



**COMMISSION BUDGET WORKSHOP AGENDA
SPECIAL SESSION OF THE CITY COMMISSION
CITY OF KISSIMMEE
CITY HALL, COMMISSION CHAMBERS
101 CHURCH STREET, KISSIMMEE, FLORIDA 34741-5054
TUESDAY, AUGUST 25, 2026 AT 5:30 PM**

- 1. MEETING CALLED TO ORDER**
- 2. INTRODUCTION AND HIGHLIGHTS**
- 3. BUDGET OVERVIEW**
- 4. REVIEW OF DEPARTMENTS**

Mike Steigerwald

Tavia Ritchie

Department (Page Numbers)

City Commission (59-63)
City Manager (64-78)
Economic Development (79-84)
City Attorney (85-92)
Finance (93-101)
Development Services (102-106)
Police (107-127)
Fire (128-135)
Public Works (136-150, 177-194, 205-212, 216-227)
Parks and Recreation (151-171)
Human Resources (172-176)
Airport (195-199)
Information Technology (201-204)

Department Head

Desiree Matthews
Austin Blake
David Rodriguez
Kalanit Oded
Tavia Ritchie
Craig Holland
Charles Broadway
Jim Walls
Ashley Willis
Steve Lackey
Ana Gonzalez-Fajardo
Shaun Germolus
Peggy Sousa

5. GENERAL DISCUSSION

1. Non-Profit Funding – Business Development, Social Services, Quality of Life
2. Travel & Training – Limitation on Out of State Travel
3. Limited Hiring Freeze

6. CONCLUSION

1. Final Questions

In accordance with Florida Statutes §286.0105, any person wishing to appeal any decision made by the City Commission with respect to any matter considered at such meeting or hearing will need a record of the proceeding, and for such purposes may need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is made.

In accordance with Florida Statutes §286.26, any person needing assistance to participate in any of these proceedings should contact the Office of the City Clerk in writing at least 48 hours prior to the meeting at cityclerkemail@kissimmee.gov or by telephone at (407) 518-2308.



PROPEL KISSIMMEE

ANNUAL BUDGET
FISCAL YEAR **2026-2027**

PREPARED BY THE FINANCE DEPART- MENT.

Finance Director

Tavia Ritchie,
CPA, CPFO, CGFO

Assistant Finance Director

Sandra N. Pereira

Budget Manager

Alex Santos

Senior Financial Analyst

Megan Garrett



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kissimmee
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

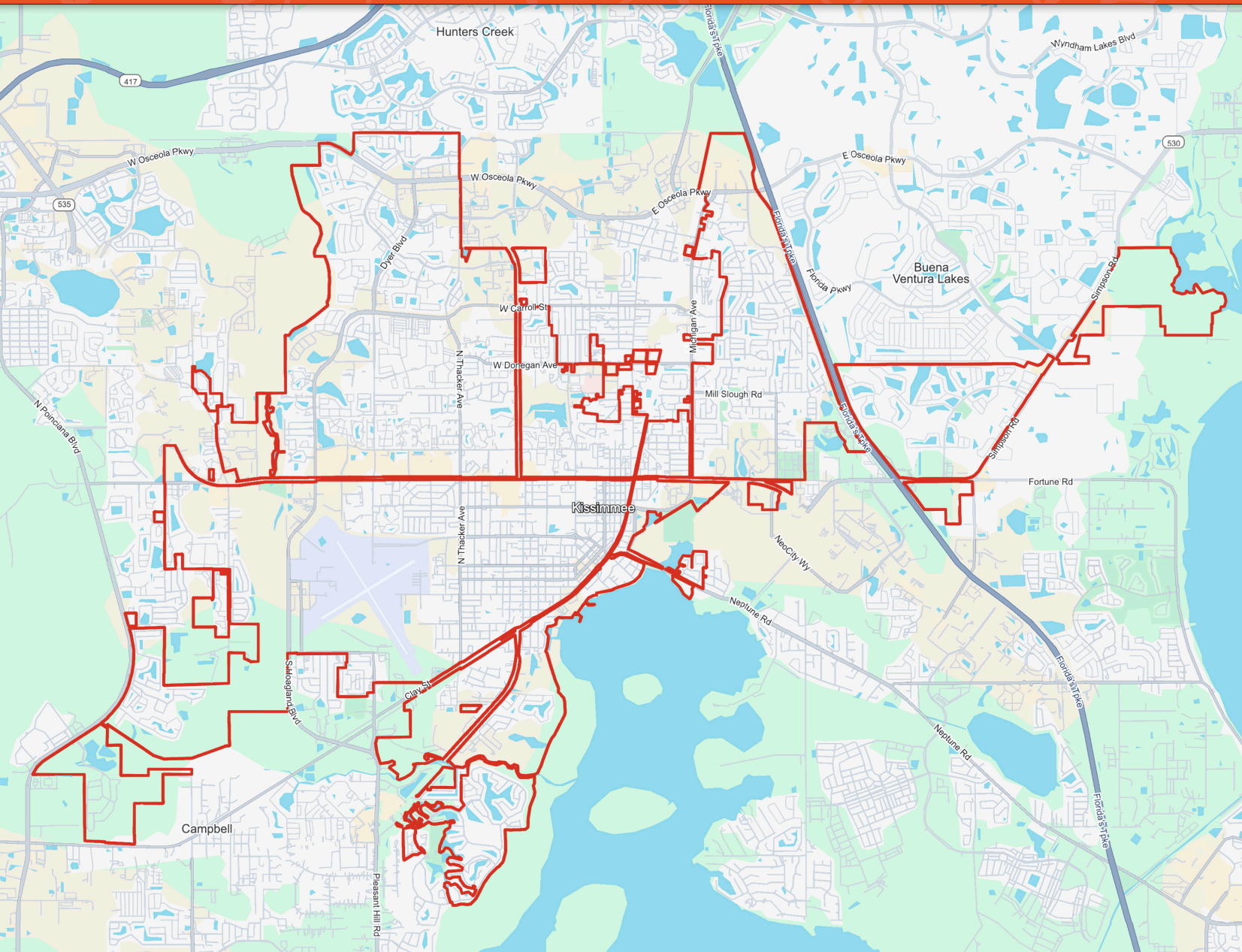
Executive Director

THE CITY OF KISSIMMEE

This budget is designed to propel Kissimmee forward — **growing** responsibly, **investing** wisely, and **serving** our residents well.



THE CITY OF



KISSIMMEE



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The Fiscal Year 2027 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 2027. 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 2027 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.







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

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

We value education and training to bring about a professional commitment to efficiently serve our community.

We value employees who are loyal to the organization because they are then personally committed to the goals of the organization.

We value communication as a necessary tool in promoting teamwork throughout the City.

We value employees who exhibit basic moral values that stress the importance of treating co-workers and citizens with respect and fairness.

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

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



CITY COMMISSION

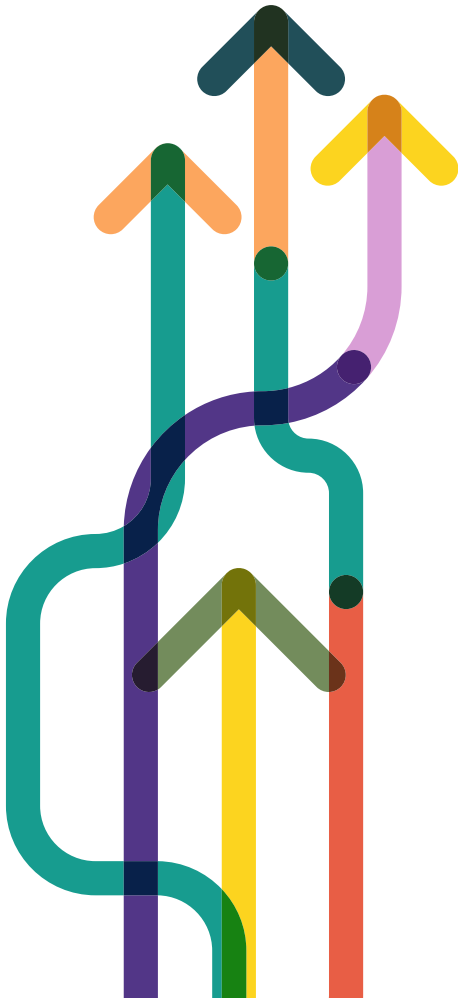
- Jackie Espinosa** – Mayor/Commissioner
- Angela Eady** – Vice Mayor/Commissioner
- Carlos Alvarez, III** – Mayor Pro Tem/Commissioner
- Janette Martinez** – Commissioner
- Noel Ortiz** – Commissioner

CITY MANAGER

Michael H. Steigerwald

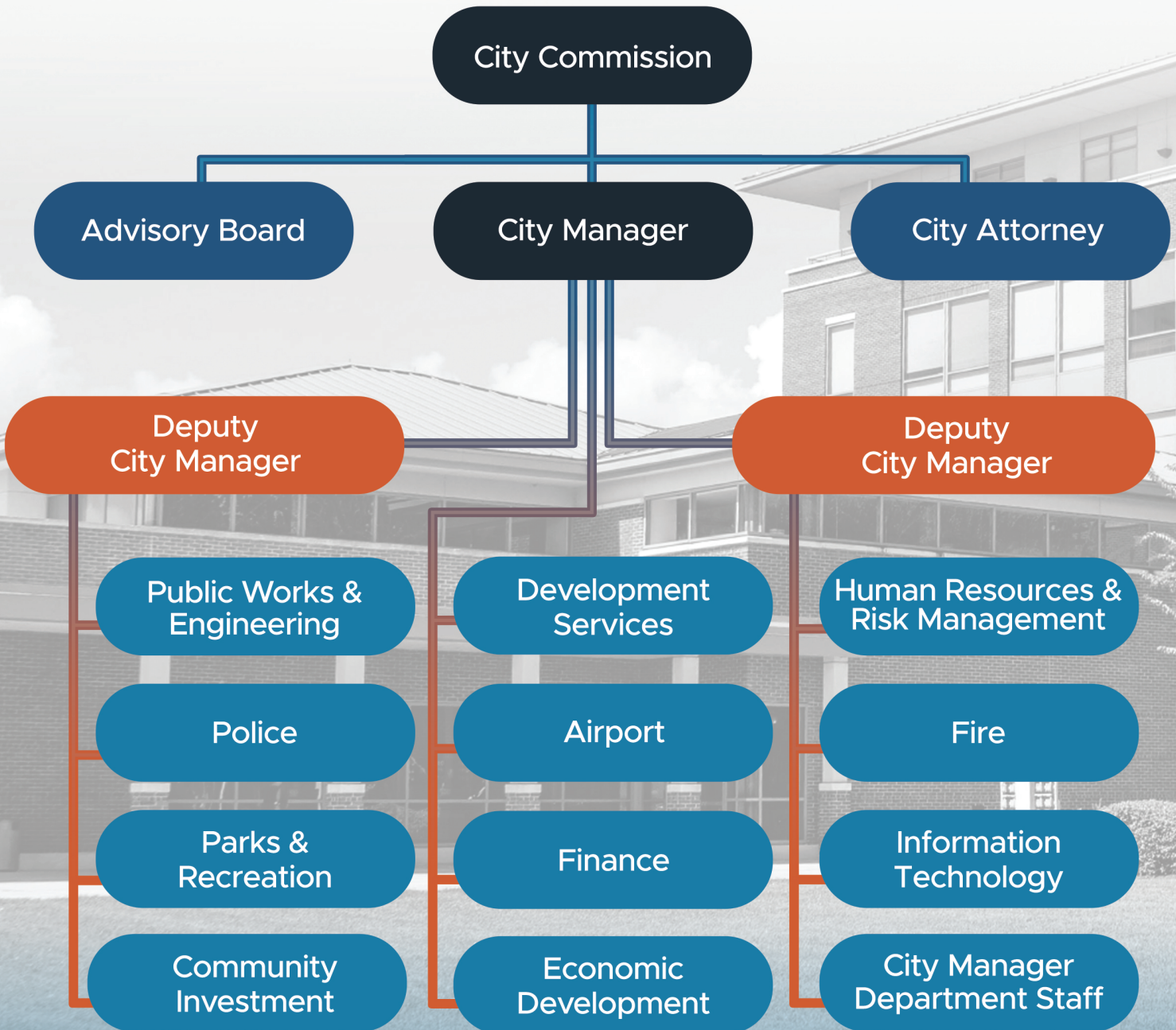
CITY ATTORNEY

Kalanit Oded



CITY OF KISSIMMEE 1 8 8 3

Organizational Chart



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



Austin D. Blake - Deputy City Manager

Desiree S. Matthews - Deputy City Manager

Ashley Willis - Public Works & Engineering Director

Charles Broadway - Police Chief

Craig M. Holland - Development Services Director

David Rodriguez - Economic Development Director

James F. Walls - Fire Chief

Margaret R. Sousa - Information Technology Director

Ana Gonzalez-Fajardo - Human Resources & Risk Management Director

Shaun J. Germolus - Airport Director

Steve Lackey - Parks & Recreation Director

Tavia Ritchie - Finance Director





HONORABLE MAYOR, CITY COMMISSIONERS, AND CITIZENS:

It is my privilege to present the Fiscal Year (FY) 2026-27 annual budget for the City of Kissimmee, in accordance with the City Charter. The theme for the FY 2026-27 budget is propel. As we developed this budget we faced many unknowns: property tax reform, declining revenues, and continuous rising costs. In this landscape of uncertainty we must be more prudent and intentional with every dollar more than ever. Yet, despite the current uncertainty in the economy, our focus is on what propels us forward to fulfill our vision to encourage innovation, attract emerging industries, and strengthen the region's long-term economic competitiveness. We have developed a spending plan that preserves our ability to continue a high standard of service to our community. We believe this budget propels us to serve our residents 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.

Each year our goal is to build a budget with present and future residents in mind. Last year's budget was centered on the theme of open for business, focused on growth and investment to sustain our City. This year, we build on that foundation, propelling further as we continue working to attract private business, growth, and investment to our City. We believe this budget meets the needs of the present without compromising the ability of future generations to meet their own needs.

The FY 2027 budget is balanced based on a millage rate of 4.6253 mills (approximately \$4.62 per \$1,000) to meet the needs described above. The City has seen its taxable value grow to approximately \$7.5 billion, an increase of approximately 7.7% over last year's taxable value. The proposed FY 2027 budget is balanced with a total City-wide appropriation of \$321,922,102, and a General Fund budget total of \$159,559,219, including \$37,947,118 in reserves. The proposed spending levels are set at amounts we believe are within our means for the short term but will require tough decisions in the future to ensure sustainability long term. This budget centers on the City Commission's vision for the City and continues to propel us forward to meet the demands associated with this growth. I am confident we have developed a conservative, reasonable, and responsible spending plan for the 2026-27 Fiscal Year.

The upcoming fiscal year's adopted budget calls for total spending of \$322 million across all funds in FY 2026-27. This budget continues to propel Kissimmee's fiscally sound, conservative approach to managing taxpayer dollars forward as the City approaches a population of 90,000 residents.

Unlike most other financial documents produced by governments, budgets are forward-looking and based fully on estimates. Here at the City of Kissimmee, we take it a step further and compile five years of estimates. We do all of this without a crystal ball. We know that prediction is difficult, but we also know that those who fail to plan, plan to fail. We believe this budget plan propels the City forward now and in the future as we seek to close the gap of rising expenditures and slowing revenue growth. It makes the hard decisions and funds the Commission's priorities, all while ensuring our residents receive value with their service. The end result is a balanced budget that propels the goals of the Commission forward and serves our residents by providing the resources and tools staff need to do the necessary work of the City, work that makes us proud every day of what the City Commission and staff have accomplished.

This budget represents months of work by a dedicated leadership team and staff. This budget cycle was different from past cycles because we introduced the Strategic Projects and Resource Coordinator (SPARC), pronounced as "SPARK". SPARC is the City's new, centralized system for developing, reviewing, and managing major budget requests. I want to acknowledge the efforts of all departments who assisted and contributed to the preparation of this document. Lastly, I greatly appreciate the support that staff has received from the City Commission; support that continues to propel our work forward.

MIKE STEIGERWALD
CITY MANAGER

2027 BUDGET FRAMEWORK:

The budget is an annual event. It is a way of life. It is strategy. It is allocation. But beyond its recurring, cyclical rhythm, it is a chance to assess how we're doing as a City and whether we're propelling our communities forward. The budget serves as our rubric, outlining the resources behind our community's policy priorities. Chief among the priorities in developing this approved budget was funding the Commission's strategic plan, which sets the overall direction for the upcoming year while maintaining the City's infrastructure, equipment, facilities, services, and programs and improving areas of critical concern. As we work to address challenges in the economy and our community, we must stay mindful of the overall fiscal burden placed on residents, taxpayers, ratepayers, and end users. That's why we focused on conservativeness to propel our City forward. It's also why, collectively, the annual budget process and document are arguably the most important responsibility the City Commission carries each year.

No budget is perfect. Budgeting is as much an art as it is a science. When we look under the microscope, or pick up a paintbrush to assemble our comprehensive goals with dollars attached, we must ensure we're delivering value to our constituents regardless of economic uncertainty. Because we know we're in a time of significant uncertainty, we chose to begin the budget process focused on possibility rather than problems. That shift in thinking helped us set the ground floor for potential and solutions, propelling us forward.

The annual event was completely refreshed this year. This makeover included a new budget manual along with a new in-house platform named SPARC (Strategic Project and Resource Coordinator). For a more efficient and effective budget process, SPARC helps pre-screen projects and funding requests to ensure they have a positive impact on the City and meet long-range plans before they are reviewed by the Budget Committee. Departments were given a prep guide for SPARC and training was conducted. All personnel requests and reclassifications, vehicle requests and major capital projects are processed in SPARC.

Being fiscally responsible doesn't mean cutting back for its own sake. It means building the capacity to keep the services our community counts on both sustainable and within reach for everyone. As fiscal stewards, we hold two things in trust: public resources and public confidence. The decisions we make now determine what kind of government our community inherits down the road. Each budget cycle demands a

hard look, not just at the numbers, but at what we value, where our priorities lie, and the kind of government we're working to create. A budget is never just a spreadsheet; it's a declaration of intent.

A key component of our budget strategy is ensuring our ability to manage our finances to meet our spending commitments, both now and in the future, so that future generations of taxpayers don't face an unmanageable bill for government services provided to the current generation. That's why we prepare our budget with a five-year spending plan. As we observe a current slowdown in revenues and softening consumer demand, our five-year spending plan looks different than it has in years past.

We're feeling the effects of slower growth across nearly every revenue area. Coming out of the pandemic, the State of Florida experienced record travel levels. Since then, travel has leveled off, and we're seeing those effects in our state revenue sharing, gas tax and sales tax collections. A significant effort has been made to ensure our spending growth doesn't outpace our revenue growth. That has meant reshaping our spending plan, which is exactly why we prepare a long-range financial plan every year. This approach lets us take a more comprehensive view of our operations rather than reaching for immediate fixes.

During budget preparation, City staff stays mindful of capital investments that will hold down ongoing operating costs, and continues searching for ways to propel the quality and quantity of services forward within our projected resources. We always look to drive optimal performance and propel results. In practice, we seek a healthy balance, combining additional revenues, revenue maximization, revenue optimization, and targeted spending cuts to address the fiscal challenges on the horizon and our growing repair and maintenance program as our infrastructure ages. This year, we simply had to dig a little deeper to keep propelling forward.

Per the University of Central Florida's Institute for Economic Forecasting, growth in the U.S. economy is expected to remain slower over the next several years, though Florida is projected to continue outpacing the national economy overall. Inflationary pressures and a moderating pace of growth continue to keep the market on edge. Plenty of unknowns remain around trade policy, energy prices, and global conflict, keeping caution in the air. Ongoing mixed economic signals nationally, alongside a Federal Reserve that has shifted from cutting interest rates to holding them steady, and elevated housing and insurance costs among other things are poised to test Florida's economy and threaten state and

Actions we take today shape tomorrow. Inaction taken today shapes far more than tomorrow. Standing still often proves the costlier path in the long run. We believe growth and investment are what will propel us forward.

local revenues.

Despite forecasts for slower growth, the economy appears to be humming along for now. The stock market has continued to reach new highs. Restaurants are lively, theme parks remain busy, roadways are full, yet consumer sentiment nationally tells a more cautious story. Inflation has cooled from its post-pandemic peak but has proven stickier than hoped, complicated this year by a spike in energy prices tied to conflict in the Middle East, keeping us further from the Federal Reserve's 2% target than many expected at this point. And it's not just here; state revenues are dropping below long-term trends across the nation. Locally, we're seeing slower growth in revenues, which adds to the difficulty of making sense of the volatility and mixed market signals. Many believe the U.S. is in the later stages of the current economic cycle, with investors now debating not when the Federal Reserve will cut rates further, but whether it will need to raise them again instead.

If we had a dollar for every time we heard the words tariffs, conflict, or recession this year, the City could fund a few additional police officers and firefighters. But those buzzwords are starting to hit home. The cost of government continues to rise. We know that in any given budget year, constraints can arise beyond our control, and as City management, we are held to the prudence standard of effectively managing government resources to propel the delivery of services forward.

A budget acts as a contract between a local government and those it serves. Taxes and fees are exchanged for a variety of services. In addition, the budget sets the overall parameters for how government will provide those services, using employees, vendors, and partners to deliver value. We are pleased to present our Fiscal Year 2027 contract to the residents of the City of Kissimmee; one built to propel our City forward.

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

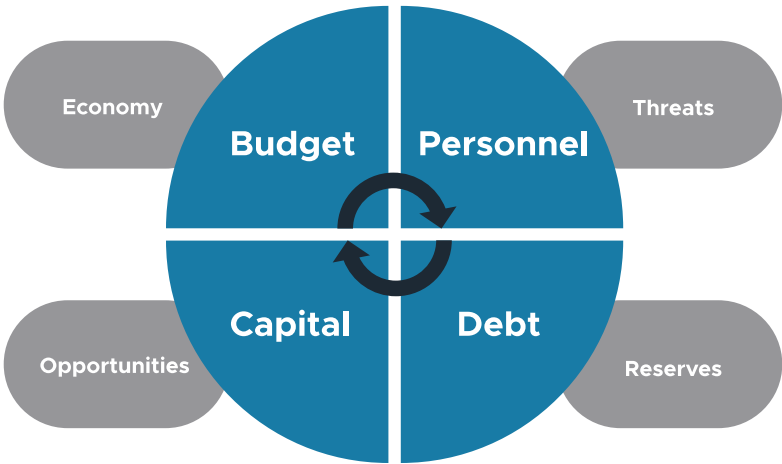
That explains the fiscal structure and operation of the City's major revenue sources and expenditures approved for the coming year. This information provides projections for current year financial activity, as well as comparison to historical and past programs.

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.



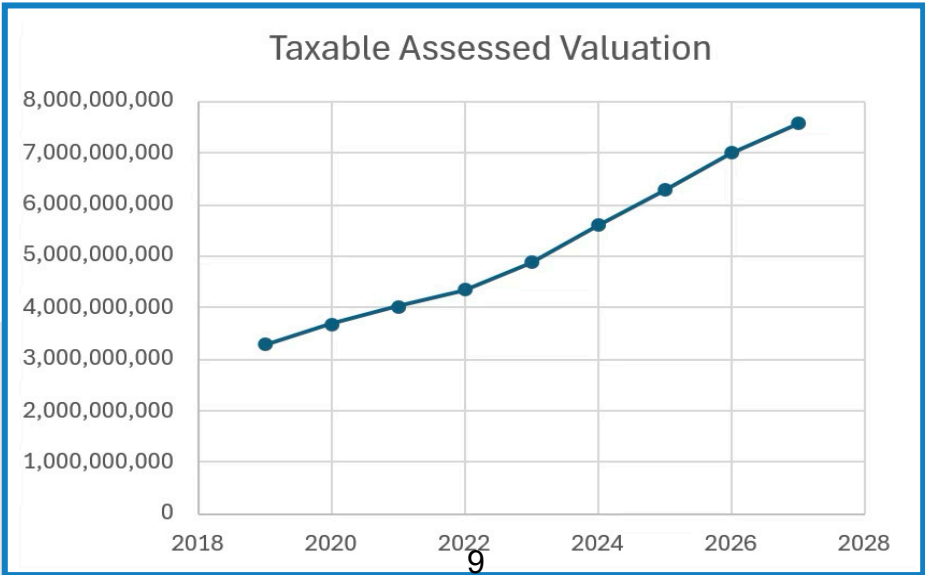
GENERAL FUND:

The proposed General Fund budget is approximately \$121.6 million for FY 2026-27. The General Fund FY 2026-27 budget represents less than a 1% decrease over the FY 2025-26 budget as we work to reduce costs due to slowing revenue growth amongst continued price pressures. Certified assessed values for ad valorem tax revenues are \$541,892,612 (or 7.7%) higher than last year which results in a total assessed value of \$7,579,836,442. This includes an increase from new construction of \$255,178,293 or an additional \$1,180,276 in ad valorem revenues.

Constant in our budget planning is the stress to balance growing costs and investment. We need to provide additional services due to growth, but we need to invest in our infrastructure and personnel to continue to provide services in the future. This recurring act juggles our priority of a balanced budget and promise to sustainability. Staff is recommending the Commission approve the same millage rate of 4.6253 which will generate total ad valorem tax revenues of \$33,306,066. Kissimmee is in a unique situation in where it benefits from two dividend sources, Tohopekaliga Water Authority and Kissimmee Utility Authority. Therefore, we do not solely rely on ad valorem increases.

In FY 2027, ad valorem taxes represent about 29% of projected revenues. In addition, 10% is expected from state distributions, 10% from service charges and all other sources, 7% from utility taxes, 10% from Tohopekaliga Water Authority (TWA) and 20% from the Kissimmee Utility Authority (KUA). Overall, General Fund revenue sources will increase approximately 4.9%. This increase is mainly driven by modest growth in the aforementioned major revenue categories.

In June 2025, a non ad valorem fire assessment was adopted for Fiscal Year 2026 that funds an additional 49 fire personnel to move the department to a 24/72 work schedule. This assessment generated just over \$6 million solely for that purpose. Other than that new funding source, all other revenues have seen moderate to flat increases. That is why revenue increases this year (4%) are much lower compared to revenue increases experienced in prior years (8.6% in FY 2025 and 12.3% in FY 2024). The total General Fund budget for expenditures, excluding capital expenditures, is \$121,587,102. Overall, projected revenue increases will be significantly offset by total budgeted expenditures. Total expenditures in the General Fund will exceed revenues by \$5,126,753. That is a structural imbalance driven by slowing revenues we are working to fix.



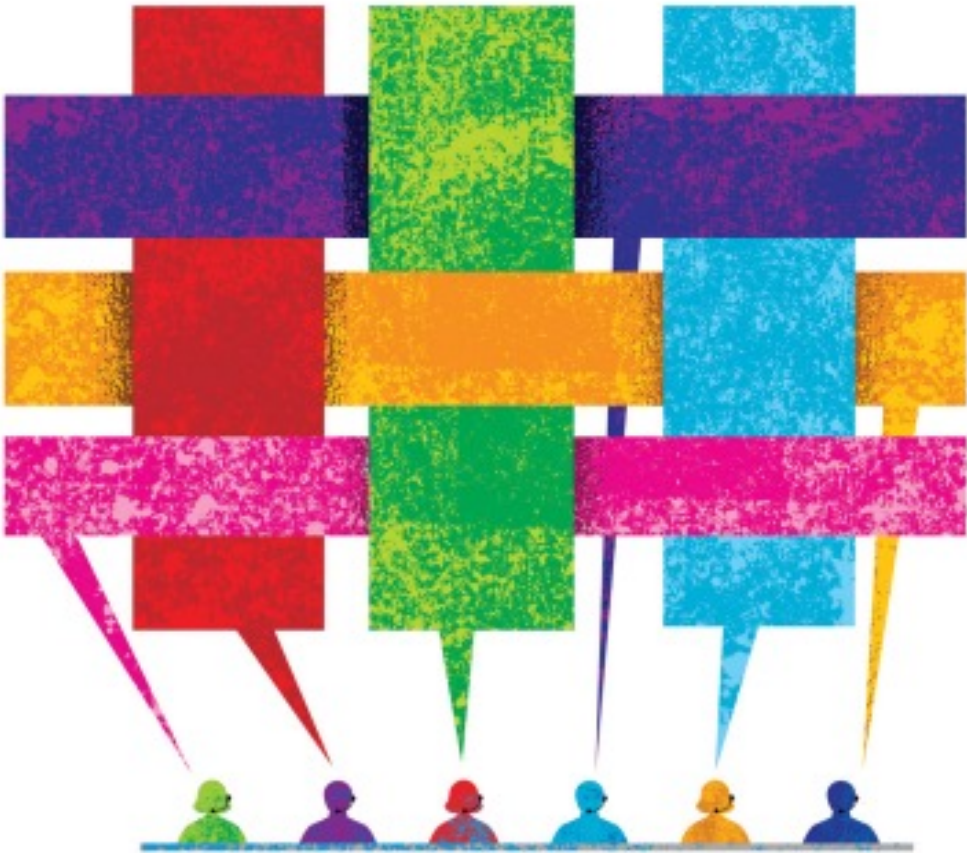
PERSONNEL IMPACTS:

The City’s workforce brings together a wider range of professionals, each one distinct in expertise and vital to the operations of municipal government. Without question, our people are the City’s most valuable resource and every accomplishment we point to traces back to the dynamic workforce behind it. As with other organizations, personnel costs represent the largest share of the City’s budget, and like many others, we continue to face real challenges around compensation.

Recruiting and retaining talent has grown significantly harder in recent years. The City has pursued a number of initiatives over time to address this, and the FY 2027 proposed budget carries that effort forward with a 3% increase for employees to help the City stay competitive with neighboring communities. To further support employee retention and attraction, the budget fully funds employee benefits as presented, with no changes to provisions and no increases to employee premiums.

Inflation and the market environment have taken a toll on the personnel budget through salaries, health care, and pension cost increases over the years. This year’s pension and health care increases dealt a huge blow to the budget increasing 20% and 13% respectively. These increases caused us to reevaluate many new long-term plans for additional positions.

The FY 2027 budget does not include any new positions. The Five Year Personnel Recapture chart in this document reflects any midyear reclasses approved throughout FY 2026 by the City Commission. A key component of fiscal management is to appropriately manage the City’s finances and resources. Managing those resources involves managing the individuals who serve our community. All of these actions further prove the City’s dedication to ensuring it has the best workforce to serve its residents.





SPECIAL REVENUE FUNDS:

In November 2022, the Local Option Sales Tax was extended through 2045. Originally enacted September 1, 1990 levying 1% for a 15-year period, the current levy of 1% was previously extended September 1, 2005 through August 31, 2025. The City currently receives 13.36% of the total collections. It is required to be spent on capital items only, but a portion of the revenues generated from Sales Tax are pledged to the Series 2022, 2016, 2014A, 20118, 2010B and 2010A debt outstanding. The bulk of the City’s capital is funded through this fund in FY 2027.

The Local Option Gas Tax Fund revenue has had a rocky few years; threatening its reputation of being a stable source of funding for roadway improvements. FY 2027 revenues are projected to have a decrease of approximately \$353,000 less than the previous year. In FY 2027, a total of \$526,000 is approved for roadway improvements including the pavement management program. Aside from routine paving program, the remaining balance from Series 2024A bonds will allow us to continue to invest in our infrastructure. Funding from gas tax revenues also includes engineering staff to handle more design work in-house and funds for the sidewalk program.

Staff has estimated the tax increment revenue of the Downtown Community Redevelopment Agency (CRA) will be more than 12% higher than last year’s increment based upon the current millage rate of 4.6253. Half of the salaries and benefits for the CRA Manager, Administrative Assistant and a portion of the Economic Development Director will be charged back to this Fund from General Fund. The Vine Street Community Redevelopment Agency will generate an increment over 19% larger than its increment last year to bring in \$789,591 in additional revenue. Since the increment has increased significantly since the first year, the remaining 50% of the above referenced salaries and benefits will be charged back to this Fund. In addition, funds continue to be set aside to fund development incentives and improvements to the Vine Street CRA. Significant work continues to progress in both CRAs with housing and various projects on the horizon for both.

The Building Fund remains very active as commercial and residential construction is ongoing. Revenue forecasts do not portray a significant increase or decrease from the prior year with growth elevated but flat.

FYE ENDED	HISTORICAL LOCAL OPTION SALES TAX COLLECTIONS
9/30/2026	\$12,451,000 ⁽¹⁾
9/30/2025	\$12,382,000 ⁽²⁾
9/30/2024	\$11,481,076
9/30/2023	\$11,448,003
9/30/2022	\$10,782,927

(1) Budgeted (2) Estimated



OTHER FUNDS:

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

In the Solid Waste Fund, FY 2027 operating revenues are projected to be approximately \$989,465 less than expenses. This is due to continued capital investments being made in the solid waste operation. While these investments will result in the use of reserves during the five-year period, projections indicate that the operation will more than recover its investment by the end of the five-year period. Significant equipment and vehicle delays caused the City to re-evaluate its decision to bring its commercial refuse program in house. At about \$25.03 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 \$308,719 at the end of FY 2027, which represents a reserve balance of 10%. In FY 2025, a new fee (Landing Fees) was introduced to the fund. This additional revenue source will help the airport maintain its aging infrastructure. Staff also continues to closely monitor this fund to ensure its sustainability while also weighing the benefit of awarded grants. As in the past, funds have been allocated to match Federal and State grants that may be available for capital improvements that should continue to bolster economic development at the Airport.

CAPITAL IMPROVEMENT PLAN (CIP):

The City’s Capital Improvement Plan (CIP) is adopted alongside the budget. The five-year CIP is developed based upon the Commission’s Strategic Plan. We are prudently planning projects which further the identified goals; a lot of which have been funded with the Series 2024 Bonds issued last year. The five-year CIP totals \$70 million. To note, no capital is funded in the General Fund this year as we look to stabilize expenditures. However, over \$4.3 million in capital improvement projects will be funded with local option sales tax dollars. The voter referendum passing in November 2022 to extend the local option sales tax was imperative for the City to maintain its level of infrastructure improvements.

2027 Budget: Public Safety Enhancements
Capital Projects (5-Yr Plan)

- KPD Headquarters Expansion
- Public Safety Training Center Expansion
- New Fire Stations (using new design prototype)

2027 Budget: Transportation Program

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

2027 Budget: Parks Projects

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

2027 Budget: Public Safety Enhancements

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

LONG TERM DEBT:

The City’s bond rating is AA+. The City last issued debt in October 2024 under Series 2024A and Series 2024B. In keeping with the City Commission’s Strategic Plan, we felt it was most efficient to bond a series of projects to collectively invest in our infrastructure and quality of life. The bond financed public safety infrastructure including a police parking garage and two fire stations, roadway projects, community center and civic center renovations. Those projects are currently underway.



THREATS:

Price pressures in many different forms:

- Rising health care costs – the City is self insured. The City provides benefits to employees at no added cost to them
- Rising risk insurance costs – the insurance industry is hardening state wide
- Rising pension costs – The City pension funds saw a combined increase of more than \$2 million for FY 2027
- Rising wages
- Rising operating expenses and aging infrastructure costs

OPPORTUNITIES:

Because economic development initiatives are crucial to the City’s future success, also included in the budget is an allocation of \$100,000 to be used for the operating expenses of an economic development incentive program. The actual use of half of these funds is determined by the City Commission as the opportunities arise. As of July 16th, 2026, there is \$166,228 available in the economic development account. For budget purposes, it was assumed that the 2026 appropriation would be used before year end, but if not, whatever amount is remaining will be added to the balance in this account. We have received ample dividends on these funds as economic development downtown has seen a myriad of proposals ranging from hotels to mixed use development with a few in the negotiation phase of procurement.

ACCOMPLISHMENTS:

- High-Water Rescue Equipment Acquired
- Adopted New Fire and Police Impact Fees, Recreation Impact Fees Updated
- New Emergency Preparedness Manager
- Added Fully Staffed Engine 15
- Design Prototype for new Fire Stations
- Fire Department Earns International Accreditation
- New Driving Simulator in Service
- Expansion of Freebee Micro-Transit Service
- Dyer Blvd and Carroll Street Repaving
- Hudson Street Project
- Master Stormwater Study
- Mill Slough Restoration
- Makinson Hardware Redevelopment
- \$1.8M Grant for Vine St Landscape
- \$10M Grant for Taxiway Improvements
- \$1.4M FAA Grant for Control Tower
- Airport Master Plan
- Purchased Hotel for the Haven on Vine Project
- \$2.3M State & Federal Grants for the Haven on Vine Project
- Quail Hollow, Lakefront, Chambers Park Projects
- City Hall Expansion
- Hop-On/Hop-Off Shuttle Bus Service
- Lakefront Park Stage Bandshell Completed
- Berlinsky House Design
- Major Downtown Housing Projects
- Employee Compensation Study
- Triple Crown Government Finance Officer’s Association Award
- \$1M Allocated Towards Small Business Assistance



RESERVE TARGETS:

The approved budget is balanced with the use of reserves. GFOA recommends minimum reserves of two months worth of expenditures plus a cushion for natural disasters (hurricanes). The adopted budget maintains the required emergency reserves beyond that threshold. Based upon FY 2027 projections, ending reserves will be about 31% of budgeted expenditures.



Kissimmee's History

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

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

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

Chief Osceola

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

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

Hamilton Disston

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



1700s

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

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

1763 - The British took control of Florida

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

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

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

1800s

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

1845 - Florida is granted statehood

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

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



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

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

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

1900s

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

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

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

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

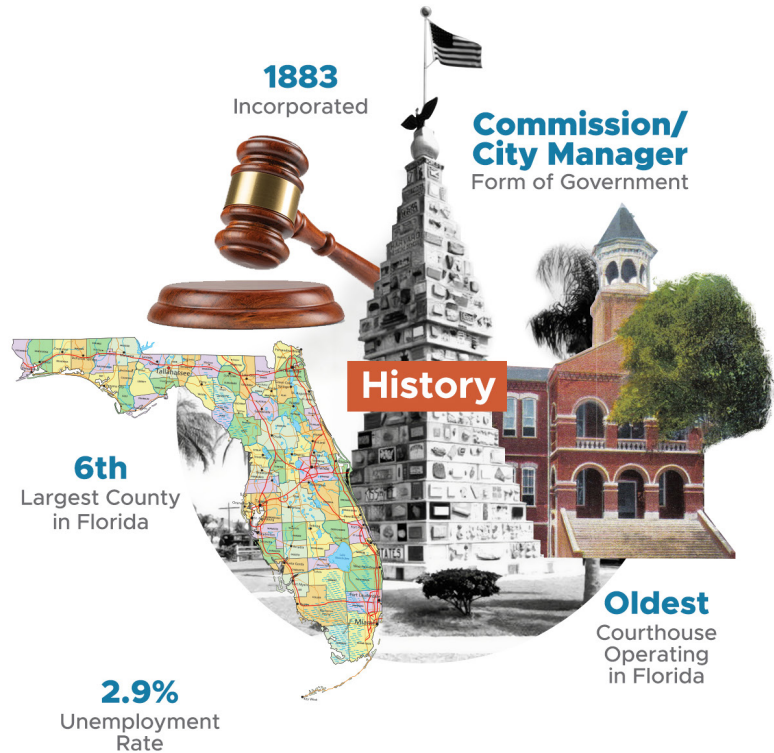
1924 - Kissimmee Chamber of Commerce is chartered

1934 - Cattleman's Association is established in Kissimmee

1943 - Construction of the Monument of States is completed

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

Community Profile.



Economics



Major Employers

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

Major Tax Payers

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



The City of Kissimmee 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.

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.

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.

HISTORICAL GROWTH

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

Year	Population	Increase	Percentage Increase
2025	87,664	2,523	2.88%
2024	85,141	2,424	2.85%
2023	82,717	549	0.66%
2022	82,168	1,169	1.42%
2021	80,999	5,355	6.61%
2020	79,226	3,582	4.74%
2019	75,644	844	1.13%
2018	74,800	2,637	3.65%
2017	72,163	2,201	3.15%
2016	69,962	1,561	2.28%

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 \$428 million over the past ten years as shown in the following table.

Year	Number of Permits	Amount 000's
2025	6,749	386,323
2024	6,198	1,666,317
2023	7,675	650,610
2022	6,373	468,251
2021	5,995	260,060
2020	5,568	179,038
2019	6,269	195,337
2018	7,791	163,714
2017	6,132	178,403
2016	4,475	134,041

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)
2025	49,092	2,866,766	73,696
2024	47,135	3,014,716	78,284
2023	44,733	4,140,512	81,188
2022	30,977	4,533,280	75,571
2021	44,267	893,270	75,343
2020	39,759	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

Source: Bureau of Economic Accounts - US Department of Commerce



Kissimmee at a **Glance.**

General Information

Date of Incorporation: **1883**

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

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

Area of Kissimmee: **22.2 Square Miles**

Population

Population: **87,664**

Median Age: **35.3 years**

Population Under Age 18: **48%**

Composition of Population:

White: **59%**

Other: **17%**

Black or African American: **10%**

Asian: **3%**

Ethnicity - Hispanic: **69%**



Schools

Public High Schools: **1**

Public Middle Schools: **2**

Public Elementary Schools: **7**

Charter Schools: **7**

Housing

Average Household Size: **3.14**

Number of Housholds: **22,836**

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

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

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





Education

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

Income & Poverty

Per Capita income in Past
12 Months: **\$25,390**
Persons in Poverty: **23.7%**



Employment

Median Household Income: **\$51,277**
Civilian Labor Force: **63%**
Class of Workforce:
Private: **77.8%**
Government: **8.5%**
Not for Profit: **4.6%**
Self Employed: **3.7%**
Unemployment Rate: **2.9%**



Occupations

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

Local Attractions

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



**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

**ALL FUNDS
TOTAL BUDGETS SUMMARY**

FUND NAME	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
General Fund	\$ 170,935,897	\$ 171,618,689	\$ 176,413,519	\$ 159,559,219
Stormwater Utility	17,275,935	24,003,036	17,980,415	15,792,559
Solid Waste	11,938,711	10,355,058	10,693,299	9,389,006
Airport	1,787,126	2,514,013	2,163,245	2,946,522
Central Services	16,685,167	18,532,610	19,092,919	15,997,897
Local Option Sales Tax	32,083,670	30,482,407	24,215,617	13,463,247
Mobility Fee	15,945,284	10,784,449	17,085,535	16,178,746
Local Option Gas Tax	22,365,327	12,618,774	12,637,952	6,314,701
Paving Assessment	10,024	10,000	17,457	17,457
Building	8,912,378	6,565,011	9,351,048	9,157,854
Downtown Community Redevelopment	11,831,169	13,594,727	14,662,862	9,396,153
Vine Street Community Redevelopment	9,855,144	11,157,918	11,778,909	8,629,468
CDBG Entitlement Grants	-	-	-	953,411
SHIP Grants	-	-	-	609,218
HOME Grants	-	-	-	370,775
Recreation Impact	4,890,610	2,675,985	5,665,273	4,598,154
Fire Impact Fee		592,566	955,810	1,306,810
Police Impact Fee	273,364	570,325	902,825	1,255,325
Police 2nd Dollar Assessment	78,683	39,946	39,946	25,241
Justice Assistance Grant	352,896	409,836	409,836	409,836
State Law Enforcement Trust	585,138	183,252	512,456	489,156
Federal Law Enforcement Trust	138,153	301,066	138,153	138,653
School Crossing Guard Trust	53,449	3,650	37,856	3,650
Treasury Forfeiture	316,346	316,604	316,846	317,346
Haven on Vine	946,828	813,223	1,054,046	1,062,238
Utility Tax	8,867,749	8,845,676	8,765,692	8,735,692
Local Option Sales Tax Bonds	2,165,023	2,165,023	2,165,023	2,184,115
Local Option Gas Tax Notes	294,385	294,385	294,385	300,666
Community Redevelopment Notes	331,903	331,903	331,903	385,886
Series 2016/2022/2024 Bonds	9,995,980	7,364,163	10,049,293	9,926,692
Liab/Workers Comp Self Insurance	5,657,862	5,511,858	5,434,663	5,346,342
Health Self Insurance	12,899,200	15,105,359	14,313,309	16,660,067
TOTAL BUDGET	\$ 367,473,401	\$ 357,761,512	\$ 367,480,092	\$ 321,922,102

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

ALL FUNDS BY OBJECT CODE

DESCRIPTION	Personnel				
	Services FY 2027	Operating FY 2027	Capital FY 2027	Other FY 2027	Budget FY 2027
General Fund	\$ 82,618,456	\$ 33,166,993	\$ -	\$ 43,773,770	\$ 159,559,219
Stormwater Utility	3,490,758	2,556,528	1,157,544	8,587,729	15,792,559
Solid Waste	2,844,595	4,389,922	1,595,260	559,229	9,389,006
Airport	1,155,543	730,260	392,000	668,719	2,946,522
Central Services	4,829,263	8,490,867	952,137	1,725,630	15,997,897
Local Option Sales Tax	-	724,052	4,394,450	8,344,745	13,463,247
Mobility Fee	-	-	-	16,178,746	16,178,746
Local Option Gas Tax	1,194,017	823,252	301,585	3,995,847	6,314,701
Paving Assessment	-	5,000	-	12,457	17,457
Building	3,489,517	549,840	-	5,118,497	9,157,854
Downtown Comm Redevelopment	-	735,065	625,000	8,036,088	9,396,153
Vine Street Comm Redevelopment	-	902,765	1,953,930	5,772,773	8,629,468
2026 CDBG Entitlement Grant	271,578	681,833	-	-	953,411
2026 SHIP Grant	64,824	544,394	-	-	609,218
2026 HOME Grant	50,701	320,074	-	-	370,775
Recreation Impact	-	-	750,000	3,848,154	4,598,154
Fire Impact Fee	-	-	-	1,306,810	1,306,810
Police Impact Fee	-	-	363,000	892,325	1,255,325
Police 2nd Dollar Assessment	-	18,000	-	7,241	25,241
Justice Assistance Grant	409,836	-	-	-	409,836
State Law Enforcement Trust	-	24,800	-	464,356	489,156
Federal Law Enforcement Trust	-	-	-	138,653	138,653
School Crossing Guard Trust	-	-	-	3,650	3,650
Treasury Forfeiture	-	-	-	316,604	317,346
Haven on Vine	229,441	548,500	-	284,297	1,062,238
Utility Tax	-	-	-	8,735,692	8,735,692
Local Option Sales Tax Bonds	-	-	-	2,184,115	2,184,115
Local Option Gas Tax Notes	-	-	-	300,666	300,666
Community Redevelopment Notes	-	-	-	385,886	385,886
Series 2016/2022/2024 Bonds	-	-	-	9,926,692	9,926,692
Liab/Workers Comp Self Insurance	-	5,310,360	-	35,982	5,346,342
Health Self Insurance	-	16,625,977	-	34,090	16,660,067
TOTAL BUDGET BY OBJECT	\$ 100,648,529	\$ 77,148,482	\$ 12,484,906	\$ 131,639,443	\$ 321,922,102

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

**ALL FUNDS
BEGINNING RESERVE BALANCES AND REVENUES**

This schedule and the one on the following page indicate the changes budgeted to occur to restricted and unrestricted balances in each fund in FY 2025. 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 2027	TOTAL SOURCES BUDGET FY 2027
General Fund	\$ -	\$ 43,098,870	\$ 116,460,349	\$ 159,559,219
Stormwater Utility	-	7,700,684	8,091,875	15,792,559
Solid Waste	-	1,137,694	8,251,312	9,389,006
Airport	-	(153,999)	3,100,521	2,946,522
Central Services	-	1,821,432	14,176,465	15,997,897
Local Option Sales Tax	-	1,871,247	11,592,000	13,463,247
Mobility Fee	15,148,246	-	1,030,500	16,178,746
Local Option Gas Tax	-	3,078,201	3,236,500	6,314,701
Paving Assessment	-	7,457	10,000	17,457
Building	-	4,718,654	4,439,200	9,157,854
Downtown Community Redevelopment	-	4,122,825	5,273,328	9,396,153
Vine Street Community Redevelopment	-	3,784,308	4,845,160	8,629,468
2026 CDBG Entitlement Grant	-	-	953,411	953,411
2026 SHIP Grant	-	-	609,218	609,218
2026 HOME Grant	-	-	370,775	370,775
Recreation Impact	4,093,154	-	505,000	4,598,154
Fire Impact Fee	955,810	-	351,000	1,306,810
Police Impact Fee	902,825	-	352,500	1,255,325
Police 2nd Dollar Assessment	-	7,241	18,000	25,241
Justice Assistance Grant	-	-	409,836	409,836
State Law Enforcement Trust	-	487,656	1,500	489,156
Federal Law Enforcement Trust	-	138,153	500	138,653
School Crossing Guard Trust	-	-	3,650	3,650
Treasury Forfeiture	-	316,846	500	317,346
Haven on Vine	-	258,938	803,300	1,062,238
Utility Tax	-	552,609	8,183,083	8,735,692
Local Option Sales Tax Bonds	-	-	2,184,115	2,184,115
Local Option Gas Tax Notes	-	-	300,666	300,666
Community Redevelopment Notes	-	-	385,886	385,886
Series 2016/2022/2024 Bonds	2,702,559	-	7,224,133	9,926,692
Liab/Workers Comp Self Insurance	-	453,629	4,892,713	5,346,342
Health Self Insurance	-	424,420	16,235,647	16,660,067
TOTALS	\$ 23,802,594	\$ 73,826,865	\$ 224,292,643	\$ 321,922,102

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

**ALL FUNDS
ENDING RESERVE BALANCES AND DISBURSEMENTS**

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

FUND NAME	BUDGETED DISBURSEMENTS FY 2027	ESTIMATED ENDING RESTRICTED BALANCES	ESTIMATED ENDING UNRESTRICTED BALANCES	BUDGETED TOTAL USES FY 2027
General Fund	\$ 121,587,102	\$ -	\$ 37,972,118	\$ 159,559,219
Stormwater Utility	7,608,424	-	8,184,135	15,792,559
Solid Waste	9,240,777	-	148,229	9,389,006
Airport	2,277,803	-	668,719	2,946,522
Central Services	14,272,267	-	1,725,630	15,997,897
Local Option Sales Tax	11,871,869	-	1,591,378	13,463,247
Mobility Fee	437,289	15,741,457	-	16,178,746
Local Option Gas Tax	3,166,361	-	3,148,340	6,314,701
Paving Assessment	10,000	-	7,457	17,457
Building	4,039,357	-	5,118,497	9,157,854
Downtown Community Redevelopment	5,040,078	-	4,356,075	9,396,153
Vine Street Community Redevelopment	5,794,537	-	2,834,931	8,629,468
2026 CDBG Entitlement Grant	953,411	-	-	953,411
2026 SHIP Grant	609,218	-	-	609,218
2026 HOME Grant	370,775	-	-	370,775
Recreation Impact	750,000	3,848,154	-	4,598,154
Fire Impact Fee	-	1,306,810	-	1,306,810
Police Impact Fee	-	892,325	363,000	1,255,325
Police 2nd Dollar Assessment	18,000	-	7,241	25,241
Justice Assistance Grant	409,836	-	-	409,836
State Law Enforcement Trust	24,800	-	464,356	489,156
Federal Law Enforcement Trust	-	-	138,653	138,653
School Crossing Guard Trust	3,650	-	-	3,650
Treasury Forfeiture	-	-	317,346	317,346
Haven on Vine	777,941	-	284,297	1,062,238
Utility Tax	8,213,083	-	522,609	8,735,692
Local Option Sales Tax Bonds	2,184,115	-	-	2,184,115
Local Option Gas Tax Notes	300,666	-	-	300,666
Community Redevelopment Notes	385,886	-	-	385,886
Series 2016/2022/2024 Bonds	7,223,474	2,703,218	-	9,926,692
Liab/Workers Comp Self Insurance	5,310,360	-	35,982	5,346,342
Health Self Insurance	16,625,977	-	34,090	16,660,067
TOTALS	\$ 229,507,056	\$ 24,491,964	\$ 67,923,083	\$ 321,922,102

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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

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

FUND NAME	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
General Fund	\$ 64,602,120	\$ 37,226,217	\$ 43,098,870	\$ 37,972,118
Stormwater Utility	9,805,415	2,112,048	7,700,684	8,184,135
Solid Waste	2,601,594	963,068	1,137,694	148,229
Airport	(83,197)	67,986	(153,999)	668,719
Central Services	4,807,463	484,911	1,821,432	1,725,630
Local Option Sales Tax	12,751,051	8,145,066	1,871,247	1,591,378
Mobility Fee	15,509,035	9,847,160	15,148,246	15,741,457
Local Option Gas Tax	9,254,452	523,176.00	3,078,201	3,148,340
Paving Assesment	7,457	-	7,457	7,457
Building	4,711,848	1,997,297	4,718,654	5,118,497
Downtown Community Redevelopment	9,625,406	3,066,011	4,122,825	4,356,075
Vine Street Community Redevelopment	7,453,340	3,035,106	3,784,308	2,834,931
Recreation Impact	3,935,273	1,695,605	4,093,154	3,848,154
Fire Impact Fee	324,810	592,566	955,810	1,306,810
Police Impact Fee	273,364	570,325.00	902,825	1,255,325
Police 2nd Dollar Assessment	67,363	7,241	7,241	7,241
State Law Enforcement Trust	510,956	108,453	487,656	464,356
Federal Law Enforcement Trust	138,153	301,066	138,153	138,653
School Crossing Guard Trust	43,550	-	-	-
Treasury Forfeiture	316,346	316,604	316,846	317,346
Haven on Vine	246,746	18,115	258,938	284,297
Utility Tax	582,609	632,593	552,609	522,609
Series 2016/2022/2024 Bonds	2,702,559	17,429	2,702,559	2,703,218
Liab/Workers Comp Self Insurance	537,936	44,172	453,629	35,982
Health Self Insurance	(701,328)	33,620	424,420	34,090
TOTAL RESERVE BALANCES	\$ 150,024,321	\$ 71,805,835	\$ 97,629,459	\$ 92,415,047

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

GENERAL FUND

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

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

<u>ACCOUNT</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
<u>SOURCES</u>				
Taxes	\$ 28,423,957	\$ 31,366,556	\$ 31,603,198	\$ 33,522,366
Licenses	256,699	231,000	259,000	256,000
Intergovernmental revenue	12,111,751	19,885,793	19,381,996	19,904,793
Charges for services	11,711,384	11,092,187	11,265,783	11,405,378
Fines & forfeits	3,415,232	2,595,000	3,045,000	2,755,000
Miscellaneous revenue	3,026,449	3,109,616	3,084,885	3,011,430
Transfers	53,588,131	42,862,579	43,171,537	45,605,382
From fund balance	58,402,294	60,475,958	64,602,120	43,098,870
TOTAL SOURCES	\$ 170,935,897	\$ 171,618,689	\$ 176,413,519	\$ 159,559,219
<u>USES</u>				
City Commission	\$ 844,929	\$ 1,279,847	\$ 1,248,772	\$ 1,220,603
City Manager	10,498,649	14,269,372	14,240,047	7,010,531
City Attorney	997,269	1,625,111	1,311,361	1,179,645
Finance	15,522,389	18,176,714	18,170,113	18,337,836
Development Services	2,752,463	2,881,983	2,897,477	2,585,605
Police	34,258,378	41,526,836	41,065,921	39,577,055
Fire	23,149,648	31,838,045	31,626,472	31,224,562
Public Works	6,730,134	8,629,174	8,645,347	8,361,239
Parks & Recreation	10,176,596	12,521,927	12,453,136	10,691,260
Human Resources & Risk Management	1,403,323	1,643,463	1,656,003	1,398,766
Contingency & Reserves	64,602,120	37,226,217	43,098,870	37,972,118
TOTAL USES	\$ 170,935,897	\$ 171,618,689	\$ 176,413,519	\$ 159,559,219

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

**GENERAL FUND REVENUE SUMMARY
FY 2026/27**

<u>DESCRIPTION</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Current Ad Valorem (4.6253 Mills)	\$ 27,637,747	31,150,256	30,580,898	33,306,066
Delinquent Ad Valorem	572,057		806,000	
Gas Franchise	214,153	216,300	216,300	216,300
Occupational Licenses	252,949	225,000	253,000	250,000
Subdivision Regulation Fees	3,750	6,000	6,000	6,000
State Revenue Sharing	4,326,330	4,500,000	4,275,000	4,500,000
Mobile Home Licenses	34,771	30,000	34,000	30,000
Alcoholic Beverage Licenses	103,796	80,000	90,000	90,000
Half-Cent Sales Tax	6,501,362	7,200,000	6,573,574	6,750,000
Fire Supplemental Compensation	50,749	35,000	35,000	35,000
Municipal Fuel Rebate	120,104	95,000	100,000	100,000
Ambulance Program	-	900,000	900,000	900,000
School Board Grant	974,639	945,793	1,042,422	945,793
County Occupational Licenses				
Fire Assesment Fees	-	6,100,000	6,332,000	6,554,000
Miscellaneous Charges	97,408	77,250	91,000	91,000
Development Review Fees	355,890	300,000	600,000	350,000
Impact Fee Allowance	21,402	35,000	20,000	20,000
Recording/Lien Search	119,124	85,500	89,900	87,650
Charges to Other Funds	321,995	321,995	321,995	321,995
Police Services - Officers	1,233,963	1,200,000	1,200,000	1,200,000
Police Services - Administrative	37,125	35,000	30,000	30,000
Fire Services - Osceola County	2,017,439	2,000,000	2,015,000	2,000,000
Cemetery Services	99,873	80,000	88,000	88,000
Lot Mowing	12,094	4,000	12,000	12,000
Transportation Miscellaneous	418,435	359,831	322,688	351,000
Athletic Program Fees	91,742	98,320	94,000	94,670
Recreation Program Fees	191,468	141,700	132,200	144,170
Aquatic Center Fees	172,198	187,425	182,500	183,555
Facility Rentals	297,457	298,410	220,000	178,100
Adult Programs	34,779	53,096	43,500	48,946
Youth Programs	435,544	414,660	403,000	404,292
Ambulance Charges	5,753,448	5,400,000	5,400,000	5,800,000

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

GENERAL FUND REVENUE SUMMARY, CONTINUED

<u>DESCRIPTION</u>	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Court Fines	39,450	35,000	35,000	35,000
Parking Tickets	97,818	50,000	50,000	60,000
Code Enforcement Fines	616,845	150,000	600,000	300,000
Alarm Violations	31,375	60,000	60,000	60,000
Redlight Camera Violations	2,629,744	2,300,000	2,300,000	2,300,000
Interest on Investments	1,856,494	2,000,000	2,000,000	2,000,000
Miscellaneous Interest	93,911	33,000	33,000	33,000
Rents	143,775	176,250	184,350	184,350
Cemetery Lots/Cremation Niches	390,815	383,000	315,000	315,000
Sale of Surplus Property	94,388	50,000	100,000	100,000
Other Miscellaneous Revenue	447,066	467,366	452,535	379,080
Utility Tax Transfers	8,285,140	8,346,744	8,346,744	8,346,744
Charter School Fund				
Stormwater Utility Fund	377,014	382,991	397,700	403,594
Solid Waste Fund	398,521	402,000	402,000	411,000
KUA Charter Payment	20,541,772	20,512,800	20,551,538	21,580,000
KUA Parks and Recreation	1,999,543	2,018,000	2,000,000	2,100,000
Toho Water Authority Payment	10,448,282	10,535,000	10,808,511	11,349,000
Other Miscellaneous Funds	11,537,859	665,044	665,044	1,415,044
Subtotal of Revenues	112,533,603	111,142,731	111,811,399	116,460,349
From Fund Balance	58,402,294	60,475,958	64,602,120	43,098,870
TOTAL SOURCES	\$ 170,935,897	\$ 171,618,689	\$ 176,413,519	\$ 159,559,219

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY BY DIVISION
FY 2026/27**

DESCRIPTION	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
City Commission	\$ 564,160	674,288	684,788	688,603
Social Services	280,769	605,559	563,984	532,000
City Manager	4,135,330	8,511,117	8,494,520	1,188,165
City Clerk	486,711	588,938	587,764	547,549
Strategic Communications	818,933	939,979	939,979	934,990
Division of Emergency Preparedness	675,104	470,997	479,341	325,606
Economic Development	1,277,276	1,094,505	1,074,607	1,027,722
General Government	3,105,295	2,663,836	2,663,836	2,986,499
City Attorney	921,157	1,537,819	1,224,069	1,090,953
Municipal Court Clerk	76,112	87,292	87,292	88,692
Finance	1,798,338	2,316,593	2,310,295	2,023,413
Procurement	321,565	364,158	363,855	379,528
Transfers	13,402,486	15,495,963	15,495,963	15,934,895
Planning	2,752,463	2,881,983	2,897,477	2,585,605
Office of the Police Chief	898,041	1,280,292	946,539	2,004,907
Support Services	6,879,334	8,399,020	8,410,240	6,449,288
Patrol	12,835,840	16,602,789	15,810,727	14,929,635
Criminal Investigations	5,926,719	6,776,842	6,986,468	6,315,625
Communications	3,705,040	4,009,982	4,016,350	4,201,046
Special Operations	4,013,404	4,457,911	4,895,597	5,676,554
Fire Administration	4,017,196	5,035,805	4,907,111	5,289,110
Fire Operations	19,132,452	26,802,240	26,719,361	25,935,452
Public Works Administration	721,498	750,085	750,085	943,518
Engineering	1,173,130	1,401,593	1,409,520	1,328,579
Street Maintenance	2,719,785	3,603,288	3,603,288	3,697,409
Traffic Engineering	2,115,721	2,874,209	2,882,454	2,391,733
Parks & Recreation Administration	916,808	1,047,454	1,041,370	1,085,530
Parks	4,689,976	5,446,056	5,438,993	4,059,820
Aquatic Center	813,135	936,490	981,708	1,029,649
Recreation	2,195,137	3,156,544	3,077,296	3,166,402
Cemetery	250,987	288,807	288,659	208,850
Events & Venues	1,310,553	1,646,577	1,625,110	1,141,009
Human Resources & Risk Management	1,334,581	1,552,993	1,565,533	1,328,116
General Employee Organization	68,742	90,470	90,470	70,650
Totals	106,333,777	134,392,472	133,314,649	121,587,102
Operating Contingency		25,000	25,000	25,000
Unrestricted Reserves	64,602,120	37,201,217	43,073,870	37,947,118
TOTAL USES	\$ 170,935,897	\$ 171,618,689	\$ 176,413,519	\$ 159,559,219

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

**GENERAL FUND DIVISIONS BY OBJECT CODE
FY 2026-27**

DESCRIPTION	Personnel Services FY 2027	Operating FY 2027	Capital FY 2027	Other FY 2027	Budget FY 2027
City Commission	\$ 300,406	388,197	\$ -	\$ -	\$ 688,603
Social Services	82,000	450,000	-	-	532,000
City Manager	1,071,750	116,415	-	-	1,188,165
City Clerk	448,790	98,759	-	-	547,549
Strategic Communications	790,575	144,415	-	-	934,990
Division of Emergency Preparedness	139,358	186,248	-	-	325,606
Economic Development	696,681	331,041	-	-	1,027,722
General Government	-	2,000,000	-	986,499	2,986,499
City Attorney	852,391	238,562	-	-	1,090,953
Municipal Court Clerk	80,592	8,100	-	-	88,692
Finance	1,753,309	270,104	-	-	2,023,413
Procurement	368,613	10,915	-	-	379,528
Transfers	-	11,119,742	-	4,815,153	15,934,895
Planning	2,194,918	390,687	-	-	2,585,605
Office of the Police Chief	1,789,080	215,827	-	-	2,004,907
Police Support Services	3,082,910	3,366,378	-	-	6,449,288
Police Patrol	14,717,334	212,301	-	-	14,929,635
Criminal Investigations	6,017,631	297,994	-	-	6,315,625
Police Communications	4,151,289	49,757	-	-	4,201,046
Special Operations	4,707,775	968,779	-	-	5,676,554
Fire Administration	2,978,929	2,310,181	-	-	5,289,110
Fire Operations	23,251,161	2,684,291	-	-	25,935,452
Public Works Administration	701,007	242,511	-	-	943,518
Engineering	1,050,078	278,501	-	-	1,328,579
Street Maintenance	1,573,012	2,124,396	-	-	3,697,408
Traffic Engineering	616,942	1,774,791	-	-	2,391,733
Parks & Recreation Administration	705,369	380,161	-	-	1,085,530
Parks	2,992,003	1,067,817	-	-	4,059,820
Aquatic Center	845,139	184,510	-	-	1,029,649
Recreation	2,675,434	490,968	-	-	3,166,402
Cemetery	104,600	104,250	-	-	208,850
Events & Venues	667,708	473,301	-	-	1,141,009
Human Resources & Risk Management	1,211,672	116,444	-	-	1,328,116
General Employee Organization	-	70,650	-	-	70,650
Totals	\$ 82,618,456	\$ 33,166,993	\$ -	\$ 5,801,652	\$ 121,587,101
Operating Contingency					25,000
Unrestricted Reserves					37,947,118
TOTAL USES					\$ 159,559,219

FIVE YEAR PERSONNEL RECAP

DEPARTMENT	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>CHANGE</u>
Full-Time Positions:						
City Commission	5	5	5	5	5	-
City Attorney	5	5	5	5	5	-
City Manager	15	15	15	15	15	-
Economic Development	5	5	5	5	5	-
Finance	14	14	15	15	15	-
Development Services	19	19	19	19	20	1
Police	250	253	256	264	264	-
Fire	120	139	141	182	188	6
Public Works	40	40	42	44	45	1
Parks & Recreation	72	73	75	75	75	-
Human Resources	10	11	12	12	10	(2)
TOTAL GENERAL FUND	<u>555</u>	<u>579</u>	<u>590</u>	<u>641</u>	<u>647</u>	<u>6</u>
Stormwater Utility	36	35	36	38	35	(3)
Solid Waste	29	30	29	29	27	(2)
Airport	9	9	9	9	9	-
Central Services	42	45	48	48	44	(4)
Local Option Gas Tax	14	13	13	13	13	-
Building	22	26	29	30	29	(1)
Community Dev Block Grant	5	4	4	4	4	-
Justice Assistance Grant	3	3	3	3	3	-
TOTAL FULL-TIME	715	744	761	815	811	54
All Other Positions:						
City Manager	-	1	0	0	0	-
Police :						-
Auxiliary Officer	5	5	5	5	5	-
Other	8	9	8	15	15	-
Fire	2	2	2	2	2	-
Public Works	1	1	1	1	0	(1)
Parks & Recreation	94	94	95	95	95	-
Human Resources	3	3	3	3	1	(2)
TOTAL GENERAL FUND	<u>113</u>	<u>115</u>	<u>114</u>	<u>121</u>	<u>118</u>	<u>(3)</u>
HOME/SHIP	-	-	-	-	-	-
Community Dev Block Grant	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
TOTAL ALL OTHER	118	120	119	126	123	(3)
TOTAL POSITIONS	<u>833</u>	<u>864</u>	<u>880</u>	<u>941</u>	<u>934</u>	<u>(7)</u>

*There were no positions added for FY27. The changes represent position control cleanup during the year or reclasses.



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 2026, 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, both Deputy City Managers, 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

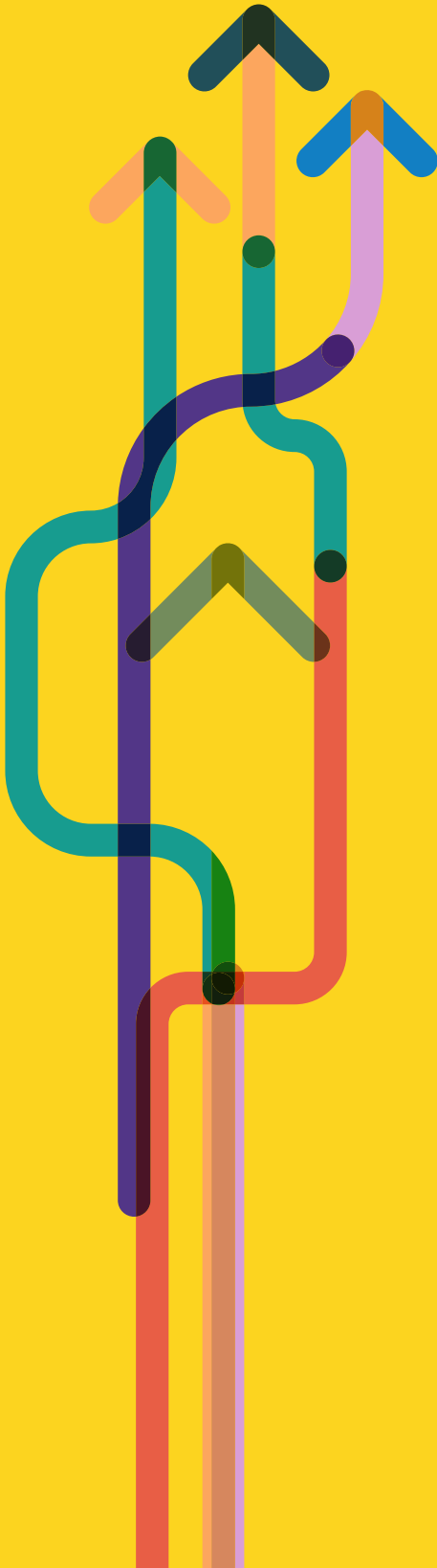
explicitly. Each year the City follows State requirements and certifies compliance to the State in the specified manner. The recommended budget was provided to the City Commission on August 18th, 2026. Copies of the entire budget were available to the public and press.

On Monday, June 29th, 2026 and Monday, July 27th, 2026, two meetings open to the public were conducted to review the budget's content. By the end of that meeting, the Staff had further input from the City Commission and was given a general consensus on changes to be made. The first of two required public hearings was held September 9th, 2026. 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 22nd, 2026. Copies of the resolutions adopting the millage rate and the budget are included within the Appendix. Budget in Briefs were also provided to all who attended the hearings. Copies of the entire budget were available to the public and press.

Amendments and Transfers

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

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



JANUARY 8

Submit Strategies and Initiatives to Deputy City Manager

JANUARY 12

Budget Reference Manual and forms issued to Departments

JANUARY 15

Director's Retreat

JANUARY 16

Commission Retreat

JANUARY 22 - 29

Training sessions on Operating Budget preparations

MARCH 6

Capital Program Requests received from Departments

MAR 23 - APR 3

Capital Program reviewed by Budget Committee

APRIL 10

Final Operating Budget Requests received from Departments

MAY 4 - 8

Operating Budget Requests reviewed by Budget Committee

JUNE 1

Estimated Taxable Property Value received from Property Appraiser

JUNE 11

Final tentative Budget Committee review

JULY 1

Certified Taxable Property Value received from Property Appraiser

JUNE 29

1st Commission Workshop on Operating Budget and Capital Program

JULY 22

Submit Operating Budget to Commission

JULY 27

2nd Commission Workshop on Operating Budget and Capital Program

SEPTEMBER 9

First Public Hearing on Operating Budget

SEPTEMBER 22

Second Public Hearing on Operating Budget

SEPTEMBER 30

Publication of Final Operating Budget and Capital Program Document

City **Goals 2030**

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



Kissimmee Policy Agenda 2025

Targets for Action

2025 **Top Priority**

- U. S. Customs and Border Protection at Airport:**
Funding
- W. Vine Street Retail Parcel Redevelopment:**
Direction
- Downtown Hotel:**
Direction
- Fire Staffing (24/72 Schedule):**
Funding
- TDT Dollars from Osceola County:**
Agreement

2025 **High Priority**

- Downtown Supermarket and Mix-Use Development:**
Master Development Agreement
- Code Enforcement Enhanced Performance:**
Comprehensive Evaluation, Report with Findings, Direction, and Implementation Update Report
- Sun Rail Service and Hours Expansion:**
Goals/Outcomes, Report with Options, Define City’s Role, Direction, City Actions and Funding
- Collaboration Strategy with Osceola County:**
Goals, Key Issues, Joint Discussion, and Direction
- Arts and Culture in Downtown Expansion:**
Goals/Outcomes, Report with Options, Define City’s Role, Direction and Funding



Kissimmee Management Agenda 2025

Targets for Action

2025 **Top Priority**

Fire Union Labor Negotiations and Contract

Kissimmee Gateway Airport Hotel:
Developer Agreement

Haven on Vine Project – Phase 2 Transitional Housing

Federal/State Legislative Agenda:
Advocacy

Airport Control Tower:
Design and Federal Lobbying

2025 **High Priority**

Fire Station #2 and #5:
Award Contract and Construction

City 5-Year Financial Plan:
Projection Update – Revenues and Expenditures, Plan Development,
Presentation and Direction

Lancaster Park Field House Development:
Partnering and Funding

Development Services Fees:
Update

Comprehensive Plan Update:
Completion



As each year passes, we mark new milestones, embrace emerging technology, and meet challenges head on always searching for what will propel us forward. The past year has shown, in equal measure, why long-range financial planning is essential, and why the uncertainty of the future can make that planning feel like an uphill climb. Just as it seemed the dust was settling after years of extraordinary market turbulence, new forces emerged to test that ground again. Pensions, corporations, governments, and investors alike have continued to navigate a landscape that refuses to sit still. Yet true to the adage that growth often follows struggle, periods of volatility can prove healthy in the long run, clearing the way and refueling the momentum needed to propel growth forward. Even so, we know that lasting stability comes from our ability to plan for a better tomorrow adequately, conservatively, and with intention. We remain focused on a long-term approach that will keep propelling the health of our organization and the services we provide.

Uncertainty remains the operating environment, though its shape has shifted over the past year. The Federal Reserve entered the year having cut interest rates three times in the latter half of 2025 as the labor market cooled, bringing its benchmark rate down to a range of 3.50%–3.75%. Many expected that easing to continue into this year. Instead, a resurgence of inflation driven in part by tariffs and a sharp spike in energy prices tied to conflict in the Middle East pushed the Fed to pause. Rates have since held steady through several consecutive meetings, and the conversation has flipped: markets that once debated the size of the next rate cut are now weighing the odds of a rate hike instead. Adding to the shift, leadership at the Fed itself changed hands this year, with a new chair taking the helm and signaling a more data-driven, less predictable approach to communicating the central bank's next move. If one thing is certain, it's that no one is certain of much not even the Federal Reserve. Economists and financial analysts often feel compelled to explain what's happening, but sometimes the honest answer is that no one fully knows what comes next. Meanwhile, the labor market has shown signs of stabilizing after last year's cooling, unemployment has held in a modest range, and energy prices after spiking sharply have since retreated from their highs, though not without leaving their mark on this year's inflation readings. Yet as a City, we must still plan. We must continue to propel business as usual forward for our residents. Times like these are proof of why we practice what we preach. Fortunately, the financial decisions made by this City Commission have positioned the City to remain financially sound. Our financial footing is what keeps us stable and propels us forward on steady ground because even when no one knows what's next, we can rest assured that our planning and diligence have built a solid foundation.

Although uncertainty has become the norm, we haven't let it cloud our vision or slow our momentum. Like everyone, everywhere, it has affected our budgetary planning in real ways, as the cost of goods and services continues to be shaped by tariffs and energy-driven price swings even as growth has proven more resilient than many expected. Budgeting isn't one-size-fits-all every community is different, every year brings something new, and as economic conditions, priorities, and technology evolve, so must our approach. We've developed a comprehensive plan to establish the strategies, initiatives, and policies that will propel sound growth management and financial accountability. At the foundation of that plan lie transparency, integrity, sustainability, and leadership. The City came together around these essential pillars to build a plan that studies the challenges, scenarios, and opportunities that may lie ahead on the City's path forward. In forecasting future scenarios, the City accounted for the broader economy, including shifting interest-rate expectations and energy-driven cost pressures, and the impact they may have on our government.

Our goal is for this plan to serve as a tool that propels alignment among internal and external stakeholders, prospective businesses, policymakers, and citizens helping prioritize the City's needs so it can continue to operate efficiently and sustainably. The core values adopted by the City Commission drive our long-term planning process and propel every decision within it. These values reflect the commitment of the City Commission and City Administration to the responsible use of fiscal resources in addressing both current operations and community needs. At the same time, the lessons of recent years from pandemic-era disruption to this year's renewed inflation pressures and shifting monetary policy should remain part of how we measure future growth and economic sustainability. Continued uncertainty calls for a conservative approach, even as periods of resilience in the broader economy offer encouragement along the way.

Finally, the City also adopts a five-year capital program that provides a framework to propel the development and maintenance of the community's infrastructure, and the City's ability to maintain and enhance its services. This five-year capital program is reviewed regularly to ensure it aligns with the City's overall comprehensive plan, so that funding remains available for the projects most critical to the City's continued growth and upkeep. The City maintains strict due-diligence measures and actively seeks opportunities to reduce or hold the line on operating expenditures within budgetary limits all in service of propelling the development of community infrastructure and the enhancement of City services forward. The following pages outline the City's long-range financial planning tool, used throughout its budget process to keep the City moving forward.

 Beige Book

May 2026



Middle-income households are feeling stressed financially amid rising prices.



Rising oil prices drove up gas prices and airline fares, and nonlabor costs increased moderately.



The southeastern labor market remained stable, with firms keeping employment levels even or using attrition to reduce them.



Higher energy and travel costs led to weakened demand for travel and tourism.



Retailers reported strong demand for premium goods and services, but middle- and lower-income consumers exhibited price sensitivity.



At least in the near term, employers don't foresee AI leading them to make significant reductions to employment levels.

Economic Condtion

The City’s strategic plan shapes its long-range financial plan, and both are shaped in turn by the delicate economic cycle we find ourselves in. What once revolved around a single word, growth, now revolves around uncertainty instead. For many years, growth has propelled much of the Central Florida area forward, and with nearly 90,000 residents, Kissimmee has never been shy of it. Over the years, the City has done a great job managing its resources without placing additional burden on residents, with last year marking the first time in over 15 years that the City introduced a new assessment. Even as the City continues to experience a population boom, with growth in its residential and commercial offerings, that same growth places increasing strain on the resources needed to keep pace with it.

From a market perspective, we find ourselves in an environment of higher interest rates for borrowers, slower prospective earnings growth, and narrowing margins for many corporations. Financing costs and the average cost of capital for businesses climbed at one of the fastest paces in decades before the Federal Reserve began easing policy, a shift that has since paused as inflation proved stickier than expected. Rather than further rate cuts many anticipated coming into this year, the conversation has turned to whether rates may need to move higher instead, driven in part by a resurgence in energy prices tied to conflict in the Middle East. Unstable economic growth continues to weigh on credit and equity markets given the ongoing prospect of uncertainty, compounded by a steady stream of geopolitical challenges each year. The speed and magnitude of the inflation shock of recent years came as the result of a perfect storm, easy monetary and fiscal policy provided low financing costs and stimulus to support demand as the world recovered from the pandemic, and those same forces are still working their way through the system today. From a local perspective, Kissimmee is expected to continue propelling forward with modest growth over the long term, regardless of the state of the national economy, and the City has

taken deliberate steps to plan for and manage how that growth ultimately affects residents’ quality of life. Our stewardship in balancing the never-ending list of publicly desired improvements against the availability of community financial resources has allowed the City to maintain, and often increase, its level of service without increasing costs. That same stewardship helped propel our return to a more normal rhythm in the post-pandemic era, as most local industries have rebounded, even as the ups and downs of the broader political climate test that stewardship every year.

Unemployment remains relatively low nationally, even as prices stay elevated in key areas. However, unemployment is unusually higher in Florida than the national average. Supply and demand imbalances, geopolitical pressures, and shifting monetary policy remain the key forces at play. Like many others, the City is directly affected by public health conditions, labor market shifts, inflation pressures, the ongoing question of a potential downturn, and broader financial and international developments. The strain of cost increases echoes throughout every corner of the budget document, in both the increases themselves and in how we work to offset them.

This is why the City practices fiscal responsibility with such discipline; to ensure we can continue to propel services forward for our residents despite economic turmoil. Modest to flat growth is expected across the City’s major revenue sources, while several smaller sources are expected to hold relatively steady compared to previous years. Although the current economic outlook remains relatively stable for now, the City stays prepared for the possibility of another downturn. Our diverse revenue base consisting of ad valorem taxes, KUA transfers, TWA transfers, sales tax, and gas tax helps buoy the City against any single financial shock and continues to propel our long-term financial footing forward.

Economic Outlook

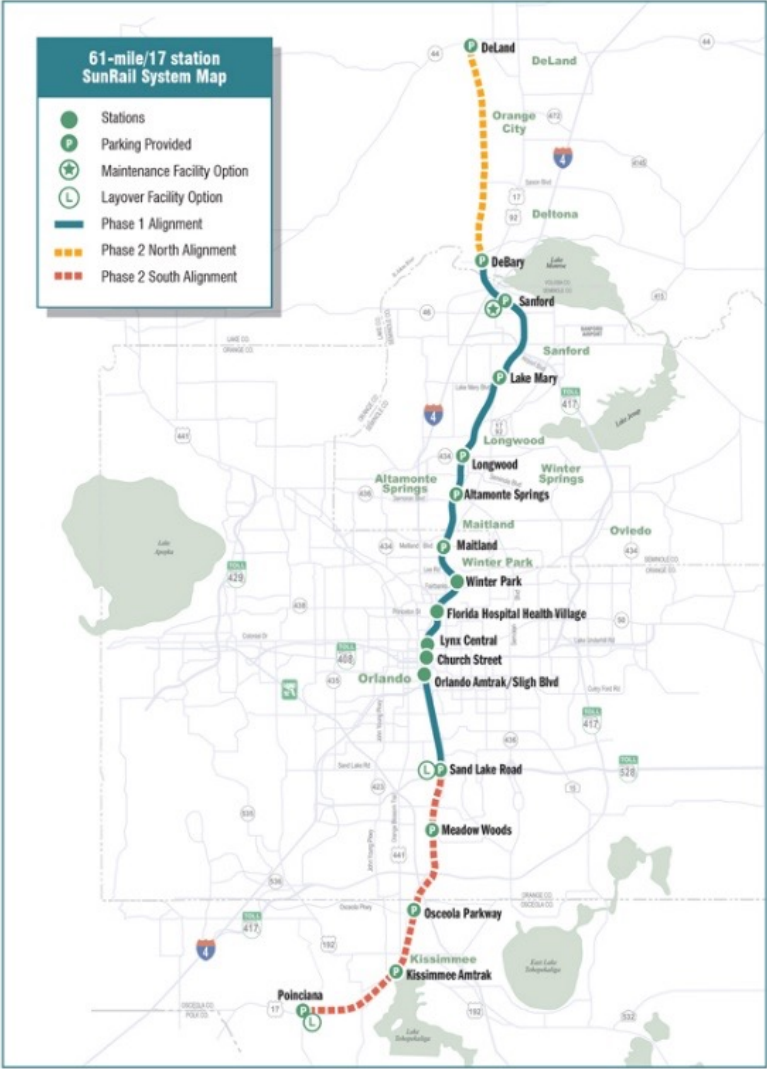
The City of Kissimmee is most known for its proximity to the happiest place on Earth, with 50 attractions easily accessible from the Kissimmee resort area. In addition to Walt Disney World, located approximately 7 miles west of the City, nearby tourist attractions include Sea World, Gatorland Zoo, International 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. Kissimmee is much more than hospitality, theme parks, and vacations, though. The City takes pride in its large eco-friendly park system, including the Shingle Creek Regional Trail, and its proactive commitment to propelling bicycle and pedestrian connectivity forward throughout the community.

Kissimmee is home to a rich history, a strong sense of culture, and beautiful nature trails, with a growing number of industries now looking to call Kissimmee home. As the county seat of Osceola County, the City is primarily residential in character but also serves as a regional retail and commercial center. While it derives a substantial share of its economic activity from its proximity to Walt Disney World, tourism is far from the whole picture. Kissimmee’s medical district is the third largest in Central Florida and sits just a few miles from the renowned Medical City in the Lake Nona area, with nearly \$400 million invested into the district over the past 10 years. The City’s airport is also growing rapidly on the regional scene, with more than \$30 million in investments nearing groundbreaking, not including its first hotel.

Industrial growth is propelling new job opportunities forward as well. The City has over 345,000 square feet of warehouse space in the works near John Young Parkway, with more than 1.2 million square feet planned over the next few years. Osceola County is also funding the \$160 million NeoCity project, 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 national and international research and manufacturing partners, and most recently, Osceola County received half a million federal dollars through the Build Back Better grant program to expand semiconductor research, development, and manufacturing capabilities. This center has the potential to positively impact Florida’s economy and open new doors for Kissimmee’s future.

Downtown Kissimmee is often described as charming, known for its historic homes and quaint shops. A SunRail station connects the downtown to four counties, providing the City’s growing workforce with efficient mobility, and nearly 1,000 apartments and two hotels are in the works downtown across separate developments; either under construction or recently completed. Considered land-locked from an annexation standpoint, the City is focused on revitalizing within its current borders. The downtown has also seen a wave of interest from developers. Combined with the renovation of the City’s Civic Center, these projects have real potential to propel downtown growth forward for years to come.

It’s safe to say the City long known for tourism, retail, and hospitality is now working to propel a more well-rounded employment landscape forward for its residents.





Financial Condition

Kissimmee's level of service is widely regarded as excellent, and its tax rates hold up well against neighboring governments, running lower than 70% of other governments across the State of Florida. The City has put prudent budgetary policies in place that help it maintain a healthy financial posture and remain ready to take on future obligations responsibly. Still, just as markets shift by the day, so does the financial standing of individuals and businesses, and that leaves local government exposed to the market's ups and downs. The Federal Reserve began raising rates in March 2022, roughly a year after inflation surged to its highest level in about 41 years, ultimately pushing its benchmark rate up more than 5 percentage points to a level not seen since 2007. From there, the Fed held steady before pivoting to cuts, trimming rates three times in the back half of 2025 down to a range of 3.50%–3.75%. Many expected that trend to carry into this year. Instead, inflation crept back up fueled in part by tariffs and an energy-price spike tied to conflict in the Middle East and the Fed paused once more. The debate among investors has since flipped, from guessing how many more cuts might come to wondering whether a hike could be next. On top of that, the Fed brought in new leadership this year, with a new chair signaling a more cautious, data-driven approach going forward.

Years of tighter money have left their mark on the broader economy. Mortgage rates have stayed elevated, and so have borrowing costs on auto loans, credit cards, and corporate debt alike. The stock market has bounced back and gone on to set new highs, even as this year's inflation numbers came in stickier than expected, worsened by that earlier energy-price jump. Consumers are still paying more for plenty of goods, though the labor market after cooling for much of 2025 appears to be finding its footing, with unemployment settling into the low 4% range nationally.

The original bout of inflation traced back to a mix of pandemic-era forces: tangled supply chains, a surge in demand for pricier goods over services, and trillions in stimulus from Congress and the Fed that put more money in circulation than there were goods to buy. At the same time, labor market imbalances drove both wages and prices higher, prompting the Fed to tighten policy through rate hikes and a sizable drawdown of its balance sheet. This year, tariffs and geopolitical unrest have added fresh pressure on top of all that, making the road back to the Fed's 2% target harder to see clearly than it looked a year ago.

Investment in commercial and residential real estate continues, and economic conditions have held up reasonably well, thanks to Florida's relative affordability, favorable climate, and business-friendly environment all of which keep fueling growth across the City and the wider Central Florida region. With nearly 90,000 residents, Kissimmee ranks among Florida's larger cities by population. Florida keeps outperforming its share nationally in job creation and remains one of the fastest-growing states in the country. Growth in and around Kissimmee has followed suit, and construction activity has stayed strong despite higher borrowing costs. Consumer spending remains solid but largely flat, and tourism continues to anchor the local economy, even as travel volumes have eased back closer to pre-pandemic norms after the record highs of recent years; a new wrinkle for future revenue growth.

Looking ahead, growth is expected to settle into a steadier, more moderate pace, and cost pressures should ease gradually, though this year's tariff- and energy-driven inflation has muddled that outlook. With consumer demand softening, the labor market holding firm, and disinflation stalling out somewhat, interest rates look likely to stay higher for longer than many had hoped. Overall growth should keep humming along at a moderate clip. Experts remain divided on where the Fed goes from here; some still expect cuts later this year, others see rates holding or even climbing, depending on how tariffs, energy prices, and geopolitical events unfold. Above all, the Fed is proceeding with caution. So is Kissimmee. The City will continue operating as a consistently fiscally sound government; a commitment reflected not just in our mission and core values, but in the everyday actions of our employees and the tone set at the top.

Fiscal Year	Total Taxable Value	% Change of Total TV
2027	7,579,836,442	7.7%
2026	7,037,943,830	11.9%
2025	6,284,661,173	12.2%
2024	5,596,444,804	14.6%
2023	4,881,382,716	12.4%
2022	4,343,397,868	7.8%
2021	4,027,266,906	9.3%

A recurring challenge in budgeting today is figuring out how to navigate ongoing uncertainty. It has created real headaches as we work to attract new business and drive economic activity while still maintaining the City's infrastructure and services, not far removed from the financial recovery following the pandemic. As property values have risen, it's equally important to strike a balance weighing departmental needs against a conservative, fiscally responsible approach given how uncertain the broader economic outlook remains. Staying prepared matters, but so does positioning our City to keep thriving.

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.

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

FYE Ended	KUA Historical Payments
9/30/2027	\$20,600 ⁽¹⁾
9/30/2026	\$20,512 ⁽²⁾
9/30/2025	\$20,542
9/30/2024	\$19,883
9/30/2023	\$19,432
9/30/2022	\$18,973

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 2027 budget with a projected decrease in expenditures of \$887,000. This decrease is mainly due to shifting all capital items out of the general fund. Despite the decrease year over year, the budget contains an overall increase in salaries of 3% for all employees to retain employees by keeping pace with neighboring communities as well as insurance and pension increases absorbed by the City. Insurance and pension increases were exorbitant this year coming in at \$2 million more each than last year for a 20% and 13% increase.

FYE Ended	Toho Historical Payments
9/30/2026	\$10,700 ⁽¹⁾
9/30/2025	\$10,535 ⁽²⁾
9/30/2025	\$10,448
9/30/2024	\$10,026
9/30/2023	\$9,339
9/30/2022	\$8,484

(1) Budgeted (2) Estimated

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 \$7,200,845. This is the same millage rate that was adopted for fiscal years 2010 through 2026. All debt service requirements are budgeted.
- The City adopted a non ad valorem fire assessment in June 2025 to raise just over \$6 million to fund changing the fire department's schedule from 24/48 to 24/72. This revenue is included in the FY 2027 budget.
- In order to be fiscally prudent with the possibility of Amendment 3 and already slowing revenue growth, there are no proposed new positions in the FY 2027 budget.
- While the City is anticipating a 7.7% increase in ad valorem taxes, key expenditure categories will be scrutinized to ensure the proper balance between revenues, expenditures, and reserves as other revenues remain flat. 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 \$483,541 more than total expenditures. The City looks to continue the trend of pouring substantial investment into drainage projects and several pieces of heavy equipment. Over the five-year period reserves are projected to be more than adequate to maintain normal operations and fund future capital improvements.
- No new positions have been recommended for FY 2027.

Solid Waste Utility 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 2027, revenues are projected to be approximately \$989,465 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.
- No new positions have been recommended for FY 2027.

Airport Fund

- The Airport has historically done a lot with a little. Several years ago, revenue was less than operations due to the loss of the golf course and gun range lease revenues. Even now with new revenue sources of landing fees and automatic CPI increases for leases, Airport revenue still struggles to keep up with its capital ambitions. A balancing act of the City's share of federal and/or state funded rehabilitation projects at the Airport is performed annually to fully maximize grant opportunities. As such, this fund maintains little reserves. Based upon current projections, the Airport is projected to have reserves of approximately \$308,719 at the end of FY 2027.
- No new positions have been recommended for FY 2027.

Central Services Fund

- The Central Services Fund houses the Facilities, Information Technology and Fleet Divisions. An emphasis on the City's repair, maintenance and capital infrastructure is evident this year in this fund, especially within the Facilities and Information Technology Divisions. An increase in rates of 20 – 25% for both internal and external customers is anticipated in this budget to ensure this operation was charging appropriately for its services.
- No new positions have been recommended for FY 2027.
- Road and Sidewalk improvements continue to be funded through the Local Option Gas Tax Fund. The local option gas tax revenue is expected to remain flat and even decline, making it difficult to fund road improvements as quickly as desired as collections have not been substantial enough.
- Mobility fees have capacity to be allocated to certain qualified projects to assist in addressing the growing demand for road and intersection improvements.
- Capital and infrastructure improvements continue to be funded through the Local Option Sales Tax Fund. The local option sales tax revenue is also expected to remain flat and even decline. Funding on capital from this fund remains consistent from prior years.

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 2027 budget:

Governmental Funds

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

General Fund

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

Special Revenue Funds

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

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

Debt Service Funds

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

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

Capital Projects Funds

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

- Series 2022 Construction Fund

Proprietary Funds

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

Enterprise Funds

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

- Stormwater Utility Fund
- Solid Waste Fund
- Airport Fund

Internal Service Funds

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

- Central Services Fund
- Self Insurance Funds

Fiduciary Funds

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

Nonexpendable Trust Fund
Cemetery Supplemental Care

Pension Trust Funds
General Employees
Police Officers
Firefighters

Agency Funds
Payroll
Occupational License
Pooled Investment (Clearing)

Department/Division Description

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

Object Code Description

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

Fund Title | Reason

Occupational License Tax

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

General Employees Pension Trust Fund

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

Police Officers Pension Trust Fund

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

Firefighters Pension Trust Fund

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

Supplementary Care

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

Payroll

Temporary clearing fund only

Pooled Investments

Temporary clearing fund only

Construction Funds

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





Policies and procedures are designed to prevent misappropriations of public funds. The following are guidelines in place that set forth the basic framework for overall fiscal management of the City:

Budget Policy

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

Cash Policy

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

Accounting Policy

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

Fund Balance Policy

A significant measure of the City's financial strength is the level of its fund balances (the accumulation of revenues exceeding expenditures). The Council takes the responsibility of being stewards of the public's funds very seriously. Fund balance is an important indicator of the City's financial position. Fund balance is the difference between assets and liabilities. Fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency.

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

Debt Management

In the General Fund, the City has generally adhered to a philosophy of pay-as-you-go, choosing to defer large capital outlays or increased revenues until the necessary funds were made available. In the past, the City did 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. 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 causing it to adopt a formal debt management policy in September 2024.

Procurement Policy

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

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



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

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

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

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

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

Long-Term Financial Planning

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

Capital Asset Policy

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

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

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

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

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

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

Investment Policy

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

REVENUE FORECAST METHODOLOGY

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

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

FUND/REVENUE SOURCE | FORECAST METHODOLOGY

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

the annual transfer amount based upon growth in the system

Stormwater Utility Fund

Stormwater Utility Fees
Based upon \$8.78 per equivalent residential unit

Sanitation Fund

Special Trash Pickup
Historical trend analysis

Garbage and Trash Fees
Based on projected customers at current rates

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

Airport Fund

Fuel Fees
Airport Department estimate

Leased Sites
Based upon review of lease provisions

Car Rental Fees
Airport Department estimate

Terminal
Per leases on terminal space

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

Miscellaneous Revenue
Airport Department estimate

Central Services Fund

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

Local Option Sales Tax Fund

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

Mobility Fee Fund

Mobility Fees
Development Services Department estimates

Local Option Gas Tax Fund

Gas Tax
State estimate adjusted by historical trend analysis

Paving Assessment Fund

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

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

Building Fund

Permits (all types)
Forecast furnished by Development Services Department, adjusted for historical trend analysis

Plan Checking Fees
Estimated by Development Services Department

Downtown Community Redevelopment Fund

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

Vine Street Community Redevelopment Fund

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

Recreation Impact Fee Fund

Impact Fees
Development Services Department estimates

Police 2nd Dollar Assessment Fund

Police Education Fines
Police Department estimate adjusted for historical trend analysis

School Crossing Guard Fund

Fines
Police Department estimate adjusted for historical trend analysis

Charter School Fund

Intergovernmental Revenue
Osceola County School District full time

equivalent (FTE) funds, adjusted for historical trend analysis

Utility Tax Fund

Electric
Historical trend analysis at rate of 8%

Water
Historical trend analysis at rate of 8%

Natural Gas
Historical trend analysis at rate of 8%

Propane Gas
Historical trend analysis at rate of 8%

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

Local Option Sales Tax Bonds Fund

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

Local Option Gas Tax Notes Fund

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

Community Redevelopment Notes Fund

Community Redevelopment Fund Transfer
Amount to pay debt service on the Community Redevelopment notes

Series 2016 Bonds Fund

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

Series 2022 Bonds Fund

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

Self-Insurance Funds

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

Reimbursements
Historical trend analysis

EXPENDITURES FORECAST METHODOLOGY

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

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

OBJECT DESCRIPTION | FORECAST METHODOLOGY

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

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

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

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

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

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

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

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

Unemployment Compensation: Historical trend analysis

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

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

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

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

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

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

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

Communication Services: Historical trend analysis, plus anticipated new services

Electric: Historical trend analysis

Water and Sewer: Historical trend analysis

Stormwater Fees: Historical trend analysis

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

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

Workers Compensation Claims: Historical trend analysis

Vehicle Parts: Historical trend analysis

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

Other Equipment Maintenance: Historical trend analysis adjusted for

additions

Radio Maintenance: Historical trend analysis adjusted for additions

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

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

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

Office Supplies: Historical trend analysis

Operating Supplies: Historical trend analysis

Cleaning Supplies: Historical trend analysis

Chemical Supplies: Historical trend analysis

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

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

Uniforms: Projected cost times the number of uniformed personnel

Special Functions: Estimates of the costs of each function

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

Books and Publications: Historical trend analysis



OBJECT DESCRIPTION | FORECAST METHODOLOGY

Dues, Subscriptions, and Memberships:

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

Rentals and Leases: Projected based on anticipated use of equipment

Advertising: Historical trend analysis adjusted by any new practices

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

Copier Costs: Projected cost of operating or renting copier equipment

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

Bad Debt Expense: Historical trend analysis

Aid to Government Agencies: Based upon specific requests

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

Fuel: Historical trend analysis adjusted for additions

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

each fund's adjusted budget

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

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

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

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

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

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

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

Machinery and Equipment-Vehicles:

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

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

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

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

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

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

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



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

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

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

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

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

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

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

IMPACT ON OPERATING BUDGET

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

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

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

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

The City’s total capital expenditures budget for Fiscal Year 2027 is \$12,484,906. A detailed list of the approved capital projects and capital outlays for FY 2027 is included on the next page and in the Departmental Budget sections.

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
<u>STORMWATER UTILITY FUND</u>			
Engineering			
Water Quality Logger		x	11,000
1/2 Ton Pick-up Truck	x		48,515
North Kissimmee Drainage - Contingency	x		50,000
North Kissimmee Drainage - Construction	x		50,000
Mill Run Pond Drainage Improvements - Study	x		100,000
Stormwater System Improvements	x		200,000
Mill Run Pond Drainage Improvements - Design	x		200,000
Subtotal			<u>659,515</u>
Operations			
1/2 Ton Pick-up Truck	x		48,515
Cargo Van		x	54,493
Sweeper		x	395,021
			<u>498,029</u>
TOTAL STORMWATER UTILITY FUND			<u>1,157,544</u>
<u>SOLID WASTE FUND</u>			
Solid Waste			
Garbage Truck		x	426,923
Dump Truck		x	610,337
Subtotal			<u>1,037,260</u>
Weld Shop			
Shop Press		x	7,500
Welder		x	12,500
Weld Shop Improvements - Design	x		51,000
Weld Shop Improvements - Construction	x		487,000
Subtotal			<u>558,000</u>
TOTAL SOLID WASTE FUND			<u>1,595,260</u>
<u>AIRPORT FUND</u>			
Extend Taxiway Delta - Design	x		28,000
Customs & Border Facility - Design	x		100,000
Rehab Taxiway Alpha - Construction	x		264,000
TOTAL AIRPORT FUND			<u>392,000</u>
<u>CENTRAL SERVICES FUND</u>			
Fleet Maintenance			
1/4 Ton Pick-up Truck		x	36,343
3/4 Ton Pick-up Truck		x	95,794
Fuel Tank Dispensers		x	120,000
Subtotal			<u>252,137</u>
Facilities Management			
City Hall Emergency Generator & Fuel Tank Replacement - Construction	x		700,000
Subtotal			<u>700,000</u>
TOTAL CENTRAL SERVICES FUND			<u>952,137</u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
LOCAL OPTION SALES TAX FUND			
Fingerprint Hood		x	6,000
Evidence Refrigerator		x	6,500
Evidence Freezer		x	7,000
Copier		x	8,000
Fire Hose and Appliance.		x	9,200
Fire Fighting Ventilation Fan		x	10,000
Mark Durbin Park Revitalization - Contingency	x		11,100
Traffic Control Pre Emption/Opticom		x	14,000
Copier		x	15,000
Car Decontamination System		x	15,500
Gas Delivery System		x	26,000
Combination Hydraulic Rescue Tool		x	30,000
Hydraulic Extrication Rescue Tool System		x	30,000
Mark Durbin Park Revitalization - Design	x		30,000
Vehicle-Mounted Diesel Filter System		x	40,400
Self Contained Breathing Apparatus		x	40,400
Long Range Acoustic Device		x	43,000
Structural Collapse Equipment/Special Operations Equipment		x	45,000
Pick-up Truck		x	49,900
Extrication Power Tools		x	60,000
Powerload Cot Fastening System		x	72,000
Powerload Hydraulic Stretcher		x	92,000
Self Contained Breathing Apparatus		x	101,000
Cardiac Monitor		x	112,000
Wide Area Network	x		135,000
Wide Area Network	x		300,000
Mill Run Park Revitalization - Construction	x		315,000
Back Office Licensing		x	400,000
Freightliner/Excellance Ambulance		x	680,000
Sport Utility Vehicle (28)		x	1,690,450
TOTAL LOCAL OPTION SALES TAX FUND			<u><u>4,394,450</u></u>
LOCAL OPTION GAS TAX FUND			
Engineering			
Bypass Road & Oaks Blvd. New Traffic Mast Arm Signal - Construction	x		230,000
Subtotal			<u>230,000</u>
Traffic			
Cabinet/Controller 8 Phase		x	27,500
Subtotal			<u>27,500</u>
Sidewalks			
Concrete Grinder		x	9,050
Air Compressor		x	35,035
Subtotal			<u>44,085</u>
TOTAL LOCAL OPTION GAS TAX FUND			<u><u>301,585</u></u>

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	Amount	
	New Repl.	Approved
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>		
304 Church Street Parking Lot - Design	x	29,000
304 Church Street Parking Lot - Construction	x	246,000
304 Church Street Land Acquisition	x	350,000
TOTAL DOWNTOWN COMMUNITY REDEVELOPMENT FUND		<u>625,000</u>
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>		
Landscape Improvements Project Construction	x	153,930
Landscape Improvements Project Construction	x	1,800,000
TOTAL VINE STREET COMMUNITY REDEVELOPMENT FUND		<u>1,953,930</u>
<u>RECREATION IMPACT FUND</u>		
Shingle Creek Regional Trail - Yates Connector - Construction	x	750,000
TOTAL RECREATION IMPACT FUND		<u>750,000</u>
<u>POLICE IMPACT FEE</u>		
Sport Utility Vehicle (6)	x	363,000
TOTAL POLICE IMPACT FUND		<u>363,000</u>
TOTAL CITY OF KISSIMMEE		<u>12,484,906</u>



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

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

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

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

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

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

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

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

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

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

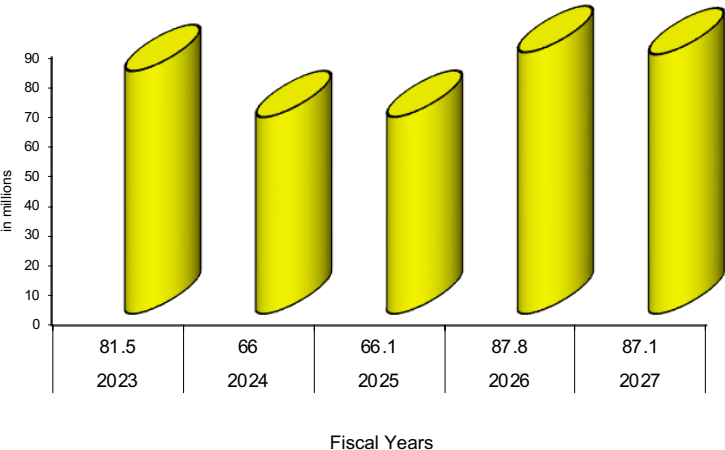
In 2017, the City took out a \$10,950,000 Line of Credit with the Florida Local Government Finance Commission Pooled Commercial Paper Loan Program. These monies were used to purchase various parcels of land that are being used for future development in the City. In FY 2019, the City borrowed an additional \$5,400,000 from the same commercial paper loan program. These monies were used to partially fund the new public safety facility as well as several other projects. The Line of Credit was refinanced in 2021 to extend the maturity deferring the balloon payment due.

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

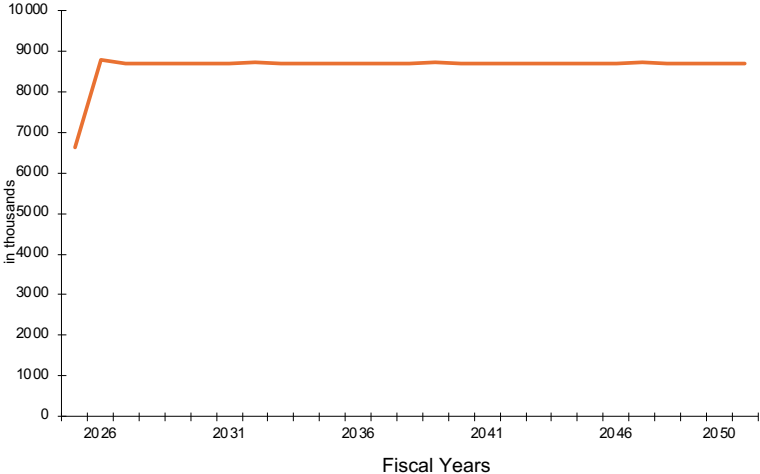
In 2024, the City issued the Series 2024A Capital Improvement Revenue Bonds with a par amount of \$58,510,000 and the Series 2024B Capital Improvement Revenue Bonds with a par amount of \$14,140,000. The Series 2024A Bonds were issued to fund two new Fire Stations, Police Department Parking Garage, Community Park, Emergency Communications Center, Road Improvements, Facility Improvements, and Civic Center Renovation. The Series 2024B Bonds were issued to fund property acquisition within the Vine Street CRA. Annual debt service payments for the Series 2024A Bond will be funded by the Local Option Sales Tax Fund and annual debt service payments for the Series 2024B Bond will be funded by the Vine Street CRA.

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. A listing of all outstanding debt follows on the next page.

OUTSTANDING LONG - TERM DEBT

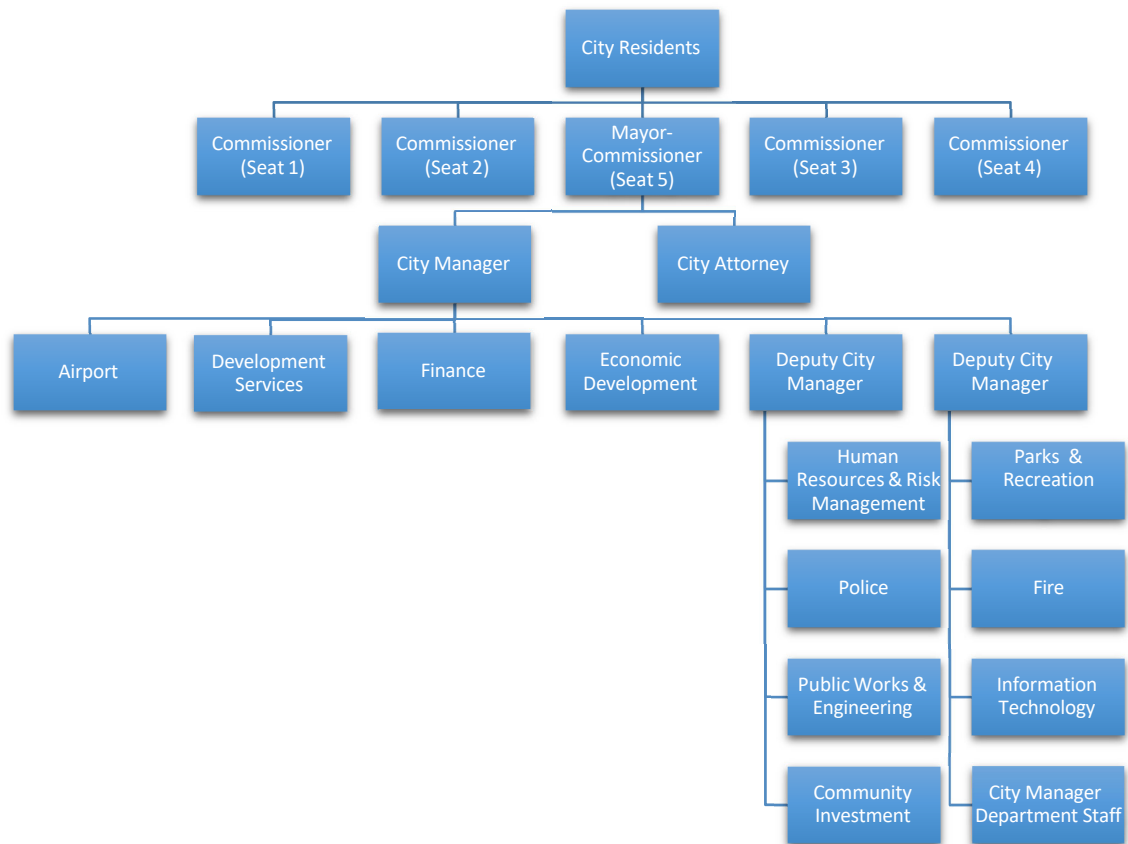


TOTAL FUTURE DEBT SERVICE REQUIREMENTS
FY 2026-2027 TO FY 2051-52



Fund	Amount Issued	FY Issued	FY of Maturity	Interest Rate	Balance at 10/01/2026	FY2027 Principal	FY2027 Interest	FY2027 Total
Sales Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2014A	9,600,000	2014	2034	2.860%	4,820,000	525,000	137,852	662,852
Capital Improvement Revenue Bond, Series 2016	20,253,000	2016	2045	4.803%	18,576,000	360,000	824,209	1,184,209
Capital Improvement Refunding Revenue Bond, Series 2022A	10,791,000	2022	2051	5.000%	10,602,400	-	370,524	370,524
Capital Improvement Refunding Revenue Bond, Series 2022A	3,800,000	2022	2051	5.000%	1,757,000	500,000	79,000	579,000
Capital Improvement Refunding Revenue Bond, Series 2024A	58,510,000	2025	2054	5.000%	58,510,000	195,000	2,811,050	3,006,050
Total Sales Tax Fund	102,954,000				94,265,400	1,580,000	4,222,635	5,802,635
Gas Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2010C	4,000,000	2011	2030	2.690%	1,140,000	270,000	30,666	300,666
Capital Improvement Revenue Bond, Series 2016	13,761,300	2016	2045	4.803%	8,049,600	156,000	357,157	513,157
Capital Improvement Refunding Revenue Bond, Series 2022A	981,000	2022	2051	5.000%	964,600	-	33,684	33,684
Total Gas Tax Fund	18,742,300				10,154,200	426,000	421,507	847,507
CRA								
<u>Bank Notes</u>								
CRA Refunding Revenue Note, Series 2015B	3,820,000	2015	2030	2.810%	1,455,000	345,000	40,886	385,886
Capital Improvement Revenue Bond, Series 2016	4,725,700	2016	2045	4.803%	4,334,400	84,000	192,315	276,315
Capital Improvement Refunding Revenue Bond, Series 2022A	8,038,000	2022	2051	5.000%	7,898,600	-	412,992	412,992
Taxable Capital Improvement Refunding Revenue Bond, Series 2022B	2,780,000	2022	2045	5.000%	2,780,000	-	134,560	134,560
Taxable Capital Improvement Refunding Revenue Bond, Series 2024B	14,140,000	2025	2054	4.100%	14,005,000	140,000	707,842	847,842
Total CRA Fund	33,503,700				30,473,000	569,000	1,488,595	2,057,595
Total All Funds	155,200,000				134,892,600	2,575,000	6,132,737	8,707,737

Note: This table reflects existing debt issues going into FY2027.



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 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
EXECUTIVE SALARIES	171,479	171,673	171,673	176,739
SPECIAL PAY_INCENTIVE	10,900	3,000	13,500	11,000
FICA TAXES	13,547	14,329	14,329	14,493
RETIREMENT CONTRIBUTIONS	-	-	-	-
LIFE AND HEALTH INSURANCE	67,366	72,623	72,623	97,900
WORKERS' COMPENSATION	-	265	265	274
TOTAL PERSONNEL	263,293	261,890	272,390	300,406
OTHER CONTRACT SERVICES	205,498	258,000	258,000	245,000
TRAVEL AND PER DIEM	17,105	38,000	38,000	38,000
COMMUNICATION SERVICES	3,745	2,700	2,700	2,700
GENERAL INSURANCE	9,744	12,645	12,645	13,810
PRINTING	534	800	800	800
INDIRECT COSTS	(52,386)	(54,793)	(54,793)	(58,759)
OFFICE SUPPLIES	735	2,500	2,500	2,500
OPERATING SUPPLIES	4,681	4,100	4,100	4,100
TOOLS, EQUIPMENT & FURNITURE	7,025	14,500	14,500	2,500
TECHNOLOGY EQUIPMENT	10,417	4,200	4,200	2,800
UNIFORMS	1,196	1,175	1,175	1,175
SPECIAL FUNCTION	16,965	33,000	33,000	38,000
DUES, SUBSCRIPT, MEMBERSHIPS	69,457	77,071	77,071	77,071
TRAINING	6,152	18,500	18,500	18,500
TOTAL OPERATING	300,867	412,398	412,398	388,197
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	564,160	674,288	684,788	688,603

PERSONNEL SCHEDULE

DEPARTMENT: CITY COMMISSION
DIVISION: CITY COMMISSION

ACCOUNT
00101101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Commissioner	5	0	5

TOTAL	5	0	5
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

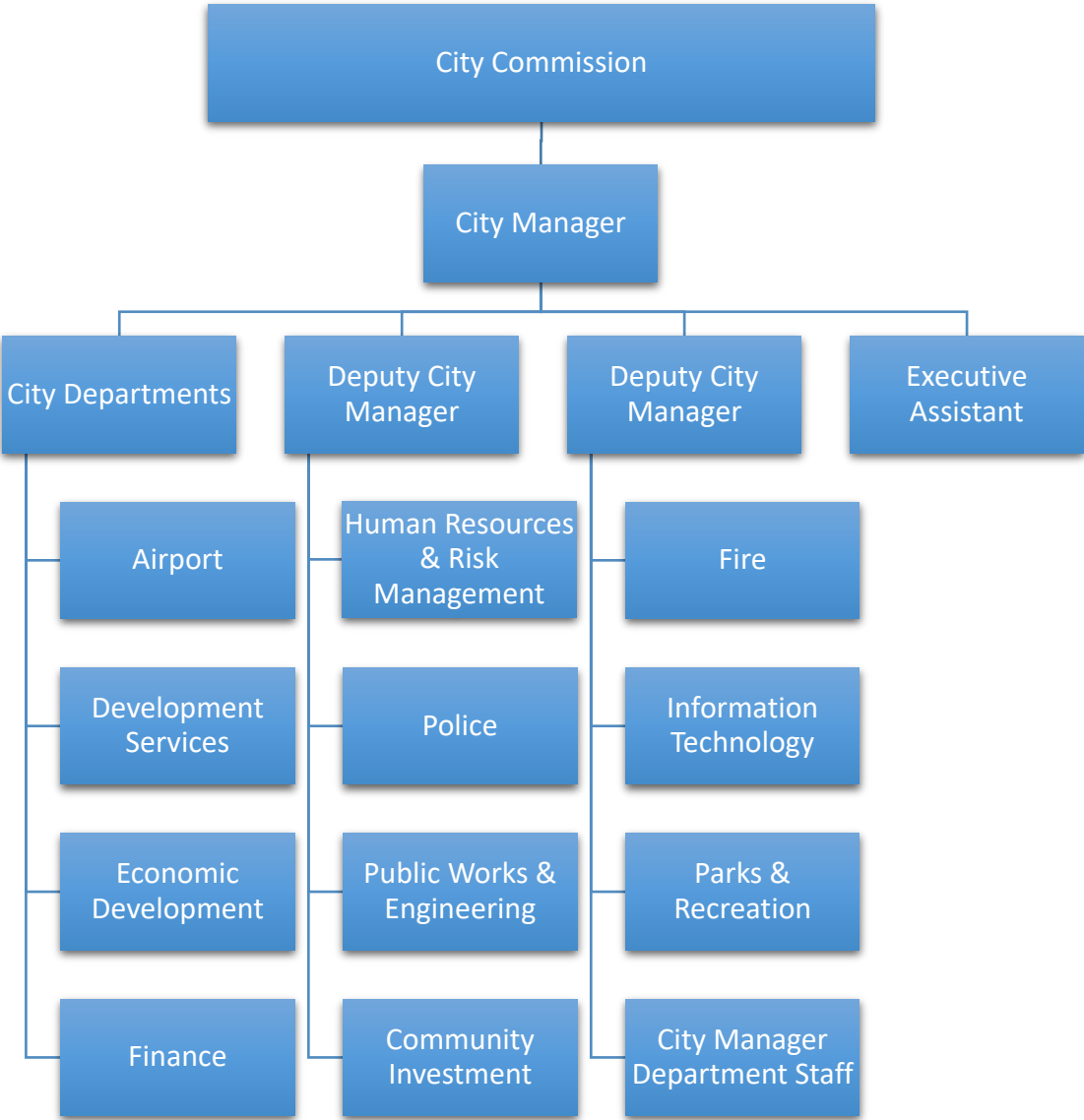
DIVISION SUMMARY

DEPARTMENT: CITY COMMISSION

DIVISION: SOCIAL SERVICES

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
OVERTIME	135,693	82,000	82,000	82,000
FICA TAXES	10,131	6,273	6,273	-
LIFE AND HEALTH INSURANCE	26,368	-	-	-
TOTAL PERSONNEL	172,191	88,273	88,273	82,000
AIDS TO PRIVATE ORGANIZATIONS	108,577	517,286	475,711	450,000
TOTAL	280,769	605,559	563,984	532,000

**CITY MANAGER
ORGANIZATIONAL CHART**



DEPARTMENT: CITY MANAGER

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

DUTIES AND FUNCTIONS

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
News Releases / Media Advisories	149	200	225
Access Osceola: Programming & Workload	265	300	325
Facebook Reach	3,284,667	3,000,000	3,200,000
City Clerk Lien Searches	1,182	1,200	1,225
Public Records Requests	1,768	1,800	1,825

DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	699,786	728,215	728,215	747,743
OVERTIME	746	-	-	-
SPECIAL PAY_INCENTIVE	38,542	38,068	38,068	38,898
FICA TAXES	46,633	50,369	50,369	47,447
RETIREMENT CONTRIBUTIONS	117,170	118,044	118,044	146,473
LIFE AND HEALTH INSURANCE	78,201	82,003	82,003	90,067
WORKERS' COMPENSATION	1,109	1,082	1,082	1,122
TOTAL PERSONNEL	982,188	1,017,781	1,017,781	1,071,750
PROFESSIONAL SERVICES	2,340	-	-	25,000
OTHER CONTRACT SERVICES	360	19,850	360	15,000
TRAVEL AND PER DIEM	5,039	8,090	8,090	18,090
COMMUNICATION SERVICES	43	-	43	-
POSTAGE	325	500	500	500
GENERAL INSURANCE	39,996	57,141	57,141	55,146
PRINTING	114	1,000	1,000	1,000
COPIER COSTS	21,910	47,650	50,000	50,000
INDIRECT COSTS	(81,149)	(66,145)	(66,145)	(72,521)
OFFICE SUPPLIES	635	2,000	2,000	2,000
OPERATING SUPPLIES	513	2,000	2,500	2,500
TOOLS, EQUIPMENT & FURNITURE	80	3,500	3,500	3,500
TECHNOLOGY EQUIPMENT	2,729	1,800	1,800	-
UNIFORMS	-	500	500	500
FUEL	216	-	-	-
SPECIAL FUNCTION	400	2,000	2,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	5,762	5,350	5,350	5,100
TRAINING	704	8,100	8,100	8,600
TOTAL OPERATING	16	93,336	76,739	116,415
LAND	3,000,000	7,400,000	7,400,000	-
INFRAST/IMPR OTHER THAN BLDG	153,127	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	3,153,127	7,400,000	7,400,000	-

TOTAL	4,135,330	8,511,117	8,494,520	1,188,165
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY MANAGER

ACCOUNT
00110101

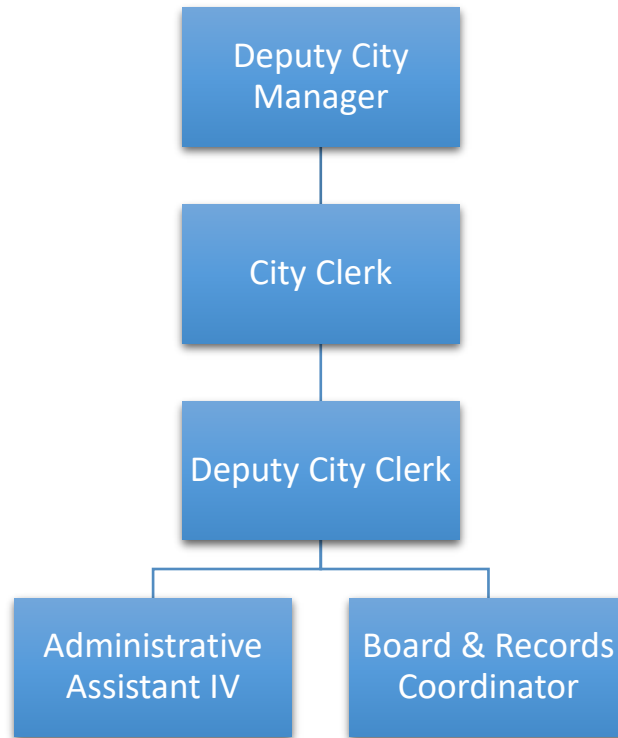
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
City Manager	1	0	1
Deputy City Manager	2	0	2
Executive Assistant	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL		
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DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	303,691	349,894	349,894	284,342
	-	1,500	1,500	1,000
SPECIAL PAY_INCENTIVE	4,202	2,312	2,312	2,312
FICA TAXES	22,961	26,405	26,405	21,348
RETIREMENT CONTRIBUTIONS	51,528	51,912	51,912	57,775
LIFE AND HEALTH INSURANCE	68,042	74,895	74,895	81,570
WORKERS' COMPENSATION	443	536	536	443
TOTAL PERSONNEL	450,867	507,454	507,454	448,790
OTHER CONTRACT SERVICES	22,989	46,870	47,370	53,280
TRAVEL AND PER DIEM	1,366	7,069	6,800	6,026
POSTAGE	81	500	500	1,000
RENTALS AND LEASES	7,165	6,692	6,692	6,692
OTHER EQUIPMENT MAINTENANCE	401	2,500	2,500	2,500
PRINTING	291	950	450	4,500
ADVERTISING	1,285	2,700	2,500	4,500
INDIRECT COSTS	(33,369)	(35,604)	(35,604)	(35,047)
OFFICE SUPPLIES	2,995	3,550	3,550	4,650
CLEANING SUPPLIES	-	500	400	500
TOOLS, EQUIPMENT & FURNITURE	630	1,500	1,500	6,400
TECHNOLOGY EQUIPMENT	4,680	2,555	2,200	9,210
BOOKS & PUBLICATIONS	-	250	250	250
DUES, SUBSCRIPT, MEMBERSHIPS	1,244	2,485	2,485	2,670
SUBSCRIPTION-BASED SOFTWARE	25,085	26,717	26,717	27,353
TRAINING	1,000	5,050	4,800	4,275
TOTAL OPERATING	35,844	74,284	73,110	98,759
INFRAST/IMPR OTHER THAN BLDG				
MACHINERY & EQUIPMENT _ EQUIP	-	7,200	7,200	-
TOTAL CAPITAL	-	7,200	7,200	-

TOTAL	486,711	588,938	587,764	547,549
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY CLERK

ACCOUNT
00110201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
City Clerk	1	0	1
Assistant City Clerk	1	0	1
Administrative Assistant IV	1	0	1
Board and Records Coordinator	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Copier	8,000	8,000	

TOTAL	8,000	8,000	
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DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: STRATEGIC COMMUNICATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	482,489	502,961	502,961	517,886
OVERTIME	404	-	-	-
SPECIAL PAY_INCENTIVE	9,641	7,409	7,409	7,727
FICA TAXES	36,809	38,234	38,234	38,814
RETIREMENT CONTRIBUTIONS	80,926	81,530	81,530	101,447
LIFE AND HEALTH INSURANCE	108,185	113,419	113,419	123,924
WORKERS' COMPENSATION	774	747	747	777
TOTAL PERSONNEL	719,229	744,300	744,300	790,575
OTHER CONTRACT SERVICES	13,325	23,400	24,200	22,000
TRAVEL AND PER DIEM	186	-	-	5,000
COMMUNICATION SERVICES	4,347	7,600	7,600	6,300
POSTAGE	15	400	400	400
ELECTRIC	374	500	500	350
RENTALS AND LEASES	-	1,000	1,000	1,000
OTHER EQUIPMENT MAINTENANCE	-	1,200	1,200	1,200
VEHICLE MAINTENANCE	970	8,790	3,450	4,450
PRINTING	4,407	14,050	14,050	10,600
ADVERTISING	12,134	21,960	30,000	21,000
INDIRECT COSTS	(69,165)	(55,920)	(55,920)	(59,845)
OFFICE SUPPLIES	1,878	500	500	500
OPERATING SUPPLIES	17,525	21,300	21,300	18,000
TOOLS, EQUIPMENT & FURNITURE	31,682	18,997	18,997	18,936
TECHNOLOGY EQUIPMENT	6,029	2,500	2,500	-
UNIFORMS	607	1,900	1,900	1,900
FUEL	298	500	500	650
SPECIAL FUNCTION	9,558	20,800	20,800	18,300
BOOKS & PUBLICATIONS	-	135	135	-
DUES, SUBSCRIPT, MEMBERSHIPS	43,558	49,907	49,907	60,684
SUBSCRIPTION-BASED SOFTWARE	-	12,060	12,060	7,090
TRAINING	162	5,100	1,600	5,900
TOTAL OPERATING	77,889	156,679	156,679	144,415
BUILDINGS	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	21,814	39,000	39,000	-
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	21,814	39,000	39,000	-

TOTAL	818,933	939,979	939,979	934,990
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: STRATEGIC COMMUNICATIONS

ACCOUNT
00110401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Communications Director	1	0	1
Creative Designer	1	0	1
Creative Designer II	1	0	1
Executive Producer	1	0	1
Strategic Communications Manager	1	0	1
Strategic Communications Specialist	1	0	1

TOTAL	6	0	6
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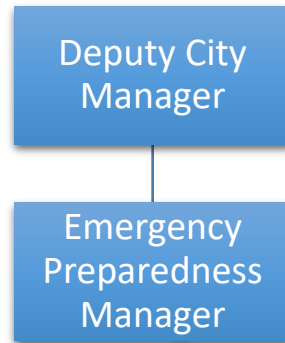
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DEPARTMENT: CITY MANAGER

DIVISION: DIVISION OF EMERGENCY
PREPAREDNESS



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: DIVISION OF EMERGENCY
PREPAREDNESS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	85,608	88,911	88,911	91,545
SPECIAL PAY INCENTIVE	500	-	-	-
FICA TAXES	6,224	6,378	6,378	6,582
RETIREMENT CONTRIBUTIONS	14,306	14,413	14,413	17,933
LIFE AND HEALTH INSURANCE	19,835	20,958	20,958	23,160
WORKERS' COMPENSATION	137	132	132	138
TOTAL PERSONNEL	126,610	130,792	130,792	139,358
OTHER CONTRACT SERVICES	173,828	20,668	20,668	25,000
TRAVEL AND PER DIEM	-	4,000	4,000	4,000
COMMUNICATION SERVICES	10,568	13,248	13,248	13,248
BUILDING & GROUNDS	8,344	-	8,344	-
OTHER EQUIPMENT MAINTENANCE	6,388	36,500	36,500	39,500
VEHICLE MAINTENANCE	30,648	10,500	10,500	10,500
OPERATING SUPPLIES	-	14,000	14,000	14,000
TOOLS, EQUIPMENT & FURNITURE	207,674	46,339	33,339	20,000
TECHNOLOGY EQUIPMENT	980	10,000	10,000	10,000
UNIFORMS	183	2,500	2,500	2,500
FUEL	6,776	13,250	13,250	19,500
DUES, SUBSCRIP & MEMBERSHIPS	15,150	18,200	31,200	25,000
TRAINING	-	3,000	3,000	3,000
TOTAL OPERATING	460,539	192,205	200,549	186,248
IMPROVE OTHER THAN BUILDINGS	56,600	148,000	148,000	-
MACHINERY & EQUIPMENT	31,355	-	-	-
MACHINERY & EQUIPMENT VEHICLES	62,341	-	-	-
TOTAL CAPITAL	87,955	148,000	148,000	-
TOTAL	675,104	470,997	479,341	325,606

PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: DIVISION OF EMERGENCY PREPAREDNESS

ACCOUNT
00110701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Emergency Preparedness Manager	1	0	1

TOTAL	1	0	1
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL		
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DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: GENERAL GOVERNMENT

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

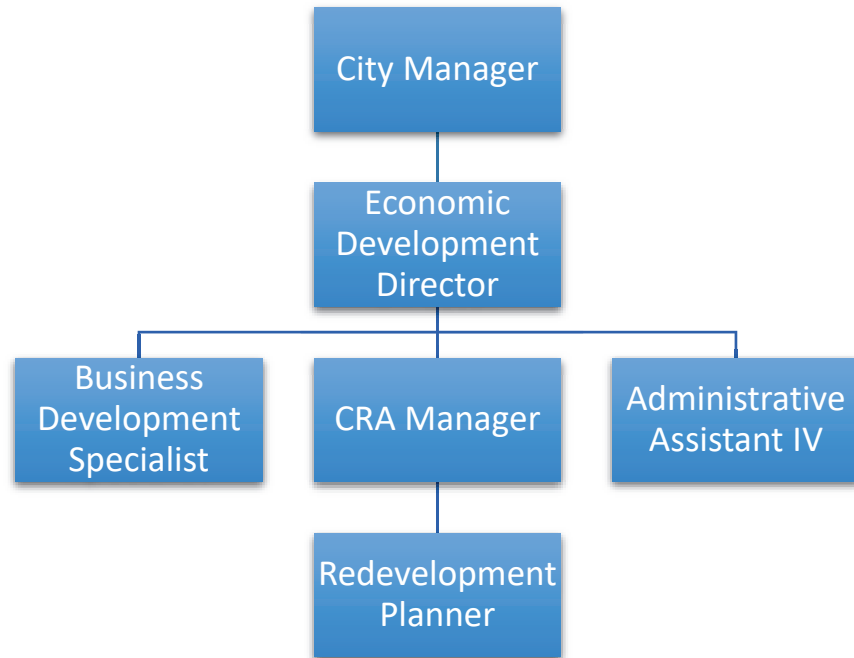
SALARIES	-	-	-	-
OVERTIME	-	-	-	-
SPECIAL PAY/INCENTIVE	-	-	-	-
OTHER PAY	-	-	-	-
BENEFITS	-	-	-	-
TOTAL PERSONNEL	-	-	-	-

PROFESSIONAL SERVICES				
TRAINING & TRAVEL				
UTILITIES				
AUTO MAINTENANCE				
OTHER MAINTENANCE				
GAS & OIL				
OTHER SUPPLIES				
OTHER OPERATING COSTS	2,697,150	2,000,000	2,000,000	2,000,000
CHARGES BY OTHER FUNDS				
INSURANCE				
TOTAL OPERATING	2,697,150	2,000,000	2,000,000	2,000,000

DEBT SERVICE	408,145	663,836	663,836	986,499
TRANSFER TO OTHER FUNDS				
RESERVES	64,602,120	37,226,217	43,098,870	37,972,118

TOTAL	67,707,415	39,890,053	45,762,706	40,958,617
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**ECONOMIC DEVELOPMENT
ORGANIZATIONAL CHART**



DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): ECONOMIC DEVELOPMENT,
COMMUNITY REDEVELOPMENT AGENCY

DUTIES AND FUNCTIONS

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

STRATEGIES

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

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

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: ECONOMIC DEVELOPMENT



DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: ECONOMIC DEVELOPMENT

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	413,992	443,713	443,713	456,890
OVERTIME	139	-	-	-
SPECIAL PAY_INCENTIVE	8,838	7,100	9,122	6,750
FICA TAXES	31,194	33,789	33,789	34,216
RETIREMENT CONTRIBUTIONS	71,119	71,927	45,427	89,499
LIFE AND HEALTH INSURANCE	90,979	98,752	98,752	108,640
WORKERS' COMPENSATION	684	659	659	686
TOTAL PERSONNEL	616,944	655,940	631,462	696,681
OTHER CONTRACT SERVICES	618,589	398,800	401,500	283,500
TRAVEL AND PER DIEM	9,600	9,614	14,614	15,900
COMMUNICATION SERVICES	989	1,080	1,080	1,200
POSTAGE	-	-	-	200
VEHICLE MAINTENANCE	1,094	1,020	1,020	1,000
PRINTING	1,258	3,000	3,000	3,250
ADVERTISING	5,880	25,000	23,000	21,000
COPIER COSTS	-	-	-	500
INDIRECT COSTS	(45,447)	(64,174)	(64,174)	(68,714)
OFFICE SUPPLIES	196	600	600	1,000
OPERATING SUPPLIES	3,235	4,000	4,000	5,000
TOOLS, EQUIPMENT & FURNITURE	-	500	500	500
TECHNOLOGY EQUIPMENT	2,536	-	4,580	-
FUEL	1,555	1,200	1,200	2,000
SPECIAL FUNCTION	25,668	25,360	25,360	24,160
DUES, SUBSCRIP & MEMBERSHIPS	28,512	21,935	21,235	36,545
SUBSCRIPTION-BASED SOFTWARE	-	30	30	30
TRAINING	6,668	10,600	5,600	3,970
TOTAL OPERATING	660,331	438,565	443,145	331,041
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-

TOTAL	1,277,276	1,094,505	1,074,607	1,027,722
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PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: ECONOMIC DEVELOPMENT

ACCOUNT
00122101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Economic Development Director	1	0	1
Business Development Specialist	1	0	1

TOTAL	2	0	2
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: COMMUNITY REDEVELOPMENT AGENCY

ACCOUNT
00122201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
CRA Manager	1	0	1
Administrative Assistant IV	1	0	1
Redevelopment Planner	1	0	1

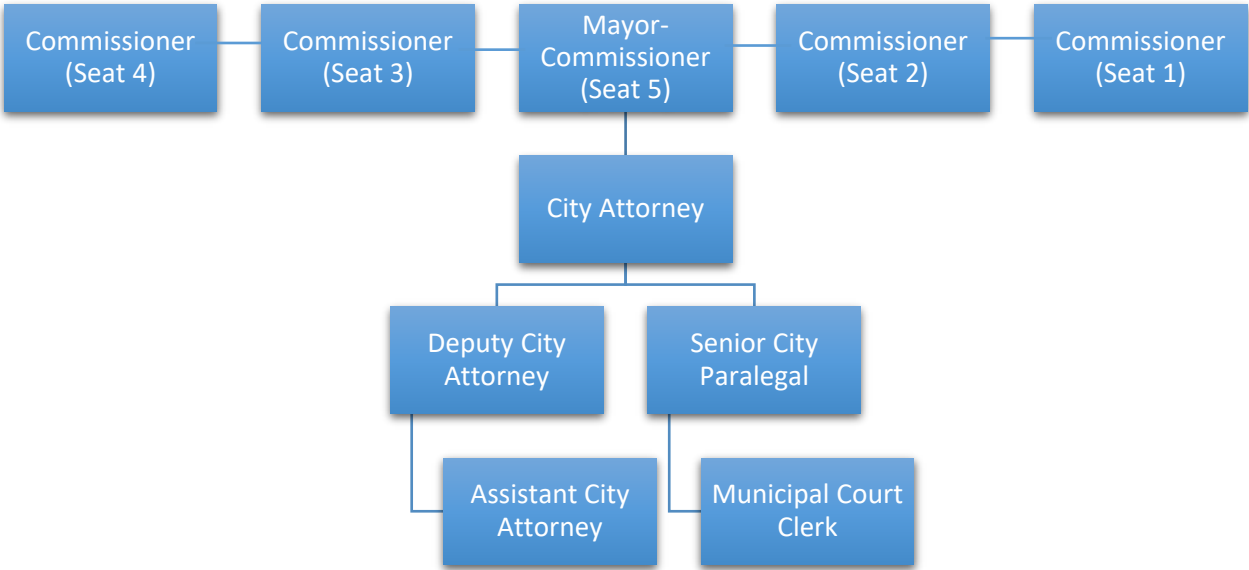
TOTAL	3	0	3
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**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.

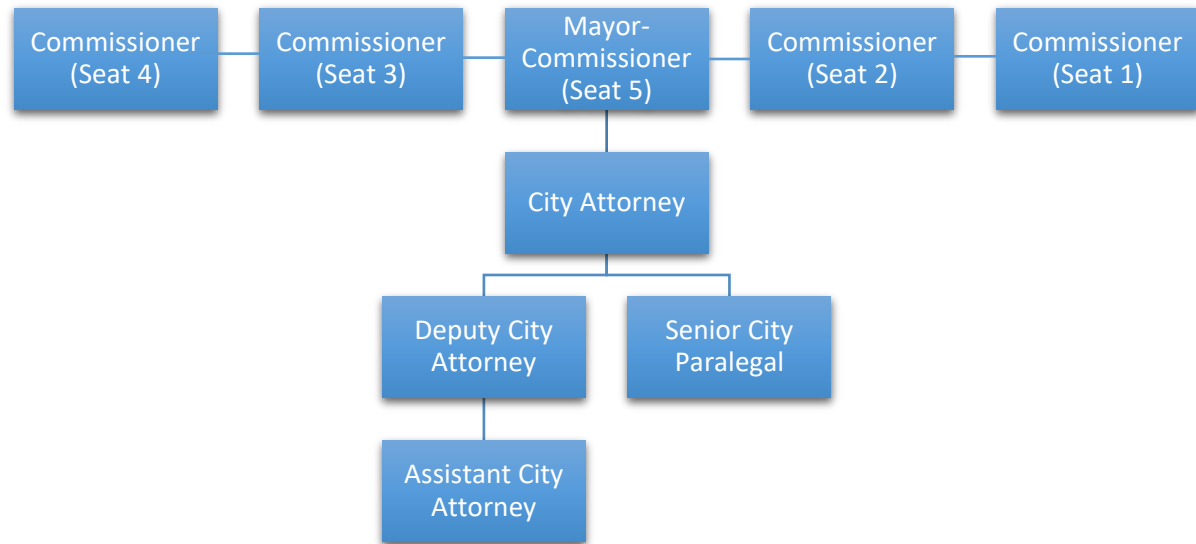
SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Agreement Drafting/Review	273	280	280
Project Related Questions	51	60	60
Charter, Code, Statute, Policy Question	34	40	40
CDBG / Home / Ship Agreements	31	35	35
Litigation (RPOs/Evictions/Misc. Matters)	23	20	20
Labor & Employment Issues	12	10	10
Interlocal Agreements	16	15	15
Letter Drafting	9	10	10
Easements	22	24	24
Memorandums of Understanding	14	15	15
Ordinances	17	18	18
Lien Review	54	50	50
Policy Review	44	40	40
Training	14	15	15
Public Record Questions	20	20	20
Resolutions	7	5	5
Permits	6	6	6
Forfeitures	2	1	1
Other	41	45	45
Misc. Legal Questions	96	100	100

The department utilizes an intake and tracking tool to assist in managing projects, maintaining an internal repository, and promoting consistency in timelines and treatment across departments. While the system is used in good faith for these purposes, it does not constitute a complete record of all matters handled by the department due to factors such as urgency, administrative efficiency, or the routine and repetitive nature of certain matters. An estimated minimum of 20% of work performed may not be reflected in the numbers provided.

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY



DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	592,943	619,093	619,093	602,663
SPECIAL PAY_INCENTIVE	21,635	19,080	19,080	23,132
FICA TAXES	42,505	45,242	45,242	41,672
RETIREMENT CONTRIBUTIONS	99,111	100,355	100,355	118,054
LIFE AND HEALTH INSURANCE	77,689	81,489	81,489	66,178
WORKERS' COMPENSATION	780	700	700	692
TOTAL PERSONNEL	834,662	865,959	865,959	852,391
PROFESSIONAL SERVICES	108,434	627,500	313,750	235,500
OTHER CONTRACT SERVICES	11,813	40,700	41,200	15,820
TRAVEL AND PER DIEM	4,339	8,920	8,920	6,640
COMMUNICATION SERVICES	1,138	1,560	1,560	1,728
POSTAGE	368	600	600	600
GENERAL INSURANCE	18,792	25,314	25,314	21,678
PRINTING	156	455	455	587
INDIRECT COSTS	(98,684)	(96,097)	(96,097)	(87,899)
OFFICE SUPPLIES	311	2,500	2,500	2,500
TOOLS, EQUIPMENT & FURNITURE	392	-	-	-
TECHNOLOGY EQUIPMENT	1,325	4,500	4,500	5,500
BOOKS & PUBLICATIONS	19,877	33,000	33,000	11,300
DUES, SUBSCRIPT, MEMBERSHIPS	4,421	4,203	3,703	3,952
SUBSCRIPTION-BASED SOFTWARE	12,114	14,195	14,195	16,776
TRAINING	1,698	4,510	4,510	3,880
TOTAL OPERATING	86,495	671,860	358,110	238,562
LAND	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	921,157	1,537,819	1,224,069	1,090,953

PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: CITY ATTORNEY

ACCOUNT
00105101

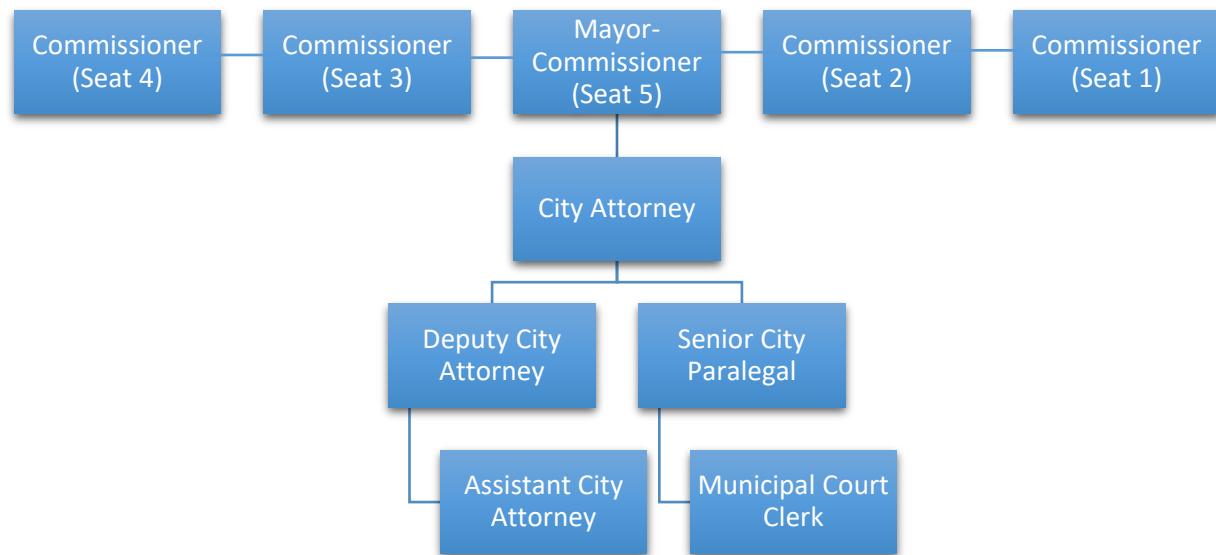
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
City Attorney	1	0	1
Assistant City Attorney	1	0	1
Deputy City Attorney	1	0	1
Senior City Paralegal	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	45,045	46,955	46,955	48,355
SPECIAL PAY_INCENTIVE	500	-	-	-
FICA TAXES	3,484	3,592	3,592	3,700
RETIREMENT CONTRIBUTIONS	7,555	7,611	7,611	9,472
LIFE AND HEALTH INSURANCE	16,833	17,464	17,464	18,992
WORKERS' COMPENSATION	73	70	70	73
TOTAL PERSONNEL	73,491	75,692	75,692	80,592
PROFESSIONAL SERVICES	1,313	5,000	5,000	5,000
OTHER CONTRACT SERVICES	-	1,000	1,000	1,000
POSTAGE	187	1,000	1,000	1,000
PRINTING	26	100	100	100
OFFICE SUPPLIES	787	800	1,000	1,000
TECHNOLOGY EQUIPMENT	310	3,700	3,500	-
TOTAL OPERATING	2,621	11,600	11,600	8,100
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	76,112	87,292	87,292	88,692

PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: MUNICIPAL COURT CLERK

ACCOUNT
00105201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Municipal Court Clerk	1	0	1

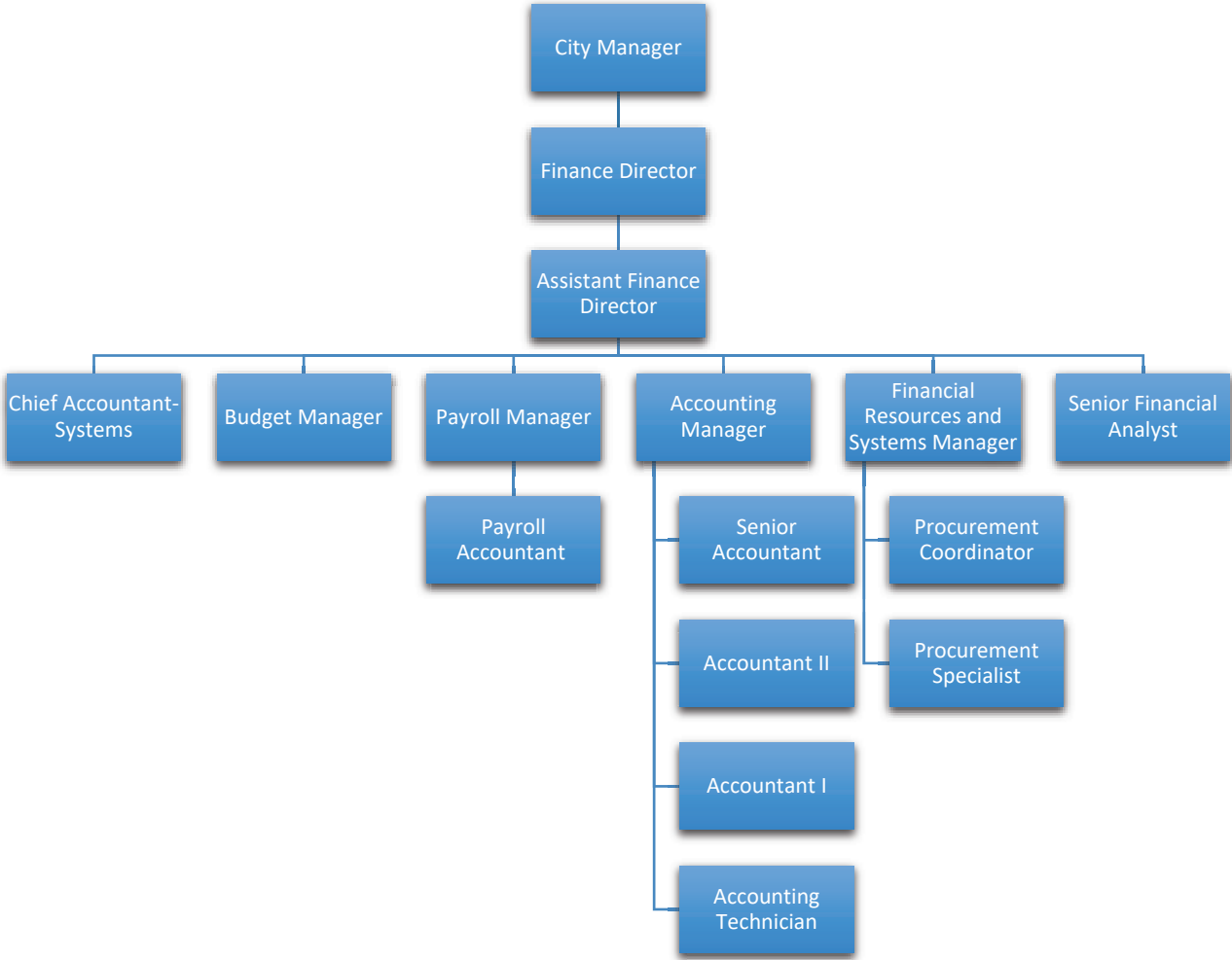
TOTAL	1	0	1
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**FINANCE
ORGANIZATIONAL CHART**



DEPARTMENT: FINANCE

DIVISION(S): FINANCE, PROCUREMENT,
TRANSFERS

DUTIES AND FUNCTIONS

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

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

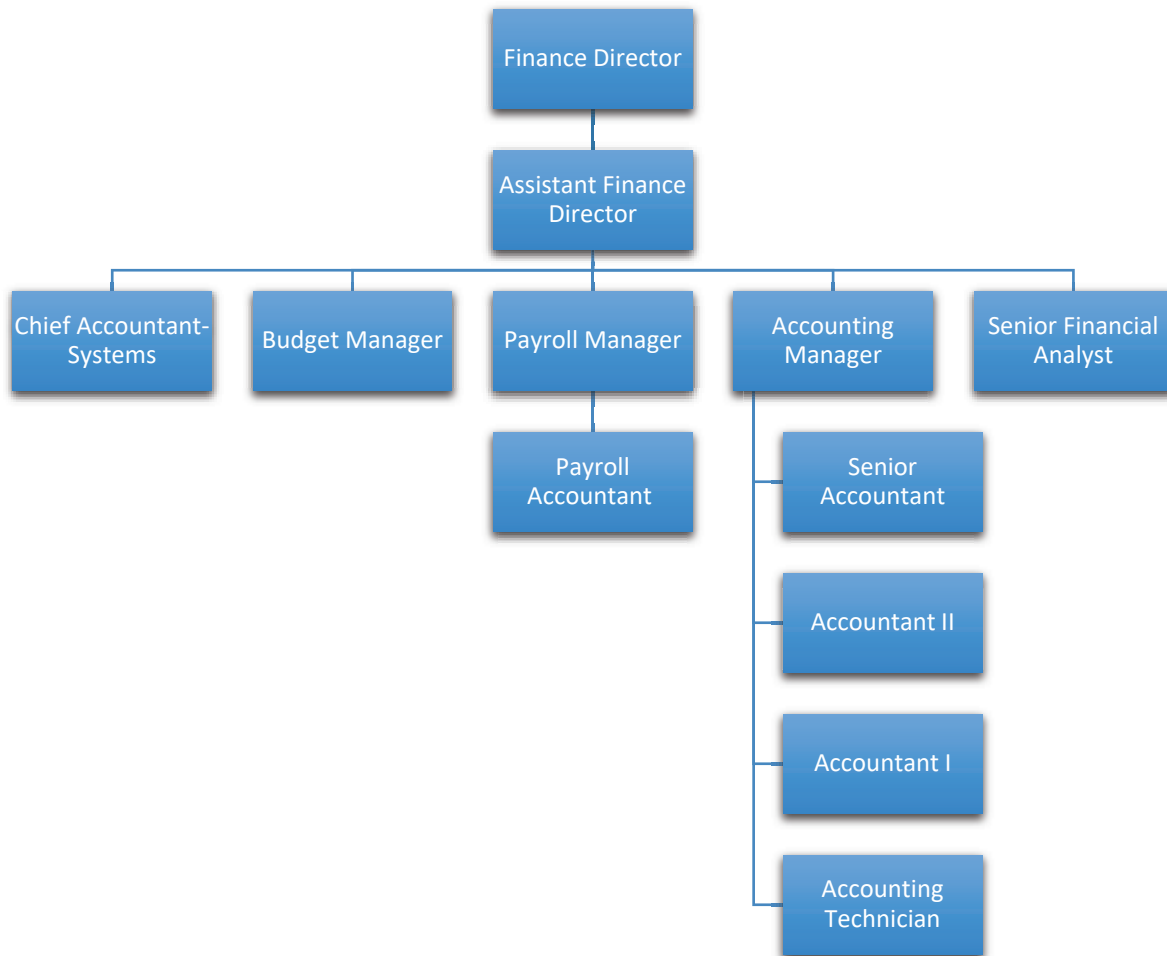
STRATEGIES

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

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Investment Return	4.51%	3.83%	3.60%
Payroll Disbursements	21,027	21,864	22,280
Vendor Disbursements	35,305	31,500	30,500
Purchase Orders Issued	2,237	2,500	2,500
Formal Bids Processed	29	22	20



DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: FINANCE

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,053,266	1,129,245	1,129,245	1,168,936
OVERTIME	-	500	500	500
SPECIAL PAY_INCENTIVE	17,941	24,640	17,542	13,967
FICA TAXES	79,385	86,206	86,206	86,718
RETIREMENT CONTRIBUTIONS	193,485	183,640	183,640	228,979
LIFE AND HEALTH INSURANCE	215,939	228,309	228,309	252,455
WORKERS' COMPENSATION	1,684	1,682	1,682	1,754
TOTAL PERSONNEL	1,561,699	1,654,222	1,647,124	1,753,309
ACCOUNTING AND AUDITING	184,268	170,758	170,758	153,000
OTHER CONTRACT SERVICES	144,509	516,275	516,275	195,000
TRAVEL AND PER DIEM	2,775	6,600	6,600	6,600
COMMUNICATION SERVICES	2,268	2,650	2,650	2,650
POSTAGE	1,209	2,000	2,000	2,000
GENERAL INSURANCE	31,716	46,740	46,740	44,146
OTHER EQUIPMENT MAINTENANCE	-	500	500	500
PRINTING	3,338	8,900	8,900	8,900
ADVERTISING	1,742	2,800	2,800	2,800
COPIER COSTS	509	1,000	1,000	1,000
INDIRECT COSTS	(185,051)	(183,192)	(183,192)	(193,902)
OFFICE SUPPLIES	1,665	3,500	3,500	3,500
OPERATING SUPPLIES	2,079	4,150	4,150	4,000
TOOLS, EQUIPMENT & FURNITURE	13,236	1,500	1,500	1,500
TECHNOLOGY EQUIPMENT	10,577	24,600	25,400	11,250
BOOKS & PUBLICATIONS	66	200	200	200
DUES, SUBSCRIPT, MEMBERSHIPS	3,455	4,120	4,120	4,260
SUBSCRIPTION-BASED SOFTWARE	15,600	16,050	16,050	14,500
TRAINING	2,679	33,220	33,220	8,200
TOTAL OPERATING	236,639	662,371	663,171	270,104
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-

TOTAL	1,798,338	2,316,593	2,310,295	2,023,413
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PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: FINANCE

ACCOUNT
00120101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Finance Director	1	0	1
Assistant Finance Director	1	0	1
Accounting Manager	1	0	1
Accountant I	1	0	1
Accountant II	1	0	1
Accounting Technician	1	0	1
Budget Manager	1	0	1
Chief Accountant-Systems	1	0	1
Payroll Manager	1	0	1
Payroll Accountant	1	0	1
Senior Accountant	1	0	1
* Senior Financial Analyst	1	0	1

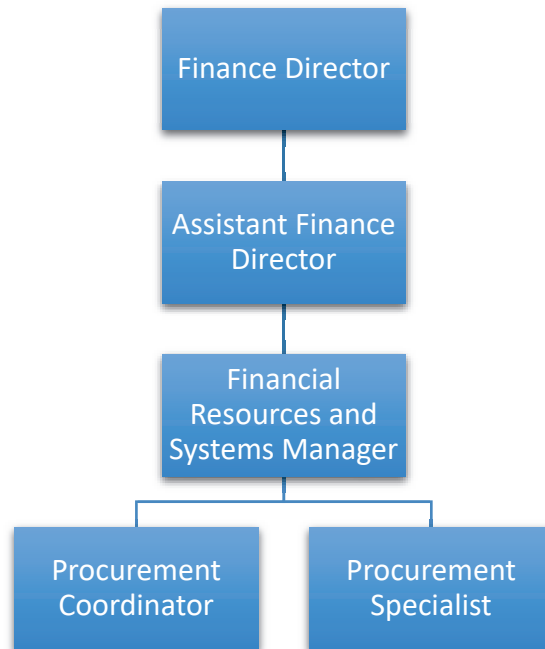
* Position is split 95/5% with General Fund/CDBG/HOME/SHIP

TOTAL	12	0	12
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: PROCUREMENT

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	207,006	232,222	232,222	238,216
OVERTIME	-	300	300	300
SPECIAL PAY_INCENTIVE	1,600	2,782	2,782	2,837
FICA TAXES	15,500	17,562	17,562	17,772
RETIREMENT CONTRIBUTIONS	35,397	37,643	37,643	46,663
LIFE AND HEALTH INSURANCE	51,097	57,089	57,089	62,467
WORKERS' COMPENSATION	332	345	345	358
TOTAL PERSONNEL	310,933	347,943	347,943	368,613
TRAVEL AND PER DIEM	696	500	500	500
POSTAGE	-	100	25	100
PRINTING	92	100	100	100
ADVERTISING	3,620	2,750	2,750	2,750
OPERATING SUPPLIES	1,473	1,700	1,700	1,700
TOOLS, EQUIPMENT & FURNITURE	218	450	450	500
TECHNOLOGY EQUIPMENT	2,266	5,700	5,672	500
DUES, SUBSCRIPT, MEMBERSHIPS	515	515	515	515
SUBSCRIPTION-BASED SOFTWARE	833	900	700	750
TRAINING	920	3,500	3,500	3,500
TOTAL OPERATING	10,633	16,215	15,912	10,915
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	321,565	364,158	363,855	379,528

PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: PROCUREMENT

ACCOUNT
00120201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Financial Resources and Systems Manager	1	0	1
Procurement Coordinator	1	0	1
Procurement Specialist	1	0	1

TOTAL	3	0	3
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

CHARGES BY OTHER FUNDS

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

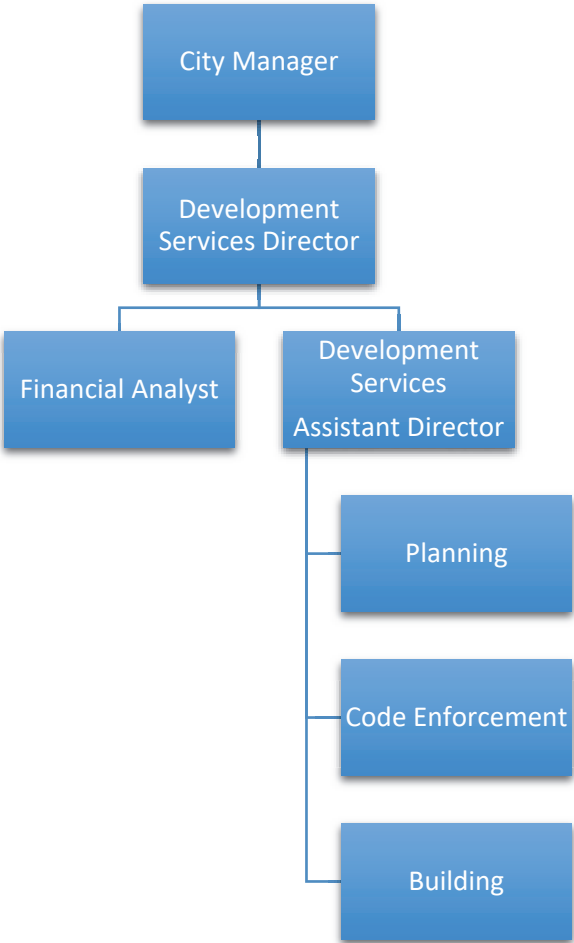
ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Facilities Maintenance	\$ 6,051,804	7,091,000	7,091,000	6,850,415
Information Technology	<u>3,714,156</u>	<u>4,205,733</u>	<u>4,205,733</u>	<u>4,269,327</u>
TOTAL	\$ <u>9,765,960</u>	\$ <u>11,296,733</u>	\$ <u>11,296,733</u>	\$ <u>11,119,742</u>

TRANSFERS TO OTHER FUNDS

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

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Justice Assistance Grant	\$ 310,322	\$ 340,296	\$ 340,296	\$ 350,505
Building Fund		5,000	5,000	5,000
Local Option Gas Tax Fund		-	-	
CRA Increment:				
Downtown	1,610,524	1,894,635	1,894,635	2,118,416
Vine Street	1,475,052	1,959,299	1,959,299	2,341,232
Miscellaneous Funds	<u>240,628.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	\$ <u>3,636,526</u>	\$ <u>4,199,230</u>	\$ <u>4,199,230</u>	\$ <u>4,815,153</u>

**DEVELOPMENT SERVICES
ORGANIZATIONAL CHART**



DEPARTMENT: DEVELOPMENT SERVICES

DIVISION(S): PLANNING, CODE ENFORCEMENT

DUTIES AND FUNCTIONS

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

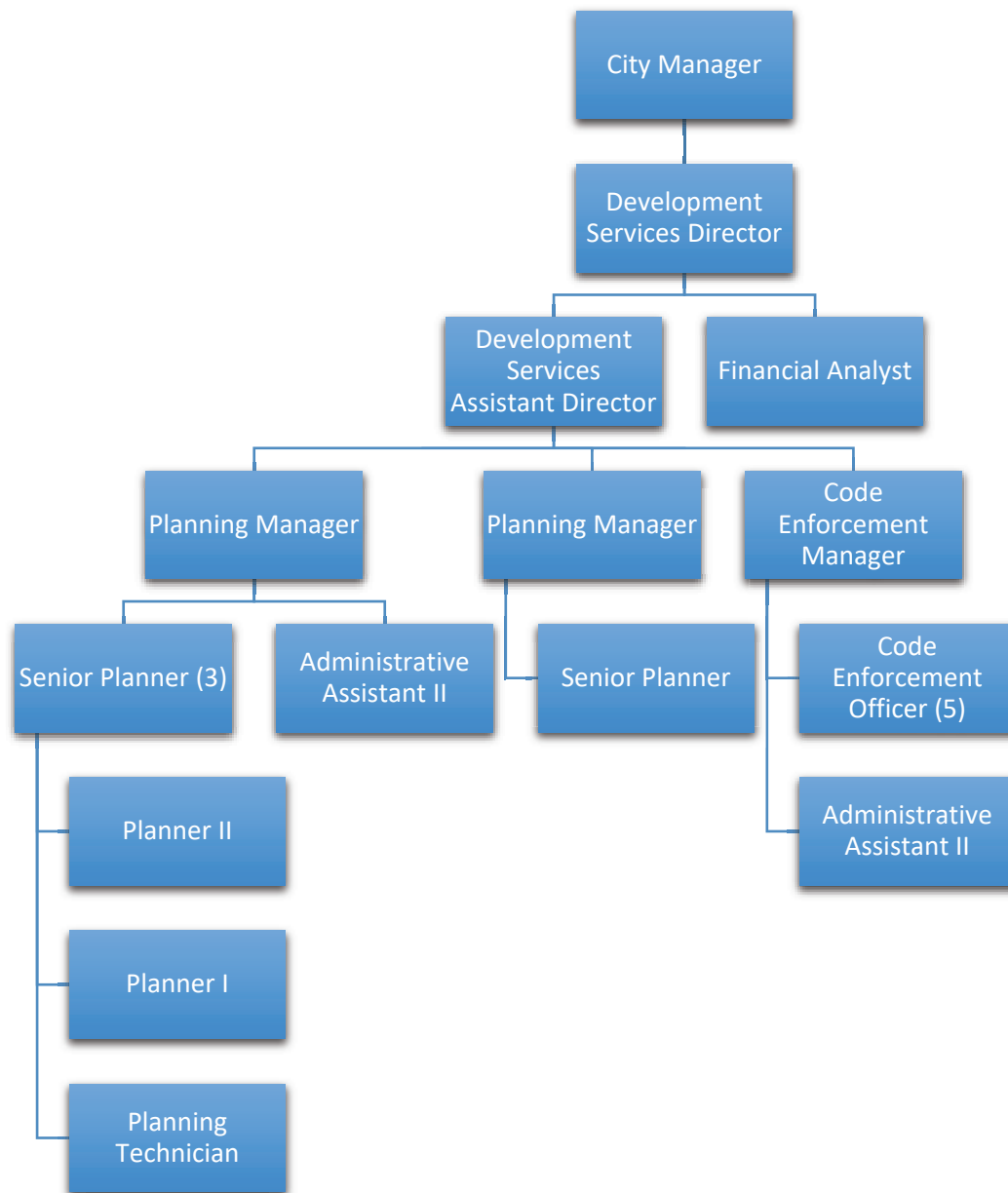
STRATEGIES

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

- None of the strategies assigned by the City Commission are the direct responsibility of Development Services. Development Services will assist on several strategies assigned to other departments.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Development Review Committee Cases	319	387	390
Code Enforcement Cases	4062	4500	4600
Walk-in Customers Served	2591	2799	2850



DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,223,284	1,355,944	1,355,944	1,398,080
OVERTIME	6,032	10,000	8,000	10,000
SPECIAL PAY_INCENTIVE	23,818	28,316	23,672	15,729
FICA TAXES	92,887	103,495	103,495	103,052
RETIREMENT CONTRIBUTIONS	219,857	222,676	222,676	271,789
LIFE AND HEALTH INSURANCE	308,444	312,730	312,730	384,753
WORKERS' COMPENSATION	11,109	10,882	10,882	11,515
TOTAL PERSONNEL	1,885,431	2,044,043	2,037,399	2,194,918
PROFESSIONAL SERVICES	244,701	381,539	300,000	127,000
OTHER CONTRACT SERVICES	314,442	225,506	250,000	70,702
TRAVEL AND PER DIEM	7,101	8,460	7,500	10,060
COMMUNICATION SERVICES	6,903	7,980	7,000	7,680
POSTAGE	22,394	20,000	10,000	20,000
GENERAL INSURANCE	46,992	47,788	47,788	45,731
LIABILITY CLAIMS	-	-	-	-
VEHICLE MAINTENANCE	37,930	23,920	20,000	23,920
PRINTING	3,429	5,880	5,000	3,000
ADVERTISING	8,507	18,100	20,000	20,000
COPIER COSTS	1,205	870	1,000	1,500
OFFICE SUPPLIES	4,900	5,600	4,000	4,000
OPERATING SUPPLIES	-	1,000	1,000	1,000
TOOLS, EQUIPMENT & FURNITURE	2,025	2,730	2,100	2,600
TECHNOLOGY EQUIPMENT	9,185	14,817	12,000	4,875
UNIFORMS	1,720	7,530	8,510	8,514
FUEL	17,233	18,000	20,000	21,000
SPECIAL FUNCTION	2,148	3,500	2,000	3,500
DUES, SUBSCRIPT, MEMBERSHIPS	5,366	6,815	5,600	6,900
SUBSCRIPTION-BASED SOFTWARE	-	1,080	1,080	1,080
TRAINING	8,061	6,825	5,500	7,625
TOTAL OPERATING	744,241	807,940	730,078	390,687
INFRAST/IMPR OTHER THAN BLDG	122,791	-	100,000	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	-	30,000	30,000	-
TOTAL CAPITAL	122,791	30,000	130,000	-
TOTAL	2,752,463	2,881,983	2,897,477	2,585,605

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: PLANNING

ACCOUNT
00125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
* Development Services Director	1	0	1
** Development Services Assistant Director	1	0	1
Administrative Assistant II	2	0	2
Code Enforcement Manager	1	0	1
Code Enforcement Officer	5	0	5
= Code Enforcement Officer	0	0	0
> Code Enforcement Officer (Weekend)	1	0	1
Financial Analyst	1	0	1
Planner I	1	0	1
Planner II	1	0	1
Planning Manager	2	0	2
Planning Technician	1	0	1
Senior Planner	3	0	3

* Position split 50/50% with the General Fund
and Building Fund

** Position split 50/50% with the Building Fund

= Position funded by CRA-Vine Street

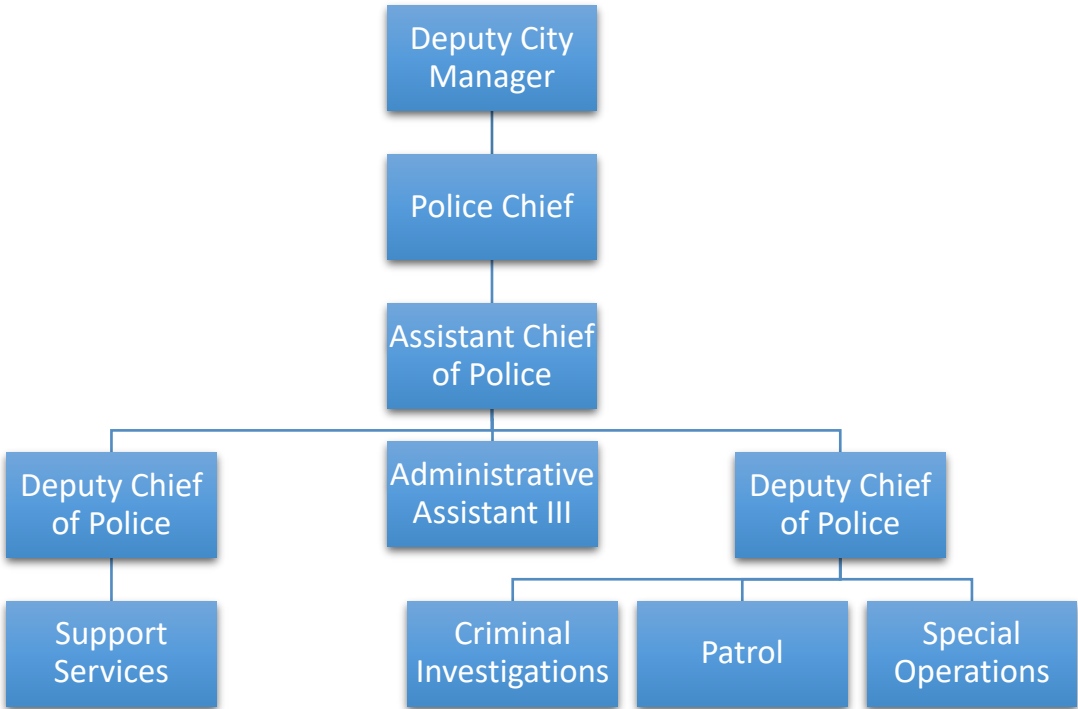
TOTAL	20	0	20
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**POLICE
ORGANIZATIONAL CHART**



DEPARTMENT: POLICE

DIVISION(S): OFFICE OF THE CHIEF,
SUPPORT SERVICES, PATROL, CRIMINAL
INVESTIGATIONS, COMMUNICATIONS, SPECIAL
OPERATIONS

DUTIES AND FUNCTIONS

The Kissimmee Police Department is committed to delivering professional, high-quality law enforcement services that enhance public safety and support a strong quality of life for residents and visitors. Guided by a strategic focus on Intelligence-Led Policing (ILP), community partnerships, and continuous investment in personnel and technology, the Department works to protect and serve the community in an efficient, effective, and forward-thinking manner. This mission is carried out through proactive crime prevention efforts, strengthened by community engagement and collaborative partnerships; the timely identification and investigation of criminal activity; the apprehension of offenders and support of successful prosecution; and the effective management of traffic safety, including enforcement, crash investigation, and data-driven analysis to reduce contributing factors.

In support of these priorities, the Police Department manages not only General Fund operations but also oversees additional funding sources, including the Police 2nd Dollar Assessment Fund, State Law Enforcement Trust Fund, Federal Law Enforcement Trust Fund, and various grant-funded initiatives. These resources enable continued investment in technology, personnel development, community-based programs, and specialized enforcement efforts that align with the Department's strategic goals.

STRATEGIES

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

- Continue implementing Intelligence-Led Policing (ILP) strategies across all divisions within the agency, while increasing investment in technology to further advance operational capabilities (e.g., drones, Real-Time Crime Center (RTCC), and other data-driven tools).
- Maintain full staffing levels, with a focus on employee wellness, long-term retention, and workforce diversity to better reflect the community served.
- Develop and implement a formal plan to enhance and sustain a high quality of life for the community and strengthen partnerships with City entities and stakeholders to support community members in need of mental health resources.
- Implementation of our newly established mentorship program and increase investment in leadership development and training to support succession planning and future organizational readiness.
- Strategically allocate officers and resources to the downtown and lakefront areas to support public safety needs associated with ongoing growth and development.

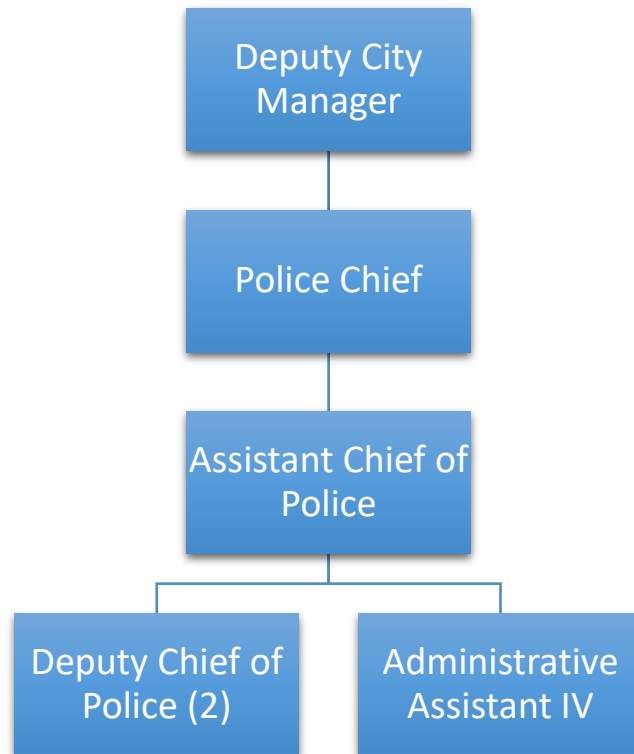
DEPARTMENT: POLICE

DIVISION(S): OFFICE OF THE CHIEF, SUPPORT
SERVICES, PATROL, CRIMINAL INVESTIGATIONS,
COMMUNICATIONS, SPECIAL OPERATIONS

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Calls for Law Enforcement			
Services	41,225	42,500	44,300
Criminal Arrests*	1,480	1,625	1,725
Traffic Citations Issued	8,998	9,388	9,600
Response Time for Priority Calls (Minutes)	7:32	7:35	7:35
Self Initiated Calls	47,107	48,700	49,900

*Physical arrests



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: OFFICE OF THE CHIEF

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	415,933	472,818	472,818	855,186
OVERTIME	28	24,402	24,402	38,322
SPECIAL PAY_INCENTIVE	24,375	358,945	28,592	379,442
FICA TAXES	32,926	65,546	65,546	63,694
RETIREMENT CONTRIBUTIONS	117,708	77,381	77,381	295,409
LIFE AND HEALTH INSURANCE	54,672	59,621	59,621	131,895
WORKERS' COMPENSATION	16,076	13,503	13,503	25,132
TOTAL PERSONNEL	661,718	1,072,216	741,863	1,789,080
OTHER CONTRACT SERVICES	85,924	12,000	12,000	12,000
TRAVEL AND PER DIEM	25,530	26,758	26,758	35,340
OTHER EQUIPMENT MAINTENANCE	200	1,500	1,500	1,500
PRINTING	183	950	750	1,300
ADVERTISING	-	3,000	3,000	3,000
OFFICE SUPPLIES	1,520	1,700	1,700	2,100
OPERATING SUPPLIES	28,425	26,208	26,208	29,657
TOOLS, EQUIPMENT & FURNITURE	55,577	72,520	72,520	66,740
UNIFORMS	14,640	11,700	10,000	15,450
SPECIAL FUNCTION	8,148	5,850	5,850	9,850
DUES, SUBSCRIPT, MEMBERSHIPS	1,530	4,740	4,740	4,850
TRAINING	14,646	19,650	19,650	34,040
AIDS TO PRIVATE ORGANIZATIONS	-	1,500	-	-
TOTAL OPERATING	236,323	188,076	184,676	215,827
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	20,000	20,000	-
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	-	20,000	20,000	-
TOTAL	898,041	1,280,292	946,539	2,004,907

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: OFFICE OF THE POLICE CHIEF

ACCOUNT
00130101

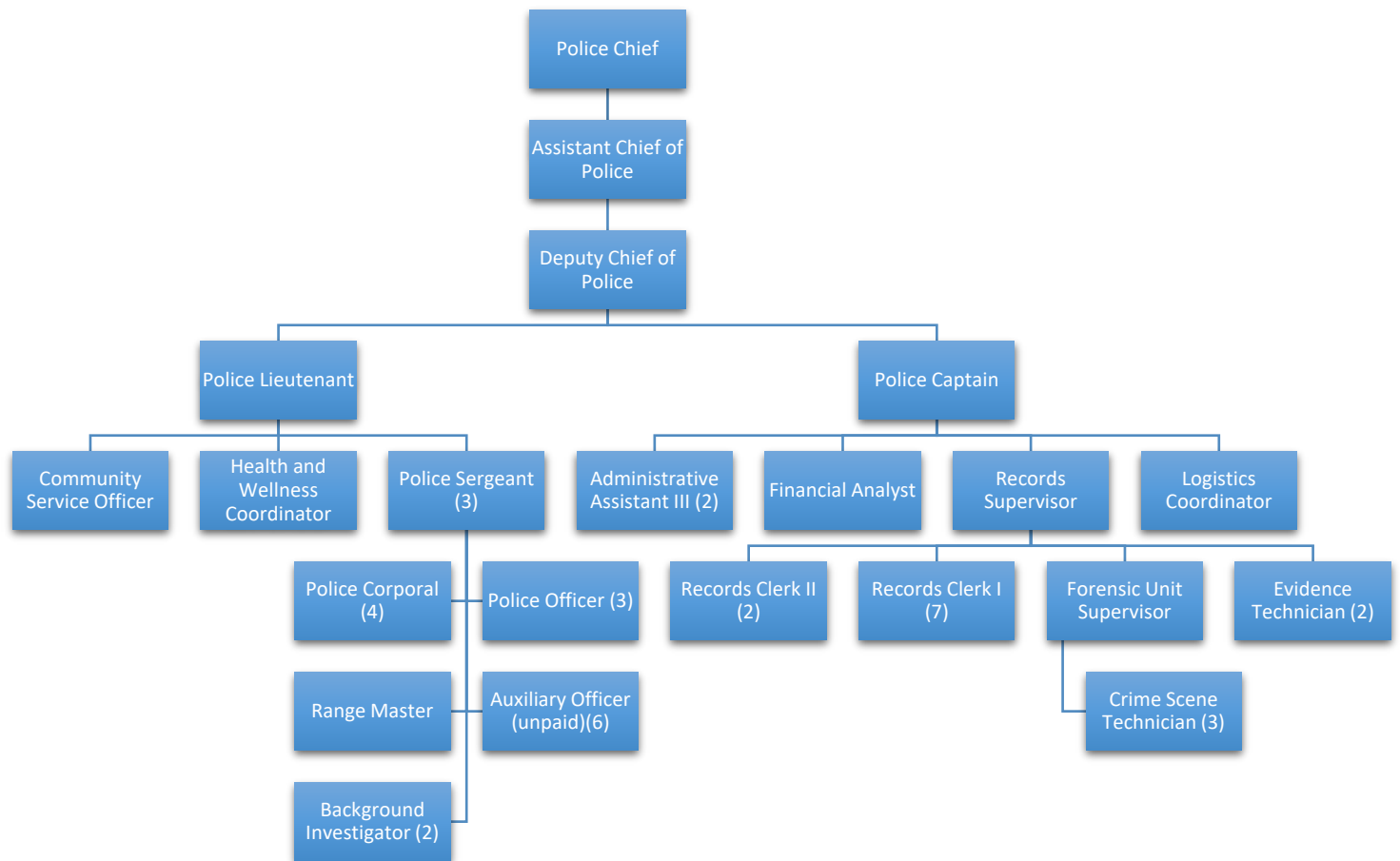
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Police Chief	1	0	1
Assistant Chief of Police	1	0	1
Deputy Chief of Police	2	0	2
Administrative Assistant IV	1	0	1

TOTAL	5	0	5
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Gas Delivery System	26,000	26,000	
Long Range Acoustic Device	43,000	43,000	

TOTAL	69,000	69,000
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DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SUPPORT SERVICES

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,816,131	2,313,112	2,313,112	1,806,359
OVERTIME	38,104	32,000	32,000	33,600
SPECIAL PAY_INCENTIVE	74,175	14,825	123,199	15,000
FICA TAXES	142,124	164,181	164,181	125,690
RETIREMENT CONTRIBUTIONS	459,868	584,334	584,334	570,335
LIFE AND HEALTH INSURANCE	521,988	556,304	556,304	487,606
WORKERS' COMPENSATION	50,500	53,366	53,366	44,320
TOTAL PERSONNEL	3,102,889	3,718,122	3,826,496	3,082,910
OTHER CONTRACT SERVICES	60,751	99,660	99,660	103,420
TRAVEL AND PER DIEM	8,034	20,848	23,918	39,240
COMMUNICATION SERVICES	184,463	226,651	226,651	228,679
POSTAGE	8,564	7,400	7,400	9,400
RENTALS AND LEASES	814	2,000	2,000	2,800
GENERAL INSURANCE	597,696	835,325	835,325	835,902
LIABILITY CLAIMS	1,579	-	11,000	21,000
BUILDING & GROUNDS	500	500	500	750
OTHER EQUIPMENT MAINTENANCE	6,363	3,050	3,000	3,550
VEHICLE MAINTENANCE	714,868	822,610	750,000	822,610
PRINTING	2,680	2,750	2,750	3,175
ADVERTISING	996	2,700	1,500	2,700
RECRUITMENT	56,044	78,215	53,215	60,400
COPIER COSTS	2,249	4,000	3,500	4,000
OFFICE SUPPLIES	9,332	11,890	9,400	11,890
OPERATING SUPPLIES	114,011	142,420	142,420	138,988
CHEMICAL SUPPLIES	1,166	-	-	-
TOOLS, EQUIPMENT & FURNITURE	130,562	73,023	73,023	42,715
TECHNOLOGY EQUIPMENT	309,201	237,244	237,244	258,575
UNIFORMS	43,967	74,970	70,000	88,564
FUEL	402,634	365,296	365,296	560,940
SPECIAL FUNCTION	5,084	5,300	5,300	6,200
BOOKS & PUBLICATIONS	743	825	500	825
DUES, SUBSCRIPT, MEMBERSHIPS	4,448	3,590	3,590	4,010
SUBSCRIPTION-BASED SOFTWARE	33,574	79,104	29,783	77,985
TRAINING	11,885	29,690	30,985	38,060
TOTAL OPERATING	2,712,208	3,129,061	2,987,960	3,366,378
INFRAST/IMPR OTHER THAN BLDG	9,819	16,995	24,819	-
MACHINERY & EQUIPMENT _ EQUIP	20,045	36,500	36,500	-
MACHINERY & EQUIPMENT _ VEHICLES	1,034,373	1,498,342	1,534,465	-
TOTAL CAPITAL	1,064,237	1,551,837	1,595,784	-
TOTAL	6,879,334	8,399,020	8,410,240	6,449,288

PERSONNEL SCHEDULE

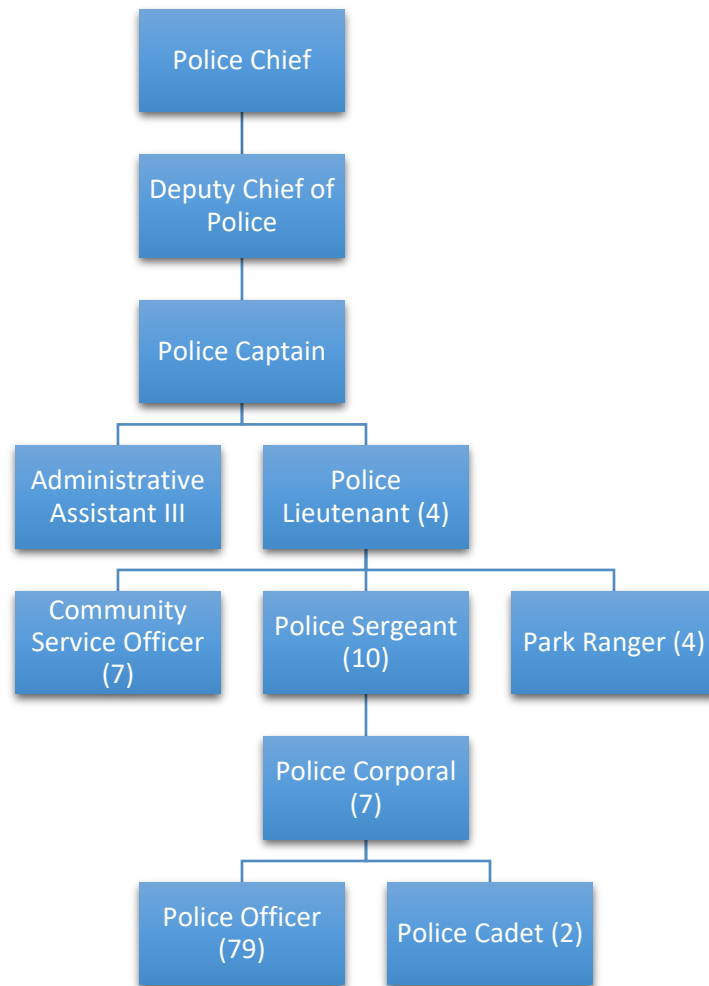
DEPARTMENT: POLICE
DIVISION: SUPPORT SERVICES

ACCOUNT
00130201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	3	0	3
Police Corporal	3	0	3
Accreditation Manager	1	0	1
Administrative Assistant III	2	0	2
Auxiliary Officer (unpaid)	6	0	6
Community Service Officer	1	0	1
Crime Scene Technician	3	0	3
Evidence Technician	2	0	2
Financial Analyst	1	0	1
Forensic Unit Supervisor	1	0	1
Health and Wellness Coordinator	1	0	1
Logistics Coordinator	1	0	1
Police Officer	2	0	2
Range Master	1	0	1
Records Clerk I	8	(1)	7
Records Clerk II	2	0	2
Records Supervisor	1	0	1
Training Coordinator	1	0	1
TOTAL	42	(1)	41

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION		
	AMOUNT	PD IMP	SLS TAX	THIS DIVISION
Copier	15,000		15,000	
Car Decontamination System	15,500		15,500	
Pick-up Truck	49,900		49,900	
Sport Utility Vehicle (6)	363,000	363,000		
Sport Utility Vehicle (28)	1,690,450		1,690,450	
TOTAL	2,133,850	363,000	1,770,850	



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: PATROL

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	7,126,147	8,404,656	8,429,656	7,620,032
OVERTIME	426,356	400,791	400,791	420,831
SPECIAL PAY_INCENTIVE	879,880	1,920,710	1,103,912	1,541,385
FICA TAXES	623,206	776,764	776,764	553,692
RETIREMENT CONTRIBUTIONS	1,710,082	2,524,191	2,524,191	2,417,666
LIFE AND HEALTH INSURANCE	1,705,113	1,803,701	1,803,701	1,945,604
WORKERS' COMPENSATION	244,902	262,840	262,840	218,124
TOTAL PERSONNEL	12,715,687	16,093,653	15,301,855	14,717,334
PROFESSIONAL SERVICES	17,675	21,540	18,952	21,952
TRAVEL AND PER DIEM	1,460	400	3,093	6,324
OTHER EQUIPMENT MAINTENANCE	321	2,500	2,500	2,500
PRINTING	5,181	7,975	5,240	6,785
OFFICE SUPPLIES	2,977	4,000	4,000	4,000
OPERATING SUPPLIES	11,908	52,401	54,724	30,824
TOOLS, EQUIPMENT & FURNITURE	30,562	39,220	39,220	43,070
UNIFORMS	46,822	83,865	70,000	74,035
SPECIAL FUNCTION	1,473	1,600	1,600	1,600
DUES, SUBSCRIPT, MEMBERSHIPS	155	799	799	880
TRAINING	1,620	8,609	4,244	20,331
TOTAL OPERATING	120,152	222,909	204,372	212,301
INFRAS/IMPR OTHER THAN BLDG	-	12,500	12,500	-
MACHINERY & EQUIPMENT _ EQUIP	-	48,000	48,000	-
MACHINERY & EQUIPMENT _VEHICLES	-	225,727	244,000	-
TOTAL CAPITAL	-	286,227	304,500	-
TOTAL	12,835,840	16,602,789	15,810,727	14,929,635

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: PATROL

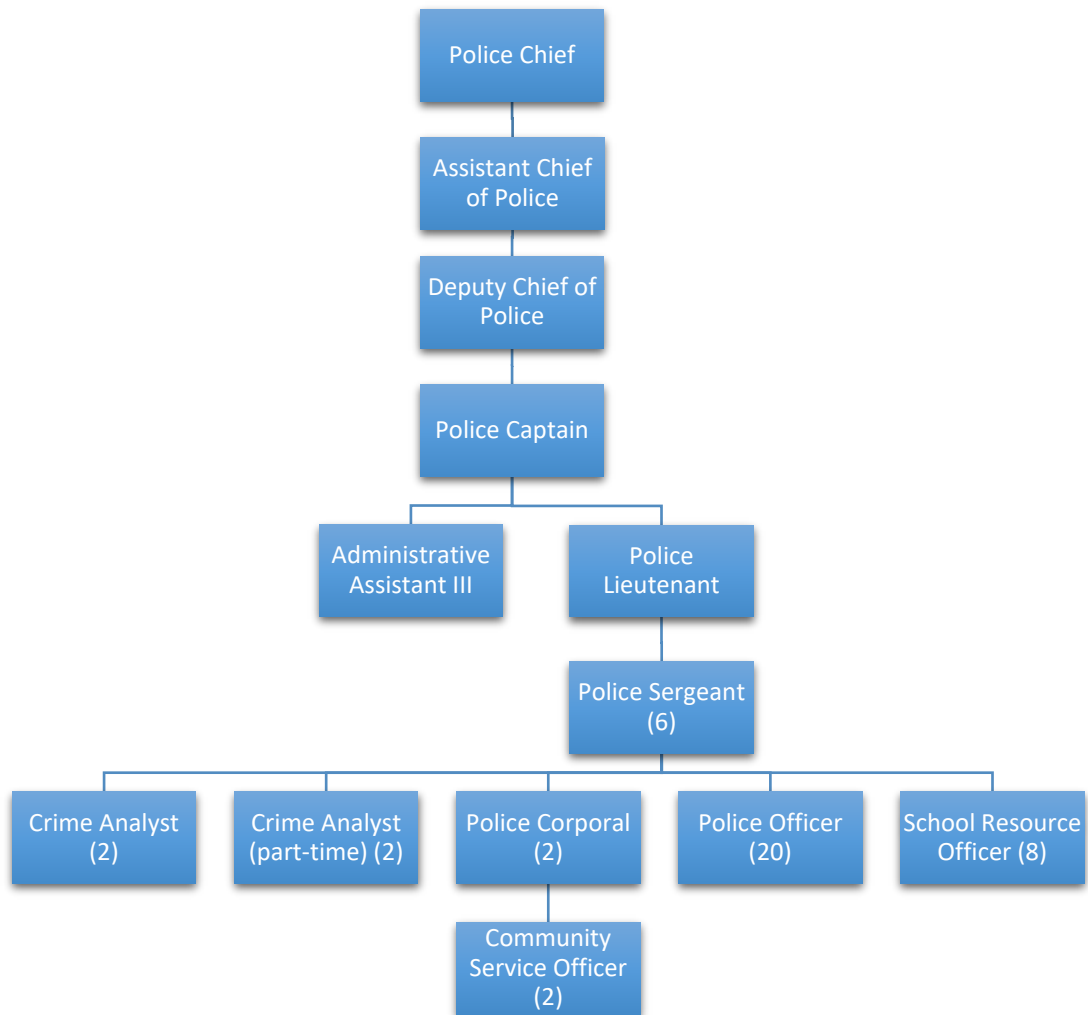
ACCOUNT
00130301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Police Captain	1	0	1
Police Lieutenant	4	0	4
Police Sergeant	10	0	10
Police Corporal	7	0	7
Police Officer	79	0	79
Administrative Assistant III	1	0	1
Community Service Officer	7	0	7
Community Service Officer (part-time)	1	0	1
Park Ranger	4	0	4
Police Cadet	2	0	2
* Victim Advocate	1	0	1
* Grant funded			
TOTAL	117	0	117

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	3,338,797	3,930,505	3,930,505	3,322,599
OVERTIME	151,720	271,323	271,323	284,889
SPECIAL PAY_INCENTIVE	372,341	76,200	309,276	87,150
FICA TAXES	286,471	319,776	319,776	247,653
RETIREMENT CONTRIBUTIONS	674,692	959,836	959,836	1,080,616
LIFE AND HEALTH INSURANCE	782,110	842,356	842,356	898,873
WORKERS' COMPENSATION	91,456	88,147	88,147	95,851
TOTAL PERSONNEL	5,697,587	6,488,143	6,721,219	6,017,631
PROFESSIONAL SERVICES	2,208	4,950	2,500	4,650
OTHER CONTRACT SERVICES	109,519	60,641	50,000	44,200
TRAVEL AND PER DIEM	11,564	20,810	21,210	16,166
RENTALS AND LEASES	5,635	14,206	9,000	14,650
OTHER EQUIPMENT MAINTENANCE	-	7,600	7,000	5,900
PRINTING	251	1,000	900	1,000
OFFICE SUPPLIES	1,588	5,000	3,000	5,000
OPERATING SUPPLIES	2,766	14,728	13,500	15,778
CHEMICAL SUPPLIES	-	2,500	2,300	2,500
TOOLS, EQUIPMENT & FURNITURE	19,004	17,000	17,000	27,560
UNIFORMS	4,378	11,100	10,000	10,600
SPECIAL FUNCTION	278	850	850	850
BOOKS & PUBLICATIONS	-	825	500	-
DUES, SUBSCRIPT, MEMBERSHIPS	311	3,655	13,655	13,740
SUBSCRIPTION-BASED SOFTWARE	50,769	59,649	59,649	76,935
TRAINING	10,012	24,185	24,185	28,465
TRAINING/INVESTIGATIVE_CID	4,679	6,600	8,000	8,000
TRAINING/INVESTIGATIVE_SCIRS	5,864	12,000	12,000	12,000
TRAINING INVESTG CYBER CRIMES	306	10,000	10,000	10,000
TOTAL OPERATING	229,131	277,299	265,249	297,994
MACHINERY & EQUIPMENT _ EQUIP	-	11,400	-	-
TOTAL CAPITAL	-	11,400	-	-
TOTAL	5,926,719	6,776,842	6,986,468	6,315,625

PERSONNEL SCHEDULE

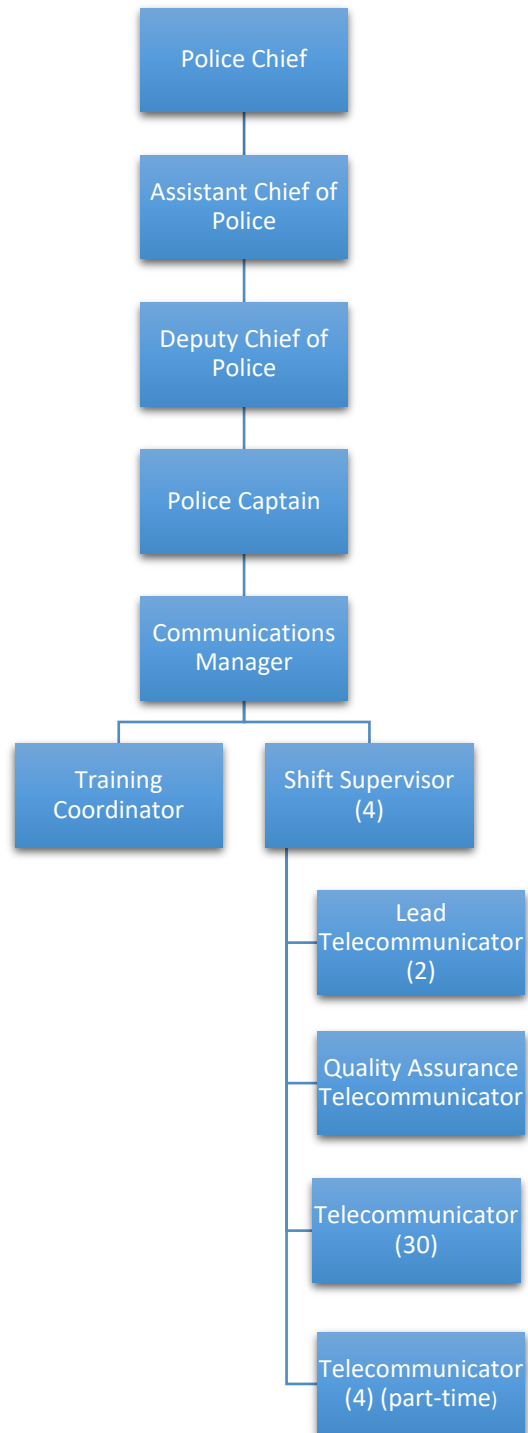
DEPARTMENT: POLICE
DIVISION: CRIMINAL INVESTIGATIONS

ACCOUNT
00130401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	6	0	6
Police Corporal	2	0	2
Administrative Assistant III	1	0	1
Community Service Officer	2	0	2
Crime Analyst	2	0	2
Crime Analyst (part-time)	2	0	2
Police Officer	20	0	20
School Resource Officer	8	0	8
TOTAL	45	0	45

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Fingerprint Hood	6,000	6,000	
Evidence Refrigerator	6,500	6,500	
Evidence Freezer	7,000	7,000	
TOTAL	19,500	19,500	



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	2,165,659	2,398,039	2,398,039	2,428,294
OVERTIME	169,285	184,894	184,894	194,139
SPECIAL PAY_INCENTIVE	91,629	86,965	102,031	90,240
FICA TAXES	180,708	198,845	198,845	180,532
RETIREMENT CONTRIBUTIONS	371,188	373,260	373,260	461,158
LIFE AND HEALTH INSURANCE	672,353	711,679	711,679	791,698
WORKERS' COMPENSATION	5,312	5,046	5,046	5,228
TOTAL PERSONNEL	3,656,134	3,958,728	3,973,794	4,151,289
TRAVEL AND PER DIEM	1,835	4,200	4,200	4,200
COMMUNICATION SERVICES	7,840	9,032	9,032	13,824
PRINTING	-	200	200	200
OFFICE SUPPLIES	1,501	3,085	2,500	3,435
OPERATING SUPPLIES	1,926	5,100	5,100	5,600
TOOLS, EQUIPMENT & FURNITURE	11,926	2,646	2,100	750
UNIFORMS	-	-	-	1,476
BOOKS & PUBLICATIONS	473	857	450	800
DUES, SUBSCRIPT, MEMBERSHIPS	91	274	274	110
SUBSCRIPTION-BASED SOFTWARE	11,290	6,555	6,555	9,619
TRAINING	12,025	12,145	12,145	9,743
TOTAL OPERATING	48,906	44,094	42,556	49,757
MACHINERY & EQUIPMENT _ EQUIP	-	7,160	-	-
TOTAL CAPITAL	-	7,160	-	-
TOTAL	3,705,040	4,009,982	4,016,350	4,201,046

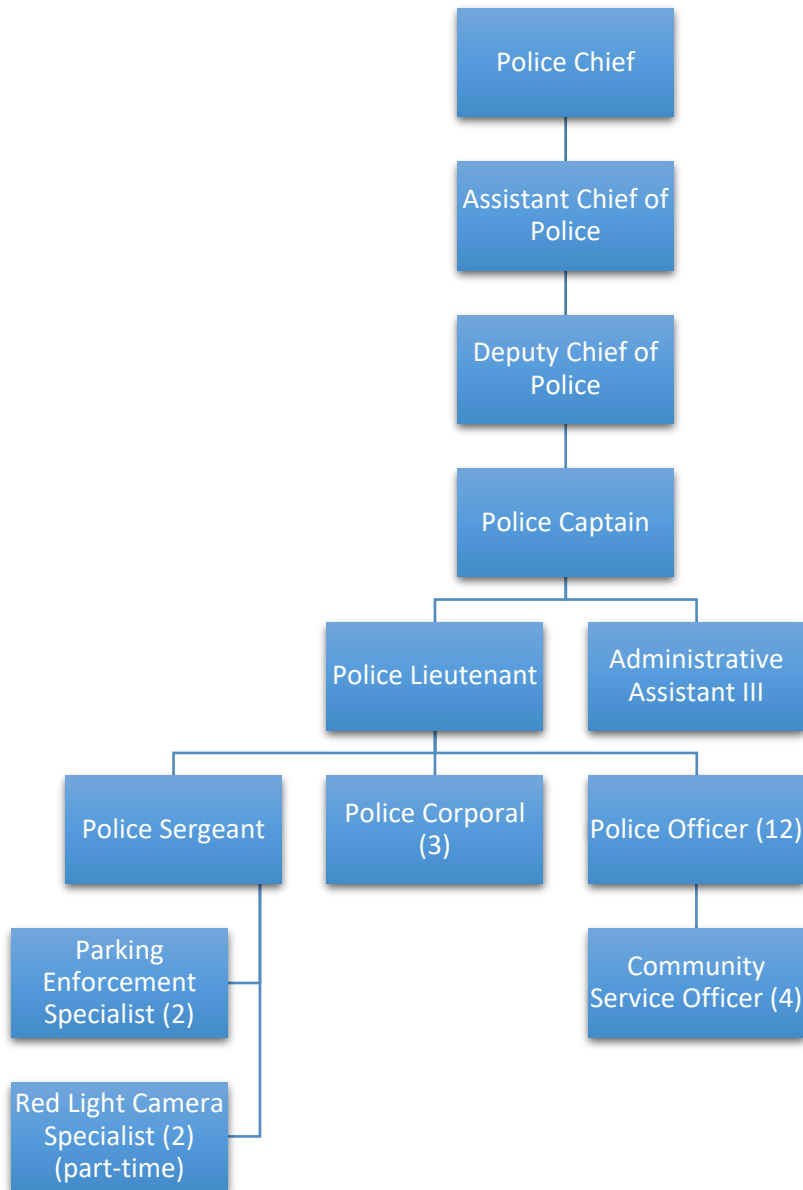
PERSONNEL SCHEDULE**DEPARTMENT: POLICE**
DIVISION: COMMUNICATIONS**ACCOUNT**
00130501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Communications Manager	1	0	1
Lead Telecommunicator	2	0	2
Quality Assurance Telecommunicator	1	0	1
Shift Supervisor	4	0	4
Telecommunicator	30	0	30
Telecommunicator (part-time)	4	0	4
Training Coordinator	1	0	1
TOTAL	43	0	43

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SPECIAL OPERATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,787,639	2,094,913	2,094,913	2,680,468
OVERTIME	102,239	125,672	125,672	135,956
SPECIAL PAY_INCENTIVE	307,928	27,325	466,818	27,325
FICA TAXES	168,188	169,773	169,773	194,192
RETIREMENT CONTRIBUTIONS	404,847	544,399	544,399	928,873
LIFE AND HEALTH INSURANCE	422,856	463,023	463,023	653,762
WORKERS' COMPENSATION	59,972	60,975	60,975	87,199
TOTAL PERSONNEL	3,253,670	3,486,080	3,925,573	4,707,775
OTHER CONTRACT SERVICES	692,731	861,900	861,900	865,787
TRAVEL AND PER DIEM	4,630	21,492	15,492	10,123
RENTALS AND LEASES	(3,768)	-	8,700	-
OTHER EQUIPMENT MAINTENANCE	8,975	16,290	11,000	12,325
PRINTING	2,209	3,790	3,000	3,790
OFFICE SUPPLIES	1,740	4,500	3,500	4,500
OPERATING SUPPLIES	11,623	13,000	13,000	13,000
TOOLS, EQUIPMENT & FURNITURE	20,288	17,047	18,000	17,570
UNIFORMS	8,470	13,380	12,000	13,380
SPECIAL FUNCTION	1,896	3,200	3,200	4,700
DUES, SUBSCRIPT, MEMBERSHIPS	630	480	480	480
SUBSCRIPTION-BASED SOFTWARE	4,997	10,383	10,383	10,400
TRAINING	5,313	6,369	9,369	12,724
PRINCIPAL	9,882	-	-	-
INTEREST	88	-	-	-
TOTAL OPERATING	759,735	971,831	970,024	968,779
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	4,013,404	4,457,911	4,895,597	5,676,554

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

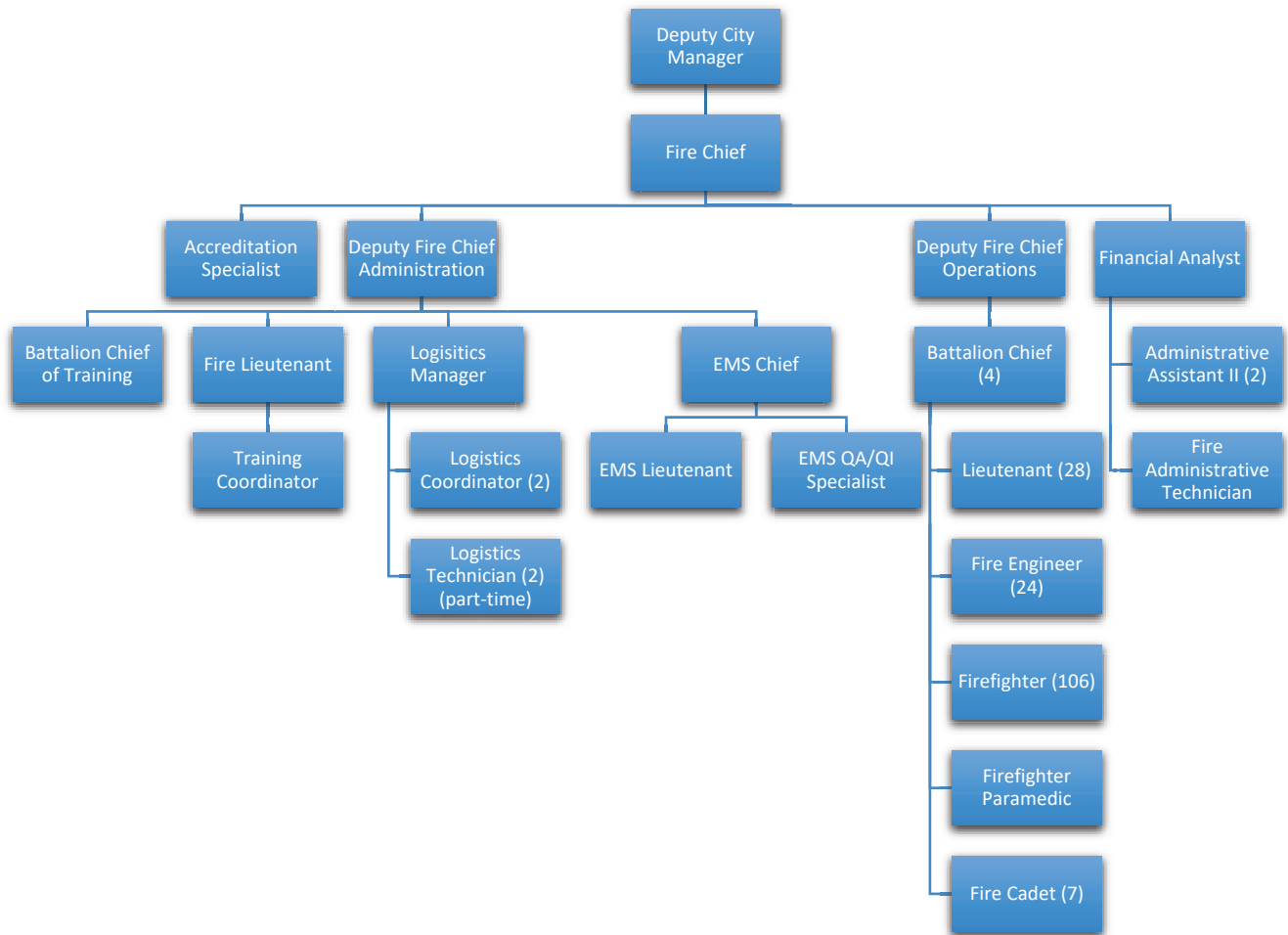
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	1	0	1
Police Corporal	3	0	3
Police Officer	12	0	12
Administrative Assistant III	1	0	1
Community Service Officer	4	0	4
Parking Enforcement Specialist	2	0	2
Red Light Camera Specialist (part-time)	2	0	2
Internal Affairs Manager	1	0	1
TOTAL	28	0	28

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	THIS DIVISION	
NONE			

TOTAL

**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 other emergency response and non-emergency activities to the citizens and visitors to the City of Kissimmee. The Department's mission is to responsibly protect life and property in the community through a highly trained and well-equipped emergency response system. The Department strives to prevent injuries as well as loss of life and property through an all-hazards public education program.

KFD responds to more than 14,000 calls for service a year, with the majority being Emergency Medical Services (EMS) requests. 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, and federal and state grants.

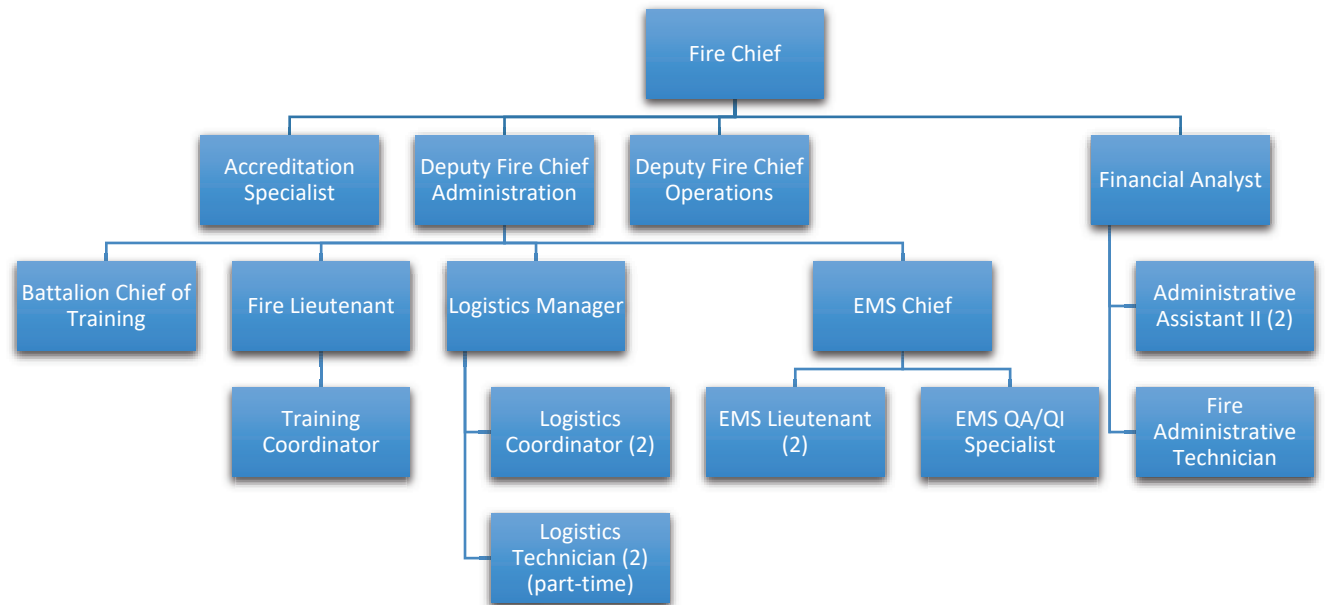
STRATEGIES

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, including buildings and furniture, fixtures, and equipment (FF&E).
- Improve emergency response operations while maintaining our ISO Class 1 and International Accredited Agency status through a highly skilled workforce that is continuously training for high-risk/low-frequency events.
- Increase organizational effectiveness, accountability, and communications while maintaining fiscal responsibility.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Total Alarms	14,865	14,893	14,921
Fire Calls	204	204	204
EMS Calls	12,475	12,498	12,522
Other Calls	2,186	2,190	2,194



DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,287,965	1,770,572	1,770,572	1,783,740
OVERTIME	26,022	40,581	40,581	44,459
SPECIAL PAY_INCENTIVE	66,359	94,738	94,738	93,877
FICA TAXES	103,018	119,801	119,801	135,854
RETIREMENT CONTRIBUTIONS	323,346	291,249	291,249	491,079
LIFE AND HEALTH INSURANCE	236,580	253,094	253,094	379,157
WORKERS' COMPENSATION	45,311	39,618	39,618	50,763
TOTAL PERSONNEL	2,088,601	2,609,653	2,609,653	2,978,929
PROFESSIONAL SERVICES	50	146,282	90,000	188,320
OTHER CONTRACT SERVICES	1,107,646	1,010,190	985,781	1,015,781
TRAVEL AND PER DIEM	14,065	13,242	12,000	55,490
COMMUNICATION SERVICES	47,617	28,740	28,740	32,540
POSTAGE	1,552	3,100	2,900	3,450
GENERAL INSURANCE	410,928	526,269	526,269	607,122
BUILDING & GROUNDS	-	3,963	1,005	1,500
OTHER EQUIPMENT MAINTENANCE	1,345	595	1,000	1,000
PRINTING	10,779	14,400	11,000	15,000
ADVERTISING	1,388	1,388	-	-
RECRUITMENT	19,750	9,495	2,000	-
OFFICE SUPPLIES	10,853	20,000	14,500	18,500
OPERATING SUPPLIES	4,901	13,700	8,000	14,000
TOOLS, EQUIPMENT & FURNITURE	5,993	13,800	5,000	10,250
TECHNOLOGY EQUIPMENT	65,366	101,200	101,200	77,750
SPECIAL FUNCTION	6,207	9,025	7,500	6,820
BOOKS & PUBLICATIONS	2,581	13,700	12,000	17,000
DUES, SUBSCRIPT, MEMBERSHIPS	27,010	26,423	22,923	17,334
SUBSCRIPTION-BASED SOFTWARE	17,514	171,693	171,693	191,543
TRAINING	12,692	26,516	21,516	36,781
TOTAL OPERATING	1,768,238	2,153,721	2,025,027	2,310,181
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	160,357	272,431	272,431	-
TOTAL CAPITAL	160,357	272,431	272,431	-
TOTAL	4,017,196	5,035,805	4,907,111	5,289,110

PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: ADMINISTRATION

ACCOUNT
00135101

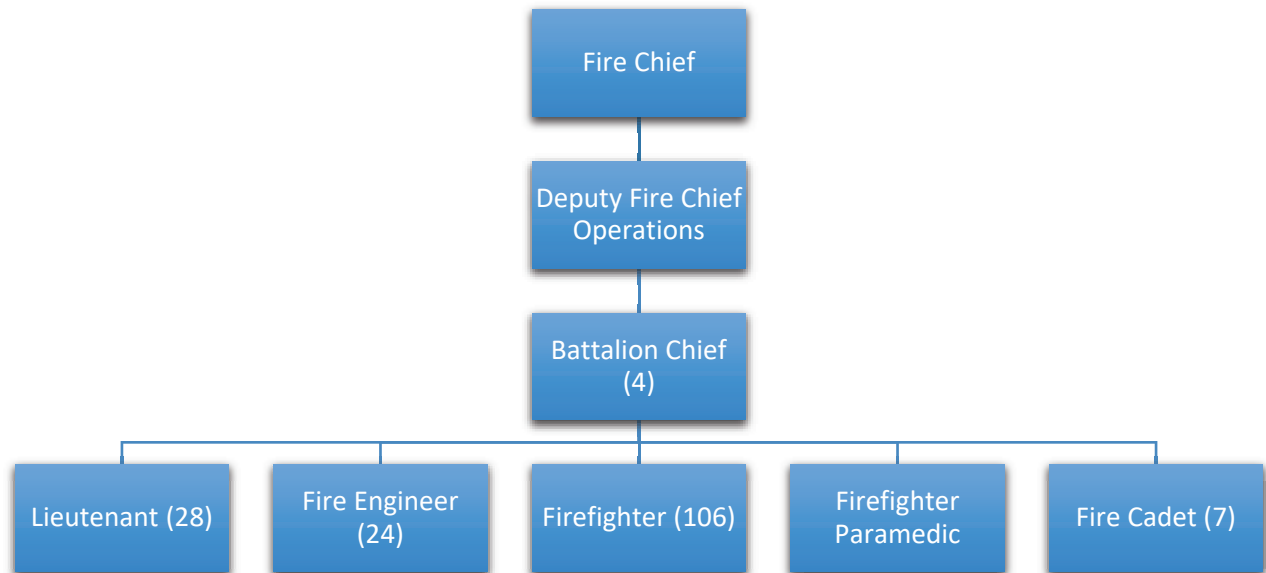
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Fire Chief	1	0	1
Battalion Chief of EMS & Safety	1	0	1
Battalion Chief of Training	1	0	1
Accreditation Specialist	1	0	1
Administrative Assistant II	2	0	2
Deputy Fire Chief	2	0	2
EMS Lieutenant	2	0	2
Financial Analyst	1	0	1
Fire Administrative Technician	1	0	1
Fire Lieutenant	1	0	1
EMS QA/QI Specialist	1	0	1
Logistics Coordinator	2	0	2
Logistics Manager	1	0	1
Logistics Technician (part-time)	2	0	2
Training Coordinator	1	0	1
TOTAL	20	0	20

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Freightliner/Excellance Ambulance	680,000	680,000	
TOTAL	680,000	680,000	

DEPARTMENT: FIRE

DIVISION: OPERATIONS



DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	7,819,277	12,246,871	12,246,871	11,464,847
OVERTIME	1,247,704	1,677,989	1,685,484	1,305,767
SPECIAL PAY_INCENTIVE	1,066,409	1,415,597	1,415,597	1,630,706
FICA TAXES	750,790	1,036,691	1,036,691	929,817
RETIREMENT CONTRIBUTIONS	2,873,959	3,981,295	3,981,295	4,295,543
LIFE AND HEALTH INSURANCE	1,952,469	2,033,305	2,033,305	3,094,899
WORKERS' COMPENSATION	421,310	401,723	401,723	529,582
TOTAL PERSONNEL	16,131,918	22,793,471	22,800,966	23,251,161
TRAVEL AND PER DIEM	6,098	9,628	9,628	14,016
LIABILITY CLAIMS	620	-	-	-
OTHER EQUIPMENT MAINTENANCE	123,411	151,350	151,350	148,850
VEHICLE MAINTENANCE	536,410	501,552	495,910	501,552
OPERATING SUPPLIES	468,829	402,500	405,000	477,000
CLEANING SUPPLIES	29,015	22,375	22,375	22,800
CHEMICAL SUPPLIES	27,940	43,247	35,800	39,000
TOOLS, EQUIPMENT & FURNITURE	787,397	371,251	360,850	287,650
UNIFORMS	399,491	1,086,757	1,044,780	705,580
FUEL	143,119	185,000	180,000	234,000
SPECIAL FUNCTION	1,524	5,361	5,000	5,000
SUBSCRIPTION-BASED SOFTWARE	-	16,000	16,000	40,000
TRAINING	132,465	150,387	130,000	208,843
TOTAL OPERATING	2,656,319	2,945,408	2,856,693	2,684,291
INFRAST/IMPR OTHER THAN BLDG	42,254	83,712	84,525	-
MACHINERY & EQUIPMENT _ EQUIP	301,962	979,649	977,177	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	344,216	1,063,361	1,061,702	-
TOTAL	19,132,452	26,802,240	26,719,361	25,935,452

PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: OPERATIONS

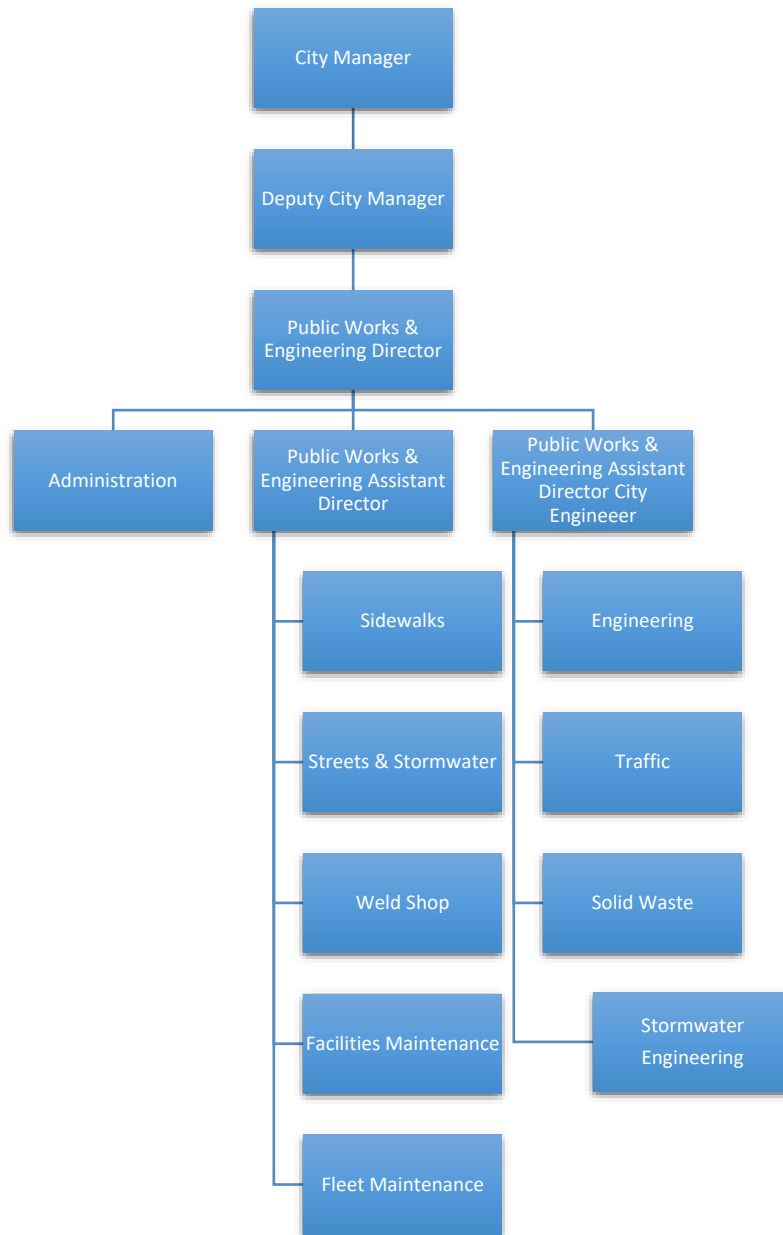
ACCOUNT
00135201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Battalion Chief	4	0	4
Fire Cadet	7	0	7
Fire Engineer	24	0	24
Fire Lieutenant	28	0	28
Firefighter	106	0	106
Firefighter Paramedic	1	0	1
TOTAL	170	0	170

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Fire Hose and Appliance	9,200	9,200	
Fire Fighting Ventilation Fan	10,000	10,000	
Traffic Control Pre Emption/Opticom	14,000	14,000	
Hydraulic Extrication Rescue Tool System	30,000	30,000	
Combination Hydraulic Rescue Tool	30,000	30,000	
Vehicle-Mounted Diesel Filter System	40,400	40,400	
Self Contained Breathing Apparatus	40,400	40,400	
Structural Collapse Equipment/ Special Operations Equipment	45,000	45,000	
Extrication Power Tools	60,000	60,000	
Powerload Cot Fastening System	72,000	72,000	
Powerload Hydraulic Stretcher	92,000	92,000	
Self Contained Breathing Apparatus	101,000	101,000	
Cardiac Monitor	112,000	112,000	
TOTAL	656,000	656,000	

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 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 offers a range of professional engineering support services in three primary 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 of 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, guardrails, tree maintenance, litter removal, mowing of City rights-of-way, state-contracted areas, and special projects.

The Traffic Division is responsible for signage and pavement markings within City right of way and facilitates special events.

STRATEGIES

Listed below are the Public Work 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 adequately functioning components and systems.
- Refine the process of identifying and prioritizing roadway capital improvement and maintenance projects to sustain a continual work program.
- Implement a traffic engineering and operations program that provides a safer, more efficient transportation system through visual and operational enhancements.

DEPARTMENT: PUBLIC WORKS

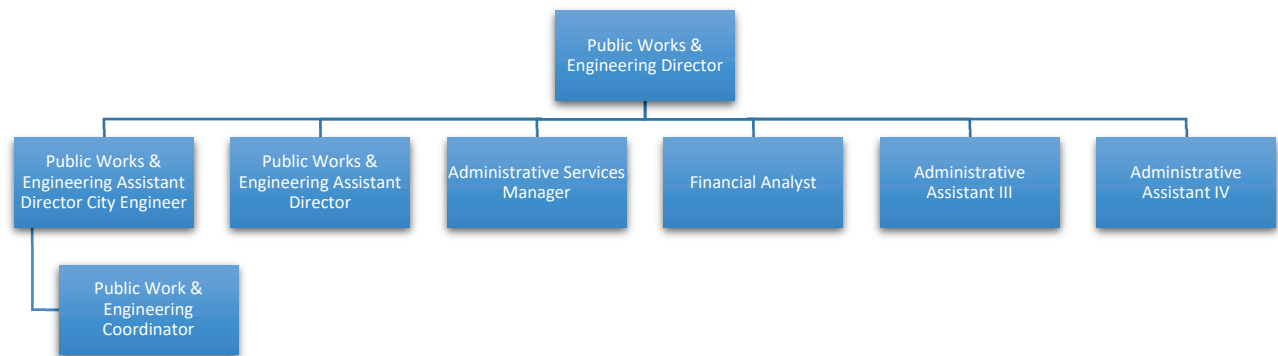
DIVISION(S): ADMINISTRATION,
ENGINEERING, STREET MAINT,
TRAFFIC ENGINEERING

SELECTED PERFORMANCE INDICATORS

	ACTUAL	ESTIMATE	BUDGET
	2025	2026	2027
Miles of Paved Streets	172	172	172
Miles of Unpaved Streets	1	1	1
Pavement Markings (miles)	4	2	8
Grant Applications	0	3	2
Grants Received	0	5	3
Right-of-Way Permits Issued	1,135	1,200	1,200
Inspection permits	3,619	4,900	4,500
Plans Reviewed	587	2,249	2,400

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	384,627	350,327	350,327	453,787
OVERTIME	896	1,000	1,000	1,000
SPECIAL PAY_INCENTIVE	9,950	7,771	7,771	14,523
FICA TAXES	29,685	27,338	27,338	34,232
RETIREMENT CONTRIBUTIONS	55,320	56,788	56,788	88,891
LIFE AND HEALTH INSURANCE	77,351	77,531	77,531	106,513
WORKERS' COMPENSATION	551	520	520	2,061
TOTAL PERSONNEL	558,381	521,275	521,275	701,007
TRAVEL AND PER DIEM	2,957	3,194	3,250	16,140
COMMUNICATION SERVICES	3,306	4,272	4,272	4,802
POSTAGE	42	100	100	100
GENERAL INSURANCE	129,384	176,896	176,896	163,171
VEHICLE MAINTENANCE	4,709	4,140	7,350	9,716
PRINTING	-	200	200	240
RECRUITMENT	1,286	-	-	-
OFFICE SUPPLIES	1,131	1,200	1,200	1,500
TOOLS, EQUIPMENT & FURNITURE	1,260	4,220	3,315	3,500
TECHNOLOGY EQUIPMENT	9,796	4,966	2,100	13,500
UNIFORMS	-	800	800	1,360
FUEL	888	2,000	2,185	7,712
SPECIAL FUNCTION	2,364	1,000	1,000	5,000
BOOKS & PUBLICATIONS	-	400	-	900
DUES, SUBSCRIPT, MEMBERSHIPS	3,587	18,047	18,047	4,857
NON SUBSCRIPTION-BASED SOFTWARE	-	945	945	1,363
TRAINING	2,407	6,430	7,150	8,650
TOTAL OPERATING	163,117	228,810	228,810	242,511
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _VEHICLES	46,635	-	-	-
TOTAL CAPITAL	46,635	-	-	-
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	768,133	750,085	750,085	943,518

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ADMINISTRATION

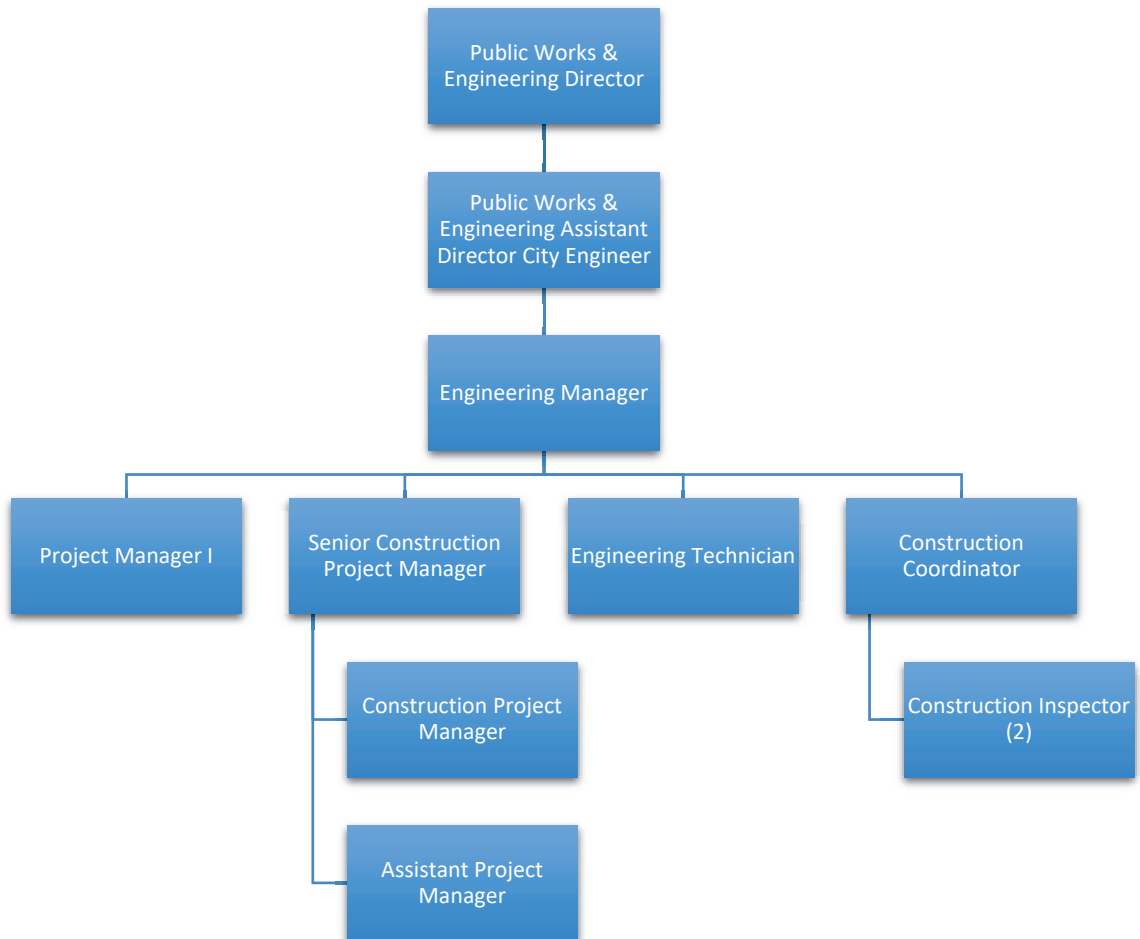
ACCOUNT
00145101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Public Works & Engineering Director	1	0	1
Public Works & Engineering Assistant Director City Engineer	1	0	1
Public Works & Engineering Assistant Director	1	0	1
Public Works & Engineering Coordinator	1	0	1
Administrative Services Manager	1	0	1
Administrative Assistant III	1	0	1
Administrative Assistant IV	1	0	1
Financial Analyst	1	0	1
* Engineer III	0	0	0
* Position split 50/40/10% with General Fund/ Stormwater and Gas Tax; headcount in General Fund			
TOTAL	8	0	8

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	527,056	721,614	721,614	626,054
OVERTIME	22,887	32,800	32,800	32,800
SPECIAL PAY_INCENTIVE	5,447	2,039	2,039	2,872
FICA TAXES	41,921	57,463	57,463	45,363
RETIREMENT CONTRIBUTIONS	118,385	129,931	129,931	148,978
LIFE AND HEALTH INSURANCE	118,938	127,825	127,825	190,474
WORKERS' COMPENSATION	7,677	5,956	5,956	3,537
TOTAL PERSONNEL	842,311	1,077,628	1,077,628	1,050,078
PROFESSIONAL SERVICES	139,347	185,176	192,963	185,000
TRAVEL AND PER DIEM	1,133	2,700	2,700	2,700
COMMUNICATION SERVICES	6,361	6,420	6,420	6,420
POSTAGE	153	300	300	300
OTHER EQUIPMENT MAINTENANCE	-	150	150	160
VEHICLE MAINTENANCE	25,234	25,509	24,840	28,160
PRINTING	96	275	275	370
ADVERTISING	-	900	900	900
OFFICE SUPPLIES	1,546	3,350	3,350	3,500
OPERATING SUPPLIES	1,370	2,500	2,500	2,625
TOOLS, EQUIPMENT & FURNITURE	597	17,830	17,830	3,415
TECHNOLOGY EQUIPMENT	5,352	7,400	7,400	12,750
UNIFORMS	1,832	4,060	4,060	3,418
FUEL	16,779	18,800	18,800	20,522
DUES, SUBSCRIPT, MEMBERSHIPS	251	430	430	500
SUBSCRIPTION-BASED SOFTWARE	313	-	140	2,670
TRAINING	1,741	3,200	3,200	5,091
TOTAL OPERATING	202,105	279,000	286,258	278,501
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	84,892	44,965	45,634	-
TOTAL CAPITAL	84,892	44,965	45,634	-
INTRAGOVERNMENTAL TRANSFERS	43,822	-	-	-
TOTAL	1,173,130	1,401,593	1,409,520	1,328,579

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
00145201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Assistant Project Manager	1	0	1
Construction Coordinator	1	0	1
Construction Inspector	2	0	2
Construction Project Manager	1	0	1
* Engineering Manager	1	0	1
Engineering Technician	1	0	1
Project Manager I	1	0	1
Senior Construction Project Manager	1	0	1

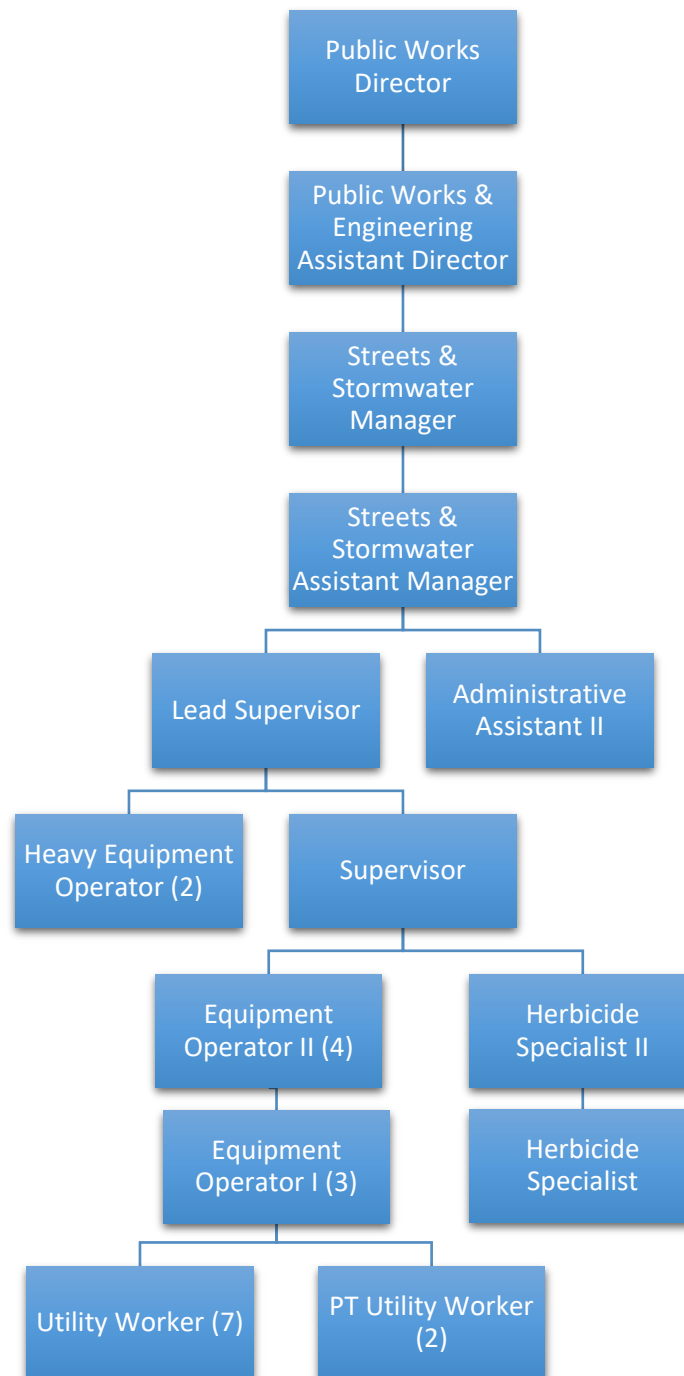
* Position split 75/25% with General Fund/Gas Tax

TOTAL	<u>9</u>	<u>0</u>	<u>9</u>
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
NONE			

TOTAL			
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	732,708	986,651	986,651	885,013
OVERTIME	5,916	8,700	8,700	8,700
SPECIAL PAY_INCENTIVE	16,856	14,351	14,351	14,558
FICA TAXES	56,516	74,009	74,009	57,134
RETIREMENT CONTRIBUTIONS	146,790	149,106	149,106	195,728
LIFE AND HEALTH INSURANCE	270,896	293,434	293,434	332,200
WORKERS' COMPENSATION	79,793	74,185	74,185	79,679
TOTAL PERSONNEL	1,309,476	1,600,436	1,600,436	1,573,012
OTHER CONTRACT SERVICES	387,173	700,191	700,191	601,840
TRAVEL AND PER DIEM	45	940	940	2,565
COMMUNICATION SERVICES	6,285	6,732	6,732	6,732
ELECTRIC	713,038	931,214	931,214	1,080,975
WATER & SEWER	29,188	32,832	32,832	53,772
SOLID WASTE DISPOSAL FEE	6,210	13,000	13,000	13,000
RENTALS AND LEASES	-	1,000	1,000	1,000
BUILDING & GROUNDS	8,052	8,000	8,000	8,000
OTHER EQUIPMENT MAINTENANCE	959	1,200	1,200	1,200
VEHICLE MAINTENANCE	89,568	158,025	158,025	230,185
OFFICE SUPPLIES	591	775	1,000	1,000
OPERATING SUPPLIES	41,955	31,000	31,000	36,500
CHEMICAL SUPPLIES	16,807	17,304	17,304	17,824
TOOLS, EQUIPMENT & FURNITURE	5,805	5,600	5,600	5,600
TECHNOLOGY EQUIPMENT	5,609	10,300	10,300	-
UNIFORMS	5,721	14,399	14,399	14,399
FUEL	26,719	40,400	40,400	40,905
DUES, SUBSCRIPT, MEMBERSHIPS	544	440	215	450
TRAINING	1,762	7,500	7,500	8,450
TOTAL OPERATING	1,346,030	1,980,852	1,980,852	2,124,397
MACHINERY & EQUIPMENT _ EQUIP	22,769	22,000	22,000	-
MACHINERY & EQUIPMENT _ VEHICLES	41,510	-	-	-
TOTAL CAPITAL	64,279	22,000	22,000	-
TOTAL	2,719,785	3,603,288	3,603,288	3,697,409

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STREET MAINTENANCE

ACCOUNT
00145301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
Administrative Assistant II	1	0	1
Equipment Operator I	3	0	3
** Equipment Operator II	3	0	3
Supervisor	1	0	1
Heavy Equipment Operator	2	0	2
Herbicide Specialist	1	0	1
Herbicide Specialist II	1	0	1
Lead Supervisor	1	0	1
Utility Worker	7	0	7

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

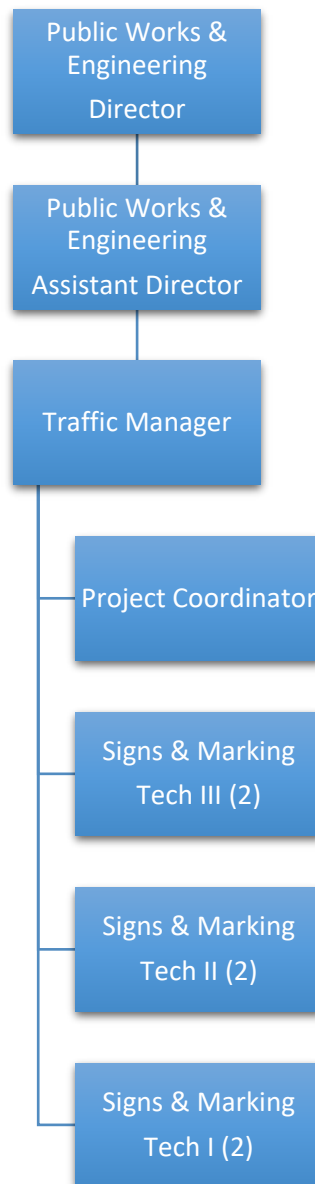
** Position is split 50/50% with Gas Tax

TOTAL	20	0	20
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION		
		GAS TAX	SLS TAX	THIS DIVISION
NONE				

TOTAL				
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC ENGINEERING

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	330,254	360,537	360,537	399,494
OVERTIME	144	4,000	4,000	4,000
SPECIAL PAY_INCENTIVE	6,143	3,460	3,460	3,735
FICA TAXES	24,670	27,055	27,055	16,529
RETIREMENT CONTRIBUTIONS	71,126	71,656	71,656	82,184
LIFE AND HEALTH INSURANCE	116,685	132,098	132,098	85,394
WORKERS' COMPENSATION	23,031	22,498	22,498	25,606
TOTAL PERSONNEL	572,053	621,304	621,304	616,942
OTHER CONTRACT SERVICES	342,224	1,603,135	1,603,135	1,387,322
COMMUNICATION SERVICES	4,149	5,244	5,244	6,372
POSTAGE	1	200	200	200
ELECTRIC	46,563	41,500	50,000	54,000
WATER & SEWER	439	700	700	700
OTHER EQUIPMENT MAINTENANCE	6,878	10,500	10,500	16,500
VEHICLE MAINTENANCE	10,655	24,200	24,200	20,200
PRINTING	30	100	-	100
SHORT/OVER	-	2,000	2,000	2,000
OFFICE SUPPLIES	1,295	1,500	1,500	1,500
OPERATING SUPPLIES	139,915	210,000	210,000	210,000
CHEMICAL SUPPLIES	557	2,000	2,000	2,000
TOOLS, EQUIPMENT & FURNITURE	7,902	15,100	15,100	19,300
TECHNOLOGY EQUIPMENT	3,964	-	-	22,625
UNIFORMS	2,138	7,996	7,996	7,033
FUEL	6,054	10,694	10,694	10,694
DUES, SUBSCRIPT, MEMBERSHIPS	905	895	775	820
SUBSCRIPTION-BASED SOFTWARE	-	300	265	300
TRAINING	1,500	7,200	7,200	13,125
PRINCIPAL	893,551	-	-	-
INTEREST	11,739	-	-	-
TOTAL OPERATING	1,480,461	1,943,264	1,951,509	1,774,791
BUILDINGS	-	178,000	178,000	-
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	45,041	45,041	-
MACHINERY & EQUIPMENT _ VEHICLES	63,207	86,600	86,600	-
TOTAL CAPITAL	63,207	309,641	309,641	-
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	2,115,721	2,874,209	2,882,454	2,391,733

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
00145401

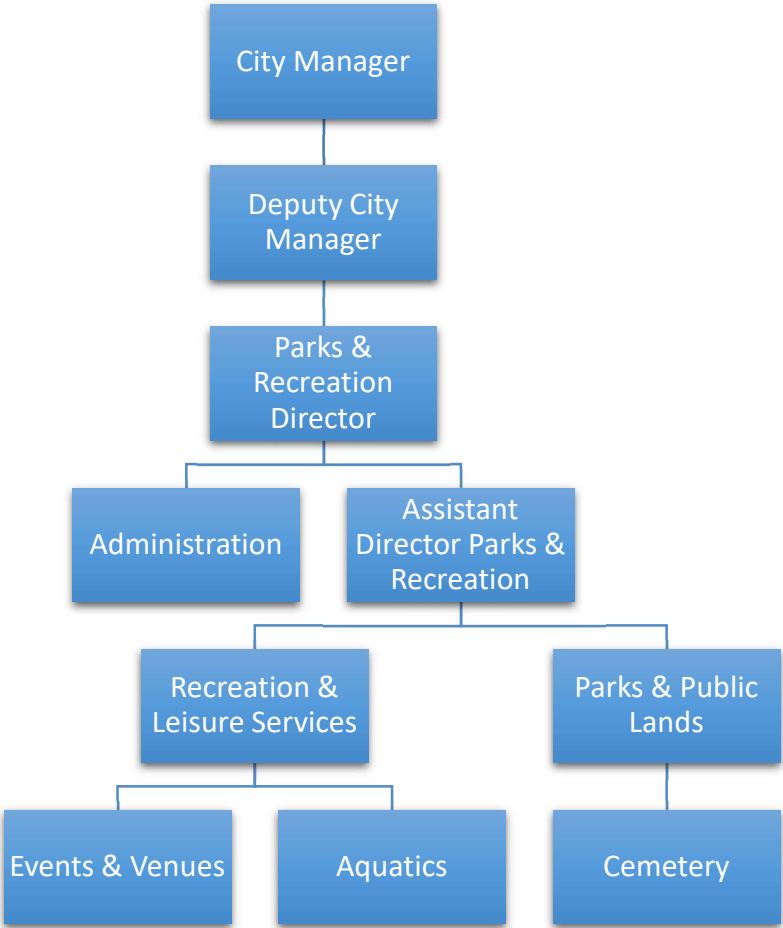
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Traffic Manager	1	0	1
Project Coordinator	1	0	1
Sign & Marking Tech I	2	0	2
Sign & Marking Tech II	2	0	2
Sign & Marking Tech III	2	0	2
TOTAL	8	0	8

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
NONE			

TOTAL

**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 and grant administration and construction services. The Parks & Public Lands division is responsible for management and maintenance of all public parks, grounds, athletic fields, bike & pedestrian trails and athletic courts throughout the City. This division also provides support for public events and special projects. The Recreation & Leisure Services division creates, conducts and is responsible for all adult and youth recreational programs, aquatic classes, athletic programs and community events & festivals. The Parks & Recreation Department is typically funded by the General Fund, Local Option Sales Tax Fund and the Recreation Impact Fund. This department also operates the Bob Makinson Aquatic Center, Fortune Road Athletic Complex, Mark Durbin Community Park, Oak Street Community Center, Chambers Park Community Center and is responsible for the maintenance of the Rose Hill Cemetery, Shingle Creek Regional Park and Shingle Creek Bike/Pedestrian Trail.

STRATEGIES

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

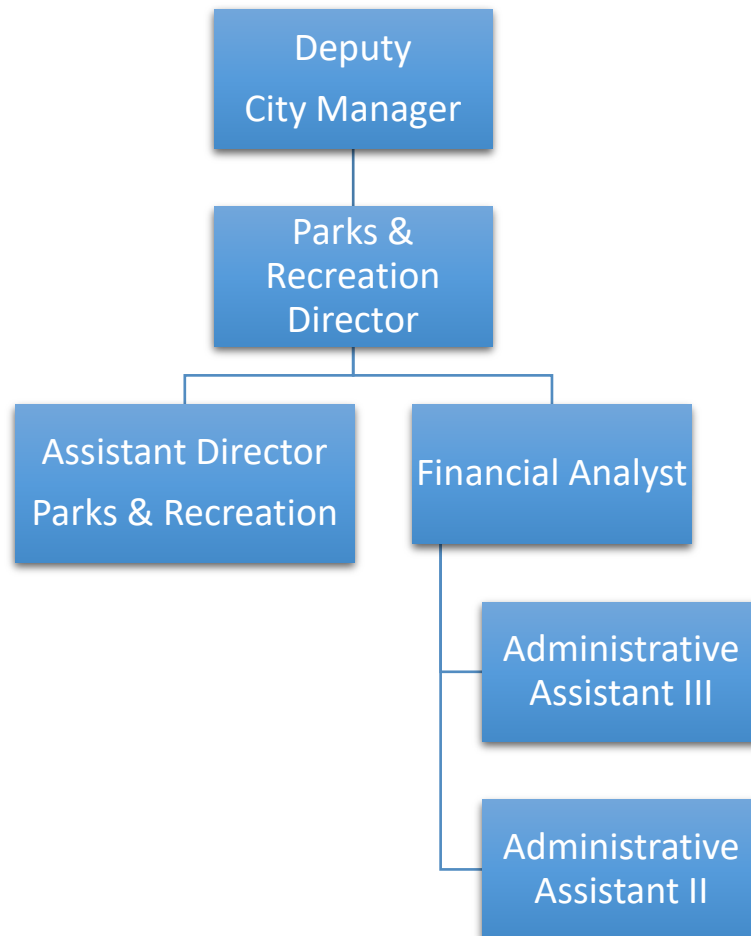
- Provide superior customer service in each division, representing the department and City in a positive and professional manner.
- Implement a festival series that improves the quality of life and feeling of inclusivity for residents as well as attract tourists to the Lakefront Park, Shingle Creek Regional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

DEPARTMENT: PARKS & RECREATION

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL	ESTIMATE	BUDGET
	2025	2026	2027
Parks and Public Lands Acreage	845	845	845
Recreation Program Participants	10,892	11,500	12,500
Athletic Program Participants	10,984	11,000	11,500
Aquatic Program Participants	6,262	6,500	6,800
Aquatic Non-Program Attendance	24,722	25,000	25,000
Special Event Participants	100,000	100,000	110,000
Community House Rentals:			
Civic Center/Gov Use/Waivers	73/90/10	24/14/4	0
Arena Rentals/COK Use/Waivers	19/10/3	3/1/4	0
Park Rentals/COK Use/Waivers	9/10/6	45/12/10	45/12/10
Pavilion Rentals	1,482	1,500	1,500
Structural Units Maintained	148	148	148



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	413,710	437,807	437,807	450,827
SPECIAL PAY_INCENTIVE	12,680	8,043	9,928	12,334
FICA TAXES	30,891	33,017	33,017	33,178
RETIREMENT CONTRIBUTIONS	70,443	70,969	70,969	88,311
LIFE AND HEALTH INSURANCE	94,612	101,791	101,791	112,325
WORKERS' COMPENSATION	10,558	10,185	10,185	8,394
TOTAL PERSONNEL	632,894	661,812	663,697	705,369
TRAVEL AND PER DIEM	181	180	175	180
COMMUNICATION SERVICES	58,510	63,768	56,500	60,372
POSTAGE	26	50	50	50
GENERAL INSURANCE	175,188	234,034	234,034	231,734
PRINTING	130	145	125	145
COPIER COSTS	477	500	475	500
OFFICE SUPPLIES	720	1,200	1,100	1,200
OPERATING SUPPLIES	56	100	100	100
TOOLS, EQUIPMENT & FURNITURE	580	-	-	500
TECHNOLOGY EQUIPMENT	4,060	7,700	7,563	3,250
SPECIAL FUNCTION	56	60	58	60
DUES, SUBSCRIPT, MEMBERSHIPS	598	700	600	670
SUBSCRIPTION-BASED SOFTWARE	18,000	50,440	50,128	51,385
TRAINING	3,920	1,765	1,765	5,015
TOTAL OPERATING	262,503	360,642	352,673	355,161
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
AIDS TO PRIVATE ORGANIZATIONS	21,411	25,000	25,000	25,000
TOTAL	916,808	1,047,454	1,041,370	1,085,530

PERSONNEL SCHEDULE

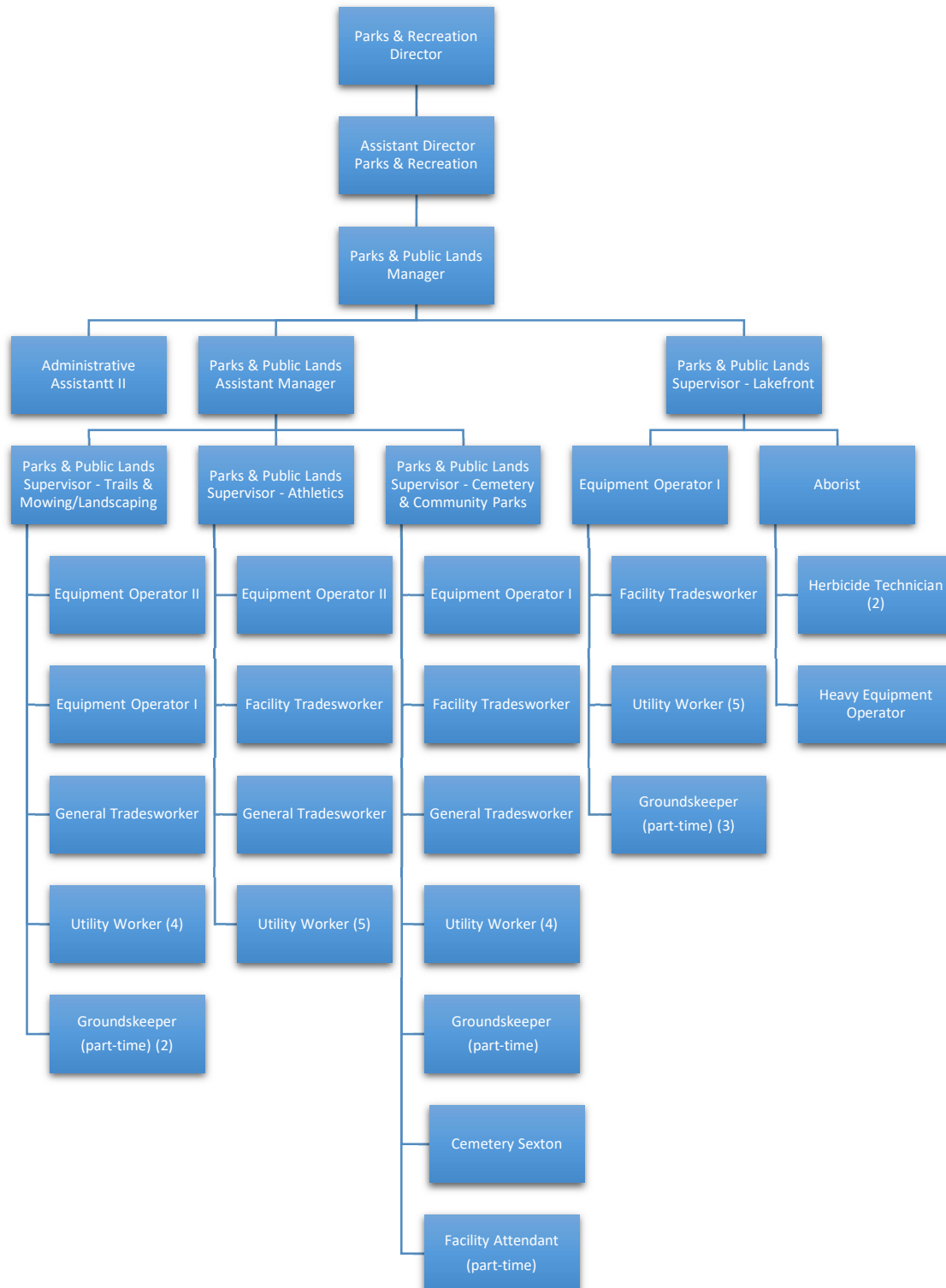
DEPARTMENT: PARKS & RECREATION
DIVISION: ADMINISTRATION

ACCOUNT
00150101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Parks & Recreation Director	1	0	1
Assistant Director Parks & Recreation	1	0	1
Administrative Assistant II	1	0	1
Administrative Assistant III	1	0	1
Financial Analyst	1	0	1
TOTAL	5	0	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		REC IMP	SLS TAX THIS DIVISION
Shingle Creek Regional Trail South Phase 2B Yates Connector - Construction	750,000	750,000	
TOTAL	750,000	750,000	



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,561,654	2,076,688	2,076,688	1,763,338
OVERTIME	45,572	25,000	25,000	25,000
SPECIAL PAY_INCENTIVE	21,851	15,715	28,896	15,266
FICA TAXES	121,764	158,345	158,345	141,665
RETIREMENT CONTRIBUTIONS	294,547	298,015	298,015	345,531
LIFE AND HEALTH INSURANCE	622,813	652,930	652,930	635,106
WORKERS' COMPENSATION	73,847	70,604	70,604	66,097
TOTAL PERSONNEL	2,742,049	3,297,297	3,310,478	2,992,003
PROFESSIONAL SERVICES	9,355	10,000	10,000	10,000
OTHER CONTRACT SERVICES	4	25,000	1,250	-
TRAVEL AND PER DIEM	1,135	1,082	1,082	1,082
RENTALS AND LEASES	6,444	5,800	5,700	5,800
LIABILITY CLAIMS	1,255	-	-	-
BUILDING & GROUNDS	427,641	504,453	500,000	500,453
OTHER EQUIPMENT MAINTENANCE	5,252	16,412	12,912	13,955
VEHICLE MAINTENANCE	192,175	147,878	180,000	187,500
PRINTING	247	1,400	400	400
COPIER COSTS	346	250	250	250
OFFICE SUPPLIES	934	1,250	1,200	1,250
OPERATING SUPPLIES	69,347	89,850	89,100	89,850
CLEANING SUPPLIES	47,479	44,650	44,250	44,650
CHEMICAL SUPPLIES	33,000	40,225	37,500	37,500
TOOLS, EQUIPMENT & FURNITURE	36,151	30,700	25,700	31,700
TECHNOLOGY EQUIPMENT	8,323	2,300	2,200	16,250
UNIFORMS	23,232	23,119	22,500	23,125
FUEL	75,361	90,000	90,000	94,500
BOOKS & PUBLICATIONS	300	200	200	200
DUES, SUBSCRIPT, MEMBERSHIPS	1,020	1,320	1,280	1,320
SUBSCRIPTION-BASED SOFTWARE	2,780	12,617	3,160	3,160
TRAINING	2,238	4,922	4,500	4,872
TOTAL OPERATING	944,020	1,053,428	1,033,184	1,067,817
INFRAST/IMPR OTHER THAN BLDG	283,106	437,433	437,433	-
MACHINERY & EQUIPMENT _ EQUIP	428,040	226,214	226,214	-
MACHINERY & EQUIPMENT _ VEHICLES	292,761	431,684	431,684	-
TOTAL CAPITAL	1,003,908	1,095,331	1,095,331	-
TOTAL	4,689,976	5,446,056	5,438,993	4,059,820

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: PARKS

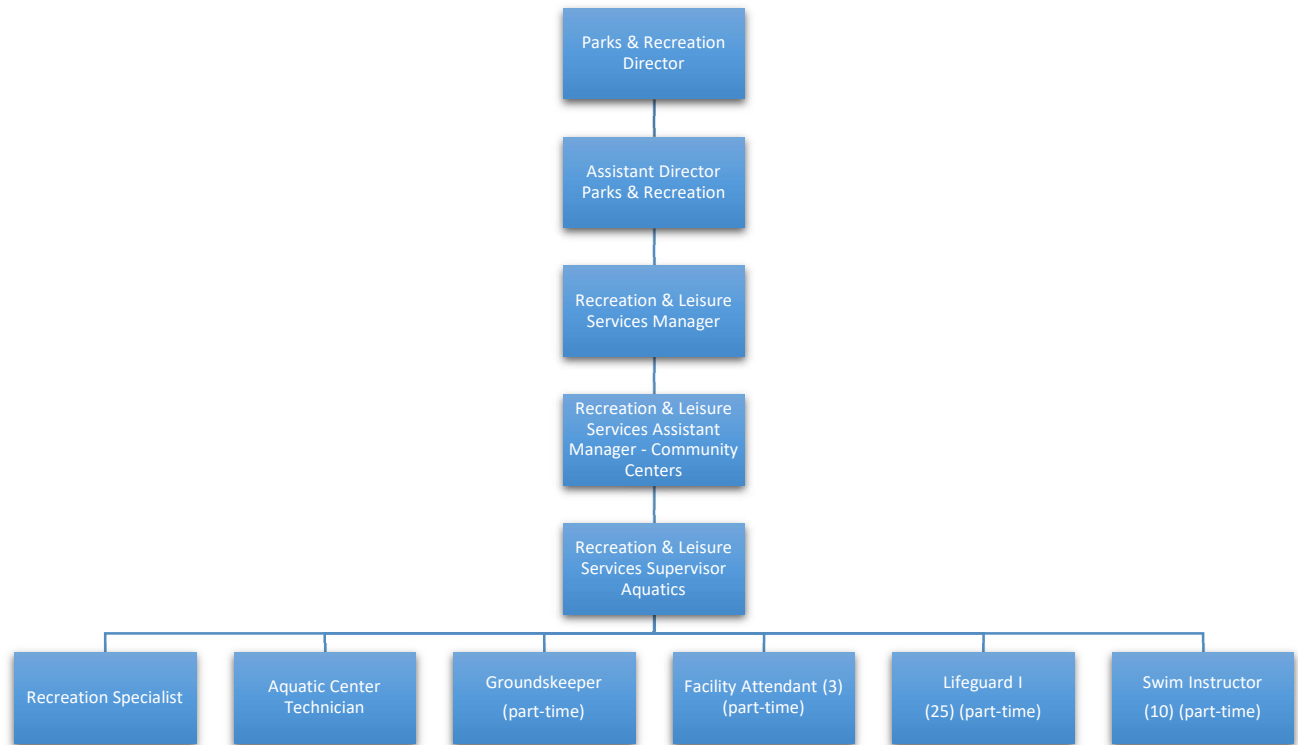
ACCOUNT
00150201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Administrative Assistant II	1	0	1
Arborist	1	0	1
Equipment Operator I	5	0	5
Equipment Operator II	2	0	2
General Tradesworker	3	0	3
Groundskeeper (part-time)	6	0	6
Heavy Equipment Operator	1	0	1
Herbicide Technician	2	0	2
Parks & Public Lands Assistant Manager	1	0	1
Parks & Public Lands Manager	1	0	1
Parks Facility Tradesworker	3	0	3
Parks Supervisor	4	0	4
Project Coordinator (part-time)	1	0	1
Utility Worker	19	0	19
TOTAL	50	0	50

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	453,939	507,219	507,219	662,668
OVERTIME	777	950	950	950
SPECIAL PAY_INCENTIVE	6,250	300	9,895	450
FICA TAXES	34,635	38,599	38,599	48,495
RETIREMENT CONTRIBUTIONS	22,735	24,230	24,230	17,400
LIFE AND HEALTH INSURANCE	34,035	42,067	42,067	46,291
WORKERS' COMPENSATION	67,323	68,108	68,108	68,885
TOTAL PERSONNEL	619,694	681,473	691,068	845,139
OTHER CONTRACT SERVICES	71,160	69,112	69,075	75,250
TRAVEL AND PER DIEM	81	200	100	240
RENTALS AND LEASES	-	-	-	1,200
BUILDING & GROUNDS	46,777	38,000	38,350	28,850
OTHER EQUIPMENT MAINTENANCE	14,000	20,970	20,650	17,680
VEHICLE MAINTENANCE	-	380	300	480
PRINTING	-	125	100	125
ADVERTISING	700	550	550	550
COPIER COSTS	244	-	200	350
OFFICE SUPPLIES	595	600	600	600
OPERATING SUPPLIES	8,978	9,050	9,050	10,400
CLEANING SUPPLIES	2,994	3,000	3,000	3,000
CHEMICAL SUPPLIES	3,993	4,500	4,500	4,800
TOOLS, EQUIPMENT & FURNITURE	19,801	15,490	15,490	19,150
TECHNOLOGY EQUIPMENT	8,422	4,600	4,600	2,750
UNIFORMS	10,156	11,050	11,050	11,180
FUEL	171	200	185	200
DUES, SUBSCRIPT, MEMBERSHIPS	1,915	2,053	2,315	2,465
SUBSCRIPTION-BASED SOFTWARE	1,919	2,520	1,170	2,990
TRAINING	1,534	2,117	1,855	2,250
TOTAL OPERATING	193,441	184,517	183,140	184,510
INFRAST/IMPR OTHER THAN BLDG	-	32,300	69,300	-
MACHINERY & EQUIPMENT _ EQUIP	-	38,200	38,200	-
TOTAL CAPITAL	-	70,500	107,500	-
TOTAL	813,135	936,490	981,708	1,029,649

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: AQUATIC CENTER

ACCOUNT
00150301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Aquatic Center Technician	1	0	1
Facility Attendant (part-time)	2	0	2
Lifeguard I (part-time)	25	0	25
Recreation & Leisure Service Supervisor	1	0	1
Recreation Specialist	1	0	1
Swim Instructor (part-time)	10	0	10
Groundskeeper (part-time)	1	0	1
TOTAL	41	0	41

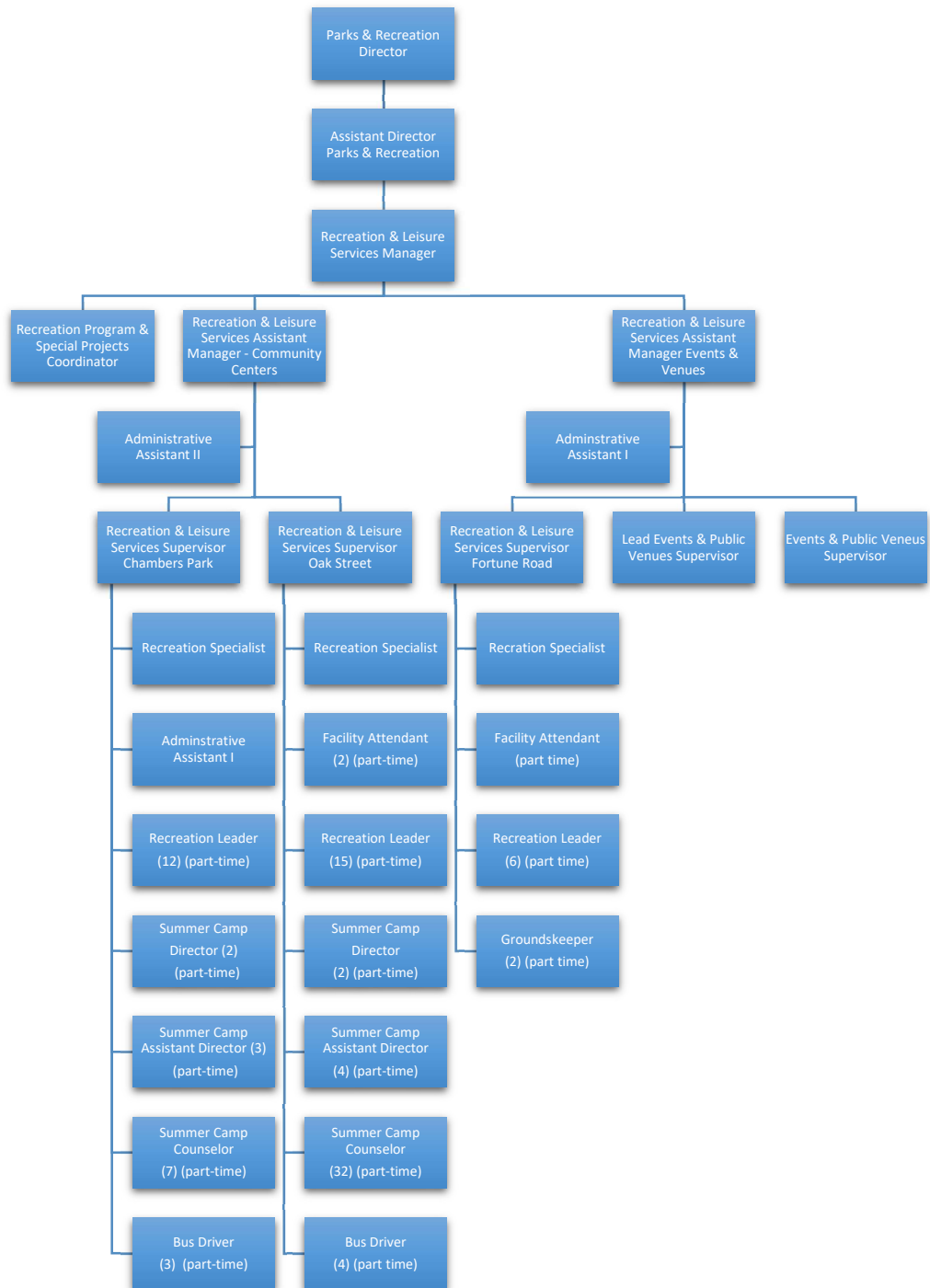
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,233,366	2,004,499	2,004,499	2,009,074
OVERTIME	2,097	3,869	3,000	3,000
SPECIAL PAY_INCENTIVE	17,410	4,612	23,768	5,139
FICA TAXES	95,244	153,512	153,512	174,580
RETIREMENT CONTRIBUTIONS	103,268	104,852	104,852	148,668
LIFE AND HEALTH INSURANCE	179,512	206,559	206,559	243,266
WORKERS' COMPENSATION	93,646	92,125	92,125	91,707
TOTAL PERSONNEL	1,724,542	2,570,028	2,588,315	2,675,434
PROFESSIONAL SERVICES	5,000	-	-	-
OTHER CONTRACT SERVICES	239,323	282,525	245,000	248,215
OTHER SERVICESCUSTODIAL	5,172	2,200	2,200	2,200
TRAVEL AND PER DIEM	1,164	2,130	1,200	1,305
POSTAGE	69	150	75	150
RENTALS AND LEASES	6,890	6,900	6,900	6,900
BUILDING & GROUNDS	3,747	4,210	4,000	4,210
OTHER EQUIPMENT MAINTENANCE	7,631	7,600	7,600	6,985
VEHICLE MAINTENANCE	10,983	10,600	12,100	14,520
PRINTING	10,679	1,325	4,500	3,225
ADVERTISING	6,893	17,750	15,000	15,080
COPIER COSTS	944	950	950	950
OFFICE SUPPLIES	2,350	2,400	2,400	2,600
OPERATING SUPPLIES	85,044	86,010	85,510	97,265
CLEANING SUPPLIES	6,664	6,500	6,500	6,500
TOOLS, EQUIPMENT & FURNITURE	32,240	34,100	34,100	32,810
TECHNOLOGY EQUIPMENT	5,559	6,100	6,100	22,000
UNIFORMS	3,760	4,560	4,550	5,060
FUEL	1,253	5,700	3,000	3,150
SPECIAL FUNCTION	510	1,775	1,500	1,675
DUES, SUBSCRIPT, MEMBERSHIPS	1,548	1,920	1,920	1,920
SUBSCRIPTION-BASED SOFTWARE	7,574	8,196	8,500	8,868
TRAINING	5,070	6,750	5,075	5,380
TOTAL OPERATING	450,067	500,351	458,680	490,968
INFRASTR/IMPR OTHER THAN BLDG	-	55,864	-	-
MACHINERY & EQUIPMENT _ EQUIP	15,045	30,301	30,301	-
MACHINERY & EQUIPMENT _ VEHICLES	5,483	-	-	-
TOTAL CAPITAL	20,528	86,165	30,301	-
TOTAL	2,195,137	3,156,544	3,077,296	3,166,402

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: RECREATION

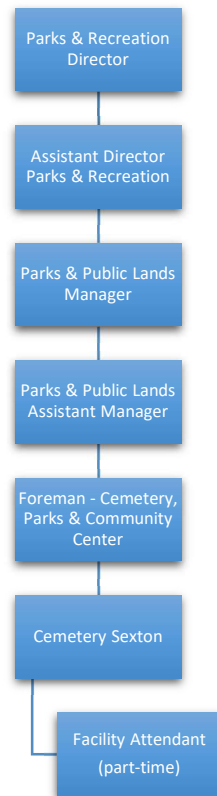
ACCOUNT
00150401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Bus Driver (part-time)	7	0	7
Administrative Assistant I	2	0	2
Administrative Assistant II	1	0	1
Facility Attendant (part-time)	3	0	3
Groundskeeper (part-time)	2	0	2
Recreation & Leisure Services Assistant Manager	1	0	1
Recreation & Leisure Services Manager	1	0	1
Recreation & Leisure Services Supervisor	3	0	3
Recreation Leader (part-time)	33	0	33
Recreation Leader II (part-time)	11	0	11
Recreation Program & Special Projects Coordinator	1	0	1
Recreation Specialist	3	0	3
Summer Camp Assistant Director (part-time)	7	0	4
Summer Camp Counselor (part-time)	39	0	39
Summer Camp Director (part-time)	4	0	4
TOTAL	118	0	115

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Mark Durbin Park Revitalization - Contingency	11,100	11,100	
Mark Durbin Park Revitalization - Design	30,000	30,000	
Mill Run Park Revitalization - Construction	315,000	315,000	

TOTAL	356,100	356,100	
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DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	55,552	65,342	65,342	67,286
OVERTIME	184	3,000	3,000	3,000
SPECIAL PAY_INCENTIVE	750	-	1,067	-
FICA TAXES	4,317	5,225	5,225	5,145
RETIREMENT CONTRIBUTIONS	6,326	6,373	6,373	7,932
LIFE AND HEALTH INSURANCE	15,066	18,113	18,113	19,641
WORKERS' COMPENSATION	2,612	2,363	2,363	1,596
TOTAL PERSONNEL	84,808	100,416	101,483	104,600
OTHER CONTRACT SERVICES	3,500	2,200	2,000	2,200
POSTAGE	178	250	150	250
BUILDING & GROUNDS	83,148	91,433	91,400	91,115
OTHER EQUIPMENT MAINTENANCE	-	123	123	710
VEHICLE MAINTENANCE	1,305	4,303	4,021	1,875
PRINTING	117	150	150	150
COPIER COSTS	86	150	100	150
OFFICE SUPPLIES	353	400	400	400
OPERATING SUPPLIES	62	150	150	150
CHEMICAL SUPPLIES	-	100	100	100
TOOLS, EQUIPMENT & FURNITURE	766	550	550	550
TECHNOLOGY EQUIPMENT	2,182	2,300	2,000	-
UNIFORMS	54	450	400	450
FUEL	62	700	500	700
SUBSCRIPTION-BASED SOFTWARE	4,625	4,782	4,782	5,100
TRAINING	-	350	350	350
TOTAL OPERATING	96,440	108,391	107,176	104,250
INFRAST/IMPR OTHER THAN BLDG	69,740	80,000	80,000	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	69,740	80,000	80,000	-
TOTAL	250,987	288,807	288,659	208,850

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: CEMETERY

ACCOUNT
00150501

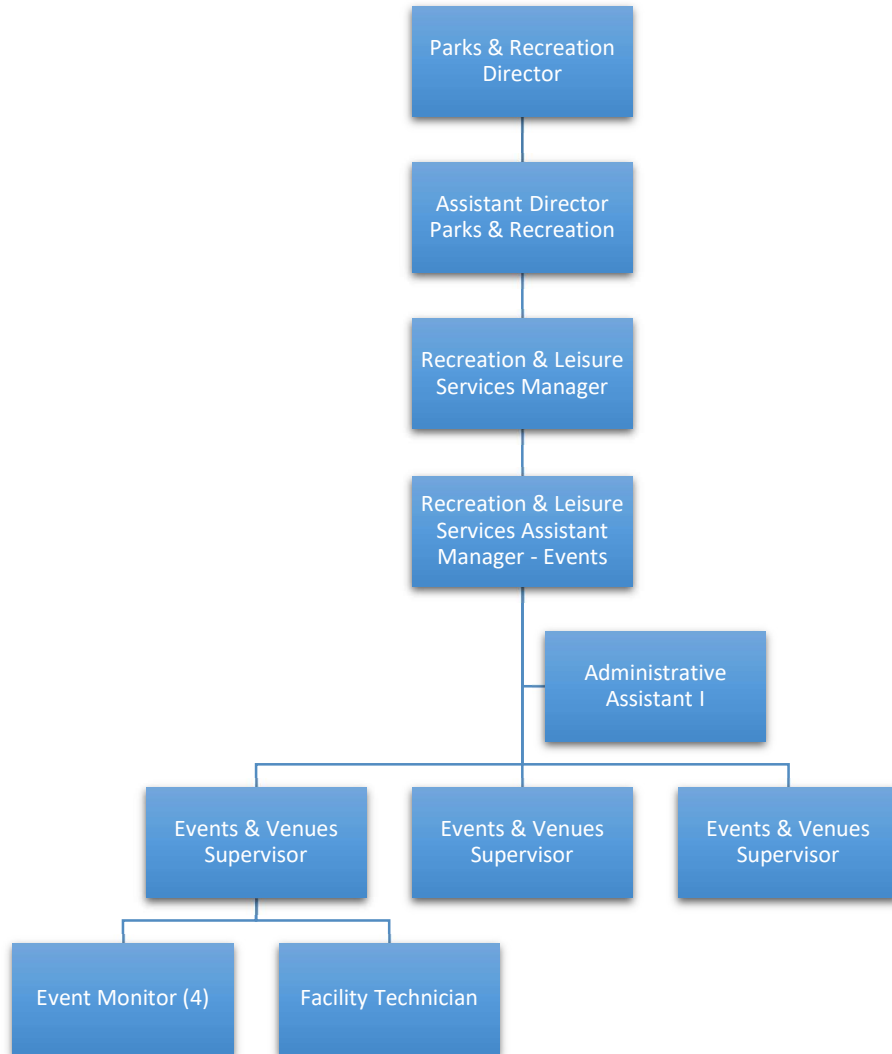
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Cemetery Sexton	1	0	1
Facility Attendant (part-time)	1	0	1

TOTAL	2	0	2
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	568,094	703,872	703,872	441,793
OVERTIME	13,060	3,500	7,000	3,500
SPECIAL PAY_INCENTIVE	5,965	780	5,720	780
FICA TAXES	43,499	52,612	52,612	33,461
RETIREMENT CONTRIBUTIONS	92,471	93,782	93,782	60,911
LIFE AND HEALTH INSURANCE	177,218	208,190	208,190	119,933
WORKERS' COMPENSATION	17,144	15,349	15,349	7,330
TOTAL PERSONNEL	917,452	1,078,085	1,086,525	667,708
OTHER CONTRACT SERVICES	227,610	289,500	286,000	286,000
TRAVEL AND PER DIEM	2,186	2,698	2,600	2,332
POSTAGE	1	75	60	75
RENTALS AND LEASES	24,888	62,295	62,000	62,125
OTHER EQUIPMENT MAINTENANCE	3,648	4,408	500	990
VEHICLE MAINTENANCE	2,877	1,000	1,000	1,200
PRINTING	3,730	5,950	5,950	6,950
ADVERTISING	53,479	43,575	43,500	42,075
COPIER COSTS	742	1,420	1,200	1,420
OFFICE SUPPLIES	1,860	2,800	2,800	2,800
OPERATING SUPPLIES	39,161	82,014	75,000	37,614
CLEANING SUPPLIES	4,255	5,500	2,000	2,000
TOOLS, EQUIPMENT & FURNITURE	4,475	11,602	6,000	5,400
TECHNOLOGY EQUIPMENT	5,305	3,700	2,000	-
UNIFORMS	2,821	4,563	2,000	2,023
FUEL	334	275	275	600
SPECIAL FUNCTION	919	2,300	2,300	2,300
DUES, SUBSCRIPT, MEMBERSHIPS	982	1,060	800	560
SUBSCRIPTION-BASED SOFTWARE	11,085	17,073	16,000	10,928
TRAINING	2,744	6,184	6,100	5,909
TOTAL OPERATING	393,101	547,992	518,085	473,301
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	20,500	20,500	-
TOTAL CAPITAL	-	20,500	20,500	-
TOTAL	1,310,553	1,646,577	1,625,110	1,141,009

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: EVENTS & VENUES

ACCOUNT
00150661

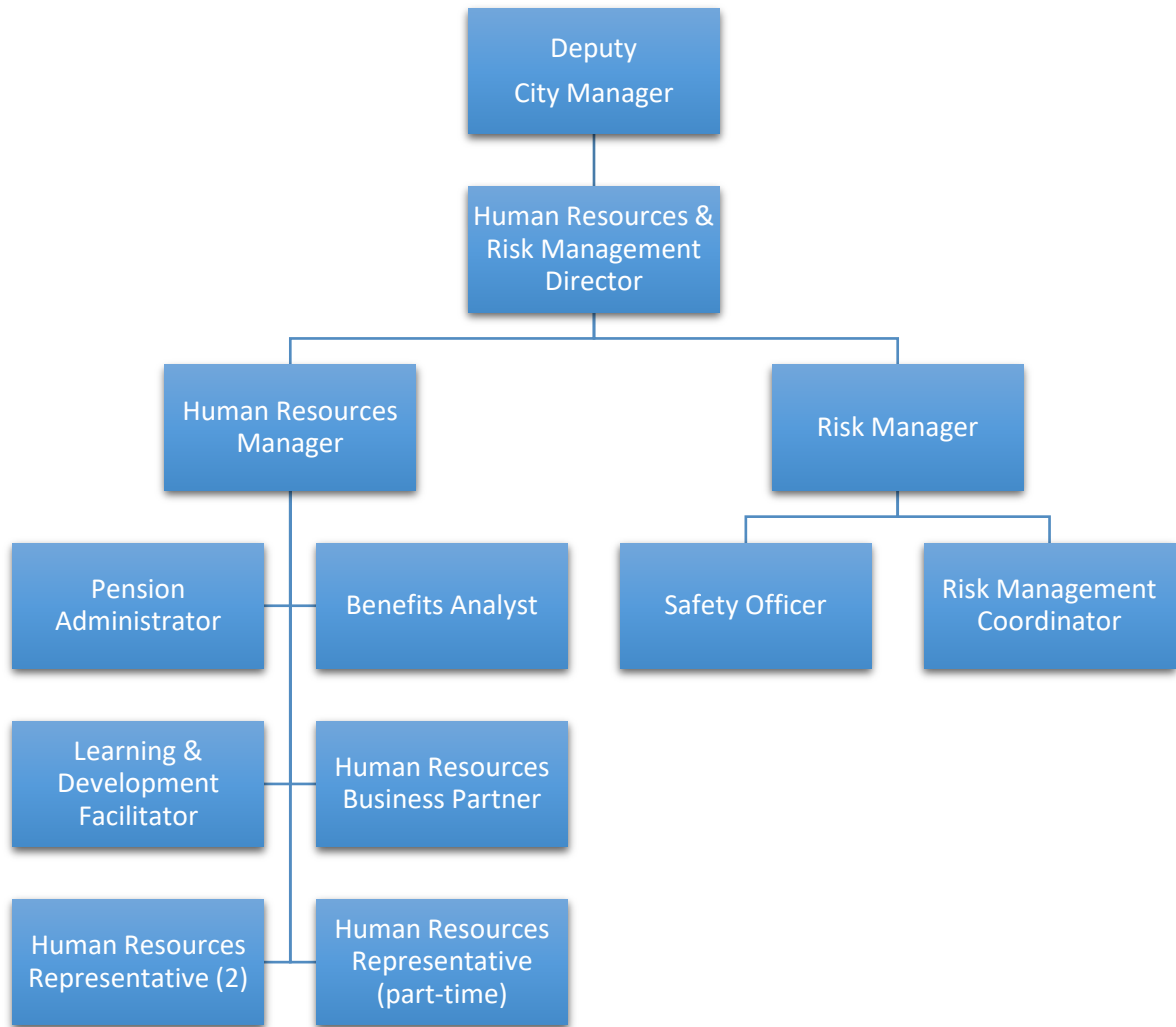
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Administrative Assistant I	1	0	1
Event Monitor (part-time)	4	0	4
Events & Public Venues Assistant Manager	1	0	1
Events & Public Venues Manager	1	0	1
Events & Venues Supervisor	3	0	3
Facility Technician	1	0	1
TOTAL	11	0	11

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**HUMAN RESOURCES & RISK MANAGEMENT
ORGANIZATIONAL CHART**



DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT

DIVISION(S): HUMAN RESOURCES, GENERAL
EMPLOYEE ORGANIZATION

DUTIES AND FUNCTIONS

The Human Resources, Risk & Safety Management Department is responsible for processing employment applications and benefit provisions, coordinating training and development resources for personnel, and assisting departments with policy-related decision-making pertaining to employment. In addition, this Department develops and supports Safety program initiatives, as well as handles claims and administers general insurance including (but not limited to) worker's compensation and liability claims. The Department also maintains budgetary control of the General Employee Organization and Self Insurance Funds. Administrative support is also provided by this office for three Pension Boards Funds.

STRATEGIES

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

- Continue to enhance and provide City-wide Training and Development resources.
- Scale implementation of Risk and Safety Programs to reduce claims and incidents.
- Develop robust Safety Strategies throughout the City to increase awareness and proactive approach to claims and incidents.
- Improve efficiency of hiring and onboarding new employees into City roles.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Workers Compensation Claims	109	170	150
Liability Claims	188	265	250
In-House Claims	103	265	220
Wellness Program Training	100	100	100
Safety Training	195	225	250
Health Fair Participants	427	325	350

DIVISION SUMMARY

DEPARTMENT: HUMAN RESOURCES &
RISK MANAGEMENT

DIVISION: HUMAN RESOURCES

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
REGULAR SALARIES & WAGES	843,136	956,076	962,413	798,562
OVERTIME	245	2,500	2,500	2,500
SPECIAL PAY_INCENTIVE	12,092	6,000	6,000	6,000
FICA TAXES	64,221	73,421	73,421	58,858
RETIREMENT CONTRIBUTIONS	152,637	152,773	152,773	150,099
LIFE AND HEALTH INSURANCE	168,356	192,073	192,073	194,455
WORKERS' COMPENSATION	1,449	1,476	1,476	1,198
UNEMPLOYMENT COMPENSATION	695	11,337	7,000	-
TOTAL PERSONNEL	1,242,832	1,395,656	1,397,656	1,211,672
PROFESSIONAL SERVICES	15,080	36,600	36,600	35,252
TRAVEL AND PER DIEM	919	2,365	2,365	2,330
POSTAGE	571	1,800	1,800	1,800
GENERAL INSURANCE	21,708	33,459	33,459	30,314
PRINTING	182	500	500	500
ADVERTISING	22,124	67,676	67,676	30,000
COPIER COSTS	780	750	750	750
INDIRECT COSTS	(110,277)	(125,900)	(125,900)	(112,492)
OFFICE SUPPLIES	2,502	4,200	4,200	4,200
OPERATING SUPPLIES	5,006	8,500	8,500	10,280
TOOLS, EQUIPMENT & FURNITURE	8,260	-	10,540	-
TECHNOLOGY EQUIPMENT	13,025	29,800	29,800	13,875
SPECIAL FUNCTION	353	750	750	750
DUES, SUBSCRIPT, MEMBERSHIPS	3,028	4,335	4,335	3,825
SUBSCRIPTION-BASED SOFTWARE	57,020	42,002	42,002	36,560
TRAINING	51,468	50,500	50,500	58,500
TOTAL OPERATING	91,749	157,337	167,877	116,444
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	1,334,581	1,552,993	1,565,533	1,328,116

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

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Human Resources & Risk Mgmt Director	1	0	1
Human Resources Manager	1	0	1
Benefits Analyst	1	0	1
Human Resources Business Partner	1	0	1
Human Resources Representative	2	0	2
Human Resources Representative (part-time)	1	0	1
Intern (part-time)	2	(2)	0
Learning & Development Facilitator	1	(1)	0
Pension Administrator	1	0	1
Risk Management Coordinator	1	0	1
Risk Manager	1	0	1
Safety Officer	1	(1)	0
TOTAL	14	(4)	10

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	SELF INS THIS DIVISION
NONE		

TOTAL

DIVISION SUMMARY**DEPARTMENT:** HUMAN RESOURCES &
RISK MANAGEMENT**DIVISION:** EMPLOYEE COMMITTEE

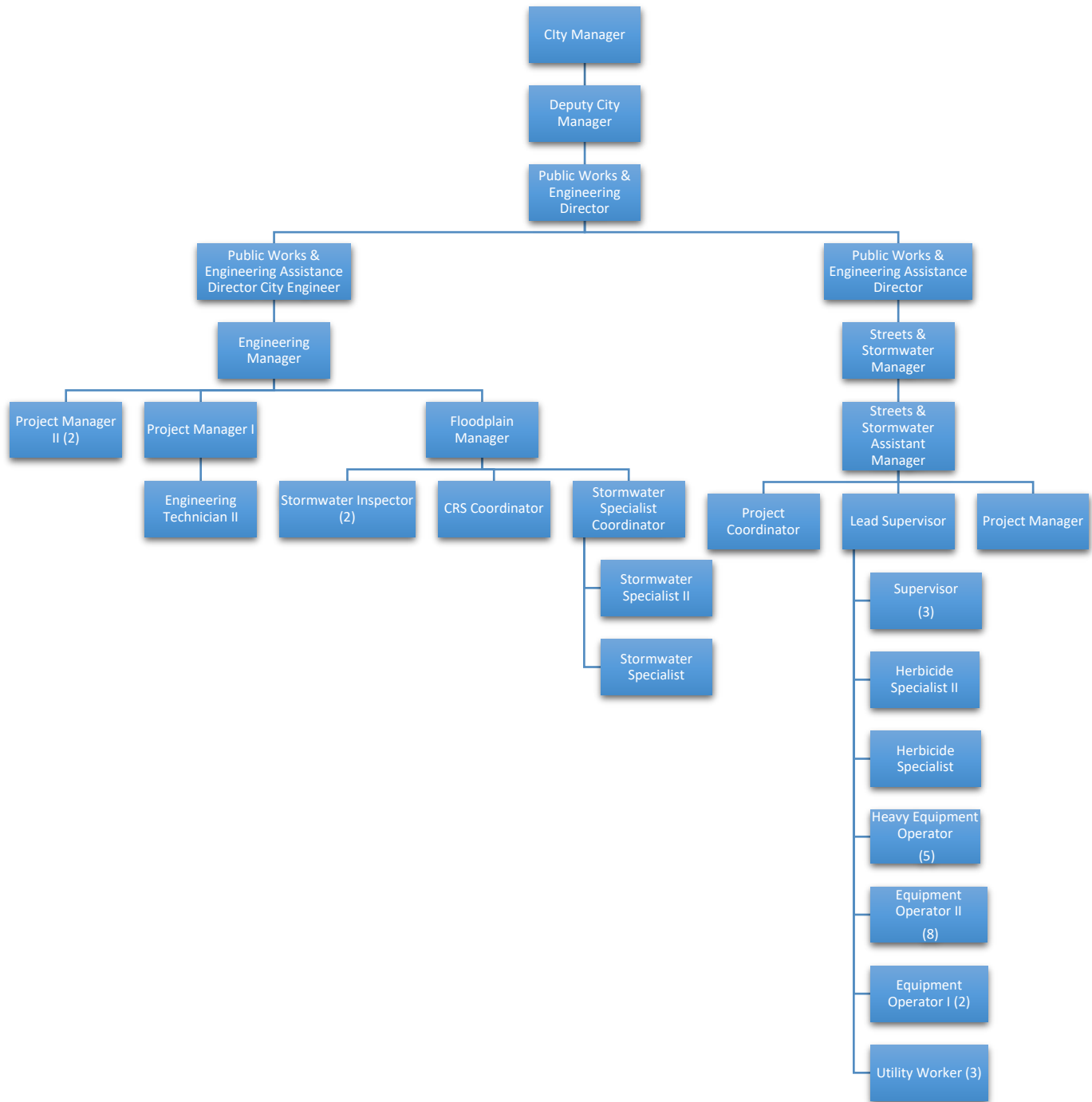
EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

OFFICE SUPPLIES	32,065	33,670	33,670	33,850
OPERATING SUPPLIES	7,515	20,000	20,000	-
SPECIAL FUNCTION	29,162	36,800	36,800	36,800
TOTAL OPERATING	68,742	90,470	90,470	70,650

TOTAL	68,742	90,470	90,470	70,650
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**PUBLIC WORKS
STORMWATER FUND
ORGANIZATIONAL CHART**



**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 \$11.12 per month fee for each equivalent residential unit (ERU). An ERU is defined as 2,404 square feet of impervious surface.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Stormwater Utility Fee	\$ 7,681,540	\$ 7,659,825	\$ 7,875,000	\$ 8,071,875
State Grant	-	-	-	-
Interest Earnings	379,386	20,000	300,000	20,000
Miscellaneous	10,000	-	-	-
Subtotal	<u>8,070,926</u>	<u>7,679,825</u>	<u>8,175,000</u>	<u>8,091,875</u>
Fund Balance Carryover	<u>9,205,009</u>	<u>16,323,211</u>	<u>9,805,415</u>	<u>7,700,684</u>
TOTAL SOURCES	\$ <u>17,275,935</u>	\$ <u>24,003,036</u>	\$ <u>17,980,415</u>	\$ <u>15,792,559</u>
Personal Services	\$ 2,839,138	\$ 3,344,565	\$ 3,340,926	\$ 3,490,758
Other Expenditures	1,810,505	2,295,918	2,355,541	2,556,528
Capital Outlay	2,416,863	15,867,514	4,189,564	1,157,544
Transfer to Other Funds	404,014	382,991	393,700	403,594
Subtotal	<u>7,470,520</u>	<u>21,890,988</u>	<u>10,279,731</u>	<u>7,608,424</u>
Unrestricted Reserves	<u>9,805,415</u>	<u>2,112,048</u>	<u>7,700,684</u>	<u>8,184,135</u>
TOTAL USES	\$ <u>17,275,935</u>	\$ <u>24,003,036</u>	\$ <u>17,980,415</u>	\$ <u>15,792,559</u>

DEPARTMENT: PUBLIC WORKS

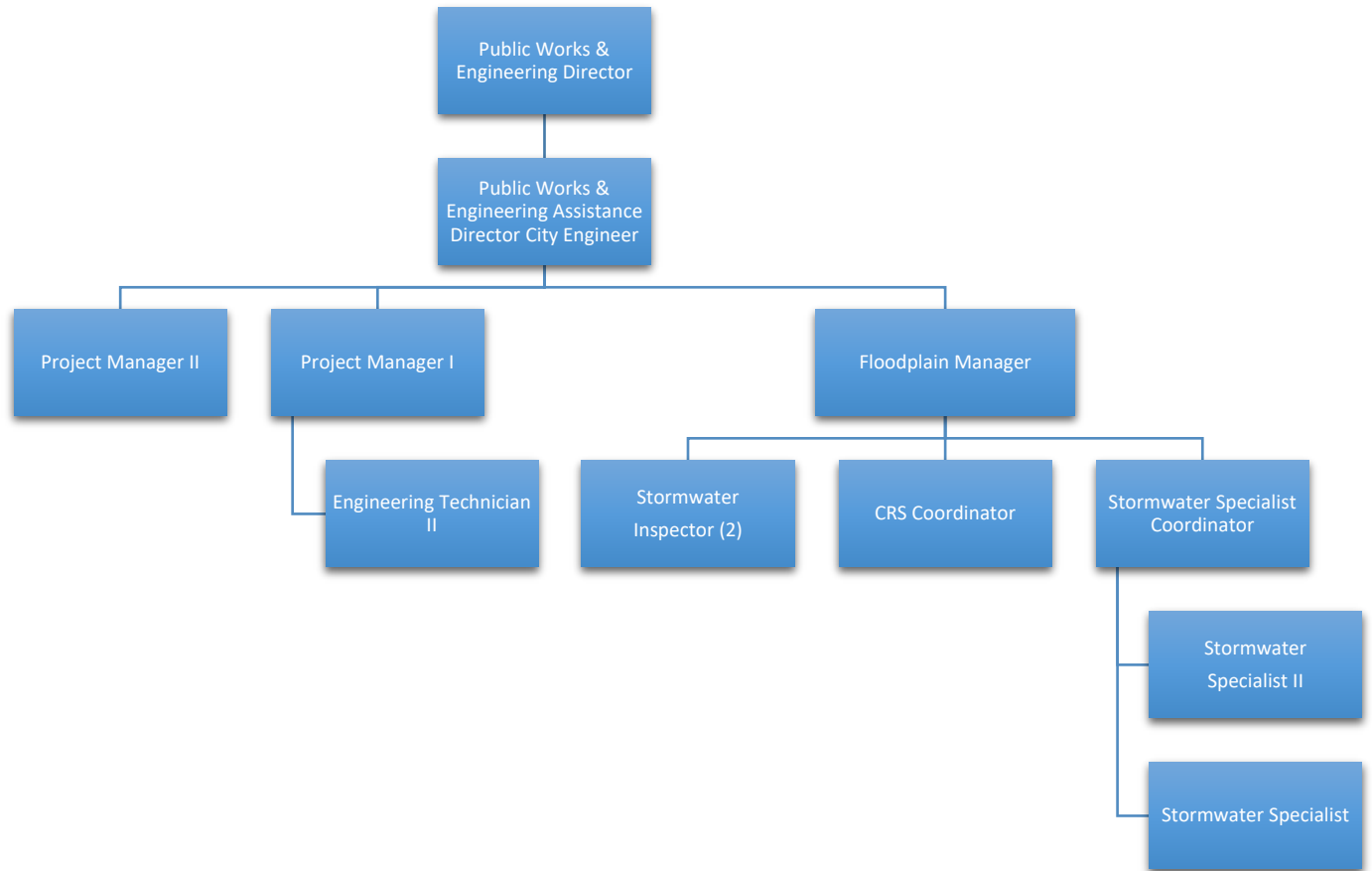
DIVISION(S): STORMWATER ENGINEERING,
STORMWATER OPERATIONS

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 water 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 to ensure environmental compliance and the safety and well-being of city residents, addressing and preventing flooding concerns. To ensure environmental stewardship, the City's Floodplain management, NPDES, and herbicide application programs are also managed through this division. This division administers the Stormwater Fund.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Miles of pipes maintained	245	245	245
Total structures	13,300	13,300	13,300
Structures maintained	5,500	5,500	5,500
Miles of ditches are maintained	37	37	37
Ponds maintained	84	84	84
Acres mowed each cycle	224	224	224
Street sweeping - lane miles	475	475	475
Water monitoring stations	17	17	17



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	508,422	786,346	786,346	792,607
OVERTIME	152	500	500	500
SPECIAL PAY_INCENTIVE	16,372	11,205	7,566	8,066
FICA TAXES	38,132	44,077	44,077	57,884
RETIREMENT CONTRIBUTIONS	95,379	96,090	96,090	168,085
LIFE AND HEALTH INSURANCE	134,437	147,393	147,393	159,868
WORKERS' COMPENSATION	11,245	11,333	11,333	16,055
TOTAL PERSONNEL	804,138	1,096,944	1,093,305	1,203,065
PROFESSIONAL SERVICES	353,806	334,572	334,500	425,000
ACCOUNTING AND AUDITING	4,710	5,560	6,000	4,500
OTHER CONTRACT SERVICES	198,925	347,613	347,600	300,000
TRAVEL AND PER DIEM	2,667	4,740	4,950	4,298
COMMUNICATION SERVICES	19,715	13,080	13,000	14,760
POSTAGE	837	800	700	800
BUILDING & GROUNDS	-	11,551	11,550	78,000
OTHER EQUIPMENT MAINTENANCE	14,930	15,075	15,000	15,350
VEHICLE MAINTENANCE	13,554	5,930	5,900	6,500
PRINTING	-	1,075	1,000	1,240
ADVERTISING	-	-	500	1,000
COPIER COSTS	-	4,100	3,800	3,800
OFFICE SUPPLIES	712	1,000	800	1,000
OPERATING SUPPLIES	12,488	14,195	7,490	13,000
CHEMICAL SUPPLIES	3,174	1,980	1,900	2,180
TOOLS, EQUIPMENT & FURNITURE	19,026	80,025	84,000	70,000
TECHNOLOGY EQUIPMENT	19,430	17,100	17,000	9,800
UNIFORMS	1,220	4,855	4,000	4,855
FUEL	1,872	5,200	4,900	5,000
SPECIAL FUNCTION	-	2,000	1,900	2,000
BOOKS & PUBLICATIONS	-	800	800	800
DUES, SUBSCRIPT, MEMBERSHIPS	2,551	2,150	2,000	2,455
SUBSCRIPTION-BASED SOFTWARE	8,611	20,486	20,000	29,076
TRAINING	2,515	5,280	4,500	5,860
TOTAL OPERATING	680,743	899,166	893,790	1,001,274
LAND	-	300,000	300,000	-
INFRASTR/IMPR OTHER THAN BLDG	1,530,636	14,364,420	2,741,249	600,000
MACHINERY & EQUIPMENT _ EQUIP	32,692	47,362	17,200	11,000
MACHINERY & EQUIPMENT _VEHICLES	35,257	45,279	128,719	48,515
TOTAL CAPITAL	1,598,585	14,757,061	3,187,168	659,515
INTRAGOVERNMENTAL TRANSFERS	27,000	-	-	-
TOTAL	3,110,465	16,753,171	5,174,263	2,863,854

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER ENGINEERING

ACCOUNT
40945201

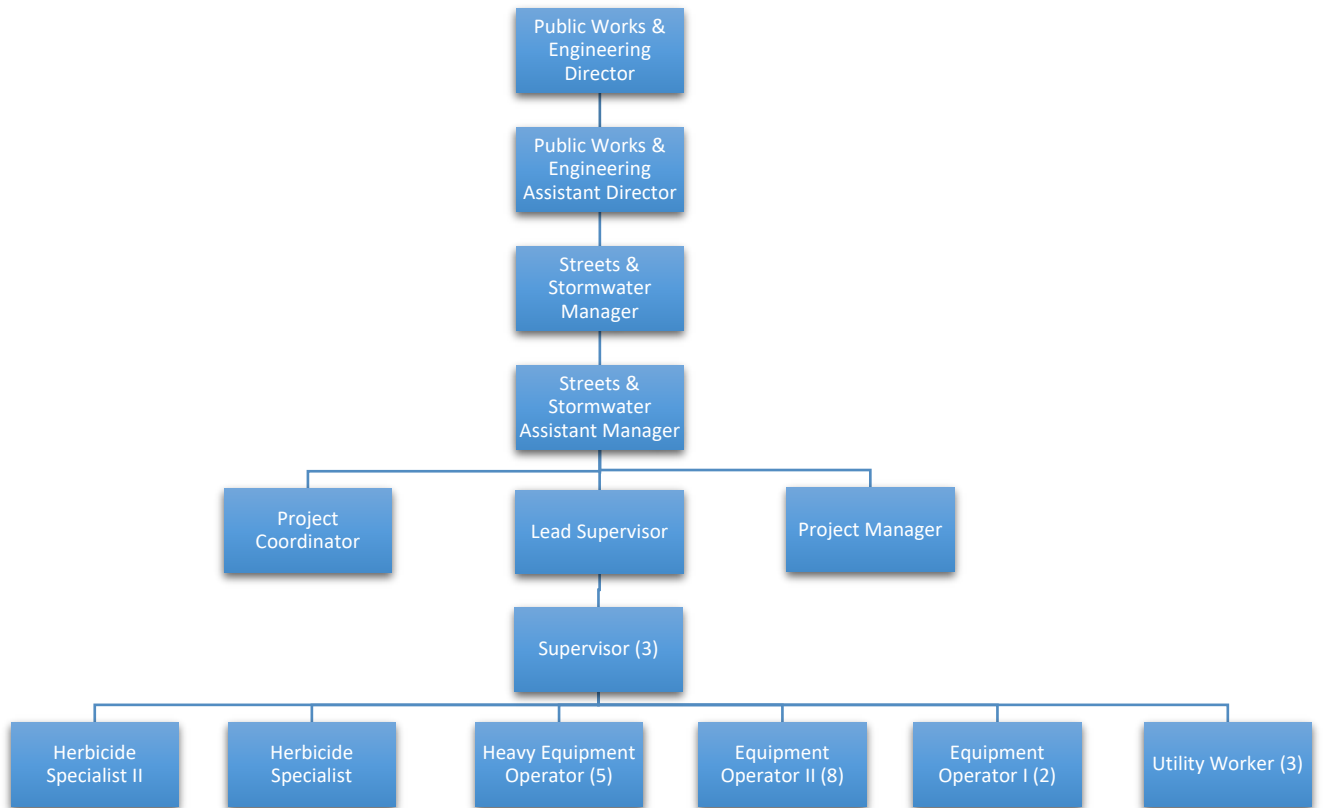
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Civil Engineer II	1	0	1
CRS Coordinator	1	0	1
Floodplain Manager	1	0	1
Project Manager I	2	0	2
Project Manager II	1	0	1
Stormwater Inspector	2	0	2
Stormwater Specialist	1	0	1
Stormwater Specialist Coordinator	1	0	1
Stormwater Specialist II	1	0	1
TOTAL	11	0	11

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Water Quality Logger	11,000	11,000
1/2 Ton Pick-up Truck	48,515	48,515
North Kissimmee Drainage - Contingency	50,000	50,000
North Kissimmee Drainage - Construction	50,000	50,000
Mill Run Pond Drainage Improvements - Study	100,000	100,000
Stormwater System Improvements	200,000	200,000
Mill Run Pond Drainage Improvements - Design	200,000	200,000
TOTAL	659,515	659,515

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,176,886	1,398,532	1,398,532	1,381,013
OVERTIME	11,829	9,500	9,500	9,500
SPECIAL PAY_INCENTIVE	32,171	15,597	15,597	14,820
FICA TAXES	90,478	105,900	105,900	103,199
RETIREMENT CONTRIBUTIONS	232,565	233,122	233,122	253,878
LIFE AND HEALTH INSURANCE	377,970	385,433	385,433	429,011
WORKERS' COMPENSATION	113,101	99,537	99,537	96,272
TOTAL PERSONNEL	2,035,000	2,247,621	2,247,621	2,287,693
OTHER CONTRACT SERVICES	3,000	-	65,000	-
OTHER SVCS CUSTODIAL	4,075	3,984	3,984	4,872
OTHER SVCS_CUSTOMER BILLING	330,685	328,416	328,416	344,844
TRAVEL AND PER DIEM	779	1,540	1,540	2,785
COMMUNICATION SERVICES	9,202	9,804	9,804	9,804
POSTAGE	22	40	40	40
WATER & SEWER	7,991	7,500	7,500	11,130
SOLID WASTE DISPOSAL FEE	21,452	33,600	33,600	33,600
RENTALS AND LEASES	1,093	5,000	5,000	5,000
GENERAL INSURANCE	100,248	135,242	135,242	117,204
LIABILITY CLAIMS	3,595	-	-	-
BUILDING & GROUNDS	190	2,300	2,300	600
OTHER EQUIPMENT MAINTENANCE	1,979	2,000	2,000	2,000
VEHICLE MAINTENANCE	413,419	555,250	555,250	711,050
PRINTING	168	225	225	200
COPIER COSTS	380	552	552	552
BAD DEBT	19,008	-	-	-
OFFICE SUPPLIES	1,502	2,575	2,800	2,000
OPERATING SUPPLIES	52,402	97,179	97,179	96,900
CHEMICAL SUPPLIES	43,518	47,541	47,541	46,786
TOOLS, EQUIPMENT & FURNITURE	8,310	4,500	4,500	4,500
TECHNOLOGY EQUIPMENT	6,132	7,000	7,000	9,250
UNIFORMS	7,319	16,187	16,187	16,187
FUEL	84,293	119,147	119,147	125,550
SPECIAL FUNCTION	-	500	500	500
DUES, SUBSCRIPT, MEMBERSHIPS	520	870	645	900
TRAINING	8,479	15,800	15,800	9,000
TOTAL OPERATING	1,129,762	1,396,751	1,461,751	1,555,254
INFRAST/IMPR OTHER THAN BLDG	-	873,659	780,396	-
MACHINERY & EQUIPMENT _ EQUIP	746,112	81,794	67,000	-
MACHINERY & EQUIPMENT _ VEHICLES	72,166	155,000	155,000	498,029
TOTAL CAPITAL	818,278	1,110,453	1,002,396	498,029
INTRAGOVERNMENTAL TRANSFERS	377,014	382,991	393,700	403,594
RESERVES	9,805,415	2,112,048	7,700,684	8,184,135
TOTAL	14,165,470	7,249,864	12,806,152	12,928,705

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER OPERATIONS

ACCOUNT
40945501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
** Engineer III	0	0	0
Equipment Operator I	2	0	2
Equipment Operator II	7	0	7
Supervisor	3	0	3
Heavy Equipment Operator	5	0	5
Herbicide Specialist I	1	0	1
Herbicide Specialist II	1	0	1
Project Coordinator	1	0	1
Project 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

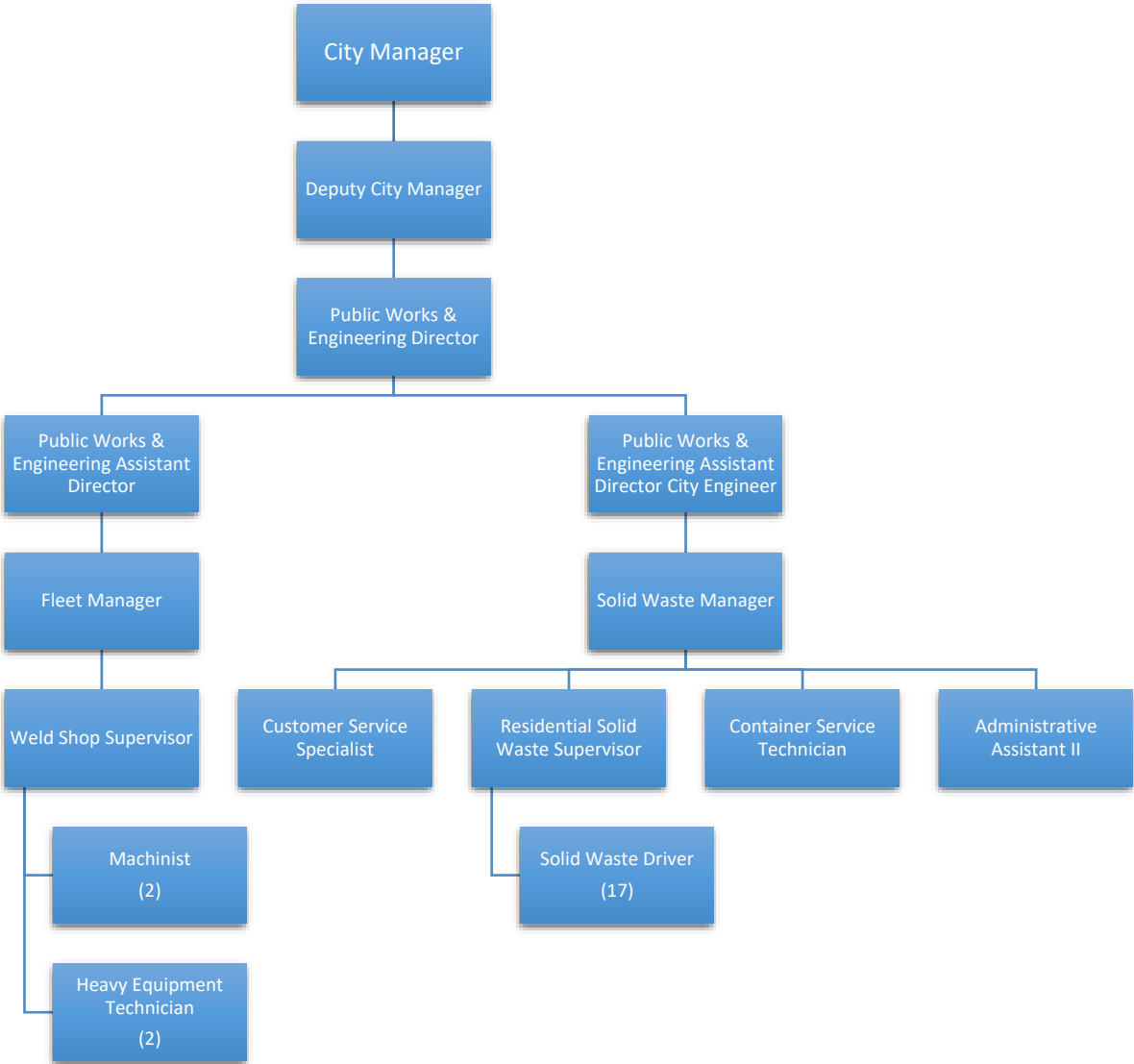
TOTAL	24	0	24
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
1/2 Ton Pick-up Truck	48,515	48,515
Cargo Van	54,493	54,493
Sweeper	395,021	395,021

TOTAL	498,029	498,029
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**PUBLIC WORKS
SOLID WASTE FUND
ORGANIZATIONAL CHART**



**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 \$25.03 per month for residential service during FY 2027. Annual rates are adjusted for increases in fuel costs and the Consumer Price Index.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Franchise Fees	\$ 1,350,247	\$ 1,439,000	\$ 1,360,046	\$ 1,374,000
Garbage/Trash Fees	5,677,253	5,796,000	5,796,000	5,999,000
Special Pickup	578,440	455,000	499,713	505,000
Weld Shop Fees	364,992	275,000	275,000	281,000
Other Charges/Fees	68,640	68,296	68,296	69,662
Interest Earnings	153,815	20,000	90,000	20,000
Miscellaneous	624	2,650	2,650	2,650
Subtotal	8,194,011	8,055,946	8,091,705	8,251,312
Fund Balance Carryover	3,744,700	2,299,112	2,601,594	1,137,694
TOTAL SOURCES	\$ 11,938,711	\$ 10,355,058	\$ 10,693,299	\$ 9,389,006
Personal Services	\$ 2,791,832	\$ 2,858,186	\$ 2,858,186	\$ 2,844,595
Other Expenditures	3,414,707	3,939,680	4,106,000	4,389,922
Capital Outlay	2,110,854	1,986,339	1,983,634	1,595,260
Transfer to Other Funds	1,019,724	607,785	607,785	411,000
Subtotal	9,337,117	9,391,990	9,555,605	9,240,777
Unrestricted Reserves	2,601,594	963,068	1,137,694	148,229
TOTAL USES	\$ 11,938,711	\$ 10,355,058	\$ 10,693,299	\$ 9,389,006

DEPARTMENT: PUBLIC WORKS

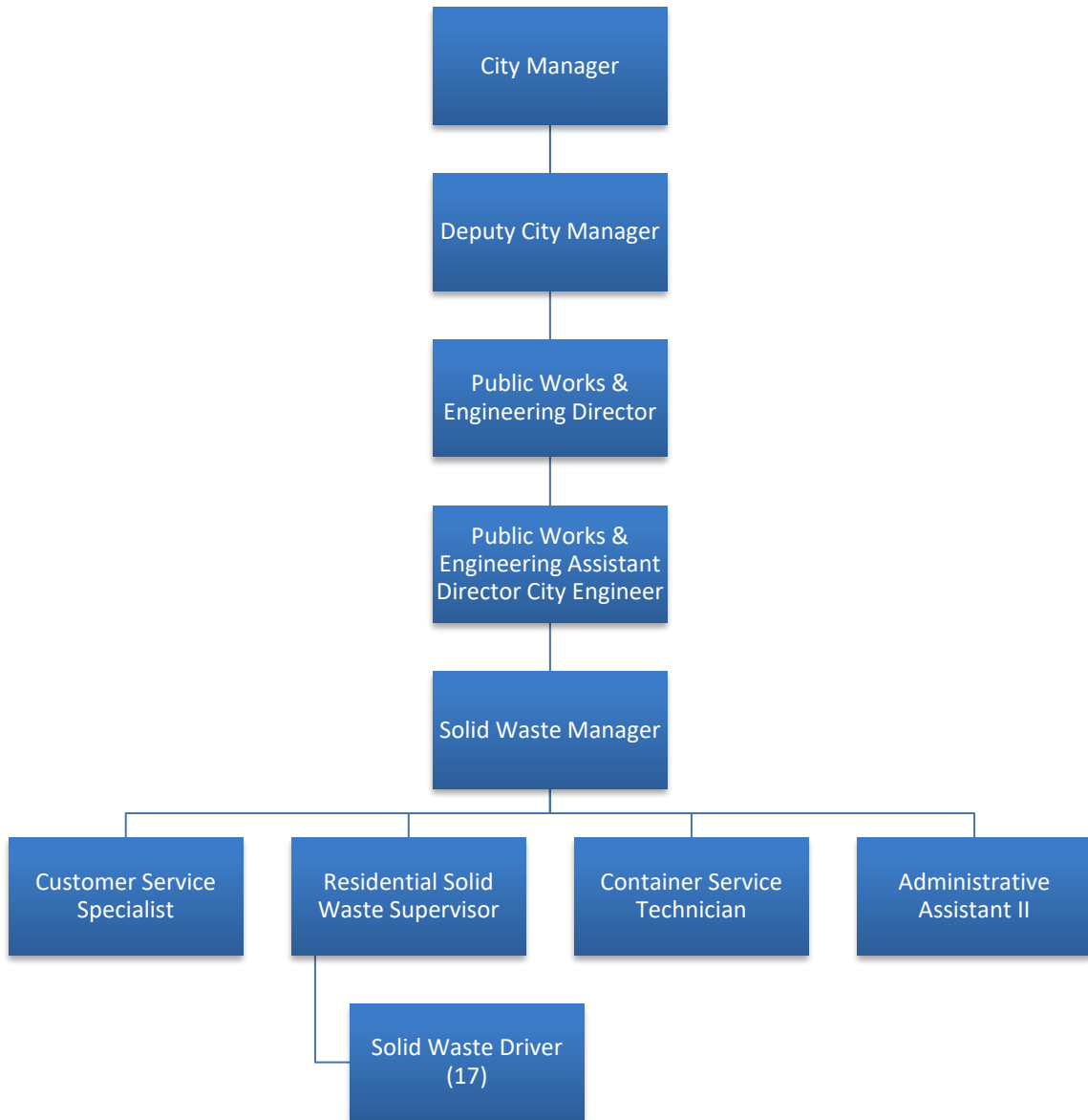
DIVISION(S): SOLID WASTE, WELD SHOP

DUTIES AND FUNCTIONS

The Solid Waste Division provides the City's residential solid waste collection and oversees the franchised commercial solid waste collection, recycling, and yard waste services. This division administers the Solid Waste Fund. Additionally, the Solid Waste Management program offers educational classes and materials through various media, including publications and in-school presentations. The Division's collection schedules and rates are reviewed annually to ensure the highest level of service to city residents.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Number of Customers	17,667	18,373	19,070
Tons Collected – Garbage	16,216	16,868	17,639
Tons Collected – Recycle	4,090	4,320	4,680
Tons Collected - Yard Waste	3,415	3,449	3,820
Tons Collected - Bulk	1,370	1,433	1,525
Disposal Fees Paid	\$1,321,829	\$1,763,212	2,000,000



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,406,382	1,450,582	1,450,582	1,377,818
OVERTIME	34,520	42,000	42,000	42,000
SPECIAL PAY _ INCENTIVE	37,860	12,292	12,292	14,189
FICA TAXES	111,825	113,771	113,771	104,070
RETIREMENT CONTRIBUTIONS	232,560	235,141	235,141	269,623
LIFE AND HEALTH INSURANCE	409,506	432,973	432,973	439,727
WORKERS' COMPENSATION	69,907	65,461	65,461	57,290
TOTAL PERSONNEL	2,302,560	2,352,220	2,352,220	2,304,717
ACCOUNTING AND AUDITING	4,309	7,652	7,652	8,000
OTHER SVCS CUSTODIAL	4,056	4,656	4,656	4,600
OTHER SVCS _ CUSTOMER BILLING	173,222	176,174	176,174	185,080
TRAVEL AND PER DIEM	-	5,130	5,130	1,694
COMMUNICATION SERVICES	19,411	15,708	15,708	15,708
POSTAGE	-	3,700	500	4,000
WATER & SEWER	419	456	456	500
SOLID WASTE DISPOSAL FEE	1,676,612	1,809,385	2,010,000	2,206,800
GENERAL INSURANCE	124,560	156,575	156,575	135,608
BUILDING & GROUNDS	390	1,900	1,900	1,900
VEHICLE MAINTENANCE	502,055	700,000	640,000	700,000
PRINTING	4,097	8,500	4,000	8,500
ADVERTISING	2,363	2,500	2,500	2,500
COPIER COSTS	344	800	500	500
GENERAL FUND ADMIN COST	370,584	369,907	369,907	370,804
BAD DEBT	21,482	8,000	8,000	8,000
OFFICE SUPPLIES	409	1,000	1,000	1,000
OPERATING SUPPLIES	7,277	10,000	10,000	19,400
CHEMICAL SUPPLIES	-	800	800	800
TOOLS, EQUIPMENT & FURNITURE	96,899	143,943	177,648	230,100
TECHNOLOGY EQUIPMENT	3,816	-	-	-
UNIFORMS	10,428	10,024	10,024	8,507
FUEL	235,389	290,000	290,000	310,000
SPECIAL FUNCTION	-	2,000	2,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	778	46,263	46,263	735
SUBSCRIPTION-BASED SOFTWARE	78,858	73,188	73,188	73,188
TRAINING	-	1,895	1,895	1,895
TOTAL OPERATING	3,337,758	3,850,156	4,016,476	4,301,819
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	31,000	33,705	31,000	-
MACHINERY & EQUIPMENT _ VEHICLES	2,079,854	1,882,634	1,882,634	1,037,260
TOTAL CAPITAL	2,110,854	1,916,339	1,913,634	1,037,260
INTRAGOVERNMENTAL TRANSFERS	1,019,724	607,785	607,785	411,000
RESERVES	2,601,594	963,068	1,137,694	148,229
TOTAL	11,372,490	9,689,568	10,027,809	8,203,025

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SOLID WASTE

ACCOUNT
41145711

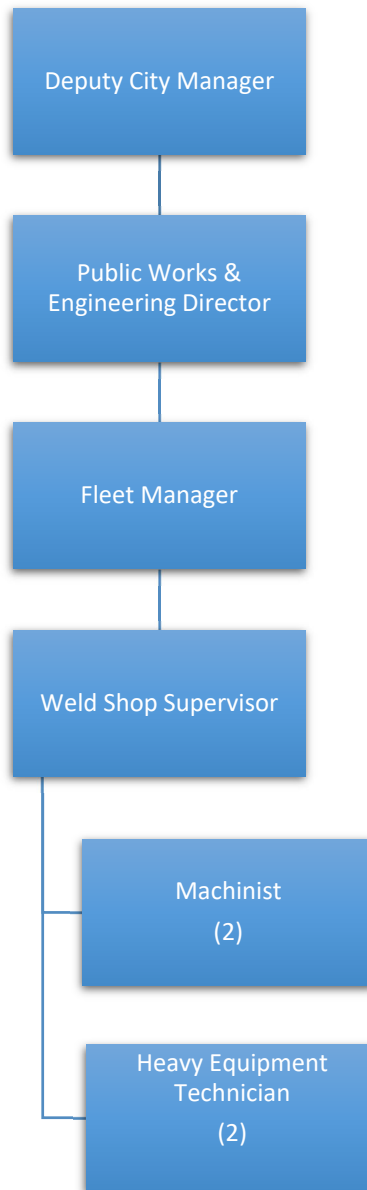
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Container Service Technician	2	(1)	1
Customer Service Specialist	1	0	1
Residential Solid Waste Supervisor	1	0	1
Administrative Assistant II	1	0	1
Solid Waste Driver	17	0	17
Solid Waste Manager	1	0	1

TOTAL	23	(1)	22
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Garbage Truck	426,923	426,923
Dump Truck	610,337	610,337

TOTAL	1,037,260	1,037,260
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	309,949	323,839	323,839	335,086
OVERTIME	211	2,000	2,000	2,000
SPECIAL PAY_INCENTIVE	6,218	4,579	4,579	3,357
FICA TAXES	23,341	24,676	24,676	25,038
RETIREMENT CONTRIBUTIONS	52,106	52,522	52,522	65,639
LIFE AND HEALTH INSURANCE	90,087	91,774	91,774	101,456
WORKERS' COMPENSATION	7,361	6,576	6,576	7,302
TOTAL PERSONNEL	489,272	505,966	505,966	539,878
OTHER SVCS CUSTODIAL	2,000	3,564	3,564	2,223
TRAVEL AND PER DIEM	55	1,000	1,000	1,000
COMMUNICATION SERVICES	3,098	2,784	2,784	2,964
OTHER EQUIPMENT MAINTENANCE	-	2,500	2,500	2,500
VEHICLE MAINTENANCE	9,597	8,200	8,200	9,840
PRINTING	50	50	50	50
OFFICE SUPPLIES	250	500	500	500
OPERATING SUPPLIES	41,838	39,850	39,850	39,850
TOOLS, EQUIPMENT & FURNITURE	8,348	15,800	15,800	15,800
TECHNOLOGY EQUIPMENT	360	4,600	4,600	-
UNIFORMS	3,653	2,776	2,776	2,776
FUEL	2,076	2,000	2,000	4,700
SUBSCRIPTION-BASED SOFTWARE	624	2,400	2,400	2,400
TRAINING	5,000	3,500	3,500	3,500
TOTAL OPERATING	76,949	89,524	89,524	88,103
INFRAST/IMPR OTHER THAN BLDG	31,000	33,705	31,000	538,000
MACHINERY & EQUIPMENT _ EQUIP	-	70,000	70,000	20,000
TOTAL CAPITAL	31,000	103,705	101,000	558,000
TOTAL	597,221	699,195	696,490	1,185,981

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: WELD SHOP

ACCOUNT
41145721

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027

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

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

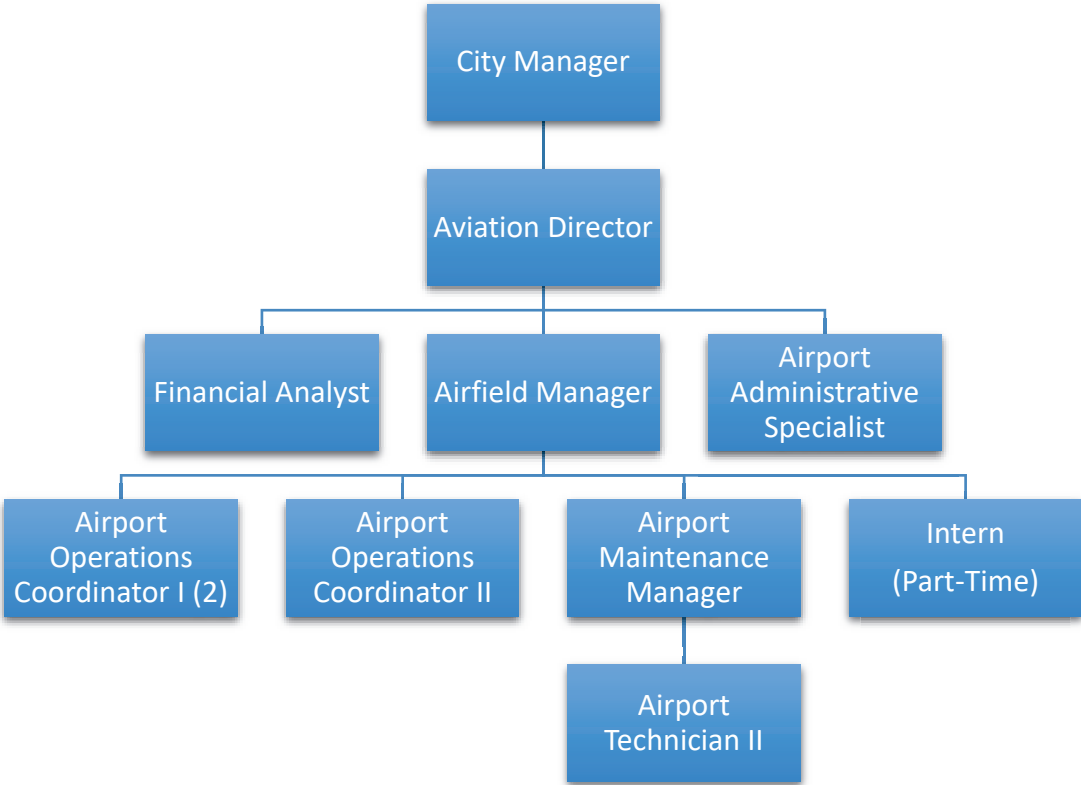
TOTAL	5	0	5
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Shop Press	7,500	7,500
Welder	12,500	12,500
Weld Shop Improvements - Design	51,000	51,000
Weld Shop Improvements - Construction	487,000	487,000

TOTAL	558,000	558,000
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**AIRPORT
ORGANIZATIONAL CHART**



**FUND SUMMARY
2027 ANNUAL BUDGET**

AIRPORT FUND

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

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Aviation:				
Fuel Fees	\$ 254,587	\$ 266,000	\$ 285,000	\$ 249,000
Leased Sites	665,500	713,869	713,869	715,078
Car Rental Fees	48,849	48,000	80,000	70,000
Miscellaneous	30,572	50,000	5,000	5,000
Non-Aviation:				
Leased Sites	310,279	349,569	336,501	432,356
City Rentals	161,850	265,866	246,127	261,487
Miscellaneous	3,725	500	166	200
Other Transfers/Sources	266,466	422,850	571,779	1,359,400
Interest Earnings	6,469	8,000	8,000	8,000
Donations	-	-	-	-
Subtotal	1,748,297	2,124,654	2,246,442	3,100,521
Fund Balance Carryover	38,829	389,359	-83,197	-153,999
TOTAL SOURCES	\$ 1,787,126	\$ 2,514,013	\$ 2,163,245	\$ 2,946,522
Personal Services	\$ 974,579	\$ 1,084,406	\$ 1,037,536	\$ 1,155,543
Other Expenditures	559,984	583,736	573,681	730,260
Capital Outlay	92,079	685,552	613,694	392,000
Debt Service	-	-	-	-
Transfer to Other Funds	243,681	92,333	92,333	-
Subtotal	1,870,323	2,446,027	2,317,244	2,277,803
Unrestricted Reserves	-83,197	67,986	-153,999	668,719
TOTAL USES	\$ 1,787,126	\$ 2,514,013	\$ 2,163,245	\$ 2,946,522

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

DUTIES AND FUNCTIONS

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

STRATEGIES

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

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Based Aircraft	285	285	285
Fuel Sales Gallons (000s)	2,838,989	2,800,000	2,800,000
Flight Operations	132,509	131,000	131,000
Air Taxi (Chartered Flights)	6,473	7,000	7,300
Military Operations	80	50	50

DIVISION SUMMARY

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	624,229	702,789	650,000	725,894
OVERTIME	2,822	5,000	2,600	5,000
SPECIAL PAY_INCENTIVE	20,750	18,150	20,313	20,313
FICA TAXES	47,960	54,381	51,478	54,519
RETIREMENT CONTRIBUTIONS	102,317	103,081	112,140	128,591
LIFE AND HEALTH INSURANCE	160,054	187,906	187,906	205,820
WORKERS' COMPENSATION	16,445	13,099	13,099	15,406
TOTAL PERSONNEL	974,579	1,084,406	1,037,536	1,155,543
PROFESSIONAL SERVICES	85,341	22,500	22,600	25,500
ACCOUNTING AND AUDITING	1,251	1,600	1,500	1,700
OTHER CONTRACT SERVICES	32,638	70,000	70,000	70,000
OTHER SERVICES_CUSTODIAL	14,933	14,712	14,626	16,748
TRAVEL AND PER DIEM	5,888	14,125	8,600	16,625
COMMUNICATION SERVICES	19,964	22,290	22,290	22,290
POSTAGE	26	500	120	500
ELECTRIC	37,855	30,340	33,000	35,040
WATER & SEWER	8,897	9,068	6,200	9,068
STORMWATER FEES	141	400	120	400
RENTALS AND LEASES	311	16,000	13,300	11,106
GENERAL INSURANCE	25,860	36,395	36,395	36,110
LIABILITY CLAIMS	8,032	-	-	-
BUILDING & GROUNDS	103,287	88,878	78,536	139,780
OTHER EQUIPMENT MAINTENANCE	4,711	9,950	8,900	26,050
RADIO MAINTENANCE	2,328	2,000	2,200	3,500
VEHICLE MAINTENANCE	40,609	12,500	26,500	26,900
PRINTING	317	2,200	2,200	2,200
ADVERTISING	21,621	41,000	48,000	61,000
COPIER COSTS	570	850	420	850
GENERAL FUND ADMIN COST	80,592	80,824	80,824	80,348
BAD DEBT	14,667	-	-	-
OFFICE SUPPLIES	1,641	4,200	3,100	4,800
OPERATING SUPPLIES	5,106	8,000	7,600	16,400
CLEANING SUPPLIES	648	1,200	450	1,200
CHEMICAL SUPPLIES	-	2,000	1,800	2,000
TOOLS, EQUIPMENT & FURNITURE	2,450	8,700	20,100	12,100
TECHNOLOGY EQUIPMENT	12,084	11,400	9,900	24,000
UNIFORMS	2,401	3,636	2,900	4,170
FUEL	15,047	19,300	12,100	16,000
SPECIAL FUNCTION	952	4,500	3,300	7,500
BOOKS & PUBLICATIONS	63	400	-	400
DUES, SUBSCRIPT, MEMBERSHIPS	2,752	15,165	12,000	15,975
SUBSCRIPTION-BASED SOFTWARE	-	22,803	17,800	29,000
TRAINING	4,329	6,300	6,300	11,000
INTEREST	2,671	-	-	-
TOTAL OPERATING	559,984	583,736	573,681	730,260
BUILDINGS	-	366,194	366,194	100,000
INFRAST/IMPR OTHER THAN BLDG	-	167,978	142,000	292,000
MACHINERY & EQUIPMENT _ EQUIP	50,450	61,880	16,000	-
MACHINERY & EQUIPMENT _ VEHICLES	41,629	89,500	89,500	-
TOTAL CAPITAL	92,079	685,552	613,694	392,000
INTRAGOVERNMENTAL TRANSFERS	243,681	92,333	92,333	-
RESERVES	(83,197)	67,986	(153,999)	668,719
TOTAL	1,787,125	2,514,013	2,163,245	2,946,522

PERSONNEL SCHEDULE

DEPARTMENT: AIRPORT
DIVISION: OPERATIONS

ACCOUNT
46170101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Aviation Director	1	0	1
Airfield Manager	1	0	1
Airport Administration Specialist	1	0	1
Airport Maintenance Manager	1	0	1
Airport Operations Coordinator I	2	0	2
Airport Operations Coordinator II	1	0	1
Airport Technician II	1	0	1
Financial Analyst	1	0	1
Intern (part-time)	1	0	1
TOTAL	10	0	10

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Extend Taxiway Delta - Design	28,000	28,000
Customs & Border Facility - Design	100,000	100,000
Rehab Taxiway Alpha - Construction	264,000	264,000
TOTAL	392,000	392,000

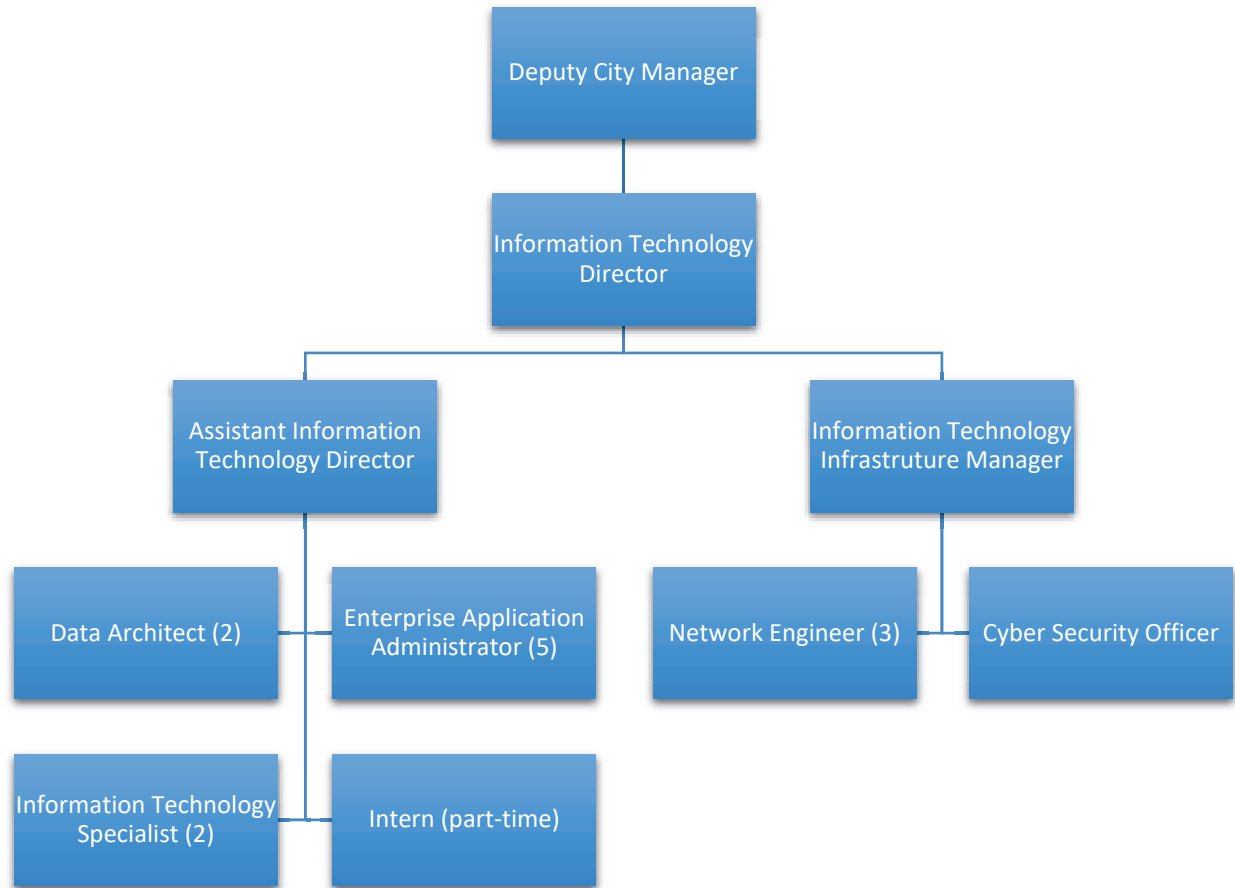
**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

CENTRAL SERVICES FUND

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

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Information Technology	\$ 3,714,156	\$ 4,205,733	4,205,733	\$ 4,269,327
Facilities Maintenance	6,051,804	7,091,000	7,091,000	6,850,415
Fleet Maintenance	2,517,554	2,700,000	2,700,000	2,808,000
Car Wash Facility				
LYNX Revenue	175,807	198,723	198,723	198,723
Interest Earnings	89,736	50,000	90,000	50,000
Miscellaneous	32,470			
Other Miscellaneous	216,186	-	-	-
Fund Balance Carryover	3,887,454	4,287,154	4,807,463	1,821,432
TOTAL SOURCES	\$ 16,685,167	\$ 18,532,610	\$ 19,092,919	\$ 15,997,897
Information Technology	\$ 3,130,564	\$ 4,328,079	4,067,998	\$ 4,269,327
Fleet Maintenance	3,017,126	3,485,716	3,452,130	3,152,525
Facilities Maintenance	5,730,014	10,233,904	9,751,359	6,850,415
Unrestricted Reserves	4,807,463	484,911	1,821,432	1,725,630
TOTAL USES	\$ 16,685,167	\$ 18,532,610	\$ 19,092,919	\$ 15,997,897

**INFORMATION TECHNOLOGY
ORGANIZATIONAL CHART**



DUTIES AND FUNCTIONS

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

STRATEGIES

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

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Personal Computers/Laptops & Tablets	1,030	1,050	1,100
Mobile Digital Computers	140	150	161
Servers	210	205	200
Security Cameras	400	420	430

DIVISION SUMMARY

DEPARTMENT: INFORMATION TECHNOLOGY

DIVISION: INFORMATION TECHNOLOGY

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,420,477	1,577,393	1,577,393	1,616,034
OVERTIME	6,119	15,000	10,000	15,000
SPECIAL PAY_INCENTIVE	42,638	46,581	46,581	43,098
FICA TAXES	109,308	122,486	122,486	120,785
RETIREMENT CONTRIBUTIONS	249,788	251,652	251,652	310,975
LIFE AND HEALTH INSURANCE	282,299	307,304	307,304	316,199
WORKERS' COMPENSATION	2,421	2,331	2,331	2,335
TOTAL PERSONNEL	2,113,050	2,322,747	2,317,747	2,424,426
PROFESSIONAL SERVICES	52,555	114,775	117,018	27,500
TRAVEL AND PER DIEM	3,747	11,500	6,900	9,300
COMMUNICATION SERVICES	52,472	66,180	65,700	71,800
POSTAGE	-	100	100	100
ELECTRIC	103	200	100	200
GENERAL INSURANCE	61,548	80,455	80,455	80,089
OTHER EQUIPMENT MAINTENANCE	588,922	811,235	793,136	844,600
VEHICLE MAINTENANCE	30	1,000	1,000	2,000
PRINTING	-	60	60	60
OFFICE SUPPLIES	63	300	300	300
OPERATING SUPPLIES	5,796	6,310	6,310	5,960
TOOLS, EQUIPMENT & FURNITURE	10,965	2,200	2,200	2,200
TECHNOLOGY EQUIPMENT	18,338	48,367	48,367	6,300
UNIFORMS	-	1,463	1,463	1,050
FUEL	157	200	320	425
DUES, SUBSCRIPT, MEMBERSHIPS	(18,469)	38,216	38,216	32,676
SUBSCRIPTION-BASED SOFTWARE	189,018	753,071	528,071	707,371
TRAINING	48,141	69,700	60,535	52,970
PRINCIPAL	0	-	-	-
INTEREST	4,228	-	-	-
INTEREST	677	-	-	-
TOTAL OPERATING	1,013,388	2,005,332	1,750,251	1,844,901
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
INTANGIBLE ASSETS	-	-	-	-
LEASE	(23)	-	-	-
TOTAL CAPITAL	(23)	-	-	-
TRANSFERS TO OTHER FUNDS				
CAPITAL OUTLAY RESERVE	4,807,463	484,911	1,821,432	1,725,630
TOTAL	7,933,878	4,812,990	5,889,430	5,994,957

PERSONNEL SCHEDULE

DEPARTMENT: INFORMATION TECHNOLOGY
DIVISION: INFORMATION TECHNOLOGY

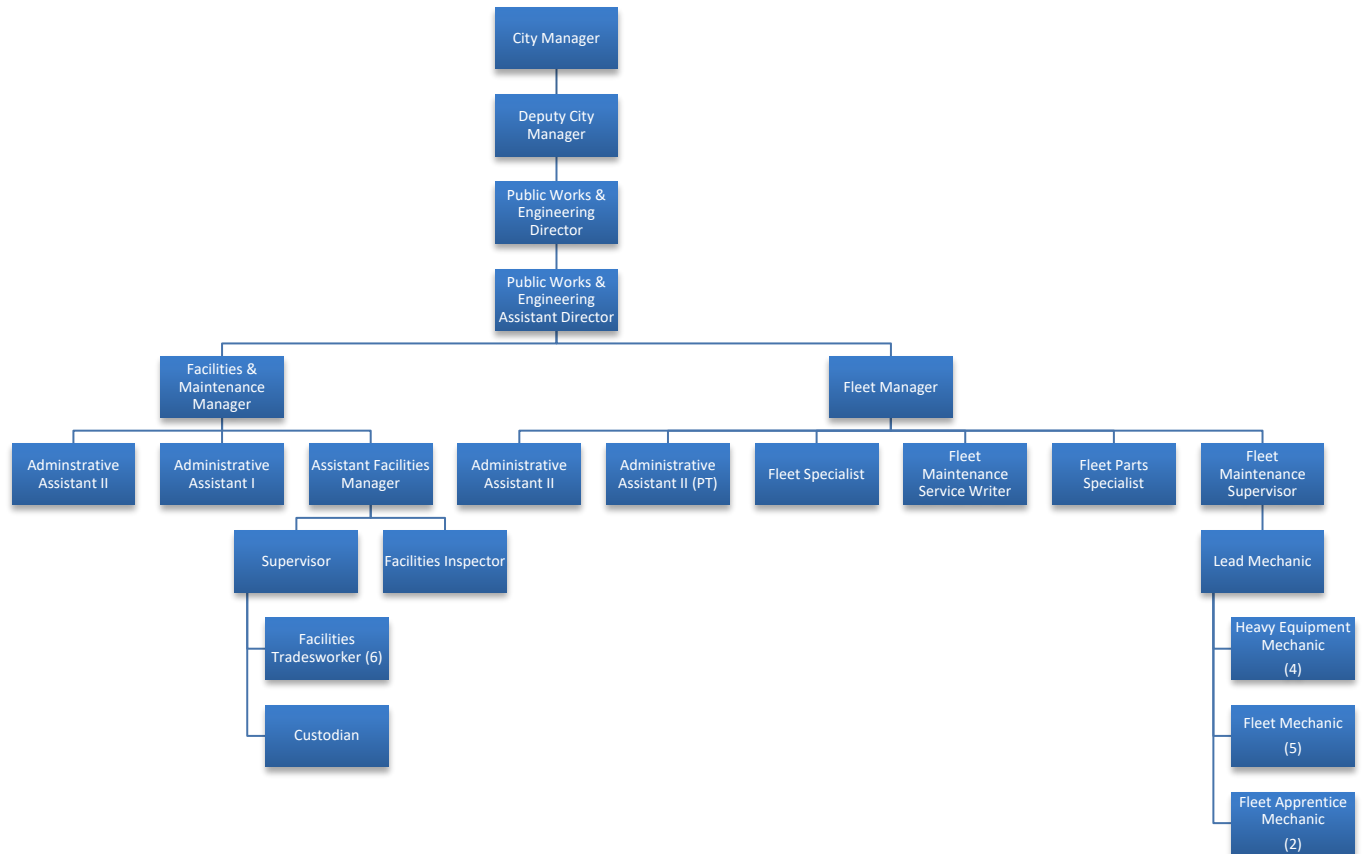
ACCOUNT
56060101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Information Technology Director	1	0	1
Asstistant Information Technology Director	1	0	1
Cyber Security Officer	1	0	1
Data Architect	2	0	2
Enterprise Application Administrator	4	0	4
Information Technology Infrastructure Manager	1	0	1
Information Technology Specialist	2	0	2
Network Engineer	4	0	4
Intern (part-time)	1	0	1
TOTAL	17	0	17

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Wide Area Network	135,000	135,000	
Wide Area Network	300,000	300,000	
Back Office Licensing	400,000	400,000	
TOTAL	835,000	835,000	

CENTRAL SERVICES 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 comprehensive internal support services, including preventative maintenance, repairs, and operational services for City buildings and associated building systems and equipment. The Division is responsible for ensuring that municipal facilities remain safe, functional, efficient, and well-maintained in support of daily operations and public service delivery.

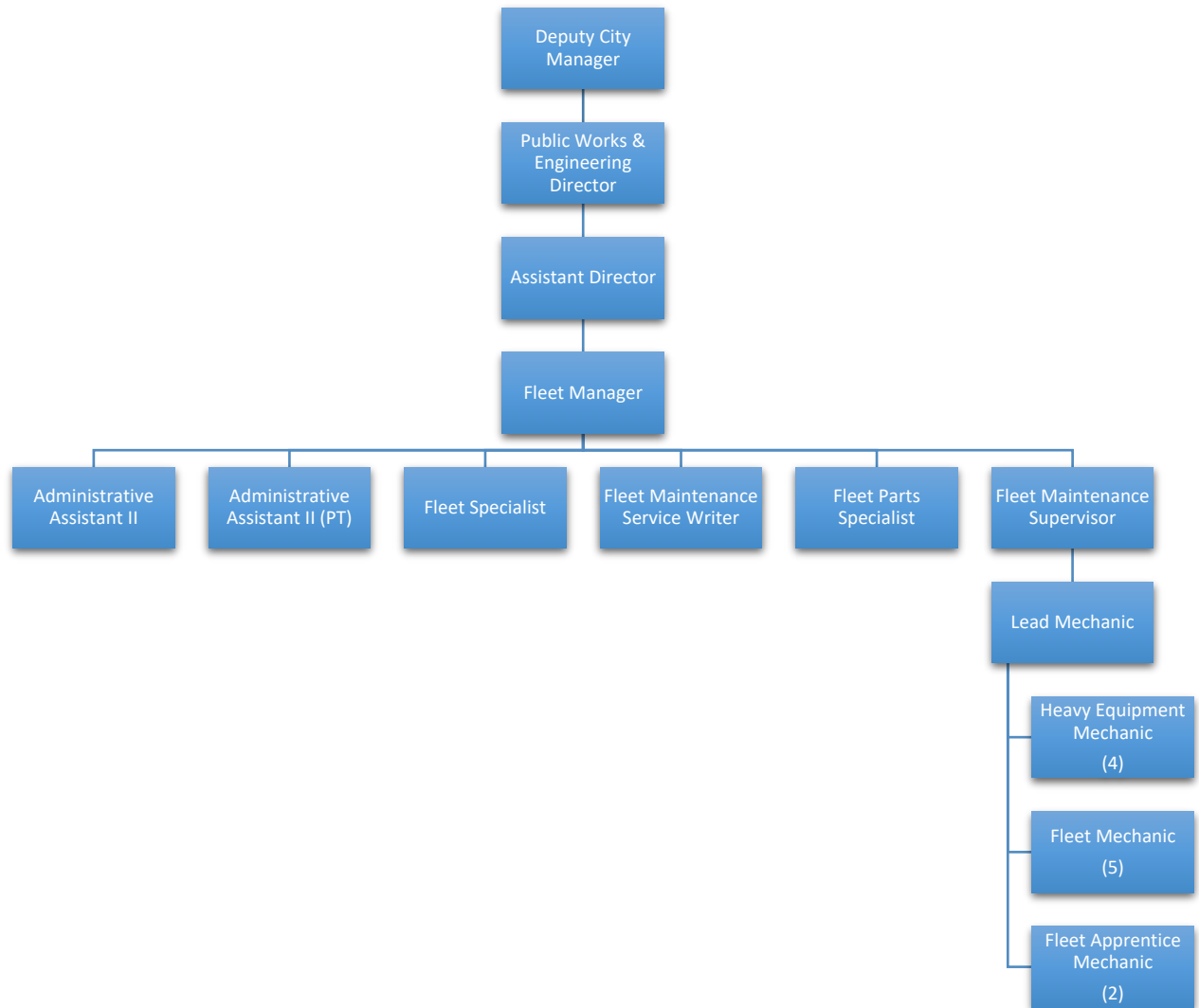
In addition, the Facilities Management Division assists with the planning, design, construction, remodeling, and renovation of all City-owned buildings and structures located outside of public rights-of-way. This includes coordinating with contractors, consultants, and City departments to help ensure projects meet operational needs and comply with applicable building standards, safety regulations, and operational requirements.

Facilities staff are also responsible for coordinating and managing required building inspections, including life safety inspections, to ensure facilities remain operational, compliant with applicable codes and regulations, and safe for employees and the public.

The Fleet Maintenance Division is responsible for the maintenance of all motor vehicles and equipment for the city. The Fleet Division performs preventive and regular maintenance and repairs, maintains detailed records of maintenance and service, manages vehicle inventory and maintenance, and ensures quality control of repair orders through asset management systems. Additionally, the Division oversees the City's vehicle parts, fueling, and welding shop operations.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Facilities Management Work Orders	2,750	5,452	6,425
Fleet Maintenance-Labor Hours			
<i>Light Duty Vehicles</i>	4,119	3,593	3,856
<i>Heavy Duty Vehicles</i>	2,267	1,738	2,002
Fleet Availability Rate	95.6%	96%	95%



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	738,810	883,700	883,700	753,043
OVERTIME	18,992	20,000	20,000	20,000
SPECIAL PAY_INCENTIVE	18,441	12,894	12,894	4,555
FICA TAXES	57,982	68,996	68,996	56,632
RETIREMENT CONTRIBUTIONS	142,565	139,536	139,536	141,481
LIFE AND HEALTH INSURANCE	246,044	239,645	239,645	203,333
WORKERS' COMPENSATION	19,103	15,721	15,721	13,278
TOTAL PERSONNEL	1,241,936	1,380,492	1,380,492	1,192,322
OTHER CONTRACT SERVICES	258,472	240,000	240,000	240,000
TRAVEL AND PER DIEM	1,334	4,500	4,500	4,500
COMMUNICATION SERVICES	2,069	2,520	2,520	3,540
SOLID WASTE DISPOSAL FEE	3,448	4,000	4,000	4,000
RENTALS AND LEASES	209	325	325	325
VEHICLE PARTS	1,276,834	1,197,000	1,197,000	1,260,000
BUILDING & GROUNDS	-	6,500	6,500	6,500
OTHER EQUIPMENT MAINTENANCE	48,360	51,700	51,700	50,000
VEHICLE MAINTENANCE	12,220	11,200	11,200	11,200
PRINTING	100	100	100	100
GARAGE/GAS INVENTORY	-	10,000	10,000	-
OFFICE SUPPLIES	2,114	2,000	2,000	2,000
OPERATING SUPPLIES	27,311	41,580	41,580	41,580
CLEANING SUPPLIES	41	475	475	475
TOOLS, EQUIPMENT & FURNITURE	17,955	25,000	25,000	25,000
TECHNOLOGY EQUIPMENT	8,126	18,500	18,500	2,750
UNIFORMS	7,390	8,217	8,217	8,217
FUEL	6,551	13,700	13,700	13,700
SPECIAL FUNCTION	-	-	-	1,500
DUES, SUBSCRIPT, MEMBERSHIPS	188	4,045	4,045	5,503
SUBSCRIPTION-BASED SOFTWARE	6,001	14,300	14,300	14,500
TRAINING	3,191	12,676	12,676	12,676
TOTAL OPERATING	1,681,913	1,668,338	1,668,338	1,708,066
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	53,910	345,000	317,000	120,000
MACHINERY & EQUIPMENT _ VEHICLES	39,709	91,887	86,300	132,137
TOTAL CAPITAL	93,619	436,887	403,300	252,137
TOTAL	3,017,467	3,485,717	3,452,130	3,152,525

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FLEET MAINTENANCE

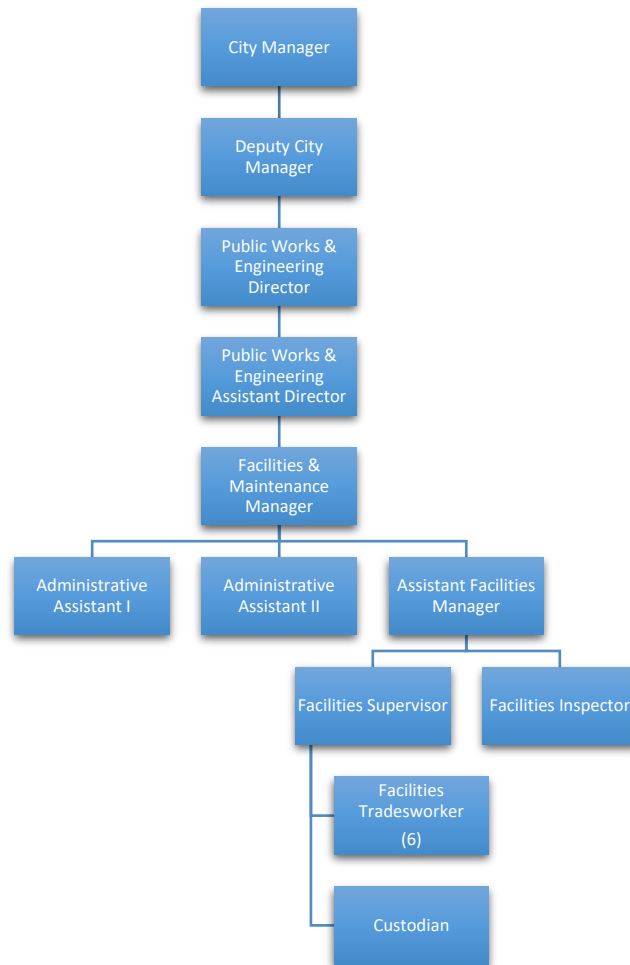
ACCOUNT
56045701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Administrative Assistant II	1	0	1
Administrative Assistant II (part-time)	1	0	1
Fleet Maintenance Supervisor	1	0	1
Fleet Maintenance Service Writer	1	0	1
Fleet Mechanic	5	(2)	3
Fleet Mechanic Apprentice	2	0	2
Fleet Parts Specialist	1	(1)	0
Fleet Specialist	1	0	1
Heavy Equipment Mechanic	3	0	3
Lead Mechanic	1	0	1
TOTAL	17	(3)	14

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
1/4 Ton Pick-up Truck	36,343	36,343
3/4 Ton Pick-up Truck	95,794	95,794
Fuel Tank Dispensers	120,000	120,000

TOTAL	252,137	252,137
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	506,632	626,298	500,000	691,450
OVERTIME	28,331	50,000	50,000	50,000
SPECIAL PAY_INCENTIVE	14,146	29,100	29,100	29,100
FICA TAXES	41,067	53,165	45,000	51,215
RETIREMENT CONTRIBUTIONS	101,423	101,523	101,523	145,491
LIFE AND HEALTH INSURANCE	175,420	202,246	202,246	229,096
WORKERS' COMPENSATION	11,959	14,908	14,908	16,163
TOTAL PERSONNEL	878,978	1,077,240	942,777	1,212,515
PROFESSIONAL SERVICES	11,930	91,984	94,984	50,000
OTHER CONTRACT SERVICES	394,377	452,751	452,751	433,170
OTHER SERVICES_CUSTODIAL	219,771	283,036	283,036	267,400
TRAVEL AND PER DIEM	6,177	9,000	14,000	8,500
COMMUNICATION SERVICES	14,903	11,380	11,380	17,280
POSTAGE	-	50	50	50
ELECTRIC	1,082,778	1,079,350	1,079,350	1,179,950
WATER & SEWER	399,682	342,000	342,000	431,658
STORMWATER FEES	96,555	102,000	102,000	110,160
SOLID WASTE DISPOSAL FEE	2,187	15,725	15,725	24,983
RENTALS AND LEASES	178,308	214,624	194,786	201,868
GENERAL INSURANCE	134,040	195,171	195,171	187,207
BUILDING & GROUNDS	1,079,274	1,251,143	950,000	1,139,787
OTHER EQUIPMENT MAINTENANCE	2,747	108,949	85,000	115,000
RADIO MAINTENANCE	524,597	547,850	547,850	636,137
VEHICLE MAINTENANCE	28,330	14,000	9,000	33,500
PRINTING	100	150	150	150
ADVERTISING	1,386	3,804	3,804	-
OFFICE SUPPLIES	56	2,000	2,000	3,500
OPERATING SUPPLIES	629	5,000	5,000	2,700
CLEANING SUPPLIES	12,322	28,500	28,500	5,000
CHEMICAL SUPPLIES	8,448	157,322	157,322	28,500
TOOLS, EQUIPMENT & FURNITURE	7,443	13,401	7,350	11,000
TECHNOLOGY EQUIPMENT	6,224	9,000	9,000	9,000
UNIFORMS	5,642	18,439	18,439	20,000
FUEL	70	-	-	500
SPECIAL FUNCTION	375	1,500	1,500	1,500
BOOKS & PUBLICATIONS	1,280	1,945	1,945	848
DUES, SUBSCRIPT, MEMBERSHIPS	14,130	15,958	15,958	675
SUBSCRIPTION-BASED SOFTWARE	2,182	17,777	17,777	17,877
TOTAL OPERATING	4,235,946	4,993,808	4,645,827	4,937,900
BUILDINGS	553,992	1,037,459	1,037,458	-
INFRAST/IMPR OTHER THAN BLDG	61,098	1,640,628	1,640,528	700,000
MACHINERY & EQUIPMENT _EQUIP	-	1,354,769	1,354,769	-
MACHINERY & EQUIPMENT _VEHICLES	-	130,000	130,000	-
TOTAL CAPITAL	615,091	4,162,855	4,162,755	700,000
TOTAL	5,730,014	10,233,904	9,751,359	6,850,415

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FACILITIES MAINTENANCE

ACCOUNT
56045601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Administrative Assistant I	1	0	1
Administrative Assistant II	1	0	1
Assistant Facilities Manager	1	0	1
Custodian	1	0	1
Facilities Maintenance Manager	1	0	1
Facilities Supervisor	1	0	1
Facilities Inspector	1	0	1
Facilities Tradesworker	6	0	6
Senior HVAC System Technician	1	0	1
Facilities Project Coordinator	1	0	1
TOTAL	15	0	15

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
City Hall Emergency Generator & Fuel Tank Replacement - Construction	700,000		700,000

TOTAL	700,000	700,000
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**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Local Option Sales				
Tax	\$ 11,627,895	\$ 12,332,000	\$ 10,944,000	\$ 11,492,000
State Grant	-	-	-	-
Miscellaneous	-	-	-	-
Interest Earnings	680,280	100,000	520,566	100,000
Transfer from Other Funds	-	-	-	-
Fund Balance Carryover	<u>19,775,495</u>	<u>18,050,407</u>	<u>12,751,051</u>	<u>1,871,247</u>
TOTAL SOURCES	\$ <u>32,083,670</u>	\$ <u>30,482,407</u>	\$ <u>24,215,617</u>	\$ <u>13,463,247</u>
 Sales Tax Projects by Department:				
City Manager	\$ -	\$ 47,185	\$ 47,185	\$ 8,000
Police	2,420,846	460,381	460,381	1,859,350
Fire	6,059,427	4,567,831	4,567,831	1,336,000
Public Works	1,140,614	4,189,203	4,196,233	-
Parks and Recreation	1,655,714	4,324,605	4,324,605	356,100
Information Technology	1,222,408	2,362,065	2,362,064	1,559,052
Transfers:				
Sales Tax Bonds	6,287,692	5,419,872	5,419,872	5,802,635
Capital Lease	545,918	966,199	966,199	950,732
Miscellaneous Funds	-	-	-	-
Unrestricted Reserves	<u>12,751,051</u>	<u>8,145,066</u>	<u>1,871,247</u>	<u>1,591,378</u>
TOTAL USES	\$ <u>32,083,670</u>	\$ <u>30,482,407</u>	\$ <u>24,215,617</u>	\$ <u>13,463,247</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Mobility Fees	\$ 1,587,943	\$ 995,500	\$ 1,236,500	\$ 995,500
Other Transportation Charges	-	-	-	-
Interest Earnings	518,582	35,000	340,000	35,000
Fund Balance Carryover	<u>13,838,759</u>	<u>9,753,949</u>	<u>15,509,035</u>	<u>15,148,246</u>
TOTAL SOURCES	\$ <u>15,945,284</u>	\$ <u>10,784,449</u>	\$ <u>17,085,535</u>	\$ <u>16,178,746</u>
Road Improvements	\$ -	\$ 500,000	\$ 1,500,000	\$ -
Transfer to Other Funds	436,249	437,289	437,289	437,289
Restricted Reserves	<u>15,509,035</u>	<u>9,847,160</u>	<u>15,148,246</u>	<u>15,741,457</u>
TOTAL USES	\$ <u>15,945,284</u>	\$ <u>10,784,449</u>	\$ <u>17,085,535</u>	\$ <u>16,178,746</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Assessments	\$ 9,785	\$ 10,000	\$ 10,000	\$ 10,000
Interest Earnings	239	-	-	-
Fund Balance Carryover	-	-	7,457	7,457
TOTAL SOURCES	\$ 10,024	\$ 10,000	\$ 17,457	\$ 17,457
Other Operating Costs	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Transfers to Other Funds	2,567	5,000	5,000	5,000
Unrestricted Reserves	7,457	-	7,457	7,457
TOTAL USES	\$ 10,024	\$ 10,000	\$ 17,457	\$ 17,457

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

LOCAL OPTION GAS TAX FUND

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

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

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

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Local Option Gas Tax	\$ 3,097,387	\$ 3,531,000	3,100,000	\$ 3,178,000
Interest Earnings	652,810	50,000	275,000	50,000
Miscellaneous Revenue	-	3,500	3,500	3,500
Transfer from				
Special Assessments	2,567	5,000	5,000	5,000
Transfer from Other Funds	571,000	-	-	-
Fund Balance Carryover	18,041,563	9,029,274	9,254,452	3,078,201
TOTAL SOURCES	\$ 22,365,327	\$ 12,618,774	\$ 12,637,952	\$ 6,314,701
 Sidewalks	 \$ 804,605	 913,616	 913,616	 921,177
Engineering	580,654	1,083,122	1,083,122	833,177
Traffic Engineering	47,514	1,504,835	1,504,835	38,500
Street Maintenance	-	-	-	-
Facilities Maintenance	-	-	-	-
Road Improvements	333,433	7,012,730	4,476,883	526,000
Transfers:				
Gas Tax Notes	944,669	950,144	950,144	847,507
Other Funds	10,400,000	631,151	631,151	-
Unrestricted Reserves	9,254,452	523,176	3,078,201	3,148,340
TOTAL USES	\$ 22,365,327	\$ 12,618,774	\$ 12,637,952	\$ 6,314,701

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION(S): SIDEWALKS, ENGINEERING,
ROAD IMPROVEMENTS

DUTIES AND FUNCTIONS

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
Sidewalk Miles Maintained	515	515	515
Linear Feet of Sidewalk Replaced	3,287	3,300	3,350
Cubic Yards of Concrete Poured	113	120	125
Feet of Curb Replaced	0	0	0
City Roads Maintained (LM)	381	381	381
State Roads Maintained (LM)	59	59	59
Asphalt Tonnage Applied	874.021	875	880

LM=Lane Miles



DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: SIDEWALKS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	368,523	433,203	433,203	408,730
OVERTIME	1,782	2,500	2,500	2,500
SPECIAL PAY_INCENTIVE	9,729	8,807	8,807	10,287
FICA TAXES	27,830	32,721	32,721	30,007
RETIREMENT CONTRIBUTIONS	63,331	63,804	63,804	87,900
LIFE AND HEALTH INSURANCE	140,714	151,975	151,975	165,802
WORKERS' COMPENSATION	41,113	31,872	31,872	33,751
TOTAL PERSONNEL	653,023	724,882	724,882	738,977
TRAVEL AND PER DIEM	-	50	50	605
COMMUNICATION SERVICES	1,345	1,380	1,380	1,380
RENTALS AND LEASES	-	100	100	100
GENERAL INSURANCE	14,376	21,230	21,230	20,056
OTHER EQUIPMENT MAINTENANCE	(2)	300	300	300
VEHICLE MAINTENANCE	40,123	35,860	35,860	50,040
OPERATING SUPPLIES	31,824	42,920	42,920	43,600
TOOLS, EQUIPMENT & FURNITURE	4,426	2,200	2,200	2,200
UNIFORMS	1,371	4,029	4,029	4,029
FUEL	7,720	14,400	14,400	14,580
DUES, SUBSCRIP & MEMBERSHIPS	-	215	215	225
TRAINING	750	750	750	1,000
TOTAL OPERATING	101,933	123,434	123,434	138,115
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	10,475	5,423	5,423	44,085
MACHINERY & EQUIPMENT _ VEHICLES	39,174	59,877	59,877	-
TOTAL CAPITAL	49,649	65,300	65,300	44,085
TOTAL	804,605	913,616	913,616	921,177

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SIDEWALKS

ACCOUNT
10345641

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027

Equipment Operator II	7	0	7
Supervisor	1	0	1
Heavy Equipment Operator	1	0	1
* Lead Supervisor	0	0	0

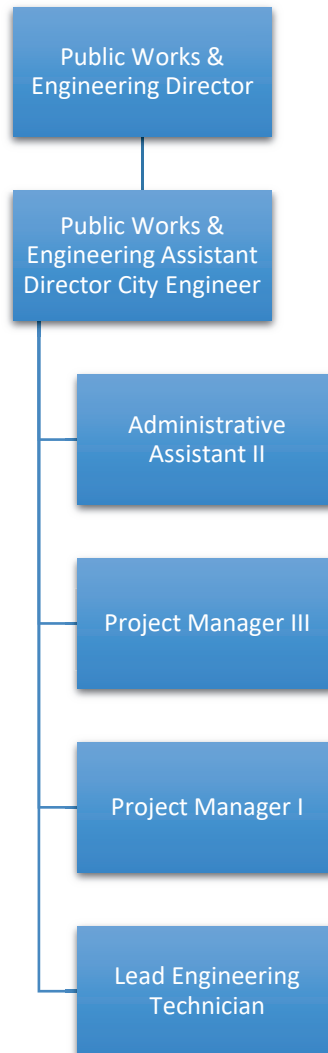
* Position is split 50/50% with General Fund;
headcount in General Fund.

TOTAL	9	0	9
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Concrete Grinder	9,050	9,050
Air Compressor	35,035	35,035

TOTAL	44,085	44,085
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	237,669	376,008	376,008	301,478
OVERTIME	2,438	-	-	-
SPECIAL PAY_INCENTIVE	6,500	-	-	450
FICA TAXES	17,759	27,558	27,558	21,677
RETIREMENT CONTRIBUTIONS	60,758	60,951	60,951	50,990
LIFE AND HEALTH INSURANCE	63,056	66,020	66,020	80,048
WORKERS' COMPENSATION	554	558	558	397
TOTAL PERSONNEL	388,735	531,095	531,095	455,040
PROFESSIONAL SERVICES	187,769	475,656	475,656	98,000
TRAVEL AND PER DIEM	-	940	1,110	2,175
COMMUNICATION SERVICES	-	1,104	1,104	2,208
PRINTING	465	600	600	648
ADVERTISING	-	1,750	1,750	1,750
RECRUITMENT	-	40,180	40,180	-
OFFICE SUPPLIES	633	800	800	840
OPERATING SUPPLIES	485	1,300	1,300	1,440
TOOLS, EQUIPMENT & FURNITURE	708	2,000	2,000	2,200
TECHNOLOGY EQUIPMENT	1,578	3,700	3,700	8,500
BOOKS & PUBLICATIONS	-	638	638	638
DUES, SUBSCRIPT, MEMBERSHIPS	205	2,030	2,030	4,200
SUBSCRIPTION-BASED SOFTWARE	-	20,409	20,409	15,788
TRAINING	75	920	750	9,750
TOTAL OPERATING	191,919	552,027	552,027	148,137
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	230,000
TOTAL CAPITAL	-	-	-	230,000
TOTAL	580,654	1,083,122	1,083,122	833,177

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
10345201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Project Manager I	1	0	1
Project Manager III	1	0	1
* Engineering Manager	0	0	0
Lead Engineering Technician	1	0	1
Administrative Assistant II	1	0	1

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

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Bypass Road & Oaks Boulevard: Traffic Mast Arm Signal - Construction	230,000	230,000

TOTAL	230,000	230,000
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: TRAFFIC

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

TOOLS, EQUIPMENT & FURNITURE	-	11,000	11,000	11,000
TOTAL OPERATING	-	11,000	11,000	11,000
INFRAST/IMPR OTHER THAN BLDG	-	960,600	960,600	-
MACHINERY & EQUIPMENT EQUIP	47,514	533,235	533,235	27,500
TOTAL CAPITAL	47,514	1,493,835	1,493,835	27,500
TOTAL	47,514	1,504,835	1,504,835	38,500

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
10345401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Cabinet/Controller 8 Phase	27,500	27,500

TOTAL	27,500	27,500
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ROAD IMPROVEMENTS

ACCOUNT
10345651

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION		
	AMOUNT	SALES TAX	MOBILITY	THIS DIVISION

NONE

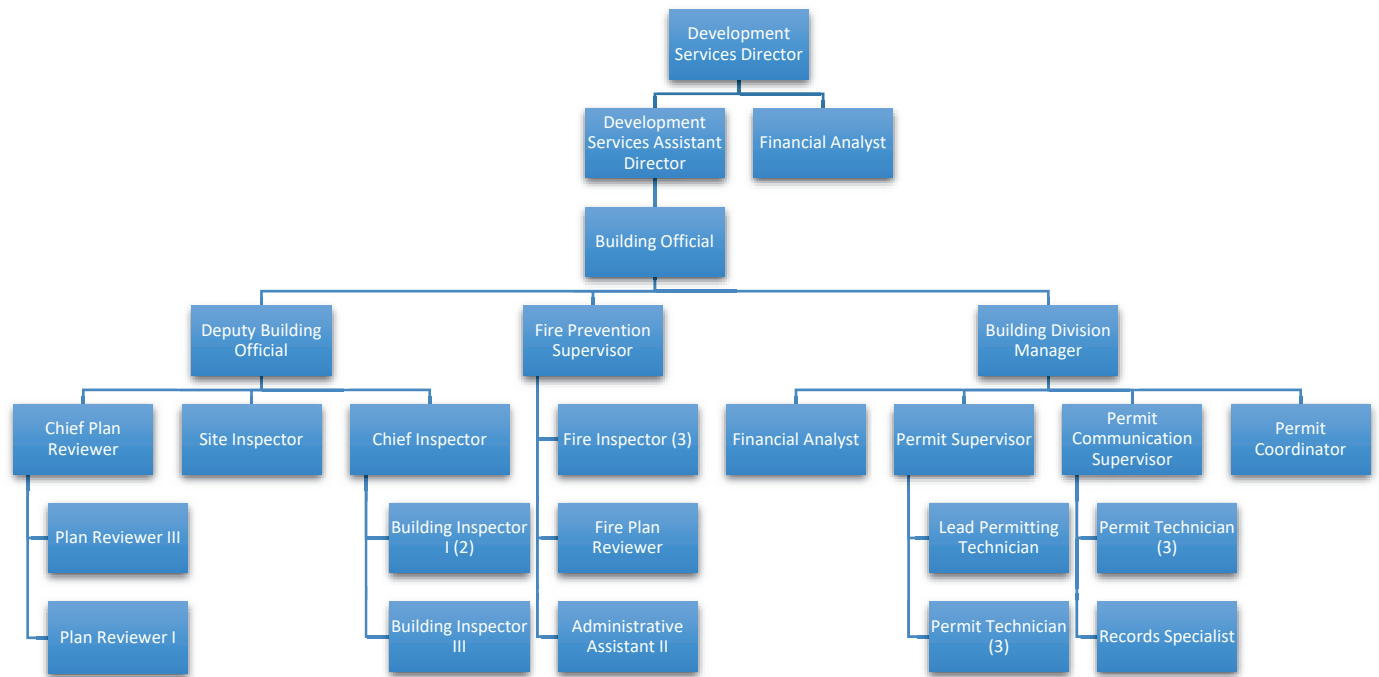
TOTAL

DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ROAD IMPROVEMENTS

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
<u>ACCOUNT SUMMARY</u>				
ROAD MATERIALS AND SUPPLIES	24,375	500,000	500,000	526,000
TOTAL OPERATING	24,375	500,000	500,000	526,000
INFRAST/IMPR OTHER THAN BLDG	309,068	6,512,730	3,976,883	-
TOTAL CAPITAL	309,068	6,512,730	3,976,883	-
DEBT SERVICES	944,669	950,144	950,144	847,507
RESERVES	9,254,452	523,176	3,078,201	3,148,340
INTRAGOVERNMENTAL TRANSFERS	10,400,000	631,151	631,151	-
TOTAL	20,932,564	9,117,201	9,136,379	4,521,847



**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Building Permits	\$ 4,256,789	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000
Electrical Permits	79,921	60,000	130,000	80,000
Plumbing Permits	73,721	60,000	105,000	80,000
Mechanical Permits	137,014	100,000	138,000	100,000
Impact Fee Allowance	164,014	110,000	110,000	30,000
Plan Checking Fees	-	-	-	-
Interest Earnings	96,686	25,000	32,000	25,000
Miscellaneous	127,313	94,200	94,200	94,200
Transfer from General Fund	30,000	30,000	30,000	30,000
Fund Balance Carryover	<u>3,946,920</u>	<u>3,085,811</u>	<u>4,711,848</u>	<u>4,718,654</u>
TOTAL SOURCES	\$ <u>8,912,378</u>	\$ <u>6,565,011</u>	\$ <u>9,351,048</u>	\$ <u>9,157,854</u>
Personal Services	\$ 2,895,101	\$ 3,401,904	\$ 3,414,705	\$ 3,489,517
Operating Costs	477,234	986,494	916,689	549,840
Capital Outlay	655,831	179,316	301,000	-
Transfer to Other Funds	172,364	-	-	-
Unrestricted Reserves	<u>4,711,848</u>	<u>1,997,297</u>	<u>4,718,654</u>	<u>5,118,497</u>
TOTAL USES	\$ <u>8,912,378</u>	\$ <u>6,565,011</u>	\$ <u>9,351,048</u>	\$ <u>9,157,854</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.

STRATEGIES

- None of the strategies assigned by the City Commission are the direct responsibility of development services. Development Services will assist on several strategies assigned to other departments.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
New Occupational Licenses Issued	437	468	490
Total Permits Issued	6,513	6,818	7,100
Building Related Revenues	4,907,869	5,042,566	5,100,000
Inspections	11,260	11,958	12,600
Single Family COs Issued	160	172	180
Commercial COs Issued	85	60	70
Fire Inspections	2,101	2,414	2,700
Walk-in Customers Served	7,258	7,792	8,000
Incoming Phone Calls	34,031	34,692	35,000
Incoming Permitting Emails	19,096	21,374	22,000

DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: BUILDING

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,881,162	2,298,839	2,298,839	2,239,818
OVERTIME	27,732	30,000	40,000	40,000
SPECIAL PAY_INCENTIVE	27,130	30,167	32,967	16,650
FICA TAXES	143,413	160,406	160,406	164,498
RETIREMENT CONTRIBUTIONS	331,532	354,549	354,549	442,041
LIFE AND HEALTH INSURANCE	467,089	511,528	511,528	570,961
WORKERS' COMPENSATION	17,044	16,416	16,416	15,549
TOTAL PERSONNEL	2,895,101	3,401,905	3,414,705	3,489,517
PROFESSIONAL SERVICES	1,054	1,637	1,637	25,000
OTHER CONTRACT SERVICES	173,829	235,842	200,000	65,000
OTHER SVCS CUSTODIAL	14,067	24,000	24,000	14,784
TRAVEL AND PER DIEM	8,826	12,540	10,000	12,870
COMMUNICATION SERVICES	13,758	15,000	13,500	15,000
POSTAGE	313	1,000	500	1,000
SOLID WASTE DISPOSAL FEE	5,271	-	-	-
GENERAL INSURANCE	57,252	79,321	79,321	74,973
LIABILITY CLAIMS	-	-	-	-
BUILDING & GROUNDS	2,633	105,364	105,364	-
VEHICLE MAINTENANCE	17,850	33,200	32,733	34,200
PRINTING	1,912	2,000	1,000	2,000
ADVERTISING	-	2,500	1,000	2,500
COPIER COSTS	2,291	3,000	3,000	3,000
GENERAL FUND ADMIN COST	88,191	94,823	94,823	94,823
OFFICE SUPPLIES	9,354	7,000	7,000	7,000
OPERATING SUPPLIES	3,934	3,000	3,000	3,000
TOOLS, EQUIPMENT & FURNITURE	23,118	201,105	199,905	100,410
TECHNOLOGY EQUIPMENT	12,641	11,906	11,906	16,000
UNIFORMS	2,276	11,515	9,000	12,940
FUEL	7,397	15,000	6,000	15,000
SPECIAL FUNCTION	3,879	7,760	5,000	8,600
BOOKS & PUBLICATIONS	4,052	8,100	7,000	8,700
DUES, SUBSCRIPT, MEMBERSHIPS	6,605	8,490	8,000	10,780
SUBSCRIPTION-BASED SOFTWARE	7,057	89,275	80,000	8,970
TRAINING	9,674	13,115	13,000	13,290
TOTAL OPERATING	477,234	986,494	916,689	549,840
BUILDINGS	526,635	128,316	250,000	-
INFRAST/IMPR OTHER THAN BLDG	36,010	-	-	-
MACHINERY & EQUIPMENT _EQUIP	-	16,000	16,000	-
MACHINERY & EQUIPMENT _VEHICLES	93,186	35,000	35,000	-
TOTAL CAPITAL	655,831	179,316	301,000	-
RESERVES	4,711,848	1,997,297	4,718,654	5,118,497
INTRAGOVERNMENTAL TRANSFERS	172,364	-	-	-
TOTAL	8,912,378	6,565,011	9,351,048	9,157,854

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

ACCOUNT
10140101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
= Development Services Assistant Director	0	0	0
* Development Services Director	0	0	0
Building Division Manager	1	0	1
Building Inspector I	2	0	2
Building Inspector III	1	0	1
Building Official	1	0	1
Chief Building Inspector	1	0	1
Chief Plan Reviewer	1	0	1
Deputy Building Official	1	0	1
Financial Analyst	1	0	1
Fire Inspector	3	0	3
Fire Plan Reviewer	1	0	1
Fire Prevention Supervisor	1	0	1
Lead Permitting Technician	1	0	1
Permit Communication Supervisor	1	0	1
Permit Coordinator	1	0	1
Permit Supervisor	1	0	1
Permit Technician	6	0	6
Plan Reviewer I	1	0	1
Plan Reviewer III	2	0	2
** Records Specialist	1	0	1
Site Inspector	1	0	1

* Position split 50/50% with the General Fund
and Building Fund; headcount in
General Fund

** Position split 75/25% with the Building Fund and
General Fund

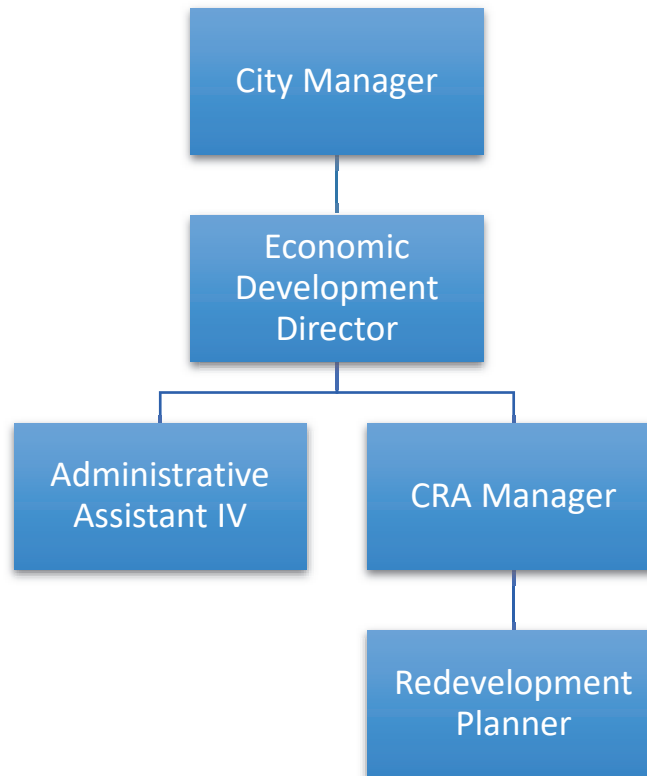
= Position split 50/50% with the General Fund

TOTAL	29	0	29
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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. Transfer to other funds includes programs or projects in accordance with pending 2025 Plan Update.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Intergovernmental				
Revenue	\$ 2,332,933	\$ 2,744,483	\$ 2,744,483	\$ 3,068,641
Interest Earnings	396,797	10,000	325,000	10,000
Miscellaneous Revenue	70,516	73,338	73,338	76,271
Transfer from General				
Fund	1,610,524	1,894,635	1,894,635	2,118,416
Fund Balance Carryover	<u>7,420,399</u>	<u>8,872,271</u>	<u>9,625,406</u>	<u>4,122,825</u>
TOTAL SOURCES	\$ <u>11,831,169</u>	\$ <u>13,594,727</u>	\$ <u>14,662,862</u>	\$ <u>9,396,153</u>
Professional Services	\$ 503,479	\$ 491,287	\$ 544,000	\$ 527,214
Other Operating Costs	72,349	114,553	83,141	88,838
General Fund Admin Cost	112,176	115,547	115,547	119,013
Capital Outlay	-	5,430,000	5,430,000	625,000
Aid to Private Organizations	203,401	1,358,000	1,348,020	1,650,000
Transfer to Other Funds	1,314,358	3,019,329	3,019,329	2,030,013
Unrestricted Reserves	<u>9,625,406</u>	<u>3,066,011</u>	<u>4,122,825</u>	<u>4,356,075</u>
TOTAL USES	\$ <u>11,831,169</u>	\$ <u>13,594,727</u>	\$ <u>14,662,862</u>	\$ <u>9,396,153</u>

DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): DOWNTOWN COMMUNITY
REDEVELOPMENT

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	215,082	24,500	40,000	167,000
ACCOUNTING AND AUDITING	6,870	10,000	4,000	4,000
OTHER CONTRACT SERVICES	281,527	456,787	500,000	356,214
TRAVEL AND PER DIEM	1,368	12,210	6,000	5,542
COMMUNICATION SERVICES	2,098	3,060	3,060	2,420
POSTAGE	-	500	250	500
ELECTRIC	7,115	10,000	610	2,000
RENTALS AND LEASES	-	-	-	20,000
BUILDING & GROUNDS	38,354	39,482	36,000	17,861
VEHICLE MAINTENANCE	-	3,150	1,500	3,150
PRINTING	558	3,000	3,000	3,000
ADVERTISING	188	1,400	1,400	1,400
GENERAL FUND ADMIN COST	112,176	115,547	115,547	115,547
OFFICE SUPPLIES	1,306	1,500	1,500	1,500
OPERATING SUPPLIES	451	1,500	1,500	1,500
TOOLS, EQUIPMENT & FURNITURE	12,299	17,000	10,000	15,000
TECHNOLOGY EQUIPMENT	2,536	6,801	2,793	3,000
FUEL	-	3,000	3,000	3,120
SPECIAL FUNCTION	1,850	2,000	2,000	2,000
DUES, SUBSCRIP & MEMBERSHIPS	126	2,522	3,500	2,930
SUBSCRIPTION-BASED SOFTWARE	840	840	840	540
TRAINING	3,261	6,188	6,188	3,375
TOTAL OPERATING	688,004	720,987	742,688	731,599
LAND	-	200,000	200,000	350,000
INFRAST/IMPR OTHER THAN BLDG	-	5,200,000	1,750,000	275,000
MACHINERY & EQUIPMENT_VEHICLES	-	30,000	30,000	-
TOTAL CAPITAL	-	5,430,000	1,980,000	625,000
AIDS TO PRIVATE ORGANIZATIONS	203,401	1,353,400	1,362,000	1,650,000
INTRAGOVERNMENTAL TRANSFERS	1,314,358	3,019,329	3,019,329	2,030,013
RESERVES	-	3,066,011	3,066,011	3,066,011
TOTAL	2,205,763	13,589,727	10,170,028	8,102,623

PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT

ACCOUNT
10622201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027

* Code Officer (Weekend)	0	0	0
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* Headcount in General Fund

TOTAL	0	0	0
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
304 Church Street Parking Lot - Design	29,000	29,000
304 Church Street Parking Lot - Construction	246,000	246,000
304 Church Street Land Acquisition	350,000	350,000

TOTAL	625,000	625,000
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**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

VINE STREET COMMUNITY REDEVELOPMENT FUND

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

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Intergovernmental				
Revenue	\$ 1,574,406	\$ 2,091,270	\$ 2,091,270	\$ 2,498,928
Interest Earnings	339,585	5,000	275,000	5,000
Miscellaneous	50,970	-	-	-
Transfer from General				
Fund	1,475,052	1,959,299	1,959,299	2,341,232
Fund Balance Carryover	<u>6,415,131</u>	<u>7,102,349</u>	<u>7,453,340</u>	<u>3,784,308</u>
TOTAL SOURCES	\$ <u>9,855,144</u>	\$ <u>11,157,918</u>	\$ <u>11,778,909</u>	\$ <u>8,629,468</u>
General Fund Admin Cost	\$ 112,176	\$ 181,253	\$ 181,253	\$ 184,719
Operating Costs	451,873	619,509	491,298	718,046
Capital Outlay	946,085	4,337,673	4,337,673	1,953,930
Aid to Private Organizations	43,262	2,136,000	2,136,000	2,090,000
Transfers To Other Funds	848,408	848,377	848,377	847,842
Unrestricted Reserves	<u>7,453,340</u>	<u>\$ 3,035,106</u>	<u>\$ 3,784,308</u>	<u>\$ 2,834,931</u>
TOTAL USES	\$ <u>9,855,144</u>	\$ <u>11,157,918</u>	\$ <u>11,778,909</u>	\$ <u>8,629,468</u>

DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): VINE STREET COMMUNITY
REDEVELOPMENT

EXPENDITURE	ACTUAL 2025	ADJUSTED BUDGET 2026	ESTIMATE 2026	BUDGET 2027
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	96,147	43,626	43,626	20,000
ACCOUNTING AND AUDITING	6,870	10,000	4,000	10,000
OTHER CONTRACT SERVICES	257,994	486,336	300,836	258,607
TRAVEL AND PER DIEM	1,298	5,730	5,730	5,399
COMMUNICATION SERVICES	812	1,080	1,080	1,104
POSTAGE	-	800	800	800
ELECTRIC	31,432	46,831	46,831	-
BUILDING & GROUNDS	47,334	150,000	50,000	340,000
VEHICLE MAINTENANCE	269	3,150	1,575	3,150
PRINTING	1,274	5,000	5,000	5,000
ADVERTISING	-	1,500	1,500	1,500
GENERAL FUND ADMIN COST	112,176	181,253	181,253	181,253
OFFICE SUPPLIES	121	500	500	500
OPERATING SUPPLIES	-	1,000	1,000	1,000
TOOLS, EQUIPMENT & FURNITURE	-	11,100	11,100	40,000
TECHNOLOGY EQUIPMENT	-	5,866	2,000	3,250
UNIFORMS	171	1,279	1,279	1,256
FUEL	1,514	3,000	3,000	3,000
SPECIAL FUNCTION	1,460	3,000	3,000	3,000
DUES, SUBSCRIPT, MEMBERSHIPS	829	1,975	1,975	14,295
TRAINING	4,348	5,995	5,995	6,185
TOTAL OPERATING	564,049	969,021	672,080	899,299
LAND	-	1,171,174	700,000	-
BUILDINGS	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	919,823	3,166,499	3,474,999	1,953,930
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT VEHICLES	26,263	-	-	-
TOTAL CAPITAL	946,086	4,337,673	4,174,999	1,953,930
AIDS TO PRIVATE ORGANIZATIONS	43,262	2,136,000	2,612,065	2,090,000
INTRAGOVERNMENTAL TRANSFERS	848,408	848,377	848,377	847,842
RESERVES	-	3,035,106	3,035,106	3,035,106
TOTAL	1,553,397	10,477,800	10,494,250	8,826,177

PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: VINE STREET

ACCOUNT
10722201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027

* Code Enforcement Officer

0

0

0

* Position headcount in General Fund

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Landscape Improvements Project Construction	153,930	153,930
Landscape Improvements Project Construction	1,800,000	1,800,000

TOTAL	1,953,930	1,953,930
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DUTIES AND FUNCTIONS

Administration of various governmental grant programs, including the Community Development Block Grant (CDBG), HOME program and State Housing Initiative Program (SHIP) that provide resources to aid the citizens of Kissimmee. These program's goal is to develop viable urban communities by assisting low- to moderate-income households through physical development programs, including:

- Assist with Haven on Vine Project.
- Fund low- and moderate-income housing opportunities.
- Owner- and rental-occupied rehab program.
- Construction of single-family low- moderate-income home.
- Rental

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

2026 COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND

In 2027, the City will be awarded a \$953,411 Community Development Block Grant from the Department of Community Affairs. The proceeds from this grant are to be used for economic development projects.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
State Grant	\$ -	\$ -	\$ -	\$ 953,411
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 953,411
Personal Services	\$ -	\$ -	\$ -	\$ 271,578
Professional Services	-	-	-	21,914
Operating Costs	-	-	-	659,919
Capital Outlay	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 953,411

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: 2026 CDBG ENTITLEMENT GRANT

ACCOUNT
11125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2027
Code Enforcement Officer	1	0	1
Housing & Community Program Development Manager	1	0	1
Housing & Community Program Development Specialist	2	0	2
* Senior Financial Analyst	0	0	0

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

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

2026 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND

In 2027, the City will be awarded \$609,218 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 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
State Grant	\$ -	\$ -	\$ -	\$ 609,218
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609,218</u>
Personal Services	\$ -	\$ -	\$ -	\$ 64,824
Professional Services	-	-	-	541,313
Operating Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,081</u>
TOTAL USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609,218</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

2026 HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT FUND

In 2027, the City will be awarded HOME funds in the amount of \$342,947 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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Federal Grant	\$ -	\$ -	\$ -	\$ 342,947
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 342,947
Personal Services	\$ -	\$ -	\$ -	\$ 25,826
Professional Services	-	-	-	2,342
Operating Costs	-	-	-	314,779
TOTAL USES	\$ -	\$ -	\$ -	\$ 342,947

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

2026 HOME-AMERICAN RESCUE PLAN (HOME) GRANT FUND

In 2027, the City will be awarded HOME-ARP funds in the amount of \$27,828 from the Department of Housing and Urban Development (HUD) passed through Osceola County. This is a one-time grant in which the funds will be used to reduce homelessness, increase housing stability by providing housing in the form of non congregate shelter and services to specific qualifying populations.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Federal Grant	\$ -	\$ -	\$ -	\$ 27,828
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 27,828
Personal Services	\$ -	\$ -	\$ -	\$ 24,875
Professional Services	-	-	-	2,209
Operating Costs	-	-	-	744
TOTAL USES	\$ -	\$ -	\$ -	\$ 27,828

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Recreation Impact				
Fees	\$ 877,833	\$ 250,000	\$ 1,871,000	\$ 500,000
State Grant	-	-	-	-
Interest Earnings	146,465	5,000	90,000	5,000
Fund Balance Carryover	<u>3,866,311</u>	<u>2,420,985</u>	<u>3,935,273</u>	<u>4,093,154</u>
TOTAL SOURCES	\$ <u>4,890,610</u>	\$ <u>2,675,985</u>	\$ <u>5,896,273</u>	\$ <u>4,598,154</u>
Capital Outlay	\$ 455,336	\$ 980,380	\$ 1,803,119	\$ 750,000
Transfer to Other				
Funds	500,000	-	-	-
Restricted Reserves	<u>3,935,273</u>	<u>1,695,605</u>	<u>4,093,154</u>	<u>3,848,154</u>
TOTAL USES	\$ <u>4,890,610</u>	\$ <u>2,675,985</u>	\$ <u>5,896,273</u>	\$ <u>4,598,154</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

POLICE IMPACT FEE FUND

This fund was established to account for the impact fees collected to fund the additional capital costs necessary to support additional police personnel due to new development growth including capital equipment and facilities.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Police Impact Fees	\$ 243,311	\$ 250,000	\$ 575,000	\$ 350,000
Interest Earnings	9,728	2,500	10,000	2,500
Fund Balance Carryover	<u>20,325</u>	<u>317,825</u>	<u>317,825</u>	<u>902,825</u>
TOTAL SOURCES	\$ <u>273,364</u>	\$ <u>570,325</u>	\$ <u>902,825</u>	\$ <u>1,255,325</u>
Capital Outlay	\$ -	\$ -	\$ -	\$ 363,000
Transfer to Other Funds	-	-	-	-
Restricted Reserves	<u>273,364</u>	<u>570,325</u>	<u>902,825</u>	<u>892,325</u>
TOTAL USES	\$ <u>273,364</u>	\$ <u>570,325</u>	\$ <u>902,825</u>	\$ <u>1,255,325</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

FIRE IMPACT FEE FUND

This fund was established to account for the impact fees collected to fund the additional capital costs necessary to support additional fire personnel due to new development growth including capital equipment and facilities.

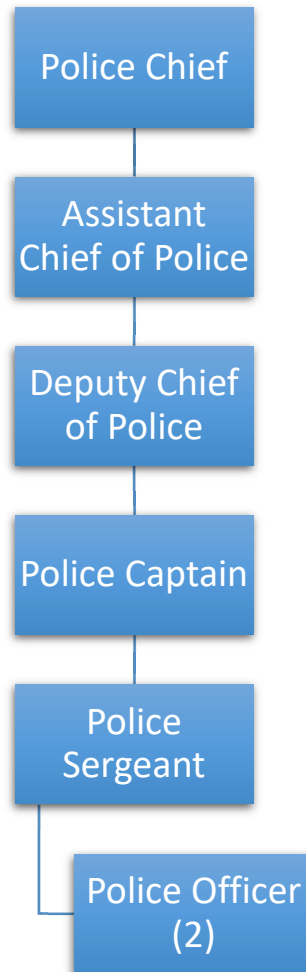
ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Fire Impact				
Fees	\$ 300,016	\$ 250,000	\$ 625,000	\$ 350,000
Interest Earnings	4,228	1,000	6,000	1,000
Fund Balance Carryover	<u>20,566</u>	<u>341,566</u>	<u>324,810</u>	<u>955,810</u>
TOTAL SOURCES	\$ <u>324,810</u>	\$ <u>592,566</u>	\$ <u>955,810</u>	\$ <u>1,306,810</u>
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfer to Other				
Funds	-	-	-	-
Restricted Reserves	<u>324,810</u>	<u>592,566</u>	<u>955,810</u>	<u>1,306,810</u>
TOTAL USES	\$ <u>324,810</u>	\$ <u>592,566</u>	\$ <u>955,810</u>	\$ <u>1,306,810</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Police Education Fines	\$ 21,174	\$ 18,000	\$ 18,000	\$ 18,000
Fund Balance Carryover	<u>57,509</u>	<u>21,946</u>	<u>21,946</u>	<u>7,241</u>
TOTAL SOURCES	\$ <u>78,683</u>	\$ <u>39,946</u>	\$ <u>39,946</u>	\$ <u>25,241</u>
Operating Costs	\$ 11,320	\$ 32,705	\$ 32,705	\$ 18,000
Unrestricted Reserves	<u>67,363</u>	<u>7,241</u>	<u>7,241</u>	<u>7,241</u>
TOTAL USES	\$ <u>78,683</u>	\$ <u>39,946</u>	\$ <u>39,946</u>	\$ <u>25,241</u>



**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Federal Grant	\$ 42,574	\$ 69,540	\$ 69,540	\$ 31,825
Transfer from General Fund	310,322	340,296	340,296	378,011
TOTAL SOURCES	\$ 352,896	\$ 409,836	\$ 409,836	\$ 409,836
Personal Services	\$ 340,296	\$ 340,296	\$ 340,296	\$ 409,836
Capital Outlay	-	34,000	34,000	-
Operating Costs	12,600	35,540	35,540	-
TOTAL USES	\$ 352,896	\$ 409,836	\$ 409,836	\$ 409,836

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: JUSTICE ASSISTANCE GRANT

ACCOUNT
11530301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2026	2027	2027
Police Sergeant	1	0	1
Police Officer	2	0	2

TOTAL	3	0	3
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
NONE			

TOTAL

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Forfeiture Proceeds	\$ 127,555	\$ -	\$ -	\$ -
Interest Earnings	9,870	1,500	1,500	1,500
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	<u>447,713</u>	<u>181,752</u>	<u>510,956</u>	<u>487,656</u>
TOTAL SOURCES	\$ <u>585,138</u>	\$ <u>183,252</u>	\$ <u>512,456</u>	\$ <u>489,156</u>
Operating Costs	\$ 74,182	\$ 74,799	\$ 24,800	\$ 24,800
Unrestricted Reserves	<u>510,956</u>	<u>108,453</u>	<u>487,656</u>	<u>464,356</u>
TOTAL USES	\$ <u>585,138</u>	\$ <u>183,252</u>	\$ <u>512,456</u>	\$ <u>489,156</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Forfeiture Proceeds	\$ 66,167	\$ -	\$ -	\$ -
Interest Earnings	9,245	500	-	500
Fund Balance Carryover	<u>62,741</u>	<u>300,566</u>	<u>138,153</u>	<u>138,153</u>
TOTAL SOURCES	\$ <u>138,153</u>	\$ <u>301,066</u>	\$ <u>138,153</u>	\$ <u>138,653</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Unrestricted Reserves	<u>138,153</u>	<u>301,066</u>	<u>138,153</u>	<u>138,653</u>
TOTAL USES	\$ <u>138,153</u>	\$ <u>301,066</u>	\$ <u>138,153</u>	\$ <u>138,653</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Fines	\$ 18,989	\$ 3,600	\$ 3,600	\$ 3,600
Interest Earnings	204	50	-	50
Fund Balance Carryover	<u>34,256</u>	<u>-</u>	<u>34,256</u>	<u>-</u>
TOTAL SOURCES	\$ <u>53,449</u>	\$ <u>3,650</u>	\$ <u>37,856</u>	\$ <u>3,650</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	9,899	3,650	37,856	3,650
Unrestricted Reserves	<u>43,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>53,449</u>	\$ <u>3,650</u>	\$ <u>37,856</u>	\$ <u>3,650</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earnings	742	500	500	500
Transfer From Sales Tax	-	-	-	-
Fund Balance Carryover	<u>315,604</u>	<u>316,104</u>	<u>316,346</u>	<u>316,846</u>
TOTAL SOURCES	\$ <u>316,346</u>	\$ <u>316,604</u>	\$ <u>316,846</u>	\$ <u>317,346</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Unrestricted Reserves	<u>316,346</u>	<u>316,604</u>	<u>316,846</u>	<u>317,346</u>
TOTAL USES	\$ <u>316,346</u>	\$ <u>316,604</u>	\$ <u>316,846</u>	\$ <u>317,346</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

HAVEN ON VINE FUND

On November 3rd, 2024, the City Commission approved moving forward with the City operating the 83 units at the Haven on Vine Apartments. It is a vital initiative designed to address the diverse housing needs of the City of Kissimmee. The Haven on Vine aims to create a supportive and equitable community that supports the City's ongoing efforts to address homelessness and housing insecurity.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Rents	\$ 647,812	\$ 800,000	\$ 800,000	\$ 800,000
Other Misc. Revenue	2,955	2,300	2,300	2,300
Interest Earnings	8,576	-	5,000	1,000
Fund Balance Carryover	<u>287,485</u>	<u>10,923</u>	<u>246,746</u>	<u>258,938</u>
TOTAL SOURCES	\$ <u>946,828</u>	\$ <u>813,223</u>	\$ <u>1,054,046</u>	\$ <u>1,062,238</u>
Personnel Costs	\$ 209,495	\$ 235,685	\$ 235,685	\$ 229,441
Operating Costs	372,622	555,423	555,423	548,500
Capital Outlay	117,965	4,000	4,000	-
Transfers to Other Funds	-	-	-	-
Unrestricted Reserves	<u>246,746</u>	<u>18,115</u>	<u>258,938</u>	<u>284,297</u>
TOTAL USES	\$ <u>946,828</u>	\$ <u>813,223</u>	\$ <u>1,054,046</u>	\$ <u>1,062,238</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Utility Tax Revenue:				
Electric	\$ 4,860,178	\$ 4,948,083	\$ 4,948,083	\$ 4,948,083
Telephone	2,339,395	2,275,000	2,275,000	2,275,000
Water	668,937	625,000	625,000	625,000
Natural Gas	137,339	150,000	150,000	150,000
Propane Gas	169,307	185,000	185,000	185,000
Fund Balance Carryover	<u>692,593</u>	<u>662,593</u>	<u>582,609</u>	<u>552,609</u>
TOTAL SOURCES	\$ <u>8,867,749</u>	\$ <u>8,845,676</u>	\$ <u>8,765,692</u>	\$ <u>8,735,692</u>
Bad Debt Expense	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Transfer to General Fund	8,285,140	8,183,083	8,183,083	8,183,083
Unrestricted Reserves	<u>582,609</u>	<u>632,593</u>	<u>552,609</u>	<u>522,609</u>
TOTAL USES	\$ <u>8,867,749</u>	\$ <u>8,845,676</u>	\$ <u>8,765,692</u>	\$ <u>8,735,692</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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. The maturity date for this bond is FY 2034.

<u>ACCOUNT</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Transfer from Local Option Sales Tax Fund	\$ <u>2,165,023</u>	\$ <u>2,161,857</u>	\$ <u>2,161,857</u>	\$ <u>2,184,115</u>
TOTAL SOURCES	\$ <u>2,165,023</u>	\$ <u>2,161,857</u>	\$ <u>2,161,857</u>	\$ <u>2,184,115</u>
Debt Service - Due 10/1	\$ 1,895,000	\$ 1,895,000	\$ 1,895,000	\$ 2,000,000
Debt Service - Current	<u>270,023</u>	<u>270,023</u>	<u>270,023</u>	<u>184,115</u>
TOTAL USES	\$ <u>2,165,023</u>	\$ <u>2,165,023</u>	\$ <u>2,165,023</u>	\$ <u>2,184,115</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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. The maturity date for this bond is FY 2045.

<u>ACCOUNT</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Transfer from Local Option Gas Tax Fund	\$ <u>294,385</u>	\$ <u>294,385</u>	\$ <u>294,385</u>	\$ <u>300,666</u>
TOTAL SOURCES	\$ <u><u>294,385</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>300,666</u></u>
 Debt Service - Due 10/1	 \$ 272,192	 \$ 272,192	 \$ 272,192	 \$ 285,333
Debt Service - Current	<u>22,193</u>	<u>22,193</u>	<u>22,193</u>	<u>15,333</u>
TOTAL USES	\$ <u><u>294,385</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>300,666</u></u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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. The maturity date for this bond is FY 2030.

<u>ACCOUNT</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Transfer from Community Redevelopment Fund	\$ <u>331,903</u>	\$ <u>331,903</u>	\$ <u>331,903</u>	\$ <u>385,886</u>
TOTAL SOURCES	\$ <u><u>331,903</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>385,886</u></u>
Debt Service - Due 10/1	\$ 303,451	\$ 303,451	\$ 303,451	\$ 365,443
Debt Service - Current	<u>28,452</u>	<u>28,452</u>	<u>28,452</u>	<u>20,443</u>
TOTAL USES	\$ <u><u>331,903</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>385,886</u></u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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. The maturity date for this bond is FY 2045.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Transfer from Community Redevelopment Fund	\$ 234,903	\$ 235,463	\$ 235,463	\$ 276,315
Transfer from Local Option Gas Tax Fund	616,600	616,600	616,600	513,517
Transfer from Local Option Sales Tax Fund	1,006,729	1,009,129	1,009,129	1,184,209
Transfer from Mobility Fee Fund	436,249	437,289	437,289	-
Transfer from General Fund	-	-	-	-
Fund Balance Carryover	<u>17,429</u>	<u>17,429</u>	<u>13,429</u>	<u>13,429</u>
TOTAL SOURCES	\$ <u>2,311,910</u>	\$ <u>2,315,910</u>	\$ <u>2,311,910</u>	\$ <u>1,987,470</u>
Debt Service - Due 10/1	\$ 1,576,740	\$ 1,576,740	\$ 1,576,740	\$ 1,286,541
Debt Service - Current	721,741	721,741	721,741	686,841
Restricted Reserves	<u>13,429</u>	<u>17,429</u>	<u>13,429</u>	<u>14,088</u>
TOTAL USES	\$ <u>2,311,910</u>	\$ <u>2,315,910</u>	\$ <u>2,311,910</u>	\$ <u>1,987,470</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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. The maturity date for this bond is FY 2051.

<u>ACCOUNT</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Transfer from Community Redevelopment Fund	\$ 412,992	\$ 412,992	\$ 412,992	\$ 412,992
Transfer from Local Option Gas Tax Fund	33,684	33,684	33,684	33,684
Transfer from Local Option Sales Tax Fund	370,524	736,364	736,364	949,524
Transfer from Solid Waste Fund	580,750	205,785	205,785	-
Proceeds from Notes	-	-	-	-
Fund Balance Carryover	<u>2,689,130</u>	<u>-</u>	<u>2,689,130</u>	<u>2,689,130</u>
TOTAL SOURCES	\$ <u>4,087,080</u>	\$ <u>1,388,825</u>	\$ <u>4,077,955</u>	\$ <u>4,085,330</u>
Debt Service - Due 10/1	\$ 926,475	\$ 1,388,825	\$ 1,388,825	\$ 1,396,200
Debt Service - Current	471,475	-	-	-
Other Debt Svc Costs	-	-	-	-
Other Financing Uses	-	-	-	-
Restricted Reserves	<u>2,689,130</u>	<u>-</u>	<u>2,689,130</u>	<u>2,689,130</u>
TOTAL USES	\$ <u>4,087,080</u>	\$ <u>1,388,825</u>	\$ <u>4,077,955</u>	\$ <u>4,085,330</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

SERIES 2024 BONDS FUND

In October 2024, the City issued Revenue Refunding Bonds of \$76,750,000 to fund the construction of various projects totaling \$62,750,000 and \$14,000,000 for various CRA projects. Annual debt service payments are being paid for via a transfer from the funds listed below. The maturity date for this bond is FY 2054.

<u>ACCOUNT</u>	<u>ACTUAL FY 2025</u>	<u>ADJUSTED BUDGET FY 2026</u>	<u>ESTIMATE FY 2026</u>	<u>BUDGET FY 2027</u>
Transfer from Community Redevelopment Fund	\$ 848,408	\$ 848,378	\$ 848,378	\$ 847,842
Transfer from Local Option Sales Tax Fund	<u>2,748,582</u>	<u>2,811,050</u>	<u>2,811,050</u>	<u>3,006,050</u>
TOTAL SOURCES	\$ <u>3,596,990</u>	\$ <u>3,659,428</u>	\$ <u>3,659,428</u>	\$ <u>3,853,892</u>
Debt Service - Due 10/1	\$ 1,870,995	\$ 1,897,214	\$ 1,897,214	\$ 2,094,446
Debt Service - Current	1,725,995	1,762,214	1,762,214	1,759,446
Restricted Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>3,596,990</u>	\$ <u>3,659,428</u>	\$ <u>3,659,428</u>	\$ <u>3,853,892</u>

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

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.

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Cost Allocations:				
General Fund	\$ 2,811,751	\$ 3,301,298	\$ 3,301,298	\$ 3,478,875
Central Services	229,071	308,587	308,587	299,072
Airport	42,393	49,494	49,494	51,516
Stormwater Utility	224,594	246,112	246,112	229,531
Solid Waste	201,828	228,612	228,612	200,200
Local Option Gas Tax	56,043	53,660	53,660	54,204
Building	74,296	95,737	95,737	90,522
Community Development				
Block Grant	1,572		1,643	1,846
Other Funds	4,310	1,584	1,584	1,947
Interest Earnings	147,204	100,000	110,000	85,000
Recoveries	354,067	350,000	500,000	400,000
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	1,510,733	776,774	537,936	453,629
TOTAL SOURCES	\$ 5,657,862	\$ 5,511,858	\$ 5,434,663	\$ 5,346,342
Charges by Other				
Funds	\$ 233,804	\$ 247,878	\$ 247,878	\$ 252,860
Operating Cost	465,764	850,263	678,844	559,005
Capital Outlay	-	48,200	74,078	-
Workers Comp Premium				
Workers Comp Claims	845,512	750,000	750,000	750,000
General & Auto Premium	2,615,841	2,771,345	2,330,234	2,763,495
Liability Claims	959,005	800,000	900,000	985,000
Unrestricted Reserves	537,936	44,172	453,629	35,982
TOTAL USES	\$ 5,657,862	\$ 5,511,858	\$ 5,434,663	\$ 5,346,342

**CITY OF KISSIMMEE
2027 ANNUAL BUDGET**

HEALTH SELF INSURANCE FUND

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

ACCOUNT	ACTUAL FY 2025	ADJUSTED BUDGET FY 2026	ESTIMATE FY 2026	BUDGET FY 2027
Cost Allocations:				
General Fund	\$ 8,739,751	10,785,425	10,785,425	11,779,198
Central Services	655,361	749,195	749,195	748,628
Airport	149,733	187,906	187,906	205,820
Stormwater Utility	478,898	524,747	524,747	541,183
Sanitation	469,424	532,826	532,826	588,879
Local Option Gas Tax	190,544	217,995	217,995	245,850
Building	436,735	511,528	511,528	570,961
Community Development				
Block Grant	42,362	41,842	41,842	54,629
Other Funds	111,726	45,513	59,811	36,499
Dependent Coverage	1,132,294	1,160,640	1,160,640	1,200,000
Interest Earnings				
Retiree/COBRA				
Contributions	251,194	242,722	242,722	264,000
Miscellaneous Revenue	32,345			
Transfer from General Fund				
Fund Balance Carryover	208,833	105,020	(701,328)	424,420
TOTAL SOURCES	\$ 12,899,200	\$ 15,105,359	\$ 14,313,309	\$ 16,660,067
Professional Services	\$ 2,621,126	2,853,742	2,853,742	3,255,202
Other Operating Costs	255,325	334,997	335,147	299,475
Health Claims	10,724,077	11,883,000	10,700,000	13,071,300
Capital Outlay				
Unrestricted Reserves	(701,328)	33,620	424,420	34,090
TOTAL USES	\$ 12,899,200	\$ 15,105,359	\$ 14,313,309	\$ 16,660,067



PROPEL KISSIMMEE

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR **2027-2031**

Capital Improvement Plan Fiscal Years 2027 – 2031

Think of our city for a moment. Every street you walk down, every tree that provides shade, and every bus stop you pass has been funded, in part, by you. Tax dollars maintain the pavement, water the landscaping, support transportation routes, and even power many of the utilities that local businesses rely upon. Tax dollars pay for countless details; some are barely noticeable but quietly make daily life better.



Cities are among the most valuable assets society will ever collectively own. Yet, we rarely stop to ask a crucial question: can our cities afford to sustain themselves over time? To answer that, we must look closely at the financial structures that support our communities and evaluate whether our long-term trajectory is sound.

Many cities struggle with this balance. It is tempting to pursue major capital projects when funds are available, often choosing to “build new” instead of strengthening existing infrastructure. But large projects bring equally large maintenance obligations. As budgets tighten, cities can find themselves unable to keep up, leading to gradual deterioration of the public systems that residents rely on every day. Infrastructure spending compounds over time, and without careful planning, the long-term costs can outpace available resources.

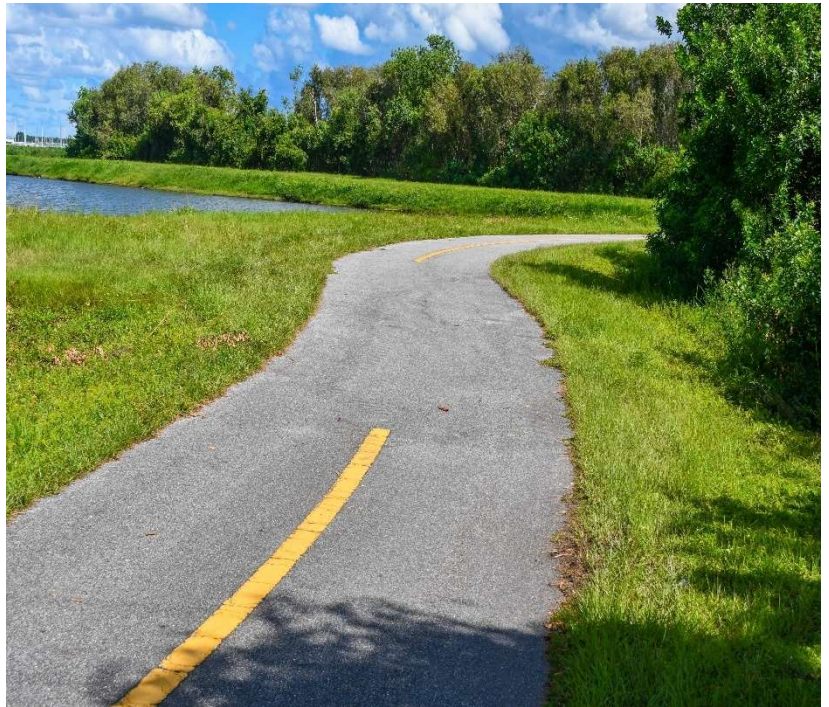
This is where thoughtful, disciplined capital planning becomes essential and why the City’s Capital Improvement Plan (CIP) plays such a central role in ensuring a sustainable future. The CIP is one of the most significant components of the City’s strategic plan and annual budgeting process. Each year, the City prepares a five-year proposed CIP for City Commission review. For the FY 2027 capital budget cycle, the Budget Review Committee collaborated with Department Directors to prioritize projects that address the City’s needs efficiently while aligning with the City Commission’s strategic goals.

The CIP is updated annually and is guided directly by the Commission's Strategic Plan, which identifies the goals, initiatives, and projects that shape departmental budgets. At the start of the budget process, departments enter their projects in SPARC (Strategic Project and Resource Coordinator) to pre-screen projects and funding requests to ensure they have a positive impact on the City and meet long-range plans before they are reviewed by the Budget Committee. These submissions provide the Finance Department with detailed information about scheduled projects, updates to the existing five-year plan, and any new priorities resulting from amendments to the Strategic Plan. Departments must describe each project, estimate costs, identify funding sources, and explain the operational impacts to fully outline upcoming capital needs.

Naturally, the operating budget and CIP are closely connected. Operating budgets absorb the ongoing costs of maintaining and operating facilities, infrastructure, and equipment acquired through capital improvements. The purpose of the CIP is to promote long-term planning and investment in the infrastructure that supports a high quality of life: roads, buildings, parks, drainage systems, and more.

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



In an environment of revenue constraints and rising costs, the challenge becomes clear: how do we minimize expenses while building capacity with what we already have? Cities must balance day-to-day needs with long-term goals, using creativity and strategic thinking to maximize low-risk, smaller-scale investments that yield positive returns.

Our CIP looks a little different this year. Due to the effects revenue growth slowing and property tax reform uncertainty, the general fund has no capital programmed in it for next year. Instead, we have chosen to prioritize and fund capital improvements out of our local option sales tax fund. The rest of capital is summarized by fund below. By focusing on opportunities that strengthen existing assets and make prudent use of public resources, we can build a City that functions well now and remain resilient for generations to come.

CAPITAL IMPROVEMENT PLAN 2027 - 2031					
FUND	2027	2028	2029	2030	2031
GENERAL FUND	-	12,759,342	7,179,385	2,247,738	3,744,900
BUILDING FUND	-	5,000	160,597	-	80,276
LOCAL OPTION GAS TAX FUND	301,585	1,117,500	27,500	114,950	39,500
LOCAL OPTION SALES TAX FUND	4,394,450	3,900,811	2,841,996	3,725,200	3,114,165
RECREATION IMPACT FEES FUND	750,000	1,350,000	3,000,000	750,000	-
COMMUNITY REDEV FUND	625,000	-	-	-	-
COMMUNITY REDEV FUND	1,953,930	-	-	-	-
CDBG ENTITLEMENT FUND	-	34,541	-	-	-
POLICE IMPACT FEES FUND	363,000	-	-	-	-
STORMWATER UTILITIES FUND	1,157,544	1,225,550	1,113,327	1,342,400	421,052
SOLID WASTE OPERATIONS FUND	1,595,260	58,836	523,216	1,379,989	1,634,302
AIRPORT OPERATIONS FUND	392,000	704,225	1,084,654	980,000	217,130
CENTRAL SERVICES FUND	952,137	60,000	30,841	285,861	12,000
GRAND TOTAL	12,484,906	21,215,805	15,961,516	10,826,138	9,263,325

The total capital expenditures requested for fiscal year 2026-27 through fiscal year 2030-31 is \$69,751,690.

Object	Account Description	2027	2028	2029	2030	2031	Grand Total
506191	LAND	350,000	3,305,600	2,000,000	30,000	-	5,685,600
506292	BUILDINGS	100,000	2,117,600	30,000	540,000	-	2,787,600
506393	INFRAST/IMPR OTHER THAN BLDG	5,962,630	6,501,100	4,992,100	2,156,900	2,479,900	22,092,630
506494	MACHINERY & EQUIPMENT _ EQUIP	1,172,985	3,163,856	3,528,241	1,037,487	661,750	9,564,319
506495	MACHINERY & EQUIPMENT_VEHICLES	4,499,291	5,727,649	5,011,175	6,661,751	5,721,675	27,621,541
506898	TECHNOLOGY IMPROVEMENTS	400,000	400,000	400,000	400,000	400,000	2,000,000
Grand Total		12,484,906	21,215,805	15,961,516	10,826,138	9,263,325	69,751,690



Organization	Object	Year	Line	Quantity	Amount	Description
10345206	506393	2027	30	1	\$230,000.00	(CIP-001046) Bypass Road & Oaks Boulevard New Traffic Mast Arm Signal - Construction
10345406	506494	2027	27	1	\$27,500.00	(CAP-001134) Cabinet/Controller 8 Phase
10345646	506494	2027	22	1	\$9,050.00	(VR-000075) Unknown Concrete Grinder
10345646	506494	2027	12	1	\$35,035.00	(VR-000095) Sullair Air Compressor
10410206	506494	2027	22	1	\$8,000.00	(CAP-001146) Replace City Clerk's Office Minolta Copier
10430106	506393	2027	40	1	\$26,000.00	(CAP-001010) DRACO Gas Delivery System
10430106	506393	2027	30	1	\$43,000.00	(CAP-001009) Long Range Acoustic Device (LRAD)
10430206	506494	2027	60	1	\$15,000.00	(CAP-001017) Copier
10430206	506494	2027	40	1	\$15,500.00	(CAP-001016) Car Decontamination System
10430206	506495	2027	340	1	\$30,650.00	(VR-000234) Chevrolet Equinox
10430206	506495	2027	240	1	\$35,800.00	(VR-000224) Chevy Equinox
10430206	506495	2027	400	1	\$35,800.00	(VR-000227) Chevy Equinox
10430206	506495	2027	420	1	\$39,400.00	(VR-000258) Chevrolet Equinox
10430206	506495	2027	230	1	\$49,900.00	(VR-000222) Toyota Tundra
10430206	506495	2027	80	1	\$60,400.00	(VR-000241) Dodge Durango
10430206	506495	2027	100	1	\$60,400.00	(VR-000243) Dodge Durango
10430206	506495	2027	430	1	\$60,400.00	(VR-000240) Dodge Durango
10430206	506495	2027	90	1	\$60,500.00	(VR-000158) Dodge Durango
10430206	506495	2027	160	1	\$60,500.00	(VR-000160) Dodge Durango
10430206	506495	2027	260	1	\$60,500.00	(VR-000161) Dodge Durango
10430206	506495	2027	290	1	\$60,500.00	(VR-000159) Dodge Durango
10430206	506495	2027	320	1	\$60,500.00	(VR-000163) Dodge Durango
10430206	506495	2027	360	1	\$60,500.00	(VR-000162) Dodge Durango
10430206	506495	2027	20	1	\$62,100.00	(VR-000262) Dodge Durango
10430206	506495	2027	270	1	\$62,300.00	(VR-000214) Dodge Durango
10430206	506495	2027	170	1	\$62,500.00	(VR-000213) Dodge Durango
10430206	506495	2027	180	1	\$62,500.00	(VR-000217) Dodge Durango
10430206	506495	2027	390	1	\$62,500.00	(VR-000210) Dodge Durango
10430206	506495	2027	190	1	\$65,200.00	(VR-000239) Dodge Durango
10430206	506495	2027	40	1	\$66,200.00	(VR-000236) Dodge Durango
10430206	506495	2027	50	1	\$66,200.00	(VR-000237) Dodge Durango
10430206	506495	2027	150	1	\$68,500.00	(VR-000257) Dodge Durango
10430206	506495	2027	300	1	\$68,500.00	(VR-000256) Dodge Durango
10430206	506495	2027	280	1	\$69,500.00	(VR-000255) Dodge Durango
10430206	506495	2027	30	1	\$69,900.00	(VR-000264) Dodge Durango
10430206	506495	2027	70	1	\$72,900.00	(VR-000270) Dodge Durango
10430206	506495	2027	210	1	\$72,900.00	(VR-000268) Dodge Durango
10430206	506495	2027	310	1	\$72,900.00	(VR-000269) Dodge Durango
10430406	506494	2027	60	1	\$6,000.00	(CAP-001022) Fingerprint Hood
10430406	506494	2027	40	1	\$6,500.00	(CAP-001021) Evidence Refrigerator
10430406	506494	2027	80	1	\$7,000.00	(CAP-001020) Evidence Freezer
10435106	506495	2027	75	1	\$680,000.00	(VR-000003) Freightliner/Excellance Ambulance M2 plus
10435206	506393	2027	60	1	\$9,200.00	(CAP-001027) Fire Hose and Appliance.
10435206	506494	2027	400	1	\$10,000.00	(CAP-001042) Fire Fighting Ventilation Fan
10435206	506393	2027	110	1	\$14,000.00	(CAP-001029) Traffic Control Pre Emption/Opticom
10435206	506494	2027	110	1	\$30,000.00	(CAP-001036) Combination Hydraulic Rescue Tool
10435206	506494	2027	270	1	\$30,000.00	(CAP-001038) Hydraulic Extrication Rescue Tool System
10435206	506393	2027	70	1	\$40,400.00	(CAP-001028) Vehicle-Mounted Diesel Filter System
10435206	506494	2027	120	1	\$40,400.00	(CAP-001041) Self Contained Breathing Apparatus
10435206	506494	2027	260	1	\$45,000.00	(CAP-001037) Structural Collapse Equipment/Special Operations Equipment
10435206	506494	2027	390	1	\$60,000.00	(CAP-001040) Extrication Power Tools
10435206	506494	2027	290	1	\$72,000.00	(CAP-001044) Powerload Cot Fastening System
10435206	506494	2027	410	1	\$92,000.00	(CAP-001043) Powerload Hydraulic Stretcher
10435206	506494	2027	280	1	\$101,000.00	(CAP-001039) Self Contained Breathing Apparatus
10435206	506494	2027	130	1	\$112,000.00	(CAP-001045) Cardiac Monitor
10450406	506393	2027	10	1	\$11,100.00	(CIP-001004) Mark Durbin Park Revitalization - Contingency
10450406	506393	2027	30	1	\$30,000.00	(CIP-001004) Mark Durbin Park Revitalization - Design
10450406	506393	2027	20	1	\$315,000.00	(CIP-001003) Mill Run Park Revitalization - Construction
10460106	506393	2027	40	1	\$135,000.00	(CAP-001200) Wide Area Network
10460106	506494	2027	25	1	\$300,000.00	(CAP-001200) Wide Area Network
10460106	506898	2027	35	1	\$400,000.00	(CAP-001168) Back Office Licensing
10550706	506393	2027	117	1	\$750,000.00	(CIP-001018) Shingle Creek Regional Trail South Phase 2B - Yates Connector - Construction
10622206	506393	2027	22	1	\$29,000.00	(CIP-001023) 304 Church Street Land Acquisition and Parking Lot Design/Construction - Design
10622206	506393	2027	12	1	\$246,000.00	(CIP-001023) 304 Church Street Land Acquisition and Parking Lot Design/Construction - Construction
10622206	506191	2027	11	1	\$350,000.00	(CIP-001023) 304 Church Street Land Acquisition and Parking Lot Design/Construction - Land acquisition
10722206	506393	2027	31	1	\$153,930.00	(CIP-001000) Landscape Improvements (450778-1) - Construction
10722206	506393	2027	21	1	\$1,800,000.00	(CIP-001030) Landscape Improvements Project Construction - Construction
12030206	506495	2027	10	1	\$60,500.00	(VR-000066) Dodge Durango
12030206	506495	2027	20	1	\$60,500.00	(VR-000067) Dodge Durango
12030206	506495	2027	30	1	\$60,500.00	(VR-000064) Dodge Durango
12030206	506495	2027	40	1	\$60,500.00	(VR-000068) Dodge Durango
12030206	506495	2027	50	1	\$60,500.00	(VR-000065) Dodge Durango
12030206	506495	2027	60	1	\$60,500.00	(VR-000017) Dodge Durango
40945206	506494	2027	16	1	\$11,000.00	(CAP-001176) Water Quality Logger
40945206	506495	2027	23	1	\$48,515.00	(VR-000039) Ford F-150
40945206	506393	2027	22	1	\$50,000.00	(CIP-001015) North Kissimmee Drainage - Construction
40945206	506393	2027	42	1	\$50,000.00	(CIP-001015) North Kissimmee Drainage - Contingency
40945206	506393	2027	52	1	\$100,000.00	(CIP-001036) Mill Run Pond Drainage Improvements - Study
40945206	506393	2027	32	1	\$200,000.00	(CIP-001036) Mill Run Pond Drainage Improvements - Design
40945206	506393	2027	92	1	\$200,000.00	(CAP-001220) Stormwater System Improvements
40945506	506495	2027	78	1	\$48,515.00	(VR-000196) Ford F-150
40945506	506495	2027	158	1	\$54,493.00	(VR-000114) Ford Cargo Van
40945506	506495	2027	118	1	\$395,021.00	(VR-000105) Freightliner/Elgin Crosswind
41145716	506495	2027	110	1	\$426,923.00	(VR-000099) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145716	506495	2027	120	1	\$610,337.00	(VR-000079) Kenworth T880
41145726	506494	2027	60	1	\$7,500.00	(CAP-001182) Shop Press

41145726	506494	2027	70	1	\$12,500.00	(CAP-001183) Miller Welder - 355P
41145726	506393	2027	22	1	\$51,000.00	(CIP-001037) Weld Shop Improvements - Design
41145726	506393	2027	12	1	\$487,000.00	(CIP-001037) Weld Shop Improvements - Construction
46170106	506393	2027	31	1	\$28,000.00	(CIP-001056) Extend Taxiway Delta - Design
46170106	506292	2027	24	1	\$100,000.00	(CIP-001052) Customs & Boarder Facility - Design
46170106	506393	2027	21	1	\$264,000.00	(CIP-001054) Rehab Taxiway Alpha - Construction
56045606	506393	2027	12	1	\$700,000.00	(CIP-001071) City Hall Emergency Generator & Fuel Tank Replacement - Construction
56045706	506495	2027	14	1	\$36,343.00	(VR-000115) Ford F150 (Fleet)
56045706	506495	2027	24	1	\$95,794.00	(VR-000025) Ford F350 (Fleet Division)
56045706	506494	2027	38	1	\$120,000.00	(CAP-001185) Fuel Tank Dispensers
00110106	506191	2028	10	1	\$2,505,600.00	(CIP-001040) Purchase of Toho Water Authority Central Services Site - Land acquisition
00110106	506292	2028	4	1	\$183,750.00	(CIP-001062) Fire Training & Logistics - FF&E
00110106	506292	2028	14	1	\$294,000.00	(CIP-001062) Fire Training & Logistics - Design
00110106	506292	2028	24	1	\$183,750.00	(CIP-001062) Fire Training & Logistics - Contingency
00110106	506292	2028	34	1	\$55,000.00	(CIP-001062) Fire Training & Logistics - Environmental
00110106	506292	2028	44	1	\$675,000.00	(CIP-001062) Fire Training & Logistics - Construction
00110206	506494	2028	10	1	\$8,000.00	Replacement Minolta Copier
00110406	506494	2028	2	1	\$8,000.00	Performance Workstation
00110406	506494	2028	6	1	\$60,000.00	HD Broadway Cameras
00110406	506494	2028	16	1	\$8,000.00	Performance Workstation
00120106	506393	2028	10	1	\$25,000.00	(CIP-001044) Finance Reconfiguration - FF&E
00120106	506393	2028	20	1	\$400,000.00	(CIP-001044) Finance Reconfiguration - Construction
00120106	506393	2028	30	1	\$75,000.00	(CIP-001044) Finance Reconfiguration - Design
00125106	506494	2028	1	2	\$10,000.00	Copier/Printer with multiple paper trays, duplex and sorter.
00125106	506495	2028	1	1	\$29,784.00	(VR-000242) GMC Terrain with AWD
00125106	506495	2028	2	1	\$34,541.00	(VR-000238) Ford Mavrick with AWD or 4X4
00130106	506494	2028	4	2	\$20,000.00	R- Sniper Rifles [2]
00130106	506494	2028	6	2	\$150,000.00	N - Drone First Responder (Skydio X10/DRF X10)
00130106	506494	2028	16	1	\$15,000.00	N - Law Enforcement Drone/SWAT Team
00130106	506494	2028	26	1	\$43,000.00	N- Long Range Acoustic Device (LRAD)
00130106	506494	2028	36	1	\$26,000.00	N - DRACO Gas Delivery System
00130206	506494	2028	16	1	\$6,000.00	R - Ice Machine
00130206	506494	2028	26	1	\$15,500.00	Car Decontamination System
00130206	506494	2028	36	3	\$15,000.00	R - Copier (3)
00130206	506494	2028	46	1	\$5,778.00	(VR-000035) Load Runner Trailer 7x20 Car Hauler Trailer
00130206	506495	2028	3	1	\$150,300.00	(VR-000199) Ford Transit Cargo 350HD
00130206	506495	2028	4	1	\$49,900.00	(VR-000220) Toyota Tundra
00130206	506495	2028	5	1	\$49,900.00	(VR-000222) Toyota Tundra
00130206	506495	2028	6	1	\$35,800.00	(VR-000224) Chevy Equinox
00130206	506495	2028	7	1	\$49,500.00	(VR-000229) Toyota Tundra
00130206	506495	2028	9	1	\$62,300.00	(VR-000214) Dodge Durango
00130206	506495	2028	21	1	\$30,650.00	(VR-000234) Chevrolet Equinox
00130206	506495	2028	26	1	\$35,800.00	(VR-000228) Chevy Equinox
00130206	506495	2028	27	1	\$41,500.00	(VR-000231) Chevy Equinox
00130206	506495	2028	41	1	\$41,500.00	(VR-000233) Chevrolet Equinox
00130206	506495	2028	42	1	\$67,900.00	(VR-000230) Dodge Durango
00130206	506495	2028	45	1	\$62,500.00	(VR-000210) Dodge Durango
00130206	506495	2028	46	1	\$35,800.00	(VR-000227) Chevy Equinox
00130206	506495	2028	47	1	\$49,900.00	(VR-000235) Toyota Tundra
00130206	506495	2028	50	1	\$62,500.00	(VR-000213) Dodge Durango
00130206	506495	2028	51	1	\$62,500.00	(VR-000217) Dodge Durango
00130206	506495	2028	63	1	\$72,900.00	(VR-000268) Dodge Durango
00130206	506495	2028	73	1	\$60,500.00	(VR-000066) Dodge Durango
00130206	506495	2028	83	1	\$60,500.00	(VR-000161) Dodge Durango
00130206	506495	2028	93	1	\$60,500.00	(VR-000067) Dodge Durango
00130206	506495	2028	103	1	\$69,500.00	(VR-000255) Dodge Durango
00130206	506495	2028	113	1	\$60,500.00	(VR-000159) Dodge Durango
00130206	506495	2028	123	1	\$68,500.00	(VR-000256) Dodge Durango
00130206	506495	2028	133	1	\$39,400.00	(VR-000259) Chevrolet Equinox
00130206	506495	2028	143	1	\$72,900.00	(VR-000269) Dodge Durango
00130206	506495	2028	153	1	\$60,500.00	(VR-000064) Dodge Durango
00130206	506495	2028	163	1	\$60,500.00	(VR-000163) Dodge Durango
00130206	506495	2028	173	1	\$47,700.00	(VR-000164) Toyota Tundra
00130206	506495	2028	183	1	\$60,800.00	(VR-000266) Ford F-150
00130206	506495	2028	193	1	\$60,500.00	(VR-000068) Dodge Durango
00130206	506495	2028	203	1	\$60,500.00	(VR-000065) Dodge Durango
00130206	506495	2028	213	1	\$60,500.00	(VR-000162) Dodge Durango
00130206	506495	2028	223	1	\$62,100.00	(VR-000262) Dodge Durango
00130206	506495	2028	233	1	\$69,900.00	(VR-000264) Dodge Durango
00130206	506495	2028	243	1	\$66,200.00	(VR-000236) Dodge Durango
00130206	506495	2028	253	1	\$66,200.00	(VR-000237) Dodge Durango
00130206	506495	2028	263	1	\$72,900.00	(VR-000270) Dodge Durango
00130206	506495	2028	273	1	\$60,400.00	(VR-000241) Dodge Durango
00130206	506495	2028	283	1	\$60,500.00	(VR-000158) Dodge Durango
00130206	506495	2028	293	1	\$63,000.00	(VR-000263) Dodge Durango
00130206	506495	2028	303	1	\$68,500.00	(VR-000257) Dodge Durango
00130206	506495	2028	313	1	\$60,500.00	(VR-000160) Dodge Durango
00130206	506495	2028	323	1	\$39,400.00	(VR-000258) Chevrolet Equinox
00130206	506495	2028	333	1	\$60,400.00	(VR-000240) Dodge Durango
00130406	506494	2028	6	1	\$10,000.00	N - VuWall Pak
00130406	506494	2028	16	1	\$7,000.00	Evidence Freezer
00130406	506494	2028	26	1	\$6,500.00	Evidence Refrigerator
00130406	506494	2028	36	1	\$6,000.00	Fingerprint Hood
00130606	506494	2028	10	1	\$70,000.00	Laser Scanner
00135106	506494	2028	10	1	\$134,500.00	(VR-000002) Puck Duel Tote Trailer
00135106	506495	2028	4	1	\$63,000.00	(VR-000247) Ford Explorer
00135106	506495	2028	21	1	\$63,000.00	(VR-000226) Ford Explorer

00135106	506495	2028	31	1	\$63,000.00	(VR-000249) Ford Explorer
00135106	506495	2028	41	1	\$63,000.00	(VR-000245) Ford Explorer
00135206	506393	2028	12	1	\$9,200.00	Fire Hose and Appliance
00135206	506393	2028	13	1	\$10,100.00	Vehicle-Mounted Diesel Filter System (1)
00135206	506393	2028	14	1	\$7,000.00	Traffic Control Pre Emption/Opticom (1)
00135206	506393	2028	28	1	\$9,200.00	Fire Hose and Appliance.
00135206	506393	2028	38	4	\$40,400.00	Vehicle-Mounted Diesel Filter System
00135206	506393	2028	48	2	\$14,000.00	Traffic Control Pre Emption/Opticom (2)
00135206	506494	2028	7	1	\$5,000.00	Fire Fighting Ventilation Fan
00135206	506494	2028	11	1	\$16,000.00	Commercial Washer/Dryer
00135206	506494	2028	12	1	\$50,000.00	Self Contained Breathing Apparatus
00135206	506494	2028	13	1	\$6,000.00	Commercial Treadmill
00135206	506494	2028	14	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2028	15	4	\$40,400.00	Self Contained Breathing Apparatus (4)
00135206	506494	2028	16	4	\$40,400.00	Self Contained Breathing Apparatus (4)
00135206	506494	2028	29	2	\$92,000.00	Powerload Hydraulic Stretcher (2)
00135206	506494	2028	30	2	\$72,000.00	Powerload Cot Fastening System (2)
00135206	506494	2028	49	2	\$30,000.00	Combination Hydraulic Rescue Tool (2)
00135206	506494	2028	59	1	\$45,000.00	Structural Collapse Equipment/Special Operations Equipment
00135206	506494	2028	69	2	\$30,000.00	Hydraulic Extrication Rescue Tool System (2)
00135206	506494	2028	79	10	\$101,000.00	Self Contained Breathing Apparatus
00135206	506494	2028	89	1	\$60,000.00	Extrication Power Tools
00135206	506494	2028	99	4	\$40,400.00	Self Contained Breathing Apparatus (4)
00135206	506494	2028	109	2	\$10,000.00	Fire Fighting Ventilation Fan (2)
00135206	506494	2028	119	2	\$92,000.00	Powerload Hydraulic Stretcher (2)
00135206	506494	2028	129	2	\$72,000.00	Powerload Cot Fastening System (2)
00135206	506494	2028	139	2	\$112,000.00	Cardiac Monitor (2)
00145206	506495	2028	7	1	\$48,515.00	(VR-000091) Ford F150
00145206	506495	2028	27	1	\$48,515.00	(VR-000015) Ford F-150
00145206	506495	2028	37	1	\$41,829.00	(VR-000093) Ford Explorer
00145206	506495	2028	47	1	\$48,515.00	(VR-000211) Ford F150
00145306	506495	2028	29	1	\$9,050.00	(VR-000198) Can-Am Outlander 500 ATV
00145306	506495	2028	39	1	\$19,015.00	(VR-000197) Bobcat UV34XLD
00145406	506495	2028	11	1	\$20,500.00	(VR-000018) Kubota D1105
00150106	506494	2028	1	1	\$5,500.00	Copier
00150206	506393	2028	6	14	\$81,200.00	Tennis/Pickle Ball Court Resurface
00150206	506393	2028	7	2	\$30,000.00	Playground Safety Surface
00150206	506393	2028	15	2	\$12,400.00	Outdoor Water Fountain
00150206	506393	2028	18	11	\$66,000.00	Pavilion Amenities Package Replacement
00150206	506393	2028	19	1	\$28,800.00	Basketball Court Lights Conversion
00150206	506393	2028	27	2	\$30,000.00	Playground Safety Surface
00150206	506393	2028	29	1	\$250,000.00	(CIP-001028) Lakefront Park - Pavilion Renovation Projects - Construction
00150206	506393	2028	33	1	\$80,000.00	(CIP-001004) Mark Durbin Park Revitalization - Construction
00150206	506393	2028	43	10	\$50,000.00	Basketball Court Resurface
00150206	506393	2028	53	1	\$7,000.00	Pond Fountain Replacement
00150206	506393	2028	63	2	\$12,400.00	Outdoor Water Fountain
00150206	506393	2028	73	1	\$100,000.00	Denn John Backstop
00150206	506393	2028	83	1	\$107,000.00	Denn John Ball Field Fence
00150206	506393	2028	93	1	\$200,000.00	(CIP-001010) Facility Parking Lot Repaving - Construction
00150206	506494	2028	6	1	\$16,000.00	(VR-000207) Ferris Zero Turn Mower
00150206	506494	2028	7	1	\$50,000.00	(VR-000208) Toro Groundmaster Triplex mower
00150206	506494	2028	9	1	\$16,500.00	(VR-000141) Toro Workman
00150206	506494	2028	10	1	\$16,000.00	(VR-000150) Ferris Zero Turn Mower
00150206	506494	2028	11	1	\$16,000.00	(VR-000151) Ferris Zero Turn Mower
00150206	506494	2028	24	1	\$23,000.00	(VR-000134) Toro Workman
00150206	506494	2028	34	1	\$55,000.00	(VR-000206) Toro Workman
00150206	506495	2028	40	1	\$51,000.00	(VR-000204) Ford F350 Transit Van
00150206	506495	2028	60	1	\$16,000.00	(VR-000149) Ferris Zero Turn Mower
00150206	506495	2028	61	1	\$16,500.00	(VR-000177) Generac Light Tower
00150206	506495	2028	74	1	\$36,000.00	(VR-000203) Ford Escape
00150206	506495	2028	100	1	\$51,000.00	(VR-000129) Ford 350 Transit Van
00150206	506495	2028	110	1	\$11,500.00	(VR-000190) Rolls Rite Heavy Cargo Trailer
00150206	506495	2028	120	1	\$6,500.00	(VR-000173) Toro Aerator
00150206	506495	2028	130	1	\$12,650.00	(VR-000193) Forest River Dump Trailer
00150206	506495	2028	140	1	\$72,000.00	(VR-000082) Ford F250
00150206	506495	2028	150	1	\$51,000.00	(VR-000130) Ford 350 Transit Van
00150206	506495	2028	160	1	\$16,500.00	(VR-000175) Generac Light Tower
00150206	506495	2028	170	1	\$72,000.00	(VR-000085) Ford F250
00150306	506393	2028	6	2	\$75,000.00	Diving Boards
00150306	506393	2028	7	1	\$6,200.00	Lifeguard Chair/Stand
00150306	506393	2028	11	1	\$12,000.00	Shed
00150306	506393	2028	27	2	\$36,000.00	Activity Pool Play Features
00150306	506393	2028	37	1	\$16,000.00	Parrot Boat Refurbishment
00150306	506393	2028	47	2	\$12,400.00	Outdoor Water Fountains - Aquatic Center
00150306	506393	2028	57	1	\$9,500.00	ADA Swim Lift
00150306	506393	2028	67	1	\$235,000.00	(CIP-001008) Bob Makinson Aquatic Center Renovation Projects - Construction
00150306	506393	2028	77	1	\$40,000.00	(CIP-001008) Bob Makinson Aquatic Center Renovation Projects - Design
00150306	506494	2028	3	1	\$8,000.00	Automatic Pool Vacuum
00150306	506494	2028	27	1	\$47,000.00	Pool Tarp Automatic Reel
00150306	506494	2028	37	1	\$5,500.00	Lane Line Storage Reel with Cover
00150406	506292	2028	10	1	\$370,000.00	(CIP-001004) Mark Durbin Park Revitalization - Construction
00150406	506292	2028	20	1	\$315,000.00	(CIP-001003) Mill Run Park Revitalization - Construction
00150406	506292	2028	30	1	\$30,000.00	(CIP-001004) Mark Durbin Park Revitalization - Design
00150406	506292	2028	40	1	\$11,100.00	(CIP-001004) Mark Durbin Park Revitalization - Contingency
00150406	506393	2028	2	1	\$38,000.00	Safety Fencing/Netting Denn John Ballfields
00150406	506393	2028	15	1	\$20,000.00	(CIP-001001) Oak Street Sports Complex Renovation Projects - FF&E
00150406	506393	2028	28	1	\$370,000.00	(CIP-001001) Oak Street Sports Complex Renovation Projects - Construction

00150406	506393	2028	42	1	\$52,000.00	Perimeter Fencing Fortune Road
00150406	506393	2028	52	1	\$18,000.00	Chambers Park Basketball Hoop System
00150406	506393	2028	62	3	\$21,000.00	Batting Cage Frames
00150406	506393	2028	72	1	\$94,000.00	(CIP-001024) Orange Gardens - ADA & Renovations - Construction
00150406	506393	2028	82	1	\$16,000.00	(CIP-001024) Orange Gardens - ADA & Renovations - Design
00150406	506494	2028	15	1	\$11,000.00	Sound System for Fortune Road
00150666	506494	2028	10	1	\$6,000.00	Generator
00150666	506494	2028	20	2	\$12,000.00	Misting Tent
10140106	506494	2028	11	1	\$5,000.00	(CAP-001133) Copier/printer with multiple paper trays, duplex and sorter.
10345206	506393	2028	20	1	\$100,000.00	(CIP-001026) Denn John at Mill Slough Traffic Signal - Contingency
10345206	506393	2028	40	1	\$990,000.00	(CIP-001026) Denn John at Mill Slough Traffic Signal - Construction
10345406	506494	2028	37	1	\$27,500.00	(CAP-001135) Cabinet/Controller 8 Phase
10425106	506494	2028	10	1	\$10,000.00	(CAP-001007) Copier/Printer with multiple paper trays, duplex and sorter.
10430106	506393	2028	50	1	\$15,000.00	(CAP-001008) Law Enforcement Drone/SWAT Team
10430106	506393	2028	70	1	\$20,000.00	(CAP-001012) Sniper Rifles
10430106	506393	2028	80	1	\$70,000.00	(CAP-001026) Laser Scanner
10430206	506494	2028	50	1	\$6,000.00	(CAP-001015) Ice Machine
10430206	506495	2028	200	1	\$35,700.00	(VR-000166) Harley Davidson Road Glide
10430206	506495	2028	350	1	\$35,700.00	(VR-000165) Harley Davidson Road Glide
10430206	506495	2028	250	1	\$49,500.00	(VR-000229) Toyota Tundra
10430206	506495	2028	410	1	\$49,900.00	(VR-000235) Toyota Tundra
10430206	506495	2028	110	1	\$63,000.00	(VR-000263) Dodge Durango
10430206	506495	2028	120	1	\$65,900.00	(VR-000267) Dodge Durango
10430406	506494	2028	90	1	\$10,000.00	(CAP-001023) VuWall Pak
10430606	506494	2028	10	1	\$22,000.00	(VR-000302) Message Board
10430606	506494	2028	20	1	\$22,000.00	(VR-000303) Message Board
10430606	506494	2028	40	1	\$22,000.00	(VR-000304) Message Board
10435106	506495	2028	95	1	\$53,000.00	(VR-000253) Ford F150
10435106	506495	2028	135	1	\$63,000.00	(VR-000252) Ford F150
10435106	506494	2028	10	1	\$75,000.00	(CAP-001199) Portable Radios (Engine 5 Personnel)
10435106	506495	2028	105	1	\$780,000.00	(VR-000004) Freightliner/Excellance Ambulance M2 Plus
10435206	506494	2028	420	1	\$5,000.00	(CAP-001046) Fire Fighting Ventilation Fan
10435206	506494	2028	200	1	\$6,000.00	(CAP-001049) Commercial Treadmill
10435206	506393	2028	40	1	\$7,000.00	(CAP-001032) Traffic Control Pre Emption/Opticom
10435206	506393	2028	120	1	\$9,200.00	(CAP-001030) Fire Hose and Appliance
10435206	506393	2028	80	1	\$10,100.00	(CAP-001031) Vehicle-Mounted Diesel Filter System
10435206	506494	2028	210	1	\$15,000.00	(CAP-001050) Combination Hydraulic Rescue Tool
10435206	506494	2028	430	1	\$16,000.00	(CAP-001047) Commercial Washer/Dryer
10435206	506494	2028	150	1	\$40,400.00	(CAP-001051) Self Contained Breathing Apparatus
10435206	506494	2028	220	1	\$40,400.00	(CAP-001052) Self Contained Breathing Apparatus
10435206	506494	2028	140	1	\$50,000.00	(CAP-001048) Self Contained Breathing Apparatus
10435206	506494	2028	300	1	\$72,000.00	(CAP-001054) Powerload Cot Fastening System
10435206	506494	2028	160	1	\$92,000.00	(CAP-001053) Powerload Hydraulic Stretcher
10445206	506495	2028	10	1	\$48,515.00	(VR-000211) Ford F150
10445306	506494	2028	10	1	\$10,353.00	(VR-000076) Wanco Arrow Board
10445306	506495	2028	30	1	\$19,015.00	(VR-000197) Bobcat UV34XLD
10445406	506494	2028	12	1	\$8,500.00	(VR-000298) Arrow Board
10445406	506494	2028	22	1	\$8,500.00	(VR-000297) Arrow Board
10445406	506494	2028	42	1	\$26,500.00	(CAP-001153) Rollover Workstation
10445406	506494	2028	32	1	\$34,500.00	(CAP-001152) Sign Machine
10445406	506495	2028	11	1	\$128,128.00	(VR-000200) Freightliner M2106
10450206	506495	2028	202	1	\$13,000.00	(VR-000172) Woods Bushhog mower
10450206	506495	2028	162	1	\$16,000.00	(VR-000153) Spartan Zero Turn Mower
10450206	506495	2028	262	1	\$16,500.00	(VR-000175) Generac Light Tower
10450206	506495	2028	342	1	\$16,500.00	(VR-000177) Generac Light Tower
10450206	506495	2028	12	1	\$20,000.00	(VR-000182) International Bus
10450206	506494	2028	10	1	\$23,000.00	(VR-000134) Toro Workman
10450206	506495	2028	282	1	\$23,000.00	(VR-000135) Toro Workman
10450206	506495	2028	302	1	\$25,000.00	(VR-000131) Kabota UTX
10450206	506495	2028	22	1	\$72,000.00	(VR-000082) Ford F250
10450206	506495	2028	242	1	\$72,000.00	(VR-000084) Ford F250
10450206	506495	2028	252	1	\$72,000.00	(VR-000086) Ford F250
10450206	506495	2028	292	1	\$72,000.00	(VR-000116) Ford F250
10450206	506495	2028	82	1	\$85,000.00	(VR-000123) Ford F350 Small Dump Truck
10450206	506393	2028	12	1	\$450,000.00	(CIP-001004) Mark Durbin Park Revitalization - Construction
10460106	506393	2028	60	1	\$110,000.00	(CAP-001201) Wide Area Network
10460106	506494	2028	45	1	\$300,000.00	(CAP-001201) Wide Area Network
10460106	506898	2028	45	1	\$400,000.00	(CAP-001169) Back Office Licensing
10550706	506393	2028	97	1	\$75,000.00	(CIP-001064) Shingle Creek Regional Trail Construction - Design
10550706	506393	2028	77	1	\$90,000.00	(CIP-001068) Fortune Road Multipurpose Field - Design
10550706	506393	2028	127	1	\$510,000.00	(CIP-001068) Fortune Road Multipurpose Field - Construction
10550706	506393	2028	37	1	\$675,000.00	(CIP-001064) Shingle Creek Regional Trail Construction - Construction
11125106	506495	2028	11	1	\$34,541.00	(VR-000244) Ford Mavrick with AWD or 4X4
40945206	506494	2028	46	1	\$15,000.00	(CAP-001177) Velocity Meter
40945206	506393	2028	2	1	\$50,000.00	(CIP-001048) Slip-line Program - Construction
40945206	506393	2028	102	1	\$200,000.00	(CAP-001221) Stormwater System Improvements
40945206	506191	2028	11	1	\$800,000.00	(CIP-001036) Mill Run Pond Drainage Improvements - Land acquisition
40945506	506495	2028	138	1	\$160,550.00	(VR-000107) John Deere/Alamo Drop-wing Mower
41145716	506495	2028	70	1	\$58,836.00	(VR-000022) Ford F350
46170106	506393	2028	41	1	\$50,000.00	(CIP-001057) Security Improvements - Construction
46170106	506494	2028	34	1	\$300,225.00	(VR-000063) Diamond DM360X-30
46170106	506393	2028	71	1	\$354,000.00	(CIP-001056) Extend Taxiway Delta - Construction
56045706	506494	2028	48	1	\$60,000.00	(CAP-001188) Fuel Tank Dispenser
00110406	506494	2029	3	1	\$8,000.00	Performance Workstation
00110406	506495	2029	1	1	\$39,205.00	(VR-000274) Ford Explorer
00130106	506494	2029	5	2	\$20,000.00	R - Sniper Rifles [2]
00130206	506495	2029	23	1	\$35,700.00	(VR-000165) Harley Davidson Road Glide

00130206	506495	2029	38	1	\$60,400.00	(VR-000243) Dodge Durango
00130206	506495	2029	52	1	\$65,200.00	(VR-000239) Dodge Durango
00130206	506495	2029	53	1	\$35,700.00	(VR-000166) Harley Davidson Road Glide
00130406	506494	2029	1	1	\$12,500.00	Drying Chamber
00130406	506494	2029	5	1	\$7,000.00	Evidence Freezer
00135106	506495	2029	1	1	\$115,000.00	(VR-000219) Ford F250
00135106	506495	2029	5	1	\$53,000.00	(VR-000253) Ford F150
00135106	506495	2029	7	1	\$115,000.00	(VR-000221) Ford F250
00135206	506393	2029	15	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2029	17	1	\$5,000.00	Stairmaster
00135206	506494	2029	18	1	\$16,000.00	Commercial Washer/Dryer
00135206	506494	2029	19	1	\$6,000.00	Commercial Treadmill
00135206	506494	2029	31	12	\$1,650,000.00	Likepak 35 (12)
00135206	506494	2029	32	3	\$138,000.00	Powerload Hydraulic Stretcher (3)
00135206	506494	2029	33	3	\$108,000.00	Powerload Cot Fastening System (3)
00145106	506495	2029	3	1	\$38,829.00	(VR-000273) Ford Explorer
00145206	506495	2029	5	1	\$42,295.00	(VR-000094) Ford Ranger
00145306	506495	2029	6	1	\$48,515.00	(VR-000176) Ford F150
00145306	506495	2029	7	1	\$98,591.00	(VR-000078) Drivable Boom Lift
00145306	506495	2029	9	1	\$51,550.00	(VR-000077) Chevrolet Silverado 2500
00150206	506393	2029	2	1	\$28,500.00	Shingle Creek Fence/decking
00150206	506393	2029	11	1	\$30,000.00	Quail Hollow Split Rail Fence
00150206	506393	2029	13	1	\$7,000.00	Pond Fountain Replacement
00150206	506393	2029	16	2	\$12,400.00	Outdoor Water Fountain
00150206	506393	2029	22	8	\$48,000.00	Pavilion Amenities Package Replacement
00150206	506393	2029	23	1	\$75,000.00	Boardwalk Re-decking
00150206	506393	2029	28	2	\$30,000.00	Playground Safety Surface
00150206	506393	2029	31	1	\$200,000.00	(CIP-001010) Facility Parking Lot Repaving - Construction
00150206	506393	2029	32	1	\$150,000.00	(CIP-001028) Lakefront Park - Pavilion Renovation Projects - Construction
00150206	506494	2029	2	1	\$5,500.00	Copier
00150206	506494	2029	14	1	\$95,000.00	(VR-000215) Vermeer Vacuum Excavator
00150206	506495	2029	10	1	\$72,000.00	(VR-000083) Ford F250
00150206	506495	2029	11	1	\$16,500.00	(VR-000142) Kubota RTV
00150206	506495	2029	14	1	\$13,000.00	(VR-000172) Woods Bushhog mower
00150206	506495	2029	21	1	\$20,000.00	(VR-000182) International Bus
00150206	506495	2029	27	1	\$20,000.00	(VR-000183) International Bus
00150206	506495	2029	29	1	\$72,000.00	(VR-000084) Ford F250
00150206	506495	2029	30	1	\$72,000.00	(VR-000086) Ford F250
00150206	506495	2029	33	1	\$11,500.00	(VR-000191) Rolls Rite Tilt Trailer
00150206	506495	2029	34	1	\$51,000.00	(VR-000205) Ford 350 Transit
00150206	506495	2029	38	1	\$65,000.00	(VR-000186) Smithco Sandstar
00150206	506495	2029	41	1	\$37,000.00	(VR-000080) Ford F150
00150206	506495	2029	44	1	\$23,000.00	(VR-000135) Toro Workman
00150206	506495	2029	48	1	\$50,000.00	(VR-000170) Toro Groundmaster Triplex Mower
00150206	506495	2029	55	1	\$85,000.00	(VR-000123) Ford F350 Small Dump Truck
00150206	506495	2029	56	1	\$75,000.00	(VR-000174) Kubota Loader/Skidsteer
00150206	506495	2029	63	1	\$50,000.00	(VR-000181) Vermeer Chipper
00150206	506495	2029	64	1	\$20,000.00	(VR-000184) International Bus
00150206	506495	2029	71	1	\$16,000.00	(VR-000148) Walker MT251 Zero Turn Mower
00150206	506495	2029	76	1	\$50,000.00	(VR-000169) Toro Groundmaster Triplex Mower
00150206	506495	2029	80	1	\$50,000.00	(VR-000168) Toro Groundmaster Triplex Mower
00150306	506393	2029	8	2	\$23,800.00	Lifeguard Chair/Stand
00150306	506393	2029	12	1	\$12,000.00	Shed
00150406	506393	2029	12	5	\$54,000.00	Scoreboards
00150406	506393	2029	14	1	\$340,000.00	(CIP-001011) Denn John Athletic Complex Pre-Fabricated Restroom/Concession/Storage Project - Construction
00150406	506393	2029	21	1	\$180,000.00	(CIP-001012) Oak Street Park Tennis Court Pre-Fab Restroom - Construction
00150406	506393	2029	22	1	\$506,000.00	(CIP-001020) Chambers Park Community Center Renovation Projects - Construction
00150406	506393	2029	23	1	\$20,000.00	(CIP-001012) Oak Street Park Tennis Court Pre-Fab Restroom - Design
00150406	506393	2029	24	1	\$790,000.00	(CIP-001021) Fortune Road Athletic Complex Renovation Projects - Construction
00150406	506393	2029	29	1	\$40,000.00	(CIP-001011) Denn John Athletic Complex Pre-Fabricated Restroom/Concession/Storage Project - Design
00150406	506393	2029	30	1	\$20,000.00	(CIP-001011) Denn John Athletic Complex Pre-Fabricated Restroom/Concession/Storage Project - FF&E
00150406	506393	2029	31	1	\$59,000.00	(CIP-001020) Chambers Park Community Center Renovation Projects - Design
00150406	506393	2029	32	1	\$150,000.00	(CIP-001021) Fortune Road Athletic Complex Renovation Projects - Design
00150406	506494	2029	3	1	\$5,500.00	Copier
00150406	506494	2029	5	1	\$500,000.00	(CIP-001022) Oak Street Park Community Center Renovation Projects - Construction
00150506	506393	2029	1	1	\$150,000.00	Columbarium
10140106	506495	2029	16	1	\$40,138.00	(VR-000282) Ford Escape AWD
10140106	506495	2029	36	1	\$40,138.00	(VR-000284) Ford Escape AWD
10140106	506495	2029	46	1	\$40,138.00	(VR-000280) Ford Escape AWD
10140106	506495	2029	66	1	\$40,183.00	(VR-000281) Ford Escape AWD
10345406	506494	2029	47	1	\$27,500.00	(CAP-001136) Cabinet/Controller 8 Phase
10410406	506495	2029	10	1	\$39,205.00	(VR-000274) Ford Explorer
10425106	506495	2029	10	1	\$34,541.00	(VR-000238) Ford Maverick with AWD or 4X4
10430106	506393	2029	60	1	\$20,000.00	(CAP-001014) Sniper Rifles
10430206	506495	2029	10	1	\$54,700.00	(VR-000261) Toyota Tundra
10430206	506495	2029	330	1	\$60,800.00	(VR-000266) Ford F-150
10430406	506494	2029	70	1	\$7,000.00	(CAP-001025) Evidence Freezer
10430406	506494	2029	50	1	\$12,500.00	(CAP-001024) Drying Chamber
10435106	506495	2029	45	1	\$63,000.00	(VR-000226) Ford Explorer
10435106	506495	2029	35	1	\$115,000.00	(VR-000219) Ford F250
10435106	506495	2029	125	1	\$115,000.00	(VR-000221) Ford F250
10435106	506495	2029	25	1	\$780,000.00	(VR-000005) Freightliner/Excellance Ambulance M2Plus
10435206	506494	2029	170	1	\$5,000.00	(CAP-001055) Stairmaster
10435206	506494	2029	320	1	\$6,000.00	(CAP-001057) Commercial Treadmill
10435206	506393	2029	50	1	\$9,200.00	(CAP-001033) Fire Hose and Appliance
10435206	506494	2029	310	1	\$16,000.00	(CAP-001056) Commercial Washer/Dryer
10435206	506494	2029	180	1	\$108,000.00	(CAP-001060) Powerload Cot Fastening System

10435206	506494	2029	230	1	\$138,000.00	(CAP-001059) Powerload Hydraulic Stretcher
10445306	506495	2029	10	1	\$9,050.00	(VR-000198) Can-Am Outlander 500 ATV
10450206	506495	2029	222	1	\$6,500.00	(VR-000173) Toro Aerator
10450206	506495	2029	332	1	\$16,000.00	(VR-000149) Ferris Zero Turn Mower
10450206	506495	2029	182	1	\$16,500.00	(VR-000142) Kubota RTV
10450206	506495	2029	102	1	\$20,000.00	(VR-000184) International Bus
10450206	506495	2029	142	1	\$50,000.00	(VR-000169) Toro Groundmaster Triplex Mower
10450206	506495	2029	152	1	\$50,000.00	(VR-000168) Toro Groundmaster Triplex Mower
10450206	506495	2029	42	1	\$51,000.00	(VR-000130) Ford 350 Transit Van
10450206	506495	2029	72	1	\$65,000.00	(VR-000186) Smithco Sandstar
10450206	506495	2029	112	1	\$72,000.00	(VR-000085) Ford F250
10450206	506495	2029	172	1	\$72,000.00	(VR-000083) Ford F250
10460106	506393	2029	30	1	\$130,000.00	(CAP-001202) Wide Area Network
10460106	506494	2029	15	1	\$300,000.00	(CAP-001202) Wide Area Network
10460106	506898	2029	55	1	\$400,000.00	(CAP-001170) Back Office Licensing
10550706	506393	2029	57	1	\$50,000.00	(CIP-001066) Northwest Quadrant Park (Thacker/Carroll) - Future Park - Contingency
10550706	506393	2029	107	1	\$50,000.00	(CIP-001066) Northwest Quadrant Park (Thacker/Carroll) - Future Park - Environmental
10550706	506393	2029	67	1	\$400,000.00	(CIP-001066) Northwest Quadrant Park (Thacker/Carroll) - Future Park - Construction
10550706	506393	2029	27	1	\$500,000.00	(CIP-001066) Northwest Quadrant Park (Thacker/Carroll) - Future Park - Design
10550706	506191	2029	10	1	\$2,000,000.00	(CIP-001040) Purchase of Toho Water Authority Central Services Site - Land acquisition
40945206	506494	2029	66	1	\$15,000.00	(CAP-001179) Velocity Meter
40945206	506494	2029	26	1	\$33,000.00	(CAP-001178) Water Quality Logger
40945206	506393	2029	72	1	\$150,000.00	(CAP-001222) Stormwater System Improvements
40945506	506495	2029	58	1	\$94,971.00	(VR-000108) Eager Beaver EB-55GSL-3 Lowboy Trailer
40945506	506495	2029	88	1	\$273,877.00	(VR-000104) Kenworth Grapple Loader Truck - Petersen TR3
40945506	506495	2029	128	1	\$546,479.00	(VR-000109) Kenworth/VacCon Jet-Vacuum Truck
41145716	506495	2029	140	1	\$426,923.00	(VR-000098) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145726	506494	2029	50	1	\$40,000.00	(CAP-001184) Hydraulic Bolt Removal System
41145726	506495	2029	30	1	\$56,293.00	(VR-000021) Ford F150 (Weld Shop)
46170106	506393	2029	111	1	\$28,000.00	(CIP-001058) Rehab Runway 15/33 - Design
46170106	506292	2029	14	1	\$30,000.00	(CIP-001051) Airport Maintenance Facility - Design
46170106	506495	2029	12	1	\$62,913.00	(VR-000042) Ford F-250
46170106	506494	2029	14	1	\$76,671.00	(VR-000069) Ventrac 4520N
46170106	506393	2029	91	1	\$80,000.00	(CIP-001060) North Perimeter Road - Design
46170106	506494	2029	24	1	\$167,070.00	(VR-000062) John Deere 6M 140 Cab Tractor
46170106	506393	2029	101	1	\$640,000.00	(CIP-001060) North Perimeter Road - Construction
56045606	506495	2029	11	1	\$30,841.00	(VR-000271) Ford F150
00130206	506495	2030	13	1	\$41,500.00	(VR-000232) Chevrolet Equinox
00130206	506495	2030	28	1	\$54,700.00	(VR-000261) Toyota Tundra
00130206	506495	2030	33	1	\$54,700.00	(VR-000260) Toyota Tundra
00135106	506495	2030	6	1	\$63,000.00	(VR-000250) Ford Explorer
00135106	506495	2030	8	1	\$63,000.00	(VR-000252) Ford F150
00135206	506393	2030	16	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2030	20	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2030	21	1	\$15,000.00	Hydraulic Extrication Tool System
00135206	506494	2030	22	1	\$5,000.00	Stairmaster
00135206	506494	2030	26	1	\$5,000.00	Fire Fighting Ventilation Fan
00135206	506494	2030	34	6	\$36,000.00	Stair Chair (6)
00145106	506495	2030	2	1	\$35,188.00	(VR-000272) Ford Bronco
00145306	506495	2030	8	1	\$34,557.00	(VR-000024) Hustler Zero Turn Mower S104
00145406	506495	2030	1	1	\$79,643.00	(VR-000034) Ford F-350
00150206	506393	2030	1	1	\$20,000.00	Storage Bin Expansion
00150206	506393	2030	3	1	\$28,500.00	Shingle Creek Fence /Decking
00150206	506393	2030	9	1	\$70,000.00	Playground Pour in Place
00150206	506393	2030	17	2	\$12,400.00	Outdoor Water Fountain
00150206	506393	2030	24	1	\$75,000.00	Boardwalk Re-decking
00150206	506494	2030	3	1	\$350,000.00	(VR-000216) Vermeer Extended Reach Mower
00150206	506494	2030	5	1	\$29,250.00	(VR-000218) John Deere 100' Deck Mower
00150206	506494	2030	13	1	\$25,000.00	(VR-000201) Kubota Brush Cutter
00150206	506495	2030	8	1	\$16,000.00	(VR-000153) Spartan Zero Turn Mower
00150206	506495	2030	13	1	\$25,000.00	(VR-000145) John Deere Bunker Field Rake
00150206	506495	2030	16	1	\$16,500.00	(VR-000138) Toro Workman
00150206	506495	2030	19	1	\$16,500.00	(VR-000140) Toro Workman
00150206	506495	2030	31	1	\$16,500.00	(VR-000137) Toro Workman
00150206	506495	2030	36	1	\$16,500.00	(VR-000139) Toro Workman
00150206	506495	2030	37	1	\$120,000.00	(VR-000144) Toro Workman
00150206	506495	2030	39	1	\$12,000.00	(VR-000188) Mercury Outboard Motor
00150206	506495	2030	45	1	\$72,000.00	(VR-000116) Ford F250
00150206	506495	2030	46	1	\$25,000.00	(VR-000131) Kabota UTX
00150206	506495	2030	47	1	\$25,000.00	(VR-000146) John Deere Bunker Field Rake
00150206	506495	2030	49	1	\$23,000.00	(VR-000136) Toro Workman
00150206	506495	2030	54	1	\$12,000.00	(VR-000179) Toro Blower (tow behind)
00150206	506495	2030	62	1	\$51,000.00	(VR-000127) Ford 350 Transit Van
00150206	506495	2030	69	1	\$100,000.00	(VR-000122) Ford F450
00150206	506495	2030	70	1	\$37,000.00	(VR-000125) Ford Escape
00150206	506495	2030	79	1	\$16,000.00	(VR-000152) Ferris Zero Turn Mower
00150306	506393	2030	5	1	\$8,100.00	Umbrella Canopy Set
00150306	506393	2030	9	2	\$27,500.00	Lifeguard Chair/Stand
00150306	506393	2030	10	1	\$79,000.00	Perimeter Fence - Aquatic Center
00150306	506494	2030	7	1	\$70,000.00	Variable Frequency Drives
00150406	506393	2030	9	1	\$36,000.00	Safety Fencing/Netting Fortune Road Softball
00150406	506393	2030	16	1	\$60,000.00	(CIP-001022) Oak Street Park Community Center Renovation Projects - Design
00150406	506393	2030	17	1	\$240,000.00	(CIP-001022) Oak Street Park Community Center Renovation Projects - Construction
00150406	506494	2030	4	1	\$5,500.00	Copier
10345406	506494	2030	57	1	\$27,500.00	(CAP-001137) Cabinet/Controller 8 Phase
10345646	506495	2030	13	1	\$75,450.00	(VR-000096) Ford F550
10345656	506393	2030	25	1	\$12,000.00	(CAP-001144) Neighborhood Street Light Infill Program

10435206	506494	2030	330	1	\$5,000.00	(CAP-001063) Stairmaster
10435206	506494	2030	340	1	\$5,000.00	(CAP-001064) Fire Fighting Ventilation Fan
10435206	506393	2030	90	1	\$9,200.00	(CAP-001034) Fire Hose and Appliance
10435206	506494	2030	190	1	\$15,000.00	(CAP-001061) Combination Hydraulic Rescue Tool
10435206	506494	2030	240	1	\$15,000.00	(CAP-001062) Hydraulic Extrication Tool System
10435206	506494	2030	350	1	\$36,000.00	(CAP-001065) Stair Chair
10435206	506495	2030	19	1	\$2,830,000.00	(VR-000050) Sutphen Custom Ladder Truck
10460106	506393	2030	70	1	\$110,000.00	(CAP-001203) Wide Area Network
10460106	506494	2030	55	1	\$300,000.00	(CAP-001203) Wide Area Network
10460106	506898	2030	25	1	\$400,000.00	(CAP-001171) Back Office Licensing
10550706	506393	2030	87	1	\$110,000.00	(CIP-001067) Denn John Softball/Baseball Field - Design
10550706	506393	2030	47	1	\$640,000.00	(CIP-001067) Denn John Softball/Baseball Field - Construction
40945206	506494	2030	36	1	\$18,000.00	(CAP-001181) Velocity Meter
40945206	506494	2030	56	1	\$33,000.00	(CAP-001180) Water Quality Logger
40945206	506393	2030	82	1	\$200,000.00	(CAP-001223) Stormwater System Improvements
40945506	506495	2030	108	1	\$18,264.00	(VR-000111) Kubota ZD326
40945506	506495	2030	148	1	\$25,943.00	(VR-000112) Wells Cargo Enclosed Trailer
40945506	506495	2030	28	1	\$70,550.00	(VR-000110) Thompson Vacuum-Assisted 6 Pump
40945506	506495	2030	38	1	\$422,325.00	(VR-000113) John Deere 644 Wheel Loader
40945506	506495	2030	98	1	\$554,318.00	(VR-000106) Kaiser All-Terrain Excavator Model S8
41145716	506495	2030	60	1	\$452,584.00	(VR-000275) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145716	506495	2030	90	1	\$452,584.00	(VR-000046) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145716	506495	2030	150	1	\$452,584.00	(VR-000073) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145726	506494	2030	40	1	\$22,237.00	(VR-000072) John Deere Gator (Weld)
46170106	506191	2030	11	1	\$30,000.00	(CIP-001053) Land Acquisition Approach Runway 15 - Land acquisition
46170106	506393	2030	81	1	\$90,000.00	(CIP-001059) Rehab Taxiway Bravo - Design
46170106	506393	2030	51	1	\$320,000.00	(CIP-001058) Rehab Runway 15/33 - Construction
46170106	506292	2030	34	1	\$540,000.00	(CIP-001051) Airport Maintenance Facility - Construction
56045706	506494	2030	18	1	\$5,000.00	(CAP-001189) Copier
56045706	506495	2030	34	1	\$280,861.00	(VR-000071) Ford F750 Cab/Chassis (Weld)
00110406	506494	2031	4	1	\$8,000.00	Performance Workstation
00130206	506494	2031	2	1	\$6,000.00	R - Ice Machine
00130206	506494	2031	6	4	\$20,000.00	R- Copier (4)
00130206	506495	2031	36	1	\$60,800.00	(VR-000265) Ford F-150
00130206	506495	2031	40	1	\$65,900.00	(VR-000267) Dodge Durango
00135106	506495	2031	10	1	\$63,000.00	(VR-000254) Ford F150
00135106	506495	2031	11	1	\$115,000.00	(VR-000223) Ford F250
00135206	506393	2031	17	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2031	23	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2031	24	1	\$15,000.00	Hydraulic Extrication Tool System
00135206	506494	2031	25	1	\$5,000.00	Stairmaster
00135206	506494	2031	27	1	\$5,000.00	Fire Fighting Ventilation Fan
00150206	506393	2031	4	1	\$28,500.00	Shingle Creek Fence/Decking
00150206	506393	2031	10	1	\$70,000.00	Playground Pour in Place
00150206	506393	2031	25	1	\$75,000.00	Boardwalk Re-decking
00150206	506393	2031	26	2	\$12,400.00	Outdoor Water Fountain
00150206	506494	2031	8	1	\$140,000.00	(VR-000212) Trac Va Leaf Trailer/vacuum
00150206	506495	2031	5	1	\$37,000.00	(VR-000081) Chevrolet Silverado 1500
00150206	506495	2031	6	1	\$85,000.00	(VR-000120) Ford F350 Dually
00150206	506495	2031	9	1	\$68,000.00	(VR-000189) Kubota Tractor 75 HP
00150206	506495	2031	15	1	\$12,000.00	(VR-000180) Toro Blower (Tow Behind)
00150206	506495	2031	17	1	\$16,500.00	(VR-000143) Kubota RTV
00150206	506495	2031	23	1	\$72,000.00	(VR-000088) Ford F250
00150206	506495	2031	24	1	\$117,000.00	(VR-000124) Chevrolet 4500 Box Truck
00150206	506495	2031	26	1	\$16,000.00	(VR-000156) Hustler Zero Turn Mower
00150206	506495	2031	28	1	\$72,000.00	(VR-000117) Chevrolet 1500
00150206	506495	2031	35	1	\$51,000.00	(VR-000128) Ford 350 Transit Van
00150206	506495	2031	42	1	\$37,000.00	(VR-000126) Chevrolet Traverse
00150206	506495	2031	43	1	\$72,000.00	(VR-000118) Chevrolet 1500
00150206	506495	2031	50	1	\$55,000.00	(VR-000185) Wacker Roller
00150206	506495	2031	51	1	\$65,000.00	(VR-000187) Harper TV35D
00150206	506495	2031	52	1	\$230,000.00	(VR-000209) Ford F350
00150206	506495	2031	53	1	\$25,000.00	(VR-000132) Cushman 6 seater cart
00150206	506495	2031	57	1	\$72,000.00	(VR-000119) Chevrolet 1500
00150206	506495	2031	58	1	\$16,000.00	(VR-000157) Hustler Zero Turn Mower
00150206	506495	2031	59	1	\$11,500.00	(VR-000192) Down to Earth Trailer
00150206	506495	2031	66	1	\$72,000.00	(VR-000087) Ford F250
00150206	506495	2031	67	1	\$72,000.00	(VR-000089) Ford F250
00150206	506495	2031	68	1	\$16,500.00	(VR-000178) Generac Light Tower
00150206	506495	2031	72	1	\$50,000.00	(VR-000171) Toro Groundmaster Triplex Mower
00150206	506495	2031	73	1	\$72,000.00	(VR-000202) Ford F250
00150206	506495	2031	75	1	\$25,000.00	(VR-000133) Cushman 6 seater cart
00150206	506495	2031	77	1	\$85,000.00	(VR-000121) Ford F350 Dually
00150206	506495	2031	78	1	\$25,000.00	(VR-000147) John Deere Bunker Field Rake
00150306	506393	2031	14	1	\$60,000.00	(CIP-001009) Bob Makinson Aquatic Center Office/Storage Building - Design
00150306	506393	2031	15	1	\$30,000.00	(CIP-001009) Bob Makinson Aquatic Center Office/Storage Building - FF&E
00150306	506393	2031	17	1	\$510,000.00	(CIP-001009) Bob Makinson Aquatic Center Office/Storage Building - Construction
00150406	506393	2031	8	4	\$93,600.00	Scoreboards
00150406	506393	2031	19	1	\$150,000.00	(CIP-001025) Orange Gardens Renovation - Construction
00150406	506393	2031	20	1	\$150,000.00	(CIP-001024) Orange Gardens - ADA & Renovations - Construction
00150406	506393	2031	26	1	\$25,000.00	(CIP-001025) Orange Gardens Renovation - Design
00150406	506393	2031	27	1	\$25,000.00	(CIP-001024) Orange Gardens - ADA & Renovations - Design
00150506	506393	2031	3	1	\$290,000.00	Fence and Gate
00150506	506393	2031	4	1	\$150,000.00	Columbarium
10140106	506495	2031	26	1	\$40,138.00	(VR-000285) GMC Terrain AWD
10140106	506495	2031	56	1	\$40,138.00	(VR-000283) Ford Escape AWD
10345406	506494	2031	17	1	\$27,500.00	(CAP-001139) Cabinet/Controller 8 Phase

10345656	506393	2031	35	1	\$12,000.00	(CAP-001145) Neighborhood Street Light Infill Program
10430206	506494	2031	70	1	\$6,000.00	(CAP-001018) Ice Machine
10430206	506494	2031	30	1	\$20,000.00	(CAP-001019) Copier
10430206	506495	2031	370	1	\$35,800.00	(VR-000228) Chevy Equinox
10430206	506495	2031	130	1	\$41,500.00	(VR-000233) Chevrolet Equinox
10430206	506495	2031	380	1	\$41,500.00	(VR-000231) Chevy Equinox
10430206	506495	2031	220	1	\$49,900.00	(VR-000220) Toyota Tundra
10430206	506495	2031	60	1	\$54,700.00	(VR-000260) Toyota Tundra
10430206	506495	2031	140	1	\$67,900.00	(VR-000230) Dodge Durango
10430606	506494	2031	30	1	\$22,000.00	(VR-000305) Message Board
10435106	506495	2031	65	1	\$63,000.00	(VR-000249) Ford Explorer
10435106	506495	2031	85	1	\$63,000.00	(VR-000247) Ford Explorer
10435106	506495	2031	115	1	\$63,000.00	(VR-000250) Ford Explorer
10435106	506495	2031	145	1	\$63,000.00	(VR-000245) Ford Explorer
10435106	506495	2031	15	1	\$115,000.00	(VR-000223) Ford F250
10435106	506495	2031	55	1	\$780,000.00	(VR-000006) Freightliner/Excellance Ambulance M2Plus
10435206	506494	2031	250	1	\$5,000.00	(CAP-001068) Stairmaster
10435206	506494	2031	380	1	\$5,000.00	(CAP-001069) Fire Fighting Ventilation Fan
10435206	506393	2031	100	1	\$9,200.00	(CAP-001035) Fire Hose and Appliance
10435206	506494	2031	360	1	\$15,000.00	(CAP-001066) Combination Hydraulic Rescue Tool
10435206	506494	2031	370	1	\$15,000.00	(CAP-001067) Hydraulic Extrication Tool System
10445206	506393	2031	31	1	\$100,000.00	(CIP-001029) Lawrence Silas Blvd./Neptune Road Intersection Improvement - Contingency
10445206	506393	2031	41	1	\$150,000.00	(CAP-001151) Neighborhood Improvement Program
10445306	506495	2031	20	1	\$48,515.00	(VR-000176) Ford F150
10450206	506495	2031	192	1	\$11,500.00	(VR-000190) Rolls Rite Heavy Cargo Trailer
10450206	506495	2031	272	1	\$11,500.00	(VR-000191) Rolls Rite Tilt Trailer
10450206	506495	2031	322	1	\$11,500.00	(VR-000192) Down to Earth Trailer
10450206	506495	2031	232	1	\$12,650.00	(VR-000193) Forest River Dump Trailer
10450206	506495	2031	122	1	\$16,500.00	(VR-000178) Generac Light Tower
10450206	506495	2031	212	1	\$16,500.00	(VR-000138) Toro Workman
10450206	506495	2031	312	1	\$25,000.00	(VR-000146) John Deere Bunker Field Rake
10450206	506495	2031	92	1	\$50,000.00	(VR-000181) Vermeer Chipper
10450206	506495	2031	62	1	\$51,000.00	(VR-000128) Ford 350 Transit Van
10450206	506495	2031	52	1	\$72,000.00	(VR-000117) Chevrolet 1500
10450206	506495	2031	132	1	\$100,000.00	(VR-000122) Ford F450
10450206	506495	2031	32	1	\$117,000.00	(VR-000124) Chevrolet 4500 Box Truck
10460106	506393	2031	50	1	\$85,000.00	(CAP-001204) Wide Area Network
10460106	506494	2031	35	1	\$300,000.00	(CAP-001204) Wide Area Network
10460106	506898	2031	65	1	\$400,000.00	(CAP-001172) Back Office Licensing
40945206	506495	2031	13	1	\$48,515.00	(VR-000092) Ford F150
40945206	506393	2031	5	1	\$100,000.00	(CIP-001049) Slip-line Program - Construction
40945206	506393	2031	62	1	\$200,000.00	(CAP-001224) Stormwater System Improvements
40945506	506495	2031	48	1	\$32,192.00	(VR-000194) ProDrive X Spray Boat 17'x54
40945506	506495	2031	68	1	\$40,345.00	(VR-000195) Chevrolet Colorado 4x4
41145716	506495	2031	160	1	\$276,550.00	(VR-000047) Freightliner/with Lightening Loader MCO 82040
41145716	506495	2031	80	1	\$452,584.00	(VR-000102) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145716	506495	2031	100	1	\$452,584.00	(VR-000100) Autocar/New Way ACX 60K GVW Truck/Sidewinder
41145716	506495	2031	130	1	\$452,584.00	(VR-000101) Autocar/New Way ACX 60K GVW Truck/Sidewinder
46170106	506494	2031	44	1	\$20,250.00	(VR-000070) John Deere Z975M
46170106	506495	2031	22	1	\$51,880.00	(VR-000043) F150 Crew Cab
46170106	506393	2031	61	1	\$145,000.00	(CIP-001059) Rehab Taxiway Bravo - Construction
56045706	506494	2031	28	1	\$12,000.00	(CAP-001192) A/C Service Machine

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT		
<u>GENERAL FUND</u>					
City Commission	City Commission	Commission Retreat Facilitator	30,000		
		General Labor Services	45,000		
		Lobbyists	170,000		
		Total City Commission/City Commission	245,000		
City Manager	City Manager	Grant Application Assistance	15,000		
		Real Estate Consulting	25,000		
			40,000		
City Manager	City Clerk	Onsite Records Disposal	1,000		
		Community Shred Day Event	1,260		
		ADA Service	2,000		
		Shredding Bins	2,520		
		Document Preservation	3,500		
		Audio/Visual Conversion Project	5,000		
		Electronic Signature Services	9,000		
		Deed Recording	9,000		
		Elections Outside Legal Counsel	20,000		
		Total City Manager/City Clerk	53,280		
		City Manager	Strategic Communications	Video Translation Services	1,000
				Video Voice-Over	2,000
Closed Captioning Services	3,000				
Audio Equipment and Services	3,000				
American Sign Language Services	4,000				
Miscellaneous Services	9,000				
Total City Manager/Strategic Communications	22,000				
City Manager	Division of Emergency Preparedness	Security Services	25,000		
		Total City Manager/Safety, Security and Emergency Management	25,000		
		Total City Manager	140,280		
City Attorney	City Attorney	Public Defender Annual Fees	500		
		Court Subpoena Service Fees	520		
		Court Filing Fees	800		
		Title and Closing Fees	2,000		
		Appraisals	12,500		
		Retained Counsel	235,000		
		Total City Attorney/City Attorney	251,320		
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			257,320		

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Finance	Finance	Bond Disclosure Compliance Fees	3,000
		Account Analysis Fees	3,000
		Armored Car Service	6,000
		Lease Compliance	10,000
		Contract Compliance	11,000
		General Consultants	12,000
		Actuarial Services	14,000
		Credit Card Fees	57,000
		Investment Contracts	100,000
		Audit and ACFR Preparation	132,000
		Total Finance	348,000
Economic Development	Economic Development	Real Estate Consulting	1,500
		Marketing Material Production	7,000
		National Entrepreneur Center	10,000
		Prospera	20,000
		Small Business Development Center	30,000
		Retail Strategies LLC Agreement	50,000
		Economic Development Incentive Funds	125,000
		University of Central Florida Incubator	150,000
		Budget Adjustment - Agencies TBA	(110,000)
		Total Economic Development	283,500
Development Services	Planning	Contractual Services	10,000
		Pedestrian Safety Program	17,000
		Comprehensive Plan Assistance	25,000
		Magistrate for Code Enforcement	30,000
		Transit Circulator Contract	43,702
		Bike Walk Central Florida	72,000
		Total Development Services	197,702
Police	Office of the Police Chief	Public Information Media Support	12,000
		Total Police/Office of the Police Chief	12,000
Police	Support Services	Credit Card Fees	660
		Wellness Chair Massage	3,760
		Paper Shredding	7,000
		Firearms Training Facility Lead Removal	12,000
		Firearms Training Facility Decontamination	15,000
		Parking Ticket Program Fees	25,000
		False Alarm Billing Services	40,000
		Total Police/Support Services	103,420
Police	Patrol	K9 Kennel Care	2,800
		Veterinary Insurance	7,152
		Canine Maintenance	12,000
		Total Police/Patrol	21,952

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Police	Criminal Investigations	Court Certified Transcriptions	1,200
		Forfeiture Proceeding Court Fees	1,500
		Veterinary Insurance	1,900
		Phone Tolls/Bank Records/Undercover Operations	2,500
		Canine Maintenance	2,750
		Towing and Storage Fees	3,000
		Evidence Disposal	4,000
		Nurse Examiners	7,500
		Professional Remote Composites	8,000
		Confidential Funds	8,000
		DNA testing	8,500
		Total Police/Criminal Investigations	48,850
Police	Special Operations	Towing and Storage Fees	1,000
		Crossing Guard Management Services	864,787
		Total Police/Special Operations	865,787
		Total Police	1,052,009
Fire	Administration	Staffing Software Phone Contract	50
		Pre-Employment Examinations	3,600
		Medical Director Contract	55,000
		Wellness Physicals	129,720
		Ambulance Billing Service	330,000
		Medicaid Payment	685,731
		Total Fire	1,204,101
Public Works	Engineering	Miscellaneous Professionals Services	185,000
		Total Public Works/Engineering	185,000
Public Works	Street Maintenance	Maintenance Agreement	118,000
		Mowing Contract	483,840
		Total Public Works/Street Maintenance	601,840
Public Works	Traffic Engineering	Beacon Maintenance	26,542
		Traffic Signal Inspections	35,000
		FDOT Rail Road Crossing Contract	44,460
		Emergency Signal Services	93,000
		FDOT Traffic Signal Maintenance	94,452
		Signal Maintenance	103,268
		Redlight Camera Fees	990,600
		Total Public Works/Traffic Engineering	1,387,322
		Total Public Works	2,174,162
Parks and Recreation	Parks	Grant Application Fees	10,000
		Total Parks and Recreation/Parks	10,000

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Parks and Recreation	Aquatic Center	Event Entertainment	1,000
		Pool Permit	1,050
		Miscellaneous Aquatic Classes	1,500
		Lifeguard Certification Fees	11,700
		Chemical Delivery Contract	60,000
		Total Parks and Recreation/Aquatic Center	75,250
Parks and Recreation	Recreation	Janitorial/Custodial	2,200
		Food Service	6,900
		Day Camp Program Trips	8,100
		Special Programs	19,250
		Teen Extreme Program	32,536
		Recreation Programs	37,479
		Oak Street Park Camp Discovery	55,886
		Youth and Adult Sports	88,064
		Total Parks and Recreation/Recreation	250,415
Parks and Recreation	Cemetery	Cemetery Plot Buy Back	2,200
		Total Parks and Recreation/Cemetery	2,200
Parks and Recreation	Events & Venues	Security	12,000
		Downtown Event/Partnership	10,000
		Face Painters	10,000
		Fandom	10,000
		General Labor Services	11,000
		Taste of Kissimmee	20,000
		Juneteenth	25,000
		Kowtown	25,000
		Martin Luther King, Jr. Event	25,000
		Festival of Lights Parade and Entertainment	33,000
		July 4th Fireworks	40,000
		July 4th Entertainment and Production	65,000
		Total Parks and Recreation/Events & Venues	286,000
Human Resources and Risk Management	Human Resources	Pension and Actuarial Studies	5,000
		457 Plan Fiduciary Insurance	5,252
		Labor Attorney	25,000
		Total Human Resources and Risk Management	35,252
Total General Fund			6,561,191

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>STORMWATER UTILITY FUND</u>			
Public Works	Engineering	Annual Audit Fees	4,500
		Water Quality Reporting	5,000
		Diving Services	15,000
		Asset Inventory Management	35,000
		Data Storage Management	50,000
		Water Quality Lab Sampling	60,000
		Stormwater Fee Analysis	80,000
		Nutrient Data Analysis	85,000
		Stormwater Engineering Standard	100,000
		Stormwater Monitoring Services	140,000
		Stormwater Master Plan	155,000
		Total Stormwater Utility/Engineering	729,500
		Public Works	Operations
Customer Billing Services	344,844		
Total Stormwater Utility/Operations	349,716		
Total Stormwater Utility Fund			1,079,216
<u>SOLID WASTE FUND</u>			
Public Works	Solid Waste	Janitorial Services	4,600
		Annual Audit Fees	8,000
		Customer Billing Services	185,080
		Total Solid Waste/Solid Waste	197,680
Public Works	Weld Shop	Janitorial Services	2,223
		Total Solid Waste/Weld Shop	2,223
		Total Solid Waste Fund	199,903
<u>AIRPORT FUND</u>			
Airport	Operations	Airport Intern Share	1,000
		Audit Fees	1,700
		Graphic Design Services	2,000
		Airport Development Plan	3,000
		Appraisals	5,000
		Surveying Services	5,000
		General Consultant Fees	9,500
		Janitorial Services	16,748
		Landing Fee Agreement	70,000
		Total Airport Fund	113,948
<u>CENTRAL SERVICES FUND</u>			
Information Technology	Information Technology	Central Square Support Services	2,500
		Microsoft/Cisco Technical Support	5,000
		Microsoft SharePoint Services	5,000
		API Support Services	5,000
		GIS Asset Management Technical Support	10,000
		Total Information Technology	27,500

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Public Works	Fleet Maintenance	Vehicle Parts Contract	240,000
		Total Public Works/Fleet Maintenance	240,000
Public Works	Facilities Maintenance	Charging Station Services	8,000
		Fuel Tank Testing and Inspections	15,000
		Septic Tank and Grease Trap Inspections	30,350
		Roofing Inspections	31,500
		Generator Inspections	30,000
		Pest Control Services	50,000
		Elevator Inspections	50,000
		Backflow and Sprinkler Inspections	65,000
		Consultant Services	50,000
		HVAC Contract Services	78,320
		Alarm Security Monitoring Services	75,000
		Janitorial Service	267,400
		Total Public Works/Facilities Maintenance	750,570
Total Central Services Fund			1,018,070
LOCAL OPTION GAS TAX FUND			
Public Works	Engineering	General Consultants	98,000
		Total Local Option Gas Tax/Engineering	98,000
Total Local Option Gas Tax Fund			98,000
BUILDING FUND			
Development Services	Building	Janitorial Services	14,784
		Miscellaneous Professional Services	40,000
		Building Inspector Services and Plan Review	50,000
Total Building Fund			104,784
VINE STREET COMMUNITY REDEVELOPMENT FUND			
Economic Development	Community	Survey Services	6,250
	Redevelopment	Surveying and Engineering Services	6,250
		Financial Audit	10,000
		Architectural Services	10,000
		Consultant Services	10,000
		Commercial Appraisal Services	15,000
		Landscape Maintenance	100,000
		Transit Circulator Contract	131,107
Total Vine Street Community Redevelopment Fund			288,607

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Economic Development	Community Redevelopment	Financial Audit	4,000
		Consultant Services	7,000
		Voluntary Clean-up Tax Credit Application Service	9,000
		Commercial Appraisal Services	10,000
		Surveying and Engineering Services	12,500
		Architectural Services	22,500
		Holiday Decorations	50,000
		Walkability Study	150,000
		Transit Circulator Contract	262,214
		Total Downtown Community Redevelopment Fund	527,214
<u>2026 COMMUNITY DEVELOPMENT BLOCK (CDBG) GRANT FUND</u>			
City Manager	2026 CDBG Program	Miscellaneous Professional Services	21,913
		Total 2026 Community Development Block Grant Fund	21,913
<u>2026 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND</u>			
City Manager	2026 SHIP Program	Miscellaneous Professional Services	3,081
		Miscellaneous Contract Services	25,000
		Total 2026 State Housing Initiative Partnership (SHIP) Grant Fund	28,081
<u>THE HAVEN ON VINE</u>			
City Manager	City Manager	Janitorial Services	7,200
		Pool Services	9,000
		Custodial Services	9,000
		Pest Services	9,600
		Lawn Services	14,400
		Professional Services	40,000
		Security	100,000
		Total The Haven on Vine	189,200
<u>LIABILITY/WORKERS COMPENSATION SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Hazardous Materials Cleanup	5,000
		Commercial Drivers License Random Drug Testing	6,000
		Actuarial Services	11,000
		Exposure Hot Line	12,000
		Total Liability/Workers Comp Self Insurance Fund	34,000

ANALYSIS OF PROFESSIONAL SERVICES

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>HEALTH SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Miscellaneous	475
		Waste Disposal Services	1,900
		Fire Cancer Presumption Policy	27,900
		Clinic Contract Fees	204,100
		Onsite Medical Staff	511,200
		Administrative Service Fees	2,716,102
		Total Health Self Insurance Fund	<u>3,461,677</u>
TOTAL CITY OF KISSIMMEE			<u>13,725,804</u>



Object Codes Listing

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

AD VALOREM TAXES

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

ADJUSTED FINAL MILLAGE

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

AGGREGATE MILLAGE RATE

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

ASSESSMENT

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

BUDGET

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

CAPITAL IMPROVEMENT

Additions, replacements or improvements to facilities with a unit cost in excess of \$5,000 and a useful life of one year or more. Items with a unit cost of less than \$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 \$5,000 and a useful life of one year or more. (See Capital Improvement.)

COMMUNITY REDEVELOPMENT AGENCY (CRA)

An agency created to promote development within the community redevelopment area by the use of tax increment financing.

CONTINGENCY

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

DEBT SERVICE

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

DEPRECIATION

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

EQUIVALENT RESIDENTIAL UNIT (ERU)

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

EXPENDITURE

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

EXPENSE

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

FINAL MILLAGE

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

FISCAL YEAR

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

FUNCTION

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

FUND

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

FUND BALANCE

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

GAS TAX

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

HALF-CENT SALES TAX

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

IMPACT FEES

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

INDIRECT COSTS

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

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

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

KISSIMMEE UTILITY AUTHORITY (KUA)

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

MILL

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

OBJECT CODE

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

OPERATING COSTS

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

OPERATING FUND

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

OTHER EXPENSES OR EXPENDITURES

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

PERFORMANCE INDICATORS

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

PERSONAL PROPERTY

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

PERSONAL SERVICES

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

PROPERTY APPRAISER

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

PROPOSED MILLAGE

The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage is to be sent to the property appraiser within 30 days after a 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 2025 calendar year would be used in figuring the 2025/2026 budget year. The tax bills to be mailed by November 1 represent the property taxes due for the 2026 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.