
LIFE AND HEALTH INSURANCE	297,733	215,950	215,950	262,942
WORKERS' COMPENSATION	80,904	55,030	55,030	72,038
TOTAL PERSONNEL	1,407,518	1,103,542	1,103,542	1,324,266
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDITING	-	-	-	-
OTHER CONTRACT SERVICES	23,800	503,620	503,620	403,200
TRAVEL AND PER DIEM	160	1,500	200	2,000
COMMUNICATION SERVICES	6,573	6,074	6,074	6,074
ELECTRIC	642,236	650,000	650,000	669,500
WATER & SEWER	23,387	35,000	35,000	36,050
SOLID WASTE DISPOSAL FEE	6,141	13,858	13,858	14,358
BUILDING & GROUNDS	-	55,000	55,000	-
OTHER EQUIPMENT MAINTENANCE	1,300	1,100	1,100	1,100
VEHICLE MAINTENANCE	85,535	127,000	127,000	133,350
PRINTING	-	300	300	300
RENTALS AND LEASES	-	2,000	1,000	1,000
COPIER COSTS	-	-	-	-
OFFICE SUPPLIES	690	1,400	1,000	1,000
OPERATING SUPPLIES	33,468	50,931	50,931	52,400
CHEMICAL SUPPLIES	14,876	15,000	15,000	15,500
TOOLS & EQUIPMENT	4,772	6,000	6,000	6,000
UNIFORMS	10,076	7,092	6,592	7,592
FUEL	29,479	31,844	31,844	40,000
SPECIAL FUNCTION	-	-	-	-
BOOKS & PUBLICATIONS	-	-	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	-	174	174	174
TRAINING	1,080	1,650	1,440	5,140
TOTAL OPERATING	883,573	1,509,543	1,506,133	1,394,738
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	24,017	1,500	1,500	4,500
MACHINERY & EQUIPMENT _ VEHICLES	-	78,022	78,022	-
TOTAL CAPITAL	24,017	79,522	79,522	4,500
TOTAL	2,315,108	2,692,607	2,689,197	2,723,504



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STREET MAINTENANCE

ACCOUNT
00145301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
* 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	3	0	3
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	22	0	22
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CAPITAL OUTLAY SCHEDULE

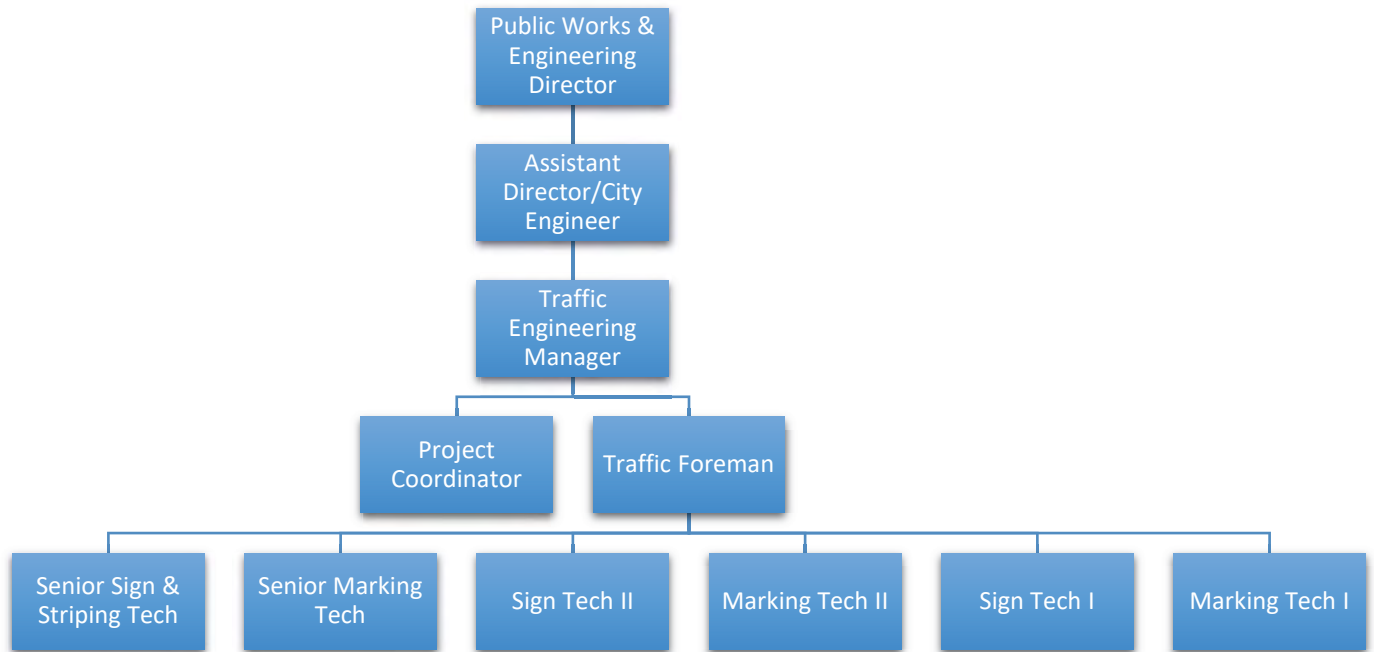
DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		GAS TAX	SLS TAX THIS DIVISION
Copier	4,500		4,500
1/2 Ton Pick-up Truck	30,000	30,000	

TOTAL	34,500	30,000	4,500
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DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC ENGINEERING





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC ENGINEERING

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	242,322	305,060	305,060	408,221
OVERTIME	229	16,000	16,000	2,000
SPECIAL PAY_INCENTIVE	800	1,466	1,466	3,318
FICA TAXES	18,342	24,674	24,674	30,943
RETIREMENT CONTRIBUTIONS	44,542	48,521	48,521	63,782
LIFE AND HEALTH INSURANCE	97,557	111,425	111,425	118,348
WORKERS' COMPENSATION	24,683	25,866	25,866	36,458
TOTAL PERSONNEL	428,475	533,012	533,012	663,070
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDITING	-	-	-	-
OTHER CONTRACT SERVICES	1,153,520	1,140,865	1,140,866	1,215,422
TRAVEL AND PER DIEM	-	1,600	1,600	1,700
COMMUNICATION SERVICES	2,661	5,956	5,956	5,960
ELECTRIC	47,431	54,000	54,000	55,620
WATER	346	3,000	1,000	1,000
POSTAGE	6	600	200	600
BUILDING & GROUNDS	-	300	300	300
OTHER EQUIPMENT MAINTENANCE	338	20,000	18,000	7,700
VEHICLE MAINTENANCE	18,339	20,226	20,226	17,662
PRINTING	22	150	150	350
GENERAL INSURANCE	-	-	-	-
SHORT/OVER	-	2,000	2,000	2,000
OFFICE SUPPLIES	706	1,000	1,000	1,200
OPERATING SUPPLIES	32,179	67,000	67,000	110,248
CHEMICAL SUPPLIES	-	300	300	300
TOOLS & EQUIPMENT	5,854	4,600	4,600	5,600
UNIFORMS	1,152	3,085	3,085	3,198
FUEL	3,386	10,595	10,200	14,615
RENTAL & LEASES	-	130	130	150
BOOKS & PUBLICATIONS	-	260	260	260
DUES, SUBSCRIPT, MEMBERSHIPS	530	1,963	1,963	2,603
TRAINING	2,400	6,985	6,985	5,140
TOTAL OPERATING	1,268,870	1,344,615	1,339,821	1,451,628
INFRASTR/IMPR OTHER THAN BLDG	-	250,000	20,000	-
MACHINERY & EQUIPMENT _ EQUIP	54,845	175,959	68,298	12,700
MACHINERY & EQUIPMENT _VEHICLES	-	113,000	55,500	-
TOTAL CAPITAL	54,845	538,959	143,798	12,700
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	1,752,190	2,416,586	2,016,631	2,127,398



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
00145401

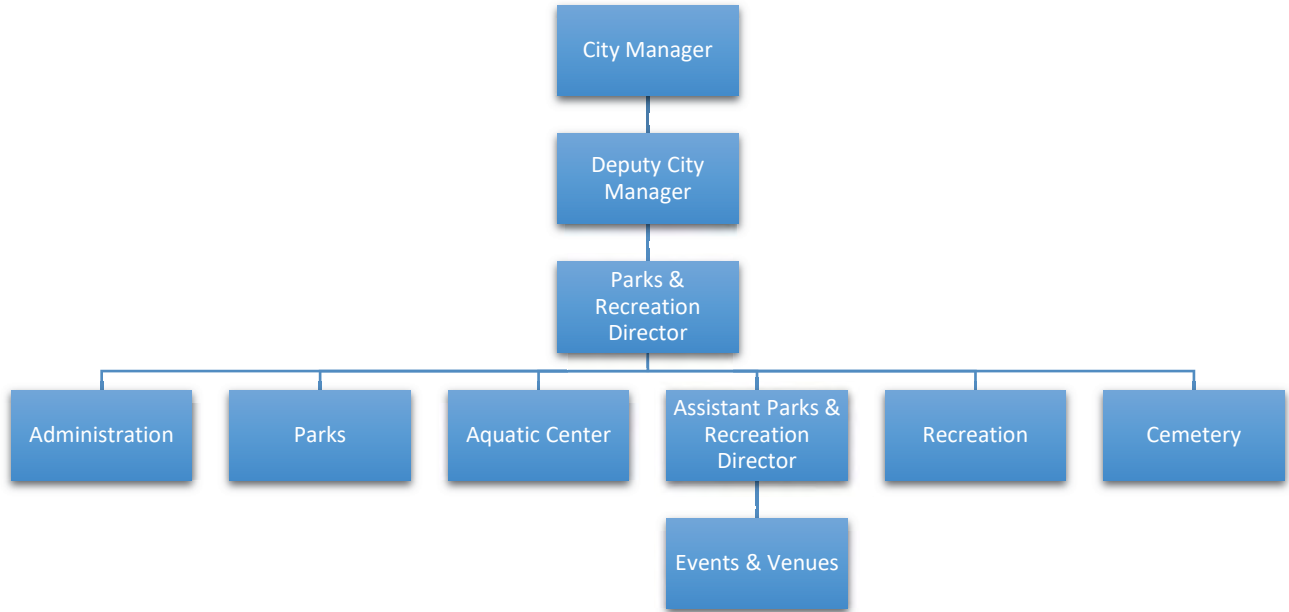
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Marking Tech I	1	0	1
Marking Tech II	1	0	1
Project Coordinator	1	0	1
Senior Marking Tech	1	0	1
Senior Sign & Striping Tech	1	0	1
Sign Tech I	1	0	1
Sign Tech II	1	0	1
Traffic Engineering Manager	1	0	1
Traffic Foreman	1	0	1
TOTAL	9	0	9

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Torch (2)	2,000		2,000
Performance Workstation (2)	4,200		4,200
Rectangular Rapid Flashing Beacon	6,500		6,500
Burner System	80,000	80,000	
TOTAL	92,700	80,000	12,700



PARKS & RECREATION ORGANIZATIONAL CHART





DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION, PARKS,
AQUATIC CENTER, RECREATION,
CEMETERY, EVENTS & VENUES

DUTIES AND FUNCTIONS

The Administration division provides support services and management oversight for internal services such as human resources, financial, procurement, contract administration and construction services. The Parks division is responsible for management and maintenance of all public parks, grounds, athletic fields, bike & pedestrian trails and 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, grant administration 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 and is responsible for the maintenance of the Rosehill Cemetery.

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.



DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION, PARKS,
AQUATIC CENTER, RECREATION,
CEMETERY, EVENTS & VENUES

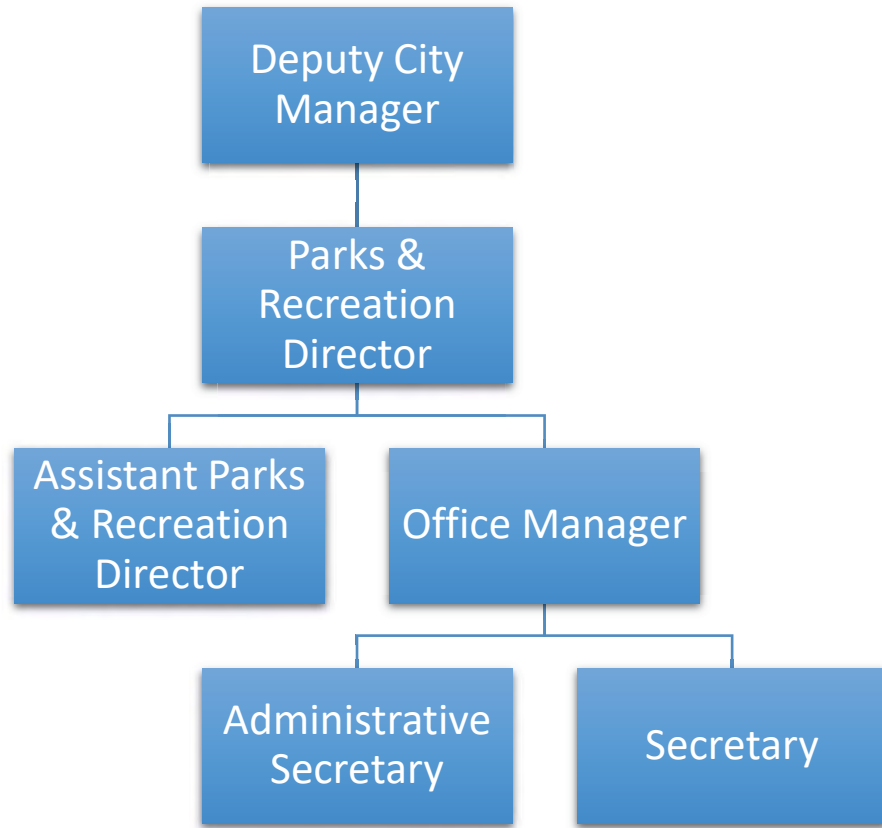
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Parks and Public Lands Acreage	845	845	845
Recreation Program Participants	13,000	15,000	18,000
Athletic Program Participants	4,000	4,000	5,000
Aquatic Program Participants	4,000	5,000	5,500
Special Event Participants	50,000	100,000	150,000
Civic Center Rec Participants	75	100	200
Community House Rentals:			
Private Events/COK Use/Waivers	0/0/0	0/0/0	0/0/0
Civic Center/Gov Use/Waivers	30/30/3	40/35/3	50/35/5
Arena Rentals/COK Use/Waivers	10/5/2	25/5/2	40/5/5
Park Rentals/COK Use/Waivers	20/20/2	30/20/2	40/2/3
Pavilion Rentals	900	1,300	1,400
Structural Units Maintained	148	148	148



DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	329,326	377,919	377,919	366,769
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	11,696	8,468	8,468	9,797
FICA TAXES	24,278	30,018	30,018	27,846
RETIREMENT CONTRIBUTIONS	59,553	60,110	60,110	57,306
LIFE AND HEALTH INSURANCE	70,117	70,141	70,141	63,028
WORKERS' COMPENSATION	922	945	945	10,493
TOTAL PERSONNEL	495,891	547,601	547,601	535,239
TRAVEL AND PER DIEM	-	185	135	185
COMMUNICATION SERVICES	38,850	49,240	39,000	40,376
POSTAGE	18	100	50	75
GENERAL INSURANCE	124,584	129,670	129,670	130,161
PRINTING	200	150	100	125
COPIER COSTS	308	300	450	400
OFFICE SUPPLIES	999	1,250	1,000	1,000
OPERATING SUPPLIES	97	100	100	100
TOOLS & EQUIPMENT	1,169	1,950	1,000	1,000
SPECIAL FUNCTION	33	50	45	60
DUES, SUBSCRIPT, MEMBERSHIPS	1,406	1,325	1,375	1,375
TRAINING	635	2,550	2,000	2,200
TOTAL OPERATING	168,299	186,870	174,925	177,057
MACHINERY & EQUIPMENT _ EQUIP	7,374	4,250	4,200	3,800
TOTAL CAPITAL	7,374	4,250	4,200	3,800
TOTAL	671,564	738,721	726,726	716,096



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: ADMINISTRATION

ACCOUNT
00150101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Parks & Recreation Director	1	0	1
Assistant Parks & Recreation Director	1	0	1
Administrative Secretary	1	0	1
Office Manager	1	0	1
Secretary	1	0	1
TOTAL	5	0	5

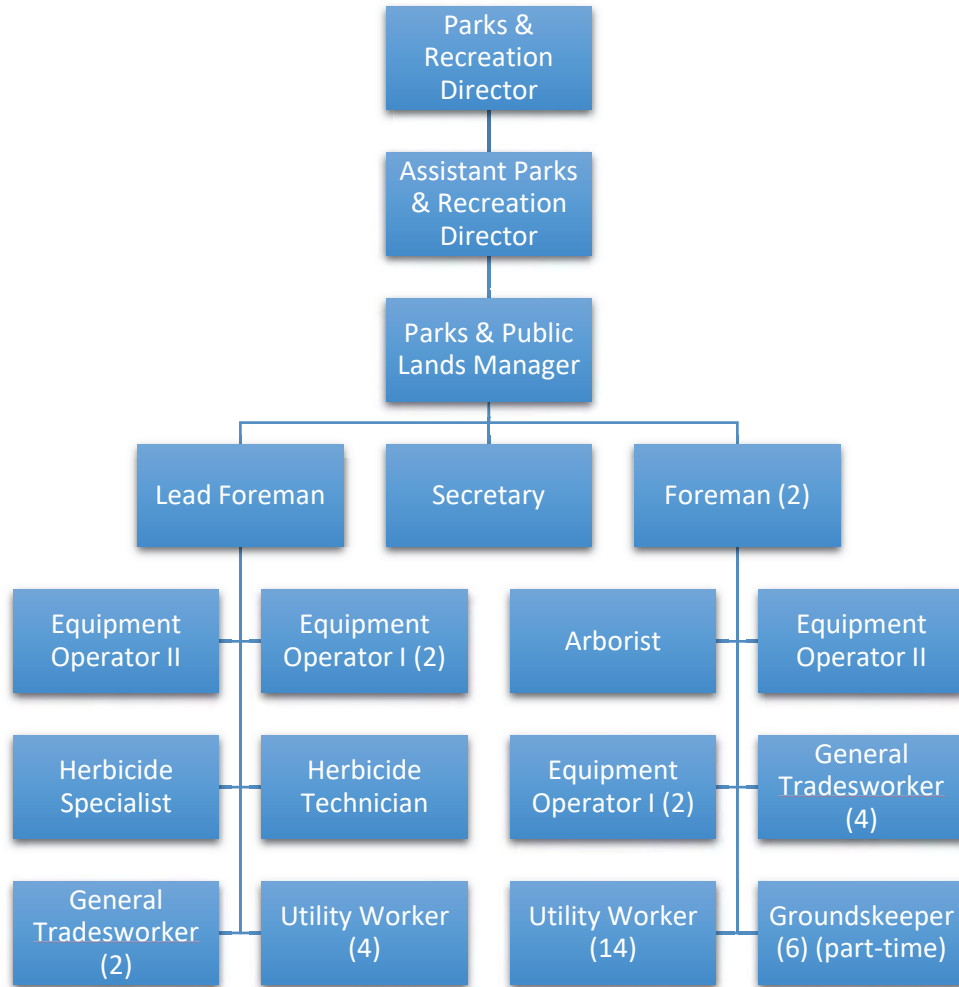
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION		
	AMOUNT	REC	IMP	SLS TAX THIS DIVISION
Personal Computer (2)	3,800			3,800
Finish Batwing Mower	40,000			40,000
Articulating Front End Loader	60,000			60,000
Shingle Creek Regional Trail Land Acquisition	100,000	100,000		
Shingle Creek Regional Trail Construction	100,000	100,000		
Fortune Road Bleachers Shade Canopy	100,000	100,000		
Lancaster Ranch Park	125,000	125,000		
Break Water Repairs	150,000			150,000
Mark Durbin Recreation Center	200,000			200,000
Lancaster Ranch Park	500,000			500,000
TOTAL	1,378,800	425,000	950,000	3,800



DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,316,693	1,519,553	1,519,553	1,655,072
OVERTIME	28,975	21,000	21,000	21,000
SPECIAL PAY_INCENTIVE	9,288	14,874	14,874	7,334
FICA TAXES	103,173	118,990	118,990	127,303
RETIREMENT CONTRIBUTIONS	225,713	220,639	220,639	244,110
LIFE AND HEALTH INSURANCE	529,127	529,100	529,100	592,818
WORKERS' COMPENSATION	68,458	67,970	67,970	80,566
TOTAL PERSONNEL	2,281,427	2,492,126	2,492,126	2,728,203
PROFESSIONAL SERVICES	13,799	17,000	13,000	10,000
OTHER CONTRACT SERVICES	24,382	8,870	8,869	-
TRAVEL AND PER DIEM	-	1,182	1,149	1,380
RENTALS AND LEASES	1,731	5,300	5,000	5,800
BUILDING & GROUNDS	266,104	315,710	315,000	296,457
OTHER EQUIPMENT MAINTENANCE	9,256	10,375	10,000	9,796
VEHICLE MAINTENANCE	128,676	107,557	130,000	141,657
PRINTING	547	350	300	350
COPIER COSTS	62	200	200	200
OFFICE SUPPLIES	481	1,000	1,000	1,000
OPERATING SUPPLIES	60,977	77,972	78,000	79,470
CLEANING SUPPLIES	27,895	42,230	41,000	42,230
CHEMICAL SUPPLIES	6,265	15,340	15,000	16,000
TOOLS & EQUIPMENT	21,626	19,440	19,000	21,940
UNIFORMS	15,633	17,020	17,000	17,020
FUEL	60,860	58,594	80,000	82,296
BOOKS & PUBLICATIONS	96	150	150	500
DUES, SUBSCRIPT, MEMBERSHIPS	2,540	3,500	3,000	3,590
TRAINING	1,609	3,527	3,000	3,902
TOTAL OPERATING	642,539	705,317	740,668	733,588
INFRAST/IMPR OTHER THAN BLDG	79,892	265,286	144,786	399,500
MACHINERY & EQUIPMENT _ EQUIP	144,546	289,665	196,321	1,900
MACHINERY & EQUIPMENT _ VEHICLES	23,647	267,563	256,511	-
TOTAL CAPITAL	248,084	822,514	597,618	401,400
TOTAL	3,172,051	4,019,957	3,830,412	3,863,191



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: PARKS

ACCOUNT
00150201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Arborist	1	0	1
Equipment Operator I	4	0	4
Equipment Operator II	2	0	2
Foreman	2	0	2
General Tradesworker	6	0	6
Groundskeeper (part-time)	6	0	6
Herbicide Specialist	1	0	1
Herbicide Technician	1	0	1
Lead Foreman	1	0	1
Parks & Public Lands Manager	1	0	1
Secretary	1	0	1
Utility Worker	18	0	18
TOTAL	44	0	44

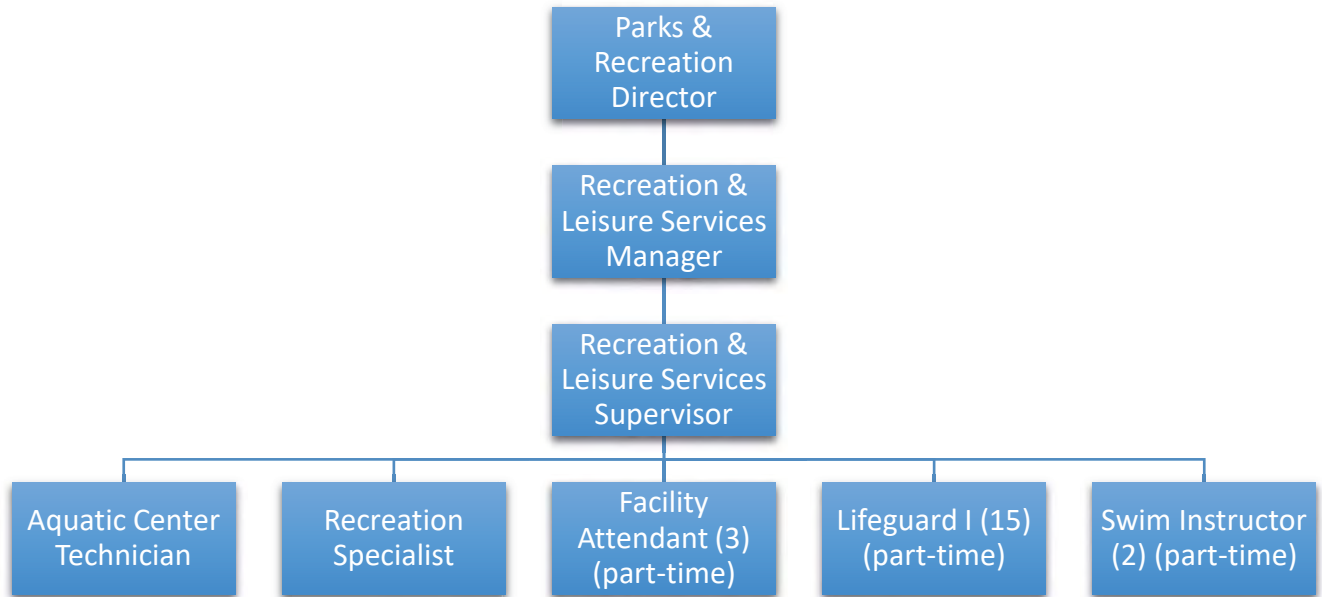
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer	1,900	1,900
Batting Cage Net (3)	4,500	4,500
Sidewalk Replacement	5,000	5,000
Pond Fountain Repair/Replacement	7,000	7,000
Outdoor Water Fountain (2)	8,000	8,000
Baseball Dugout Canopy (10)	40,000	40,000
Playground Safety Surface (2)	60,000	60,000
Backstop/Fence Repair	275,000	275,000
TOTAL	401,400	401,400



DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC CENTER





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC CENTER

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	270,562	324,867	324,867	372,563
OVERTIME	873	946	946	950
SPECIAL PAY_INCENTIVE	-	-	-	3,702
FICA TAXES	20,403	24,925	24,925	28,205
RETIREMENT CONTRIBUTIONS	18,188	18,489	18,489	19,204
LIFE AND HEALTH INSURANCE	41,781	41,789	41,789	44,498
WORKERS' COMPENSATION	8,459	9,843	9,843	9,083
TOTAL PERSONNEL	360,265	420,859	420,859	478,205
OTHER CONTRACT SERVICES	40,035	44,415	43,000	46,995
TRAVEL AND PER DIEM	94	110	90	110
BUILDING & GROUNDS	1,702	2,400	2,300	2,400
OTHER EQUIPMENT MAINTENANCE	15,512	16,813	16,900	15,591
VEHICLE MAINTENANCE	643	480	650	680
PRINTING	152	125	125	125
ADVERTISING	-	900	700	700
COPIER COSTS	124	75	100	100
OFFICE SUPPLIES	407	600	600	600
OPERATING SUPPLIES	4,685	7,000	7,000	7,200
CLEANING SUPPLIES	1,606	3,000	3,000	3,000
CHEMICAL SUPPLIES	2,728	3,000	3,000	3,000
TOOLS & EQUIPMENT	12,514	13,290	13,000	13,290
UNIFORMS	6,274	7,277	7,200	8,565
FUEL	200	370	370	390
BOOKS & PUBLICATIONS	-	175	150	175
DUES, SUBSCRIPT, MEMBERSHIPS	1,239	1,434	1,400	2,019
TRAINING	1,765	1,955	1,800	2,155
TOTAL OPERATING	89,680	103,419	101,385	107,095
INFRAST/IMPR OTHER THAN BLDG	23,450	7,500	7,500	37,002
MACHINERY & EQUIPMENT _ EQUIP	-	22,380	1,300	1,900
TOTAL CAPITAL	23,450	29,880	8,800	38,902
TOTAL	473,396	554,158	531,044	624,202



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: AQUATIC CENTER

ACCOUNT
00150301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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

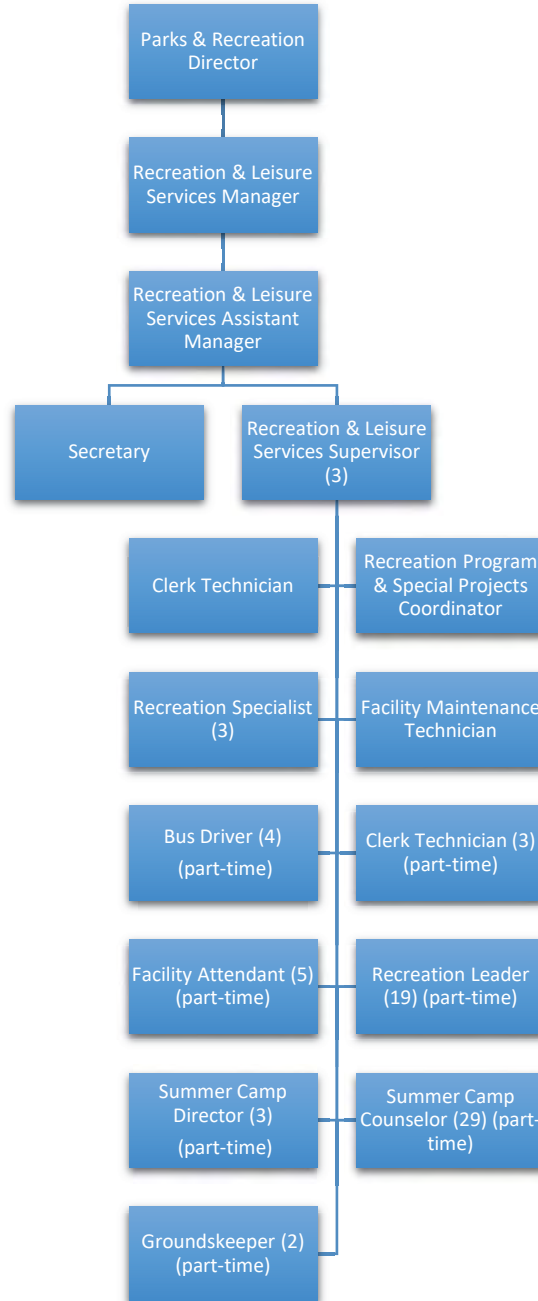
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer	1,900	1,900
Gel Coat Play Feature (3)	7,002	7,002
Gel Coat Slide	30,000	30,000
TOTAL	38,902	38,902



DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	730,107	1,043,490	1,043,490	1,557,653
OVERTIME	1,456	4,304	4,304	3,869
SPECIAL PAY_INCENTIVE	1,532	2,691	2,691	23,550
FICA TAXES	55,971	80,362	80,362	117,420
RETIREMENT CONTRIBUTIONS	76,272	76,130	76,130	78,216
LIFE AND HEALTH INSURANCE	153,347	153,361	153,361	149,431
WORKERS' COMPENSATION	30,494	31,317	31,317	47,503
TOTAL PERSONNEL	1,049,179	1,391,655	1,391,655	1,977,642
OTHER CONTRACT SERVICES	81,869	245,201	190,000	217,662
OTHER SERVICESCUSTODIAL	2,842	3,950	3,000	3,950
TRAVEL AND PER DIEM	78	635	575	635
POSTAGE	60	350	250	350
RENTALS AND LEASES	2,882	8,003	7,000	8,003
BUILDING & GROUNDS	3,879	5,716	5,000	5,716
OTHER EQUIPMENT MAINTENANCE	2,586	3,245	3,000	3,351
VEHICLE MAINTENANCE	8,516	24,210	20,000	22,350
PRINTING	4,816	5,324	5,000	7,324
ADVERTISING	4,982	6,250	6,000	6,250
COPIER COSTS	713	600	600	600
OFFICE SUPPLIES	1,898	2,400	2,400	2,400
OPERATING SUPPLIES	49,598	74,181	68,000	76,186
CLEANING SUPPLIES	3,693	6,750	6,500	6,750
TOOLS & EQUIPMENT	11,847	18,080	18,000	18,610
UNIFORMS	414	840	840	840
FUEL	3,236	7,250	7,000	7,250
SPECIAL FUNCTION	281	975	900	925
BOOKS & PUBLICATIONS	-	84	75	84
DUES, SUBSCRIPT, MEMBERSHIPS	4,869	7,430	6,700	7,430
TRAINING	2,100	3,320	3,000	3,320
TOTAL OPERATING	191,159	424,794	353,840	399,986
INFRAST/IMPR OTHER THAN BLDG	35,919	28,074	47,457	26,000
MACHINERY & EQUIPMENT _ EQUIP	24,192	7,945	7,900	23,900
TOTAL CAPITAL	60,111	36,019	55,357	49,900
TOTAL	1,300,449	1,852,468	1,800,852	2,427,528



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: RECREATION

ACCOUNT
00150401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Bus Driver (part-time)	4	0	4
Clerk Technician	1	0	1
Clerk Technician (part-time)	3	0	3
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	0	1	1
Recreation Specialist	4	(1)	3
Secretary	1	0	1
Summer Camp Counselor (part-time)	29	0	29
Summer Camp Director (part-time)	3	0	3
TOTAL	75	0	75

CAPITAL OUTLAY SCHEDULE

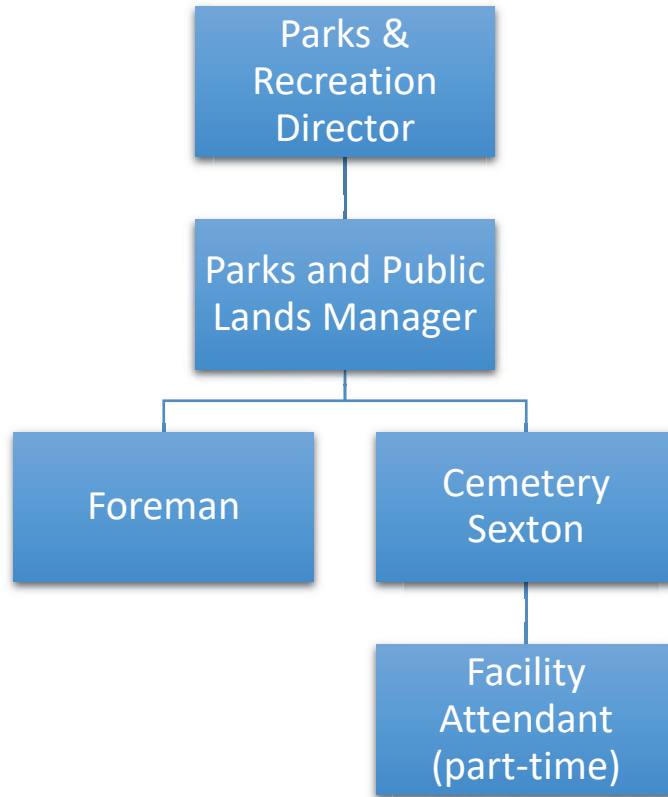
DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Soccer Goals (2)	3,500	3,500
Automated External Defibrillator (2)	4,000	4,000
Ice Machine (2)	4,400	4,400
Storage Shed (2)	11,000	11,000
Personal Computer (6)	12,000	12,000
Batting Cage (2)	15,000	15,000

TOTAL	49,900	49,900
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DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	68,209	95,058	95,058	108,545
OVERTIME	4,049	3,000	3,000	3,000
SPECIAL PAY_INCENTIVE	75	1,347	1,347	1,411
FICA TAXES	5,499	7,604	7,604	8,648
RETIREMENT CONTRIBUTIONS	12,749	12,530	12,530	13,425
LIFE AND HEALTH INSURANCE	27,863	27,863	27,863	29,000
WORKERS' COMPENSATION	5,142	6,443	6,443	4,659
TOTAL PERSONNEL	123,586	153,845	153,845	168,688
OTHER CONTRACT SERVICES	1,600	-	-	3,300
POSTAGE	133	75	75	75
BUILDING & GROUNDS	80,240	85,332	81,000	85,332
OTHER EQUIPMENT MAINTENANCE	1,886	3,050	3,000	2,950
VEHICLE MAINTENANCE	1,029	900	900	900
PRINTING	150	100	100	100
COPIER COSTS	-	25	25	25
OFFICE SUPPLIES	281	200	200	300
OPERATING SUPPLIES	108	125	120	125
CHEMICAL SUPPLIES	-	100	-	-
TOOLS & EQUIPMENT	277	300	275	300
UNIFORMS	97	200	200	350
FUEL	500	390	720	750
DUES, SUBSCRIPT, MEMBERSHIPS	1,500	1,500	1,500	1,650
TOTAL OPERATING	87,801	92,297	88,115	96,157
INFRAST/IMPR OTHER THAN BLDG	13,510	96,819	-	-
MACHINERY & EQUIPMENT _ EQUIP	3,066	-	4,803	2,100
TOTAL CAPITAL	16,576	96,819	4,803	2,100
TOTAL	227,963	342,961	246,763	266,945



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: CEMETERY

ACCOUNT
 00150501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Cemetery Sexton	1	0	1
Facility Attendant (part-time)	1	0	1
Foreman	1	0	1
TOTAL	3	0	3

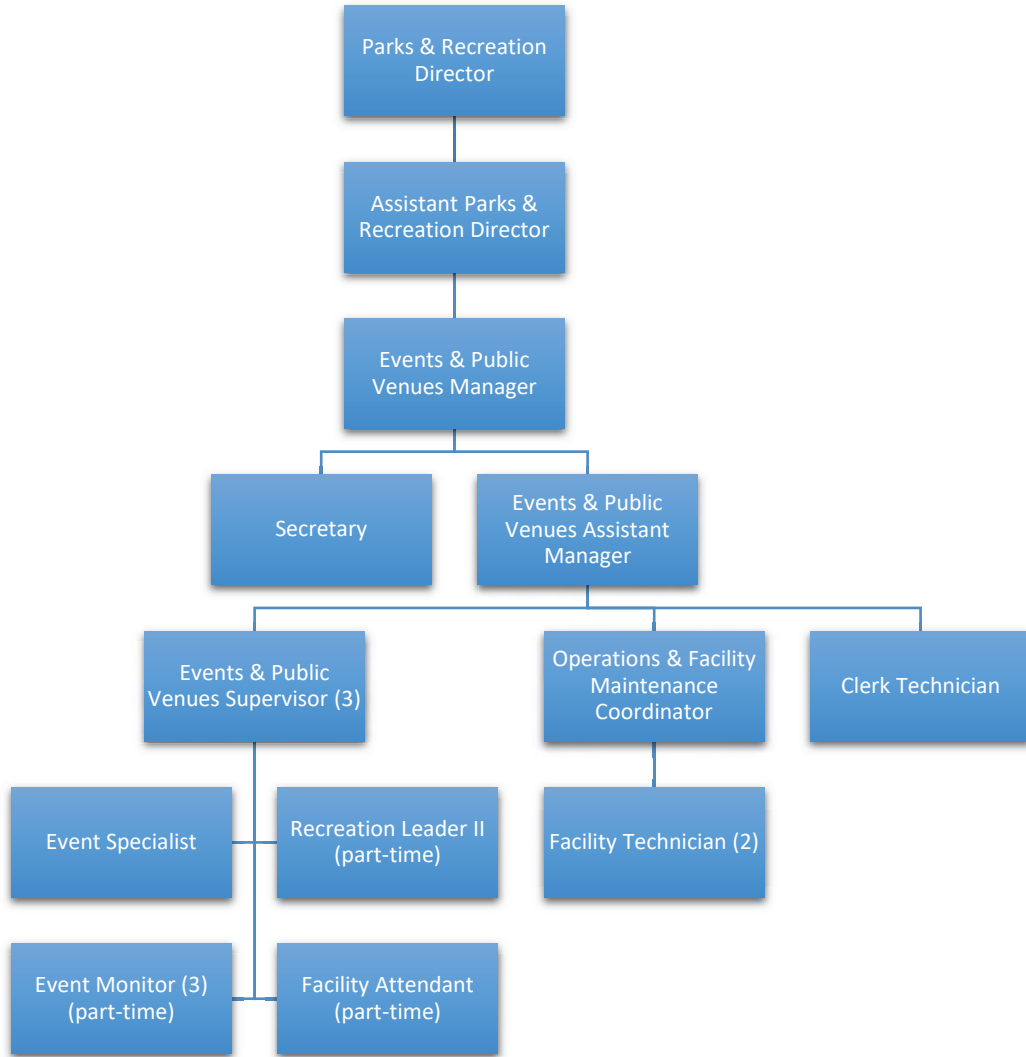
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Performance Workstation	2,100	2,100
TOTAL	2,100	2,100



DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES





DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	461,919	554,950	554,950	627,645
OVERTIME	2,851	3,500	3,500	3,500
SPECIAL PAY_INCENTIVE	300	300	300	43,958
FICA TAXES	36,409	42,744	42,744	47,942
RETIREMENT CONTRIBUTIONS	75,245	75,246	75,246	73,352
LIFE AND HEALTH INSURANCE	153,331	153,347	153,347	116,216
WORKERS' COMPENSATION	2,954	3,023	3,023	13,902
TOTAL PERSONNEL	733,009	833,110	833,110	926,515
OTHER CONTRACT SERVICES	104,835	245,422	200,000	222,600
TRAVEL AND PER DIEM	909	2,594	1,750	1,776
POSTAGE	-	125	100	100
RENTALS AND LEASES	33,154	61,796	40,000	52,315
OTHER EQUIPMENT MAINTENANCE	265	1,900	1,900	1,653
VEHICLE MAINTENANCE	3,500	1,675	1,600	2,931
PRINTING	1,311	2,650	1,900	2,150
ADVERTISING	1,182	32,300	28,000	32,650
COPIER COSTS	62	200	200	200
OFFICE SUPPLIES	466	1,250	1,000	1,250
OPERATING SUPPLIES	9,175	24,359	18,000	23,866
CLEANING SUPPLIES	1,632	7,750	5,000	6,750
TOOLS & EQUIPMENT	17,342	17,397	10,000	9,452
UNIFORMS	1,895	3,080	2,000	2,882
FUEL	189	275	250	275
SPECIAL FUNCTION	354	2,800	1,000	1,300
DUES, SUBSCRIPT, MEMBERSHIPS	14,394	14,454	12,000	11,454
TRAINING	2,144	3,924	3,000	3,549
TOTAL OPERATING	192,809	423,951	327,700	377,153
INFRAST/IMPR OTHER THAN BLDG	17,998	52,864	51,814	-
MACHINERY & EQUIPMENT _ EQUIP	9,073	5,629	6,200	15,300
TOTAL CAPITAL	27,071	58,493	58,014	15,300
TOTAL	952,889	1,315,554	1,218,824	1,318,968



PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: EVENTS & VENUES

ACCOUNT
00150661

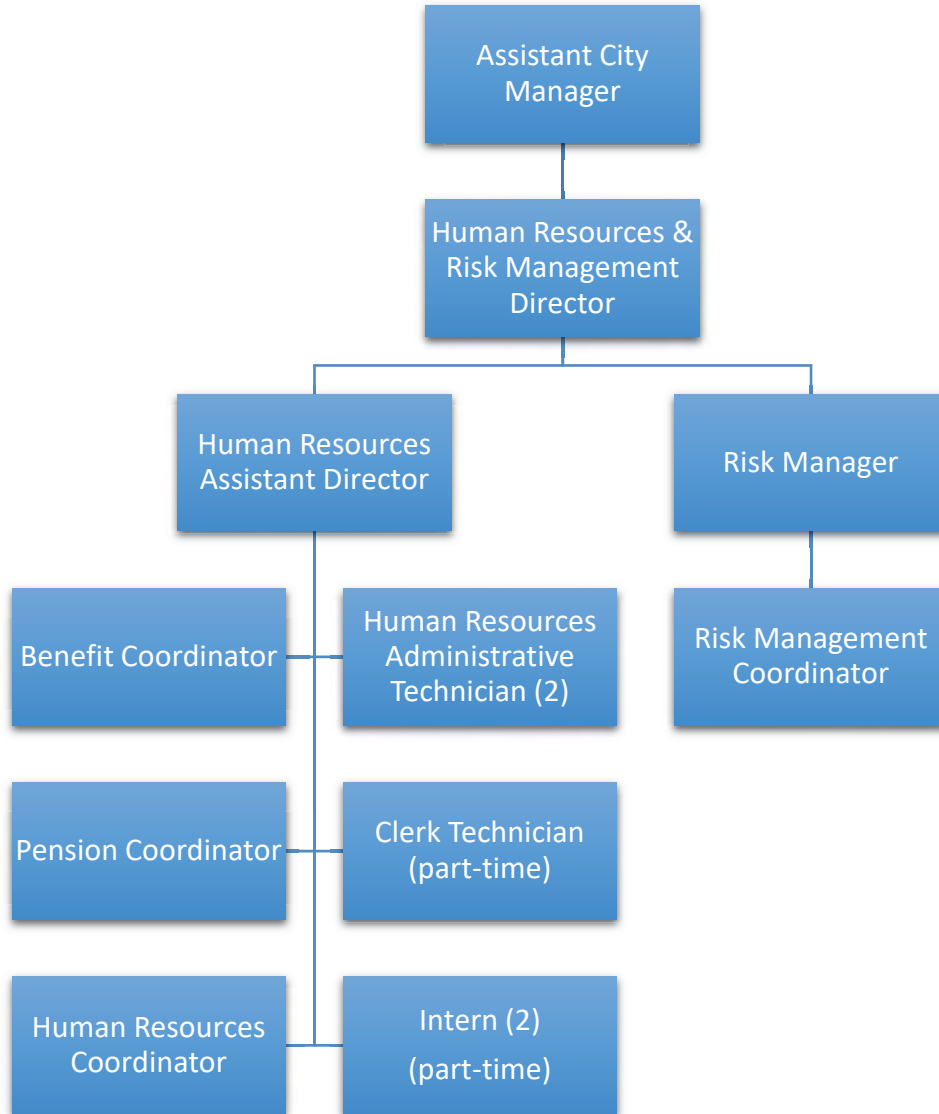
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Clerk Technician	1	0	1
Events & Venues Supervisor	3	0	3
Event Monitor (part-time)	5	(2)	3
Event Specialist	1	0	1
Events & Public Venues Manager	1	0	1
Events & Venues Assistant Manager	1	0	1
Facility Attendant (part-time)	1	0	1
Facility Technician	2	0	2
Operations & Facility Maintenance Supervisor	1	0	1
Recreation Leader II (part-time)	1	0	1
Secretary	1	0	1
TOTAL	18	(2)	16

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Electric Pallet Jack	1,600	1,600
Freezer	2,000	2,000
Refrigerator (2)	5,400	5,400
Personal Computer (3)	6,300	6,300
TOTAL	15,300	15,300



**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 2021	ESTIMATE 2022	BUDGET 2023
Workers Compensation			
Claims	127	200	250
Liability Claims	237	250	300
Training Class Participants	75	250	300
Wellness Program Training	0	30	50
Safety Training	154	215	250



DIVISION SUMMARY

**DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT**

DIVISION: HUMAN RESOURCES

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
REGULAR SALARIES & WAGES	580,375	674,157	674,157	699,479
OVERTIME	2,245	5,000	5,000	5,000
SPECIAL PAY_INCENTIVE	10,177	216,178	216,178	155,719
FICA TAXES	44,701	52,811	52,811	53,806
RETIREMENT CONTRIBUTIONS	98,233	99,591	99,591	97,411
LIFE AND HEALTH INSURANCE	139,890	139,930	139,930	120,582
WORKERS' COMPENSATION	1,591	1,625	1,625	1,174
UNEMPLOYMENT COMPENSATION	42,058	15,000	15,000	-
TOTAL PERSONNEL	919,269	1,204,292	1,204,292	1,133,171
PROFESSIONAL SERVICES	10,240	52,717	40,000	47,500
TRAVEL AND PER DIEM	57	4,510	4,510	8,425
POSTAGE	930	2,450	2,450	2,800
GENERAL INSURANCE	16,272	17,433	17,433	19,138
PRINTING	274	500	500	500
ADVERTISING	14,514	23,000	15,000	30,000
COPIER COSTS	582	750	750	750
INDIRECT COSTS	(100,092)	(102,972)	(102,972)	(97,071)
OFFICE SUPPLIES	2,439	2,485	2,485	2,805
OPERATING SUPPLIES	3,111	8,700	5,000	8,700
TOOLS & EQUIPMENT	279	4,121	1,500	800
SPECIAL FUNCTION	43	250	200	250
DUES, SUBSCRIPT, MEMBERSHIPS	1,265	2,327	2,326	2,220
TRAINING	19,039	53,951	53,950	64,195
TOTAL OPERATING	(31,047)	70,222	43,132	91,012
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	11,608	10,700	10,700	10,400
TOTAL CAPITAL	11,608	10,700	10,700	10,400
TOTAL	899,829	1,285,214	1,258,124	1,234,583



PERSONNEL SCHEDULE

DEPARTMENT: HUMAN RESOURCES & RISK MANAGEMENT **ACCOUNT**
DIVISION: HUMAN RESOURCES & RISK MANAGEMENT 00115101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Human Resources & Risk Mgmt Director	1	0	1
Human Resources Assistant Director	1	0	1
Benefit Coordinator	1	0	1
Clerk Technician	1	(1)	0
Clerk Technician (part-time)	1	0	1
Human Resources Administrative Technician	2	0	2
Human Resources Coordinator	0	1	1
Intern (part-time)	2	0	2
Payroll Coordinator	1	(1)	0
Pension Coordinator	1	0	1
Risk Management Coordinator	1	0	1
Risk Manager	1	0	1
TOTAL	13	(1)	12

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SELF INS	THIS DIVISION
Copier	4,800		4,800
Laptop Computer (2)	5,600		5,600
TOTAL	10,400		10,400



DIVISION SUMMARY

**DEPARTMENT: HUMAN RESOURCES &
 RISK MANAGEMENT**

DIVISION: EMPLOYEE COMMITTEE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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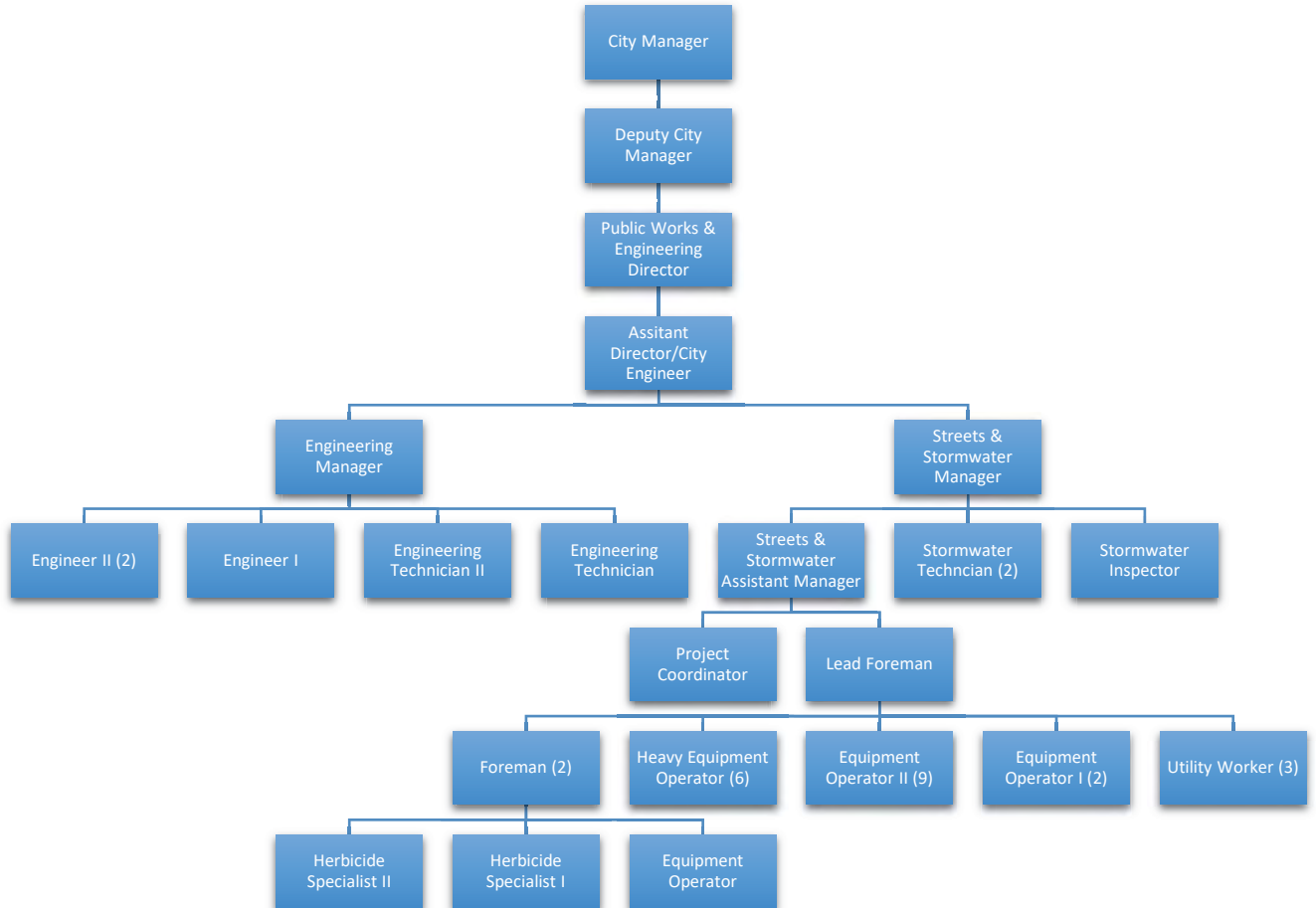
ACCOUNT SUMMARY

OFFICE SUPPLIES	18,273	29,370	29,370	28,050
OPERATING SUPPLIES	118	1,400	1,400	1,400
SPECIAL FUNCTION	9,653	22,700	22,700	22,700
TOTAL OPERATING	28,043	53,470	53,470	52,150

TOTAL	28,043	53,470	53,470	52,150
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PUBLIC WORKS STORMWATER FUND ORGANIZATIONAL CHART





FUND SUMMARY

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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Stormwater Utility Fee	\$ 5,859,835	\$ 6,005,000	\$ 6,005,000	\$ 6,100,000
State Grant	-	-	-	-
Interest Earnings	7,538	10,000	5,000	10,000
Miscellaneous	-	627,845	-	-
Subtotal	<u>5,867,373</u>	<u>6,642,845</u>	<u>6,010,000</u>	<u>6,110,000</u>
Fund Balance Carryover	<u>4,176,783</u>	<u>3,890,717</u>	<u>4,767,331</u>	<u>1,243,790</u>
TOTAL SOURCES	\$ <u>10,044,156</u>	\$ <u>10,533,562</u>	\$ <u>10,777,331</u>	\$ <u>7,353,790</u>
Personal Services	\$ 2,302,294	\$ 2,548,664	\$ 2,548,664	\$ 2,767,579
Other Expenditures	1,441,582	2,093,869	1,883,604	2,008,791
Capital Outlay	1,238,653	5,198,329	4,798,772	1,246,800
Transfer to Other Funds	<u>294,295</u>	<u>305,702</u>	<u>302,500</u>	<u>305,702</u>
Subtotal	<u>5,276,825</u>	<u>10,146,564</u>	<u>9,533,540</u>	<u>6,328,872</u>
Unrestricted Reserves	<u>4,767,331</u>	<u>386,998</u>	<u>1,243,790</u>	<u>1,024,918</u>
TOTAL USES	\$ <u>10,044,156</u>	\$ <u>10,533,562</u>	\$ <u>10,777,331</u>	\$ <u>7,353,790</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.

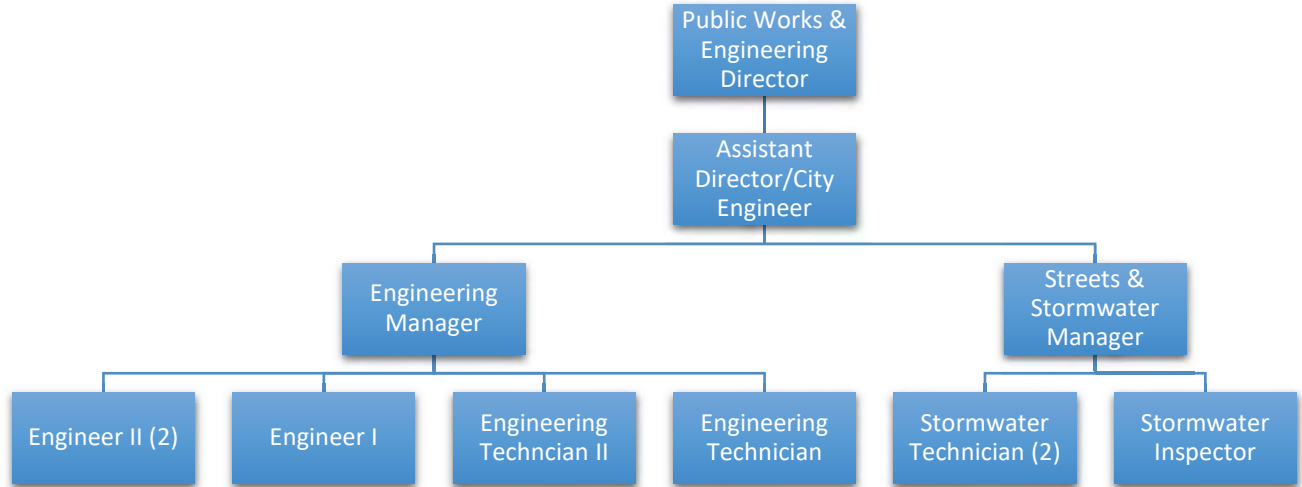
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Miles of pipes maintained	210	210	210
Total structures	13,087	13,130	13,130
Structures maintained	5,445	5,500	5,500
Miles of ditches maintained	37	37	37
Ponds maintained	83	84	84
Acres mowed each cycle	223	224	224
Street sweeping - lane miles	458	459	459
Water monitoring stations	16	16	16



DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2021	BUDGET 2022	2022	2023

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	304,730	340,749	340,749	453,131
OVERTIME	-	300	300	300
SPECIAL PAY_INCENTIVE	3,990	4,385	4,385	5,219
FICA TAXES	22,212	26,426	26,426	57,708
RETIREMENT CONTRIBUTIONS	23,561	54,197	54,197	56,529
LIFE AND HEALTH INSURANCE	117,259	97,691	97,691	107,627
WORKERS' COMPENSATION	7,157	7,060	7,060	5,273
TOTAL PERSONNEL	478,909	530,808	530,808	685,787
PROFESSIONAL SERVICES	223,638	527,060	419,060	410,000
ACCOUNTING AND AUDITING	5,176	4,875	4,875	4,478
OTHER CONTRACT SERVICES	268,559	343,243	343,243	362,500
TRAVEL AND PER DIEM	720	6,000	3,000	3,975
COMMUNICATION SERVICES	3,531	4,345	4,345	3,960
POSTAGE	300	1,300	1,300	1,300
BUILDING & GROUNDS	8,437	13,000	13,000	13,000
OTHER EQUIPMENT MAINTENANCE	11,107	19,620	22,120	17,850
VEHICLE MAINTENANCE	5,965	3,080	4,200	5,325
PRINTING	-	1,750	1,200	1,375
ADVERTISING	-	500	500	1,250
COPIER COSTS	1,089	2,000	2,000	2,250
OFFICE SUPPLIES	863	1,000	1,000	1,000
OPERATING SUPPLIES	7,003	11,180	8,680	8,900
CHEMICAL SUPPLIES	2,577	3,170	3,170	3,430
TOOLS & EQUIPMENT	18,637	29,220	29,220	25,900
UNIFORMS	2,758	1,568	1,568	1,718
FUEL	2,891	3,450	3,450	6,000
SPECIAL FUNCTION	1,434	2,000	2,000	2,000
BOOKS & PUBLICATIONS	-	500	500	500
DUES, SUBSCRIPT, MEMBERSHIPS	2,440	2,855	2,855	3,455
TRAINING	2,462	6,850	4,500	4,000
TOTAL OPERATING	569,587	988,566	875,786	884,166
INFRAST/IMPR OTHER THAN BLDG	208,643	3,721,897	3,721,897	600,000
MACHINERY & EQUIPMENT_EQUIP	78,996	175,990	142,362	81,700
MACHINERY & EQUIPMENT_VEHICLES	-	-	-	20,000
TOTAL CAPITAL	287,639	3,897,887	3,864,259	701,700
TOTAL	2,672,270	10,834,522	10,541,706	4,543,306



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER ENGINEERING

ACCOUNT
40945201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Engineer I	0	1	1
Engineer II	1	1	2
Engineering Technician	1	0	1
Engineering Technician II	1	0	1
Stormwater Inspector	1	0	1
Stormwater Technician	2	0	2
Stormwater Technician II	1	(1)	0
TOTAL	7	1	8

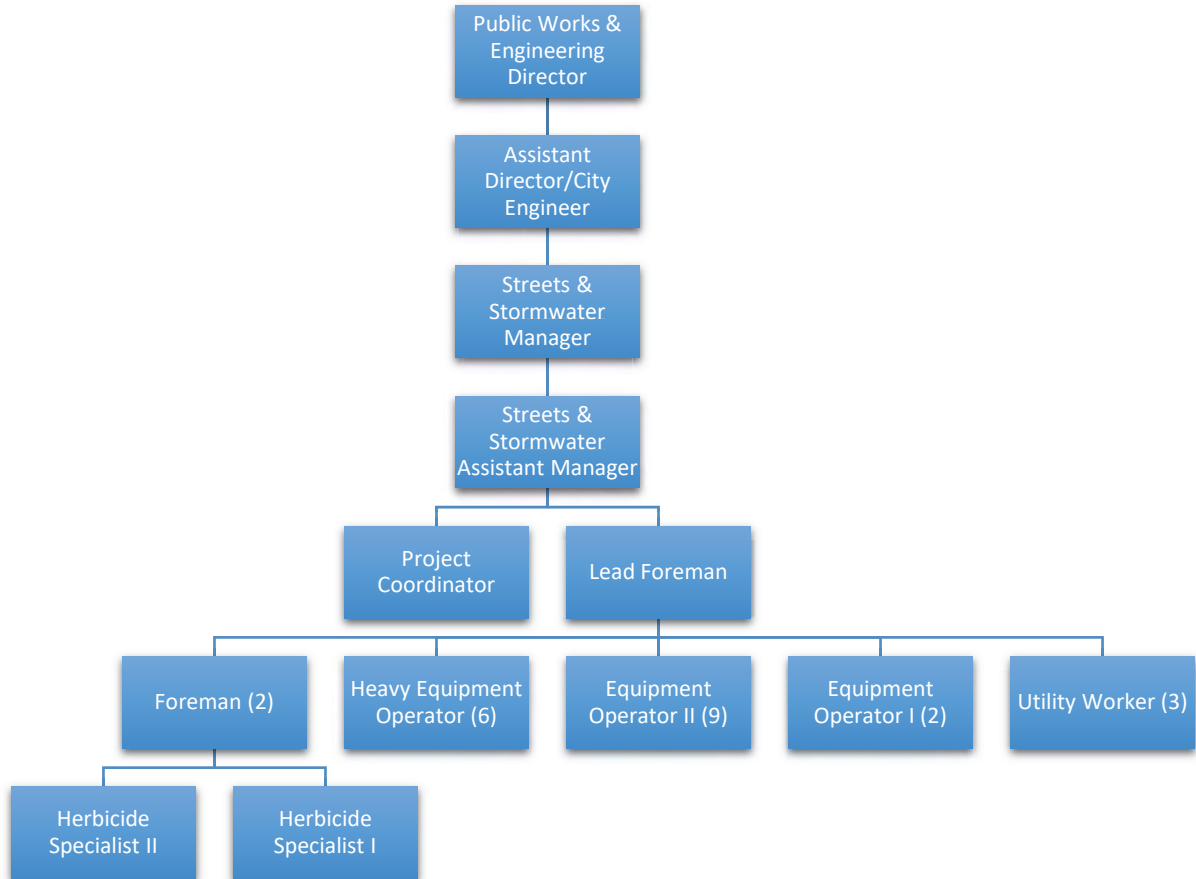
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Tablet Computer	1,800	1,800
Personal Computer	1,900	1,900
Performance Workstation	2,100	2,100
Stormwater Educational Interactive Model	2,200	2,200
Data Collection System	2,500	2,500
Rain Gauge (2)	2,700	2,700
Water Quality Logger Handheld Display	3,000	3,000
Stage Meter (2)	5,300	5,300
Velocity Meter	10,000	10,000
Utility Task Vehicle	20,000	20,000
Water Quality Logger (3)	22,200	22,200
Optical Sensor (8)	28,000	28,000
Woodside Drainage Improvement	50,000	50,000
Stormwater System Improvement	150,000	150,000
Lyndell Drainage Improvement	200,000	200,000
Bermuda Estate Drainage Improvement	200,000	200,000
TOTAL	701,700	701,700



DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS

EXPENDITURE	ACTUAL	ADJUSTED	ESTIMATE	BUDGET
	2021	BUDGET 2022	2022	2023

ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,139,231	1,205,773	1,205,773	1,197,237
OVERTIME	1,677	8,000	8,000	8,500
SPECIAL PAY_INCENTIVE	21,502	24,822	24,822	20,996
FICA TAXES	85,873	94,753	94,753	91,118
RETIREMENT CONTRIBUTIONS	83,047	191,783	191,783	187,071
LIFE AND HEALTH INSURANCE	382,066	382,050	382,050	382,224
WORKERS' COMPENSATION	109,990	110,675	110,675	111,372
TOTAL PERSONNEL	1,823,386	2,017,856	2,017,856	1,998,518
OTHER CONTRACT SERVICES	23,200	112,800	50,000	65,000
OTHER SVCS CUSTODIAL	-	-	-	3,563
OTHER SVCS_CUSTOMER BILLING	248,677	253,542	253,542	263,772
TRAVEL AND PER DIEM	151	4,320	550	2,900
COMMUNICATION SERVICES	9,137	8,593	8,593	8,593
POSTAGE	8	40	20	40
WATER & SEWER	8,124	7,100	7,100	7,313
SOLID WASTE DISPOSAL FEE	2,994	48,005	30,000	30,000
RENTALS AND LEASES	4,642	14,000	10,000	10,000
GENERAL INSURANCE	77,160	72,764	72,764	78,359
BUILDING & GROUNDS	-	2,100	200	500
OTHER EQUIPMENT MAINTENANCE	2,217	1,700	1,700	1,700
VEHICLE MAINTENANCE	319,123	360,000	360,000	414,000
PRINTING	20	100	50	50
COPIER COSTS	399	350	350	350
OFFICE SUPPLIES	1,675	2,000	2,000	2,000
OPERATING SUPPLIES	47,582	50,418	50,418	52,000
CHEMICAL SUPPLIES	38,688	40,000	40,000	42,000
TOOLS & EQUIPMENT	4,170	4,200	4,200	4,500
UNIFORMS	7,583	12,490	9,000	9,000
FUEL	75,413	106,433	106,433	122,398
SPECIAL FUNCTION	-	2,000	-	500
DUES, SUBSCRIPT, MEMBERSHIPS	480	348	348	348
TRAINING	550	2,000	550	5,750
TOTAL OPERATING	871,993	1,105,303	1,007,818	1,124,636
INFRAST/IMPR OTHER THAN BLDG	76,993	465,928	100,000	174,900
MACHINERY & EQUIPMENT_EQUIP	741,979	764,131	764,605	335,200
MACHINERY & EQUIPMENT_VEHICLES	132,043	70,382	69,908	35,000
TOTAL CAPITAL	951,015	1,300,441	934,513	545,100
INTRAGOVERNMENTAL TRANSFERS	294,295	305,702	302,500	305,702
RESERVES	4,767,331	386,998	1,243,791	1,024,908
TOTAL	8,708,020	5,116,300	5,506,478	4,998,864



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER OPERATIONS

ACCOUNT
40945501

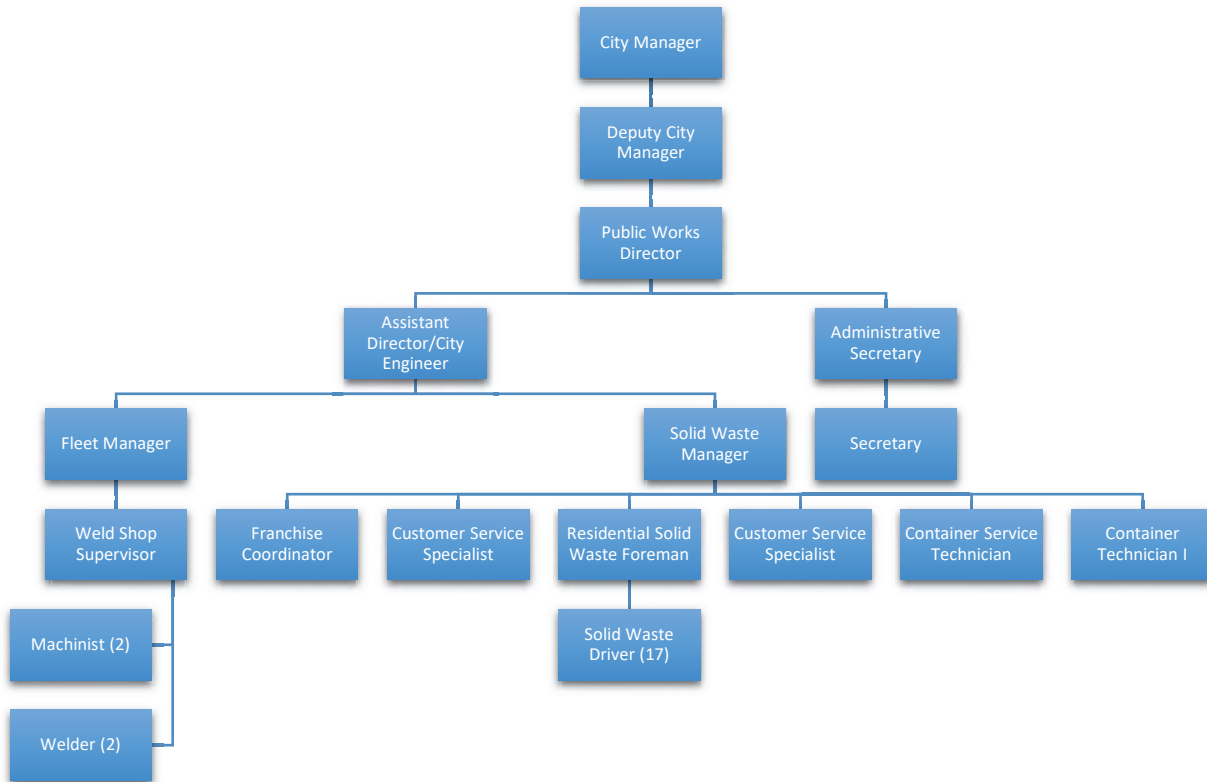
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
** Engineer III	0	0	0
Equipment Operator I	2	0	2
Equipment Operator II	9	0	9
Foreman	2	0	2
Heavy Equipment Operator	6	0	6
Herbicide Specialist I	1	0	1
Herbicide Specialist II	1	0	1
Lead Foreman	1	0	1
Project Coordinator	1	0	1
* Streets & Stormwater Assistant Manager	1	0	1
* Streets & Stormwater Manager	1	0	1
Utility Worker	3	0	3
* Position split 50/50% with General Fund			
** 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
Copier	4,500	4,500
Tablet Computer (11)	18,700	18,700
Flail Mower (2)	22,000	22,000
Flooring	33,900	33,900
Utility Vehicle	35,000	35,000
Roof	41,000	41,000
Slip-line Program	100,000	100,000
Backhoe	120,000	120,000
Dump Truck	170,000	170,000
TOTAL	545,100	545,100



PUBLIC WORKS SOLID WASTE FUND ORGANIZATIONAL CHART





FUND SUMMARY

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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Franchise Fees	\$ 841,805	\$ 925,000	\$ 910,000	\$ 971,250
Garbage/Trash Fees	4,274,286	4,266,040	4,350,000	4,479,342
Special Pickup	490,368	370,000	475,000	385,000
Weld Shop Fees	256,468	340,000	275,000	350,000
Other Charges/Fees	74,700	73,000	73,000	75,000
Interest Earnings	6,689	12,000	5,000	8,000
Miscellaneous	2,988	2,800	2,265	2,800
Subtotal	<u>5,947,305</u>	<u>5,988,840</u>	<u>6,090,265</u>	<u>6,271,392</u>
Fund Balance Carryover	<u>2,415,525</u>	<u>2,001,934</u>	<u>2,041,550</u>	<u>1,246,500</u>
TOTAL SOURCES	\$ <u>8,362,830</u>	\$ <u>7,990,774</u>	\$ <u>8,131,815</u>	\$ <u>7,517,892</u>
Personal Services	\$ 1,969,876	\$ 2,273,985	\$ 2,273,985	\$ 2,379,813
Other Expenditures	2,707,718	2,957,082	3,069,630	3,158,493
Capital Outlay	1,346,965	1,245,000	1,243,500	640,800
Transfer to Other Funds	296,721	298,200	298,200	479,245
Subtotal	<u>6,321,280</u>	<u>6,774,267</u>	<u>6,885,315</u>	<u>6,658,351</u>
Unrestricted Reserves	<u>2,041,550</u>	<u>1,216,507</u>	<u>1,246,500</u>	<u>859,541</u>
TOTAL USES	\$ <u>8,362,830</u>	\$ <u>7,990,774</u>	\$ <u>8,131,815</u>	\$ <u>7,517,892</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.

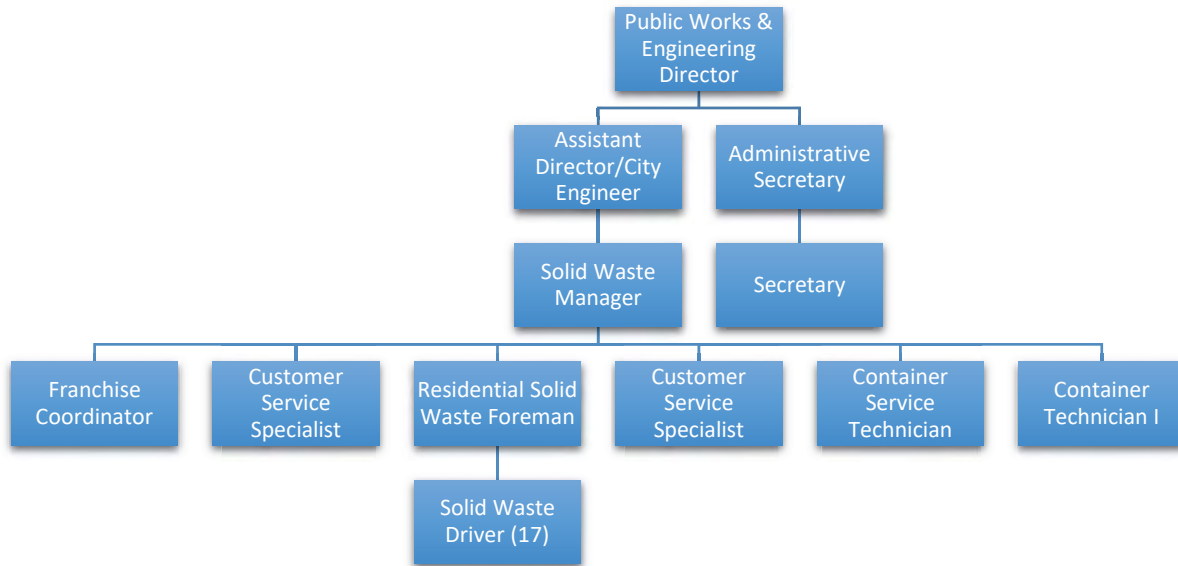
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Number of Customers	18,500	19,200	19,700
Tons Collected - Garbage	16,635	19,100	21,000
Tons Collected - Recycle	4,679	5,000	5,400
Tons Collected - Yard Waste	4,008	4,100	4,200
Tons Collected - Bulk	1,542	1,600	1,650
Disposal Fees Paid	\$1,355,925	\$1,520,723	\$1,551,547



DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,009,253	1,118,941	1,118,941	1,140,801
OVERTIME	16,898	26,000	26,000	42,000
SPECIAL PAY_INCENTIVE	9,118	11,640	11,640	12,044
FICA TAXES	76,529	88,478	88,478	104,683
RETIREMENT CONTRIBUTIONS	74,710	177,972	177,972	170,940
LIFE AND HEALTH INSURANCE	332,039	326,523	326,523	323,617
WORKERS' COMPENSATION	78,912	80,977	80,977	69,696
TOTAL PERSONNEL	1,597,459	1,830,531	1,830,531	1,863,781
PROFESSIONAL SERVICES	3,880	64,510	50,000	40,000
ACCOUNTING AND AUDITING	5,419	4,880	4,880	4,387
OTHER SVCS_CUSTODIAL	-	-	3,600	3,563
OTHER SVCS_CUSTOMER BILLING	141,748	145,518	145,518	152,740
TRAVEL AND PER DIEM	6	4,139	1,000	2,507
COMMUNICATION SERVICES	3,461	3,613	3,613	3,613
POSTAGE	3,938	8,000	5,000	5,000
WATER & SEWER	388	375	375	387
SOLID WASTE DISPOSAL FEE	1,453,364	1,433,155	1,520,723	1,551,547
GENERAL INSURANCE	81,060	80,463	80,463	83,806
BUILDING & GROUNDS	-	4,800	1,200	1,874
VEHICLE MAINTENANCE	364,876	354,000	444,000	450,000
PRINTING	5,166	8,500	8,500	8,500
ADVERTISING	1,300	1,610	1,610	1,840
COPIER COSTS	125	500	500	500
GENERAL FUND ADMIN COST	301,044	318,441	318,441	336,749
BAD DEBT	769	8,000	8,000	8,000
OFFICE SUPPLIES	-	-	300	-
OFFICE SUPPLIES	-	1,000	1,000	1,000
OPERATING SUPPLIES	4,870	5,500	5,500	7,500
CHEMICAL SUPPLIES	248	470	600	800
TOOLS & EQUIPMENT	78,020	156,739	156,739	149,708
UNIFORMS	6,669	7,580	7,580	7,762
FUEL	152,246	245,000	221,224	225,000
SPECIAL FUNCTION	-	800	800	2000
DUES, SUBSCRIPT, MEMBERSHIPS	46,564	41,541	21,138	41,316
TRAINING	-	2,830	3,530	2,745
TOTAL OPERATING	2,655,161	2,901,964	3,015,834	3,092,844
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	29,000
MACHINERY & EQUIPMENT _EQUIP	1,140	-	-	5,800
MACHINERY & EQUIPMENT_VEHICLES	1,345,825	1,242,000	1,242,000	576,000
TOTAL CAPITAL	1,346,965	1,242,000	1,242,000	610,800
INTRAGOVERNMENTAL TRANSFERS	296,721	298,200	298,200	479,245
RESERVES	2,041,550	1,216,507	1,246,500	859,520
TOTAL	7,937,856	7,489,202	7,633,065	6,906,190



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SOLID WASTE

ACCOUNT
41145711

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Clerk Technician	1	(1)	0
Container Service Technician	1	0	1
Container Technician I	0	1	1
Customer Service Specialist	0	1	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	23	1	24

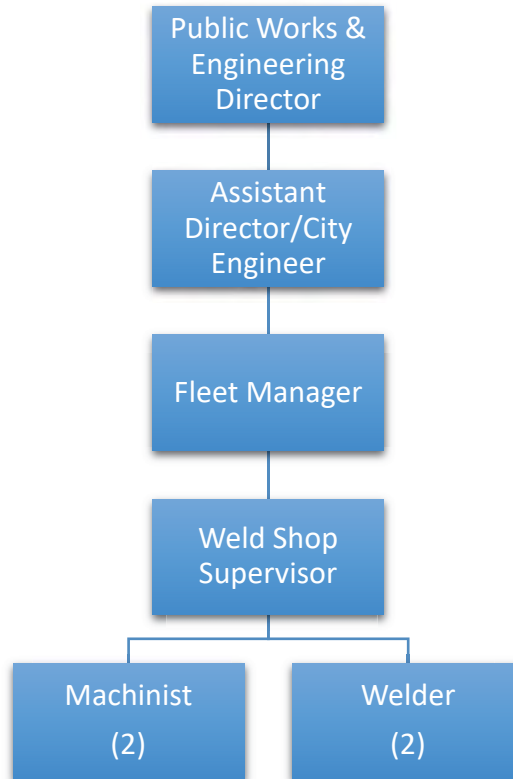
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Personal Computer (4)	5,800	5,800
1/2 Ton Pick-up Truck	24,000	24,000
Flooring	29,000	29,000
Bulk Truck (2)	552,000	552,000
TOTAL	610,800	610,800



DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	247,307	289,174	289,174	282,257
OVERTIME	5,195	2,000	2,000	2,000
SPECIAL PAY_INCENTIVE	2,623	2,712	2,712	2,601
FICA TAXES	18,140	22,482	22,482	20,173
RETIREMENT CONTRIBUTIONS	19,159	45,994	45,994	44,103
LIFE AND HEALTH INSURANCE	69,877	70,595	70,595	78,202
WORKERS' COMPENSATION	10,116	10,497	10,497	22,092
TOTAL PERSONNEL	372,417	443,454	443,454	451,428
OTHER SVCS CUSTODIAL	-	-	-	3,563
TRAVEL AND PER DIEM	-	304	304	304
COMMUNICATION SERVICES	1,734	1,704	1,480	1,704
BUILDING & GROUNDS	-	560	560	-
VEHICLE MAINTENANCE	4,648	3,400	3,500	4,200
PRINTING	-	50	50	50
OPERATING SUPPLIES	33,953	33,685	34,200	35,000
TOOLS & EQUIPMENT	7,242	5,500	5,500	8,500
UNIFORMS	3,157	3,510	3,500	3,950
FUEL	1,328	1,615	1,257	1,300
DUES, SUBSCRIP & MEMBERSHIPS	495	495	445	1,600
TRAINING	-	4,295	3,000	5,500
TOTAL OPERATING	52,557	55,118	53,796	65,671
MACHINERY & EQUIPMENT _ EQUIP	-	3,000	1,500	30,000
TOTAL CAPITAL	-	3,000	1,500	30,000
TOTAL	424,974	501,572	498,750	547,099



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: WELD SHOP

ACCOUNT
41145721

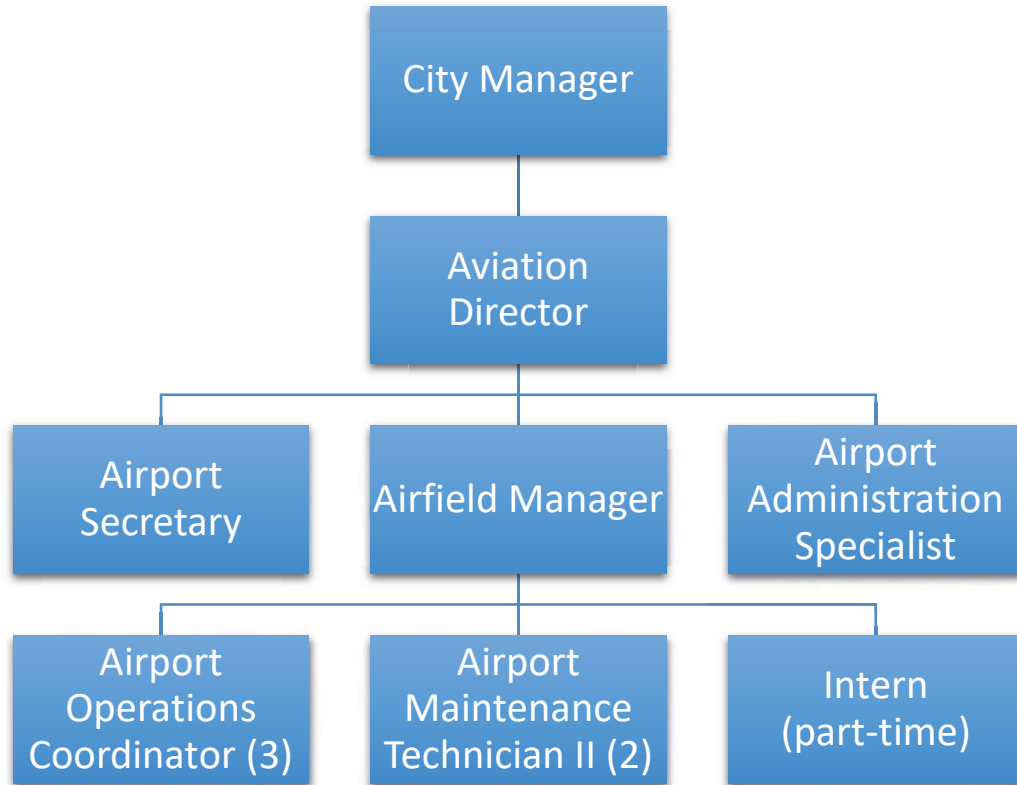
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
* Fleet Manager	0	0	0
Machinist	2	0	2
Weld Shop Supervisor	1	0	1
Welder	2	0	2
* Position Split 95/5% with Fleet Division/ Weld Shop, headcount in Fleet Division			
TOTAL	5	0	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Plasma Table	30,000	30,000
TOTAL	30,000	30,000



**AIRPORT
ORGANIZATIONAL CHART**





FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Aviation:				
Fuel Fees	\$ 537,356	\$ 691,450	\$ 590,000	\$ 552,014
Leased Sites	165,923	171,200	255,000	300,000
Car Rental Fees	12,447	11,400	19,800	19,800
Miscellaneous	493	5,100	10,425	5,000
Non-Aviation:				
Leased Sites	156,575	194,301	155,000	204,623
City Rentals	69,490	161,634	147,225	164,678
Miscellaneous	13,232	195,035	8,034	4,250
Transfer From General Fund	1,590,000			
Interest Earnings	938	5,000	1000	5,000
Donations	22,232	39,000	24,000	24,000
Subtotal	2,568,686	1,474,120	1,210,484	1,279,365
Fund Balance Carryover	675,648	531,456	603,669	523,770
TOTAL SOURCES	\$ 3,244,334	\$ 2,005,576	\$ 1,814,153	\$ 1,803,135
Personal Services	\$ 648,820	\$ 780,833	\$ 746,144	\$ 893,455
Other Expenditures	337,628	401,483	342,834	399,048
Capital Outlay	1,608,977	39,825	46,800	269,180
Debt Service		80,650	33,605	
Transfer to Other Funds	45,240	120,975	121,000	2,000
Subtotal	2,640,665	1,423,766	1,290,383	1,563,683
Unrestricted Reserves	603,669	581,810	523,770	239,452
TOTAL USES	\$ 3,244,334	\$ 2,005,576	\$ 1,814,153	\$ 1,803,135



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
- Complete Aerospace Park infrastructure improvements for economic development.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Based Aircraft	258	260	270
Fuel Sales Gallons (000s)	2,091	3,000	3,000
Flight Operations	148,529	140,000	140,000
Air Taxi (Chartered Flights)	4,800	4,900	4,900
Military Operations	186	186	186



DIVISION SUMMARY

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	445,142	503,843	469,395	563,660
OVERTIME	712	5,000	5,000	5,000
SPECIAL PAY_INCENTIVE	11,355	11,460	11,460	11,745
FICA TAXES	33,387	36,073	35,832	43,406
RETIREMENT CONTRIBUTIONS	30,902	72,384	72,384	88,068
LIFE AND HEALTH INSURANCE	111,807	136,200	136,200	147,883
WORKERS' COMPENSATION	15,515	15,873	15,873	12,203
TOTAL PERSONNEL	648,820	780,833	746,144	871,965
PROFESSIONAL SERVICES	27,351	21,300	21,300	21,150
ACCOUNTING AND AUDITING	775	1,041	161	938
OTHER SERVICES_CUSTODIAL	-	-	-	13,318
TRAVEL AND PER DIEM	1,016	3,700	2,300	7,300
COMMUNICATION SERVICES	9,100	20,340	3,429	20,900
POSTAGE	79	500	120	500
ELECTRIC	28,743	23,700	23,700	31,960
WATER & SEWER	1,845	2,100	1,900	2,200
STORMWATER FEES	17	1,800	300	400
RENTALS AND LEASES	171	1,000	400	1,050
GENERAL INSURANCE	15,696	16,926	16,926	16,951
BUILDING & GROUNDS	102,209	80,277	78,000	71,540
OTHER EQUIPMENT MAINTENANCE	2,275	3,300	2,500	3,900
RADIO MAINTENANCE	528	1,500	1,500	2,500
VEHICLE MAINTENANCE	18,154	14,055	10,900	13,400
PRINTING	40	1,000	600	1,600
ADVERTISING	23,141	73,411	48,000	40,000
COPIER COSTS	598	600	600	700
GENERAL FUND ADMIN COST	65,748	69,603	69,603	73,211
OFFICE SUPPLIES	2,046	3,000	2,600	3,000
OPERATING SUPPLIES	1,715	3,200	3,000	7,000
CLEANING SUPPLIES	300	600	600	1,200
CHEMICAL SUPPLIES	1,776	4,300	4,250	2,500
TOOLS & EQUIPMENT	1,216	3,000	3,000	4,890
UNIFORMS	1,232	1,630	1,200	2,740
FUEL	9,479	9,880	9,500	13,200
SPECIAL FUNCTION	51	5,500	7,000	5,500
BOOKS & PUBLICATIONS	64	400	50	400
DUES, SUBSCRIPT, MEMBERSHIPS	19,963	30,820	29,000	32,122
TRAINING	2,300	3,000	395	3,000
TOTAL OPERATING	337,628	401,483	342,834	399,070
BUILDINGS	1,590,000	-	-	-
INFRASTR/IMPR OTHER THAN BLDG	-	2,425	9,400	214,380
MACHINERY & EQUIPMENT _EQUIP	18,977	3,400	3,400	20,800
MACHINERY & EQUIPMENT _VEHICLES	-	34,000	34,000	34,000
TOTAL CAPITAL	1,608,977	39,825	46,800	269,180
PRINCIPAL	-	66,651	27,610	-
INTEREST	-	13,999	5,995	-
INTRAGOVERNMENTAL TRANSFERS	45,240	120,975	121,000	2,000
RESERVES	603,669	581,810	523,770	239,430
TOTAL	3,244,334	1,924,926	1,780,548	1,781,645



PERSONNEL SCHEDULE

**DEPARTMENT: AIRPORT
DIVISION: OPERATIONS**

**ACCOUNT
46170101**

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Aviation Director	1	0	1
Airfield Manager	1	0	1
Airport Administration Specialist	1	0	1
Airport Operations Coordinator	3	0	3
Airport Secretary	1	0	1
Airport Technician II	2	0	2
Intern (part-time)	1	0	1
Lead Airport Technician	1	(1)	0
TOTAL	11	(1)	10

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Tablet Computer	1,800	1,800
Laptop Computer (2)	4,000	4,000
Air Traffic Control Tower Design	14,380	14,380
Riding Lawn Mower	15,000	15,000
1/2 Ton Pick-up Truck	34,000	34,000
Taxiway D Design	200,000	200,000
TOTAL	269,180	269,180



FUND SUMMARY

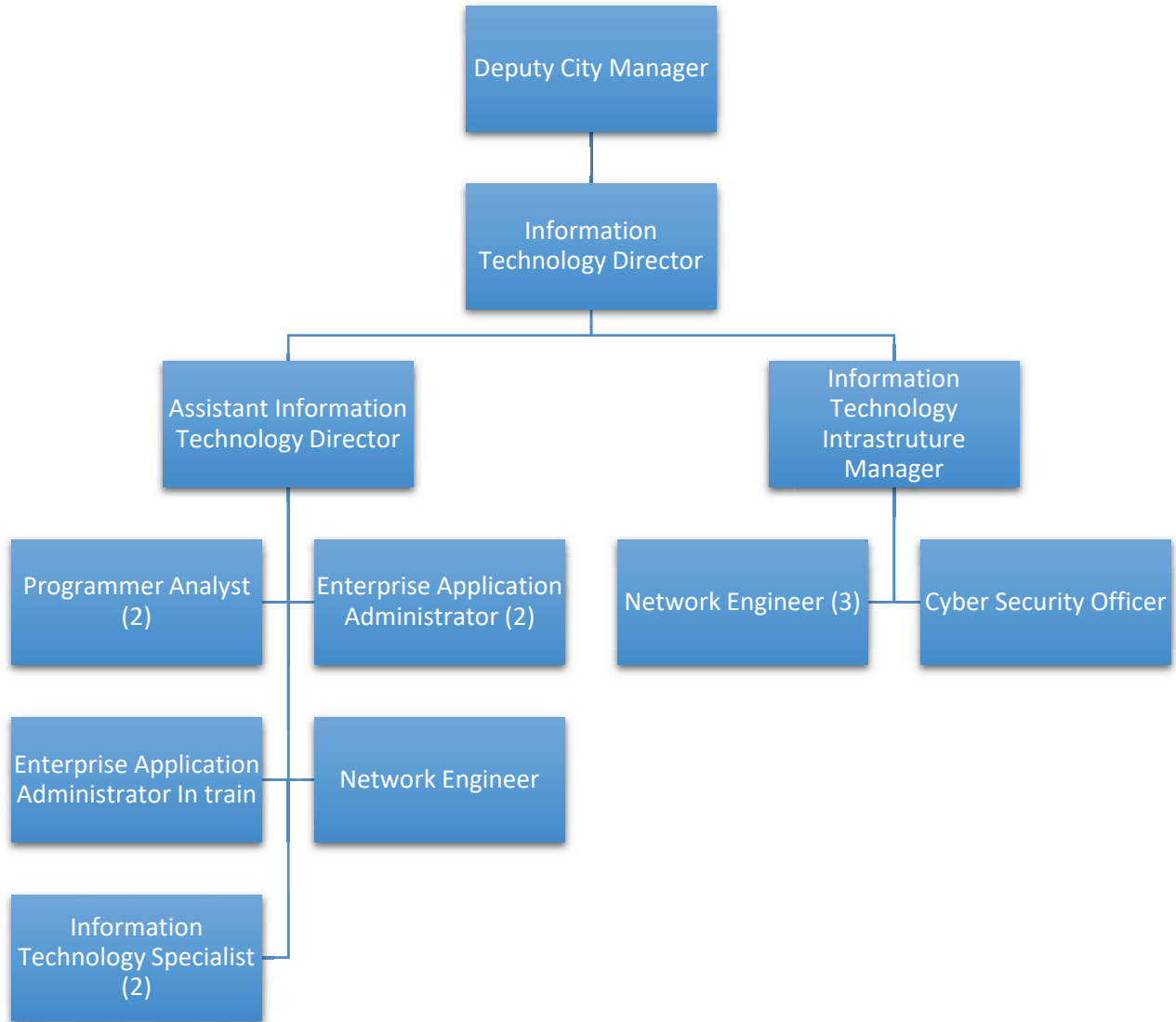
CENTRAL SERVICES FUND

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 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2023
Information Technology	\$ 2,877,788	\$ 3,024,592	\$ 3,024,592	\$ 3,435,031
Facilities Maintenance	4,118,737	5,236,031	5,236,031	5,591,581
Fleet Maintenance	1,849,952	2,025,822	2,025,822	2,300,000
Car Wash Facility	39,522	60,000	40,000	60,000
LYNX Revenue	149,684	138,723	138,731	138,723
Interest Earnings	2,200	5,000	1,500	5,000
Miscellaneous	43,281	37,000	20,000	37,000
Other Miscellaneous	-	16,291	-	-
Fund Balance Carryover	694,961	649,826	726,463	544,226
TOTAL SOURCES	\$ 9,776,125	\$ 11,193,285	\$ 11,213,139	\$ 12,111,561
Information Technology	\$ 2,752,465	\$ 3,106,925	\$ 3,107,344	\$ 3,520,727
Warehouse	416,823	-	-	-
Fleet Maintenance	1,930,699	2,021,543	2,192,190	2,539,791
Facilities Maintenance	3,949,674	5,514,241	5,369,379	5,607,569
Unrestricted Reserves	726,463	550,576	544,226	443,474
TOTAL USES	\$ 9,776,125	\$ 11,193,285	\$ 11,213,139	\$ 12,111,561



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 2021	ESTIMATE 2022	BUDGET 2023
Personal Computers/Laptops & Tablets	625	721	730
Mobile Digital Computers	213	270	276
Servers	187	176	172
Security Cameras	275	280	288



DIVISION SUMMARY

DEPARTMENT: INFORMATION TECHNOLOGY

DIVISION: INFORMATION TECHNOLOGY

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,128,516	1,148,862	1,148,862	1,276,947
OVERTIME	11,369	11,500	11,500	11,500
SPECIAL PAY_INCENTIVE	27,814	28,580	28,580	30,000
FICA TAXES	86,054	90,954	90,954	131,171
RETIREMENT CONTRIBUTIONS	77,074	182,731	182,731	185,335
LIFE AND HEALTH INSURANCE	196,547	196,640	196,640	210,998
WORKERS' COMPENSATION	2,794	2,872	2,872	2,010
TOTAL PERSONNEL	1,530,168	1,662,139	1,662,139	1,847,961
PROFESSIONAL SERVICES	59,787	48,273	48,272	124,000
TRAVEL AND PER DIEM	-	8,800	8,800	7,475
COMMUNICATION SERVICES	78,953	77,632	77,632	76,980
POSTAGE	94	150	100	100
GENERAL INSURANCE	39,408	42,468	42,468	44,941
OTHER EQUIPMENT MAINTENANCE	833,303	985,853	985,853	930,050
VEHICLE MAINTENANCE	1,603	2,400	3,500	4,200
PRINTING	-	60	-	60
OFFICE SUPPLIES	153	500	300	300
OPERATING SUPPLIES	5,695	4,750	4,750	5,950
TOOLS & EQUIPMENT	13,972	16,273	16,273	15,100
UNIFORMS	1,655	2,036	2,036	1,050
FUEL	250	620	250	400
DUES, SUBSCRIPT, MEMBERSHIPS	120,864	178,411	178,410	245,608
TRAINING	20,964	49,040	49,040	56,095
TOTAL OPERATING	1,176,701	1,417,265	1,417,684	1,512,309
INFRAST/IMPR OTHER THAN BLDG	4,974	14,003	14,003	-
MACHINERY & EQUIPMENT _EQUIP	40,622	13,518	13,518	34,200
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	27,000
TOTAL CAPITAL	45,596	27,521	27,521	61,200
CAPITAL OUTLAY RESERVE	726,463	550,576	544,226	994,050
TOTAL	3,478,928	3,657,501	3,651,570	4,415,520



PERSONNEL SCHEDULE

DEPARTMENT: INFORMATION TECHNOLOGY
DIVISION: INFORMATION TECHNOLOGY

ACCOUNT
56060101

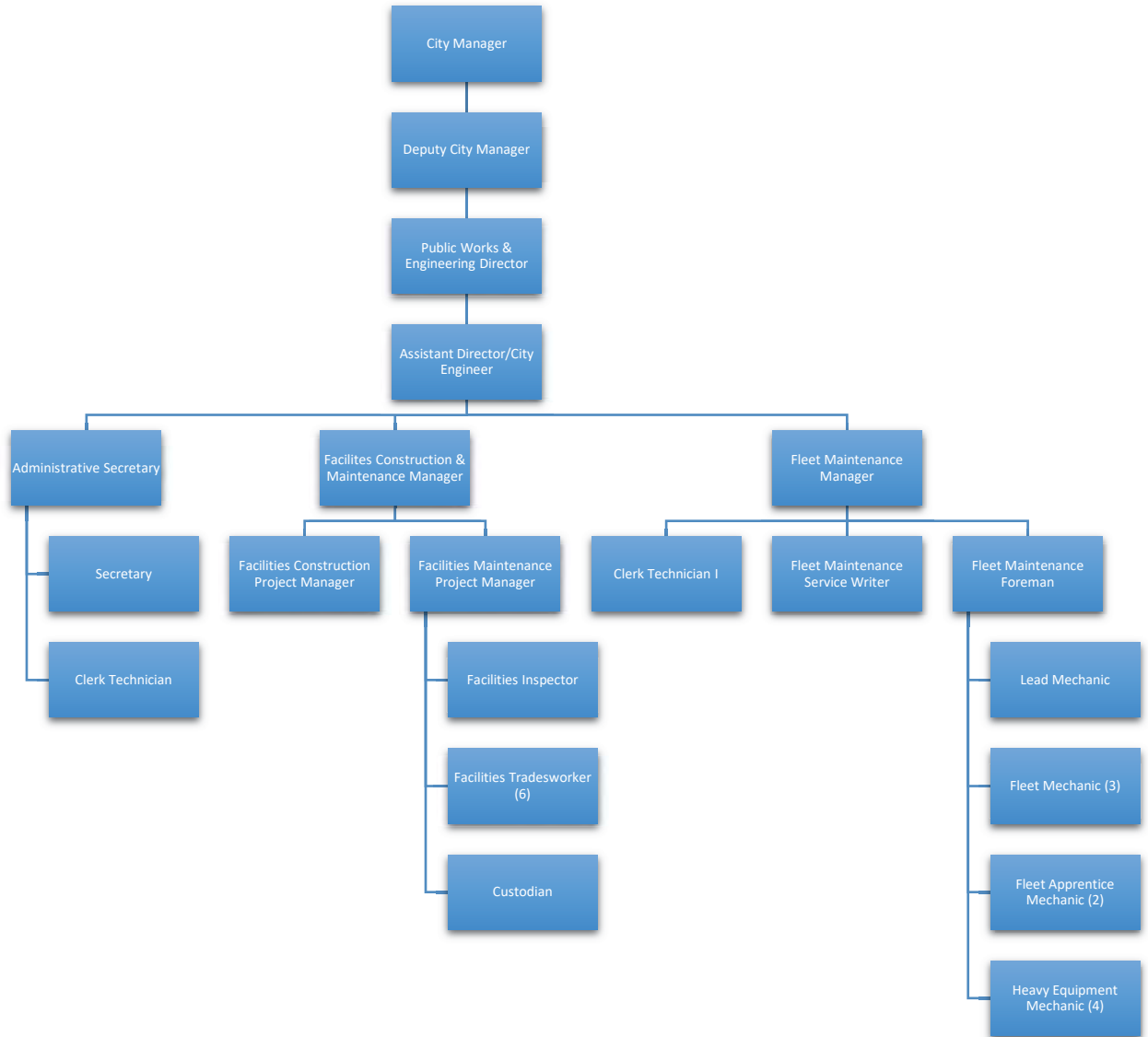
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Information Technology Director	1	0	1
Asstistant Information Technology Director	1	0	1
Cyber Security Officer	0	1	1
Enterprise Application Administrator	3	(1)	2
Enterprise Application Administrator In train	0	1	1
Information Technology Infrastructure Manager	0	1	1
Information Technology Specialist	2	0	2
Lead Computer Specialist	1	(1)	0
Network Engineer	4	0	4
Network Manager	1	(1)	0
Programmer Analyst	2	0	2
TOTAL	15	0	15

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Laptop Computer	2,000		2,000
Computer Equipment	8,000		8,000
Personal Computer (5)	9,500		9,500
Geographic Information Systems Implementation	10,000	10,000	
Performance Workstation (7)	14,700		14,700
Wide Area Network	20,400	20,400	
Utility Vehicle	27,000		27,000
Back Office Licensing	99,000	99,000	
Wide Area Network	183,600	183,600	
TOTAL	374,200	313,000	61,200



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 2021	ESTIMATE 2022	BUDGET 2023
Facilities Maint. Work Orders	2,335	2,500	2,750
Fleet Maintenance-Labor Hours			
Light Duty Vehicles City	2,606	1,900	2,400
Light Duty Vehicles TWA*	516	420	500
Heavy Duty Vehicles City	802	740	750
Heavy Duty Vehicles TWA*	1,129	900	900

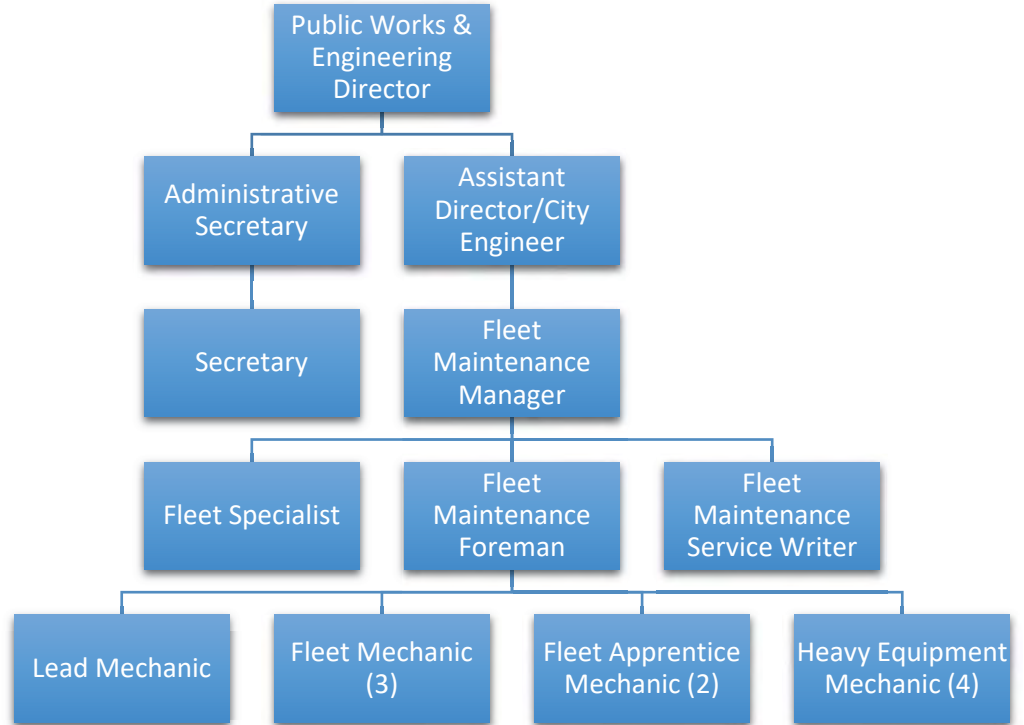
*TWA=Toho Water Authority

** 6/2020 to 6/2021 during COVID



DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	444,811	521,610	635,462	708,604
OVERTIME	10,425	15,000	20,000	20,000
SPECIAL PAY_INCENTIVE	6,109	7,435	7,297	4,905
FICA TAXES	34,133	41,619	50,701	53,264
RETIREMENT CONTRIBUTIONS	9,907	70,206	101,073	110,242
LIFE AND HEALTH INSURANCE	178,409	181,130	194,563	210,400
WORKERS' COMPENSATION	15,669	16,418	21,872	16,716
TOTAL PERSONNEL	699,463	853,418	1,030,968	1,124,131
OTHER CONTRACT SERVICES	186,763	226,449	221,500	231,500
TRAVEL AND PER DIEM	200	4,500	4,200	4,500
COMMUNICATION SERVICES	1,371	1,500	1,500	1,500
SOLID WASTE DISPOSAL FEE	3,168	3,000	2,900	3,500
RENTALS AND LEASES	325	230	230	325
VEHICLE PARTS	872,141	698,000	706,386	836,700
BUILDING & GROUNDS	3,829	3,000	2,350	3,250
OTHER EQUIPMENT MAINTENANCE	32,311	32,400	31,900	36,800
VEHICLE MAINTENANCE	14,706	12,500	12,500	11,500
PRINTING	-	450	450	250
OFFICE SUPPLIES	2,252	1,800	1,800	1,800
OPERATING SUPPLIES	27,645	32,750	32,680	35,500
CLEANING SUPPLIES	731	1,200	650	800
TOOLS & EQUIPMENT	19,141	18,000	16,800	21,500
UNIFORMS	4,722	6,031	6,942	7,231
FUEL	13,301	18,615	11,984	12,500
DUES, SUBSCRIPT, MEMBERSHIPS	12,563	14,150	14,150	15,454
TRAINING	836	11,050	9,800	11,050
TOTAL OPERATING	1,196,005	1,085,625	1,078,722	1,235,660
INFRAST/IMPR OTHER THAN BLDG	-	8,426	10,000	170,000
MACHINERY & EQUIPMENT _ EQUIP	35,231	44,074	42,500	-
MACHINERY & EQUIPMENT _VEHICLES	-	30,000	30,000	-
TOTAL CAPITAL	35,231	82,500	82,500	170,000
TOTAL	1,930,699	2,021,543	2,192,190	2,529,791



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FLEET MAINTENANCE

ACCOUNT
56045701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Clerk Technician I	1	(1)	0
Fleet Apprentice Mechanic	2	0	2
Fleet Maintenance Foreman	1	0	1
Fleet Maintenance Service Writer	1	0	1
Fleet Manager	1	0	1
Fleet Mechanic	3	0	3
Fleet Specialist	0	1	1
Heavy Equipment Mechanic	4	0	4
Lead Mechanic	1	0	1
Secretary	1	0	1
TOTAL	15	0	15

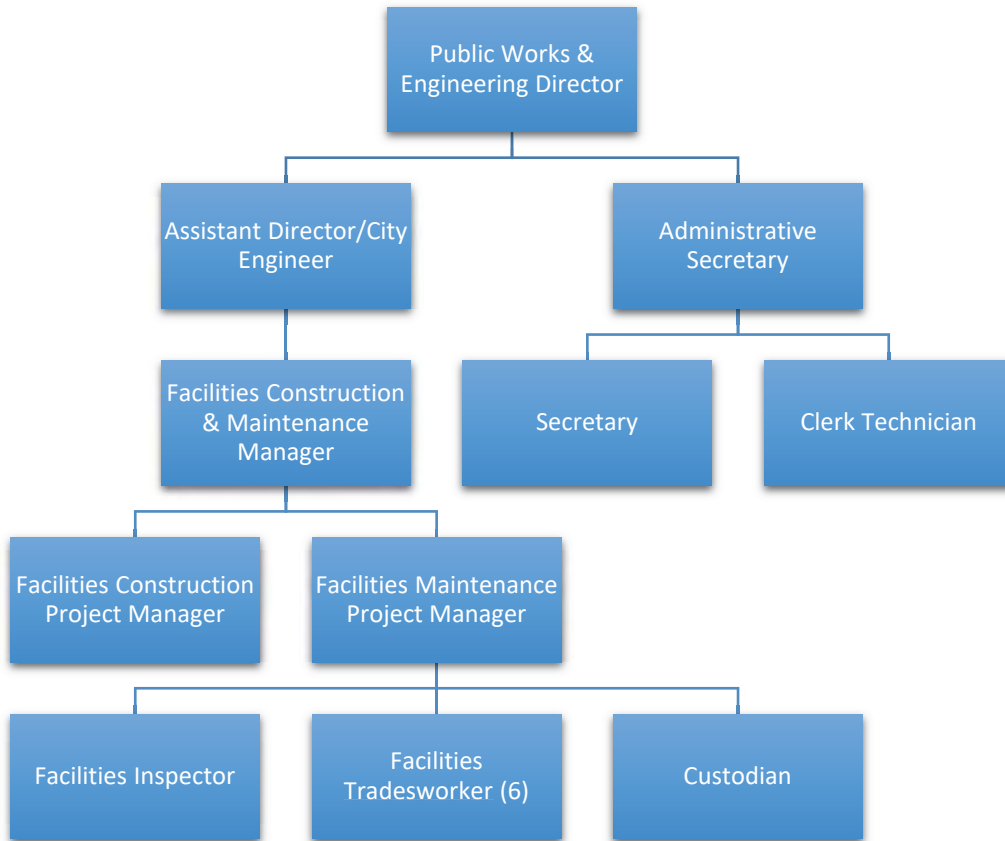
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Mechanic Tools	3,500	3,500
Shop Awning	170,000	170,000
TOTAL	173,500	173,500



DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE





DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	444,811	521,610	521,610	541,072
OVERTIME	10,425	15,000	15,000	17,250
SPECIAL PAY_INCENTIVE	6,109	7,435	7,435	9,100
FICA TAXES	34,133	41,619	41,619	35,035
RETIREMENT CONTRIBUTIONS	9,907	70,206	70,206	81,618
LIFE AND HEALTH INSURANCE	178,409	181,130	181,130	147,050
WORKERS' COMPENSATION	15,669	16,418	16,418	10,147
TOTAL PERSONNEL	699,463	853,418	853,418	841,272

PROFESSIONAL SERVICES	3,500	55,000	55,000	65,250
OTHER CONTRACT SERVICES	243,712	243,026	243,026	357,248
OTHER SERVICES_CUSTODIAL	199,573	236,143	236,143	196,277
TRAVEL AND PER DIEM	45	4,335	3,500	9,000
COMMUNICATION SERVICES	13,417	16,503	16,503	15,270
POSTAGE	1	50	42	50
ELECTRIC	963,754	1,075,600	1,075,600	947,112
WATER & SEWER	301,678	294,000	294,000	302,820
STORMWATER FEES	72,772	86,250	86,250	88,838
SOLID WASTE DISPOSAL FEE	6,523	7,500	7,500	7,725
RENTALS AND LEASES	97,049	145,417	145,417	144,094
GENERAL INSURANCE	53,431	90,657	90,657	113,801
BUILDING & GROUNDS	677,421	675,106	648,513	735,446
OTHER EQUIPMENT MAINTENANCE	9,028	53,759	53,759	105,809
RADIO MAINTENANCE	-	354,964	354,964	404,369
VEHICLE MAINTENANCE	14,124	12,000	12,000	15,180
PRINTING	-	100	50	200
OFFICE SUPPLIES	2,468	3,000	2,500	3,450
OPERATING SUPPLIES	19,448	1,100	1,500	1,500
CLEANING SUPPLIES	5,000	5,000	4,500	5,750
CHEMICAL SUPPLIES	294	1,000	1,000	1,150
TOOLS & EQUIPMENT	2,642	7,000	6,000	8,050
UNIFORMS	5,833	6,800	6,800	7,900
FUEL	9,218	13,200	13,200	15,180
BOOKS & PUBLICATIONS	-	1,000	750	1,150
DUES, SUBSCRIPT, MEMBERSHIPS	1,523	7,636	7,636	8,781
TRAINING	440	3,215	3,215	3,697
TOTAL OPERATING	2,702,891	3,399,361	3,370,025	3,565,097

INFRAST/IMPR OTHER THAN BLDG	537,674	1,103,849	988,520	676,000
MACHINERY & EQUIPMENT_EQUIP	9,647	96,396	96,200	525,200
MACHINERY & EQUIPMENT_VEHICLES	-	61,216	61,216	-
TOTAL CAPITAL	547,321	1,261,461	1,145,936	1,201,200

TOTAL	3,949,674	5,514,241	5,369,379	5,607,569
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS **ACCOUNT**
DIVISION: FACILITIES MAINTENANCE 56045601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Clerk Technician	1	0	1
Custodian	1	0	1
Custodian (part-time)	0	0	0
Facilities Construction & Maintenance Manager	1	0	1
Facilities Construction Coordinator	1	(1)	0
Facilities Construction Project Manager	0	1	1
Facilities Inspector	1	0	1
Facilities Manintenance Project Manager	0	1	1
Facilities Manintenance Supervisor	1	(1)	0
Facilities Tradesworker	6	0	6
Secretary	1	0	1
TOTAL	13	0	13

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Personal Computer (3)	5,700		5,700
Gutter Guards- Chambers Park and Oak Street	6,000		6,000
Fortune Road Exterior Painting	25,000		25,000
Central Services South Gate Replacement	25,000		25,000
Fuel Island Fluid Applied Protective Finish	35,000		35,000
Gate Motor- Police, Fire Station 12 and 14	60,000		60,000
Fortune Road Roof Replacement	75,000		75,000
City Hall VAV Upgrades	80,000		80,000
Elevators- City Hall, Police and Communications	80,000		80,000
HVAC Control System- Fire Station 11, 12, 13, and 14	97,000		97,000
City Hall 5th Floor Renovation and Build Out	100,000		100,000
Fortune Road HVAC Unit	150,000		150,000
Generators- Central Services	212,500		212,500
Fleet AHU and Condensing Units	250,000		250,000
TOTAL	1,201,200		1,201,200



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: WAREHOUSE

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	5,940	-	-	-
OVERTIME	42	-	-	-
FICA TAXES	457	-	-	-
RETIREMENT CONTRIBUTIONS	2,018	-	-	-
LIFE AND HEALTH INSURANCE	2,732	-	-	-
WORKERS' COMPENSATION	444	-	-	-
TOTAL PERSONNEL	11,634	-	-	-
RENTALS AND LEASES	28,257	-	-	-
GENERAL INSURANCE	38,165	-	-	-
BUILDING & GROUNDS	665	-	-	-
OTHER EQUIPMENT MAINTENANCE	1,359	-	-	-
RADIO MAINTENANCE	331,298	-	-	-
VEHICLE MAINTENANCE	1,668	-	-	-
COPIER COSTS	401	-	-	-
OPERATING SUPPLIES	367	-	-	-
UNIFORMS	863	-	-	-
FUEL	7	-	-	-
TOTAL OPERATING	403,049	-	-	-
MACHINERY & EQUIPMENT EQUIP	2,140	-	-	-
TOTAL CAPITAL	2,140	-	-	-
TOTAL	416,823	-	-	-



FUND SUMMARY

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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Local Option Sales				
Tax	\$ 8,554,767	9,073,000	9,073,000	9,436,000
State Grant	-	-	-	-
Miscellaneous	2,320,455	1,455,630	169,154	-
Interest Earnings	18,329	20,000	15,000	20,000
Transfer from Other Funds	-	2,322,800	2,319,000	-
Fund Balance Carryover	<u>5,242,728</u>	<u>8,035,815</u>	<u>7,052,587</u>	<u>9,803,497</u>
TOTAL SOURCES	\$ <u>16,136,279</u>	\$ <u>20,907,245</u>	\$ <u>18,628,741</u>	\$ <u>19,259,497</u>
Sales Tax Projects by Department:				
City Manager	\$ -	\$ 1,939	\$ -	\$ -
Police	68,623	273,640	-	-
Fire	2,515,364	713,800	710,000	7,855,000
Public Works	619,921	3,242,581	1,855,659	760,000
Parks and Recreation	446,561	3,137,963	338,750	950,000
Information Technology	936,026	1,029,160	1,029,160	313,000
Transfers:				
Sales Tax Bonds	4,279,381	4,333,036	4,333,036	4,601,511
Capital Lease	217,816	389,457	389,457	389,457
Miscellaneous Funds	-	-	-	-
Unrestricted Reserves	<u>7,052,587</u>	<u>7,785,669</u>	<u>9,803,497</u>	<u>4,390,529</u>
TOTAL USES	\$ <u>16,136,279</u>	\$ <u>20,907,245</u>	\$ <u>18,459,559</u>	\$ <u>19,259,497</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Mobility Fees	\$ 1,291,194	\$ 5,884,790	\$ 845,500	\$ 845,500
Other Transportation Charges	-	-	-	-
Interest Earnings	18,078	25,000	-	25,000
Fund Balance Carryover	<u>6,678,007</u>	<u>6,498,105</u>	<u>7,541,780</u>	<u>4,257,605</u>
TOTAL SOURCES	\$ <u>7,987,279</u>	\$ <u>12,407,895</u>	\$ <u>8,387,280</u>	\$ <u>5,128,105</u>
Road Improvements	\$ 2,100	\$ 3,687,121	\$ 3,687,121	\$ 500,000
Transfer to Other Funds	443,399	443,399	442,554	438,980
Restricted Reserves	<u>7,541,780</u>	<u>8,277,375</u>	<u>4,257,605</u>	<u>4,189,125</u>
TOTAL USES	\$ <u>7,987,279</u>	\$ <u>12,407,895</u>	\$ <u>8,387,280</u>	\$ <u>5,128,105</u>



FUND SUMMARY

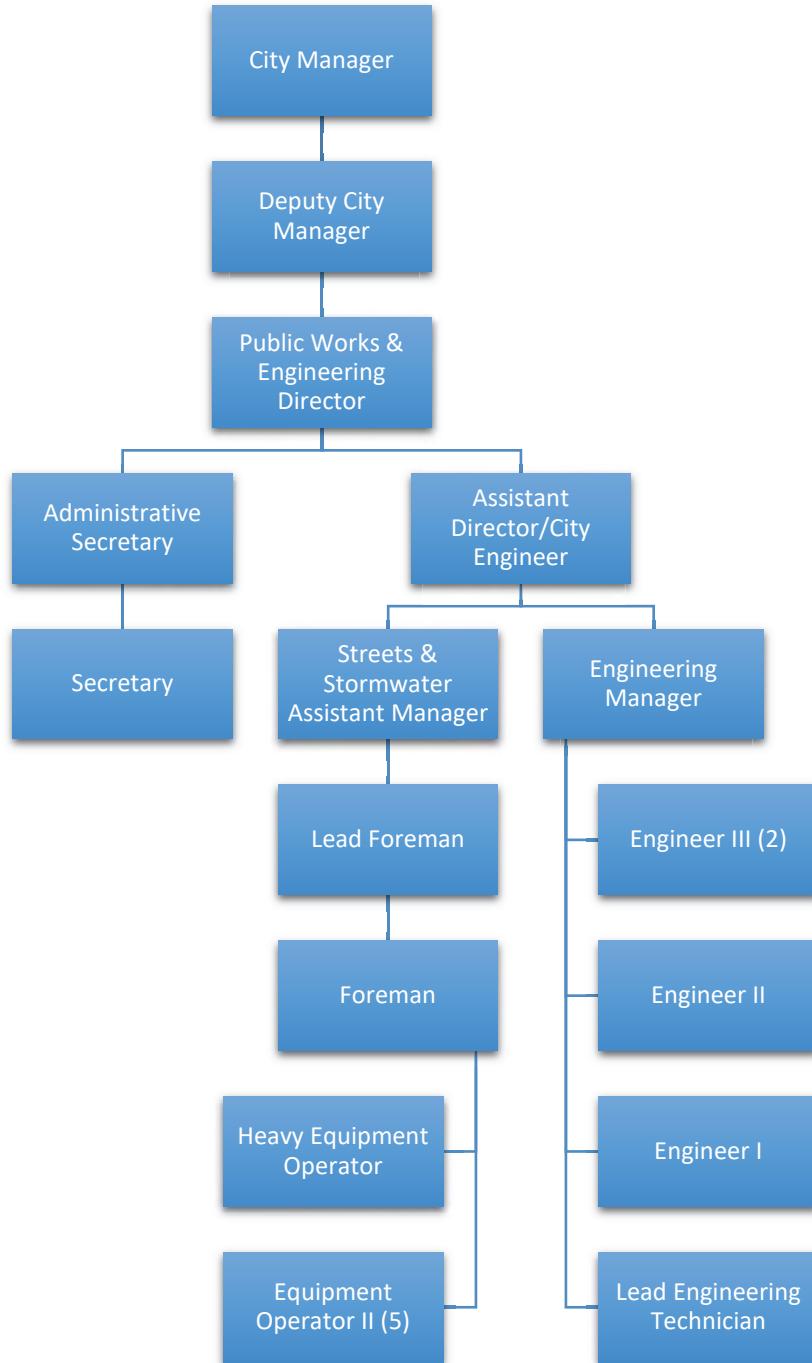
PAVING ASSESSMENT FUND

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Assessments	\$ 27,782	\$ 10,000	\$ 10,000	\$ 10,000
Interest Earnings	1,492	-	-	-
TOTAL SOURCES	\$ 29,274	\$ 10,000	\$ 10,000	\$ 10,000
Other Operating Costs	\$ 11,003	\$ 5,000	\$ 5,000	\$ 5,000
Transfers to Other Funds	16,791	5,000	5,000	5,000
TOTAL USES	\$ 27,794	\$ 10,000	\$ 10,000	\$ 10,000



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





FUND SUMMARY

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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Local Option Gas Tax	\$ 2,766,883	\$ 2,731,000	\$ 2,850,000	\$ 2,936,000
Interest Earnings	11,479	15,000	5,000	15,000
Miscellaneous Revenue	19,093	289,248	1,621	3,500
Transfer from				
Special Assessments	16,791	5,000	5,000	5,000
Transfer from Other Funds	500,000	500,000	500,000	875,000
Fund Balance Carryover	3,219,390	3,604,209	3,867,318	3,423,959
TOTAL SOURCES	\$ 6,533,636	\$ 7,144,457	\$ 7,228,939	\$ 7,258,459
Sidewalks	\$ 511,407	\$ 772,600	\$ 770,517	\$ 744,663
Engineering	466,050	655,719	639,499	632,833
Traffic Engineering	-	713,927	-	642,504
Street Maintenance	-	-	-	-
Facilities Maintenance	-	11,082	-	-
Road Improvements	783,998	2,067,324	1,485,218	1,385,000
Transfers:				
Gas Tax Notes	904,863	909,746	909,746	937,582
Other Funds	-	-	-	-
Unrestricted Reserves	3,867,318	2,014,059	3,423,959	2,915,877
TOTAL USES	\$ 6,533,636	\$ 7,144,456	\$ 7,228,939	\$ 7,258,459



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

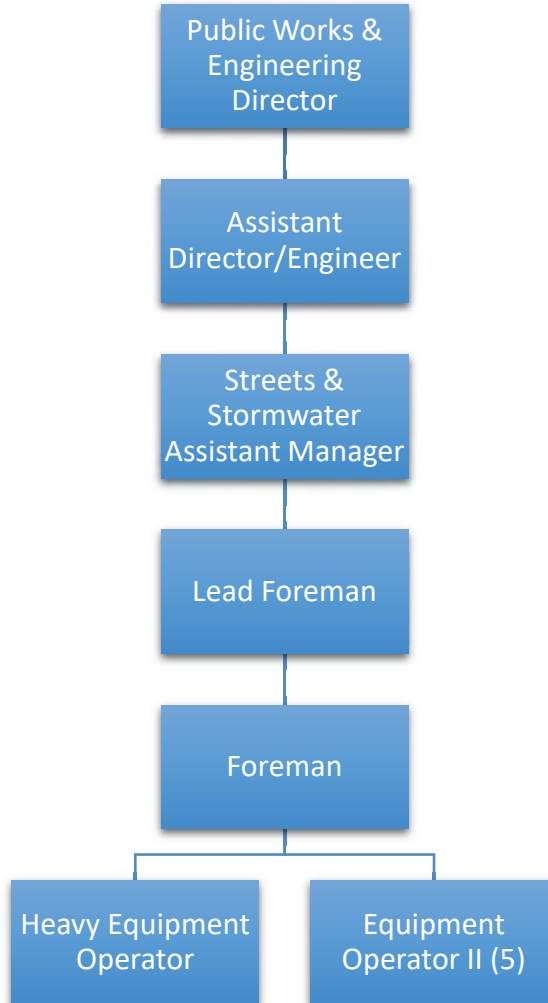
	ACTUAL 2021	ESTIMATE 2022	BUDGET 2023
Sidewalk Miles Maintained	216	216	216
Linear Feet of Sidewalk Replaced	4,038	4,000	4,200
Cubic Yards of Concrete Poured	136.1	150	175
Feet of Curb Replaced	40	40	30
City Roads Maintained (LM)	397	397	397
State Roads Maintained (LM)	59	59	59
Asphalt Tonnage Applied	275.16	300	350

LM=Lane Miles



DEPARTMENT: PUBLIC WORKS

DIVISION: SIDEWALKS





DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: SIDEWALKS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	220,223	315,449	315,449	322,524
OVERTIME	584	2,000	2,000	2,500
SPECIAL PAY_INCENTIVE	3,169	4,110	4,110	4,655
FICA TAXES	16,251	24,599	24,599	23,459
RETIREMENT CONTRIBUTIONS	49,319	50,173	50,173	50,395
LIFE AND HEALTH INSURANCE	105,895	105,919	105,919	120,415
WORKERS' COMPENSATION	29,680	30,903	30,903	32,796
TOTAL PERSONNEL	425,120	533,153	533,153	556,744
TRAVEL AND PER DIEM	-	600	-	650
COMMUNICATION SERVICES	1,455	1,594	1,594	1,346
RENTALS AND LEASES	-	100	100	100
GENERAL INSURANCE	11,064	12,201	12,201	10,871
OTHER EQUIPMENT MAINTENANCE	-	200	200	200
VEHICLE MAINTENANCE	23,013	32,954	32,954	34,000
OPERATING SUPPLIES	35,166	39,834	39,834	41,000
TOOLS & EQUIPMENT	1,362	2,400	2,000	2,400
UNIFORMS	1,297	4,197	3,976	3,976
FUEL	9,815	11,505	11,505	14,290
TRAINING	-	690	500	1,910
TOTAL OPERATING	83,171	106,275	104,864	110,743
INFRAST/IMPR OTHER THAN BLDG	1,902	672	-	-
MACHINERY & EQUIPMENT _ EQUIP	1,214	17,500	17,500	23,000
MACHINERY & EQUIPMENT _ VEHICLES	-	115,000	115,000	30,000
TOTAL CAPITAL	3,116	133,172	132,500	53,000
TOTAL	511,407	772,600	770,517	720,487



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SIDEWALKS

ACCOUNT
10345641

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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.

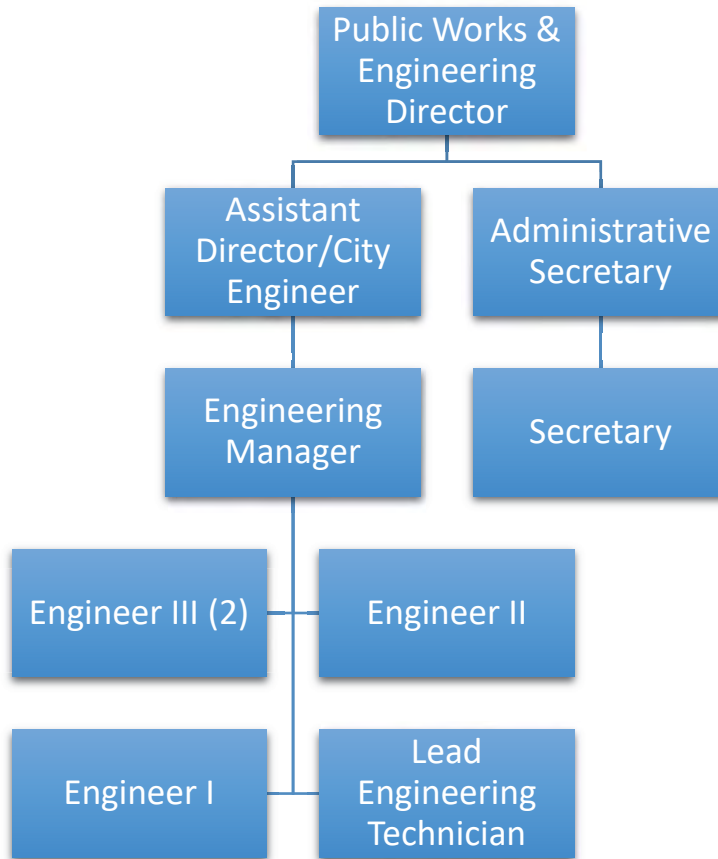
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Sidewalk Forms	3,000	3,000
Cargo Trailer	20,000	20,000
3/4 Ton Pick-up Truck	30,000	30,000
TOTAL	53,000	53,000



DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING





DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	261,024	358,930	358,930	365,217
SPECIAL PAY_INCENTIVE	1,636	1,921	1,921	2,151
FICA TAXES	19,008	27,605	27,605	27,569
RETIREMENT CONTRIBUTIONS	56,258	57,089	57,089	57,063
LIFE AND HEALTH INSURANCE	90,214	73,547	73,547	77,050
WORKERS' COMPENSATION	968	897	897	618
TOTAL PERSONNEL	429,109	519,989	519,989	529,668
PROFESSIONAL SERVICES	27,432	82,754	108,570	90,000
TRAVEL AND PER DIEM	-	1,800	600	990
PRINTING	-	1,000	800	875
ADVERTISING	-	-	-	1,000
OFFICE SUPPLIES	107	1,050	1,050	1,100
OPERATING SUPPLIES	461	3,500	2,500	2,000
TOOLS & EQUIPMENT	324	2,200	2,200	2,500
BOOKS & PUBLICATIONS	37	200	200	250
DUES, SUBSCRIPT, MEMBERSHIPS	8,000	1,090	1,090	1,200
TRAINING	580	2,700	2,500	1,150
TOTAL OPERATING	36,941	96,294	119,510	101,065
INFRAST/IMPR OTHER THAN BLDG	-	36,436	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	3,000	-	2,100
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	-	39,436	-	2,100
TOTAL	466,050	655,719	639,499	632,833



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
10345201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
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
TOTAL	6	0	6

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

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Performance Workstation	2,100	2,100
TOTAL	2,100	2,100



DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: TRAFFIC

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

INFRAST/IMPR OTHER THAN BLDG	-	713,927	-	400,000
MACHINERY & EQUIP	-	-	-	242,504
TOTAL CAPITAL	-	713,927	-	642,504
TOTAL	-	713,927	-	642,504



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC

ACCOUNT
10345401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Controller with Communications (2)	8,000	8,000
Traffic Counter	12,000	12,000
Cabinet/Controller 8 Phase	15,000	15,000
Data Line Connection	25,000	25,000
Rapid Flashing Beacons Modem (28)	42,504	42,504
Traffic Signal Detection System (4)	140,000	140,000
Armstrong at Columbia Traffic Signal	400,000	400,000

TOTAL	642,504	642,504
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ROAD IMPROVEMENTS

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

OTHER CONTRACT SERVICES	122,882	-	-	-
ROAD MATERIALS AND SUPPLIES	266,721	1,047,581	1,047,581	875,000
TOTAL OPERATING	389,603	1,047,581	1,047,581	875,000
INFRAST/IMPR OTHER THAN BLDG	394,395	1,019,742	437,637	510,000
TOTAL CAPITAL	394,395	1,019,742	437,637	510,000
RESERVES	3,867,318	2,014,059	3,423,959	2,915,877
TOTAL	4,651,316	4,081,383	4,909,177	4,300,877



PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ROAD IMPROVEMENTS

ACCOUNT
 10345651

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023

NONE

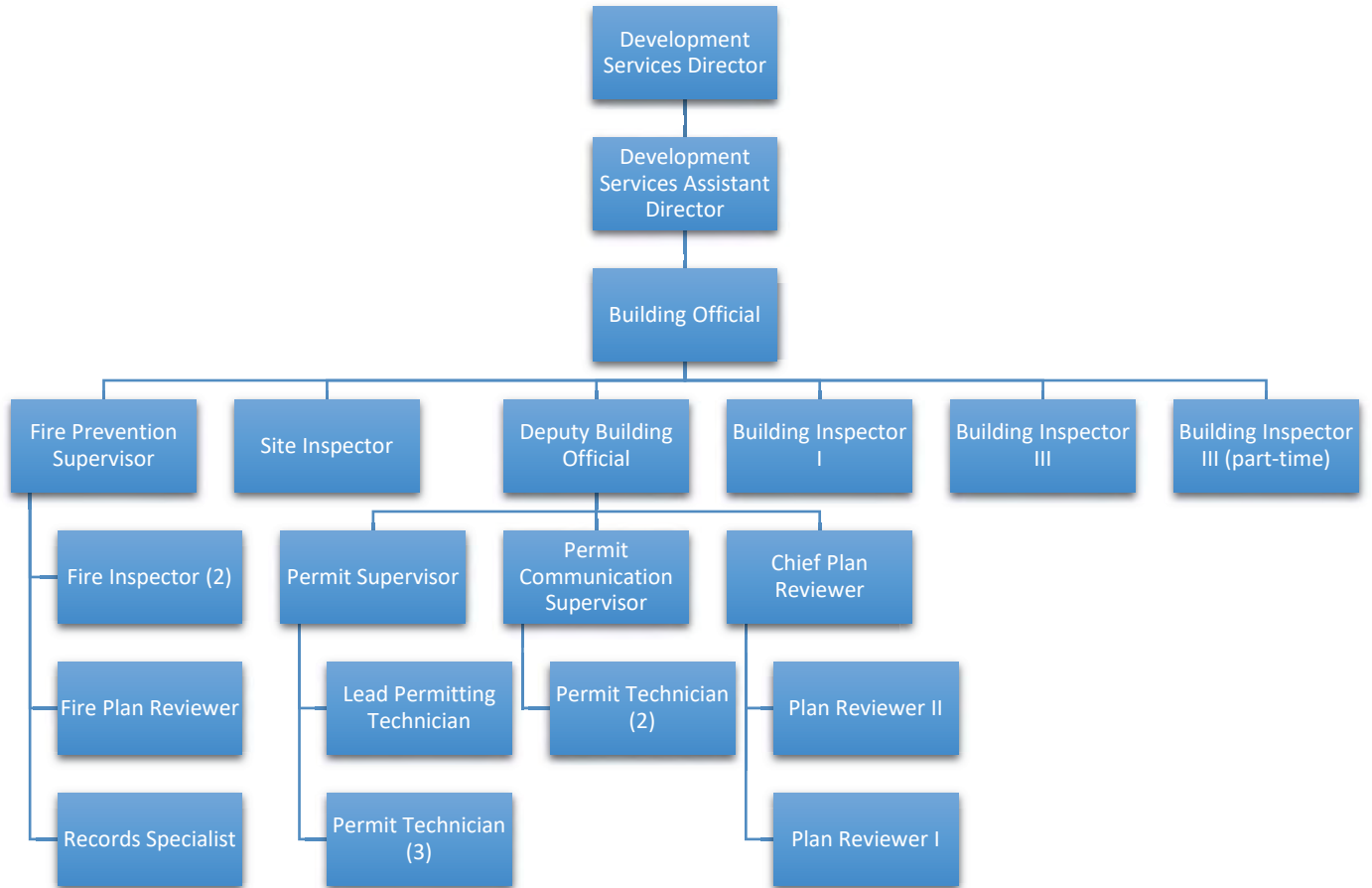
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		MOBILITY	THIS DIVISION
Neighborhood Street Light Infill Program	10,000		10,000
West Oak Street at John Young Parkway Improvements	500,000		500,000

TOTAL	510,000	510,000
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**DEVELOPMENT SERVICES
BUILDING FUND
ORGANIZATIONAL CHART**





FUND SUMMARY

BUILDING FUND

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

ACCOUNT	ACTUAL FY 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2023
Building Permits	\$ 459,313	\$ 1,800,000	\$ 3,000,000	\$ 3,500,000
Electrical Permits	24,023	100,000	24,000	25,000
Plumbing Permits	3,627	50,000	30,000	30,000
Mechanical Permits	7,380	75,000	75,000	75,000
Impact Fee Allowance	131,594	40,000	110,000	110,000
Plan Checking Fees	-	-	-	-
Interest Earnings	17,216	10,000	-	-
Miscellaneous	42,825	40,000	40,000	40,000
Transfer from General Fund	5,000	5,000	5,000	30,000
Fund Balance Carryover	<u>6,813,388</u>	<u>6,271,901</u>	<u>5,023,834</u>	<u>2,826,574</u>
TOTAL SOURCES	\$ <u>7,504,366</u>	\$ <u>8,391,901</u>	\$ <u>8,307,834</u>	\$ <u>6,636,574</u>
Personal Services	\$ 1,692,357	\$ 1,977,686	\$ 1,958,677	\$ 2,306,993
Operating Costs	209,100	417,763	396,913	440,481
Capital Outlay	579,075	3,128,670	3,125,670	8,800
Transfer to Other Funds	-	-	-	-
Unrestricted Reserves	<u>5,023,834</u>	<u>2,867,782</u>	<u>2,826,574</u>	<u>3,880,300</u>
TOTAL USES	\$ <u>7,504,366</u>	\$ <u>8,391,901</u>	\$ <u>8,307,834</u>	\$ <u>6,636,574</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 2021	ESTIMATE 2022	BUDGET 2023
Occupational Licenses Issued	1,495	1,242	1,369
Total Permits Issued	5,995	5,813	5,904
Building Related Revenues	893,270	3,970,000	4,000,000
Inspections	6,812	9,248	8,030
Single Family COs Issued	207	171	189
Commercial COs Issued	52	29	41
Fire Inspections	420	936	678
Walk-in Customers Served	1063*	6,460	3,760

*Office was closed a portion of this time due to COVID.



DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: BUILDING

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,094,973	1,326,295	1,313,623	1,511,720
OVERTIME	5,530	10,000	10,000	50,000
SPECIAL PAY_INCENTIVE	10,109	10,020	10,020	13,356
FICA TAXES	82,694	102,994	102,024	132,933
RETIREMENT CONTRIBUTIONS	192,702	210,857	208,937	217,141
LIFE AND HEALTH INSURANCE	293,678	304,214	300,767	320,253
WORKERS' COMPENSATION	12,672	13,306	13,306	13,237
TOTAL PERSONNEL	1,692,356	1,977,686	1,958,677	2,258,640
PROFESSIONAL SERVICES	-	13,800	-	-
OTHER CONTRACT SERVICES	30,127	80,642	80,642	80,480
OTHER SVCS CUSTODIAL	-	-	-	30,416
TRAVEL AND PER DIEM	34	8,910	11,410	11,170
TRAINING	3,752	12,325	12,325	10,900
COMMUNICATION SERVICES	4,526	7,728	7,728	10,020
VEHICLE MAINTENANCE	7,306	13,300	13,300	14,900
FUEL	5,747	6,840	6,840	12,000
POSTAGE	2,568	2,000	2,000	1,500
PRINTING	2,051	1,350	600	1,000
OFFICE SUPPLIES	5,218	7,000	7,000	7,000
OPERATING SUPPLIES	427	1,750	2,500	2,500
TOOLS & EQUIPMENT	5,896	107,485	100,000	102,900
UNIFORMS	1,329	4,058	4,402	4,296
BOOKS & PUBLICATIONS	8,173	5,395	5,395	5,400
DUES, SUBSCRIPT, MEMBERSHIPS	8,585	12,285	12,285	10,340
ADVERTISING	3,588	2,000	2,000	2,500
COPIER COSTS	2,890	4,500	2,000	2,500
GENERAL FUND ADMIN COST	88,898	94,823	94,823	94,823
GENERAL INSURANCE	27,984	31,663	31,663	35,832
TOTAL OPERATING	209,100	417,854	396,913	440,477
BUILDINGS	468,681	2,781,319	2,781,319	-
INFRAST/IMPR OTHER THAN BLDG	89,581	133,301	133,301	-
MACHINERY & EQUIPMENT _ EQUIP	20,813	214,050	211,050	8,800
TOTAL CAPITAL	579,075	3,128,670	3,125,670	8,800
RESERVES	5,023,834	2,867,782	2,826,574	3,880,304
TOTAL	7,504,365	8,391,992	8,307,834	6,588,221



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

ACCOUNT
10140101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Building Inspector I	2	(1)	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
Clerk Technician	1	(1)	0
Deputy Building Official	1	0	1
= Development Services Assistant Director	0	0	0
* Development Services Director	0	0	0
Fire Inspector	3	(1)	2
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	0	1	1
Permit Supervisor	1	0	1
Permit Technician	5	0	5
Plan Reviewer I	1	0	1
Plan Reviewer II	1	0	1
Site Inspector	1	0	1
** Records Specialist	0	1	1
* Position split 65/25/5/5% with the General Fund, Building Fund and CRA Funds; headcount in General Fund			
** Position split 75/25% with the Building Fund and General Fund			
= Position split 50/50% with the General Fund			
TOTAL	24	(1)	23

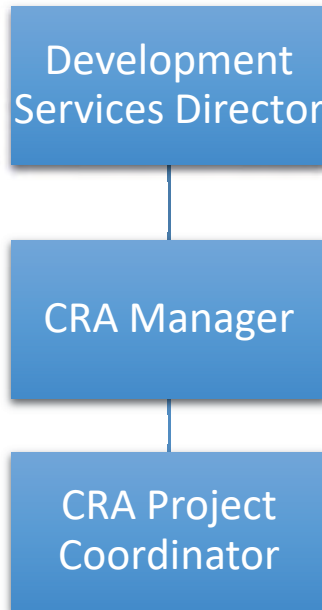
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	THIS DIVISION	
Laptop Computer (3)	8,800	8,800	
TOTAL	8,800	8,800	



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: DOWNTOWN COMMUNITY
REDEVELOPMENT





FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 202</u>
Intergovernmental				
Revenue	\$ 1,316,052	\$ 1,391,840	\$ 1,428,363	\$ 1,585,860
Interest Earnings	10,440	15,000	5,000	10,000
Miscellaneous Revenue	62,196	182,536	66,085	66,085
Transfer from General				
Fund	908,528	960,847	986,061	1,094,788
Fund Balance Carryover	<u>2,212,568</u>	<u>1,822,310</u>	<u>2,910,482</u>	<u>2,008,806</u>
TOTAL SOURCES	\$ <u>4,509,784</u>	\$ <u>4,372,533</u>	\$ <u>5,395,991</u>	\$ <u>4,765,539</u>
Professional Services	\$ 58,860	\$ 66,250	\$ 55,605	\$ 108,000
Other Operating Costs	33,816	229,863	236,608	162,398
General Fund Admin Cost	101,448	101,752	101,752	106,840
Capital Outlay	495,098	1,280,952	1,507,949	850,000
Aid to Private Organizations	96,462	498,558	498,558	525,000
Transfer to Other Funds	813,618	986,713	986,713	1,171,656
Unrestricted Reserves	<u>2,910,482</u>	<u>1,208,445</u>	<u>2,008,806</u>	<u>1,841,645</u>
TOTAL USES	\$ <u>4,509,784</u>	\$ <u>4,372,533</u>	\$ <u>5,395,991</u>	\$ <u>4,765,539</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Intergovernmental				
Revenue	\$ 508,371	\$ 545,880	\$ 587,406	\$ 827,354
Interest Earnings	5,617	5,000	2,000	5,000
Miscellaneous		23,160		
Transfer from General				
Fund	476,290	511,432	550,338	775,144
Fund Balance Carryover	<u>1,133,805</u>	<u>1,707,557</u>	<u>1,974,853</u>	<u>1,889,525</u>
TOTAL SOURCES	\$ <u>2,124,083</u>	\$ <u>2,793,029</u>	\$ <u>3,114,597</u>	\$ <u>3,497,023</u>
General Fund Admin Cost	\$ 101,448	\$ 101,752	\$ 101,752	\$ 106,840
Operating Costs	37,782	52,440	52,440	186,580
Capital Outlay		946,500	946,500	702,800
Aid to Private Organizations	10,000	124,380	124,380	475,000
Unrestricted Reserves	<u>1,974,853</u>	<u>1,567,957</u>	<u>1,889,525</u>	<u>2,025,803</u>
TOTAL USES	\$ <u>2,124,083</u>	\$ <u>2,793,029</u>	\$ <u>3,114,597</u>	\$ <u>3,497,023</u>



DEPARTMENT: DEVELOPMENT SERVICES

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: DEVELOPMENT SERVICES

DIVISION(S): DOWNTOWN COMMUNITY REDEVELOPMENT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	25,700	30,255	30,255	100,000
ACCOUNTING AND AUDITING	-	3,900	-	-
OTHER CONTRACT SERVICES	33,160	32,095	25,350	8,000
TRAVEL AND PER DIEM	-	2,480	2,480	2,160
COMMUNICATION SERVICES	1,772	2,004	2,004	2,808
POSTAGE	35	100	100	100
ELECTRIC	1,592	7,304	7,304	10,000
RENTALS AND LEASES	18,597	121,355	143,775	50,000
BUILDING & GROUNDS	1,709	57,415	57,415	73,800
PRINTING	880	1,500	1,500	1,500
ADVERTISING	285	750	750	750
GENERAL FUND ADMIN COST	101,448	101,752	101,752	106,840
OFFICE SUPPLIES	1,036	1,000	1,000	1,000
OPERATING SUPPLIES	272	500	500	500
TOOLS & EQUIPMENT	3,102	28,675	13,000	13,000
SPECIAL FUNCTION	200	2,000	2,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	3,447	1,990	1,990	1,990
TRAINING	890	2,790	2,790	2,790
TOTAL OPERATING	194,124	397,865	393,965	377,238
LAND	-	-	-	200,000
BUILDINGS	-	-	-	150,000
INFRAST/IMPR OTHER THAN BLDG	495,098	1,280,952	1,504,649	500,000
MACHINERY & EQUIPMENT _ EQUIP	-	-	3,300	-
TOTAL CAPITAL	495,098	1,280,952	1,507,949	850,000
AIDS TO PRIVATE ORGANIZATIONS	96,462	498,558	498,558	525,000
INTRAGOVERNMENTAL TRANSFERS	813,618	986,713	986,713	1,171,656
RESERVES	2,910,482	1,208,445	2,008,806	1,841,645
TOTAL	4,509,784	4,372,533	5,395,991	4,765,539



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT

ACCOUNT
10625501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL COST ALLOCATION	
	AMOUNT	THIS DIVISION
Toho Square Parking Garage Enhancements	150,000	150,000
Mann Street Land Acquisition and Construction	200,000	200,000
Legacy Project	500,000	500,000

TOTAL	850,000	850,000
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DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION(S): VINE STREET COMMUNITY REDEVELOPMENT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	90	10,000	10,000	180,000
OTHER CONTRACT SERVICES	35,917	28,160	28,160	-
TRAVEL AND PER DIEM	-	7,350	7,350	3,040
POSTAGE	-	100	100	100
PRINTING	455	1,000	1,000	1,000
GENERAL FUND ADMIN COST	101,448	101,752	101,752	106,840
DUES, SUBSCRIPT, MEMBERSHIPS	920	1,370	1,370	750
TRAINING	400	4,460	4,460	1,690
TOTAL OPERATING	139,230	154,192	154,192	293,420
LAND	-	-	-	200,000
BUILDINGS	-	-	-	-
INFRASTR/IMPR OTHER THAN BLDG	-	945,000	945,000	500,000
MACHINERY & EQUIPMENT _ EQUIP	-	1,500	1,500	2,800
TOTAL CAPITAL	-	946,500	946,500	702,800
AIDS TO PRIVATE ORGANIZATIONS	10,000	124,380	124,380	475,000
RESERVES	1,974,853	1,567,957	1,889,525	2,025,803
TOTAL	2,124,083	2,793,029	3,114,597	3,497,023



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: VINE STREET

ACCOUNT
10725501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL COST ALLOCATION	
	AMOUNT	THIS DIVISION
Laptop Computer	2,800	2,800
Columbia Avenue Improvements	200,000	200,000
Beautification and Stormwater Project	500,000	500,000

TOTAL	702,800	702,800
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DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: 2022 CDBG ENTITLEMENT GRANT





FUND SUMMARY

2022 COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND

In 2023, the City will be awarded a \$732,540 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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
State Grant	\$ -	\$ -	\$ -	\$ 732,540
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 732,540
Personal Services	\$ -	\$ -	\$ -	\$ 187,364
Professional Services	-	-	-	-
Operating Costs	-	-	-	545,176
Capital Outlay	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 732,540



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: 2022 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



DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: 2022 CDBG ENTITLEMENT GRANT

EXPENDITURE	ACTUAL 2021	ADJUSTED BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	(114)	120,809	120,809	123,772
FICA TAXES	(9)	9,242	9,242	9,046
RETIREMENT CONTRIBUTIONS	-	19,215	19,215	19,338
LIFE AND HEALTH INSURANCE	(25)	41,800	41,800	33,875
WORKERS' COMPENSATION	-	1,270	1,270	1,333
TOTAL PERSONNEL	(148)	192,336	192,336	187,364
COMMUNICATION SERVICES	-	1,607	1,032	854
VEHICLE MAINTENANCE	-	2,924	2,924	1,600
TOOLS & EQUIPMENT	-	831	1,216	-
UNIFORMS	-	582	582	431
FUEL	-	2,280	2,280	4,000
DUES, SUBSCRIP & MEMBERSHIPS	-	50	50	50
TRAINING	-	425	1,000	500
TOTAL OPERATING	-	8,699	9,084	7,435
AIDS TO PRIVATE ORGANIZATIONS	-	314,664	564,260	537,741
TOTAL	(148)	515,699	765,680	732,540



PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES **ACCOUNT**
DIVISION: 2022 CDBG ENTITLEMENT GRANT 11125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Code Enforcement Officer	1	0	1
Community Development Program Coordinator	1	(1)	0
Housing & Comm Program Dev Coordinator	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 90/10% with General Fund/CDBG; headcount in General Fund.			
TOTAL	6	(1)	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
TOTAL		



FUND SUMMARY

2022 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND

In 2023, the City will be awarded \$777,320 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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
State Grant	\$ -	\$ -	\$ -	\$ 777,320
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 777,320
Personal Services	\$ -	\$ -	\$ -	\$ 77,952
Professional Services	-	-	-	60,000
Operating Costs	-	-	-	639,368
TOTAL USES	\$ -	\$ -	\$ -	\$ 777,320



FUND SUMMARY

2022 HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT FUND

In 2023, the City will be awarded HOME funds in the amount of \$373,302 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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 373,302
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 373,302
Personal Services	\$ -	\$ -	\$ -	\$ 14,410
Professional Services	-	-	-	-
Operating Costs	-	-	-	358,892
TOTAL USES	\$ -	\$ -	\$ -	\$ 373,302



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Recreation Impact Fees	\$ 582,825	\$ 250,000	\$ 1,125,450	\$ 675,000
State Grant	-	-	-	-
Interest Earnings	5,149	5,000	-	5,000
Fund Balance Carryover	<u>1,572,012</u>	<u>1,553,457</u>	<u>1,796,343</u>	<u>2,193,302</u>
TOTAL SOURCES	\$ <u>2,159,986</u>	\$ <u>1,808,457</u>	\$ <u>2,921,793</u>	\$ <u>2,873,302</u>
Capital Outlay	\$ 136,885	\$ 968,665	\$ 728,491	\$ 425,000
Transfer to Other Funds	226,758	-	-	-
Restricted Reserves	<u>1,796,343</u>	<u>839,792</u>	<u>2,193,302</u>	<u>2,448,302</u>
TOTAL USES	\$ <u>2,159,986</u>	\$ <u>1,808,457</u>	\$ <u>2,921,793</u>	\$ <u>2,873,302</u>



FUND SUMMARY

POLICE 2ND DOLLAR ASSESSMENT FUND

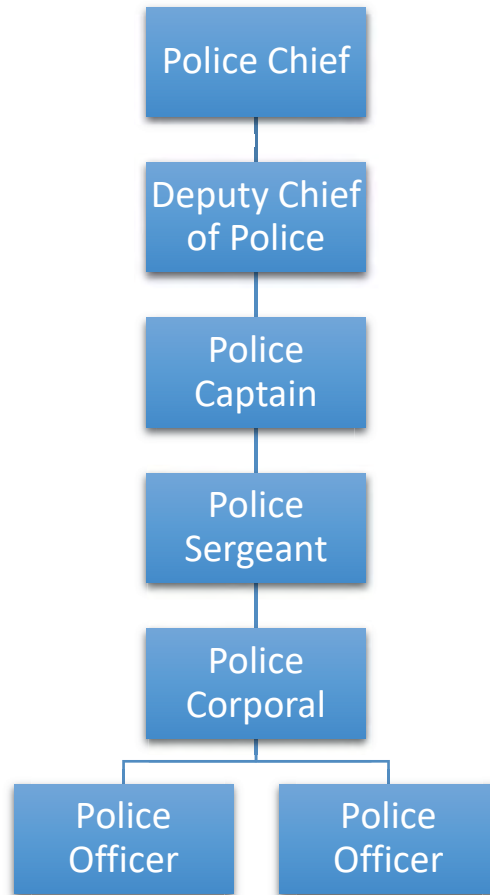
These funds flow to the City pursuant to ordinance No. 1287 enacted March 1985 and authorized by Florida Statutes 943.25 (13) which imposes a \$2.00 court cost against every person convicted of a municipal or county ordinance violation where said offense occurred within the City of Kissimmee. These funds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

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Police Education Fines	\$ 21,433	\$ 18,000	\$ 19,000	\$ 18,000
Fund Balance Carryover	<u>19,054</u>	<u>16,504</u>	<u>36,582</u>	<u>26,677</u>
TOTAL SOURCES	<u>\$ 40,487</u>	<u>\$ 34,504</u>	<u>\$ 55,582</u>	<u>\$ 44,677</u>
Operating Costs	\$ 3,905	\$ 28,905	\$ 28,905	\$ 27,705
Unrestricted Reserves	<u>36,582</u>	<u>3,599</u>	<u>26,677</u>	<u>16,972</u>
TOTAL USES	<u>\$ 40,487</u>	<u>\$ 32,504</u>	<u>\$ 55,582</u>	<u>\$ 44,677</u>



DEPARTMENT: POLICE

DIVISION: JUSTICE ASSISTANCE GRANT





FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Federal Grant	\$ 34,356	\$ 45,369	\$ 77,719	\$ 27,369
Transfer from General Fund	270,246	242,635	210,285	260,635
TOTAL SOURCES	\$ <u>304,602</u>	\$ <u>288,004</u>	\$ <u>288,004</u>	\$ <u>288,004</u>
Personal Services	\$ 304,602	\$ 288,004	\$ 288,004	\$ 288,004
TOTAL USES	\$ <u>304,602</u>	\$ <u>288,004</u>	\$ <u>288,004</u>	\$ <u>288,004</u>



PERSONNEL SCHEDULE

DEPARTMENT: POLICE **ACCOUNT**
DIVISION: JUSTICE ASSISTANCE GRANT 11530301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023
Police Sergeant	1	(1)	0
Police Officer	2	0	2
TOTAL	3	(1)	2

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		
TOTAL		



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Forfeiture Proceeds	\$ 18,152	\$ -	\$ -	\$ -
Interest Earnings	-	-	-	500
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	<u>271,337</u>	<u>276,219</u>	<u>276,219</u>	<u>264,394</u>
TOTAL SOURCES	\$ <u>289,489</u>	\$ <u>276,219</u>	\$ <u>276,219</u>	\$ <u>264,894</u>
Operating Costs	\$ 13,270	\$ 11,825	\$ 11,825	\$ 21,800
Unrestricted Reserves	<u>276,219</u>	<u>264,394</u>	<u>264,394</u>	<u>243,094</u>
TOTAL USES	\$ <u>289,489</u>	\$ <u>276,219</u>	\$ <u>276,219</u>	\$ <u>264,894</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earnings	-	-	-	500
Fund Balance Carryover	<u>46,525</u>	<u>46,525</u>	<u>46,525</u>	<u>46,525</u>
TOTAL SOURCES	<u>\$ 46,525</u>	<u>\$ 46,525</u>	<u>\$ 46,525</u>	<u>\$ 47,025</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Unrestricted Reserves	<u>46,525</u>	<u>46,525</u>	<u>46,525</u>	<u>47,025</u>
TOTAL USES	<u>\$ 46,525</u>	<u>\$ 46,525</u>	<u>\$ 46,525</u>	<u>\$ 47,025</u>



FUND SUMMARY

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.

ACCOUNT	ACTUAL FY 2021	ADJUSTED BUDGET FY 2022	ESTIMATE FY 2022	BUDGET FY 2022
Fines	\$ 13,806	\$ 3,600	\$ 5,570	\$ 3,600
Interest Earnings	-	50	-	50
Fund Balance Carryover	<u>28,640</u>	<u>-</u>	<u>34,582</u>	<u>-</u>
TOTAL SOURCES	\$ <u>42,446</u>	\$ <u>3,650</u>	\$ <u>40,152</u>	\$ <u>3,650</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	7,864	3,650	40,152	3,650
Unrestricted Reserves	<u>34,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>42,446</u>	\$ <u>3,650</u>	\$ <u>40,152</u>	\$ <u>3,650</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2022</u>
Forfeiture Proceeds	\$ -	- \$	\$ -	\$ -
Interest Earnings	-	500	-	500
Fund Balance Carryover	<u>279,223</u>	<u>78,934</u>	<u>284,474</u>	<u>284,474</u>
TOTAL SOURCES	\$ <u>279,223</u>	\$ <u>79,434</u>	\$ <u>284,474</u>	\$ <u>284,974</u>
Operating Costs	\$ 5,251	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Unrestricted Reserves	<u>284,474</u>	<u>74,048</u>	<u>284,474</u>	<u>284,974</u>
TOTAL USES	\$ <u>289,725</u>	\$ <u>74,048</u>	\$ <u>284,474</u>	\$ <u>284,974</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Intergovernmental				
Revenue	\$ 5,927,847	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
Interest Earnings	(14,030)	15,000	-	15,000
Fund Balance Carryover	<u>3,104,606</u>	<u>2,913,405</u>	<u>2,913,405</u>	<u>2,773,405</u>
TOTAL SOURCES	<u>\$ 9,018,423</u>	<u>\$ 8,728,405</u>	<u>\$ 8,713,405</u>	<u>\$ 8,588,405</u>
Professional Services	\$ 5,181,018	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000
Other Operating Costs	-	2,500	2,500	2,500
Capital Outlay	278,000	-	-	-
Transfers to Other Funds	646,000	637,250	637,500	637,500
Unrestricted Reserves	<u>2,913,405</u>	<u>2,788,655</u>	<u>2,773,405</u>	<u>2,648,405</u>
TOTAL USES	<u>\$ 9,018,423</u>	<u>\$ 8,728,405</u>	<u>\$ 8,713,405</u>	<u>\$ 8,588,405</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Utility Tax Revenue:				
Electric	\$ 4,491,266	\$ 4,760,000	\$ 4,760,000	\$ 4,950,400
Telephone	1,916,523	1,825,000	1,825,000	1,898,000
Water	592,403	595,000	595,000	618,800
Natural Gas	108,368	105,000	105,000	109,200
Propane Gas	123,990	120,000	120,000	124,800
Fund Balance Carryover	<u>603,967</u>	<u>650,555</u>	<u>650,555</u>	<u>635,555</u>
TOTAL SOURCES	\$ <u>7,836,517</u>	\$ <u>8,055,555</u>	\$ <u>8,055,555</u>	\$ <u>8,336,755</u>
Bad Debt Expense	\$ (5,160)	\$ 30,000	\$ 15,000	\$ 30,000
Transfer to General Fund	7,191,122	7,405,000	7,405,000	7,701,200
Unrestricted Reserves	<u>650,555</u>	<u>505,845</u>	<u>635,555</u>	<u>605,555</u>
TOTAL USES	\$ <u>7,836,517</u>	\$ <u>7,940,845</u>	\$ <u>8,055,555</u>	\$ <u>8,336,755</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2023</u>	<u>BUDGET FY 2023</u>
Transfer from Local Option Sales Tax Fund	\$ 3,098,919	\$ 3,085,858	\$ 3,085,858	\$ 3,110,615
TOTAL SOURCES	\$ 3,098,919	\$ 3,085,858	\$ 3,085,858	\$ 3,110,615
Debt Service - Due 10/1	\$ 2,580,000	\$ 2,675,000	\$ 2,675,000	\$ 2,755,000
Debt Service - Current	518,919	410,858	410,858	355,615
TOTAL USES	\$ 3,098,919	\$ 3,085,858	\$ 3,085,858	\$ 3,110,615



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Transfer from Local Option Gas Tax Fund	\$ <u>278,592</u>	\$ <u>282,946</u>	\$ <u>282,946</u>	\$ <u>287,028</u>
TOTAL SOURCES	\$ <u><u>278,592</u></u>	\$ <u><u>282,946</u></u>	\$ <u><u>282,946</u></u>	\$ <u><u>287,028</u></u>
Debt Service - Due 10/1	\$ 244,296	\$ 251,473	\$ 251,473	\$ 258,514
Debt Service - Current	<u>34,296</u>	<u>31,473</u>	<u>31,473</u>	<u>28,514</u>
TOTAL USES	\$ <u><u>278,592</u></u>	\$ <u><u>282,946</u></u>	\$ <u><u>282,946</u></u>	\$ <u><u>287,028</u></u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Transfer from Community Redevelopment Fund	\$ <u>281,631</u>	\$ <u>281,010</u>	\$ <u>281,010</u>	\$ <u>295,250</u>
TOTAL SOURCES	\$ <u><u>281,631</u></u>	\$ <u><u>281,010</u></u>	\$ <u><u>281,010</u></u>	\$ <u><u>295,250</u></u>
Debt Service - Due 10/1	\$ 240,680	\$ 243,050	\$ 243,050	\$ 260,125
Debt Service - Current	<u>40,681</u>	<u>38,050</u>	<u>38,050</u>	<u>35,125</u>
TOTAL USES	\$ <u><u>281,361</u></u>	\$ <u><u>281,100</u></u>	\$ <u><u>281,100</u></u>	\$ <u><u>295,250</u></u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Transfer from Community Redevelopment Fund	\$ 238,753	\$ 238,298	\$ 238,298	\$ 236,374
Transfer from Local Option Gas Tax Fund	613,500	609,250	609,250	609,000
Transfer from Local Option Sales Tax Fund	1,023,229	1,021,279	1,021,279	1,013,028
Transfer from Mobility Fee Fund	443,399	442,554	442,554	438,980
Transfer from General Fund	646,000	637,250	637,250	637,500
Fund Balance Carryover	<u>17,429</u>	<u>17,429</u>	<u>17,328</u>	<u>17,328</u>
TOTAL SOURCES	\$ <u>2,982,310</u>	\$ <u>2,966,060</u>	\$ <u>2,965,959</u>	\$ <u>2,952,210</u>
Debt Service - Due 10/1	\$ 2,144,991	\$ 2,161,816	\$ 2,161,816	\$ 2,219,882
Debt Service - Current	819,991	786,815	786,815	715,000
Restricted Reserves	<u>17,328</u>	<u>17,429</u>	<u>17,328</u>	<u>17,328</u>
TOTAL USES	\$ <u>2,982,310</u>	\$ <u>2,966,060</u>	\$ <u>2,965,959</u>	\$ <u>2,952,210</u>



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Transfer from Community Redevelopment Fund	\$ -	\$ -	\$ -	472,816
Transfer from Local Option Gas Tax Fund	-	-	-	41,544
Transfer from Local Option Sales Tax Fund	-	-	-	477,868
Transfer from Solid Waste Fund	-	-	-	166,215
Fund Balance Carryover	-	-	-	-
TOTAL SOURCES	\$ -	\$ -	\$ -	1,158,443
Debt Service - Due 10/1	\$ -	\$ -	\$ -	1,158,443
Debt Service - Current	-	-	-	-
Restricted Reserves	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	1,158,443



FUND SUMMARY

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 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Cost Allocations:				
General Fund	\$ 2,063,307	\$ 2,104,969	\$ 2,104,969	\$ 2,100,142
Central Services	171,378	174,287	174,200	187,615
Airport	31,211	32,799	32,700	29,154
Stormwater Utility	194,307	190,499	190,400	195,004
Solid Waste	170,088	171,937	171,900	175,592
Local Option Gas Tax	41,712	44,001	44,000	44,285
Building	40,656	44,969	44,900	49,069
Community Development				
Block Grant	1,262	1,444	1,444	1,573
Other Funds	8,428	8,034	8,034	8,291
Interest Earnings	15,734	20,000	10,000	20,000
Recoveries	208,919	200,000	425,000	200,000
Miscellaneous Revenue		86,846	-	-
Fund Balance Carryover	<u>2,488,496</u>	<u>2,170,425</u>	<u>2,907,524</u>	<u>2,542,136</u>
TOTAL SOURCES	<u>\$ 5,435,498</u>	<u>\$ 5,250,210</u>	<u>\$ 6,115,071</u>	<u>\$ 5,552,861</u>
Charges by Other				
Funds	\$ 209,213	\$ 216,186	\$ 216,186	\$ 226,995
Operating Cost	176,948	334,636	232,243	256,490
Capital Outlay				
Workers Comp Premium	14,330	25,000	13,294	20,000
Workers Comp Claims	569,975	750,000	725,000	750,000
General & Auto Premium	1,349,941	1,636,212	1,636,212	1,678,993
Liability Claims	207,567	750,000	750,000	800,000
Unrestricted Reserves	<u>2,907,524</u>	<u>1,538,176</u>	<u>2,542,136</u>	<u>1,820,383</u>
TOTAL USES	<u>\$ 5,435,498</u>	<u>\$ 5,250,210</u>	<u>\$ 6,115,071</u>	<u>\$ 5,552,861</u>



FUND SUMMARY

HEALTH SELF INSURANCE FUND

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

<u>ACCOUNT</u>	<u>ACTUAL FY 2021</u>	<u>ADJUSTED BUDGET FY 2022</u>	<u>ESTIMATE FY 2022</u>	<u>BUDGET FY 2023</u>
Cost Allocations:				
General Fund	\$ 6,775,090	\$ 7,256,823	\$ 7,282,291	\$ 7,662,135
Central Services	534,416	572,333	586,238	568,448
Airport	103,684	111,823	136,200	147,883
Stormwater Utility	468,007	479,741	479,741	489,851
Sanitation	377,790	397,118	397,118	401,819
Local Option Gas Tax	180,093	179,466	179,466	197,465
Building	279,651	286,737	300,767	320,253
Community Development				
Block Grant	25,222	41,864	41,864	33,875
Other Funds	59,167	56,617	67,418	19,385
Dependent Coverage	919,292	960,000	960,000	960,000
Interest Earnings				
Retiree/COBRA	258,199	250,000	250,000	260,000
Contributions				
Miscellaneous Revenue	-	79,470	79,470	-
Transfer from General Fund	-	-	-	-
Fund Balance Carryover	20,469	921,987	12,461	4,011
TOTAL SOURCES	\$ 10,001,080	\$ 11,593,979	\$ 10,773,034	\$ 11,065,125
Professional Services	\$ 1,576,152	\$ 2,222,526	\$ 2,222,500	\$ 2,172,600
Other Operating Costs	214,321	278,107	259,853	281,025
Health Claims	8,195,878	8,200,000	8,200,000	8,600,000
Capital Outlay	2,268.00	7,200	7,200	11,500
Unrestricted Reserves	12,461	886,146	83,481	-
TOTAL USES	\$ 10,001,080	\$ 11,593,979	\$ 10,773,034	\$ 11,065,125



PERSONNEL SCHEDULE

DEPARTMENT: HUMAN RESOURCES & RISK MANAGEMENT
DIVISION: HEALTH SELF INSURANCE

ACCOUNT
56815801

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2022	2023	2023

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	THIS DIVISION	
Laptop Computer	2,000	2,000	
Personal Computer (5)	9,500	9,500	

TOTAL	11,500	11,500
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The background of the page is a grid of interlocking puzzle pieces in various shades of green. In the top-left and bottom-left corners, a hand is shown placing a puzzle piece into the grid. The puzzle piece being placed is a dark green color with a white circular cutout. The hand is rendered in a stylized, flat-shaded orange and blue color.

CITY OF KISSIMMEE, FL
CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022-2023

Capital Improvement Plan Fiscal Years 2023 – 2027

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 2023 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 2022-23 through fiscal year 2026-27 is \$82,300,293.

CAPITAL IMPROVEMENT PLAN 2023 - 2027					
FUND	2023	2024	2025	2026	2027
GENERAL FUND	2,228,802	3,387,200	2,857,702	2,247,000	1,707,401
BUILDING FUND	8,800	36,300	90,000	43,000	19,300
LOCAL OPTION GAS TAX FUND	1,207,604	939,504	925,500	1,003,000	1,018,800
LOCAL OPTION SALES TAX FUND	9,878,000	6,190,000	7,051,000	7,230,000	9,414,200
RECREATION IMPACT FEES FUND	425,000	500,000	500,000	525,000	500,000
COMMUNITY REDEV FUND	850,000	950,000	752,800	500,000	500,000
COMMUNITY REDEV FUND	702,800	600,000	1,050,000	500,000	502,800
MOBILITY FEE FUND	500,000	500,000	500,000	-	-
CDBG ENTITLEMENT FUND	-	-	1,300	1,900	-
STORMWATER UTILITIES FUND	1,246,800	976,600	697,400	523,300	625,500
SOLID WASTE OPERATIONS FUND	640,800	787,000	828,000	394,000	810,000
AIRPORT OPERATIONS FUND	269,180	2,369,000	366,800	268,100	-
CENTRAL SERVICES FUND	1,432,400	1,321,700	975,400	35,200	272,300
SELF INSURANCE FUND	11,500	-	-	4,700	-
GRAND TOTAL	19,401,686	18,557,304	16,595,902	13,275,200	15,370,301

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 23 – 27 CIP.

Object	Account Description	2023	2024	2025	2026	2027	Grand Total
506191	LAND	500,000	-	-	-	500,000	1,000,000
506292	BUILDINGS	7,250,000	2,250,000	950,000	-	-	10,450,000
506393	INFRAST/IMPR OTHER THAN BLDG	6,616,582	10,114,800	10,407,600	9,959,000	11,174,100	48,272,082
506494	MACHINERY & EQUIPMENT _ EQUIP	2,755,104	3,455,304	2,551,802	1,896,800	2,225,201	12,884,211
506495	MACHINERY & EQUIPMENT _ VEHICLES	2,280,000	2,737,200	2,686,500	1,419,400	1,471,000	10,594,100
Grand Total		19,401,686	18,557,304	16,595,902	13,275,200	15,370,301	83,200,393



Lancaster Ranch Park

Department: Parks

Budgeted Years: 2023-2027

Amount: \$20,125,000.00

Description: Lancaster Ranch Park is a 150+ acre Multi Use Park that is set to start 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.



Fire Station 15

Department: Fire

Budgeted Years: 2023

Amount: \$6,500,000.00

Description: Fire Station 15 will be the City's first new fire station in nearly 20 years. This station will expand the department's number of fire stations from four to five. It will be located on Kissimmee Gateway Airport property. This new fire station will help support the Airport's development program by providing Aircraft Rescue and Fire Fighting (ARFF) services to the airfield as well as providing additional Fire & EMS units for the rising demand for services in the city.



Mark Durbin Recreation Center

Department: Parks

Budgeted Years: 2023-2025

Amount: \$2,900,000

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: 2024-2027

Amount: \$2,730,000.00

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.



Community Redevelopment Agency Legacy Infrastructure Project

Department: Community Redevelopment Agency

Budgeted Years: 2023-2027

Amount: \$2,500,000.00

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



Community Redevelopment Agency Beautification Project

Department: Community Redevelopment Agency

Budgeted Years: 2023-2027

Amount: \$2,500,000.00

Description: Each year, both Community Redevelopment Agencies (CRAs) budget funds for future contributions to projects. There are funds available for Beautification, Stormwater, and street lighting projects based on eligible applications received. The goal is to encourage rehabilitation and preservation of commercial buildings.



North Business Airpark Parcel 8 Development (Construction)

Department: Airport

Budgeted Years: 2024

Amount: \$1,418,800.00

Description: The Dyer Business Airpark is an 8-acre parcel located at the Dyer Boulevard and M.L.K. Boulevard intersection at the Airport. As a regional customer service center for Cirrus Aircraft owners, it is anticipated the Airpark will create approximately 50 jobs and significantly increase aircraft traffic. In FY22, the airport received a Florida Department of Transportation (FDOT) grant to design aircraft parking areas, taxiway connectors, auto parking and utility improvements to the property. Completion of the design project is expected by mid-2023.



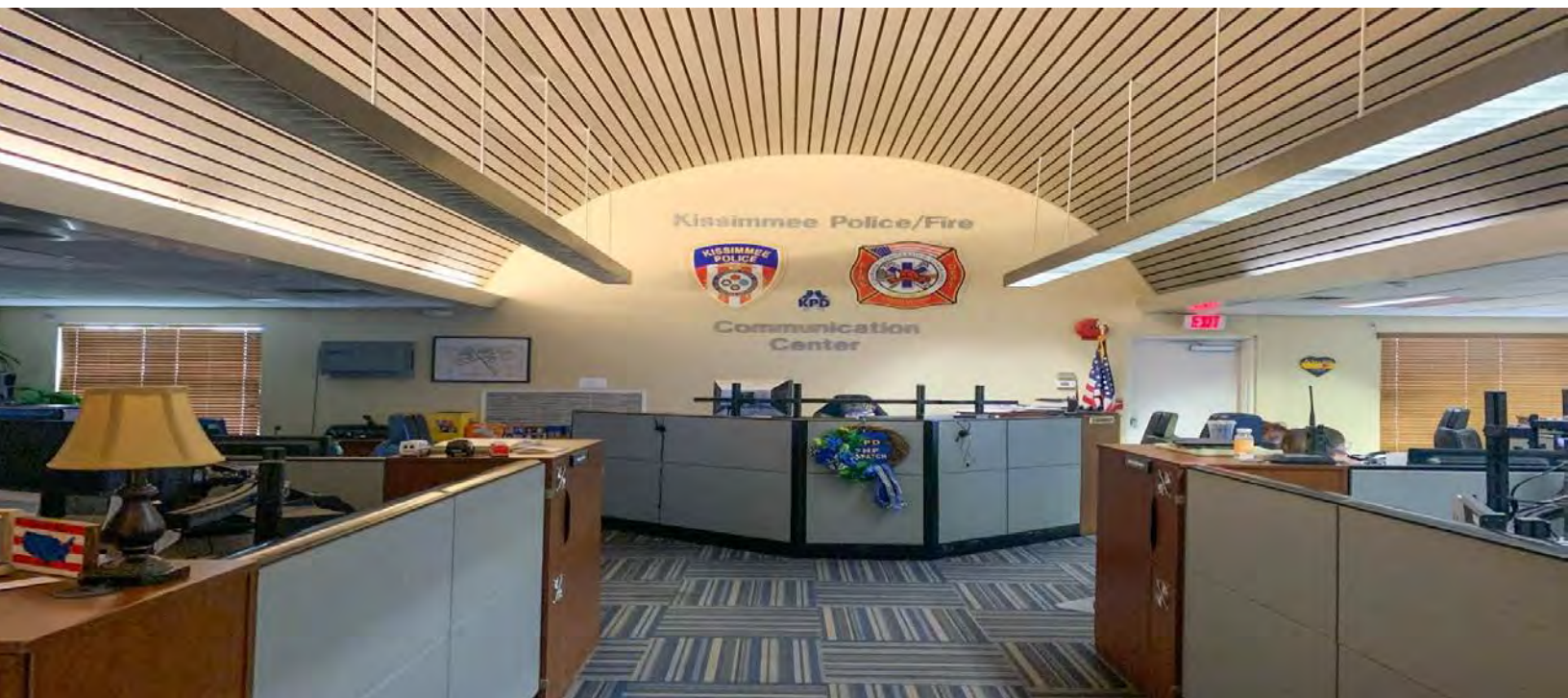
Station Alerting System

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.



Traffic Signal Detection System

Department: Engineering

Budgeted Years: 2023-2027

Amount: \$700,000.00

Description: This project consist of an Intelligent Transport System (ITS) upgrade for the City's traffic signals. The existing technology (Loop detection) is aging and becoming less practical as the camera detection takes over. The old system is not compatible with the ITS systems and require more time and effort to get to needed results. Due to the large cost involved, this project will be phased out over a 6-year period, while only completing 3-signals each year.



New Airport Air Traffic Control Tower (Construction & Design Update)

Department: Airport

Budgeted Years: 2023-2024

Amount: \$671,880.00

Description: This project is the new Airport air traffic control tower (design update). The existing Airport Traffic Control Tower (ATCT) was built by the City of Kissimmee in 1996 and began operation as a Federal Contract Tower (FCT) in 1997. Since this time, the airport has experienced significant growth, handling over 160,000 flight operations in 2021. However, it does not meet the current Federal Aviation Administration (FAA) visual performance criteria which would recommend an eye height of 85 feet AGL. A new tower design was completed in 2015 and further progress will continue until it's completion, slated for 2024.



CAPITAL IMPROVEMENT PLAN 2023 - 2027

CAPITAL IMPROVEMENT PLAN 2023 - 2027							
ORG	OBJECT	CLASSIFICATION DESCRIPTION	2023	2024	2025	2026	2027
506393 IMPROVE OTHER T							
110106	506393	INFRAST/IMPR OTHER THAN BLDG	100,000	100,000	100,000	100,000	100,000
130106	506393	INFRAST/IMPR OTHER THAN BLDG	-	-	-	38,400	42,300
130306	506393	INFRAST/IMPR OTHER THAN BLDG	-	-	21,900	-	-
135206	506393	INFRAST/IMPR OTHER THAN BLDG	25,400	20,300	9,000	10,400	9,000
150206	506393	INFRAST/IMPR OTHER THAN BLDG	399,500	235,500	230,000	173,000	80,000
150306	506393	INFRAST/IMPR OTHER THAN BLDG	37,002	41,000	7,500	50,000	16,500
150406	506393	INFRAST/IMPR OTHER THAN BLDG	26,000	60,000	11,000	35,000	9,500
150506	506393	INFRAST/IMPR OTHER THAN BLDG	-	65,000	-	80,000	-
150666	506393	INFRAST/IMPR OTHER THAN BLDG	-	8,000	26,500	20,000	-
TOTAL IMPROVE OTHER T			587,902	529,800	405,900	506,800	257,300
506494 MACHINERY & EQU							
105106	506494	MACHINERY & EQUIPMENT _ EQUIP	3,800	2,000	1,900	11,700	-
105206	506494	MACHINERY & EQUIPMENT _ EQUIP	1,900	-	2,000	-	-
110106	506494	MACHINERY & EQUIPMENT _ EQUIP	6,800	7,500	-	4,700	3,900
110206	506494	MACHINERY & EQUIPMENT _ EQUIP	13,900	7,100	5,800	9,200	11,200
110406	506494	MACHINERY & EQUIPMENT _ EQUIP	29,900	56,600	18,800	42,200	13,600
110606	506494	MACHINERY & EQUIPMENT _ EQUIP	4,500	2,000	1,900	2,000	2,000
115106	506494	MACHINERY & EQUIPMENT _ EQUIP	10,400	2,800	10,300	14,700	13,500
120106	506494	MACHINERY & EQUIPMENT _ EQUIP	17,800	17,100	11,300	35,500	13,300
120206	506494	MACHINERY & EQUIPMENT _ EQUIP	3,800	-	2,000	2,000	-
125106	506494	MACHINERY & EQUIPMENT _ EQUIP	12,900	30,200	25,900	6,000	8,600
130106	506494	MACHINERY & EQUIPMENT _ EQUIP	24,200	15,400	3,400	6,800	6,800
130206	506494	MACHINERY & EQUIPMENT _ EQUIP	382,500	451,600	386,500	468,200	428,900
130306	506494	MACHINERY & EQUIPMENT _ EQUIP	7,600	22,700	15,200	20,200	-
130506	506494	MACHINERY & EQUIPMENT _ EQUIP	-	7,000	7,000	-	-
130606	506494	MACHINERY & EQUIPMENT _ EQUIP	38,400	28,600	19,000	19,000	21,500
135106	506494	MACHINERY & EQUIPMENT _ EQUIP	22,100	96,800	45,200	31,200	37,000
135206	506494	MACHINERY & EQUIPMENT _ EQUIP	176,200	523,100	443,900	236,600	272,400
145106	506494	MACHINERY & EQUIPMENT _ EQUIP	8,400	-	1,500	-	6,200
145206	506494	MACHINERY & EQUIPMENT _ EQUIP	6,700	3,600	5,200	2,100	17,900
145306	506494	MACHINERY & EQUIPMENT _ EQUIP	4,500	68,800	10,400	24,100	1,900
145406	506494	MACHINERY & EQUIPMENT _ EQUIP	12,700	67,600	8,800	5,000	16,500
150106	506494	MACHINERY & EQUIPMENT _ EQUIP	3,800	2,100	-	5,800	3,800
150206	506494	MACHINERY & EQUIPMENT _ EQUIP	1,900	327,000	178,000	79,600	65,900
150306	506494	MACHINERY & EQUIPMENT _ EQUIP	1,900	12,000	13,100	-	6,400
150406	506494	MACHINERY & EQUIPMENT _ EQUIP	23,900	27,400	12,900	28,600	54,900
150506	506494	MACHINERY & EQUIPMENT _ EQUIP	2,100	2,100	-	1,900	-
150666	506494	MACHINERY & EQUIPMENT _ EQUIP	15,300	12,000	15,102	6,600	7,901
TOTAL MACHINERY & EQU			837,900	1,793,100	1,245,102	1,063,700	1,014,101
506495 MACHINERY & EQU							
125106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	104,000	-	-	-
130106	506495	MACHINERY & EQUIPMENT_VEHICLES	6,000	-	-	-	6,000
130206	506495	MACHINERY & EQUIPMENT_VEHICLES	755,000	513,600	749,500	400,500	282,000
135106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	124,000	-	124,000	52,000
135206	506495	MACHINERY & EQUIPMENT_VEHICLES	-	6,000	-	-	-
145206	506495	MACHINERY & EQUIPMENT_VEHICLES	42,000	67,000	67,000	42,000	-
145406	506495	MACHINERY & EQUIPMENT_VEHICLES	-	28,200	28,200	-	-
150206	506495	MACHINERY & EQUIPMENT_VEHICLES	-	221,500	362,000	110,000	96,000
TOTAL MACHINERY & EQU			803,000	1,064,300	1,206,700	676,500	436,000
TOTAL GENERAL FUND			2,228,802	3,387,200	2,857,702	2,247,000	1,707,401
506494 MACHINERY & EQU							
10140106	506494	MACHINERY & EQUIPMENT _ EQUIP	8,800	8,400	34,200	15,100	19,300
TOTAL MACHINERY & EQU			8,800	8,400	34,200	15,100	19,300
506495 MACHINERY & EQU							
10140106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	27,900	55,800	27,900	-
TOTAL MACHINERY & EQU			-	27,900	55,800	27,900	-
TOTAL BUILDING FUND			8,800	36,300	90,000	43,000	19,300
506393 IMPROVE OTHER T							
10345406	506393	INFRAST/IMPR OTHER THAN BLDG	400,000	400,000	400,000	800,000	800,000
10345656	506393	INFRAST/IMPR OTHER THAN BLDG	510,000	260,000	260,000	10,000	10,000
TOTAL IMPROVE OTHER T			910,000	660,000	660,000	810,000	810,000
506494 MACHINERY & EQU							
10345206	506494	MACHINERY & EQUIPMENT _ EQUIP	2,100	-	2,100	-	8,800
10345406	506494	MACHINERY & EQUIPMENT _ EQUIP	242,504	199,504	190,000	190,000	200,000
10345646	506494	MACHINERY & EQUIPMENT _ EQUIP	23,000	80,000	73,400	3,000	-
TOTAL MACHINERY & EQU			267,604	279,504	265,500	193,000	208,800
506495 MACHINERY & EQU							
10345646	506495	MACHINERY & EQUIPMENT_VEHICLES	30,000	-	-	-	-
TOTAL MACHINERY & EQU			30,000	-	-	-	-
TOTAL LOCAL OPTION GAS TAX FUND			1,207,604	939,504	925,500	1,003,000	1,018,800

CAPITAL IMPROVEMENT PLAN 2023 - 2027

506292 BUILDINGS						
10435106	506292 BUILDINGS	6,900,000	-	-	-	-
10450106	506292 BUILDINGS	200,000	2,000,000	700,000	-	-
TOTAL BUILDINGS		7,100,000	2,000,000	700,000	-	-
506393 IMPROVE OTHER T						
10435206	506393 INFRAST/IMPR OTHER THAN BLDG	-	-	-	900,000	-
10445206	506393 INFRAST/IMPR OTHER THAN BLDG	650,000	650,000	650,000	650,000	650,000
10445406	506393 INFRAST/IMPR OTHER THAN BLDG	-	100,000	-	-	-
10450106	506393 INFRAST/IMPR OTHER THAN BLDG	650,000	2,150,000	4,685,000	4,785,000	7,984,000
10460106	506393 INFRAST/IMPR OTHER THAN BLDG	129,400	153,200	233,200	211,800	162,800
TOTAL IMPROVE OTHER T		1,429,400	3,053,200	5,568,200	6,546,800	8,796,800
506494 MACHINERY & EQU						
10435106	506494 MACHINERY & EQUIPMENT _EQUIP	230,000	-	-	-	-
10445306	506494 MACHINERY & EQUIPMENT _EQUIP	-	25,000	-	-	-
10445406	506494 MACHINERY & EQUIPMENT _EQUIP	80,000	-	-	-	-
10450106	506494 MACHINERY & EQUIPMENT _EQUIP	100,000	-	-	-	-
10460106	506494 MACHINERY & EQUIPMENT _EQUIP	183,600	352,800	397,800	358,200	392,400
TOTAL MACHINERY & EQU		593,600	377,800	397,800	358,200	392,400
506495 MACHINERY & EQU						
10435206	506495 MACHINERY & EQUIPMENT_VEHICLES	725,000	725,000	225,000	225,000	225,000
10445306	506495 MACHINERY & EQUIPMENT_VEHICLES	30,000	34,000	160,000	-	-
10450106	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	-	100,000	-
TOTAL MACHINERY & EQU		755,000	759,000	385,000	325,000	225,000
TOTAL LOCAL OPTION SALES TAX FUND		9,878,000	6,190,000	7,051,000	7,230,000	9,414,200
506191 LAND						
10550706	506191 LAND	100,000	-	-	-	500,000
TOTAL LAND		100,000	-	-	-	500,000
506393 IMPROVE OTHER T						
10550706	506393 INFRAST/IMPR OTHER THAN BLDG	325,000	500,000	500,000	525,000	-
TOTAL IMPROVE OTHER T		325,000	500,000	500,000	525,000	-
TOTAL RECREATION IMPACT FEES FUND		425,000	500,000	500,000	525,000	500,000
506191 LAND						
10610506	506191 LAND	200,000	-	-	-	-
TOTAL LAND		200,000	-	-	-	-
506292 BUILDINGS						
10610506	506292 BUILDINGS	150,000	-	-	-	-
TOTAL BUILDINGS		150,000	-	-	-	-
506393 IMPROVE OTHER T						
10610506	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	950,000	750,000	500,000	500,000
TOTAL IMPROVE OTHER T		500,000	950,000	750,000	500,000	500,000
506494 MACHINERY & EQU						
10610506	506494 MACHINERY & EQUIPMENT _EQUIP	-	-	2,800	-	-
TOTAL MACHINERY & EQU		-	-	2,800	-	-
TOTAL COMMUNITY REDEV FUND		850,000	950,000	752,800	500,000	500,000
506191 LAND						
10725506	506191 LAND	200,000	-	-	-	-
TOTAL LAND		200,000	-	-	-	-
506393 IMPROVE OTHER T						
10725506	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	600,000	1,050,000	500,000	500,000
TOTAL IMPROVE OTHER T		500,000	600,000	1,050,000	500,000	500,000
506494 MACHINERY & EQU						
10725506	506494 MACHINERY & EQUIPMENTS EQUIP	2,800	-	-	-	2,800
TOTAL MACHINERY & EQU		2,800	-	-	-	2,800
TOTAL COMMUNITY REDEV FUND		702,800	600,000	1,050,000	500,000	502,800
506393 IMPROVE OTHER T						
10945656	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	500,000	500,000	-	-
TOTAL IMPROVE OTHER T		500,000	500,000	500,000	-	-
TOTAL MOBILITY FEE FUND		500,000	500,000	500,000	-	-
506494 MACHINERY & EQU						
11125106	506494 MACHINERY & EQUIPMENTS EQUIP	-	-	1,300	1,900	-
TOTAL MACHINERY & EQU		-	-	1,300	1,900	-
TOTAL CDBG ENTITLEMENT FUND		-	-	1,300	1,900	-

CAPITAL IMPROVEMENT PLAN 2023 - 2027

506393 IMPROVE OTHER T						
40945206	506393 INFRAST/IMPR OTHER THAN BLDG	600,000	350,000	150,000	210,000	210,000
40945506	506393 INFRAST/IMPR OTHER THAN BLDG	174,900	100,000	100,000	100,000	100,000
TOTAL IMPROVE OTHER T		774,900	450,000	250,000	310,000	310,000
506494 MACHINERY & EQU						
40945206	506494 MACHINERY & EQUIPMENT _EQUIP	81,700	57,000	64,500	61,300	63,000
40945506	506494 MACHINERY & EQUIPMENT _EQUIP	335,200	397,600	382,900	152,000	252,500
TOTAL MACHINERY & EQU		416,900	454,600	447,400	213,300	315,500
506495 MACHINERY & EQU						
40945206	506495 MACHINERY & EQUIPMENT_VEHICLES	20,000	24,000	-	-	-
40945506	506495 MACHINERY & EQUIPMENT_VEHICLES	35,000	48,000	-	-	-
TOTAL MACHINERY & EQU		55,000	72,000	-	-	-
TOTAL STORMWATER UTILITIES FUND		1,246,800	976,600	697,400	523,300	625,500
506393 IMPROVE OTHER T						
41145716	506393 INFRAST/IMPR OTHER THAN BLDG	29,000	-	-	-	-
TOTAL IMPROVE OTHER T		29,000	-	-	-	-
506494 MACHINERY & EQU						
41145716	506494 MACHINERY & EQUIPMENT _EQUIP	5,800	3,000	-	-	-
41145726	506494 MACHINERY & EQUIPMENT _EQUIP	30,000	4,000	-	4,000	-
TOTAL MACHINERY & EQU		35,800	7,000	-	4,000	-
506495 MACHINERY & EQU						
41145716	506495 MACHINERY & EQUIPMENT_VEHICLES	576,000	780,000	828,000	390,000	780,000
41145726	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	-	-	30,000
TOTAL MACHINERY & EQU		576,000	780,000	828,000	390,000	810,000
TOTAL SOLID WASTE OPERATIONS FUND		640,800	787,000	828,000	394,000	810,000
506393 IMPROVE OTHER T						
46170106	506393 INFRAST/IMPR OTHER THAN BLDG	214,380	2,328,300	329,000	260,400	-
TOTAL IMPROVE OTHER T		214,380	2,328,300	329,000	260,400	-
506494 MACHINERY & EQU						
46170106	506494 MACHINERY & EQUIPMENT _EQUIP	20,800	6,700	3,800	7,700	-
TOTAL MACHINERY & EQU		20,800	6,700	3,800	7,700	-
506495 MACHINERY & EQU						
46170106	506495 MACHINERY & EQUIPMENT_VEHICLES	34,000	34,000	34,000	-	-
TOTAL MACHINERY & EQU		34,000	34,000	34,000	-	-
TOTAL AIRPORT OPERATIONS FUND		269,180	2,369,000	366,800	268,100	-
506292 BUILDINGS						
56045606	506292 BUILDINGS	-	250,000	250,000	-	-
TOTAL BUILDINGS		-	250,000	250,000	-	-
506393 IMPROVE OTHER T						
56045606	506393 INFRAST/IMPR OTHER THAN BLDG	676,000	543,500	394,500	-	-
56045706	506393 INFRAST/IMPR OTHER THAN BLDG	170,000	-	-	-	-
TOTAL IMPROVE OTHER T		846,000	543,500	394,500	-	-
506494 MACHINERY & EQU						
56045606	506494 MACHINERY & EQUIPMENT _EQUIP	525,200	484,800	118,800	9,500	255,700
56045706	506494 MACHINERY & EQUIPMENT _EQUIP	-	12,000	-	12,000	6,700
56060106	506494 MACHINERY & EQUIPMENT _EQUIP	34,200	31,400	35,100	13,700	9,900
TOTAL MACHINERY & EQU		559,400	528,200	153,900	35,200	272,300
506495 MACHINERY & EQU						
56045706	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	150,000	-	-
56060106	506495 MACHINERY & EQUIPMENT_VEHICLES	27,000	-	27,000	-	-
TOTAL MACHINERY & EQU		27,000	-	177,000	-	-
TOTAL CENTRAL SERVICES FUND		1,432,400	1,321,700	975,400	35,200	272,300
506494 MACHINERY & EQU						
56815806	506494 MACHINERY & EQUIPMENT _EQUIP	11,500	-	-	4,700	-
TOTAL MACHINERY & EQU		11,500	-	-	4,700	-
TOTAL SELF INSURANCE FUND		11,500	-	-	4,700	-
GRAND TOTAL		19,401,686	18,557,304	16,595,902	13,275,200	15,370,301

CAPITAL IMPROVEMENT PLAN 2023 - 2027

Organization	Object	Year	Quantity	Amount	Description
00105106	506494	2023	2	\$3,800.00	Personal Computer (2)
00105206	506494	2023	1	\$1,900.00	Personal Computer
00110106	506393	2023	1	\$100,000.00	Citywide Security Improvements
00110106	506494	2023	1	\$2,100.00	Laptop Computer
00110106	506494	2023	2	\$2,600.00	Tablet Computer
00110106	506494	2023	1	\$2,100.00	Personal Computer
00110206	506494	2023	1	\$1,900.00	Personal Computer
00110206	506494	2023	2	\$2,000.00	Tablet Computer (2)
00110206	506494	2023	10	\$10,000.00	Tablet Computer (10)
00110406	506494	2023	1	\$3,800.00	Performance Laptop
00110406	506494	2023	2	\$5,200.00	Field Camera (2)
00110406	506494	2023	1	\$6,000.00	Performance Workstation
00110406	506494	2023	1	\$8,000.00	Field Camera
00110406	506494	2023	1	\$1,400.00	SDI Field Monitor
00110406	506494	2023	1	\$3,000.00	Field Teleprompter
00110406	506494	2023	1	\$2,500.00	20-55mm Zoom Lens
00110606	506494	2023	1	\$2,500.00	Laptop Computer
00110606	506494	2023	1	\$2,000.00	Tablet Computer
00115106	506494	2023	2	\$5,600.00	Laptop Computer (2)
00115106	506494	2023	1	\$4,800.00	Copier
00120106	506494	2023	1	\$1,300.00	Tablet Computer
00120106	506494	2023	5	\$9,500.00	Personal Computer (5)
00120106	506494	2023	1	\$2,000.00	Laptop Computer
00120106	506494	2023	1	\$5,000.00	Shredder
00120206	506494	2023	2	\$3,800.00	Personal Computer (2)
00125106	506494	2023	1	\$4,500.00	Copier
00125106	506494	2023	1	\$2,500.00	Sound Level Meter
00125106	506494	2023	1	\$2,900.00	TV and Laptop Combo
00125106	506494	2023	1	\$3,000.00	Laptop Computer
00130106	506494	2023	11	\$13,200.00	SWAT Radio Headset (11)
00130106	506494	2023	2	\$3,400.00	SWAT Entry Rifle (2)
00130106	506494	2023	1	\$7,600.00	Ballistic Shield
00130106	506495	2023	1	\$6,000.00	Generator
00130206	506494	2023	2	\$12,600.00	Mobile Digital Computer (2)
00130206	506494	2023	1	\$14,600.00	Portable Radio (3)
00130206	506494	2023	1	\$2,900.00	Laptop Computer
00130206	506494	2023	1	\$4,500.00	Treadmill
00130206	506494	2023	10	\$48,600.00	Portable Radio (10)
00130206	506494	2023	1	\$2,900.00	Laptop Computer
00130206	506494	2023	19	\$36,100.00	Personal Computer (19)
00130206	506494	2023	38	\$239,400.00	Mobile Digital Computer (38)
00130206	506494	2023	1	\$6,000.00	Evidence Refrigerator
00130206	506494	2023	1	\$6,000.00	Evidence Freezer
00130206	506494	2023	1	\$8,900.00	Bicycle
00130206	506495	2023	1	\$114,000.00	Vehicle (3)
00130206	506495	2023	1	\$621,000.00	Vehicle (17)
00130206	506495	2023	1	\$20,000.00	Boat Motor
00130306	506494	2023	1	\$7,600.00	Ballistic Shield
00130606	506494	2023	2	\$9,600.00	Radar Sign (2)
00130606	506494	2023	2	\$4,700.00	Hand Held Traffic Laser (2)
00130606	506494	2023	1	\$2,500.00	Surveillance Equipment
00130606	506494	2023	1	\$19,000.00	Variable Message Sign
00130606	506494	2023	1	\$2,600.00	Ballistic Shield
00135106	506494	2023	8	\$15,200.00	Personal Computer (8)
00135106	506494	2023	1	\$2,100.00	Laptop Computer
00135106	506494	2023	1	\$4,800.00	Copier
00135206	506393	2023	5	\$6,500.00	LifePak Mount (5)
00135206	506393	2023	1	\$9,900.00	Diesel Exhaust Filtration System
00135206	506393	2023	1	\$9,000.00	Fire Hose and Appliance
00135206	506494	2023	3	\$60,000.00	Mechanical CPR Machine (3)
00135206	506494	2023	1	\$19,000.00	Powerload Hydraulic Stretcher
00135206	506494	2023	1	\$75,000.00	Self Contained Breathing Apparatus
00135206	506494	2023	1	\$5,000.00	Commercial Treadmill
00135206	506494	2023	1	\$16,000.00	SCBA Flow Test Equipment
00135206	506494	2023	1	\$1,200.00	Portable Radio Multi-Unit Charger
00145106	506494	2023	1	\$1,900.00	Performance Workstation
00145106	506494	2023	1	\$1,500.00	Tablet Computer
00145106	506494	2023	1	\$5,000.00	Copier
00145206	506494	2023	1	\$5,000.00	Copier
00145206	506494	2023	1	\$1,700.00	Laser Printer
00145206	506495	2023	1	\$42,000.00	3/4 Ton Pick-up Truck
00145306	506494	2023	1	\$4,500.00	Copier
00145406	506494	2023	2	\$2,000.00	Torch (2)
00145406	506494	2023	2	\$4,200.00	Performance Workstation (2)
00145406	506494	2023	1	\$6,500.00	Rectangular Rapid Flashing Beacon
00150106	506494	2023	2	\$3,800.00	Personal Computer (2)
00150206	506393	2023	1	\$5,000.00	Sidewalk Replacement
00150206	506393	2023	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2023	10	\$40,000.00	Baseball Dugout Canopy (10)
00150206	506393	2023	1	\$275,000.00	Backstop/Fence Repair
00150206	506393	2023	2	\$8,000.00	Outdoor Water Fountain (2)
00150206	506393	2023	3	\$4,500.00	Batting Cage Net (3)
00150206	506393	2023	1	\$7,000.00	Pond Fountain Repair and Replacement
00150206	506494	2023	1	\$1,900.00	Personal Computer
00150306	506393	2023	1	\$30,000.00	Gel Coat Slide
00150306	506393	2023	3	\$7,002.00	Gel Coat Play Feature (3)
00150306	506494	2023	1	\$1,900.00	Personal Computer
00150406	506393	2023	2	\$15,000.00	Batting Cage (2)
00150406	506393	2023	2	\$11,000.00	Storage Shed (2)
00150406	506494	2023	1	\$2,200.00	Ice Machine
00150406	506494	2023	2	\$3,500.00	Soccer Goal (2)
00150406	506494	2023	6	\$12,000.00	Personal Computer (6)
00150406	506494	2023	2	\$4,000.00	Automated External Defibrillator (2)

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00150406	506494	2023	1	\$2,200.00	Ice Machine
00150506	506494	2023	1	\$2,100.00	Performance Workstation
00150666	506494	2023	1	\$2,100.00	Personal Computer
00150666	506494	2023	1	\$1,600.00	Electric Pallet Jack
00150666	506494	2023	2	\$4,200.00	Personal Computer (2)
00150666	506494	2023	2	\$5,400.00	Refrigerator (2)
00150666	506494	2023	1	\$2,000.00	Freezer
10140106	506494	2023	1	\$3,000.00	Laptop Computer
10140106	506494	2023	1	\$2,800.00	Laptop Computer
10140106	506494	2023	1	\$3,000.00	Laptop Computer
10345206	506494	2023	1	\$2,100.00	Performance Workstation
10345406	506393	2023	1	\$400,000.00	Armstrong at Columbia Traffic Signal
10345406	506494	2023	1	\$25,000.00	Data Line Connection
10345406	506494	2023	1	\$12,000.00	Traffic Counter
10345406	506494	2023	2	\$8,000.00	Controller with Communications (2)
10345406	506494	2023	28	\$42,504.00	Rapid Flashing Beacons Modem (28)
10345406	506494	2023	1	\$15,000.00	Cabinet/Controller 8 Phase
10345406	506494	2023	4	\$140,000.00	Traffic Signal Detection System (4)
10345646	506494	2023	1	\$3,000.00	Sidewalk Forms
10345646	506494	2023	1	\$20,000.00	Cargo Trailer
10345646	506495	2023	1	\$30,000.00	3/4 Ton Pick-up Truck
10345656	506393	2023	1	\$10,000.00	Neighborhood Street Light Infill Program
10345656	506393	2023	1	\$500,000.00	West Oak Street at John Young Parkway Improvements
10435106	506292	2023	1	\$6,500,000.00	Fire Station 15
10435106	506292	2023	1	\$400,000.00	Pavilion at Public Safety Training Center
10435106	506494	2023	1	\$230,000.00	Driving Simulator with Trailer
10435206	506495	2023	1	\$500,000.00	Rescue
10435206	506495	2023	1	\$225,000.00	Rescue Rechassis
10445206	506393	2023	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2023	1	\$500,000.00	ADA Compliance Program
10445306	506495	2023	1	\$30,000.00	1/2 Ton Pick-up Truck
10445406	506494	2023	1	\$80,000.00	Burner System
10450106	506292	2023	1	\$200,000.00	Mark Durbin Recreation Center
10450106	506393	2023	1	\$500,000.00	Lancaster Ranch Park
10450106	506393	2023	1	\$150,000.00	Break Water Repairs
10450106	506494	2023	1	\$60,000.00	Articulating Front End Loader
10450106	506494	2023	1	\$40,000.00	Finish Batwing Mower
10460106	506393	2023	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2023	1	\$20,400.00	Wide Area Network
10460106	506393	2023	1	\$99,000.00	Back Office Licensing
10460106	506494	2023	1	\$183,600.00	Wide Area Network
10550706	506191	2023	1	\$100,000.00	Shingle Creek Regional Trail Land Acquisition
10550706	506393	2023	1	\$100,000.00	Shingle Creek Regional Trail Construction
10550706	506393	2023	1	\$125,000.00	Lancaster Ranch Park
10550706	506393	2023	8	\$100,000.00	Fortune Road Bleachers Shade Canopy (8)
10625506	506191	2023	1	\$200,000.00	Mann Street Land Acquisition and Construction
10625506	506292	2023	1	\$150,000.00	Toho Square Parking Garage Enhancements
10625506	506393	2023	1	\$500,000.00	Legacy Project
10725506	506191	2023	1	\$200,000.00	Land Acquisition - Columbia Avenue Improvements
10725506	506393	2023	1	\$500,000.00	Capital Improvement Projects
10725506	506494	2023	1	\$2,800.00	Laptop Computer
10945656	506393	2023	1	\$500,000.00	Hoagland Boulevard: US 192/Carroll
40945206	506393	2023	1	\$150,000.00	Stormwater System Improvement
40945206	506393	2023	1	\$200,000.00	Lyndell Drainage Improvement
40945206	506393	2023	1	\$200,000.00	Bermuda Estate Drainage Improvement
40945206	506393	2023	1	\$50,000.00	Woodside Drainage Improvement
40945206	506494	2023	1	\$10,000.00	Velocity Meter
40945206	506494	2023	2	\$5,300.00	Stage Meter (2)
40945206	506494	2023	1	\$2,500.00	Data Collection System
40945206	506494	2023	2	\$2,700.00	Rain Gauge (2)
40945206	506494	2023	1	\$3,000.00	Water Quality Logger Handheld Display
40945206	506494	2023	3	\$22,200.00	Water Quality Logger (3)
40945206	506494	2023	8	\$28,000.00	Optical Sensor (8)
40945206	506494	2023	1	\$2,200.00	Stormwater Educational Interactive Model
40945206	506494	2023	1	\$1,800.00	Tablet Computer
40945206	506494	2023	1	\$1,900.00	Personal Computer
40945206	506494	2023	1	\$2,100.00	Performance Workstation
40945206	506495	2023	1	\$20,000.00	Utility Task Vehicle
40945506	506393	2023	1	\$100,000.00	Slip-line Program
40945506	506393	2023	1	\$41,000.00	Roof
40945506	506393	2023	1	\$33,900.00	Flooring
40945506	506494	2023	2	\$22,000.00	Flail Mower (2)
40945506	506494	2023	1	\$170,000.00	Dump Truck
40945506	506494	2023	1	\$120,000.00	Backhoe
40945506	506494	2023	1	\$4,500.00	Copier
40945506	506494	2023	11	\$18,700.00	Tablet Computer (11)
40945506	506495	2023	1	\$35,000.00	Utility Vehicle
41145716	506393	2023	1	\$29,000.00	Flooring
41145716	506494	2023	4	\$5,800.00	Personal Computer (4)
41145716	506495	2023	2	\$552,000.00	Bulk Truck (2)
41145716	506495	2023	1	\$24,000.00	1/2 Ton Pick-up Truck
41145726	506494	2023	1	\$30,000.00	Plasma Table
46170106	506393	2023	1	\$200,000.00	Taxiway D Design
46170106	506393	2023	1	\$14,380.00	Air Traffic Control Tower Design
46170106	506494	2023	2	\$4,000.00	Laptop Computer (2)
46170106	506494	2023	1	\$15,000.00	Riding Lawn Mower
46170106	506494	2023	1	\$1,800.00	Tablet Computer
46170106	506495	2023	1	\$34,000.00	1/2 Ton Pick-up Truck
56045606	506393	2023	1	\$100,000.00	City Hall 5th Floor Renovation and Build Out
56045606	506393	2023	1	\$3,000.00	Chambers Park Gutter Guards
56045606	506393	2023	1	\$3,000.00	Oak Street Community Center Gutter Guards
56045606	506393	2023	1	\$40,000.00	City Hall Elevators
56045606	506393	2023	1	\$80,000.00	City Hall VAV Upgrades
56045606	506393	2023	1	\$250,000.00	Fleet AHU and Condensing Units

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56045606	506393	2023	1	\$35,000.00	Fuel Island Fluid Applied Protective Finish
56045606	506393	2023	1	\$25,000.00	Central Services South Gate Replacement
56045606	506393	2023	1	\$20,000.00	Police Department Elevator
56045606	506393	2023	1	\$20,000.00	Communications Elevator
56045606	506393	2023	1	\$75,000.00	Fortune Road Athletic Complex Roof Replacement
56045606	506393	2023	1	\$25,000.00	Fortune Road Athletic Complex Exterior Painting
56045606	506494	2023	1	\$40,000.00	Fire Station 11 HVAC Control System
56045606	506494	2023	1	\$13,000.00	Fire Station 12 HVAC Control System
56045606	506494	2023	1	\$10,000.00	Fire Station 13 HVAC Control System
56045606	506494	2023	1	\$34,000.00	Fire Station 14 HVAC Control System
56045606	506494	2023	1	\$150,000.00	City Hall Generator 800kw
56045606	506494	2023	1	\$15,000.00	Fire Station 12 Gate Motor
56045606	506494	2023	1	\$15,000.00	Fire Station 14 Gate Motor
56045606	506494	2023	1	\$62,500.00	Central Services Generator
56045606	506494	2023	1	\$30,000.00	Police Department Gate Motor
56045606	506494	2023	1	\$150,000.00	Fortune Road Athletic Complex HVAC Unit
56045606	506494	2023	3	\$5,700.00	Personal Computer (3)
56045706	506393	2023	1	\$170,000.00	Shop Awning
56060106	506494	2023	5	\$9,500.00	Personal Computer (5)
56060106	506494	2023	1	\$8,000.00	Computer Equipment
56060106	506494	2023	7	\$14,700.00	Performance Workstation (7)
56060106	506494	2023	1	\$2,000.00	Laptop Computer
56060106	506495	2023	1	\$27,000.00	Utility Vehicle
56815806	506494	2023	5	\$9,500.00	Personal Computer (5)
56815806	506494	2023	1	\$2,000.00	Laptop Computer
00105106	506494	2024	1	\$2,000.00	Laptop Computer
00110106	506393	2024	1	\$100,000.00	Citywide Security Improvements
00110106	506494	2024	1	\$5,700.00	Personal Computer (3)
00110106	506494	2024	1	\$1,800.00	Tablet Computer
00110206	506494	2024	2	\$3,800.00	Personal Computer (2)
00110206	506494	2024	1	\$2,100.00	Performance Workstation
00110206	506494	2024	1	\$1,200.00	Medium Duty Scanner
00110406	506494	2024	1	\$3,800.00	Performance Laptop
00110406	506494	2024	1	\$6,000.00	Performance Workstation
00110406	506494	2024	1	\$3,800.00	Laptop Computer
00110406	506494	2024	1	\$4,000.00	Portable Sound System
00110406	506494	2024	1	\$5,000.00	Digital SLR Camera Package
00110406	506494	2024	1	\$4,000.00	Small Drone
00110406	506494	2024	1	\$30,000.00	Media Server
00110606	506494	2024	1	\$2,000.00	Tablet Computer
00115106	506494	2024	1	\$2,800.00	Laptop Computer
00120106	506494	2024	1	\$2,000.00	Tablet Computer
00120106	506494	2024	1	\$1,900.00	Personal Computer
00120106	506494	2024	3	\$6,000.00	Laptop Computer (3)
00120106	506494	2024	1	\$7,200.00	Imaging Scanner
00125106	506494	2024	1	\$1,300.00	Tablet Computer
00125106	506494	2024	1	\$1,900.00	Personal Computer
00125106	506494	2024	1	\$1,100.00	Personal Computer
00125106	506494	2024	1	\$1,900.00	Personal Computer
00125106	506494	2024	4	\$7,600.00	Personal Computer (4)
00125106	506494	2024	1	\$3,000.00	Laptop Computer
00125106	506494	2024	4	\$11,200.00	Laptop Computer (4)
00125106	506494	2024	1	\$2,200.00	Portable Radio
00125106	506495	2024	1	\$26,000.00	1/2 Ton Pick-up Truck
00125106	506495	2024	1	\$26,000.00	1/2 Ton Pick-up Truck
00125106	506495	2024	2	\$52,000.00	1/2 Ton Pick-up Truck (2)
00130106	506494	2024	10	\$12,000.00	SWAT Radio Headset (10)
00130106	506494	2024	2	\$3,400.00	SWAT Entry Rifle (2)
00130206	506494	2024	6	\$37,800.00	Mobile Digital Computer (6)
00130206	506494	2024	1	\$29,200.00	Portable Radio
00130206	506494	2024	1	\$5,100.00	Ballistic Shield
00130206	506494	2024	1	\$4,500.00	Smart Treadmill
00130206	506494	2024	3	\$3,300.00	Imaging Scanner (3)
00130206	506494	2024	10	\$48,600.00	Portable Radio (10)
00130206	506494	2024	12	\$34,800.00	Laptop Computer (12)
00130206	506494	2024	12	\$22,800.00	Personal Computer (12)
00130206	506494	2024	38	\$239,400.00	Mobile Digital Computer (38)
00130206	506494	2024	1	\$6,000.00	Evidence Refrigerator
00130206	506494	2024	1	\$11,200.00	Decontamination System
00130206	506494	2024	1	\$8,900.00	Bicycle
00130206	506495	2024	1	\$2,500.00	Utility Trailer
00130206	506495	2024	1	\$10,000.00	Non Licensed Utility Vehicle
00130206	506495	2024	1	\$230,100.00	Vehicle (6)
00130206	506495	2024	1	\$271,000.00	Vehicle (7)
00130306	506494	2024	1	\$22,700.00	Ballistic Shield
00130506	506494	2024	5	\$7,000.00	Ergonomic Chair (5)
00130606	506494	2024	2	\$9,600.00	Radar Sign (2)
00130606	506494	2024	1	\$19,000.00	Variable Message Sign
00135106	506494	2024	4	\$7,600.00	Personal Computer (4)
00135106	506494	2024	18	\$30,600.00	Tablet Computer (18)
00135106	506494	2024	2	\$4,200.00	Laptop Computer (2)
00135106	506494	2024	2	\$4,200.00	Performance Workstation (2)
00135106	506494	2024	4	\$17,200.00	Non-Rugged Portable Radio (4)
00135106	506494	2024	2	\$14,000.00	Rugged Portable Radio (2)
00135106	506494	2024	1	\$12,000.00	Commercial Washer/Extractor
00135106	506494	2024	1	\$7,000.00	Commercial Dryer
00135106	506495	2024	1	\$52,000.00	1/2 Ton Pick-up Truck
00135106	506495	2024	1	\$72,000.00	3/4 Ton Pick-up Truck
00135206	506393	2024	1	\$9,900.00	Diesel Exhaust Filtration System
00135206	506393	2024	1	\$1,400.00	Portable Radio Vehicle Adapter
00135206	506393	2024	1	\$9,000.00	Fire Hose and Appliance
00135206	506494	2024	1	\$40,000.00	Special Operations Equipment
00135206	506494	2024	2	\$15,400.00	Wireless Headset (2)
00135206	506494	2024	1	\$40,000.00	SCBA Cascade and Fill Station

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00135206	506494	2024	3	\$13,500.00	Elliptical Trainer (3)
00135206	506494	2024	2	\$2,400.00	Indoor Rowing Machine (2)
00135206	506494	2024	2	\$24,000.00	Commercial Washer/Extractor (2)
00135206	506494	2024	1	\$1,200.00	Portable Radio Multi-Unit Charger
00135206	506494	2024	12	\$84,000.00	Rugged Portable Radio (12)
00135206	506494	2024	2	\$30,000.00	Mobile Radio (2)
00135206	506494	2024	1	\$2,400.00	Hydraulic Forcible Entry Tool
00135206	506494	2024	2	\$8,400.00	Thermal Imager (2)
00135206	506494	2024	2	\$3,800.00	Chain/Ventilation Saw (2)
00135206	506494	2024	2	\$3,600.00	Rotary Rescue Saw (2)
00135206	506494	2024	4	\$40,000.00	Hydraulic Extrication Rescue Tool System (4)
00135206	506494	2024	2	\$4,000.00	Piston Intake Valve (2)
00135206	506494	2024	1	\$17,000.00	Self Contained Breathing Apparatus - Fill Station and Cylinder
00135206	506494	2024	1	\$75,000.00	Self Contained Breathing Apparatus
00135206	506494	2024	4	\$6,200.00	Portable LED Scene Lighting (4)
00135206	506494	2024	2	\$19,800.00	Vehicle-Mounted Diesel Filter System (2)
00135206	506494	2024	2	\$2,800.00	Radiological Detector (2)
00135206	506494	2024	2	\$8,600.00	Firefighting Ventilation Fan (2)
00135206	506494	2024	1	\$5,000.00	Commercial Treadmill
00135206	506494	2024	1	\$40,000.00	Rescue Strut Kit
00135206	506494	2024	1	\$8,000.00	Ceiling Breach Machine
00135206	506494	2024	2	\$28,000.00	Combination Hydraulic Rescue Tool (2)
00135206	506495	2024	1	\$6,000.00	Cargo Trailer
00145206	506494	2024	1	\$3,600.00	Laptop Computer
00145206	506495	2024	1	\$42,000.00	3/4 Ton Pick-up Truck
00145206	506495	2024	1	\$25,000.00	Utility Vehicle
00145306	506494	2024	2	\$3,800.00	Personal Computer (2)
00145306	506494	2024	1	\$7,000.00	All Terrain Vehicle
00145306	506494	2024	1	\$1,200.00	Light Tower
00145306	506494	2024	1	\$6,400.00	Mower
00145306	506494	2024	1	\$30,000.00	Portable Air Compressor
00145306	506494	2024	12	\$20,400.00	Tablet Computer (12)
00145406	506494	2024	1	\$5,000.00	Generator
00145406	506494	2024	1	\$2,100.00	Performance Workstation
00145406	506494	2024	2	\$36,000.00	Message Board (2)
00145406	506494	2024	1	\$5,000.00	Generator
00145406	506494	2024	1	\$19,500.00	Variable Message Board
00145406	506495	2024	1	\$28,200.00	1/2 Ton Pick-up Truck
00150106	506494	2024	1	\$2,100.00	Personal Computer
00150206	506393	2024	1	\$50,000.00	Court Fencing/Safety Net
00150206	506393	2024	1	\$18,000.00	Shingle Creek Fence
00150206	506393	2024	1	\$5,000.00	Sidewalk Replacement
00150206	506393	2024	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2024	2	\$6,500.00	Softball Fence Windscreen (2)
00150206	506393	2024	2	\$8,000.00	Outdoor Water Fountain (2)
00150206	506393	2024	1	\$8,000.00	Metal Cable Rail Fence
00150206	506393	2024	4	\$40,000.00	Backstop Fence Fabric (4)
00150206	506393	2024	10	\$40,000.00	Baseball Dugout Canopy (10)
00150206	506494	2024	1	\$25,000.00	Mower
00150206	506494	2024	1	\$12,000.00	Zero Turn Mower
00150206	506494	2024	1	\$13,000.00	Triplex Mower
00150206	506494	2024	1	\$14,000.00	Bunker Rake
00150206	506494	2024	1	\$15,000.00	Zero Turn Mower
00150206	506494	2024	1	\$13,000.00	Mower
00150206	506494	2024	1	\$6,500.00	Aerator
00150206	506494	2024	1	\$6,500.00	Tiller
00150206	506494	2024	1	\$15,000.00	Civic Center Lift
00150206	506494	2024	3	\$66,000.00	Heavy Duty Non-Licensed Utility Vehicle (3)
00150206	506494	2024	1	\$65,000.00	Mini Excavator
00150206	506494	2024	1	\$20,000.00	Laser Level Machine
00150206	506494	2024	1	\$14,000.00	Bunker Rake
00150206	506494	2024	1	\$42,000.00	Tow Behind Lift
00150206	506495	2024	4	\$100,000.00	1/2 Ton Pick-up Truck (4)
00150206	506495	2024	1	\$27,000.00	3/4 Ton Pick-up Truck
00150206	506495	2024	1	\$3,000.00	Trailer
00150206	506495	2024	1	\$3,500.00	Trailer
00150206	506495	2024	1	\$35,000.00	Dually Pick-up Truck
00150206	506495	2024	1	\$50,000.00	Small Dump Truck
00150206	506495	2024	1	\$3,000.00	Trailer
00150306	506393	2024	1	\$21,000.00	Gel Coat Play Feature
00150306	506393	2024	1	\$20,000.00	Digital Sign Board
00150306	506494	2024	1	\$3,000.00	Interactive Display Board
00150306	506494	2024	1	\$4,500.00	Copier
00150306	506494	2024	1	\$4,500.00	ADA Swim Lift
00150406	506393	2024	1	\$60,000.00	Shade Structure Fortune Road
00150406	506494	2024	2	\$4,800.00	Heated Holding Cabinet (2)
00150406	506494	2024	3	\$5,700.00	Personal Computer (3)
00150406	506494	2024	1	\$4,500.00	Copier
00150406	506494	2024	2	\$4,000.00	Automated External Defibrillator (R)
00150406	506494	2024	1	\$6,500.00	Ice Machine
00150406	506494	2024	1	\$1,900.00	Personal Computer
00150506	506393	2024	2	\$40,000.00	Cremation Columbarium (2)
00150506	506393	2024	1	\$25,000.00	Infant Burial Garden
00150506	506494	2024	1	\$2,100.00	Personal Computer
00150666	506393	2024	1	\$8,000.00	Shed
00150666	506494	2024	6	\$12,000.00	Personal Computer (6)
10140106	506494	2024	3	\$8,400.00	Laptop Computer (3)
10140106	506495	2024	1	\$27,900.00	Utility Vehicle
10345406	506393	2024	1	\$400,000.00	Oak at Thacker Traffic Signal
10345406	506494	2024	1	\$25,000.00	Data Line Connection
10345406	506494	2024	1	\$2,000.00	Traffic Counter
10345406	506494	2024	2	\$8,000.00	Controller with Communications (2)
10345406	506494	2024	6	\$9,504.00	Rapid Flashing Beacons Modem Upgrade (6)
10345406	506494	2024	1	\$15,000.00	Cabinet/Controller 8 Phase

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10345406	506494	2024	4	\$140,000.00	Traffic Signal Detection System (4)
10345646	506494	2024	1	\$45,000.00	Skid Steer Loader
10345646	506494	2024	1	\$4,000.00	Concrete Mixer
10345646	506494	2024	1	\$23,000.00	Air Compressor
10345646	506494	2024	1	\$8,000.00	Concrete Grinder
10345656	506393	2024	1	\$10,000.00	Neighborhood Street Light Infill Program
10345656	506393	2024	1	\$250,000.00	Connect Kissimmee - Side Street Improvements
10435206	506495	2024	1	\$500,000.00	Rescue
10435206	506495	2024	1	\$225,000.00	Rescue Chassis
10445206	506393	2024	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2024	1	\$500,000.00	ADA Compliance Program
10445306	506494	2024	1	\$25,000.00	Trailer
10445306	506495	2024	1	\$34,000.00	Utility Vehicle
10445406	506393	2024	1	\$100,000.00	Ball Park at Dyer Traffic Signal
10450106	506292	2024	1	\$2,000,000.00	Mark Durbin Recreation Center
10450106	506393	2024	1	\$1,500,000.00	Lancaster Ranch Park
10450106	506393	2024	1	\$200,000.00	Overlook for Bike Trail/Bird Watch
10450106	506393	2024	4	\$450,000.00	Fortune Road Softball Sports Lighting (4)
10460106	506393	2024	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2024	1	\$39,200.00	Wide Area Network
10460106	506393	2024	1	\$104,000.00	Back Office Licensing
10460106	506494	2024	1	\$352,800.00	Wide Area Network
10550706	506393	2024	1	\$500,000.00	Lancaster Ranch Park
10625506	506393	2024	1	\$500,000.00	Legacy Project
10625506	506393	2024	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10625506	506393	2024	1	\$200,000.00	Mann Street Construction
10725506	506393	2024	1	\$500,000.00	Capital Improvement Projects
10725506	506393	2024	1	\$100,000.00	Columbia Avenue Improvements
10945656	506393	2024	1	\$500,000.00	Hoagland Boulevard: US 192/Carroll
40945206	506393	2024	1	\$150,000.00	Stormwater System Improvements
40945206	506393	2024	1	\$200,000.00	Armstrong Blvd. & Grisson Lane Improvements
40945206	506494	2024	1	\$10,000.00	Velocity Meter
40945206	506494	2024	2	\$5,300.00	Stage Meter (2)
40945206	506494	2024	1	\$2,500.00	Data Collection
40945206	506494	2024	2	\$2,700.00	Rain Gauge (2)
40945206	506494	2024	8	\$28,000.00	Optical Sensor (8)
40945206	506494	2024	1	\$1,900.00	Personal Computer
40945206	506494	2024	1	\$3,000.00	Laptop Computer
40945206	506494	2024	1	\$3,600.00	Laptop Computer
40945206	506495	2024	1	\$24,000.00	1/2 Ton Pick-up Truck
40945506	506393	2024	1	\$100,000.00	Slip-line Program
40945506	506494	2024	4	\$7,600.00	Personal Computer (4)
40945506	506494	2024	1	\$260,000.00	Sweeper
40945506	506494	2024	1	\$90,000.00	Skid Steer Loader
40945506	506494	2024	1	\$40,000.00	Pump
40945506	506495	2024	1	\$48,000.00	Crew Truck
41145716	506494	2024	2	\$3,000.00	Personal Computer (2)
41145716	506495	2024	2	\$780,000.00	Garbage Truck (2)
41145726	506494	2024	1	\$4,000.00	Welder
46170106	506393	2024	1	\$1,418,800.00	North Business AirparkParcel 8 Development - Construction
46170106	506393	2024	1	\$140,000.00	Taxiway D Extension Construction - Phase I
46170106	506393	2024	1	\$657,500.00	Airport Air Traffic Control Tower
46170106	506393	2024	1	\$112,000.00	Taxiway E Extension Construction
46170106	506494	2024	1	\$1,900.00	Personal Computer
46170106	506494	2024	1	\$4,800.00	Copier
46170106	506495	2024	1	\$34,000.00	3/4 Ton Pick-up Truck
56045606	506292	2024	1	\$250,000.00	Park Operations Facility Building
56045606	506393	2024	1	\$25,000.00	City Hall Access Osceola Remodel
56045606	506393	2024	1	\$250,000.00	Central Services AHU and Condensing Units (8)
56045606	506393	2024	1	\$15,000.00	Fortune Road Athletic Complex Sink Replacements
56045606	506393	2024	1	\$2,500.00	Fortune Road Athletic Complex Water Fountain
56045606	506393	2024	1	\$27,000.00	Oak Street Community Center Exterior Paint
56045606	506393	2024	1	\$24,000.00	Orange Gardens Community Center Flooring
56045606	506393	2024	1	\$200,000.00	Oak Street Community Center Flooring
56045606	506494	2024	1	\$25,000.00	Central Services Facilities Management Scissor/Boom Lift
56045606	506494	2024	1	\$3,800.00	Personal Computer (3)
56045606	506494	2024	1	\$3,200.00	Laptop Computer
56045606	506494	2024	1	\$15,000.00	Fire Station 13 Gate Motor
56045606	506494	2024	1	\$1,900.00	Personal Computer
56045606	506494	2024	1	\$2,000.00	Laptop Computer
56045606	506494	2024	1	\$200,000.00	Police Department Chiller
56045606	506494	2024	1	\$33,900.00	Central Services Towable Generator
56045606	506494	2024	1	\$200,000.00	Police Department Chiller
56045706	506494	2024	1	\$12,000.00	Vehicle Lift
56060106	506494	2024	1	\$8,000.00	Computer Equipment
56060106	506494	2024	2	\$4,200.00	Performance Workstation (2)
56060106	506494	2024	6	\$12,600.00	All-in-One Computer (6)
56060106	506494	2024	1	\$2,800.00	Laptop Computer
56060106	506494	2024	2	\$3,800.00	Personal Computer (2)
00105106	506494	2025	1	\$1,900.00	Personal Computer
00105206	506494	2025	1	\$2,000.00	Laptop Computer
00110106	506393	2025	1	\$100,000.00	Citywide Security Improvements
00110206	506494	2025	2	\$3,800.00	Personal Computer (2)
00110206	506494	2025	1	\$2,000.00	Laptop Computer
00110406	506494	2025	1	\$5,000.00	Performance Laptop
00110406	506494	2025	1	\$3,800.00	Performance Laptop
00110406	506494	2025	1	\$10,000.00	Large Commercial Drone
00110606	506494	2025	1	\$1,900.00	Personal Computer
00115106	506494	2025	1	\$2,000.00	Laptop Computer
00115106	506494	2025	1	\$2,100.00	Personal Computer
00115106	506494	2025	1	\$2,500.00	ID Machine
00115106	506494	2025	1	\$3,700.00	ID Printer
00120106	506494	2025	1	\$1,600.00	Tablet Computer
00120106	506494	2025	4	\$8,000.00	Laptop Computer (4)

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00120106	506494	2025	1	\$1,700.00	Network Color Laser Printer
00120206	506494	2025	1	\$2,000.00	Laptop Computer
00125106	506494	2025	1	\$3,000.00	Laptop Computer
00125106	506494	2025	5	\$6,500.00	Tablet Computer (5)
00125106	506494	2025	2	\$6,000.00	Laptop Computer (2)
00125106	506494	2025	1	\$2,800.00	Laptop Computer
00125106	506494	2025	4	\$7,600.00	Personal Computer (4)
00130106	506494	2025	2	\$3,400.00	SWAT Entry Rifle (2)
00130206	506494	2025	4	\$25,200.00	Mobile Digital Computer (4)
00130206	506494	2025	1	\$19,500.00	Portable Radio
00130206	506494	2025	1	\$5,100.00	Ballistic Shield
00130206	506494	2025	10	\$48,600.00	Portable Radio (10)
00130206	506494	2025	5	\$14,500.00	Laptop Computer (5)
00130206	506494	2025	9	\$17,100.00	Personal Computer (9)
00130206	506494	2025	38	\$239,400.00	Mobile Digital Computer (38)
00130206	506494	2025	1	\$6,000.00	Evidence Refrigerator
00130206	506494	2025	1	\$11,100.00	Bicycle
00130206	506495	2025	1	\$173,500.00	Vehicle (4)
00130206	506495	2025	1	\$576,000.00	Vehicle (16)
00130306	506393	2025	1	\$12,500.00	Canine
00130306	506393	2025	1	\$4,700.00	Canine Run
00130306	506393	2025	1	\$4,700.00	Canine Run
00130306	506494	2025	1	\$7,600.00	Speed Measuring Device
00130306	506494	2025	1	\$7,600.00	Ballistic Shield
00130506	506494	2025	5	\$7,000.00	Ergonomic Chair (5)
00130606	506494	2025	1	\$19,000.00	Variable Message Sign
00135106	506494	2025	9	\$15,300.00	Tablet Computer (9)
00135106	506494	2025	9	\$17,100.00	Personal Computer (9)
00135106	506494	2025	2	\$4,200.00	Laptop Computer (2)
00135106	506494	2025	2	\$8,600.00	Non-Rugged Portable Radio (2)
00135206	506393	2025	1	\$9,000.00	Fire Hose and Appliance
00135206	506494	2025	1	\$40,000.00	Special Operations Equipment
00135206	506494	2025	1	\$7,700.00	Wireless Headsets
00135206	506494	2025	1	\$4,500.00	Elliptical Trainer
00135206	506494	2025	1	\$12,000.00	Commercial Washer/Extractor
00135206	506494	2025	1	\$1,200.00	Portable Radio Multi-Unit Charger
00135206	506494	2025	6	\$42,000.00	Rugged Portable Radio (6)
00135206	506494	2025	1	\$15,000.00	Mobile Radio
00135206	506494	2025	2	\$4,800.00	Hydraulic Forcible Entry Tool (2)
00135206	506494	2025	1	\$4,200.00	Thermal Imager
00135206	506494	2025	1	\$1,900.00	Chain/Ventilation Saw
00135206	506494	2025	1	\$1,800.00	Rotary Rescue Saw
00135206	506494	2025	1	\$2,000.00	Piston Intake Valve
00135206	506494	2025	1	\$17,000.00	Self Contained Breathing Apparatus - Fill Station and Cylinder
00135206	506494	2025	1	\$75,000.00	Self Contained Breathing Apparatus
00135206	506494	2025	2	\$3,100.00	Portable LED Scene Lighting
00135206	506494	2025	3	\$29,700.00	Vehicle-Mounted Diesel Filter System (3)
00135206	506494	2025	1	\$14,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2025	1	\$1,400.00	Radiological Detector
00135206	506494	2025	1	\$4,300.00	Firefighting Ventilation Fan
00135206	506494	2025	1	\$5,000.00	Commercial Treadmill
00135206	506494	2025	4	\$28,000.00	Rugged Portable Radio (4)
00135206	506494	2025	1	\$7,500.00	Mobile Radio
00135206	506494	2025	1	\$1,300.00	Tablet Computer
00135206	506494	2025	1	\$43,000.00	Cardiac Monitor
00135206	506494	2025	1	\$2,300.00	SAVE Equipment
00135206	506494	2025	1	\$2,000.00	EMS Bags
00135206	506494	2025	1	\$4,200.00	TIC and Charger
00135206	506494	2025	10	\$12,000.00	Self Contained Breathing Apparatus Cylinder (10)
00135206	506494	2025	4	\$27,200.00	Self Contained Breathing Apparatus (4)
00135206	506494	2025	1	\$14,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2025	1	\$1,800.00	Rotary Saw
00135206	506494	2025	1	\$1,900.00	Vent Saw
00135206	506494	2025	1	\$1,300.00	Generator
00135206	506494	2025	1	\$3,100.00	Portable LED Scene Lighting
00135206	506494	2025	2	\$3,400.00	Tablet Computer
00135206	506494	2025	1	\$4,300.00	Ventilation Fan
00145106	506494	2025	1	\$1,500.00	Personal Computer
00145206	506494	2025	1	\$3,000.00	Laptop Computer
00145206	506494	2025	1	\$2,200.00	Tablet Computer
00145206	506495	2025	1	\$42,000.00	3/4 Ton Pick-up Truck
00145206	506495	2025	1	\$25,000.00	Utility Vehicle
00145306	506494	2025	1	\$1,700.00	Tablet Computer
00145306	506494	2025	1	\$1,900.00	Personal Computer
00145306	506494	2025	2	\$6,800.00	Laptop Computer (2)
00145406	506494	2025	1	\$5,000.00	Generator
00145406	506494	2025	2	\$3,800.00	Personal Computer
00145406	506495	2025	1	\$28,200.00	1/2 Ton Pick-up Truck
00150206	506393	2025	1	\$20,000.00	Osceola Park Nursery Storage Bin
00150206	506393	2025	1	\$22,000.00	Mark Durbin Baseball Field Fencing
00150206	506393	2025	14	\$70,000.00	Tennis Court Resurface (14)
00150206	506393	2025	1	\$5,000.00	Sidewalk Replacement
00150206	506393	2025	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2025	1	\$30,000.00	Basketball Court Fencing
00150206	506393	2025	2	\$8,000.00	Outdoor Water Fountain (2)
00150206	506393	2025	1	\$8,000.00	Fortune Road Pond Aeration
00150206	506393	2025	1	\$7,000.00	Pond Fountain Repair and Replacement
00150206	506494	2025	1	\$30,000.00	Heavy Duty Non Licensed Utility Vehicle
00150206	506494	2025	2	\$26,000.00	Triplex Mower (2)
00150206	506494	2025	1	\$12,000.00	Top Dresser
00150206	506494	2025	1	\$60,000.00	Turf Sweeper
00150206	506494	2025	1	\$6,000.00	Off Road Four Wheeler
00150206	506494	2025	2	\$44,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506495	2025	1	\$30,000.00	3/4 Ton Pick-up Truck

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00150206	506495	2025	1	\$36,000.00	Sport Utility Vehicle
00150206	506495	2025	2	\$70,000.00	Passenger Van (2)
00150206	506495	2025	3	\$75,000.00	1/2 Ton Pick-up Truck (3)
00150206	506495	2025	1	\$35,000.00	Dually Pick-up Truck
00150206	506495	2025	1	\$36,000.00	Sport Utility Vehicle
00150206	506495	2025	1	\$35,000.00	Passenger Van
00150206	506495	2025	3	\$45,000.00	Bus (3)
00150306	506393	2025	3	\$7,500.00	Autofills (3)
00150306	506494	2025	3	\$6,300.00	Personal Computer (3)
00150306	506494	2025	1	\$2,000.00	Laptop Computer
00150306	506494	2025	1	\$4,800.00	Umbrella Canopy Set
00150406	506393	2025	1	\$11,000.00	Storage Shed
00150406	506494	2025	1	\$2,000.00	Laptop Computer
00150406	506494	2025	2	\$4,000.00	Automated External Defibrillator (2)
00150406	506494	2025	1	\$2,400.00	Heated Holding Cabinet
00150406	506494	2025	1	\$4,500.00	Copier
00150666	506393	2025	1	\$16,500.00	Bollards
00150666	506393	2025	1	\$10,000.00	Stage Lighting Civic Center
00150666	506494	2025	1	\$4,300.00	Lobby Monitor
00150666	506494	2025	1	\$2,700.00	Refrigerator
00150666	506494	2025	1	\$2,000.00	Freezer
00150666	506494	2025	3	\$6,102.00	Personal Computer (3)
10140106	506494	2025	5	\$14,000.00	Laptop Computer (5)
10140106	506494	2025	1	\$3,000.00	Laptop Computer
10140106	506494	2025	10	\$13,000.00	Tablet Computer (10)
10140106	506494	2025	2	\$4,200.00	Personal Computer (2)
10140106	506495	2025	2	\$55,800.00	Utility Vehicle
10345206	506494	2025	1	\$2,100.00	Performance Workstation
10345406	506393	2025	1	\$400,000.00	Thacker at Mabbette Traffic Signal
10345406	506494	2025	1	\$25,000.00	Data Line Connection
10345406	506494	2025	1	\$2,000.00	Traffic Counter
10345406	506494	2025	2	\$8,000.00	Controller with Communications (2)
10345406	506494	2025	1	\$15,000.00	Cabinet/Controller 8 Phase
10345406	506494	2025	4	\$140,000.00	Traffic Signal Detection System (4)
10345646	506494	2025	1	\$58,000.00	Stump Grinder
10345646	506494	2025	1	\$12,000.00	Power Buggy
10345646	506494	2025	1	\$3,400.00	Laptop Computer
10345656	506393	2025	1	\$10,000.00	Neighborhood Street Light Infill Program
10345656	506393	2025	1	\$250,000.00	Connect Kissimmee - Side Street Improvements
10435206	506495	2025	1	\$225,000.00	Rescue Rechassis
10445206	506393	2025	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2025	1	\$500,000.00	ADA Compliance Program
10445306	506495	2025	1	\$160,000.00	Dump Truck
10450106	506292	2025	1	\$700,000.00	Mark Durbin Recreation Center
10450106	506393	2025	1	\$4,500,000.00	Lancaster Ranch Park
10450106	506393	2025	1	\$185,000.00	Amphitheatre Shade Cover Lakefront Park
10460106	506393	2025	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2025	1	\$44,200.00	Wide Area Network
10460106	506393	2025	1	\$104,000.00	Back Office Licensing
10460106	506393	2025	1	\$75,000.00	Parks & Recreation Suite
10460106	506494	2025	1	\$397,800.00	Wide Area Network
10550706	506393	2025	1	\$500,000.00	Lancaster Ranch Park
10625506	506393	2025	1	\$500,000.00	Legacy Project
10625506	506393	2025	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10625506	506494	2025	1	\$2,800.00	Laptop Computer
10725506	506393	2025	1	\$500,000.00	Capital Improvement Projects
10725506	506393	2025	1	\$300,000.00	Columbia Avenue Improvements
10725506	506393	2025	1	\$250,000.00	Columbia Avenue Improvements
10945656	506393	2025	1	\$500,000.00	Hoagland Boulevard: US 192/Carroll
11125106	506494	2025	1	\$1,300.00	Tablet Computer
40945206	506393	2025	1	\$150,000.00	Stormwater System Improvements
40945206	506494	2025	1	\$10,000.00	Velocity Meter
40945206	506494	2025	2	\$5,300.00	Stage Meter (2)
40945206	506494	2025	1	\$2,500.00	Data Collection System
40945206	506494	2025	2	\$2,700.00	Rain Gauge (2)
40945206	506494	2025	1	\$7,400.00	Water Quality Logger
40945206	506494	2025	8	\$28,000.00	Optical Sensor (8)
40945206	506494	2025	1	\$2,200.00	Stormwater Educational Interactive Model
40945206	506494	2025	1	\$2,200.00	Tablet Computer
40945206	506494	2025	2	\$4,200.00	Performance Workstation (2)
40945506	506393	2025	1	\$100,000.00	Slip-line Program
40945506	506494	2025	1	\$2,900.00	Laptop Computer
40945506	506494	2025	1	\$380,000.00	Excavator
41145716	506495	2025	2	\$780,000.00	Garbage Truck (2)
41145716	506495	2025	2	\$48,000.00	1/2 Ton Pick-up Truck (2)
46170106	506393	2025	1	\$156,000.00	Taxiway D Rehabilitation Construction - Phase 2
46170106	506393	2025	1	\$173,000.00	Taxiway A Design
46170106	506494	2025	2	\$3,800.00	Personal Computer (2)
46170106	506495	2025	1	\$34,000.00	1/2 Ton Pick-up Truck
56045606	506292	2025	1	\$250,000.00	Park Operations Facility Building
56045606	506393	2025	1	\$10,000.00	City Hall Courtyard Bollards
56045606	506393	2025	1	\$2,500.00	Fire Station 13 Water Fountain
56045606	506393	2025	1	\$300,000.00	Central Services Carwash
56045606	506393	2025	1	\$7,000.00	Central Services Generator Building Roof
56045606	506393	2025	1	\$3,000.00	Key Gas Station Roof Replacement
56045606	506393	2025	1	\$20,000.00	Orange Gardens Community Center Renovations
56045606	506393	2025	1	\$19,000.00	Rosehill Cemetery Flooring
56045606	506393	2025	1	\$14,000.00	Rosehill Cemetery Office Roof
56045606	506393	2025	1	\$19,000.00	Fortune Road Athletic Complex Dugouts Roof
56045606	506494	2025	1	\$1,900.00	Personal Computer
56045606	506494	2025	1	\$115,000.00	Police Department Generator
56045606	506494	2025	1	\$1,900.00	Personal Computer
56045706	506495	2025	1	\$150,000.00	Flatbed Tow Truck
56060106	506494	2025	1	\$1,900.00	Personal Computer

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5060106	506494	2025	1	\$8,000.00	Computer Equipment
5060106	506494	2025	4	\$8,400.00	Performance Workstation (4)
5060106	506494	2025	1	\$2,800.00	Laptop Computer
5060106	506494	2025	7	\$14,000.00	Laptop Computer (7)
5060106	506495	2025	1	\$27,000.00	Utility Vehicle
00105106	506494	2026	1	\$1,900.00	Personal Computer
00105106	506494	2026	4	\$8,000.00	Laptop Computer (4)
00105106	506494	2026	1	\$1,800.00	Tablet Computer
00110106	506393	2026	1	\$100,000.00	Citywide Security Improvements
00110106	506494	2026	1	\$2,100.00	Performance Workstation
00110106	506494	2026	2	\$2,600.00	Tablet Computer
00110206	506494	2026	1	\$7,200.00	Heavy Duty Scanner
00110206	506494	2026	1	\$2,000.00	Laptop Computer
00110406	506494	2026	1	\$3,800.00	Performance Laptop
00110406	506494	2026	1	\$6,000.00	Performance Workstation
00110406	506494	2026	1	\$1,400.00	SDI Field Monitor
00110406	506494	2026	1	\$5,000.00	Wireless Audio Kit
00110406	506494	2026	1	\$8,000.00	Field LED Lighting Kit
00110406	506494	2026	1	\$10,000.00	Primary Lens Package
00110406	506494	2026	1	\$8,000.00	Field Camera
00110606	506494	2026	1	\$2,000.00	Tablet Computer
00115106	506494	2026	3	\$8,400.00	Laptop Computer (3)
00115106	506494	2026	3	\$6,300.00	Personal Computer (3)
00120106	506494	2026	5	\$9,500.00	Personal Computer (5)
00120106	506494	2026	1	\$2,000.00	Laptop Computer
00120106	506494	2026	8	\$24,000.00	Fixed Asset Scan Gun (8)
00120206	506494	2026	1	\$2,000.00	Laptop Computer
00125106	506494	2026	2	\$6,000.00	Laptop Computer (2)
00130106	506393	2026	10	\$38,400.00	SWAT Entry Vest (10)
00130106	506494	2026	4	\$6,800.00	SWAT Entry Rifle (4)
00130206	506494	2026	64	\$100,800.00	Automated External Defibrillator (64)
00130206	506494	2026	10	\$48,600.00	Portable Radio (10)
00130206	506494	2026	6	\$17,400.00	Laptop Computer (6)
00130206	506494	2026	30	\$57,000.00	Personal Computer (30)
00130206	506494	2026	38	\$239,400.00	Mobile Digital Computer (38)
00130206	506494	2026	1	\$5,000.00	Ice Machine
00130206	506495	2026	1	\$400,500.00	Vehicle (10)
00130306	506494	2026	1	\$20,200.00	Ballistic Shield
00130606	506494	2026	1	\$19,000.00	Variable Message Sign
00135106	506494	2026	9	\$15,300.00	Tablet Computer (9)
00135106	506494	2026	5	\$9,500.00	Personal Computer (5)
00135106	506494	2026	1	\$2,100.00	Laptop Computer
00135106	506494	2026	1	\$4,300.00	Non-Rugged Portable Radio
00135106	506495	2026	1	\$52,000.00	1/2 Ton Pick-up Truck
00135106	506495	2026	1	\$72,000.00	3/4 Ton Pick-up Truck
00135206	506393	2026	1	\$1,400.00	Portable Radio Vehicle Adapter
00135206	506393	2026	1	\$9,000.00	Fire Hose and Appliance
00135206	506494	2026	1	\$7,700.00	Wireless Headsets
00135206	506494	2026	1	\$7,000.00	Commercial Dryer
00135206	506494	2026	1	\$1,200.00	Portable Radio Multi-Unit Charger
00135206	506494	2026	6	\$42,000.00	Rugged Portable Radio (6)
00135206	506494	2026	1	\$15,000.00	Mobile Radio
00135206	506494	2026	1	\$2,400.00	Hydraulic Forcible Entry Tool
00135206	506494	2026	1	\$4,200.00	Thermal Imager
00135206	506494	2026	1	\$1,900.00	Chain/Ventilation Saw
00135206	506494	2026	1	\$1,800.00	Rotary Rescue Saw
00135206	506494	2026	1	\$2,000.00	Piston Intake Valve
00135206	506494	2026	1	\$75,000.00	Self Contained Breathing Apparatus
00135206	506494	2026	2	\$3,100.00	Portable LED Scene Lighting
00135206	506494	2026	3	\$29,700.00	Vehicle-Mounted Diesel Filter System
00135206	506494	2026	1	\$14,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2026	1	\$1,400.00	Radiological Detector
00135206	506494	2026	1	\$5,000.00	Commercial Treadmill
00135206	506494	2026	2	\$14,000.00	Portable Radio - rugged
00135206	506494	2026	1	\$7,500.00	Mobile Radio
00135206	506494	2026	1	\$1,700.00	Tablet Computer
00145206	506494	2026	1	\$2,100.00	Performance Workstation
00145206	506495	2026	1	\$42,000.00	3/4 Ton Pick-up Truck
00145306	506494	2026	1	\$22,000.00	Utility Cart
00145306	506494	2026	1	\$2,100.00	Laptop Computer
00145406	506494	2026	1	\$5,000.00	Generator
00150106	506494	2026	2	\$3,800.00	Personal Computer (2)
00150106	506494	2026	1	\$2,000.00	Laptop Computer
00150206	506393	2026	1	\$5,000.00	Sidewalk Replacement
00150206	506393	2026	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2026	1	\$10,000.00	Quail Hollow Fence
00150206	506393	2026	1	\$25,000.00	Dog Park Agility Course
00150206	506393	2026	1	\$15,000.00	Dog Park Fence
00150206	506393	2026	2	\$8,000.00	Outdoor Water Fountain (2)
00150206	506393	2026	10	\$50,000.00	Basketball Court Resurface (10)
00150206	506494	2026	1	\$14,000.00	Bunker Rake
00150206	506494	2026	1	\$13,000.00	Mower
00150206	506494	2026	1	\$6,500.00	Aerator
00150206	506494	2026	1	\$2,100.00	Personal Computer
00150206	506494	2026	2	\$44,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506495	2026	1	\$25,000.00	1/2 Ton Pick-up Truck
00150206	506495	2026	1	\$35,000.00	Dually Pick-up Truck
00150206	506495	2026	1	\$50,000.00	Small Dump Truck
00150306	506393	2026	1	\$30,000.00	Gel Coat Slide
00150306	506393	2026	8	\$20,000.00	Diving Block (8)
00150406	506393	2026	1	\$24,000.00	Perimeter Fence Fortune Road
00150406	506393	2026	2	\$11,000.00	Storage Shed (2)
00150406	506494	2026	3	\$6,300.00	Personal Computer (3)
00150406	506494	2026	2	\$4,000.00	Automated External Defibrillator (2)

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00150406	506494	2026	2	\$5,400.00	Refrigerator (2)
00150406	506494	2026	4	\$8,400.00	Personal Computer (4)
00150406	506494	2026	1	\$4,500.00	Copier
00150506	506393	2026	4	\$80,000.00	Cremation Columbarium (4)
00150506	506494	2026	1	\$1,900.00	Personal Computer
00150666	506393	2026	1	\$20,000.00	Arena Audio Visual
00150666	506494	2026	1	\$2,100.00	Personal Computer
00150666	506494	2026	1	\$4,500.00	Copier
10140106	506494	2026	3	\$9,000.00	Laptop Computer (3)
10140106	506494	2026	1	\$1,900.00	Personal Computer
10140106	506494	2026	2	\$4,200.00	Personal Computer (2)
10140106	506495	2026	1	\$27,900.00	Utility Vehicle
10345406	506393	2026	1	\$800,000.00	Denn John at Mill Slough Traffic Signal
10345406	506494	2026	1	\$25,000.00	Data Line Connection
10345406	506494	2026	1	\$2,000.00	Traffic Counter
10345406	506494	2026	2	\$8,000.00	Controller with Communications (2)
10345406	506494	2026	1	\$15,000.00	Cabinet/Controller 8 Phase
10345406	506494	2026	4	\$140,000.00	Traffic Signal Detection System (4)
10345646	506494	2026	1	\$3,000.00	Sidewalk Forms
10345656	506393	2026	1	\$10,000.00	Neighborhood Street Light Infill Program
10435206	506393	2026	1	\$900,000.00	Station Alerting System
10435206	506495	2026	1	\$225,000.00	Rescue Rechassis
10445206	506393	2026	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2026	1	\$500,000.00	ADA Compliance Program
10450106	506393	2026	1	\$4,500,000.00	Lancaster Ranch Park
10450106	506393	2026	1	\$50,000.00	Pavilion
10450106	506393	2026	1	\$75,000.00	Pedestrian Bridge
10450106	506393	2026	1	\$160,000.00	Pool Resurface
10450106	506495	2026	1	\$100,000.00	Dump Truck
10460106	506393	2026	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2026	1	\$39,800.00	Wide Area Network
10460106	506393	2026	1	\$104,000.00	Back Office Licensing
10460106	506393	2026	1	\$58,000.00	Fiber Connectivity
10460106	506494	2026	1	\$358,200.00	Wide Area Network
10550706	506393	2026	1	\$500,000.00	Lancaster Ranch Park
10550706	506393	2026	1	\$25,000.00	Aqua Zip Line
10625506	506393	2026	1	\$500,000.00	Legacy Project
10725506	506393	2026	1	\$500,000.00	Capital Improvement Projects
11125106	506494	2026	1	\$1,900.00	Personal Computer
40945206	506393	2026	1	\$150,000.00	Stormwater System Improvements
40945206	506393	2026	1	\$60,000.00	Stormwater Pollution Best Management Practices (BMP) Project
40945206	506494	2026	1	\$10,000.00	Velocity Meter
40945206	506494	2026	2	\$5,300.00	Stage Meter (2)
40945206	506494	2026	1	\$2,500.00	Data Collection System
40945206	506494	2026	2	\$2,700.00	Rain Gauge (2)
40945206	506494	2026	1	\$7,400.00	Water Quality Logger
40945206	506494	2026	8	\$28,000.00	Optical Sensor (8)
40945206	506494	2026	1	\$1,800.00	Tablet Computer
40945206	506494	2026	1	\$3,600.00	Laptop Computer
40945506	506393	2026	1	\$100,000.00	Slip-Line Program
40945506	506494	2026	2	\$22,000.00	Flail Mower (2)
40945506	506494	2026	1	\$130,000.00	Crash Attenuator Truck
41145716	506495	2026	1	\$390,000.00	Garbage Truck
41145726	506494	2026	1	\$4,000.00	Welder
46170106	506393	2026	1	\$260,400.00	Taxiway A Construction
46170106	506494	2026	3	\$5,700.00	Personal Computer (3)
46170106	506494	2026	1	\$2,000.00	Laptop Computer
56045606	506494	2026	1	\$9,500.00	Personal Computer (5)
56045706	506494	2026	1	\$12,000.00	Vehicle Lift
56060106	506494	2026	1	\$8,000.00	Computer Equipment
56060106	506494	2026	3	\$5,700.00	Personal Computer (3)
56815806	506494	2026	1	\$1,900.00	Personal Computer
56815806	506494	2026	1	\$2,800.00	Laptop Computer
00110106	506393	2027	1	\$100,000.00	Citywide Security Improvements
00110106	506494	2027	1	\$2,100.00	Laptop Computer
00110106	506494	2027	1	\$1,800.00	Tablet Computer
00110206	506494	2027	1	\$1,200.00	Medium Duty Scanner
00110206	506494	2027	1	\$10,000.00	Large Format Scanner
00110406	506494	2027	1	\$6,000.00	Performance Workstation
00110406	506494	2027	1	\$3,800.00	Performance Laptop
00110406	506494	2027	1	\$3,800.00	Performance Laptop
00110606	506494	2027	1	\$2,000.00	Tablet Computer
00115106	506494	2027	2	\$5,600.00	Laptop Computer (2)
00115106	506494	2027	1	\$1,700.00	Scanner
00115106	506494	2027	2	\$3,400.00	Scanner (2)
00115106	506494	2027	1	\$2,800.00	Laptop Computer
00120106	506494	2027	2	\$3,800.00	Personal Computer (2)
00120106	506494	2027	3	\$6,000.00	Laptop Computer (3)
00120106	506494	2027	1	\$3,500.00	Network Laser Printer
00125106	506494	2027	1	\$3,000.00	Laptop Computer
00125106	506494	2027	2	\$5,600.00	Laptop Computer (2)
00130106	506393	2027	1	\$42,300.00	SWAT Entry Vest
00130106	506494	2027	4	\$6,800.00	SWAT Entry Rifle (4)
00130106	506495	2027	1	\$6,000.00	Generator
00130206	506494	2027	10	\$48,600.00	Portable Radio (10)
00130206	506494	2027	27	\$78,300.00	Laptop Computer (27)
00130206	506494	2027	24	\$45,600.00	Personal Computer (24)
00130206	506494	2027	38	\$239,400.00	Mobile Digital Computer (38)
00130206	506494	2027	1	\$6,000.00	Evidence Refrigerator
00130206	506494	2027	1	\$6,000.00	Evidence Freezer
00130206	506494	2027	1	\$5,000.00	Ice Machine
00130206	506495	2027	1	\$282,000.00	Vehicle (7)
00130606	506494	2027	1	\$19,000.00	Variable Message Sign
00130606	506494	2027	1	\$2,500.00	Surveillance Equipment

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00135106	506494	2027	9	\$15,300.00	Tablet Computer (9)
00135106	506494	2027	7	\$13,300.00	Personal Computer (7)
00135106	506494	2027	4	\$8,400.00	Laptop Computer (4)
00135106	506495	2027	1	\$52,000.00	1/2 Ton Pick-up Truck
00135206	506393	2027	1	\$9,000.00	Fire Hose and Appliance
00135206	506494	2027	1	\$7,700.00	Wireless Headset
00135206	506494	2027	1	\$1,200.00	Portable Radio Multi-Unit Charger
00135206	506494	2027	12	\$84,000.00	Rugged Portable Radio (12)
00135206	506494	2027	1	\$2,400.00	Hydraulic Forcible Entry Tool
00135206	506494	2027	1	\$4,200.00	Thermal Imager
00135206	506494	2027	1	\$1,900.00	Chain/Ventilation Saw
00135206	506494	2027	1	\$1,800.00	Rotary Rescue Saw
00135206	506494	2027	1	\$19,000.00	Powerload Hydraulic Stretcher
00135206	506494	2027	1	\$25,000.00	Powerload Cot Fastening System
00135206	506494	2027	1	\$2,000.00	Piston Intake Valve
00135206	506494	2027	1	\$75,000.00	Self Contained Breathing Apparatus
00135206	506494	2027	2	\$3,100.00	Portable LED Scene Lighting (2)
00135206	506494	2027	3	\$29,700.00	Vehicle-Mounted Diesel Filter System (3)
00135206	506494	2027	1	\$14,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2027	1	\$1,400.00	Radiological Detector
00145106	506494	2027	1	\$2,400.00	Laptop Computer
00145106	506494	2027	2	\$3,800.00	Performance Workstation (2)
00145206	506494	2027	1	\$1,500.00	Laser Printer
00145206	506494	2027	1	\$3,000.00	Laptop Computer
00145206	506494	2027	1	\$2,100.00	Performance Workstation
00145206	506494	2027	1	\$3,600.00	Laptop Computer
00145206	506494	2027	1	\$3,000.00	Laptop Computer
00145206	506494	2027	1	\$1,800.00	Performance Workstation
00145206	506494	2027	1	\$2,900.00	Laptop Computer
00145306	506494	2027	1	\$1,900.00	Personal Computer
00145406	506494	2027	1	\$5,000.00	Generator
00145406	506494	2027	3	\$9,600.00	Laptop Computer (3)
00145406	506494	2027	1	\$1,900.00	Personal Computer
00150106	506494	2027	2	\$3,800.00	Personal Computer (2)
00150206	506393	2027	1	\$5,000.00	Sidewalk Replacement
00150206	506393	2027	2	\$60,000.00	Playground Safety Surface (2)
00150206	506393	2027	2	\$8,000.00	Outdoor Water Fountain (2)
00150206	506393	2027	1	\$7,000.00	Pond Fountain Repair and Replacement
00150206	506494	2027	5	\$10,300.00	Personal Computer (5)
00150206	506494	2027	4	\$11,600.00	Laptop Computer (4)
00150206	506494	2027	2	\$44,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506495	2027	1	\$36,000.00	Sport Utility Vehicle
00150206	506495	2027	1	\$35,000.00	Passenger Van
00150206	506495	2027	1	\$25,000.00	1/2 Ton Pick-up Truck
00150306	506393	2027	2	\$4,500.00	Water Extractor (2)
00150306	506393	2027	2	\$12,000.00	Diving Board (2)
00150306	506494	2027	1	\$1,900.00	Personal Computer
00150306	506494	2027	1	\$4,500.00	Lane Line Storage Reel
00150406	506393	2027	1	\$9,500.00	Sound System for Fortune Road
00150406	506494	2027	4	\$8,400.00	Personal Computer (4)
00150406	506494	2027	2	\$3,800.00	Personal Computer (2)
00150406	506494	2027	4	\$40,000.00	Portable Field Fence (4)
00150406	506494	2027	1	\$2,700.00	Refrigerator
00150666	506494	2027	3	\$5,901.00	Personal Computer (3)
00150666	506494	2027	1	\$2,000.00	Laptop Computer
10140106	506494	2027	1	\$2,800.00	Laptop Computer
10140106	506494	2027	4	\$12,000.00	Laptop Computer (4)
10140106	506494	2027	1	\$4,500.00	Copier
10345206	506494	2027	1	\$2,800.00	Laptop Computer
10345206	506494	2027	1	\$3,000.00	Laptop Computer
10345206	506494	2027	1	\$3,000.00	Laptop Computer
10345406	506393	2027	1	\$800,000.00	Broadway at Monument Traffic Signal
10345406	506494	2027	1	\$25,000.00	Data Line Connection
10345406	506494	2027	1	\$12,000.00	Traffic Counter
10345406	506494	2027	2	\$8,000.00	Controller with Communications (2)
10345406	506494	2027	1	\$15,000.00	Cabinet/Controller 8 Phase
10345406	506494	2027	4	\$140,000.00	Traffic Signal Detection System (4)
10345656	506393	2027	1	\$10,000.00	Neighborhood Street Light Infill Program
10435206	506495	2027	1	\$225,000.00	Rescue Rechassis
10445206	506393	2027	1	\$150,000.00	Neighborhood Improvement Program
10445206	506393	2027	1	\$500,000.00	ADA Compliance Program
10450106	506393	2027	1	\$7,500,000.00	Lancaster Ranch Park
10450106	506393	2027	1	\$400,000.00	Denn John Softball/Baseball Field
10450106	506393	2027	1	\$60,000.00	Pedestrian Bridge
10450106	506393	2027	1	\$24,000.00	Pool Resurface
10460106	506393	2027	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506393	2027	1	\$43,600.00	Wide Area Network
10460106	506393	2027	1	\$109,200.00	Back Office Licensing
10460106	506494	2027	1	\$392,400.00	Wide Area Network
10550706	506191	2027	1	\$500,000.00	Future Park Northwest Quadrant Park
10625506	506393	2027	1	\$500,000.00	Legacy Project
10725506	506393	2027	1	\$500,000.00	Capital Improvement Projects
10725506	506494	2027	1	\$2,800.00	Laptop Computer
40945206	506393	2027	1	\$150,000.00	Stormwater System Improvements
40945206	506393	2027	1	\$60,000.00	Stormwater Pollution Best Management Practices (BMP) Project
40945206	506494	2027	1	\$10,000.00	Velocity Meter
40945206	506494	2027	2	\$5,300.00	Stage Meter (2)
40945206	506494	2027	1	\$2,500.00	Data Collection System
40945206	506494	2027	2	\$2,700.00	Rain Gauge (2)
40945206	506494	2027	1	\$3,000.00	Water Quality Logger Handheld Display
40945206	506494	2027	1	\$7,400.00	Water Quality Logger
40945206	506494	2027	8	\$28,000.00	Optical Sensor (8)
40945206	506494	2027	1	\$2,100.00	Performance Workstation
40945206	506494	2027	1	\$2,000.00	Laptop Computer

CAPITAL IMPROVEMENT PLAN 2023 - 2027

40945506	506393	2027	1	\$100,000.00	Slip-line Program
40945506	506494	2027	2	\$3,400.00	Tablet Computer (2)
40945506	506494	2027	1	\$201,200.00	Grapple Loader Truck
40945506	506494	2027	1	\$46,000.00	High Roof Cargo Van
40945506	506494	2027	1	\$1,900.00	Performance Workstation
41145716	506495	2027	2	\$780,000.00	Garbage Truck (2)
41145726	506495	2027	1	\$30,000.00	1/2 Ton Pick-up Truck
56045606	506494	2027	1	\$250,000.00	Communications Generator
56045606	506494	2027	1	\$5,700.00	Personal Computer (3)
56045706	506494	2027	1	\$5,000.00	Copier
56045706	506494	2027	1	\$1,700.00	Laptop Computer
56060106	506494	2027	1	\$8,000.00	Computer Equipment
56060106	506494	2027	1	\$1,900.00	Personal Computer

RESOLUTION NO. -2022

**A RESOLUTION ADOPTING
THE TENTATIVE OPERATING
MILLAGE FOR THE CITY OF
KISSIMMEE, FLORIDA UPON
THE ASSESSMENT ROLL OF
THE YEAR 2022.**

WHEREAS, the City Commission of the City of Kissimmee, Florida, considered a budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023, 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 8.90% more than the rolled back millage rate of 4.2472 as defined in F.S. 200.065.

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

Dated this 13th day of September 2022.

Olga Gonzalez

Mayor-Commissioner

ATTEST:

Linda S. Hansell
City Clerk



RESOLUTION NO. -2022

A RESOLUTION ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.

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, 2022 and ending September 30, 2023, 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 6, 2022

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, 2022 and ending September 30, 2023, shall be \$240,953,811 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 2022/2023 budget by the amount of encumbrances outstanding at September 30, 2022.

SECTION 6. The City Manager shall automatically adjust the total amount of the FY 2022/2023 budget by the amount of unspent grant funds at September 30, 2022.

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 2022/2023 appropriations will automatically lapse at September 30, 2023 and will be carried over to FY 2023/2024 as un-appropriated fund balance.

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

SECTION 11. The authorized number of employees set forth in this budget is 804. 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 13th day of September 2022.

ATTEST:

Olga Gonzalez
Mayor-Commissioner

Linda S. Hansell
City Clerk



ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>GENERAL FUND</u>			
City Commission	City Commission	Commission Retreat Facilitator	25,000
		Lobbyists	150,000
		Total City Commission/City Commission	175,000
City Commission	Social Services	Miscellaneous Event Expenses	3,000
		Total City Commission/Social Services	3,000
		Total City Commission	178,000
City Manager	City Manager	Public Meeting and Hearing Security Screening	10,000
		Total City Manager/City Manager	10,000
City Manager	City Clerk	Onsite Records Disposal	700
		Corrective Mortgage Deeds/Recording Fees	1,000
		Development Services/Code Enforcement	1,500
		Shredding Bins	2,500
		Recording Fees	3,400
		Document Remediation	5,000
		Document Preservation	7,000
		Deed Recording	8,000
		Envelopes for DocuSign Electronic Signature	10,000
		Total City Manager/City Clerk	39,100
City Manager	Communications and Public Affairs	Video Translation Services	1,000
		Video Voice-Over	1,800
		Closed Captioning Services	3,000
		American Sign Language Services	4,000
		Miscellaneous Services	10,000
		Total City Manager/Communications and Public Affairs	19,800
City Manager	Economic Development	Marketing Material Production	500
		Prospera	10,000
		Annexation Outreach Efforts	15,000
		Small Business Development Center	30,000
		Economic Development Incentive Funds	100,000
		University of Central Florida Incubator	150,000
		Total City Manager/Economic Development	305,500
		Total City Manager	374,400
City Attorney	City Attorney	Recording Fees	500
		Court Filing Fees	600
		Court Subpoena Service Fees	800
		Title and Closing Fees	2,000
		Court Deposition Fees	3,000
		Code Enforcement Magistrate Fees	10,000
		Mediator Fees	11,600
		Appraisals	12,500
		Retained Counsel	235,500
		Total City Attorney/City Attorney	276,500

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
City Attorney	Municipal Court Clerk	Transcription Services	1,000
		Hearing Officer Fees	5,000
		Total City Attorney/Municipal Court Clerk	6,000
		Total City Attorney	282,500
Finance	Finance	CAFR Online	2,500
		Bond Disclosure Compliance Fees	3,000
		Lease Compliance	5,000
		Armored Car Service	6,000
		eCivis	10,000
		Actuarial Services	12,000
		Account Analysis Fees	20,000
		General Consultants	25,000
		Redlight Camera Credit Card Fees	50,000
		Audit and CAFR Preparation	90,000
		Credit Card Fees	150,000
		Total Finance	373,500
		Development Services	Planning
Formatting Services	6,000		
Demolition of Unsafe or Blighted Structures	30,000		
Kissimmee Main Street	119,734		
Transit Circulator Contract	540,000		
Total Development Services	697,734		
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	5,000
		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	108,500
Police	Patrol	K9 Kennel Care	1,120
		Veterinary Insurance	2,655
		Canine Maintenance	6,000
		Total Police/Patrol	9,775
Police	Criminal Investigations	K9 Kennel Care	560
		Veterinary Insurance	1,200
		Forfeiture Proceeding Court Fees	1,500
		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	32,360

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Police	Special Operations	Towing and Storage Fees	1,000
		Confidential Funds	10,000
		Crossing Guard Management Services	584,464
		Total Police/Special Operations	<u>595,464</u>
		Total Police	<u>749,299</u>
Fire	Administration	Staffing Software Phone Contract	50
		Pre-Employment Examinations	6,160
		Respiratory Physicals	6,608
		Medical Director Contract	35,000
		Ambulance Billing Service	280,000
		Medicaid Payment	410,331
		Total Fire	<u>738,149</u>
		Total Fire	<u>738,149</u>
Public Works	Engineering	Miscellaneous Professionals Services	60,000
		Total Public Works/Engineering	<u>60,000</u>
Public Works	Street Maintenance	Mowing Contract	403,200
		Total Public Works/Street Maintenance	<u>403,200</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
		Signal Maintenance	89,225
		Emergency Signal Services	93,000
		Redlight Camera Fees	988,600
		Total Public Works/Traffic Engineering	<u>1,215,422</u>
		Total Public Works	<u>1,678,622</u>
Parks and Recreation	Parks	Grant Application Fees	10,000
		Total Parks and Recreation/Parks	<u>10,000</u>
Parks and Recreation	Aquatic Center	Event Entertainment	600
		Pool Permit	975
		Miscellaneous Aquatic Classes	1,500
		Lifeguard Certification Fees	9,840
		Chemical Delivery Contract	34,080
		Total Parks and Recreation/Aquatic Center	<u>46,995</u>
Parks and Recreation	Recreation	Athletic Camps	378
		Food Service	3,300
		Marydia Janitorial/Custodial	3,950
		Day Camp Program Trips	7,040
		Special Programs	5,175
		Camp Infinity	13,229
		Teen Extreme Program	29,346
		Recreation Programs	31,538
		Youth and Adult Sports	52,490
		Oak Street Park Camp Discovery	75,166
		Total Parks and Recreation/Recreation	<u>221,612</u>

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Parks and Recreation	Cemetery	Cemetery Plot Buy Back	3,300
		Total Parks and Recreation/Cemetery	<u>3,300</u>
Parks and Recreation	Events & Venues	Miscellaneous Catering	3,600
		Face Painters	4,500
		Night of Music	5,000
		Downtown Event/Partnership	5,000
		Taste of Kissimmee	5,000
		Fandom	8,000
		Pridefest	10,000
		Juneteenth	10,000
		Kowtown	13,000
		Fishing Festival	13,000
		Martin Luther King, Jr. Event	15,250
		Festival of Lights Parade	17,250
		General Labor Services	20,000
		July 4th Fireworks	30,000
		July 4th Entertainment and Production	63,000
		Total Parks and Recreation/Events & Venues	<u>222,600</u>
Human Resources and Risk Management	Human Resources	Pension and Actuarial Studies	3,000
		Labor Attorney	20,000
		Classification Study	24,500
		Total Human Resources and Risk Management	<u>47,500</u>
		Total General Fund	<u><u>5,624,211</u></u>
<u>STORMWATER UTILITY FUND</u>			
Public Works	Engineering	Water Quality Reporting	3,500
		Diving Services	4,000
		Annual Audit Fees	5,200
		FEMA Flood Insurance Rate Map Revision	25,000
		Nutrient Data Analysis	35,000
		Water Quality Lab Sampling	40,000
		Data Storage Management	40,000
		Community Rating System Assistance	50,000
		Stormwater Monitoring Services	275,000
		Master Stormwater Model	300,000
		Total Stormwater Utility/Engineering	<u>777,700</u>
		Public Works	Operations
Pond Cleaning Service	65,000		
Customer Billing Services	263,772		
Total Stormwater Utility/Operations	<u>332,335</u>		
		Total Stormwater Utility Fund	<u><u>1,110,035</u></u>

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>SOLID WASTE FUND</u>			
Public Works	Solid Waste	Janitorial Services	3,563
		Annual Audit Fees	3,896
		General Consulting Services	40,000
		Customer Billing Services	152,740
		Total Solid Waste/Solid Waste	200,199
Public Works	Weld Shop	Janitorial Services	3,563
		Total Solid Waste/Weld Shop	3,563
		Total Solid Waste Fund	203,762
<u>AIRPORT FUND</u>			
Airport	Operations	Audit Fees	900
		Airport Development Plan	1,500
		Graphic Design Services	2,000
		Appraisals	2,500
		Legal Services	3,150
		Surveying Services	5,000
		General Consultant Fees	7,000
		Janitorial Services	13,318
		Total Airport Fund	35,368
		Total Airport Fund	35,368
<u>CENTRAL SERVICES FUND</u>			
Information Technology	Information Technology	Microsoft/Cisco Technical Support	2,000
		Cisco Call Manager/Unity Upgrade	4,000
		Central Square Support Services	8,000
		Microsoft SharePoint Services	10,000
		City Website Platform	100,000
		Total Information Technology/Information Technology	124,000
		Public Works	Fleet Maintenance
Total Public Works/Fleet Maintenance	231,500		
Public Works	Facilities Maintenance	Fire Hydrant Inspections	70,000
		HVAC Contract Services	65,250
		Janitorial Service	196,277
		Alarm Security Monitoring Services	248,628
		Work Order System Contract	38,620
		Total Public Works/Facilities Maintenance	618,775
Total Central Services Fund	974,275		
<u>LOCAL OPTION GAS TAX FUND</u>			
Public Works	Engineering	General Consultants	90,000
		Total Local Option Gas Tax/Engineering	90,000
Total Local Option Gas Tax Fund	90,000		

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>BUILDING FUND</u>			
Development Services	Building	Fire Prevention Agreement	480
		Janitorial Services	30,416
		Building Inspector Services and Plan Review	80,000
		Total Building Fund	<u><u>110,896</u></u>
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>			
Development Services	Community Redevelopment	Consultant Services	30,000
		Master Redevelopment Plan	150,000
		Total Vine Street Community Redevelopment Fund	<u><u>180,000</u></u>
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Development Services	Community Redevelopment	Architectural Services	2,500
		Surveying and Engineering Services	2,500
		Real Estate Agent Commission	3,000
		Various Consultant Services	100,000
		Total Downtown Community Redevelopment Fund	<u><u>108,000</u></u>
<u>2022 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND</u>			
Development Services	2022 SHIP Program	Miscellaneous Contract Services	60,000
		Total 2022 State Housing Initiative Partnership (SHIP) Grant Fund	<u><u>60,000</u></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><u>5,302,500</u></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	5,000
		Hepatitis B Shots/Draws	10,000
		Actuarial Services	11,000
		Total Liability/Workers Comp Self Insurance Fund	<u><u>36,000</u></u>

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>HEALTH SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Miscellaneous	475
		Waste Disposal Services	1,250
		GASB Audit	17,000
		Fire Cancer Presumption Policy	18,500
		Clinic Contract Fees	168,000
		Onsite Medical Staff	610,000
		Administrative Service Fees	1,544,100
		Total Health Self Insurance Fund	<u>2,359,325</u>
TOTAL CITY OF KISSIMMEE			<u>16,194,372</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:
501111	Executive Salaries	505255	Tools and Equipment
501212	Regular Salaries and Wages	505257	Uniforms
501414	Overtime	505261	Special Functions
501517	Special Pay	505353	Road Materials and Supplies
		505454	Books and Publications
	BENEFITS:	505455	Dues, Subscriptions and Memberships
502121	FICA Taxes		
502222	Retirement Contributions		OTHER OPERATING COST:
502323	Life and Health Insurance	504444	Rentals and Leases
502424	Workers Compensation	504901	Advertising
502525	Unemployment Compensation	504902	Recruitment
502626	Other Postemployment Benefits	504903	Copier Costs
		504911	Safety/Wellness Program
	PROFESSIONAL SERVICES:	504914	Sale of Homes
503131	Professional Services	504917	Garage/Gas Inventory Write-off
503232	Accounting and Auditing	504918	General Inventory Write-off
503434	Other Contract Services	504998	Traffic Inventory Write-off
503435	Other Services - Custodial	504999	Bad Debt Expense
503436	Other Services - Customer Billing	505959	Depreciation
		508181	Aid to Government Agencies
	TRAINING AND TRAVEL:	508282	Aid to Private Organizations
504041	Travel and Per Diem	508382	General Employee Assistance
505555	Training		
		505259	FUEL
	UTILITIES:		CHARGES BY OTHER FUNDS:
504141	Communication Services		General Fund Admin Cost
504343	Electric	504905	Facilities Maintenance Charges
504344	Water and Sewer	504907	Information Technology Charges
504345	Stormwater Fees	504908	
504347	Solid Waste Disposal Fees		
		504904	INDIRECT COSTS
	INSURANCE:		CAPITAL OUTLAYS:
504545	General Insurance		Land or Easements
504546	Workers Compensation Claims	506191	Buildings
504547	Liability Claims	506292	Infrastructure/Other Improvements
504549	Health Claims	506393	Machinery and Equipment-Equipment
		506494	Machinery and Equipment-Vehicles
	OTHER MAINTENANCE:	506495	
504645	Vehicle Parts		DEBT SERVICE:
504646	Building and Grounds Maintenance		Principal
504647	Other Equipment Maintenance	507171	Interest
504648	Radio Maintenance	507272	Other Debt Service Costs
		507373	
504649	VEHICLE MAINTENANCE		
		509171	TRANSFERS TO OTHER FUNDS
	OTHER SUPPLIES:		RESERVES:
504242	Postage		Contingency Reserves
504747	Printing	509275	Capital Outlay Reserves
505151	Office Supplies	509276	Debt Service Reserves
505252	Operating Supplies	509277	Operating Cost Reserves
505253	Cleaning Supplies	509278	
505254	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 2021 calendar year would be used in figuring the 2021/2022 budget year. The tax bills to be mailed by November 1 represent the property taxes due for the 2021 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.