



(REVISED) MINUTES OF THE REGULAR SESSION OF THE CITY COMMISSION HELD TUESDAY, APRIL 20, 2021, AT 6:00 PM AT THE CITY OF KISSIMMEE, CITY HALL COMMISSION CHAMBERS LOCATED AT 101 CHURCH STREET, KISSIMMEE, FLORIDA

1. MEETING CALLED TO ORDER

Members Present: Mayor Olga Gonzalez, Commissioners Olga Castano, Felix Ortiz, Carlos Alvarez, Jim Fisher

Staff Present: City Manager Mike Steigerwald, City Attorney Olga Sanchez de Fuentes, Deputy City Manager Desiree Matthews, Assistant City Manager Austin Blake, City Clerk Linda Hansell

Members Absent: None

Mayor Gonzalez called the meeting to order at 6:01 PM.

2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

After a Moment of Silence, Commissioner Fisher led the audience in the Pledge of Allegiance.

3. PROCLAMATIONS AND SPECIAL PRESENTATIONS

3.A CAREERSOURCE CENTRAL FLORIDA RESOURCES UPDATE

CareerSource Central Florida will provide the City Commission with an update on agency resources available to the community.

Belinda Kirkegard, Economic Development Director, introduced CareerSource Central Florida representative Clifford Marvin.

Clifford Marvin, Director of Public Affairs, CareerSource Central Florida, made a PowerPoint Presentation (Exhibit "A") and discussed the services provided by their agency and employment trends in our area and the nation.

George Francis, Business Services Consultant for CareerSource Central Florida, reviewed the companies that are hiring.

Mr. Marvin stated they work with Valencia to offer training in English and GED assistance and other certifications in response to a question from Commissioner Alvarez

3.B SWEARING IN CEREMONY FOR NEWLY PROMOTED FIRE LIEUTENANT AND ENGINEER

Staff requests that Jason Stewart and Greg Lightbody be sworn into their newly appointed positions in the Fire Department.

Fire Chief Jim Walls administered the Oath of Office (Exhibit "B") to Fire Lieutenant Jason Stewart and Engineer Greg Lightbody at a virtual ceremony held at the Fire Station and broadcast in the Commission Chambers.

4. PUBLIC HEARINGS - FIRST AND SECOND READINGS

4.A PUBLIC HEARING - FIRST READING - PROPOSED ORDINANCE #21-03 AMENDING CHARTER SCHOOL ADVISORY BOARD

AN ORDINANCE AMENDING CODE OF ORDINANCES OF THE CITY OF KISSIMMEE, TITLE 1, GENERAL PROVISIONS CHAPTER 2-3, BOARDS AND COMMISSIONS, SECTION 23, CHARTER SCHOOL ADVISORY BOARD AMENDING MEMBERSHIP AND QUORUM REQUIREMENTS; REPEALING ALL ORDINANCES IN CONFLICT HERewith AND PROVIDING AN EFFECTIVE DATE

Approval of the First Reading of Proposed Ordinance 21-03.

City Attorney Sanchez de Fuentes read Proposed Ordinance # 21-03 by title.

City Manager Steigerwald reviewed the request and stated this amendment is due to changes in Florida law. Staff recommends approval after holding the Public Hearing.

Mayor Gonzalez announced the Public Hearing with no response from the audience.

Commissioner Fisher moved to approve the First Reading of Proposed Ordinance # 21-03. Commissioner Ortiz seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Alvarez	AYE
Commissioner Fisher	AYE
Commissioner Castano	AYE
Commissioner Ortiz	AYE
Mayor Gonzalez	AYE

Motion carried 5 - 0.

4.B PUBLIC HEARING - FIRST READING - PROPOSED ORDINANCE #21-04 RELATING TO PEDESTRIAN SAFETY

AN ORDINANCE OF THE CITY OF KISSIMMEE, FLORIDA, RELATING TO PEDESTRIAN SAFETY; CREATING CHAPTER 9-8; PEDESTRIAN SAFETY AND SECTIONS 9-8-1 THROUGH 9-8-5; PROHIBITING PEDESTRIAN ACTIVITY IN CERTAIN MEDIANS; ADOPTING OSCEOLA COUNTY SECTION 18-4 ON CERTAIN PUBLIC ROADS; AND PROVIDING AN EFFECTIVE DATE

Approval of First Reading of Proposed Ordinance 21-04.

City Attorney Sanchez de Fuentes read Proposed Ordinance # 21-04 by title.

Mayor Gonzalez announced the Public Hearing.

City Attorney Sanchez de Fuentes stated this is being brought back at the direction of the Commission from discussions at the Annual Retreat in January. This is a tool for our police officers to limit panhandling for pedestrian and driver safety. Attorney Sanchez de Fuentes reviewed the most dangerous intersections that were selected and outlined in the ordinance based on data from red light camera violations and traffic accidents. Staff recommends approval after holding the Public Hearing.

Commissioner Alvarez expressed his concern with Section 9-8-4 and feels a warning for the first offense, citation for the second offense, and trespassing for the third offense would be a better option and not a warning first followed by an arrest. He expressed that he does not feel we need to waste the time of the police officers when they are already short-staffed.

City Attorney Sanchez de Fuentes stated it would be difficult to issue citations when most of the panhandlers do not have a permanent address. After the warning, they have 20 minutes, and if they do not comply with the officer's instruction they would be arrested. She explained they are putting themselves and others in harm's way. Attorney Sanchez de Fuentes clarified that our proposed ordinance was modeled after the City of Orlando and Osceola County, and the Police Chief and Police Attorney were involved in the process.

Commissioner Castano requested this be discussed in more detail at the Workshop on April 27, 2021.

Mayor Gonzalez received consensus of the Commission to discuss at the Workshop. She stated we want the homeless population to seek out assistance, and this may be the way.

Commissioner Fisher stated the proposed ordinance states standing in the roadway, and the Commission should take the advice of the Police Chief and his advisors.

Commissioner Fisher made a motion to accept the proposed ordinance as it is. Mayor Gonzalez seconded the motion for discussion.

Jackie Espinosa, 120 Broadway, Kissimmee, spoke concerning the panhandling situation and how it has increased. Ms. Espinosa stated she has panhandlers in front of her restaurant, and they moved from in front of the Kissimmee Main Street building to the Matador building. She feels when the business owners call the police for this problem, it is a waste of taxpayer money and the officer's time when they can be dealing with more important issues. Ms. Espinosa stated she understands the City wants to assist but she questioned where do the rights of the panhandlers end and the business owners begin. She encouraged the Commission to increase the cost of the violations as the panhandlers make money easily and will not be deterred for a lower fine. Ms. Espinosa feels Kissimmee is becoming a magnet for panhandlers; they are there 16-hours a day and are becoming more aggressive.

Commissioner Alvarez stated he understands the situation and was approached by a panhandler himself at Family Dollar, they used foul language when he did not engage in providing money. He expressed his concern that arresting them is not going to solve the problem because this is a homeless issue. He repeated he is in favor of a warning first, citation second, and trespassing for third offense.

City Attorney Sanchez de Fuentes stated the current City Code does allow for them to be arrested.

Mayor Gonzalez repeated the requested approval prior to the Roll Call.

Upon roll call, the vote was as follows:

Commissioner Fisher	AYE
Commissioner Castano	AYE
Commissioner Ortiz	AYE
Commissioner Alvarez	NAY
Mayor Gonzalez	AYE

Motion carried 4 - 1.

City Manager Steigerwald confirmed this would be added to the April 27, 2021 Workshop Agenda for the Police Chief to be present for the discussion.

4.C PUBLIC HEARING - FIRST READING - PROPOSED ORDINANCE #21-05 AMENDING TITLE VII, POLICE AND TRAFFIC - PARKING ENFORCEMENT

AN ORDINANCE AMENDING CODE OF ORDINANCES OF THE CITY OF KISSIMMEE, TITLE VII, POLICE AND TRAFFIC, CHAPTER 7-3, PARKING ENFORCEMENT, SECTION 7-3-1, VEHICLE REGULATIONS AFFECTING PARKING IN CITY; REORDERING, ADDING AND

MODIFYING PROVISIONS TO CORRESPOND WITH VIOLATIONS LISTED IN SECTION 1-1-99, GENERAL PENALTIES; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE

Approval of First Reading of Proposed Ordinance 21-05.

City Attorney Sanchez de Fuentes read Proposed Ordinance # 21-05 by title.

City Attorney Sanchez de Fuentes stated this proposed ordinance would amend the City Code Section 1-1-99 for General Penalties and add five (5) parking violations that are not currently included in the Code. Staff recommends approval of the First Reading.

Mayor Gonzalez announced the Public Hearing with no response from the audience.

Commissioner Fisher questioned Fire Hydrant regulations.

City Attorney Sanchez de Fuentes stated this ordinance supplements the State Statutes, and City Manager Steigerwald confirmed the Statute covers no parking of vehicles within 15-feet of a fire hydrant.

Commissioner Olga Lucia Castano moved to approve the First Reading of Proposed Ordinance # 21-05. Commissioner Jim Fisher seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Castano	AYE
Commissioner Ortiz	AYE
Commissioner Alvarez	AYE
Commissioner Fisher	AYE
Mayor Gonzalez	AYE

Motion carried 5 - 0.

5. PUBLIC HEARINGS

None.

6. HEAR AUDIENCE

None.

7. CONSENT AGENDA

THE CONSENT AGENDA IS A TECHNIQUE DESIGNED TO EXPEDITE HANDLING OF ROUTINE MISCELLANEOUS BUSINESS OF THE CITY COMMISSION. THE CITY COMMISSION IN ONE MOTION MAY ADOPT THE ENTIRE AGENDA. THE MOTION FOR ADOPTION IS NON-DEBATABLE AND MUST RECEIVE UNANIMOUS APPROVAL. BY REQUEST OF ANY INDIVIDUAL MEMBER, ANY ITEM MAY BE REMOVED FROM THE CONSENT AGENDA AND PLACED UPON THE REGULAR AGENDA FOR DEBATE.

Commissioner Jim Fisher made a motion to approve the Consent Agenda in its entirety. City Commissioner Felix Ortiz seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Ortiz	AYE
Commissioner Alvarez	AYE
Commissioner Fisher	AYE
Commissioner Castano	AYE
Mayor Gonzalez	AYE

Motion carried 5 - 0.

7.A COMMISSION MINUTES APPROVAL

Request Commission approval of the April 6, 2021 Commission Minutes.

7.B DONATION OF EMERGENCY MEDICAL SERVICES (EMS) EQUIPMENT TO ONE WORLD MEDICS

Approval to donate various EMS equipment to One World Medics.

7.C HERITAGE PLACE REPLAT (DRC# 20-00042)

Approval of the final plat known as Heritage Place Replat.

7.D RATIFICATION OF EXECUTIVE ORDERS 2021-11 AND 2021-12

City Commission ratification of Executive Order 2021-11 issued April 5, 2021, and Executive Order 2021-12 issued April 12, 2021 for the extension of the Local Declaration of Emergency to April 18, 2021.

7.E ACCEPTANCE OF FUNDS FOR THE DESIGN OF THE TRAFFIC SIGNAL AT THE INTERSECTION OF DYER BOULEVARD AND BALL PARK ROAD PER THE EPOCH DEVELOPMENT AGREEMENT

Approval to accept the funds from EPOCH Development for the design of the traffic signal at the intersection of Dyer Boulevard and Ball Park Road in the amount of \$78,328 and to adjust the budget accordingly.

8. DISCUSSION ITEMS

8.A PRESENTATION OF COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2020

Acceptance of the Comprehensive Annual Financial Report for the year ended September 30, 2020.

Amy Ady, Finance Director, introduced Mark White from Purvis Gray who will be presenting a review of our annual audit. Director Ady thanked the staff from Purvis Gray who has worked with the City through the pandemic.

Mark White, Purvis Gray, presented a PowerPoint Presentation (Exhibit "C"). Mr. White recognized Kathryn Eno, Audit Manager; Helen Painter, Technical Review, and Michael Sandstrom, IT Senior Auditor.

Mr. White continued with the PowerPoint Presentation and highlighted specifics of the Financial Audit as required by the State of Florida. He reviewed the City Management Letter items in comparison to 2019 and 2020. The City has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for many years and he does not see any reason it will not be awarded for FY2020.

Mr. White stated the City has been given an unmodified opinion which means the City's financial reporting is "Fairly stated in all material respects" which is a "Clean" Opinion. He reviewed the Management Letter from 2019 and 2020 relating to delayed year-end reporting due to key vacant positions in Finance. The Audit attributes the delays to being understaffed as well as the roll-out of a new accounting system. Mr. White touched on the decreased funds for Central Services and Airport that was reported in the 2019 Management Letter; recommendation is for staff to continue to monitor. The City was commended for taking measures during COVID that resulted in minimal negative effects on the City financial statements.

Mr. White highlighted a future accounting requirement relating to Lease Accounting Standards (FY 2022) and the need for Fiduciary Activities and Section 457 Plans (FY2021 and 2022). An inventory of all leases including right-to-use or non-financial assets will need to be completed by the City.

Commissioner Jim Fisher moved to accept the FY2020 Comprehensive Annual Financial Report. Commissioner Olga Castano seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Alvarez	AYE
Commissioner Fisher	AYE
Commissioner Castano	AYE
Commissioner Ortiz	AYE
Mayor Gonzalez	AYE

Motion carried 5 - 0.

Mr. White thanked City staff for their cooperation during this process and wished Ms. Ady a wonderful retirement.

City Manager Steigerwald updated the Commission on Mr. White's comments relating to vacancies in Finance and stated we should have an applicant selected for the Director position by the end of this week. The Account Manager position was filled internally, and that vacancy is being advertised. The Assistant Director position will be left open for the new Director to be involved in the selection process.

City Manager Steigerwald provided comments on the Central Services Fleet and Airport funds as mentioned by Mr. White; the new Airport Director was hired last year, and he has worked on the new fee structure. A new Fleet Manager started earlier this year and the study that was completed last year is in the process of being reviewed for a new recommended fee structure.

8.B CHARTER SCHOOL ADVISORY BOARD APPOINTMENTS

Request the Commission make an appointment to fill the vacancy on the Charter School Advisory Board due to the ineligibility of appointee Andreina Paredes.

City Manager Steigerwald explained the individual appointed April 6, 2021, is employed by the Charter School and not eligible to serve on the Board based on Florida Statutes. Three (3) remaining eligible applicants were provided to the Commission for review.

Commissioner Carlos Alvarez moved to appoint Rodney Denson to the Charter School Advisory Board. Commissioner Jim Fisher seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Fisher	AYE
Commissioner Castano	AYE
Commissioner Ortiz	AYE
Commissioner Alvarez	AYE

AYE

Motion carried 5 - 0.

**** THE CITY COMMISSION MEETING WAS RECESSED AS THE CITY COMMISSION AND RECONVENED AS THE CRA BOARD ****

8.C COMMUNITY REDEVELOPMENT AGENCY INCENTIVES POLICY - DEMOLITION SERVICES

Approval of the Community Redevelopment Agency (CRA) Incentives Policy-Demolition Services, a redevelopment tool for the Downtown Kissimmee CRA and Vine Street CRA within the City of Kissimmee.

Samia Singleton, CRA Director, reviewed the request for the Commission and stated staff recommends approval.

CRA Commissioner Olga Lucia Castano moved to approve the CRA Incentives Policy for Demolition Services. CRA Commissioner Felix Ortiz seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Castano	AYE
Commissioner Ortiz	AYE
Commissioner Alvarez	AYE
Commissioner Fisher	AYE
Mayor Gonzalez	AYE

Motion carried 5 - 0.

8.D LANDSCAPE ARCHITECT AND DESIGN SERVICES FOR THE VINE STREET COMMUNITY REDEVELOPMENT AGENCY (CRA) DISTRICT BEAUTIFICATION

Approval of a contract between the Vine Street CRA and SM&E, Inc. for landscape architect and design services within the CRA area.

Samia Singleton, CRA Director, reviewed the request and stated SM&E was selected due to their current Continuing Services Contract with the City. Staff recommends approval.

CRA Commissioner Jim Fisher moved to approve the Work Order for SM&E for Architects and Design Services. CRA Commissioner Felix Ortiz seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Ortiz	AYE
Commissioner Alvarez	AYE
Commissioner Fisher	AYE
Commissioner Castano	AYE
Mayor Gonzalez	AYE

Motion carried 5 - 0.

**** THE CITY COMMISSION IS ADJOURNED AS THE CRA BOARD AND RECONVENED AS THE CITY COMMISSION ****

9. HEAR CITY OFFICIALS

9.A CITY MANAGER

CITY MANAGER STEIGERWALD

City Manager Steigerwald reminded the Commission of the Workshop scheduled for April 27, 2021 at 2:00 p.m. The Non-profit funding process and the Pedestrian Safety Ordinance will be discussed, staff can also add the selection committee process. No guidance has been received from the Federal Government but when received the funding will be updated in the RFP.

9.B CITY ATTORNEY

CITY ATTORNEY SANCHEZ DE FUENTES

Nothing.

9.C CITY COMMISSION

COMMISSIONER CASTANO

Have great night.

COMMISSIONER ORTIZ

Nothing.

COMMISSIONER ALVAREZ

Commissioner Alvarez reminded everyone that Thursday is Earth Day; get out and plant some trees and clean-up your neighborhood.

COMMISSIONER FISHER

Commissioner Fisher commented on a group of approximately thirty (30) high school kids that came through his neighborhood picking up trash; he does not know who they were, but he was very impressed and pleasantly surprised.

Commissioner Fisher asked for an update on plans for the 4th of July.

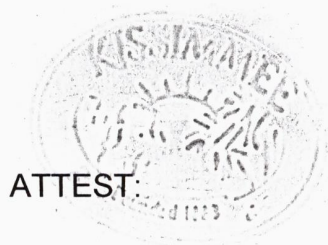
City Manager Steigerwald confirmed staff is planning for fireworks for the 4th of July event and plan to use additional funds that were unused in 2020 to bolster the fireworks show. Plans are to reduce the time of the event and not bring in a nationally known act.

MAYOR GONZALEZ

Nothing.

10. ADJOURNMENT

There being no further business to come before the Commission, Mayor Gonzalez adjourned the meeting at 7:15 PM.



ATTEST:

Olga Gonzalez
MAYOR-COMMISSIONER

Runde S. Hansell
CITY CLERK

Exhibit "A"
PowerPoint Presentation
CareerSource Central Florida Resources Update
Item 3.A.



WE **CONNECT** CENTRAL FLORIDIANS TO CAREERS
AND **DEVELOP** SKILLED TALENT FOR BUSINESSES.

TALENT SOLUTIONS TO IGNITE YOUR
POTENTIAL... YOUR JOURNEY LIVES
HERE

Kissimmee City Commission
Cliff Marvin, Director of Public Affairs
04-20-21



WE ARE
CAREERSOURCERS
WHO **INSPIRE PEOPLE,**
TRANSFORM
BUSINESSES AND
ELEVATE COMMUNITY.



WHO WE SERVE

Niche Markets



CAREER SEEKERS

35 YEARS OLD OR YOUNGER

H.S. DIPLOMA OR SOME COLLEGE

EARN LESS THAN \$15 /HR.

HOUSEHOLD INCOME OF \$35k OR LESS



BUSINESSES

SMALL BUSINESS

5 - 150 STAFF MEMBERS

REPRESENTED IN 5 COUNTIES

OUR SERVICES

Career Seekers

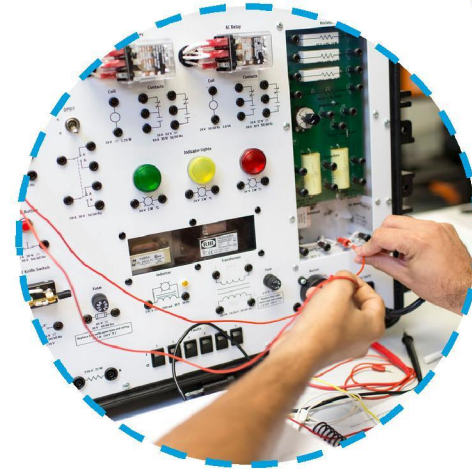
CAREER COACHING

- Career Discovery Assessments
- Resume Building Workshops
- Employment Services
- Interview Skills Workshops

TRAINING & UPSKILLING

- On-the-Job Training
- Training Programs & Scholarships
- Soft Skills Training

*COMPLIMENTARY
SERVICES
FOR
ALL*



OUR SERVICES

Businesses

FINDING & HIRING QUALIFIED TALENT

- Pre-screenings
- Hiring Events
- Interview Locations
- Job Postings

WORKFORCE INTELLIGENCE

- Employment Data
- Job and Labor Market Trends
- Labor Resources



NEW HIRE TRAINING

- Apprenticeships
- Internships
- Training Programs

OSCEOLA COUNTY KISSIMMEE CITY

CENTRAL FLORIDA UNEMPLOYMENT RATE

County by County – April 16, 2021, Release

State = 4.7%

County	Unemployment Rate – March 2021	Number Unemployed	State Rank
Osceola	6.4%	11.2K	Tied for 3rd
Orange	5.5%	39K	11 th
Lake	5.3%	8K	14 th
Seminole	4.7%	11K	34 th
Sumter	6.6%	2.2K	2 nd

State has seen 11 months of job growth; however, there is still a 5% decrease over the year statewide

In the Orlando-Kissimmee-Sanford MSA:

- Most job loss over the year with 11.6% decrease
- Accommodation and Food Services Impacted the most – 97K job loss over the year

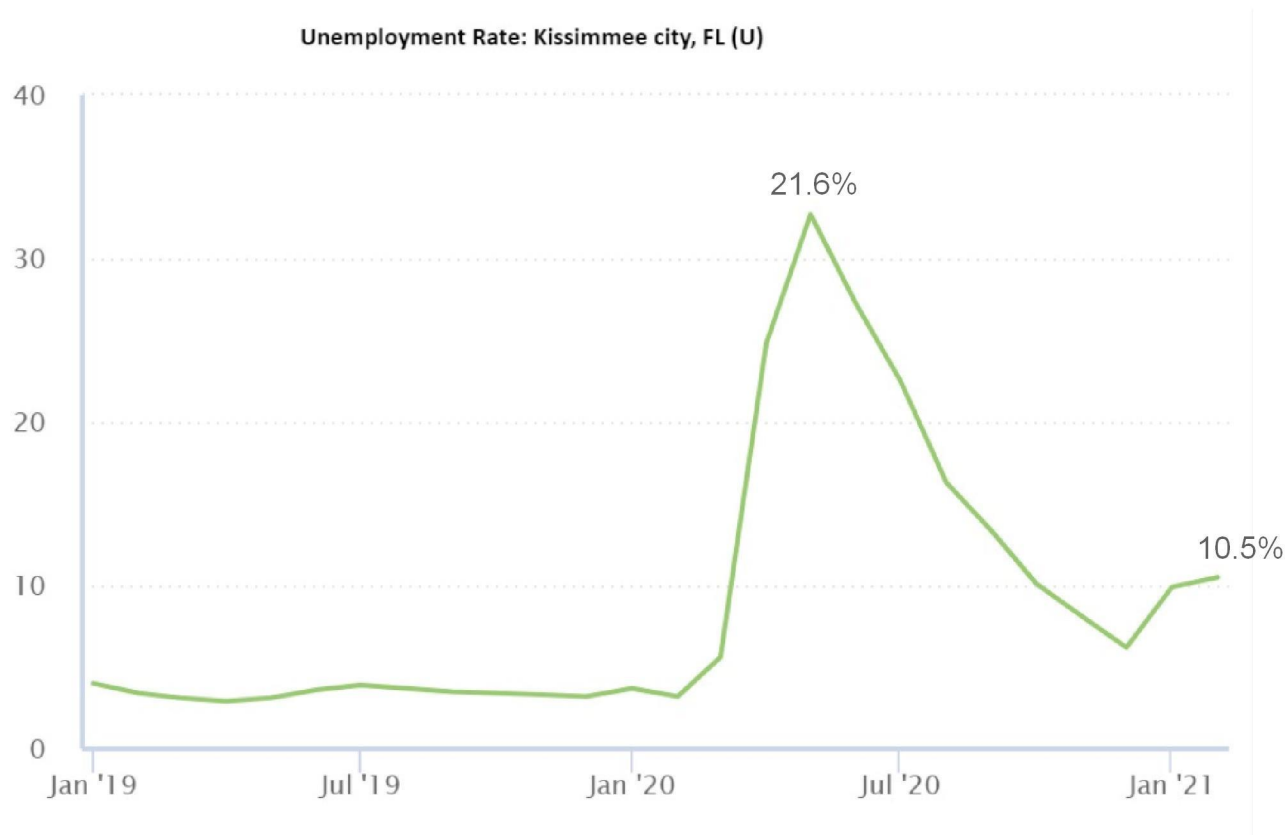
Current Job Posting 31.5% increase year over year (24,452 more March 2021 than March 2020)

Currently seeing hiring activity in Construction, Healthcare, Manufacturing, Retail



KISSIMMEE UNEMPLOYMENT

Monthly Unemployment Rate, month-by-month comparison



Spikes in unemployment rate due to COVID-19 begin in March 2020.

Kissimmee April 2020 unemployment rate was 21.6% while the county rate was 20.3%.

February 2021 unemployment for Kissimmee is 10.5% while the county rate was 8.8%.

Source:
U.S. BUREAU OF LABOR STATISTICS
Local Area Unemployment Statistics
<https://beta.bls.gov/dataQuery/find?fq=survey:%5Bla%5D&s=popularity:D&q=kissimmee>



ENGAGING THE TALENT POOL : OSCEOLA COUNTY

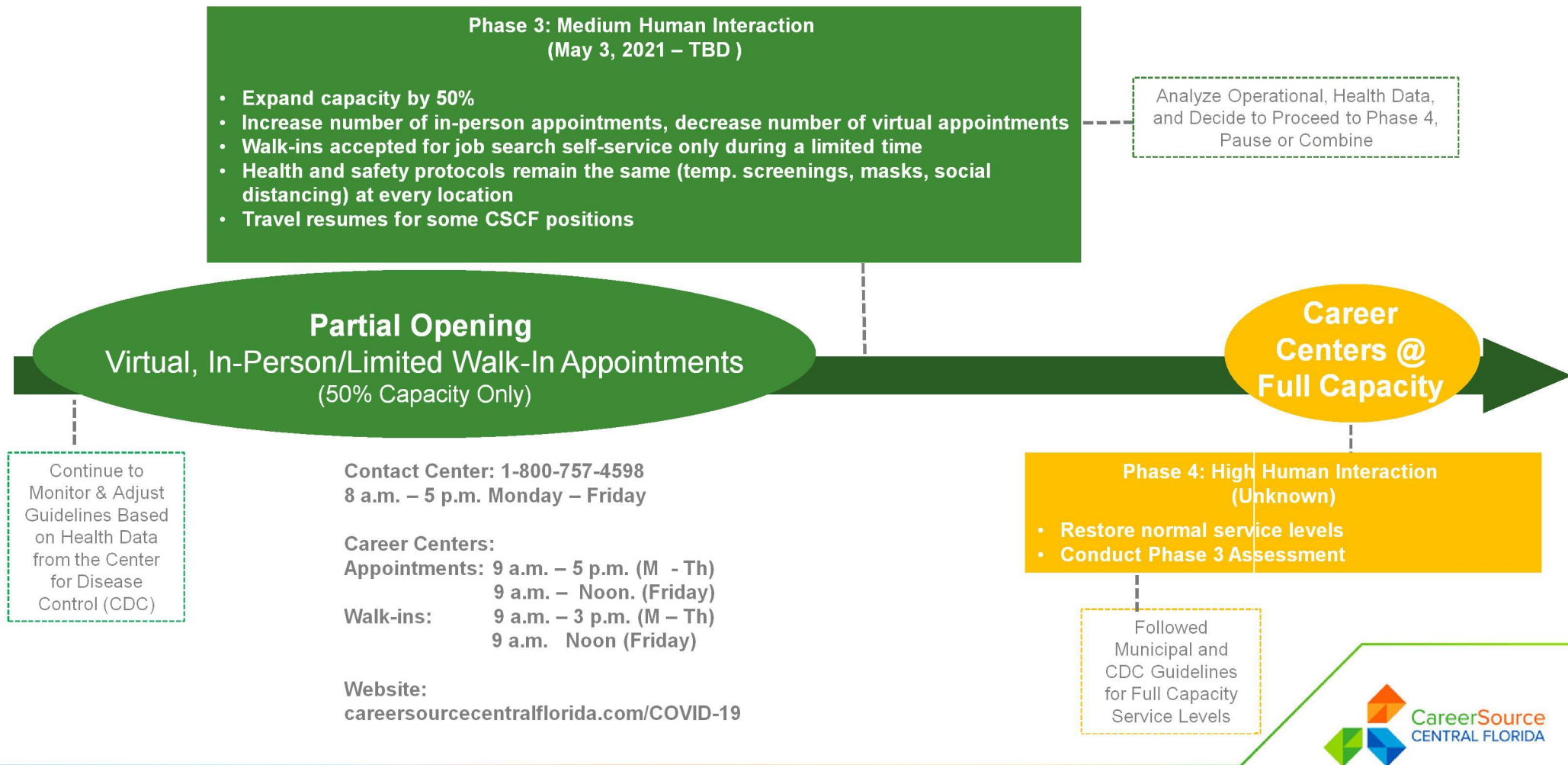


	Businesses Served	Career Seekers Served	Career Seekers Placed	Adults in Training	Adults Trained and Placed	Average Hr. Wage of Trained and Placed
Osceola	138	7070	536	873	120	\$18.09

- Participation in workforce programs impacted by waivers for re-employment assistance, self-sufficiency programs (Temporary Assistance to Needy Families, Supplemental Nutrition Program)
- Increased interest in gaining new skills; many new training enrollments

Data: 7/1/20-3/30/21 – EFM, OSST

COVID-19: PHASE 3 PARTIAL OPENING: MAY 3



WHO'S HIRING?

Top Industries

Industry	Total/Unique (Feb 2021 - Mar 2021)
Health Care and Social Assistance	14,206 / 1,591
Administrative and Support and Waste Management and Remediation Services	6,377 / 1,359
Accommodation and Food Services	6,545 / 1,119
Retail Trade	6,423 / 884
Professional, Scientific, and Technical Services	2,016 / 484
Information	2,052 / 354
Educational Services	1,748 / 342
Transportation and Warehousing	941 / 300
Other Services (except Public Administration)	1,073 / 230
Finance and Insurance	921 / 218

Source: CSCF via EMSI - Osceola County Career Center As of April 19, 2021

Osceola Businesses



- Food and Beverage Positions
- Attraction Attendants

- Florida State-issued Class D Security License
- Full and Part-time positions



- FT Shippers/Receivers
- Production Associates
- Packers
- Environmental Services



EXAMPLES OF PARTNERSHIPS



ALCO
Adult Learning Center Osceola



SUCCESS STORY

- Mr. Rivera (29) successfully completed the iBuild/Apprenticeship / Construction Program after starting on January 7, 2020. Received certifications of completion 2/21.
- Mr. Rivera is now employed and working for MC Dean (FT) as an electrical apprentice. Began 2-22-21 making \$13.72 per hour.
- BIG PIVOT - Mr. Rivera was working in customer service at a bank in PR, and was laid off his job due to Covid19 and had moved to Florida from PR.
- Mr. Rivera was unemployed when he came to Florida and homeless, having to live with family and friends when he could, he was having a very difficult time finding employment because he did not have prior employment history here in Florida.
- He was told about Career Source and spoke with Ms. Tahirih Felix who guided him through the information and career path.



SUCCESS STORY

Last week, I struggled with hiring my employees for my small mental health practice and asked about resources in Central Florida. A friend spoke to me about CareerSource.

Mr. Axel De Jesus helped me by presenting how CareerSource might help. Not only did he immediately send an email about the information, but he also went above and beyond by conducting in-depth knowledge about how to grow a small business with their services and the documentation they would need to start helping.

Mr. De Jesus included all the necessary information and presented it in a one-day email that was simple to read. His work made it easy for me to decide quickly about where to start.

Without his help, I wouldn't be able to organize an administration's whole schema starting from zero. The extra effort and time he puts into this really made a difference. Thank you for helping me with Behavioral Mind Wellness new hires by explaining alternatives to this process. The presentation he gave me was straightforward and easy to understand. The clear way he presented CareerSource alternatives helped my business from the beginning. Thank you so much. Mr. De Jesus' explanation really made a difference. Great job!
Sincerely, Dr. Carmen C. Capella



THANK YOU!

Exhibit "B"
Oath of Office
Fire Lieutenant Jason Stewart and Engineer Greg Lightbody
Item 3.B.

City of Kissimmee Fire Department

101 Church St.

Suite 200

Kissimmee, Florida 34741-5054

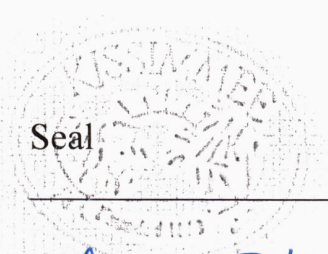
(407) 518-2222 • FAX (407) 933-8604



April 20, 2021

I, Jason Stewart, having been appointed to the position of Lieutenant, do hereby solemnly swear and affirm that I will support, defend and obey the Constitution of the United States of America; the Constitution of the State of Florida; the Laws and Ordinances of the City of Kissimmee; and the Rules and Regulations of the Kissimmee Fire Department to the best of my ability. So help me God.

Seal

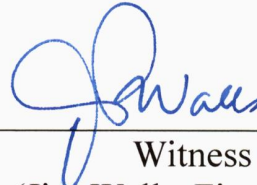


Linda S. Hansell

Attest (City Clerk)



Jason Stewart



Witness
(Jim Walls, Fire Chief)

City of Kissimmee Fire Department

101 Church St.

Suite 200

Kissimmee, Florida 34741-5054

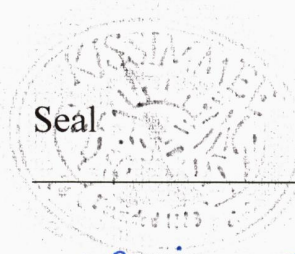
(407) 518-2222 • FAX (407) 933-8604



April 20, 2021

I, Greg Lightbody, having been appointed to the position of Engineer, do hereby solemnly swear and affirm that I will support, defend and obey the Constitution of the United States of America; the Constitution of the State of Florida; the Laws and Ordinances of the City of Kissimmee; and the Rules and Regulations of the Kissimmee Fire Department to the best of my ability. So help me God.

Seal


Ronda S. Harrell

Attest (City Clerk)

Greg Lightbody

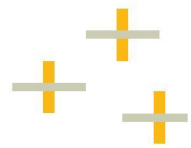
Greg Lightbody

Jim Walls

Witness

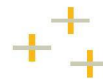
(Jim Walls, Fire Chief)

Exhibit "C"
PowerPoint Presentation
Comprehensive Annual Financial Report FY2020
Item 8.A.



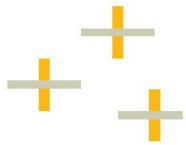
City of Kissimmee, Florida

Audit Results for the Year Ending September 30, 2020



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS
purvisgray.com





PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

purvisgray.com

AN INDEPENDENT MEMBER OF
BDO
ALLIANCE USA



Leadership of Your Audit Team



Mark White, CPA
Partner In Charge
markwhite@purvisgray.com



Kathryn Eno, CPA
Audit Manager
keno@purvisgray.com



Helen Painter, CPA
Technical Review Partner
helenp@purvisgray.com



Michael Sandstrum, CPA,
CISA, CISM, CITP, CGMA
IT Senior Audit Manager
msandstrum@purvisgray.com



Audit Engagement – What Did We Do?

Financial Audit

City of Kissimmee Annual Comprehensive Financial Report
CRA Financial Statements and Notes

Federal Single Audit

Schedule of Federal Awards

Internal Controls and Compliance Affecting Financial Reporting
State Investment Statute Compliance

CRA Compliance
Management Letter

GFOA Excellence In Financial Reporting Award

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting



Presented to



City of Kissimmee Florida

For its Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2019



Auditor's Reports

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Year Ended September 30, 2020



Prepared by Department of Finance

Solely for the use of the city, including management and those charged with governance

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Commission
City of Kissimmee
Kissimmee, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kissimmee, Florida (the City) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

CERTIFIED PUBLIC ACCOUNTANTS
Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland
purvisgray.com
Members of American and Florida Institutes of Certified Public Accountants
An Independent Member of the BDO Alliance USA

 **PURVIS GRAY**
CERTIFIED PUBLIC ACCOUNTANTS

Auditor's Reports

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
 Year Ended September 30, 2020



Prepared by Department of Finance

Matter	Conclusion
Auditor's Opinion on Financial Statements and Notes	- Fairly stated in all material respects - Unmodified Opinion ("Clean" Opinion)
Emphasis of a Matter	Disclosure related to the continuing and long term impact of the Coronavirus global pandemic
Internal Control Related Matters Identified in an Audit (AU-C 265)	No Material Weaknesses were reported

Solely for the use of the city, including management and those charged with governance

Auditor's Reports

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
Year Ended September 30, 2020



Prepared by Department of Finance

Matter

Conclusion

**Internal Control,
Compliance, and
Other Matters**

- No material weaknesses in internal control over financial reporting were reported under Government Auditing Standards
- No instances of non-compliance or other matters required to be reported under Government Auditing Standards

**Compliance with
F.S. 218.415 &
163.387(6),(7)**

- The City complied, in all material respects, with compliance requirements for local government investments and the CRA trust fund

**Management Letter
Rules of the Auditor
General 10.550**

- ***Updated and repeated Prior Year ML Comments - "Period End Closing Routine" and "Central Services and Airport Rates" next page.***
- No findings of deteriorating financial condition or financial emergency although some use of fund balance/net position

Solely for the use of the city, including management and those charged with governance

Period End Closing Routine MLC Updated

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
Year Ended September 30, 2020



Prepared by Department of Finance

Matter

2019 Management Letter Commenting – Period End Closing Routine

City's 2020 Action

Our 2020 Follow-up Recommendation

Conclusion

- 2019 ML Comment regarding delayed year end reporting due to numerous post year-end adjusting entries and clean up due to areas not being fully reconciled during the year, primarily capital assets and grants.

- During 2020 the Accounting Department made a concerted effort to rectified the problem, but lost key people, (AFD and AMGR) so the condition remained.

- City is in the process of implementing a new accounting system, wants to maintain segregation of duties and maintain a desirable level of stewardship and accountability. *To accomplish these goals, will need 1-2 degreed accounting professionals to rebuild the department.*

Solely for the use of the city, including management and those charged with governance

Central Services/Airport Rates MLC Updated

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
Year Ended September 30, 2020



Prepared by Department of Finance

Matter

**2019 Management
Letter Comment–
*Central Services and
Airport Rates***

City's 2020 Action

Our 2020 Follow-up Recommendation

Conclusion

- 2019 ML Comment regarding decreased operating reserves in both functions as the result of older fleet rates for the Central Services Fund and the use of local matching funds for airport improvement grants.
- During 2020 the City completed a fleet rate study and hired a new fleet director for central services and also hired a new airport director, both of whom will be evaluating operations and making changes.
- We recommend that the City continue to monitor the progress of both activities moving forward to ensure their financial stability.

Solely for the use of the city, including management and those charged with governance

Auditor's Reports – Single Audit

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
Year Ended September 30, 2020



Prepared by Department of Finance

Matter	Conclusion
Major Federal Program Single Audit	- US Department of Transportation - Highway Planning and Construction Cluster – CFDA 20.205
Auditor's Opinion on Compliance	- Complied in all material respects - Unmodified Opinion ("Clean" Opinion)
Internal Control Over Compliance Matters Identified in an Audit	No Material Weaknesses were reported

Solely for the use of the city, including management and those charged with governance

Significant Estimates and Judgements

**CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

Year Ended September 30, 2020



Prepared by Department of Finance

Certain aspects of accounting are more qualitative and thus require more judgement and estimation by management. The following items represent the most significant estimates:

- **Allowance for Doubtful Accounts and Bad Debt Expense** – Management worked hard to mitigate effects of the COVID pandemic on its customers
- **Self Insurance Liabilities**
- **Accumulated Depreciation and Depreciation Expense**
- **Pension Actuarial Methods and Assumptions**
- **Compensated Absence Liability**

Solely for the use of the city, including management and those charged with governance

Various Auditor Observations

COVID-19 Uncertainty

Precautionary measures were taken by the city resulting in minimum negative effects on the financial statements, however the duration and extent of the impact on future financial statements cannot be quantified and are expected to persist into 2021. *ARPA to help in 2021.*

Protective Inspection Services – Florida Building Code

The City's planed new facility to serve the public and building community along with the waiving of certain fees is expected to bring the fund balance for building code enforcement to approximately the average of the past 4 years expenditures, according to state statute.

Selected 2020 Financial Observations

Through cost cutting and expenditure controls the City was able to add to the fund balance of the General Fund and has \$30 million of unassigned fund balance and \$35 million of total fund balance as of September 30, 2020.

Through cost cutting and expenditure controls the City was able to add to the net position of the Stormwater and Solid Waste Funds.

The Airport and Central Services Funds used a small amount net position during 2020.

Net Position of the three Pension Plans increased by \$16 million due to strong investment performance. The Net Pension Liability of the City for those plans totals \$41 million.

Other Audit Matters

CITY OF KISSIMMEE, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
 Year Ended September 30, 2020



Prepared by Department of Finance

Matter	Conclusion
Accounting Policies	- No new accounting policies were adopted during 2020 - No transactions were noted for which there is a lack of authoritative guidance
Financial statement disclosures	The disclosures are neutral, consistent, and clear except for the new disclosures related to uncertainties associated with COVID-19
Adjustments detected by the audit process	- All adjustments were recorded - Several City and audit adjustments were made during the audit process prompting our MLC
Disagreements with Management	None
Difficulties encountered in performing our audit.	We encountered no difficulties with management in performing and completing our audit, which was done 100% remotely

Solely for the use of the city, including management and those charged with governance

Future Accounting Developments

Development	What's Changing	Effective Date	Recommended Actions
Lease Accounting Standards	Will require most leases to be accounted for like capital leases with right of use assets and corresponding obligations being recorded at inception with forward amortization	Year ended Sept 30, 2022	• Understand the standard • Model the effects and required disclosures • Review with external auditors
Fiduciary Activities and Sec. 457 Plans	Establishes specific criteria for which activities should be reported as fiduciary activities and provides guidance on reporting for Sec. 457 plans.	Year ended Sept 30, 2021 and 2022	• Understand the standard • Model the effects and required disclosures • Review Existing DC and 457 plans for possible inclusion
Replacement of Interbank Offered Rates	Clarifies the accounting and disclosures for transactions affected by Interbank Offered Rates which reference other rates.	Year ended Sept 30, 2022	• Understand the standard • Assess required disclosures
Interest Costs incurred during construction	Requires that interest costs incurred during construction be expensed and not be capitalized	Year ended Sept 30, 2022	• Understand the standard • Model the effects and required disclosures

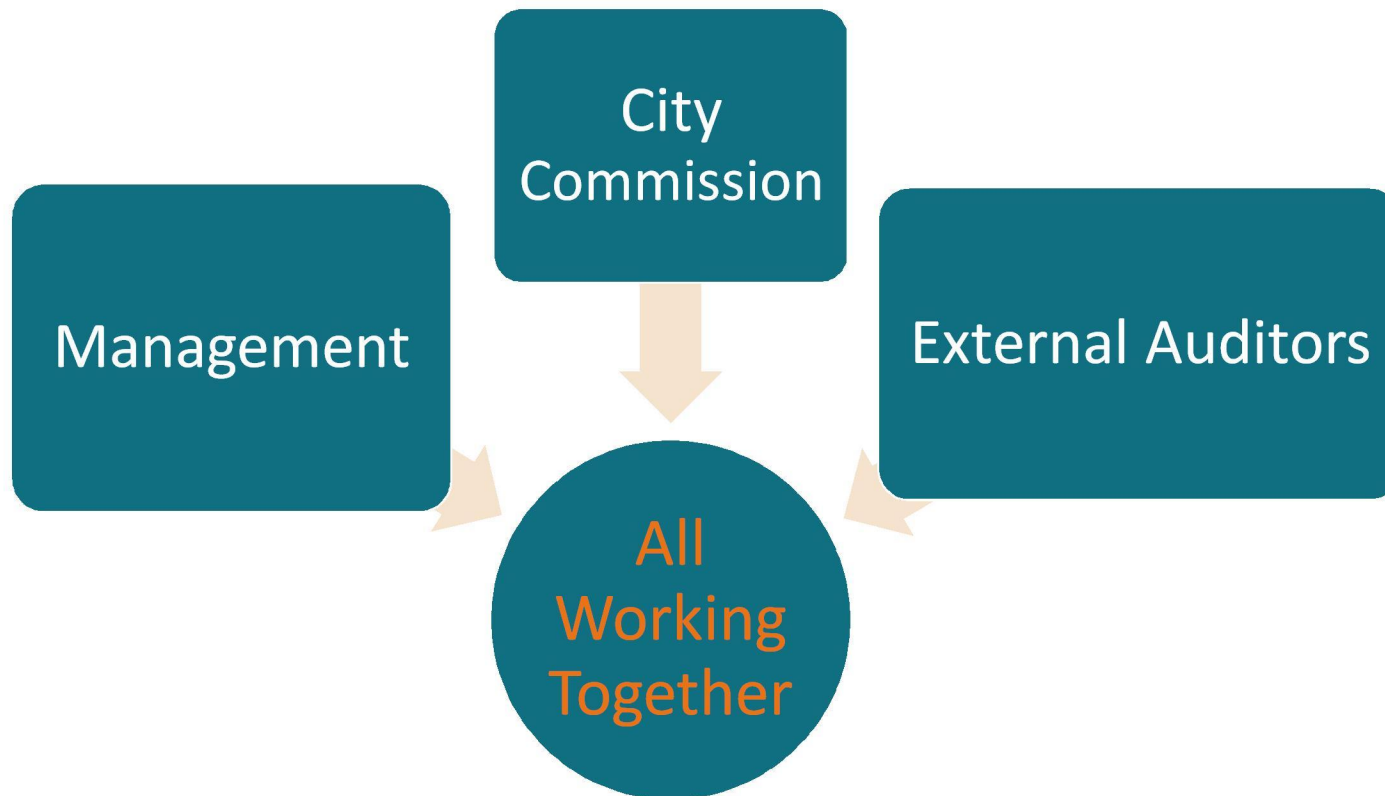
Solely for the use of the city, including management and those charged with governance

Future Accounting Developments

Development	What's Changing	Effective Date	Recommended Actions
Conduit Debt Obligations	Clarifies definitions and reduces diversity in accounting and disclosures for conduit debt obligations as well as provides information to users to assess the likelihood of users fulfilling their commitments	Year ended Sept 30, 2023	• Understand the standard • Assess required disclosures
Subscription-Based IT Arrangements	Will require most subscription-based IT arrangements to be recorded as a right-to-use asset and a corresponding liability with forward amortization	Year ended Sept 30, 2023	• Understand the standard • Model the effects and required disclosures • Review with external auditors • Communicate impact
Public-Public and Private-Public Arrangements	Will require arrangements in which an entity contracts with an operator to convey control of a right to operate or use a nonfinancial asset, to be accounted for like the new Lease Accounting Standard	Year ended Sept 30, 2023	• Understand the standard • Model the effects and required disclosures • Review with external auditors • Communicate impact

Solely for the use of the city, including management and those charged with governance

What Makes For Good City Finances?



Thank You Questions?

