



**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, JULY 22, 2025 AT 9:00 AM**

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

Mike Steigerwald

Tavia Ritchie

Department (Page Numbers)

Department Head

City Commission (68-72)
City Manager (73-87)
Economic Development (88-94; 243-250)
City Attorney (95-102)
Finance (103-111)
Development Services (112-116; 238-242)
Police (117-136)
Fire (137-144)
Public Works (145-159; 186-203; 214-222;
226-237)
Parks and Recreation (160-180; 258)
Human Resources (181-185; 275-276)
Airport (204-208)
Information Technology (210-213)

Desiree Matthews
Austin Blake
David Rodriguez
Olga Sanchez de Fuentes
Tavia Ritchie
Craig Holland
Charles Broadway
Jim Walls
Ashley Willis

Steve Lackey
Roxane Walton
Shaun Germolus
Peggy Sousa

- 5. GENERAL DISCUSSION**
 1. Social Services Process
 2. Additional Road Resurfacing Appropriation
 3. Commission Policies Update

- 6. CONCLUSION**
 1. Set the proposed millage
 4. Public Hearing schedule (September 2nd and September 16th)
 5. Final questions

In accordance with Florida Statutes §286.105: Any person wishing to appeal any decision made by the Commission Budget Workshop with respect to any matter considered at such meeting or hearing will 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 State §286.26, persons needing assistance to participate in any of these proceedings should contact the Office of the City Clerk, 101 Church Street, Kissimmee, Florida, (407) 518-2309.

PROPOSED
BUDGET
FISCAL YEAR
2025 - 2026

BUSINESS ASUSUAL

PREPARED BY THE FINANCE DEPARTMENT. 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, 2024

Christopher P. Morill

Executive Director

THE CITY OF KIS- SIM- MEE

is making it
our **business,**

to be open for business,
because it's business as usual.

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The Fiscal Year 2026 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 2026. 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 2026 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.





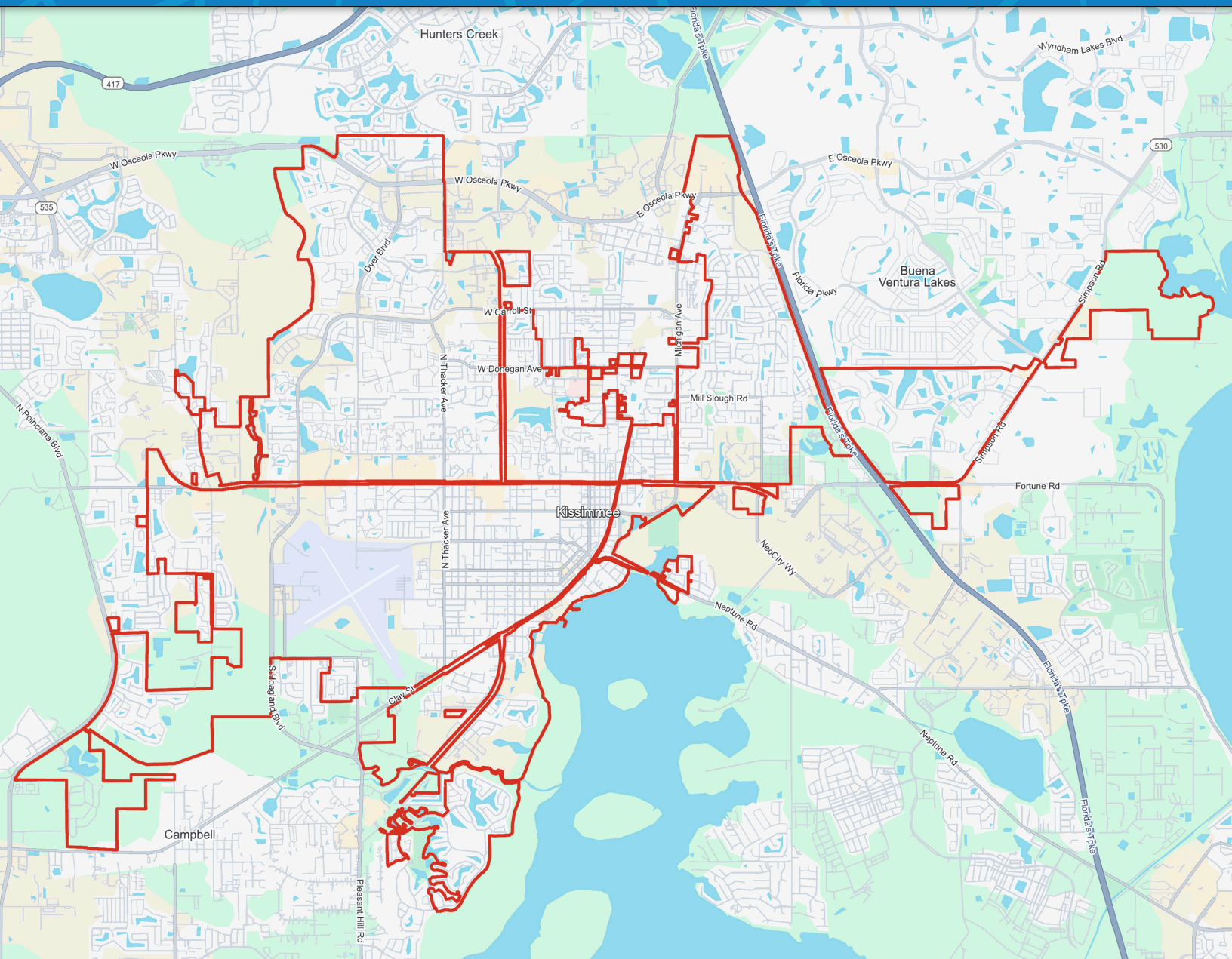
The employees of the City of Kissimmee believe that, in order to do the best job possible, we must define our mission in the community and state what values we hold. Our mission is what we do, while our values define how we, as individuals and as an organization, go about successfully completing our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

THE CITY 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

Olga Sanchez de Fuentes

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

Roxane Walton - 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 pleasure to present the Fiscal Year (FY) 2025-26 annual budget for the City of Kissimmee, in accordance with the City Charter. The theme for the FY 2025-26 budget is open for business. Despite the uncertainty in the economy, the City of Kissimmee is experiencing strong momentum in economic development, with a growing emphasis on investments in downtown, the medical district, and the airport. We have developed a spending plan that preserves our ability to continue a high standard of service to our community while making strategic investments to move Kissimmee forward. We believe this budget equips us to serve both in alignment with the City Commission's Strategic Plan, which serves as the Vision for our city. 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 we build a budget with the present and future of Kissimmee in mind. Last year's budget was centered around the pillars of growth and investment to sustain. This year we compounded on sustainability as we continue to work to spur private business, growth and investment in our City marketing ourselves as open for business. Sustainability means meeting the needs of the present without compromising the ability of future generations to meet their own needs. One year later, we seek to build on that sustainability because we know Cities that will thrive in the future are ones that are rooted in resiliency, sustainability, and public and private investment.

The FY 2026 budget is balanced based on the millage rate of 4.6253 mills (approximately \$4.62 per \$1,000) to meet the needs of the aforementioned. The City has seen its taxable value increase to approximately \$6.9 billion, a growth of approximately 11% over last year's taxable value. The proposed FY 2026 budget is balanced with a total City-wide appropriation of \$309,420,609, and a General Fund budget total of \$160,775,994 including \$38,301,302 in reserves. The proposed spending levels are at amounts we believe are within our means and sustainable in future years. This budget centers around the City Commission's vision for the City and continues to meet the demands associated with this growth. I am confident we have developed a conservative, reasonable and responsible spending plan for the 2025-26 Fiscal Year.

The upcoming fiscal year's adopted budget recommends a total spending level of \$309 million in FY 2025-26 for all funds. Overall, this budget continues Kissimmee's fiscally sound and conservative approach to managing taxpayer dollars as the City nears a population of 90,000 residents.

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

1. THE BUDGET SERVES AS A POLICY DOCUMENT

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

2. THE BUDGET SERVES AS THE FINANCIAL PLAN

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

3. THE BUDGET SERVES AS AN OPERATIONS GUIDE

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

4. THE BUDGET COMPREHENSIVELY COMMUNICATES AND PROVIDES 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.

2026 BUDGET FRAMEWORK:

The budget is an annual event. It is a way of life. It is strategy. It is allocating. But beyond its recurring cyclical occurrence, is a chance to assess how we are doing as a City and if we are making our communities better. The budget serves as our rubric to outline the resources for our community's policy priorities. The priorities in developing this approved budget included funding the Commission's strategic plan, which focuses on the overall priorities for the upcoming year and maintaining the City's infrastructure, equipment, facilities, services, and programs while improving areas of critical concern. As we look to address some of the challenges in the economy and our community, we must stay conscientious of the overall fiscal burden placed upon residents, taxpayers, rate payers, and end users. This is why, we focused on conservativeness to ensure sustainability. This is also why, collectively, the annual budget process and document are arguably the most important responsibility of the City Commission each year.

No budget is perfect. Budgeting is as much of an art as it is science. When we look under the microscope or pick up a paint brush to assemble our comprehensive goals with dollars attached, we must ensure that we are delivering value to our constituents regardless of economic uncertainty. Because we know we are in a time where we are facing so much uncertainty, we chose to begin the budget process focused on possibility and not problems. This shift in thinking helped us set the ground floor for potential and solutions because we are open for business.

A key component of our budget strategy is to ensure our ability to manage our finances to meet our spending commitments, both now and in the future ensuring our future generations of taxpayers do not face an unmanageable bill for government services provided to the current generation. As such, 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 are experiencing the effects of slower growth in almost all revenue areas. Coming out of the pandemic, the State of Florida experienced record travel levels. Since then, travel has leveled off and we are seeing those effects in our state revenue sharing and sales tax collections. A large effort has been made to ensure our spending growth does not outpace our revenue growth. This has meant reshaping our spending plan, but this is why we annually prepare a long-range financial plan. This approach allows us to take a more comprehensive view of our operations instead of immediate fixes.

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

Per the University of Central Florida's Economic Institute of Forecasting, growth in the U.S. economy will be slower over the next several years. Although Florida's growth will be higher overall than the U.S. economy. Inflationary pressures

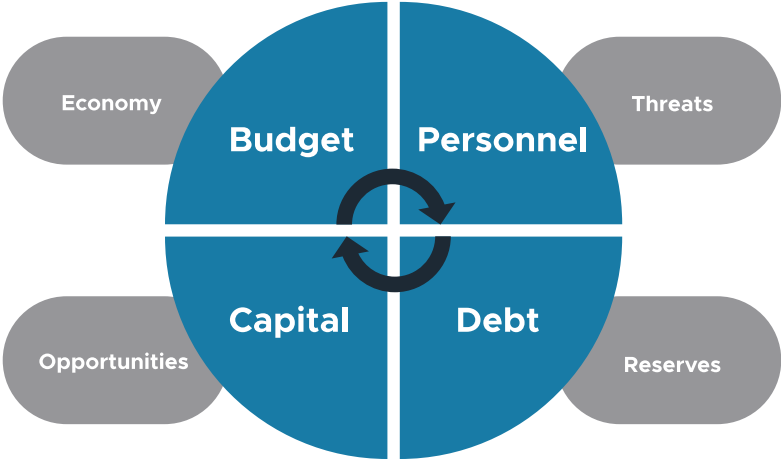
Actions we take today, affect tomorrow. Inactions we take today, affect beyond tomorrow. Doing nothing often results in a costlier alternative. We believe that growth and investment are prerequisites to sustainability.

and decelerating economic growth have the market on edge. Plenty of unknowns around trade policy and the economy keep caution in the air. Ongoing mixed economic signals nationally, steep increases in interest rates, housing, and insurance are poised to shake Florida's economy threatening state and local revenues.

Despite this forecast for slower growth, the economy appears to be humming at a lull right now. The stock market just hit a record all time high. Restaurants are lively, theme parks are at capacity, roadways are full, yet nationally consumer sentiment is done. We are close to the Federal Reserve's inflation target of 2% with inflation seeing its slowest increase in four years, yet uncertainty exudes over that milestone. And aside from just here, state revenues are dropping below long-term trends across the nation. Locally we are seeing slower growth in revenues which adds to the difficulty in making sense of the volatility and market signals. Many believe, the U.S. is in the final stages of the current economic cycle with investors assessing how much longer the Federal Reserve will hold interest rates higher. Sounds familiar, right?

If we had a dollar for every time we heard the word tariffs or recession, the City could fund a few additional police officers and firefighters. But those buzz words are starting to hit home. The cost of government continues to rise exponentially. We know in any given budget year, there will be constraints presented beyond our control, and as City management we are held to the prudence standard of effectively managing government resources to provide services.

A budget acts as a contract between a local government and those it serves. Taxes and fees are exchanged for a variety of services. In addition, the budget sets overall parameters for how government will provide those services using employees, vendors, and partners to deliver value. We are pleased to present our Fiscal Year 2026 contract to the residents of the City of Kissimmee.



GENERAL FUND:

The proposed General Fund budget is approximately \$122.5 million for FY 2025-26. The General Fund FY 2025-26 budget represents an increase of 15.8% over the FY 2024-25 budget due mainly to continued price pressures. Certified assessed values for ad valorem tax revenues are \$708,356,146 (or 11.2%) higher than last year which results in a total assessed value of \$6,993,017,319. This includes an increase from new construction of \$360,113,012 or an additional \$1,582,349 in ad valorem revenues.

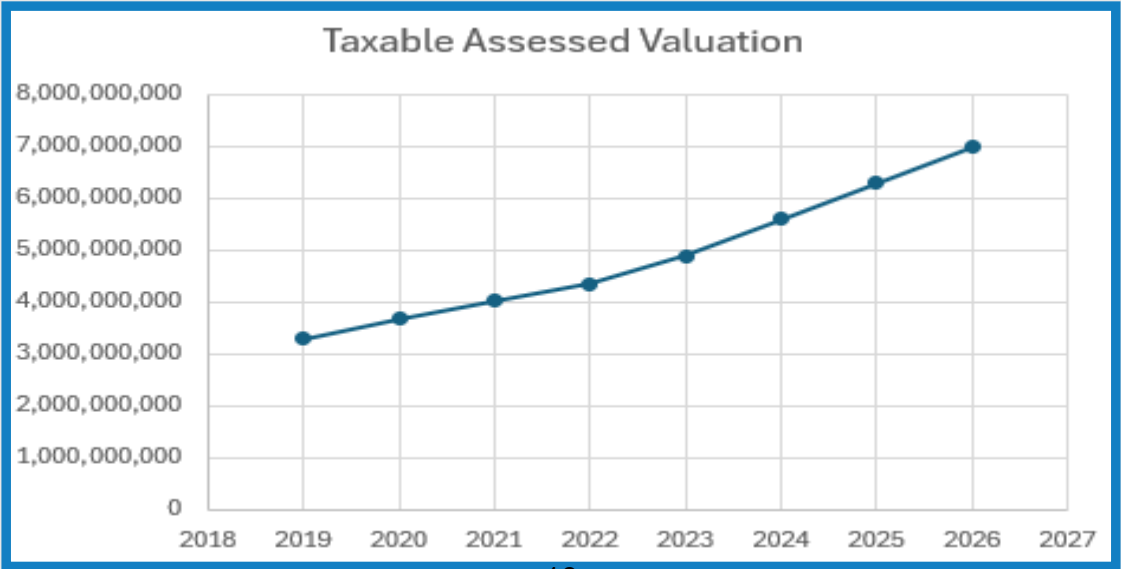
Constant in our budget planning is the stress to balance growing costs and investment. We need to provide additional services due to growth, but we need to invest in our infrastructure and personnel to continue to provide services in the future. This recurring act juggles our priority of a balanced budget 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 \$31,150,256. Overall, projected revenue increases will be significantly offset by total budgeted expenditures. Kissimmee is in a unique situation in where it benefits from two dividend sources, Tohopekalgiga Water Authority and Kissimmee Utility Authority. Therefore, it does not solely rely on ad valorem increases.

In FY 2026, ad valorem taxes represent about 28% of projected revenues. In addition, 12% is expected from state distributions,

7.5% from utility taxes, 9.4% from Tohopekalgiga Water Authority (TWA) and 20% from the Kissimmee Utility Authority (KUA). Overall, General Fund revenue sources will increase approximately 13.9%. This increase is mainly driven by a new revenue source – non ad valorem fire assessment. Without this additional revenue source to fund the 24/72 schedule, revenues would show a 7.6% increase year over year; slightly lower than the 8.6% increase last year.

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 will generate just over \$6 million solely for that purpose. Otherwise, all other revenues saw moderate to flat increases. If you take out the new fire revenue, increases this year 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, including capital expenditures, is \$122,474,692. FY 2026 operating expenditures, which include all expenditures except those on capital items and transfers, total \$115,259,628.

Transfers to other funds total \$4,199,230 while capital outlay expenditures are projected to be \$3,015,834. Total expenditures in the General Fund will exceed revenues by \$11,451,647. This is less than the previous year increase of expenditures over revenues despite our continued focus on infrastructure investments.



PERSONNEL IMPACTS:

The City’s workforce is comprised of a myriad of professionals, all unique in nature and essential to municipal operations. By far the City’s most precious and valuable resource, every success or accomplishment is attributable to the dynamic workforce the agency possesses. Like other entities, the City’s personnel budget makes up the largest expenditure category; And like others, we face substantial challenges regarding compensation.

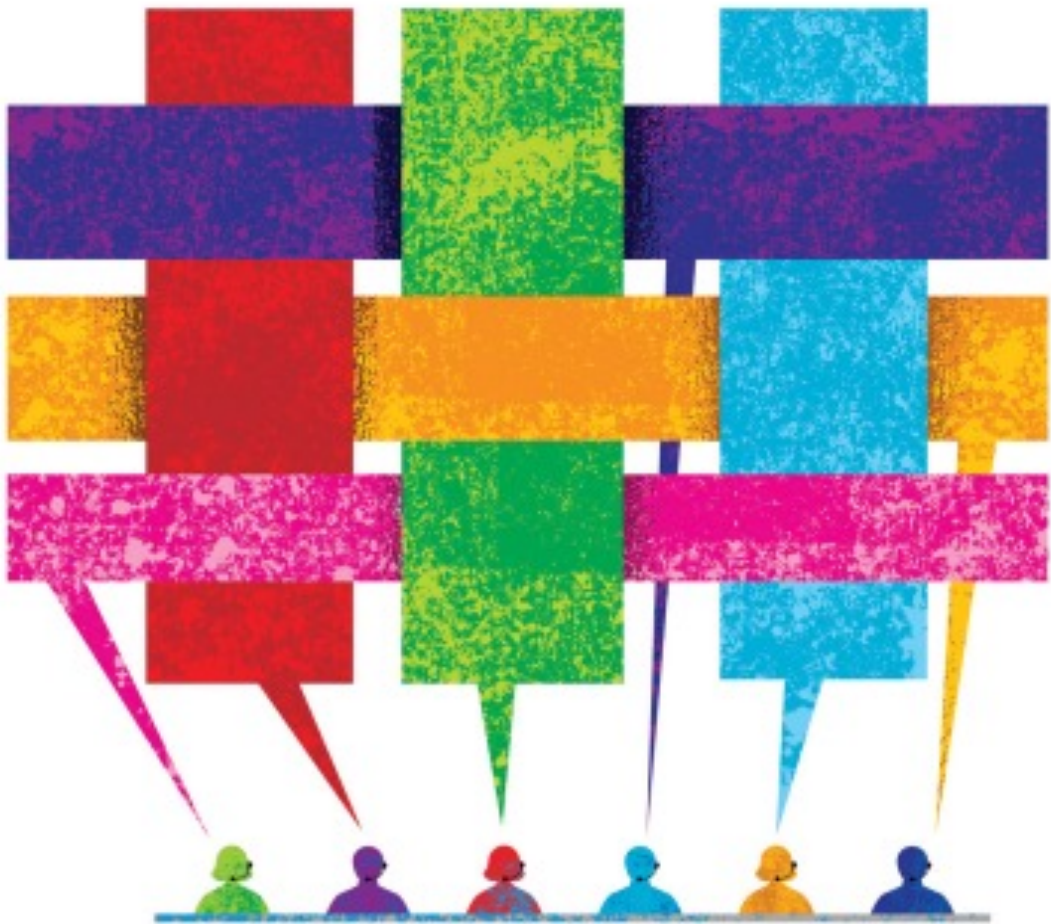
It has become profoundly more challenging to recruit and retain individuals to fill positions. Over the years, the City has undertaken many initiatives to combat these issues. In FY 2023 the City implemented a minimum wage of \$15/hr and subsequently adjusted pay grades resulting in an increase of 5% for employees. The City also had a compensation study completed in FY 2023 to further address compensation issues in a more targeted manner. As a result of the study, employees received a 3% COLA with additional market adjustments across various pay grades starting at 2.3% for FY 2024. In FY 2025, employees received an increase of 5%. The FY 2026 proposed budget includes an increase of 4% for employees to keep pace with our neighboring communities.

In an effort to continue to retain and attract quality employees, the budget as presented fully funds employee benefits with no changes in provisions or 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 23% and 20% respectively. These increases caused us to reevaluate many new long-term plans for additional positions.

The FY 2026 budget includes a net increase of fifty-four (54) full-time positions throughout various City departments. In the General Fund, forty-nine (49) full-time positions will be added, mostly related to the Fire Department’s 4th shift. The additions are as follows: two (2) Police Sergeants and four (4) Police Officers will be added in the Police Department; one (1) Administrative Assistant II, one (1) Logistics Coordinator, two (2) Battalion Chiefs (Training and Operations), eight (8) Lieutenants, six (6) Engineers, and twenty-five (25) Firefighters will be added to the Fire Department. Other Fund position additions include: a Stormwater CRS Coordinator and a Stormwater Specialist Coordinator, a Building Administrative Assistant and Fire Inspector, a Code Enforcement Officer within the Downtown CRA. The Five Year Personnel Recapture chart in this document also reflects midyear reclasses approved throughout FY 2025 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, 2011B, 2010B and 2010A debt outstanding. Other projects, such as heavy equipment and infrastructure improvements will continue to be funded in FY 2026.

The Local Option Gas Tax Fund revenue has had a rocky few years; first being hit by the pandemic and then surging under higher fuel prices. FY 2026 gas tax collections are projected to be flat from the previous year. Fortunately, there was a significant one-time influx of cash when the Commission approved using the Kissimmee Charter School sale proceeds towards paving. This will allow us to continue to invest in our infrastructure. Funding from gas tax revenues also includes engineering staff to handle more design work in-house and funds for the sidewalk program.

Staff has estimated the tax increment revenue of the Downtown Community Redevelopment Agency (CRA) will be more than 14% 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 15% larger than its increment last year to bring in \$481,821 in additional revenue. Since the increment has increased significantly since the first year, the remaining 50% of the above referenced salaries and benefits will be charged back to this Fund. In addition, funds continue to be set aside to fund development incentives and improvements to the Vine Street CRA. Significant work continues to progress in both CRAs with housing and various projects on the horizon for both.

Revenue collections in the Recreation Impact Fund are projected to increase from previous years as construction starts remain steady, \$500,000 has been allocated in this fund for capital expenditures. The available balance is expected to grow over the next few years allowing additional projects to be allocated from this fund due to the slowly growing balance that has been carried forward over the past few years and the implementation of new rates from our impact fee study. The Building Fund remains very active as commercial and residential construction is ongoing. The Building Department broke ground in May 2023 on a new office to be housed in front of City Hall. The state-of-the-art addition was completed in late 2024.

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

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 2026 operating revenues are projected to be approximately \$1,245,781 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 \$24.92 per month, the City remains one of the most inexpensive residential programs in the area.

The Airport Fund is projected to end FY 2026 with a reserve balance below 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. Each year the amount of reserves in this fund can dramatically fluctuate as we continuously try to leverage modest revenues against trying to grow the Airport. We closely monitor this fund to ensure its sustainability while also weighing the benefit of awarded grants. As in the past, funds have been allocated to match Federal and State grants that may be available for capital improvements that should continue to bolster economic development at the Airport.

CAPITAL IMPROVEMENT PLAN (CIP):

The City’s Capital Improvement Plan (CIP) is adopted along side the budget. The five-year CIP is developed based upon the Commission’s strategic plan. We are prudently planning projects which further the identified goals. The five-year CIP totals \$126 million. Nearly \$6.6 million in capital improvement projects are funded annually with sales tax dollars. The voter referendum passing in November 2022 to extend the local option sales tax was imperative for the City to maintain its level of infrastructure improvements.

**2026 Budget: Public Safety Enhancements
Capital Projects (5-Yr Plan)**

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

2026 Budget: Parks Projects

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

2026 Budget: Transportation Program

- Connect Kissimmee Downtown Streetscapes
- Thacker Ave Widening
- Columbia Ave Project
- Hoagland Boulevard Widening, Ph 4 - North
- Central Ave Complete Streets Design
- Citywide Resurfacing Initiative
- Vine St. Landscaping, Lighting, and Repaving
- New Traffic Signal - Dyer and Ballpark Rd
- New Air Traffic Control Tower
- Airport Parcel 8 Development

LONG TERM DEBT:

The City’s bond rating is AA+. We most recently 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:

Prices pressures in many different forms:

- Rising health care costs – the City is self insured. The City provides benefits to employees at no added cost to them
- Rising risk insurance costs – the insurance industry is hardening state wide
- Rising pension costs – The City pension funds saw a combined increase of more than \$2.5 million for FY 2026
- Rising wages
- Rising operating expenses and aging infrastructure costs

OPPORTUNITIES:

Because economic development initiatives are crucial to the City's future success, also included in the budget is an allocation of \$100,000 to be used for the operating expenses of an economic development incentive program. The actual use of half of these funds is determined by the City Commission as the opportunities arise. As of June 24th, 2025, there is \$337,444 available in the economic development account. For budget purposes, it was assumed that the 2025 appropriation would be used before year end, but if not, whatever amount is remaining will be added to the balance in this account.

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

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 and reflects our continued fiscal restraint. We are pleased to report that the adopted budget maintains the required emergency reserves. GFOA recommends minimum reserves of two months worth of expenditures plus a cushion for natural disasters (hurricanes). Based upon FY 2026 projections, ending reserves will be about 31% of budgeted expenditures. Despite this excess over the current targeted 20%, projections indicate reserves will decline to approximately 20% by the end of FY 2030. These healthy reserves put the City in a strong financial position to endure most emergency events and helps the City to maintain strong bond ratings.

CONCLUSION:

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

MIKE STEIGERWALD
CITY MANAGER

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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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

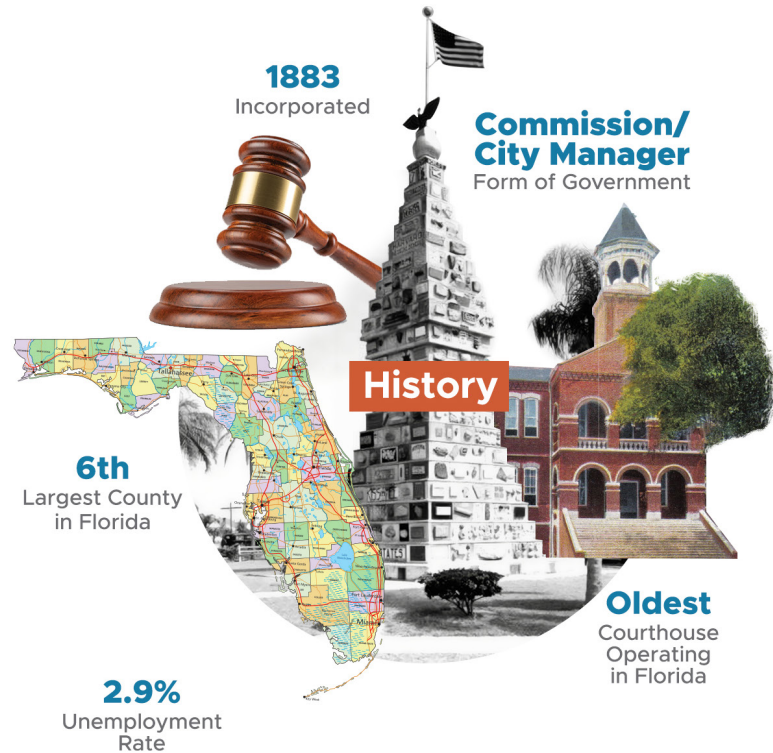
1924 - Kissimmee Chamber of Commerce is chartered

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. HCS 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, 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.

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

TRANSPORTATION

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

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

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

EDUCATION

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

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

HISTORICAL GROWTH

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

Year	Population	Increase	Percentage Increase
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%
2015	68,401	1,809	2.72%

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

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

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

Year	Number of Permits	Amount 000's
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
2015	4,207	136,409

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)
2024	41,055	3,014,716	73,093
2023	30,977	4,140,512	81,188
2022	30,977	4,533,280	75,571
2021	30,762	893,270	75,343
2020	20,188	1,492,518	68,726
2019	30,336	2,664,834	69,114
2018	30,125	2,015,593	67,796
2017	29,915	1,579,961	65,179
2016	29,707	1,851,386	61,141
2015	29,911	765,909	58,569

Source: Bureau of Economic Accounts - US Department of Commerce



Kissimmee at a **Glance.**

General Information

Date of Incorporation: **1883**

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

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

Area of Kissimmee: **22.2 Square Miles**

Population

Population: **85,141**

Median Age: **35.3 years**

Population Under Age 18: **48%**

Composition of Population:

White: **59%**

Other: **17%**

Black or African American: **10%**

Asian: **3%**

Ethnicity - Hispanic: **69%**



Schools

Public High Schools: **1**

Public Middle Schools: **2**

Public Elementary Schools: **7**

Charter Schools: **7**

Housing

Average Household Size: **3.14**

Number of Housholds: **22,836**

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

Median Gross Rent: **\$2,300**

Median Home Sold Price: **\$361,600**





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
2026 ANNUAL BUDGET**



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**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

**ALL FUNDS
TOTAL BUDGETS SUMMARY**

<u>FUND NAME</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
General Fund	\$ 151,841,639	\$ 148,344,699	\$ 158,555,389	\$ 160,775,994
Stormwater Utility	15,057,729	15,574,349	16,778,009	10,144,859
Solid Waste	10,152,028	10,502,579	11,770,346	10,264,795
Airport	1,856,985	3,762,043	3,609,139	2,380,630
Central Services	15,767,455	15,529,959	16,502,128	15,227,524
Local Option Sales Tax	31,674,241	33,357,361	31,833,284	21,222,357
Mobility Fee	14,276,308	9,349,338	14,869,259	10,784,449
Local Option Gas Tax	20,588,600	21,768,882	23,446,063	6,534,813
Paving Assessment	23,683	10,000	10,000	10,000
Building	12,800,667	7,180,630	7,471,920	5,973,441
Downtown Community Redevelopment	9,765,782	11,060,888	11,528,811	9,572,118
Vine Street Community Redevelopment	6,950,964	8,579,130	9,464,972	9,134,745
CDBG Entitlement Grants	-	-	-	896,880
SHIP Grants	-	-	-	628,202
HOME Grants	-	-	-	325,641
Recreation Impact	4,780,285	3,096,933	4,121,311	2,195,605
Police 2nd Dollar Assessment	71,401	49,651	49,651	39,946
Justice Assistance Grant	437,426	388,436	340,296	340,296
State Law Enforcement Trust	464,726	391,999	449,213	427,913
Federal Law Enforcement Trust	62,741	53,770	62,741	63,241
School Crossing Guard Trust	46,034	3,650	37,856	3,650
Treasury Forfeiture	315,604	313,239	316,104	316,604
Charter School	16,592,260	-	-	-
Utility Tax	8,611,640	8,758,100	8,875,676	8,845,676
Local Option Sales Tax Bonds	2,165,023	2,165,023	2,165,023	2,161,857
Local Option Gas Tax Notes	290,841	294,385	294,385	297,660
Community Redevelopment Notes	313,928	331,903	331,903	344,175
Series 2016/2022/2024 Bonds	6,375,990	3,704,735	6,391,666	10,051,893
Liab/Workers Comp Self Insurance	5,696,183	5,024,174	5,702,285	5,397,750
Health Self Insurance	11,693,096	12,148,704	12,177,726	15,057,895
TOTAL BUDGET	\$ 348,673,259	\$ 321,744,560	\$ 347,155,156	\$ 309,420,609

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

ALL FUNDS BY OBJECT CODE

DESCRIPTION	Personnel				
	Services FY 2026	Operating FY 2026	Capital FY 2026	Other FY 2026	Budget FY 2026
General Fund	\$ 82,417,898	\$ 32,347,070	\$ 3,015,834	\$ 42,995,192	\$ 160,775,994
Stormwater Utility	3,301,142	2,116,056	2,189,200	2,538,461	10,144,859
Solid Waste	2,858,186	3,883,122	1,952,634	1,570,853	10,264,795
Airport	1,082,581	660,738	567,500	69,811	2,380,630
Central Services	4,774,109	8,344,284	1,622,400	486,731	15,227,524
Local Option Sales Tax	-	-	7,111,500	14,110,857	21,222,357
Mobility Fee	-	-	500,000	10,284,449	10,784,449
Local Option Gas Tax	1,255,277	762,716	3,037,500	1,479,320	6,534,813
Paving Assessment	-	5,000	-	5,000	10,000
Building	3,360,128	523,239	51,000	2,039,074	5,973,441
Downtown Comm Redevelopment	-	580,476	2,530,000	6,461,642	9,572,118
Vine Street Comm Redevelopment	-	611,262	2,350,000	6,173,483	9,134,745
2024 CDBG Entitlement Grant	215,197	681,683	-	-	896,880
2024 HOME Grant	48,112	277,529	-	-	325,641
2024 SHIP Grant	58,518	569,684	-	-	628,202
Recreation Impact	-	-	500,000	1,695,605	2,195,605
Police 2nd Dollar Assessment	-	32,705	-	7,241	39,946
Justice Assistance Grant	340,296	-	-	-	340,296
State Law Enforcement Trust	-	24,800	-	403,113	427,913
Federal Law Enforcement Trust	-	-	-	63,241	63,241
School Crossing Guard Trust	-	-	-	3,650	3,650
Treasury Forfeiture	-	-	-	316,604	316,604
Utility Tax	-	-	-	8,845,676	8,845,676
Local Option Sales Tax Bonds	-	-	-	2,161,857	2,161,857
Local Option Gas Tax Notes	-	-	-	297,660	297,660
Community Redevelopment Notes	-	-	-	344,175	344,175
Series 2016/2022/2024 Bonds	-	-	-	10,051,893	10,051,893
Liab/Workers Comp Self Insurance	-	5,353,578	-	44,172	5,397,750
Health Self Insurance	-	15,024,275	-	33,620	15,057,895
TOTAL BUDGET BY OBJECT	\$ 99,711,444	\$ 71,798,217	\$ 25,427,568	\$ 112,483,380	\$ 309,420,609

**CITY OF KISSIMMEE
2026 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 2026	TOTAL SOURCES BUDGET FY 2026
General Fund	\$ -	\$ 49,752,949	\$ 111,023,045	\$ 160,775,994
Stormwater Utility	-	2,465,034	7,679,825	10,144,859
Solid Waste	-	2,208,849	8,055,946	10,264,795
Airport	-	255,976	2,124,654	2,380,630
Central Services	-	986,618	14,240,906	15,227,524
Local Option Sales Tax	-	8,790,357	12,432,000	21,222,357
Mobility Fee	9,753,949	-	1,030,500	10,784,449
Local Option Gas Tax	-	2,945,313	3,589,500	6,534,813
Paving Assessment	-	-	10,000	10,000
Building	-	2,494,241	3,479,200	5,973,441
Downtown Community Redevelopment	-	4,849,662	4,722,456	9,572,118
Vine Street Community Redevelopment	-	5,079,176	4,055,569	9,134,745
2024 CDBG Entitlement Grant	-	-	896,880	896,880
2024 SHIP Grant	-	-	628,202	628,202
2024 HOME Grant	-	-	325,641	325,641
Recreation Impact	1,940,605	-	255,000	2,195,605
Police 2nd Dollar Assessment	-	21,946	18,000	39,946
Justice Assistance Grant	-	-	340,296	340,296
State Law Enforcement Trust	-	1,500	426,413	427,913
Federal Law Enforcement Trust	-	62,740	500	63,240
School Crossing Guard Trust	-	-	3,650	3,650
Treasury Forfeiture	-	316,104	500	316,604
Utility Tax	-	662,593	8,183,083	8,845,676
Local Option Sales Tax Bonds	-	-	2,161,857	2,161,857
Local Option Gax Tax Notes	-	-	297,660	297,660
Community Redevelopment Notes	-	-	344,175	344,175
Series 2016/2022 Bonds	2,704,360	-	7,347,534	10,051,894
Liab/Workers Comp Self Insurance	-	662,666	4,735,084	5,397,750
Health Self Insurance	-	57,556	15,000,339	15,057,895
TOTALS	\$ 14,398,914	\$ 81,613,280	\$ 213,408,415	\$ 309,420,609

**CITY OF KISSIMMEE
2026 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 2026	ESTIMATED ENDING RESTRICTED BALANCES	ESTIMATED ENDING UNRESTRICTED BALANCES	BUDGETED TOTAL USES FY 2026
General Fund	\$ 122,474,692	\$ -	\$ 38,301,302	\$ 160,775,994
Stormwater Utility	7,989,389	-	2,155,470	10,144,859
Solid Waste	9,301,727	-	963,068	10,264,795
Airport	2,310,819	-	69,811	2,380,630
Central Services	14,740,793	-	486,731	15,227,524
Local Option Sales Tax	13,077,291	-	8,145,066	21,222,357
Mobility Fee	937,289	9,847,160	-	10,784,449
Local Option Gas Tax	6,005,637	-	529,176	6,534,813
Paving Assessment	10,000	-	-	10,000
Building	3,934,367	-	2,039,074	5,973,441
Downtown Community Redevelopment	7,506,107	-	2,066,011	9,572,118
Vine Street Community Redevelopment	5,899,639	-	3,235,106	9,134,745
2024 CDBG Entitlement Grant	896,880	-	-	896,880
2024 SHIP Grant	628,202	-	-	628,202
2024 HOME Grant	325,641	-	-	325,641
Recreation Impact	500,000	1,695,605	-	2,195,605
Police 2nd Dollar Assessment	32,705	-	7,241	39,946
Justice Assistance Grant	340,296	-	-	340,296
State Law Enforcement Trust	24,800	-	403,113	427,913
Federal Law Enforcement Trust	-	-	63,240	63,240
School Crossing Guard Trust	3,650	-	-	3,650
Treasury Forfeiture	-	-	316,604	316,604
Utility Tax	8,213,083	-	632,593	8,845,676
Local Option Sales Tax Bonds	2,161,857	-	-	2,161,857
Local Option Gas Tax Notes	297,660	-	-	297,660
Community Redevelopment Notes	344,175	-	-	344,175
Series 2016/2022 Bonds	7,347,535	2,704,359	-	10,051,894
Liab/Workers Comp Self Insurance	5,353,578	-	44,172	5,397,750
Health Self Insurance	15,024,275	-	33,620	15,057,895
TOTALS	\$ 235,682,087	\$ 14,247,124	\$ 59,491,398	\$ 309,420,609

**CITY OF KISSIMMEE
2026 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.

<u>FUND NAME</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
General Fund	\$ 58,402,294	\$ 35,718,816	\$ 49,752,949	\$ 38,301,302
Stormwater Utility	9,205,009	1,302,872	2,465,034	2,155,470
Solid Waste	3,774,400	940,722	2,208,849	963,068
Airport	38,829	359,880	255,976	69,811
Central Services	3,887,454	12,322	986,618	486,731
Local Option Sales Tax	19,775,495	10,314,431	8,790,357	8,145,066
Mobility Fee	13,838,759	8,411,788	9,753,949	9,847,160
Local Option Gas Tax	18,041,563	1,159,944	2,945,313	529,176
Building	3,946,920	1,752,145	2,494,241	2,039,074
Downtown Community Redevelopment	7,420,399	1,627,604	4,849,662	2,066,011
Vine Street Community Redevelopment	6,415,131	2,913,828	5,079,166	3,235,106
Recreation Impact	3,866,311	1,140,581	1,940,605	1,695,605
Police 2nd Dollar Assessment	57,509	21,946	21,946	7,241
State Law Enforcement Trust	447,713	369,199	426,413	403,113
Federal Law Enforcement Trust	62,741	53,770	62,741	63,241
School Crossing Guard Trust	34,256	-	-	-
Treasury Forfeiture	315,604	313,239	316,104	316,604
Charter School	-	-	-	-
Utility Tax	692,593	545,017	662,593	632,593
Series 2016/2022/2024 Bonds	2,706,559	17,429	2,704,360	2,704,359
Liab/Workers Comp Self Insurance	1,510,733	10,434	662,666	44,172
Health Self Insurance	208,833	28,534	57,556	33,620
TOTAL RESERVE BALANCES	\$ 154,649,105	\$ 67,014,501	\$ 96,437,098	\$ 73,738,523

**CITY OF KISSIMMEE
2026 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.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
<u>SOURCES</u>				
Taxes	\$ 25,498,713	\$ 27,831,321	\$ 28,424,453	\$ 31,366,556
Licenses	261,051	206,000	206,000	231,000
Intergovernmental revenue	13,944,476	14,525,793	12,896,069	19,885,793
Charges for services	9,929,047	9,227,222	11,035,331	11,092,187
Fines & forfeits	2,859,944	2,095,000	2,776,958	2,595,000
Miscellaneous revenue	3,495,658	2,404,030	3,087,030	2,989,930
Transfers	43,099,199	41,666,383	41,727,254	42,862,579
From fund balance	52,753,551	50,388,950	58,402,294	49,752,949
TOTAL SOURCES	\$ 151,841,639	\$ 148,344,699	\$ 158,555,389	\$ 160,775,994
<u>USES</u>				
City Commission	\$ 597,030	\$ 802,814	\$ 759,529	\$ 884,761
City Manager	7,246,910	8,314,987	8,239,051	6,630,196
City Attorney	901,323	1,908,302	1,908,302	1,233,111
Finance	16,015,681	15,738,072	15,741,022	17,820,020
Development Services	2,596,322	3,357,118	3,462,348	2,378,171
Police	29,979,685	35,507,446	34,803,908	40,613,056
Fire	21,144,513	24,712,526	23,580,510	31,241,018
Public Works	4,997,125	8,862,932	8,417,055	8,036,642
Parks & Recreation	8,806,505	11,701,752	10,203,127	12,037,372
Human Resources & Risk Management	1,154,253	1,719,935	1,687,588	1,600,345
Contingency & Reserves	58,402,294	35,718,816	49,752,949	38,301,302
TOTAL USES	\$ 151,841,639	\$ 148,344,699	\$ 158,555,389	\$ 160,775,994

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

**GENERAL FUND REVENUE SUMMARY
FY 2025/26**

DESCRIPTION	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Current Ad Valorem (4.6253 Mills)	\$ 24,724,641	27,615,021	27,651,489	31,150,256
Delinquent Ad Valorem	554,024	-	556,664	-
Gas Franchise	220,049	216,300	216,300	216,300
Occupational Licenses	253,516	200,000	200,000	225,000
Subdivision Regulation Fees	7,535	6,000	6,000	6,000
State Revenue Sharing	4,295,748	4,840,000	4,222,213	4,500,000
Mobile Home Licenses	34,410	30,000	30,000	30,000
Alcoholic Beverage Licenses	104,500	80,000	103,000	80,000
Half-Cent Sales Tax	6,645,633	7,600,000	6,565,063	7,200,000
Fire Supplemental Compensation	28,807	35,000	35,000	35,000
Municipal Fuel Rebate	117,616	95,000	95,000	95,000
Ambulance Program	1,675,389	900,000	900,000	900,000
School Board Grant	906,435	945,793	945,793	945,793
County Occupational Licenses	135,938	-	-	-
Fire Assesment Fees	-	-	-	6,100,000
Miscellaneous Charges	97,656	77,350	77,350	77,350
Development Review Fees	366,636	300,000	300,000	300,000
Impact Fee Allowance	19,886	20,000	25,000	35,000
Recording/Lien Search	88,876	55,150	55,350	85,400
Charges to Other Funds	321,995	321,995	321,995	321,995
Police Services - Officers	1,208,163	1,200,000	1,200,000	1,200,000
Police Services - Administrative	22,883	35,000	35,000	35,000
Fire Services - Osceola County	697,796	1,411,751	2,000,000	2,000,000
Cemetery Services	91,850	75,000	75,000	80,000
Lot Mowing	28,302	4,000	4,000	4,000
Transportation Miscellaneous	301,107	359,831	470,887	359,831
Athletic Program Fees	104,983	90,320	90,320	98,320
Recreation Program Fees	162,083	141,100	141,100	141,700
Aquatic Center Fees	175,812	191,759	191,759	187,425
Facility Rentals	279,986	305,350	305,350	298,410
Adult Programs	60,778	52,016	52,016	53,096
Youth Programs	402,585	336,600	336,600	414,660
Ambulance Charges	5,497,672	4,250,000	5,353,604	5,400,000

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

GENERAL FUND REVENUE SUMMARY, CONTINUED

<u>DESCRIPTION</u>	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Court Fines	46,791	35,000	35,000	35,000
Parking Tickets	123,145	50,000	50,000	50,000
Code Enforcement Fines	335,050	150,000	150,000	150,000
Alarm Violations	49,300	60,000	60,000	60,000
Redlight Camera Violations	2,305,657	1,800,000	2,481,958	2,300,000
Interest on Investments	2,341,746	1,500,000	2,172,000	2,000,000
Miscellaneous Interest	69,868	33,000	33,000	33,000
Rents	80,042	170,850	170,850	176,250
Cemetery Lots/Cremation Niches	405,306	285,000	285,000	383,000
Sale of Surplus Property	113,740	50,000	50,000	50,000
Other Miscellaneous Revenue	484,956	365,180	376,180	347,680
Utility Tax Transfers	7,919,047	8,183,083	8,183,083	8,346,744
Charter School Fund	1,913,767	-	-	-
Stormwater Utility Fund	360,285	348,500	348,500	382,991
Solid Waste Fund	396,055	380,000	380,000	402,000
KUA Charter Payment	19,883,717	20,512,800	20,428,355	20,512,800
KUA Parks and Recreation	1,923,686	1,950,000	1,950,000	2,018,000
Toho Water Authority Payment	10,026,951	10,080,000	10,225,316	10,535,000
Other Miscellaneous Funds	675,692	212,000	212,000	665,044
Subtotal of Revenues	99,088,088	97,955,749	100,153,095	111,023,045
From Fund Balance	52,753,551	50,388,950	58,402,294	49,752,949
TOTAL SOURCES	\$ 151,841,639	\$ 148,344,699	\$ 158,555,389	\$ 160,775,994

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY BY DIVISION
FY 2025/26**

DESCRIPTION	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
City Commission	\$ 481,107	\$ 571,256	\$ 571,256	\$ 696,488
Social Services	115,923	231,558	188,273	188,273
City Manager	952,731	1,180,047	1,397,464	1,094,117
City Clerk	397,890	486,153	486,153	588,938
Strategic Communications	831,768	901,369	943,704	924,979
Division of Emergency Preparedness	1,332,591	769,653	1,333,965	459,740
Economic Development	788,236	1,631,505	1,631,505	1,067,762
General Government	2,943,694	3,346,260	2,446,260	2,494,660
City Attorney	829,518	1,826,654	1,826,654	1,145,819
Municipal Court Clerk	71,805	81,648	81,648	87,292
Finance	1,604,530	2,220,062	2,223,012	1,965,249
Procurement	223,853	328,985	328,985	363,358
Transfers	14,187,299	13,189,025	13,189,025	15,491,413
Planning	2,596,322	3,357,118	3,462,348	2,378,171
Office of the Police Chief	825,984	1,330,425	1,318,425	1,278,792
Support Services	6,079,626	7,551,141	7,387,091	7,335,485
Patrol	11,087,701	13,349,099	12,870,674	16,810,472
Criminal Investigations	4,896,751	5,502,924	5,502,924	6,770,101
Communications	3,311,485	3,746,990	3,612,428	3,998,652
Special Operations	3,778,139	4,026,867	4,112,367	4,419,554
Fire Administration	3,712,034	4,392,383	4,090,912	4,957,573
Fire Operations	17,432,479	20,320,143	19,489,598	26,283,445
Public Works Administration	745,655	844,318	791,418	736,435
Engineering	697,988	1,154,586	1,079,638	1,326,887
Street Maintenance	2,555,576	4,022,065	3,725,043	3,503,572
Traffic Engineering	997,906	2,841,963	2,820,957	2,469,748
Parks & Recreation Administration	833,963	897,411	897,411	1,038,724
Parks	3,624,791	5,240,966	4,232,535	5,088,065
Aquatic Center	744,851	866,203	855,203	936,453
Recreation	2,173,829	2,867,317	2,460,495	3,092,049
Cemetery	198,897	291,635	351,328	286,504
Events & Venues	1,230,174	1,538,220	1,406,155	1,595,577
Human Resources & Risk Management	1,111,856	1,611,038	1,578,691	1,509,875
General Employee Organization	42,397	108,897	108,897	90,470
Totals	93,439,345	112,625,883	108,802,440	122,474,692
Operating Contingency		25,000	25,000	25,000
Unrestricted Reserves	58,402,294	35,693,816	49,727,949	38,276,302
TOTAL USES	\$ 151,841,639	\$ 148,344,699	\$ 158,555,389	\$ 160,775,994

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

**GENERAL FUND DIVISIONS BY OBJECT CODE
FY 2025/26**

DESCRIPTION	Personnel Services FY 2026	Operating FY 2026	Capital FY 2026	Other FY 2026	Budget FY 2026
City Commission	\$ 261,890	\$ 434,598	\$ -	\$ -	\$ 696,488
Social Services	88,273	100,000	-	-	188,273
City Manager	1,017,781	76,336	-	-	1,094,117
City Clerk	507,454	74,284	7,200	-	588,938
Strategic Communications	744,300	156,679	24,000	-	924,979
Division of Emergency Preparedness	130,792	180,948	148,000	-	459,740
Economic Development	629,197	438,565	-	-	1,067,762
General Government	-	2,000,000	-	494,660	2,494,660
City Attorney	865,959	279,860	-	-	1,145,819
Municipal Court Clerk	75,692	11,600	-	-	87,292
Finance	1,654,222	311,027	-	-	1,965,249
Procurement	347,943	15,415	-	-	363,358
Transfers	-	11,292,183	-	4,199,230	15,491,413
Planning	2,070,786	277,385	30,000	-	2,378,171
Office of the Police Chief	1,072,216	186,576	20,000	-	1,278,792
Police Support Services	3,718,122	3,031,063	586,300	-	7,335,485
Police Patrol	16,287,828	218,144	304,500	-	16,810,472
Criminal Investigations	6,488,143	281,958	-	-	6,770,101
Police Communications	3,954,558	44,094	-	-	3,998,652
Special Operations	3,486,080	933,474	-	-	4,419,554
Fire Administration	2,609,652	2,122,921	225,000	-	4,957,573
Fire Operations	22,802,965	2,976,580	503,900	-	26,283,445
Public Works Administration	521,275	215,160	-	-	736,435
Engineering	1,077,628	203,625	45,634	-	1,326,887
Street Maintenance	1,599,071	1,882,501	22,000	-	3,503,572
Traffic Engineering	621,304	1,755,344	93,100	-	2,469,748
Parks & Recreation Administration	661,812	351,912	25,000	-	1,038,724
Parks	3,297,297	1,010,868	779,900	-	5,088,065
Aquatic Center	681,473	184,480	70,500	-	936,453
Recreation	2,570,028	491,721	30,300	-	3,092,049
Cemetery	100,416	106,088	80,000	-	286,504
Events & Venues	1,078,085	496,992	20,500	-	1,595,577
Human Resources & Risk Management	1,395,656	114,219	-	-	1,509,875
General Employee Organization	-	90,470	-	-	90,470
Totals	\$ 82,417,898	\$ 32,347,070	\$ 3,015,834	\$ 4,693,890	\$ 122,474,692
Operating Contingency					25,000
Unrestricted Reserves					38,276,302
TOTAL USES					\$ 160,775,994

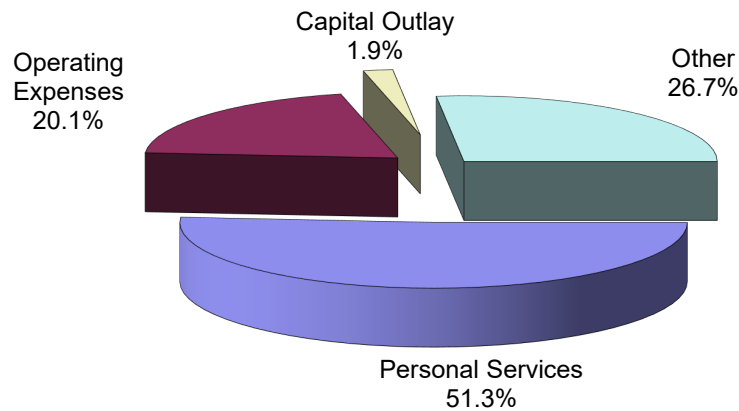
**CITY OF KISSIMMEE
2026 ANNUAL BUDGET
DEPARTMENT SUMMARY**

DEPARTMENT: GENERAL FUND

DIVISION(S): ALL

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
PERSONAL SERVICES	60,264,823	69,273,305	66,195,460	82,417,898
OPERATING EXPENSES	27,136,928	34,763,794	33,835,749	32,347,070
CAPITAL OUTLAY	2,476,895	5,165,710	5,348,157	3,015,834
OTHER	61,962,993	39,141,890	53,176,023	42,995,192
TOTAL	151,841,639	148,344,699	158,555,389	160,775,994

2025 ANNUAL BUDGET BY OBJECT

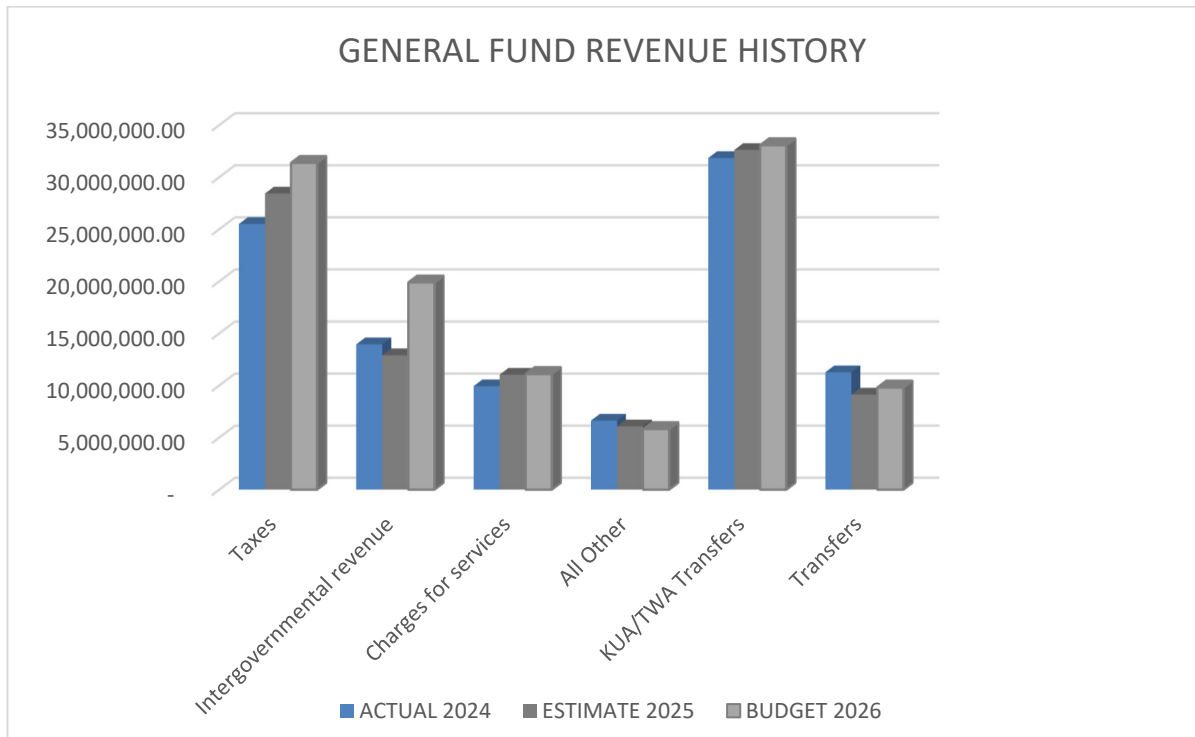


The above chart demonstrates the personnel services category is the largest portion of General Fund's total expenditures and reserves. This is because activities funded by general revenues are primarily service oriented. In addition, most large expenditures for capital equipment and infrastructure needs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



GENERAL FUND TRENDS

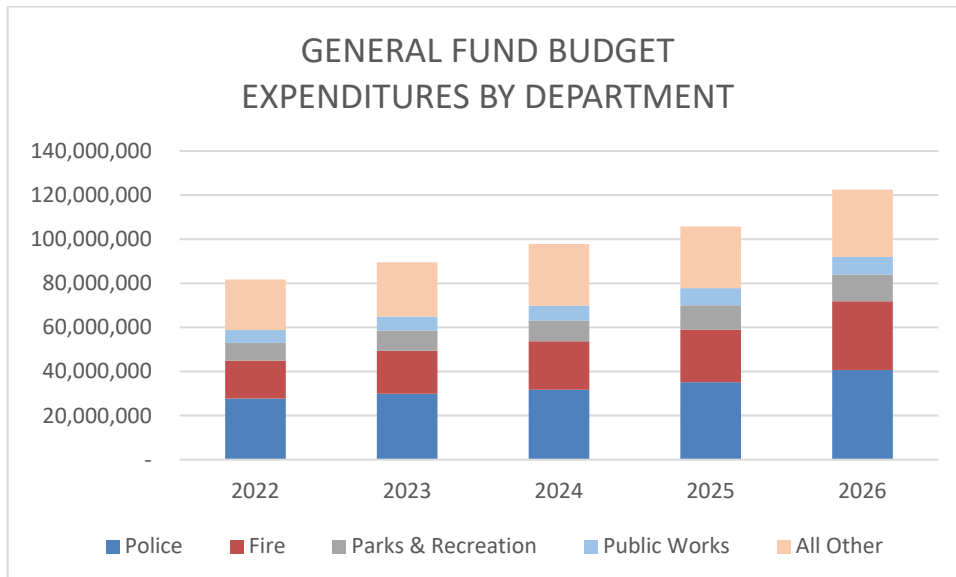
Over the three-year period, most of the City's major sources of revenue are projected to level off due to the economy slowing down. However, due to a stable housing market and valorem revenues continue to increase as property values increase.



Transfers to the General Fund have been consistent over the last three fiscal years. The overall amount budgeted for FY 2026 is expected to increase primarily due to a slight increase in the transfer from the Utility Tax Fund. The City will no longer receive a transfer from the Charter School Fund due to the sale of the Charter School.



Sources	Actual 2023	Actual 2024	Estimate 2025	Budget 2026
Utility Tax Fund	7,773,487	7,919,047	8,183,083	8,346,744
Charter School	759,232	1,913,767	-	-
Solid Waste	352,974	396,055	380,000	402,000
Other Funds	-	675,692	212,000	665,044
Stormwater Utility	353,575	360,285	348,500	382,991



The General Fund's total budgeted expenditures have steadily increased over the years with more notable jumps in recent years related to union contracts. Most of the increases are in departments that deliver services directly to the public, specifically Police and Fire. Total expenditures for FY 2026 are projected to increase due to personnel cost drivers (health insurance and pension costs) and infrastructure investments. The proposed budget includes 49 new full-time positions, the majority of which are funded through the non ad valorem assessment for fire.

FIVE YEAR PERSONNEL RECAP

DEPARTMENT	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>CHANGE</u>
Full-Time Positions:						
City Commission	5	5	5	5	5	-
City Attorney	5	5	5	5	5	-
City Manager	16	15	15	15	15	-
Economic Development	-	5	5	5	5	-
Finance	14	14	14	15	15	-
Development Services	17	19	19	19	19	-
Police	236	250	253	256	264	8
Fire	113	120	139	141	182	41
Public Works	36	40	40	42	44	2
Parks & Recreation	70	72	73	75	75	-
Human Resources	10	10	11	12	12	-
TOTAL GENERAL FUND	522	555	579	590	641	51
Stormwater Utility	35	36	35	36	38	2
Solid Waste	29	29	30	29	29	-
Airport	8	9	9	9	9	-
Central Services	41	42	45	48	48	-
Local Option Gas Tax	12	14	13	13	13	-
Building	21	22	26	29	30	1
Community Dev Block Grant	4	5	4	4	4	-
Justice Assistance Grant	3	3	3	3	3	-
TOTAL FULL-TIME	675	715	744	761	815	54
All Other Positions:						
City Manager	-	-	1	0	0	-
Police :						-
Auxiliary Officer	5	5	5	5	5	-
Other	7	8	9	8	15	7
Fire	2	2	2	2	2	-
Public Works	2	1	1	1	1	-
Parks & Recreation	96	94	94	95	95	-
Human Resources	2	3	3	3	3	-
TOTAL GENERAL FUND	114	113	115	114	121	7
HOME/SHIP	-	-	-	-	-	-
Community Dev Block Grant	-	5	5	5	5	-
TOTAL ALL OTHER	114	118	120	119	126	7
TOTAL POSITIONS	789	833	864	880	941	61



**Making it our
business to be
open for business
because it's
business as usual**

Though no budget is perfect, we believe the budget presented allows us to seek and embrace every opportunity to enrich the lives of those who live, work, play, and invest in the City of Kissimmee.



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 2025, each Division received a budget preparation package, which included a budget reference manual, budget request forms and data on prior year and current year actual expenses. Each manager then compiled budget requests for the new fiscal year including justifications by line item.

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

Budget Adoption

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

explicitly. Each year the City follows State requirements and certifies compliance to the State in the specified manner. The recommended budget was provided to the City Commission on July 3rd, 2025. Copies of the entire budget were available to the public and press.

On Tuesday, July 22, 2025, a special meeting open to the public was conducted to review the budget's content. By the end of that meeting, the City Commission had further input from citizens and various civic organizations and reached a general consensus on changes they desired to be made. Budget in Briefs were also provided to all who attended the workshop.

The first of two required public hearings was held September 2nd, 2025. 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 16th, 2025. Copies of the resolutions adopting the millage rate and the budget are included within the Appendix.

Amendments and Transfers

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

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

JANUARY 8

Submit Strategies and Initiatives to Assistant City Manager

JANUARY 10

Budget Reference Manual and forms issued to Departments

JANUARY 22

Director's Retreat

JANUARY 23

Commission Retreat

FEBRUARY 1 - 8

Training sessions on Operating Budget preparations

FEBRUARY 24

Capital Program Requests received from Departments

MAR 6 - 21

Capital Program reviewed by Budget Committee

APRIL 16

Final Operating Budget Requests received from Departments

MAY 1 - 9

Operating Budget Requests reviewed by Budget Committee

JUNE 1

Estimated Taxable Property Value received from Property Appraiser

JUNE 13

Final tentative Budget Committee review

JULY 1

Certified Taxable Property Value received from Property Appraiser

JULY 3

Submit Operating Budget to Commission

JULY 22

Commission Workshop on Operating Budget and Capital Program

SEPTEMBER 2

First Public Hearing on Operating Budget

SEPTEMBER 16

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

Uncertainty is the new black. One thing is for sure, no one is sure of anything. Not even the Federal Reserve. Just when everyone was sick of hearing the word inflation and it's not so better half: recession, came about a new phrase. Will it be a soft landing or drawn out? A more humbling acceptance seemingly of defeat within the word, uncertainty. Economists and financial analysts are often always trying to give an explanation or a response as to what is going on, but sometimes it is okay to admit that no one really knows. The Fed has since paused its rate hiking campaign after embarking upon their sharpest, most sustained increase in rates in roughly 40 years. The dust has settled temporarily, and we're left with uncertainty. Uncertainty that has caused major corporations to dial back full year revenue guidance and some to refrain from issuing any guidance at all. Yet, as a City we must still plan. We must continue business as usual for our residents. Times like these are testament as to 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 on steady ground, because even when no one knows anything we can rest assure we have a stable financial foundation due to our planning and diligence.

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

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

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



Beige Book

June 2025



Although home sales grew slightly, builders said demand for new homes remained below seasonal norms.



If economic conditions don't strengthen, some firms plan to reduce staffing levels through layoffs.



Despite softening consumer demand, some firms raised their prices to compensate for added costs and to offset tariffs.



International tourism lagged, spreading from Canadian tourists to those from Asia and Europe.



Labor supply increased, and turnover decreased. Reduced wage pressure allowed some firms to forestall increases.



Banks said that although loan balances decreased, the credit quality of applications remained strong.

Economic Condition

The City's strategic plan shapes its long-range financial plan; both of which are shaped by the delicate economic condition and cycle outlook. That outlook once grappled by a six-letter word, growth, is now one ridden with uncertainty. For many years, growth has been overtaking many parts of the Central Florida area. And with over 85,000 residents, Kissimmee has never been shy of growth. Over the years, the City has done a great job in managing its resources without causing additional burden on its residents with this year being the first in over 15 years the City has introduced a new assessment. Although, the City continues to experience a population boom with growth in its residential and commercial offerings, it also experiences a service drain amid an increased need for resources.

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

From a local perspective, Kissimmee is expected to continue to modestly grow over the long term despite the state of the national economy and has taken steps to plan and manage how it ultimately impacts the citizens' quality of life. Our stewardship in striking a balance on the never-ending carousel of public desired improvements against the availability of community financial resources, allowed the City to maintain and often times increase its level of service without increased costs. This stewardship also helped us return to a more normal pattern in the post-pandemic era as most of our industries have rebounded, although the juvenile see-saw of the political climate tests that stewardship annually.

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

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

Economic Outlook

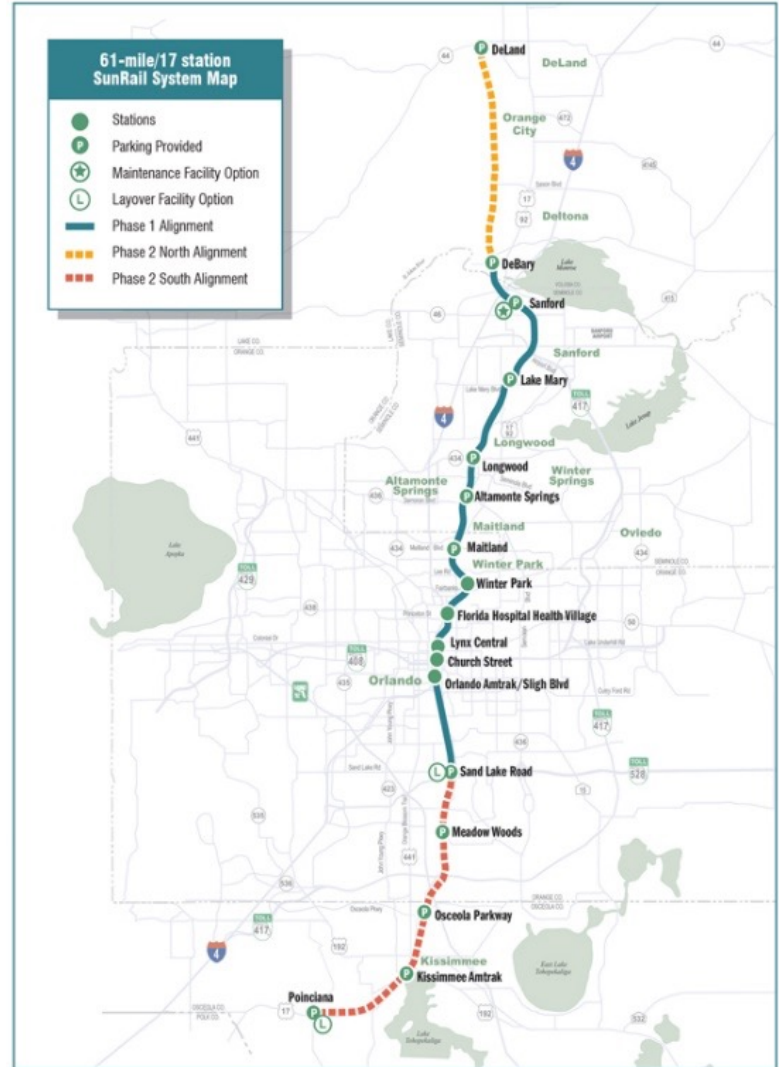
The City of Kissimmee is most known for its proximity to the happiest place on Earth. In fact, there are 50 attractions easily accessible from the Kissimmee resort area. In addition to Walt Disney World, located approximately 7 miles west of the City, some of the tourist attractions near the City include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

Kissimmee is home to a rich history, full of culture, amazing nature trails and character, with many new industries looking to call Kissimmee home. For starters, as the County seat of Osceola, the City is primarily residential in character but also serves as a regional retail and commercial center. As mentioned above, it derives a substantial portion of its economic activity from its nearness to Walt Disney World. However, there are many other industries in Kissimmee. Kissimmee's medical district is the third largest in central Florida and is just a few miles from the renowned Medical City in the Lake Nona area. In the past 10 years, nearly \$400 million has been invested into the district. The City of Kissimmee's airport is also growing rapidly on the regional scene with more than \$30 million of investments close to breaking ground not including its first hotel.

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

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

The City has also seen an increased interest in its development downtown receiving many proposals for hotels and housing. These potential developments along with the renovation of the City's Civic Center has the potential to produce a positive impact on our downtown growth.





Financial Condition

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

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

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

We continue to see investments in commercial and residential real estate and economic conditions have remained steady because of Florida's supportability, weather, and favorable economic environment, all of which bolstered continued growth within the City and Central Florida region. With nearly 85,000 residents, Kissimmee is in the top 10 percentile of cities in Florida based on population size. Over the past few years, Florida has been responsible for one in 10 jobs created within the U.S. and over 20% of the nation's job increases. As such, the City of Kissimmee continued to experience growth in and around it. Construction remains persistent in our area despite high borrowing costs. Consumer spending is still healthy overall but flat, and tourism remains strong. Florida saw record levels of travel in 2024. Subsequent travel has returned to pre-pandemic levels challenging future revenue growth. Looking to 2026 and beyond, economic growth is slowing with cost growth continuing to moderate. Amid softening consumer demand, strength in the labor mark, and a recent stalling in the broad disinflationary trend it is expected that interest rates will be higher for longer. Growth is expected to continue to hum at a moderate pace. Most experts believe there may be a few rate cuts this year, but that is dependent on the effects of tariffs and other factors. Most importantly, the Fed remains cautious. As such, Kissimmee remains cautious. The City of Kissimmee will continue to practice being a consistent fiscally sound government, not only depicted in our mission and core values but in the actions of its employees and tone at the top.

Fiscal Year	Total Taxable Value	% Change of Total TV
2026	6,993,017,319	11.2%
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%
2020	3,683,383,717	12.1%

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

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
9/30/2026	\$20,512 ⁽¹⁾
9/30/2025	\$20,512 ⁽²⁾
9/30/2024	\$19,883
9/30/2023	\$19,432
9/30/2022	\$18,973
9/30/2021	\$18,287

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.

FYE Ended	Toho Historical Payments
9/30/2025	\$10,535 ⁽¹⁾
9/30/2024	\$10,080 ⁽²⁾
9/30/2024	\$10,026
9/30/2023	\$9,339
9/30/2022	\$8,484
9/30/2021	\$7,924

Staff continues to closely monitor all revenue trends. In addition to revenue increases, staff has also prepared the FY 2026 budget with a projected increase in expenditures of \$16.7 million. This increase is due to the addition of 49 full-time positions (43 funded by the Fire Assessment), an overall minimum increase in salaries of 4% for all employees as well as insurance and pension increases absorbed by the City. Insurance and pension increases were exorbitant this year coming in at \$2.5 million more than last year for a 23% increase. Since the FY 2026 budget includes recommended salary increases, several new positions and infrastructure improvements, the City's General Fund revenues are projected to be \$11.4 million less than expenditures for FY 2026. Even though projected expenditures are more than projected revenues, this scenario will enable the City to spend down some of its excess reserve balance over the next 3-5 years and yet still maintain a targeted reserve balance of at least 20% at the end of FY 2030. Since the FY 2025 General Fund reserve balance is estimated to be a healthy 31% of budget, staff is able to recommend funding vital positions and increases in salaries.

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

General Fund

- The recommended millage for ad valorem taxes will be 4.6253 mills. One mill will generate \$6,643,366. This is the same millage rate that was adopted for fiscal years 2010 through 2025. No other significant financial changes are anticipated, and 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 change adds 43 positions to the City's budget to be paid for from assessment proceeds.
- Overall, the net number of full-time positions in the General Fund is projected to increase by 49. The positions that will be added to the General Fund in FY 2026 include –two Police Sergeants, four Police Officers, one Administrative Assistant II, one Logistics Coordinator, two Battalion Chiefs (Training and Operations), eight Lieutenants, six Engineers, and twenty-five Firefighters will be added to the Fire Department
- As indicated earlier, FY 2026 total revenues are projected to be almost \$13.5 million (13.8 percent) more than FY 2025 total estimated revenues. This increase is directly attributable to the increase in ad valorem taxes as well as more moderate increases in the transfers from KUA and TWA. In addition, this is also due to continued stabilization of several revenue sources that were adversely affected by the pandemic. Revenues levels have erratically risen due to record level travel and have leveled off complicating forecasts. Based upon these projections, the General Fund reserves will be \$38,301,302 or 31% of the annual budget. As the Commission is aware, the City's policy is to retain a minimum reserve of 20% of the total General Fund budget. While the current estimated reserves more than exceed the City's target level of 20%, reserves are projected to reach approximately 20% in FY 2030.
- Although this pattern of overall expenditures exceeding revenues is expected to continue over the next four years as the need for capital replacements and further salary and benefit increases arise, responsible fiscal management over the past several years will allow the City to continue to spend down some of its reserve balance without putting the City in a negative financial position. Therefore, utilization of reserves is projected throughout the five-year period. This approach also enables the City to budget funds for annual operational and personnel expenses that are not likely to be expended but would otherwise be restricted as reserves. This is due to the nature of personnel expenses where all positions must be fully budgeted but typically 4-5% of annual budgeted funds are not spent due to periodic vacancies in the workforce. As with all projections, it is difficult to rely on these figures with a great amount of certainty.
- While the City is anticipating an 11.2% 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 \$309,564 less than total expenditures. This can be attributed to continued capital investments in FY 2026 as the City looks to pour substantial investment into drainage projects and several pieces of heavy equipment. Over the five-year

period reserves are projected to be more than adequate to maintain normal operations and fund future capital improvements.

- One new Stormwater CRS Coordinator and a Stormwater Specialist Coordinator position has been recommended for FY 2026 Stormwater Fund.

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 2026, revenues are projected to be approximately \$1,245,781 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 2026.

Airport Fund

- Several years ago, revenue was less than operations due to the loss of the golf course and gun range lease revenues. As a result, the City's share of federal and/or state funded rehabilitation projects at the Airport was scaled back until those revenues could be replaced. Since then, property leases and other revenues have increased as leases have come up for renewal and have subsequently been increased to market rates. Most leases now include automatic CPI increases to bring the airport into compliance with industry standards. These contract improvements have allowed the airport to muster up matching grant funds for expansive FAA projects the airport has been awarded. The City also implemented a new landing fee in fiscal year 2025 to help support capital infrastructure. Based upon current projections, the Airport is projected to have reserves of approximately \$13,041 at the end of FY 2026. This fund will continue to be closely monitored to balance grant funded improvements.
- One part time Maintenance Tech II position is recommended for FY 2026.

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. A fleet study was done in FY 2021 that included an analysis of rates charged by the Fleet division for both internal and external customers to determine what changes need to be implemented to ensure this operation was charging appropriately for its services. Those rates continue to be reflected in the FY 2026 budget. A new assessment of those operations will be done in the coming year.
- No new positions have been recommended for FY 2026.
- Road and Sidewalk improvements continue to be funded through the Local Option Gas Tax Fund. Mobility fees are allocated to certain qualified projects to assist in addressing the growing demand for road and intersection improvements. While the local option gas tax revenue has experienced some growth in recent years, it hasn't been substantial enough to fund road improvements as quickly as desired. This revenue stream has been hit hard by the pandemic and experiences volatility as it's tied to fuel prices. Because of this, the City committed proceeds from the sale of its Charter School building in fiscal year 2024 to make much needed additional improvements to its roads in conjunction with gas tax proceeds.

Fund Description

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

Governmental Funds

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

General Fund

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

Special Revenue Funds

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

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

Debt Service Funds

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

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

Capital Projects Funds

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

- Series 2022 Construction Fund

Proprietary Funds

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

Enterprise Funds

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

- Stormwater Utility Fund
- Solid Waste Fund
- Airport Fund

Internal Service Funds

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

- Central Services Fund
- Self Insurance Funds

Fiduciary Funds

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

Nonexpendable Trust Fund
Cemetery Supplemental Care

Pension Trust Funds
General Employees
Police Officers
Firefighters

Agency Funds
Payroll
Occupational License
Pooled Investment (Clearing)

Department/Division Description

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

Object Code Description

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

Fund Title | Reason

Occupational License Tax

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

General Employees Pension Trust Fund

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

Police Officers Pension Trust Fund

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

Firefighters Pension Trust Fund

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

Supplementary Care

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

Payroll

Temporary clearing fund only

Pooled Investments

Temporary clearing fund only

Construction Funds

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





Policies and procedures are designed to prevent misappropriations of public funds. 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 2026 is \$24,776,068. A detailed list of the approved capital projects and capital outlays for FY 2026 is included on the next page and in the Departmental Budget sections.

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
GENERAL FUND			
City Clerk			
Heavy Duty Scanner		x	7,200
Subtotal			7,200
Strategic Communications			
Personal Computer		x	6,000
Field Camera	x		8,000
Live Broadcast Video Switcher		x	10,000
Subtotal			24,000
Division of Emergency Management			
Denn John Ball Fields Security Enhancements	x		17,300
Kissimmee Trail Phase II Security Enhancements	x		19,400
Kissimmee Trail Phase III Security Enhancements	x		19,400
Fortune Road Athletic Complex Security Enhancements	x		21,900
Shingle Creek Regional Trail Phase I Security Enhancements	x		30,400
Oak Street Baseball/Basketball Court Security Enhancements	x		39,600
Subtotal			148,000
Total City Manager			179,200
Development Services			
1/4 Ton Pick-up Truck 4x2 Compact	x		30,000
Total Development Services			30,000
Police - Office of the Police Chief			
Drone		x	20,000
Subtotal			20,000
Police - Support Services			
Ice Machine		x	6,000
Portable Radio (2)	x		24,000
Vehicle (2)	x		122,000
Vehicle (7)		x	434,300
Subtotal			586,300
Police - Patrol			
Canine	x		12,500
Portable Radio (4)	x		48,000
Vehicle (4)	x		244,000
Subtotal			304,500
Total Police			910,800
Fire - Administration			
1/2 Ton Pick-up Truck		x	75,000
3/4 Ton Pick-up Truck	x		75,000
1/2 Ton Pick-up Truck	x		75,000
Subtotal			225,000
Fire - Operations			
Storage Container	x		5,000
Stair Chair	x		6,000
Commercial Dryer		x	7,000
Fire Hose and Appliance		x	9,200
Mobile Radio	x		10,000
Combination Hydraulic Rescue Tool		x	15,000
Self Contained Breathing Apparatus (2)	x		15,000
SCBA Fit Testing Machine	x		15,000
Airpacks (2)	x		18,000
Traffic Control Pre Emption/Opticom (3)		x	18,900
Automatic CPR Compression Device	x		22,000
Rugged Portable Radio (2)	x		26,200

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Fire - Operations, continued			
Vehicle-Mounted Diesel Filter System (3)		x	30,300
Powerload Cot Fastening System	x		32,000
Self Contained Breathing Apparatus (4)		x	36,000
Powerload Hydraulic Stretcher	x		39,000
Rugged Portable Radio (3)	x		39,300
Mobile Radio (4)		x	40,000
Cardiac Monitor	x		50,000
Self Contained Breathing Apparatus		x	70,000
	Subtotal		503,900
Total Fire			728,900
Public Works - Engineering			
3/4 Ton Pick-up Truck	x		45,634
	Subtotal		45,634
Public Works - Streets			
Utility Cart		x	22,000
	Subtotal		22,000
Public Works - Traffic			
Generator 7000W	x		6,500
1/2 Ton Pick-up Truck (2)		x	86,600
	Subtotal		93,100
Total Public Works & Engineering			160,734
Parks and Recreation - Parks			
Outdoor Water Fountain (2)		x	12,400
Equipment Trailer	x		15,000
Shingle Creek Fence/Decking	x		18,000
Dog Park Agility Course		x	25,000
Bunker Rake		x	25,000
Light Duty Non-Licensed Utility Vehicle		x	25,000
Finish Mower Attachment		x	28,500
Shingle Creek Walking Trail Ruba Park		x	30,000
Heavy Duty Non-Licensed Utility Vehicle (2)		x	46,000
Dog Park Fence		x	50,000
Passenger Van		x	51,000
Playground Pour in Place		x	65,000
Dually 1 Ton Pick-up Truck		x	85,000
3/4 Ton Pick-up Truck (2)		x	144,000
Oak Street Ballfield Fence		x	160,000
	Subtotal		779,900
Parks - Aquatics			
Pool Tarp		x	13,000
Chemical Controller (3)		x	25,200
Starting Blocks		x	32,300
	Subtotal		70,500
Parks and Recreation - Recreation			
Lightening Alert System		x	12,300
Shed (2)		x	18,000
	Subtotal		30,300
Parks and Recreation - Cemetery			
Cremation Columbarium (4)	x		80,000
	Subtotal		80,000
Parks and Recreation - Events & Venues			
Copier		x	5,500
Portable A/V Sound and Stage System	x		15,000
	Subtotal		20,500
Total Parks and Recreation			981,200
TOTAL GENERAL FUND			2,990,834

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
<u>STORMWATER UTILITY FUND</u>			
Engineering			
Utility Open Trailer		x	5,000
Velocity Meter		x	12,200
Downtown Alleyway	x		50,000
Columbia Avenue Stormwater Improvement	x		100,000
Connect Kissimmee Side Street Improvement	x		100,000
N. Kissimmee Drainage Improvement	x		200,000
Mann Street Extension Project - Land Acquisition	x		300,000
Mann Street Extension Project - Construction	x		400,000
Mill Pond Improvement	x		800,000
Subtotal			1,967,200
Operations			
Flail Mower (2)		x	25,000
Walk-behind Mower		x	42,000
Crash Attenuator Truck		x	155,000
Subtotal			222,000
TOTAL STORMWATER UTILITY FUND			<u>2,189,200</u>
<u>SOLID WASTE FUND</u>			
Solid Waste			
Container Truck		x	45,634
Garbage Truck	x		429,000
Bulk Truck (2)	x		550,000
Garbage Truck (2)		x	858,000
Subtotal			1,882,634
Weld Shop			
Welder and Air Compressor		x	30,000
Crane Truck Mounted		x	40,000
Subtotal			70,000
TOTAL SOLID WASTE FUND			<u>1,952,634</u>
<u>AIRPORT FUND</u>			
Taxiway D Phase II - Design	x		12,000
Zero Turn Mower		x	16,000
Hangar Improvements	x		30,000
1 Ton Pick-up Truck		x	89,500
Taxiway A North - Construction Phase I	x		100,000
Air Traffic Control Tower – Construction		x	320,000
TOTAL AIRPORT FUND			<u>567,500</u>
<u>CENTRAL SERVICES FUND</u>			
Fleet Maintenance			
Heavy Duty Truck Scanner	x		10,000
Vehicle Lift (2)		x	12,000
Heavy Tire Machine		x	30,000
Locker System (2)		x	30,000
1/2 Ton Pick-up Truck		x	38,700
4,000 LB Cushion Tire Forklift		x	40,000
Medium Duty Lift		x	45,000
1/2 Ton Cargo Van		x	47,600
Fuel Tank Dispenser (2)		x	60,000
Heavy Truck Mobile Lift (6)	x		90,000
Subtotal			403,300
Facilities Management			
Non-Digital Sign	x		15,000
Facilities Key System	x		34,000
Civic Center LED Sign Replacement	x		37,000

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Facilities Management, continued			
Chiller Replacement	x		128,100
Utility Vehicle 4x4 (2)	x		130,000
Fire Station 14 HVAC System	x		150,000
Lakeside Park Project		x	200,000
Mill Run Park Project		x	250,000
Fire Station 13 HVAC System Equipment	x		275,000
Subtotal			1,219,100
TOTAL CENTRAL SERVICES FUND			1,622,400
LOCAL OPTION SALES TAX FUND			
Geographic Information Systems Implementation	x		10,000
Brindlee Mountain Payment	x		50,000
Neighborhood Improvement Program		x	75,000
Bleachers (8)	x		75,200
Burner System		x	80,000
Shade Structure Fortune Rd	x		96,000
Heavy Rescue		x	100,000
Wide Area Network		x	100,000
Backhoe		x	135,000
Traffic Signal Designs	x		150,000
LaserFiche Digital Files	x		150,000
Fortune Road Softball LED Light Conversion		x	175,000
Fiber Connectivity	x		176,000
Large Dump Truck		x	181,000
Pool Resurface		x	210,000
Playground Replacement		x	250,000
Wide Area Network		x	310,000
Back Office Licensing		x	315,000
Rescue Rechassis		x	365,000
Brush Truck/High Water Vehicle		x	400,000
Lease Buy Outs (2)		x	420,300
Rescue	x		450,000
ADA Compliance Program	x		500,000
Shingle Creek Regional Trail Construction	x		750,000
Engine		x	1,000,000
TOTAL LOCAL OPTION SALES TAX FUND			6,523,500
MOBILITY FEES FUND			
Hoagland Boulevard: US 192/Carroll	x		500,000
TOTAL MOBILITY FEES FUND			500,000
LOCAL OPTION GAS TAX FUND			
Traffic			
Cabinet/Controller 8 Phase	x		27,500
Subtotal			27,500
Sidewalks			
Patch Truck Generator		x	5,300
3/4 Ton Pick-up Crew Truck		x	60,000
Subtotal			65,300
Road Improvements			
Shingle Creek Regional Trail phase 2B - Yates Connector	x		250,000
Shingle Creek Regional Trail Phase 2C - Countyline Connector	x		300,000
Downtown Kissimmee Alleyway Improvements	x		350,000
Columbia Avenue Improvements	x		400,000
City of Kissimmee Dirt Roads	x		400,000
Mann Street Extension Project	x		500,000
Mann Street Extension Project	x		750,000
Subtotal			2,950,000
TOTAL LOCAL OPTION GAS TAX FUND			3,266,000

CAPITAL OUTLAYS - ALL FUNDS

DESCRIPTION	New	Repl.	Amount Approved
Road Improvements			
Shingle Creek Regional Trail phase 2B - Yates Connector	x		250,000
Shingle Creek Regional Trail Phase 2C - Countyline Connector	x		300,000
Downtown Kissimmee Alleyway Improvements	x		350,000
Columbia Avenue Improvements	x		400,000
City of Kissimmee Dirt Roads	x		400,000
Mann Street Extension Project	x		500,000
Mann Street Extension Project	x		750,000
	Subtotal		2,950,000
TOTAL LOCAL OPTION GAS TAX FUND			3,042,800
<u>BUILDING FUND</u>			
All Band Radio (2)	x		16,000
Vehicle	x		35,000
TOTAL BUILDING FUND			51,000
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Vehicle	x		30,000
Mann Street Project	x		200,000
Land Acquisition	x		500,000
Legacy Project	x		500,000
Downtown CRA Alleyway Improvement	x		1,300,000
TOTAL DOWNTOWN COMMUNITY REDEVELOPMENT FUND			2,530,000
<u>VINE STREET COMMUNITY REDEVELOPMENT FUND</u>			
Central Avenue Project	x		450,000
Land Acquisition	x		500,000
Columbia Avenue Project	x		1,400,000
TOTAL VINE STREET COMMUNITY REDEVELOPMENT FUND			2,350,000
<u>RECREATION IMPACT FUND</u>			
Dog Park Brinson/Lakefront	x		200,000
Lancaster Ranch Park	x		500,000
TOTAL RECREATION IMPACT FUND			700,000
<u>HEALTH SELF INSURANCE FUND</u>			
4x2 Pick-up Truck	x		48,200
TOTAL HEALTH SELF INSURANCE FUND			48,200
TOTAL CITY OF KISSIMMEE			25,068,068



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.

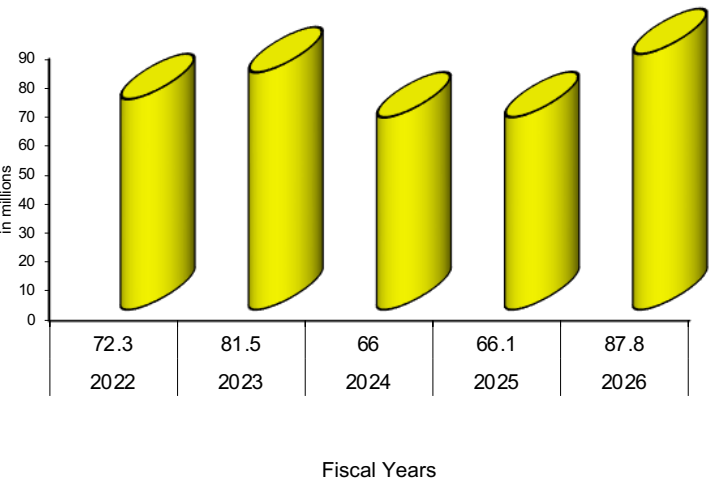
In 2017, the City took out a \$10,950,000 Line of Credit with the Florida Local Government Finance Commission Pooled Commercial Paper Loan Program. These monies were used to purchase various parcels of land that are being used for future development in the City. In FY 2019, the City borrowed an additional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

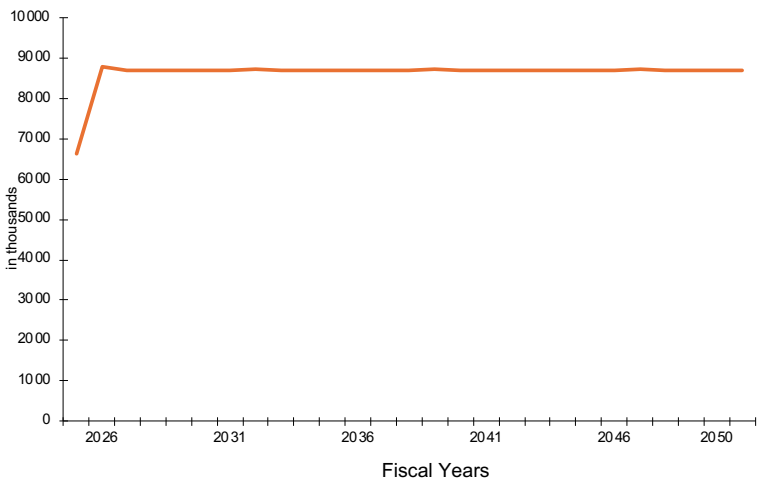
In 2024, the City issued the Series 2024A Capital Improvement Revenue Bonds with a par amount of \$58,510,000 and the Series 2024B Capital Improvement Revenue Bonds with a par amount of \$14,140,000. The Series 2024A Bonds were issued to fund two new Fire Stations, Police Department Parking Garage, Community 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 2025-2026 TO FY 2051-52



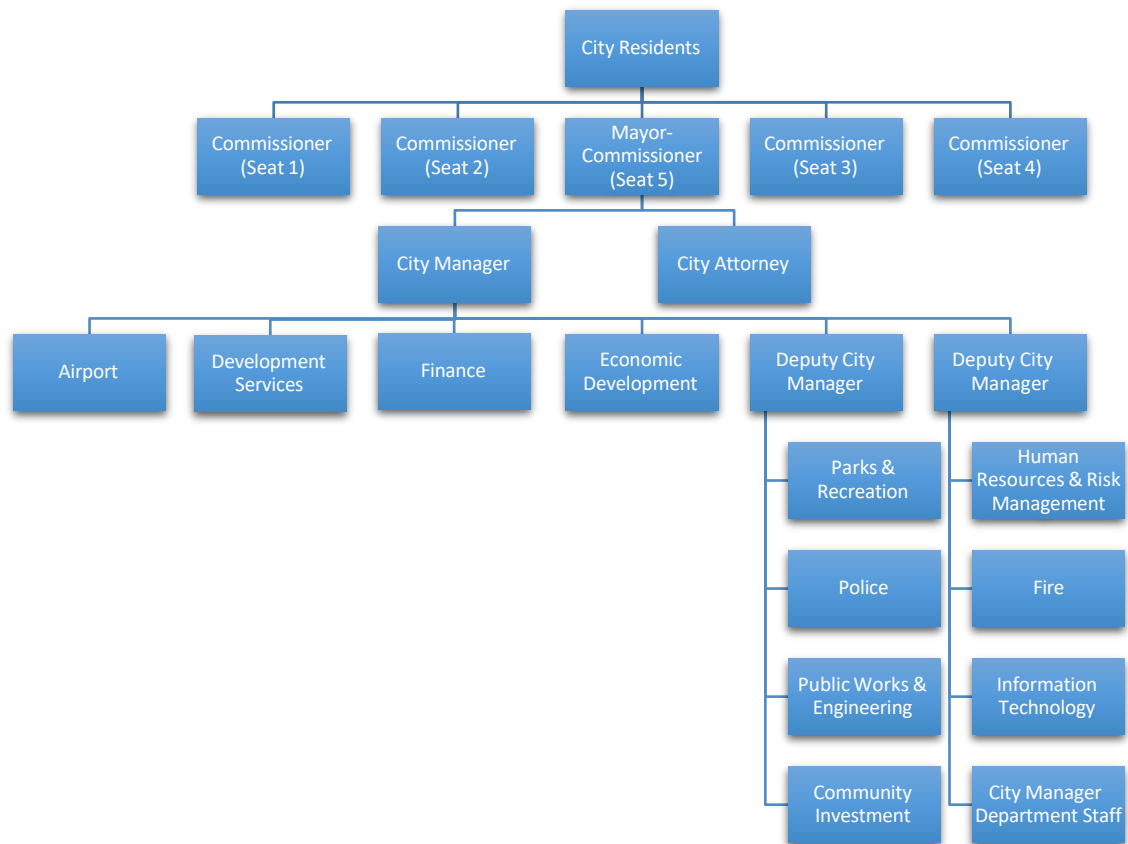
Fund	Amount Issued	FY Issued	FY of Maturity	Interest Rate	Balance at 10/01/2025	FY2026 Principal	FY2026 Interest	FY2026 Total
Sales Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2014A	9,600,000	2014	2034	2.860%	5,315,000	495,000	152,009	647,009
Capital Improvement Revenue Bond, Series 2016	20,253,000	2016	2045	4.803%	18,753,000	177,000	831,289	1,008,289
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%	2,340,000	480,000	103,000	583,000
Capital Improvement Refunding Revenue Bond, Series 2024A	58,510,000	2025	2054	5.000%	58,510,000	-	2,811,050	2,811,050
Total Sales Tax Fund	102,954,000				95,520,400	1,152,000	4,267,872	5,419,872
Gas Tax								
<u>Bank Notes</u>								
Capital Improvement Revenue Note, Series 2010C	4,000,000	2011	2030	2.690%	1,400,000	260,000	37,660	297,660
Capital Improvement Revenue Bond, Series 2016	12,878,600	2016	2045	4.803%	8,488,600	595,000	23,800	618,800
Capital Improvement Refunding Revenue Bond, Series 2022A	981,000	2022	2051	5.000%	964,600	-	33,684	33,684
Total Gas Tax Fund	17,859,600				10,853,200	855,000	95,144	950,144
CRA								
<u>Bank Notes</u>								
CRA Refunding Revenue Note, Series 2015B	3,820,000	2015	2030	2.810%	1,750,000	295,000	49,175	344,175
Capital Improvement Revenue Bond, Series 2016	4,725,700	2016	2045	4.803%	4,375,700	41,300	193,967	235,267
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%	14,140,000	135,000	713,377	848,377
Total CRA Fund	33,503,700				30,944,300	471,300	1,504,071	1,975,371
Mobility Fee								
<u>Bank Notes</u>								
Capital Improvement Revenue Bond, Series 2016	882,700	2016	2028	4.803%	232,700	76,700	360,225	436,925
Total Mobility Fee Fund	882,700				232,700	76,700	360,225	436,925
Total All Funds	155,200,000				137,550,600	2,555,000	6,227,312	8,782,312

Note: This table reflects existing debt issues going into FY2026.

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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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 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

EXECUTIVE SALARIES	166,789	166,838	166,838	171,673
SPECIAL PAY_INCENTIVE	9,825	3,000	3,000	3,000
FICA TAXES	13,430	12,993	12,993	14,329
LIFE AND HEALTH INSURANCE	58,546	58,221	58,221	72,623
WORKERS' COMPENSATION	-	-	-	265
TOTAL PERSONNEL	248,589	241,052	241,052	261,890
OTHER CONTRACT SERVICES	183,618	227,323	235,000	235,000
TRAVEL AND PER DIEM	8,137	18,000	23,000	38,000
COMMUNICATION SERVICES	2,781	5,100	5,100	2,700
GENERAL INSURANCE	8,940	9,740	9,740	12,645
PRINTING	769	1,100	800	800
INDIRECT COSTS	(50,878)	(52,386)	(52,386)	(54,793)
OFFICE SUPPLIES	166	800	600	2,500
OPERATING SUPPLIES	792	6,050	2,600	4,100
TOOLS & EQUIPMENT	-	6,809	6,609	59,700
TECHNOLOGY EQUIPMENT	-	10,418	8,891	4,200
UNIFORMS	146	2,500	2,500	1,175
SPECIAL FUNCTION	5,912	14,750	7,750	33,000
DUES, SUBSCRIPT, MEMBERSHIPS	67,835	75,000	75,000	77,071
TRAINING	4,300	5,000	5,000	18,500
TOTAL OPERATING	232,517	330,204	330,204	434,598
INFRAST/IMPR OTHER THAN BLDG				
MACHINERY & EQUIPMENT _ EQUIP				
TOTAL CAPITAL	-	-	-	-
TOTAL	481,107	571,256	571,256	696,488

PERSONNEL SCHEDULE

DEPARTMENT: CITY COMMISSION
DIVISION: CITY COMMISSION

ACCOUNT
00101101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

OVERTIME	115,923	82,000	82,000	82,000
FICA TAXES	8,589	6,273	6,273	6,273
LIFE AND HEALTH INSURANCE	21,940	-	-	-
TOTAL PERSONNEL	146,451	88,273	88,273	88,273

AIDS TO PRIVATE ORGANIZATIONS	155,539	143,285	100,000	100,000
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TOTAL	301,990	231,558	188,273	188,273
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**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 2024	ESTIMATE 2025	BUDGET 2026
News Releases / Media Advisories	68	175	200
Access Osceola: Programming & Workload	190	250	375
Facebook Reach	660,874	700,000	750,000
City Clerk Lien Searches	1939	1616	1989
Public Records Requests	863	1204	976



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY MANAGER

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	682,121	692,900	692,900	728,215
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	31,971	50,026	50,026	38,068
FICA TAXES	47,056	55,840	55,840	50,369
RETIREMENT CONTRIBUTIONS	110,507	116,218	116,218	118,044
LIFE AND HEALTH INSURANCE	68,886	65,022	65,022	82,003
WORKERS' COMPENSATION	1,239	1,109	1,109	1,082
TOTAL PERSONNEL	941,780	981,115	981,115	1,017,781
PROFESSIONAL SERVICES	0	2,340	0	0
OTHER CONTRACT SERVICES	-	360	360	-
TRAVEL AND PER DIEM	2,531	8,090	8,090	8,090
COMMUNICATION SERVICES	106	43	43	-
POSTAGE	177	500	500	500
GENERAL INSURANCE	34,644	39,990	39,990	57,141
PRINTING	211	1,000	1,000	1,000
COPIER COSTS	24,132	47,660	50,000	50,000
INDIRECT COSTS	(104,088)	(81,149)	(81,149)	(66,145)
OFFICE SUPPLIES	739	2,000	2,000	2,000
OPERATING SUPPLIES	1,361	2,500	2,500	2,500
TOOLS, EQUIPMENT & FURNITURE	17	3,140	3,140	3,500
TECHNOLOGY EQUIPMENT	15,506	2,900	2,900	1,800
UNIFORMS	-	500	500	500
FUEL	55	-	-	-
SPECIAL FUNCTION	1,111	2,000	2,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	4,449	5,350	5,350	5,350
TRAINING	-	8,100	8,100	8,100
TOTAL OPERATING	(19,049)	45,324	45,324	76,336
LAND	-	-	-	-
INFRASTR/IMPR OTHER THAN BLDG	30,000	153,608	371,025	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	30,000	153,608	371,025	-

TOTAL	952,731	1,180,047	1,397,464	1,094,117
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY MANAGER

ACCOUNT
00110101

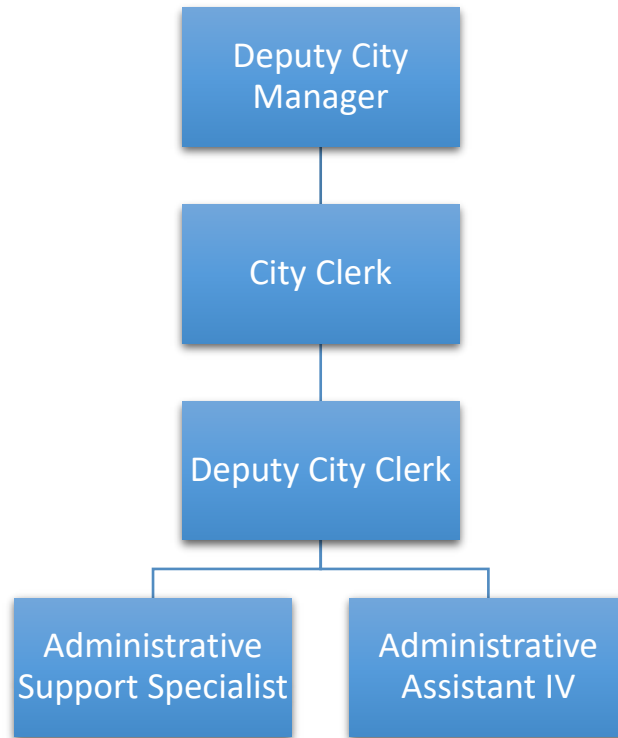
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
City Manager	1	0	1
Deputy City Manager	2	0	2
Executive Assistant	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: CITY CLERK

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	255,756	273,488	273,488	349,894
OVERTIME	-	-	-	1,500
SPECIAL PAY_INCENTIVE	4,907	34,340	34,340	2,312
FICA TAXES	19,571	21,274	21,274	26,405
RETIREMENT CONTRIBUTIONS	39,071	41,600	41,600	51,912
LIFE AND HEALTH INSURANCE	47,765	47,309	47,309	74,895
WORKERS' COMPENSATION	449	443	443	536
TOTAL PERSONNEL	367,518	418,454	418,454	507,454
OTHER CONTRACT SERVICES	22,072	40,754	40,754	47,370
TRAVEL AND PER DIEM	941	4,016	4,016	7,424
POSTAGE	201	500	500	500
RENTALS AND LEASES	5,061	5,540	5,540	6,692
OTHER EQUIPMENT MAINTENANCE	-	2,500	2,500	2,500
PRINTING	197	450	450	450
ADVERTISING	1,309	2,700	2,700	2,700
INDIRECT COSTS	(40,051)	(33,369)	(33,369)	(35,604)
OFFICE SUPPLIES	675	3,050	3,050	3,550
CLEANING SUPPLIES	60	500	500	500
TOOLS, EQUIPMENT & FURNITURE	5,404	1,500	1,500	1,500
TECHNOLOGY EQUIPMENT	4,414	5,820	5,820	2,200
BOOKS & PUBLICATIONS	-	250	250	250
DUES, SUBSCRIPT, MEMBERSHIPS	25,409	2,025	2,025	2,485
SUBSCRIPTION-BASED SOFTWARE	-	26,163	26,163	26,717
TRAINING	4,680	5,300	5,300	5,050
TOTAL OPERATING	30,372	67,699	67,699	74,284
INFRAS/IMPR OTHER THAN BLDG				
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	7,200
TOTAL CAPITAL	-	-	-	7,200

TOTAL	397,890	486,153	486,153	588,938
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: CITY CLERK

ACCOUNT
00110201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
City Clerk	2	0	2
Administrative Assistant IV	1	0	1
Administrative Support Specialist	1	0	1

TOTAL	4	0	4
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Heavy Duty Scanner	7,200	7,200

TOTAL	7,200	7,200
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DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: STRATEGIC COMMUNICATIONS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	455,244	483,476	483,476	502,961
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	6,165	4,280	4,280	7,409
FICA TAXES	34,207	37,266	37,266	38,234
RETIREMENT CONTRIBUTIONS	91,069	81,094	81,094	81,530
LIFE AND HEALTH INSURANCE	95,507	93,035	93,035	113,419
WORKERS' COMPENSATION	826	774	774	747
TOTAL PERSONNEL	683,017	699,925	699,925	744,300

OTHER CONTRACT SERVICES	7,545	21,700	21,700	24,200
TRAVEL AND PER DIEM	4,703	1,879	1,879	-
COMMUNICATION SERVICES	4,569	4,800	4,800	7,600
POSTAGE	-	400	400	400
ELECTRIC	100	400	400	500
RENTALS AND LEASES	1,369	2,000	2,000	1,000
LIABILITY CLAIMS	-	765	765	-
OTHER EQUIPMENT MAINTENANCE	-	1,200	1,200	1,200
VEHICLE MAINTENANCE	3,523	3,450	3,450	3,450
PRINTING	5,652	6,750	6,750	14,050
ADVERTISING	15,453	44,135	49,685	30,000
INDIRECT COSTS	(72,192)	(69,165)	(69,165)	(55,920)
OFFICE SUPPLIES	992	2,000	2,000	500
OPERATING SUPPLIES	13,414	19,150	19,150	21,300
TOOLS, EQUIPMENT & FURNITURE	42,854	29,100	29,100	18,997
TECHNOLOGY EQUIPMENT	4,249	6,500	6,500	2,500
UNIFORMS	1,239	1,800	1,800	1,900
FUEL	253	500	500	500
SPECIAL FUNCTION	7,728	20,800	20,800	20,800
BOOKS & PUBLICATIONS	-	135	135	135
DUES, SUBSCRIPT, MEMBERSHIPS	37,406	37,000	37,000	49,907
SUBSCRIPTION-BASED SOFTWARE	-	12,060	12,060	12,060
TRAINING	2,298	5,370	5,370	1,600
TOTAL OPERATING	81,155	152,729	158,279	156,679

BUILDINGS				
MACHINERY & EQUIPMENT_EQUIP	38,307	48,715	53,500	24,000
MACHINERY & EQUIPMENT_VEHICLES	29,289	-	32,000	-
TOTAL CAPITAL	67,596	48,715	85,500	24,000

TOTAL	831,768	901,369	943,704	924,979
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: STRATEGIC COMMUNICATIONS

ACCOUNT
00110401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Communications Director	1	0	1
Creative Designer I	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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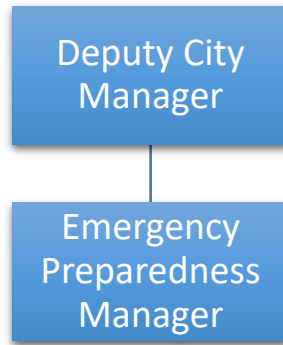
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Personal Computer	6,000	6,000
Field Camera	8,000	8,000
Live Broadcast Video Switcher	10,000	10,000

TOTAL	24,000	24,000
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DEPARTMENT: CITY MANAGER

DIVISION: DIVISION OF EMERGENCY
PREPAREDNESS



DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: DIVISION OF EMERGENCY
PREPAREDNESS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	28,174	74,928	74,928	88,911
SPECIAL PAYINCENTIVE	-	-	-	-
FICA TAXES	2,013	5,732	5,732	6,378
RETIREMENT CONTRIBUTIONS	-	14,335	14,335	14,413
LIFE AND HEALTH INSURANCE	6,012	17,339	17,339	20,958
WORKERS' COMPENSATION	-	137	137	132
TOTAL PERSONNEL	36,199	112,471	112,471	130,792
OTHER CONTRACT SERVICES	195,607	188,070	188,070	20,000
TRAVEL AND PER DIEM	-	4,000	4,000	4,000
COMMUNICATION SERVICES	9,300	13,248	13,248	13,248
BUILD & GROUNDS	4,181	8,344	8,344	-
OTHER EQUIPMENT MAINTENANCE	-	6,500	6,500	36,500
VEHICLE MAINTENANCE	9,640	34,015	9,000	10,500
OPERATING SUPPLIES	409	5,000	5,000	14,000
TOOLS, EQUIPMENT & FURNITURE	161,154	247,340	200,770	22,750
TECHNOLOGY EQUIPMENT	66,838	19,961	19,961	10,000
UNIFORMS	175	2,500	2,500	2,500
FUEL	1,263	5,000	5,000	13,250
DUES, SUBSCRIP & MEMBERSHIPS	77,712	31,000	31,000	31,200
TRAINING	3,000	3,000	3,000	3,000
TOTAL OPERATING	529,279	567,979	496,394	180,948
IMPROVE OTHER THAN BUILDINGS	204,711	56,602	156,600	148,000
MACHINERY & EQUIPMENT _ EQUIP	562,403	32,601	568,500	-
TOTAL CAPITAL	767,113	89,203	725,100	148,000

TOTAL	1,332,591	769,653	1,333,965	459,740
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PERSONNEL SCHEDULE

DEPARTMENT: CITY MANAGER
DIVISION: DIVISION OF EMERGENCY PREPAREDNESS

ACCOUNT
00110701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Emergency Preparedness Manager	1	0	1

TOTAL	1	0	1
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Denn John Baseball Fields Security Enhancements	17,300	17,300
Kissimmee Trail Phase II Security Enhancements	19,400	19,400
Kissimmee Trail Phase III Security Enhancements	19,400	19,400
Fortune Road Athletic Complex Security Enhancements	21,900	21,900
Shingle Creek Regional Trail Phase I Security Enhancements	30,400	30,400
Oak Street Ball Park / Basketball Court Security Enhancements	39,600	39,600
TOTAL	148,000	148,000

DIVISION SUMMARY

DEPARTMENT: CITY MANAGER

DIVISION: GENERAL GOVERNMENT

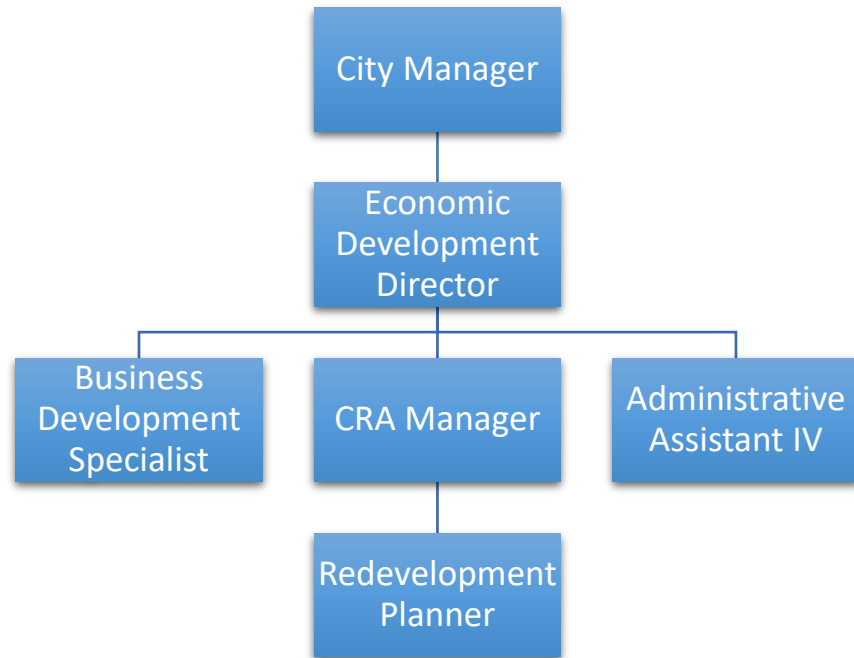
EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

SALARIES	-	-	-	-
OVERTIME	-	-	-	-
SPECIAL PAY INCENTIVE	220,000	900,000	-	-
OTHER PAY	-	-	-	-
BENEFITS	16,830	-	-	-
TOTAL PERSONNEL	236,830	900,000	-	-
PROFESSIONAL SERVICES	-	-	-	-
TRAINING & TRAVEL	-	-	-	-
UTILITIES	-	-	-	-
AUTO MAINTENANCE	-	-	-	-
OTHER MAINTENANCE	-	-	-	-
GAS & OIL	-	-	-	-
OTHER SUPPLIES	-	-	-	-
OTHER OPERATING COSTS	2,305,186	2,000,000	2,000,000	2,000,000
CHARGES BY OTHER FUNDS	-	-	-	-
INSURANCE	-	-	-	-
TOTAL OPERATING	2,305,186	2,000,000	2,000,000	2,000,000
DEBT SERVICE	401,678	446,260	446,260	494,660
TRANSFER TO OTHER FUNDS	-	-	-	-
RESERVES	58,402,294	35,718,816	49,752,949	38,301,302

TOTAL	61,345,988	39,065,076	52,199,209	40,795,962
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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 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	375,393	426,212	426,212	443,713
OVERTIME	1,002	-	-	-
SPECIAL PAY_INCENTIVE	6,704	6,500	6,500	6,600
FICA TAXES	28,173	33,103	33,103	33,751
RETIREMENT CONTRIBUTIONS	67,974	39,650	39,650	39,776
LIFE AND HEALTH INSURANCE	76,229	79,886	79,886	98,752
WORKERS' COMPENSATION	299	379	379	364
TOTAL PERSONNEL	555,774	585,730	585,730	622,956
OTHER CONTRACT SERVICES	218,950	993,095	993,595	401,500
TRAVEL AND PER DIEM	5,046	9,314	9,314	14,614
COMMUNICATION SERVICES	927	1,040	540	1,080
VEHICLE MAINTENANCE	634	1,020	1,020	1,020
PRINTING	275	3,000	3,000	3,000
ADVERTISING	1,161	13,570	18,570	23,000
INDIRECT COSTS	(29,418)	(45,447)	(45,447)	(64,174)
OFFICE SUPPLIES	296	600	600	600
OPERATING SUPPLIES	9,734	4,000	4,000	4,000
TOOLS, EQUIPMENT & FURNITURE	-	500	500	500
TECHNOLOGY EQUIPMENT	1,435	4,580	4,580	-
FUEL	506	1,200	1,200	1,200
SPECIAL FUNCTION	5,460	18,864	13,864	25,360
DUES, SUBSCRIPT, MEMBERSHIPS	15,980	28,535	28,535	21,235
SUBSCRIPTION-BASED SOFTWARE	-	30	30	30
TRAINING	1,475	5,800	5,800	5,600
TOTAL OPERATING	232,461	1,039,701	1,039,701	438,565
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-

TOTAL	788,236	1,625,431	1,625,431	1,061,521
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PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: ECONOMIC DEVELOPMENT

ACCOUNT
00122101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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

DIVISION SUMMARY**DEPARTMENT:** ECONOMIC DEVELOPMENT**DIVISION(S):** COMMUNITY REDEVELOPMENT
AGENCY

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES

OVERTIME

SPECIAL PAY_INCENTIVE

FICA TAXES

RETIREMENT CONTRIBUTIONS

LIFE AND HEALTH INSURANCE

WORKERS' COMPENSATION

TOTAL PERSONNEL

0	500	500	500
0	39	39	38
0	5482	5482	5651
1503	53	53	52
1,503	6,074	6,074	6,241

TOTAL

1,503	6,074	6,074	6,241
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PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: COMMUNITY REDEVELOPMENT AGENCY

ACCOUNT
00122201

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

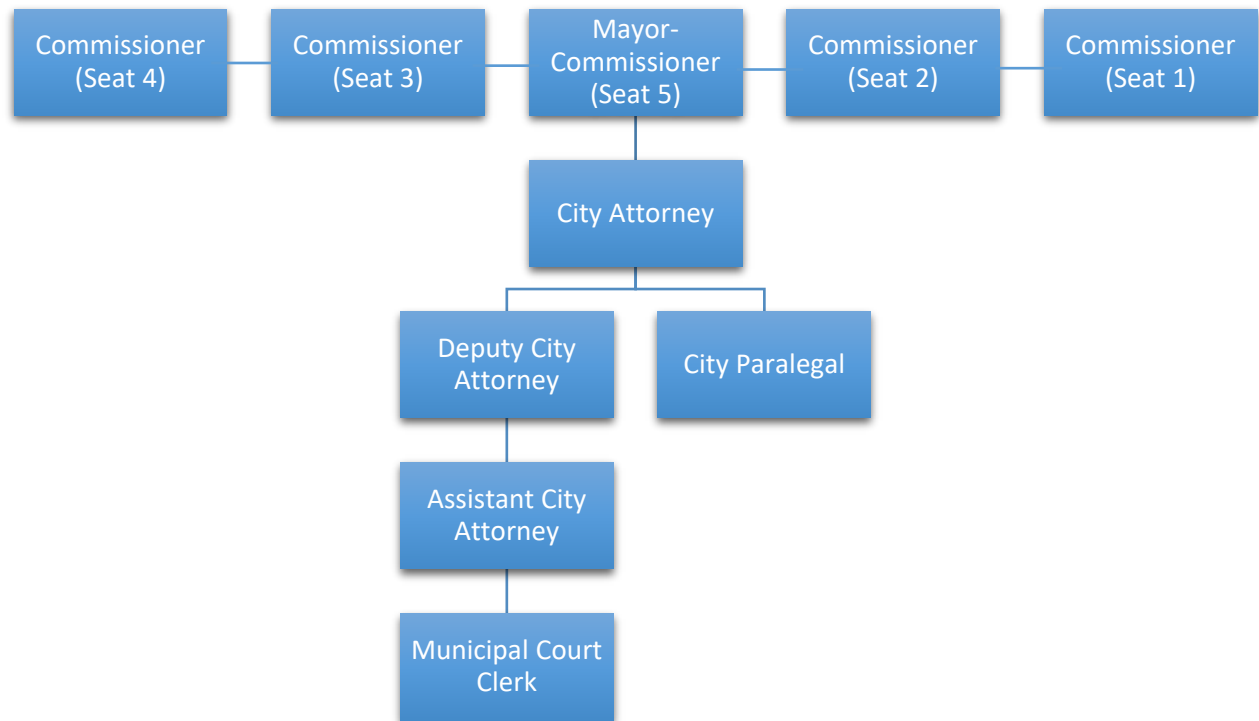
TOTAL	3	0	3
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CAPITAL OUTLAY SCHEDULE

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

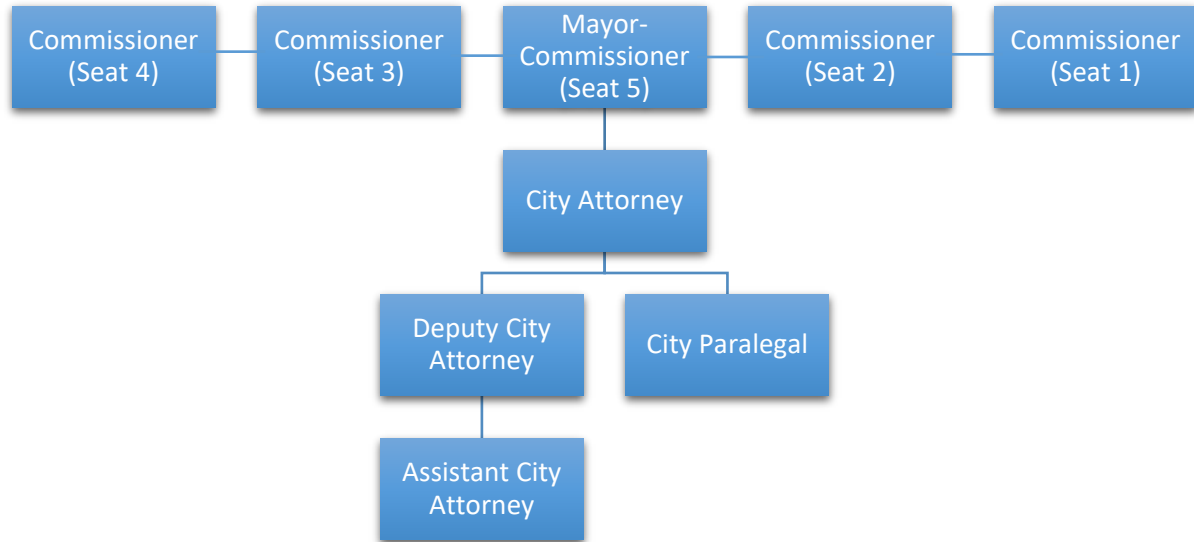
The City Attorney provides legal advice to the City Commission, City Manager, various boards and staff personnel. The City Attorney prepares, reviews and approves all ordinances and resolutions submitted for Commission action and approves all contracts, agreements and documents executed on behalf of 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 2024	ESTIMATE 2025	BUDGET 2026
Agreement Drafting/Review	235	240	240
Project Related Questions	41	50	50
Charter, Code, Statute, Policy Question	36	40	40
CDBG / Home / Ship Agreements	44	45	45
Litigation	34	25	25
Labor & Employment Issues	15	10	10
Interlocal Agreements	20	20	20
Letter Drafting	10	10	10
Easements	15	15	15
Memorandums of Understanding	15	15	15
Ordinances	14	15	15
Plat Review	7	8	8
Policy Review	20	15	15
Training	13	15	15
Public Record Questions	41	40	40
Resolutions	2	2	2
Permits	6	6	6
Forfeitures	1	1	1
Other	15	20	20
Misc. Legal Questions	111	100	100
Open Litigation Files	4	5	5
Closed Litigation Files	14	15	15

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY



DIVISION SUMMARY

DEPARTMENT: CITY ATTORNEY

DIVISION: CITY ATTORNEY

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	555,664	585,790	585,790	619,093
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	19,920	18,780	18,780	19,080
FICA TAXES	40,115	46,250	46,250	45,242
RETIREMENT CONTRIBUTIONS	93,429	98,258	98,258	100,355
LIFE AND HEALTH INSURANCE	67,395	66,155	66,155	81,489
WORKERS' COMPENSATION	721	780	780	700
TOTAL PERSONNEL	777,244	816,013	816,013	865,959
PROFESSIONAL SERVICES	38,145	894,716	899,716	235,500
OTHER CONTRACT SERVICES	43,226	121,661	122,053	41,200
TRAVEL AND PER DIEM	5,304	6,920	6,920	8,920
COMMUNICATION SERVICES	1,271	1,080	1,080	1,560
POSTAGE	332	600	600	600
GENERAL INSURANCE	17,880	18,788	18,788	25,314
PRINTING	174	455	455	455
INDIRECT COSTS	(91,381)	(98,684)	(98,684)	(96,097)
OFFICE SUPPLIES	1,431	2,500	2,500	2,500
TOOLS & EQUIPMENT	(599)	392	-	-
TECHNOLOGY EQUIPMENT	4,644	9,400	4,400	4,500
BOOKS & PUBLICATIONS	17,350	30,735	30,735	33,000
DUES, SUBSCRIPT, MEMBERSHIPS	13,536	3,683	3,683	3,703
SUBSCRIPTION-BASED SOFTWARE	-	14,035	14,035	14,195
TRAINING	960	4,360	4,360	4,510
TOTAL OPERATING	52,273	1,010,641	1,010,641	279,860
LAND				
INFRAST/IMPR OTHER THAN BLDG				
MACHINERY & EQUIPMENT _ EQUIP				
MACHINERY & EQUIPMENT _VEHICLES				
TOTAL CAPITAL	-	-	-	-
TOTAL	829,518	1,826,654	1,826,654	1,145,819

PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: CITY ATTORNEY

ACCOUNT
00105101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
City Attorney	1	0	1
Assistant City Attorney	1	0	1
Deputy City Attorney	1	0	1
City Paralegal	1	0	1

TOTAL	4	0	4
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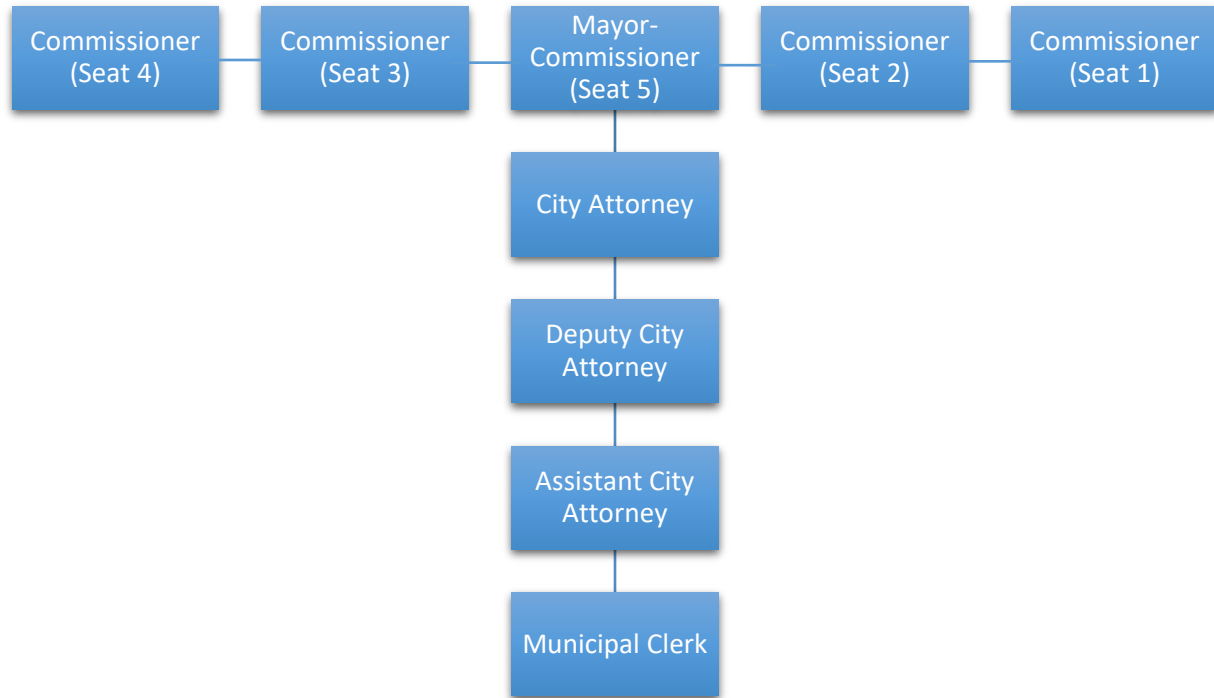
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DEPARTMENT: CITY ATTORNEY

DIVISION: MUNICIPAL COURT CLERK



DIVISION SUMMARY**DEPARTMENT: CITY ATTORNEY****DIVISION: MUNICIPAL COURT CLERK**

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	42,860	45,136	45,136	46,955
OVERTIME	-	-	-	-
SPECIAL PAY_INCENTIVE	285	-	-	-
FICA TAXES	3,301	3,453	3,453	3,592
RETIREMENT CONTRIBUTIONS	7,200	7,572	7,572	7,611
LIFE AND HEALTH INSURANCE	14,969	15,114	15,114	17,464
WORKERS' COMPENSATION	66	73	73	70
TOTAL PERSONNEL	68,680	71,348	71,348	75,692
PROFESSIONAL SERVICES	825	5,000	5,000	5,000
OTHER CONTRACT SERVICES	-	1,000	1,000	1,000
COMMUNICATION SERVICES	163	1,000	1,000	1,000
POSTAGE	-	100	100	100
PRINTING	126	890	1,000	1,000
OFFICE SUPPLIES	2,011	2,310	2,200	3,500
TECHNOLOGY EQUIPMENT				
TOTAL OPERATING	3,125	10,300	10,300	11,600
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-

TOTAL	71,805	81,648	81,648	87,292
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PERSONNEL SCHEDULE

DEPARTMENT: CITY ATTORNEY
DIVISION: MUNICIPAL COURT CLERK

ACCOUNT
00105201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Municipal Court Clerk	1	0	1

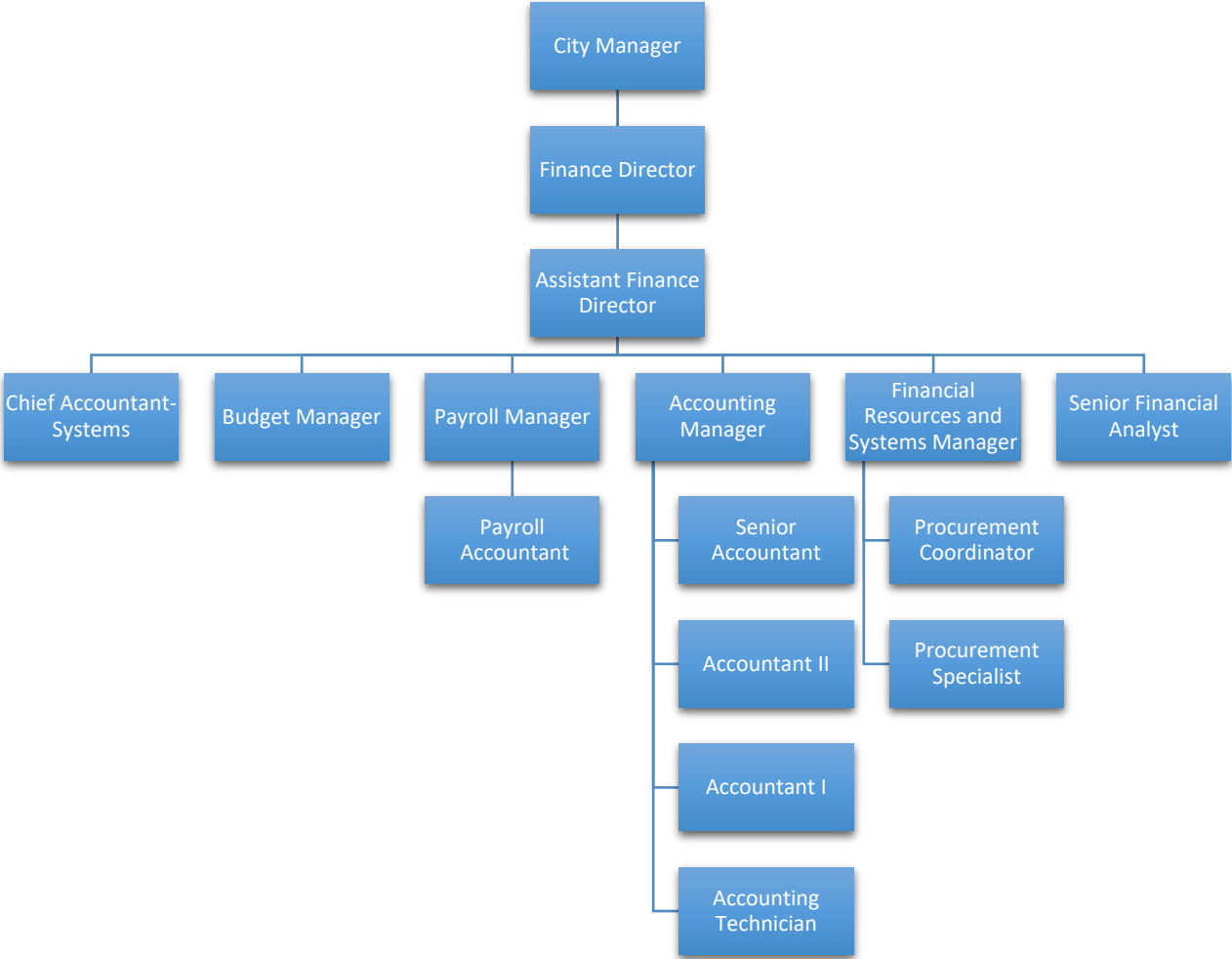
TOTAL	1	0	1
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CAPITAL OUTLAY SCHEDULE

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.

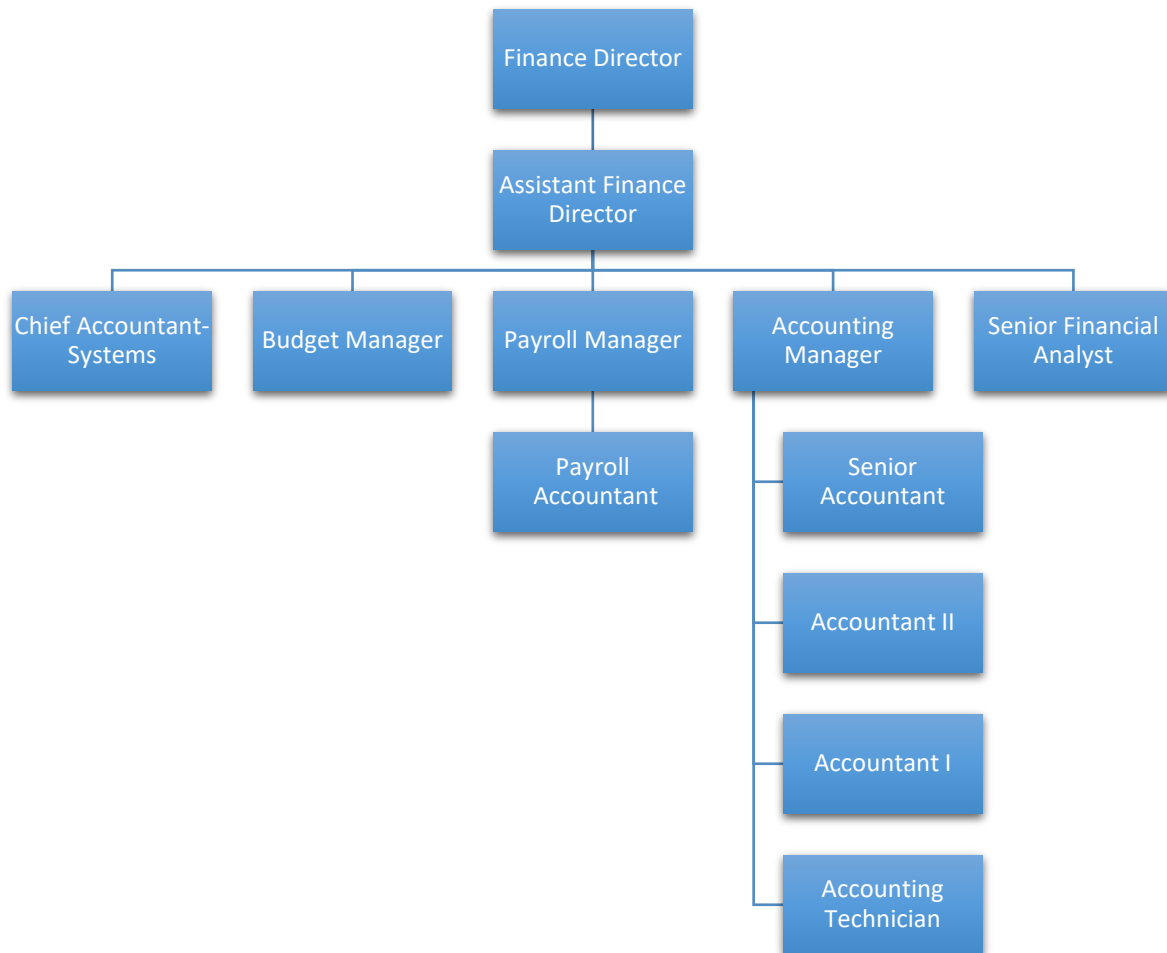
STRATEGIES

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 2024	ESTIMATE 2025	BUDGET 2026
Investment Return	5.44%	4.67%	4.20%
Payroll Disbursements	20,509	21,374	23,415
Vendor Disbursements	23,336	24,500	25,000
Purchase Orders Issued	2,517	2,600	2,600
Formal Bids Processed	18	25	20



DIVISION SUMMARY

DEPARTMENT: FINANCE

DIVISION: FINANCE

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	986,657	1,039,444	1,039,444	1,129,245
OVERTIME	1,160	500	500	500
SPECIAL PAY_INCENTIVE	15,226	25,916	25,916	24,640
FICA TAXES	74,304	81,539	81,539	86,206
RETIREMENT CONTRIBUTIONS	165,773	176,480	176,480	183,640
LIFE AND HEALTH INSURANCE	194,166	187,886	187,886	228,309
WORKERS' COMPENSATION	1,487	1,684	1,684	1,682
TOTAL PERSONNEL	1,438,771	1,513,449	1,513,449	1,654,222
ACCOUNTING AND AUDITING	142,896	169,715	167,250	115,258
OTHER CONTRACT SERVICES	114,452	566,210	568,675	244,000
TRAVEL AND PER DIEM	5,833	11,060	11,060	6,600
COMMUNICATION SERVICES	2,276	2,650	2,650	2,650
POSTAGE	1,228	2,000	2,000	2,000
GENERAL INSURANCE	31,092	31,718	31,718	46,741
OTHER EQUIPMENT MAINTENANCE	-	500	500	500
PRINTING	7,183	8,200	8,200	8,900
ADVERTISING	1,911	2,600	2,600	2,800
COPIER COSTS	640	1,000	1,000	1,000
INDIRECT COSTS	(159,542)	(185,051)	(185,051)	(183,192)
OFFICE SUPPLIES	1,641	3,434	3,434	3,500
OPERATING SUPPLIES	2,977	4,150	4,150	4,150
TOOLS, EQUIPMENT & FURNITURE	1,121	13,462	13,462	1,500
TECHNOLOGY EQUIPMENT	1,646	12,500	12,500	25,400
SPECIAL FUNCTION	-	200	200	-
BOOKS & PUBLICATIONS	199	200	200	200
DUES, SUBSCRIPT, MEMBERSHIPS	3,913	4,165	4,165	4,120
SUBSCRIPTION-BASED SOFTWARE	-	25,550	25,550	16,050
TRAINING	6,293	27,050	27,050	8,850
TOTAL OPERATING	165,758	701,313	701,313	311,027
INFRASTR/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	5,300	8,250	-
TOTAL CAPITAL	-	5,300	8,250	-

TOTAL	1,604,530	2,220,062	2,223,012	1,965,249
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PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: FINANCE

ACCOUNT
00120101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Finance Director	1	0	1
Assistant Finance Director	1	0	1
Accounting Manager	1	0	1
Accountant I	2	(1)	1
Accountant II	0	1	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

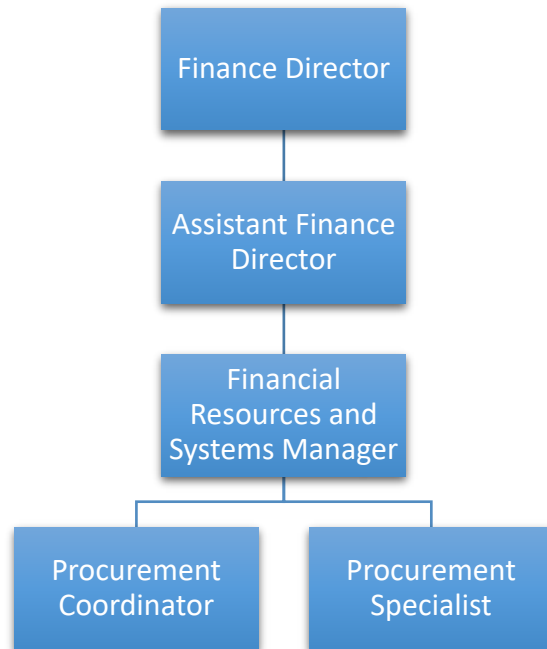
* Position is split 95/5% with General Fund/CDBG

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 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	149063	217019	217019	232222
OVERTIME	101	300	300	300
SPECIAL PAY_INCENTIVE	1170	12837	12837	2782
FICA TAXES	11046	13020	13020	17562
RETIREMENT CONTRIBUTIONS	25047	34783	34783	37643
LIFE AND HEALTH INSURANCE	32862	31488	31488	57089
WORKERS' COMPENSATION	225	332	332	345
TOTAL PERSONNEL	219,514	309,779	309,779	347,943
TRAVEL AND PER DIEM	-	2,706	3,500	500
POSTAGE	-	100	100	100
PRINTING	58	100	100	100
ADVERTISING	816	2,750	2,750	2,750
OPERATING SUPPLIES	1,472	1,500	1,500	1,700
TOOLS, EQUIPMENT & FURNITURE	228	7,500	7,500	450
TECHNOLOGY EQUIPMENT	-	2,266	2,266	4,900
DUES, SUBSCRIPT, MEMBERSHIPS	1,070	530	530	515
SUBSCRIPTION-BASED SOFTWARE	-	834	780	900
TRAINING	695	920	180	3,500
TOTAL OPERATING	4,339	19,206	19,206	15,415
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	223,853	328,985	328,985	363,358

PERSONNEL SCHEDULE

DEPARTMENT: FINANCE
DIVISION: PROCUREMENT

ACCOUNT
00120201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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
2026 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:

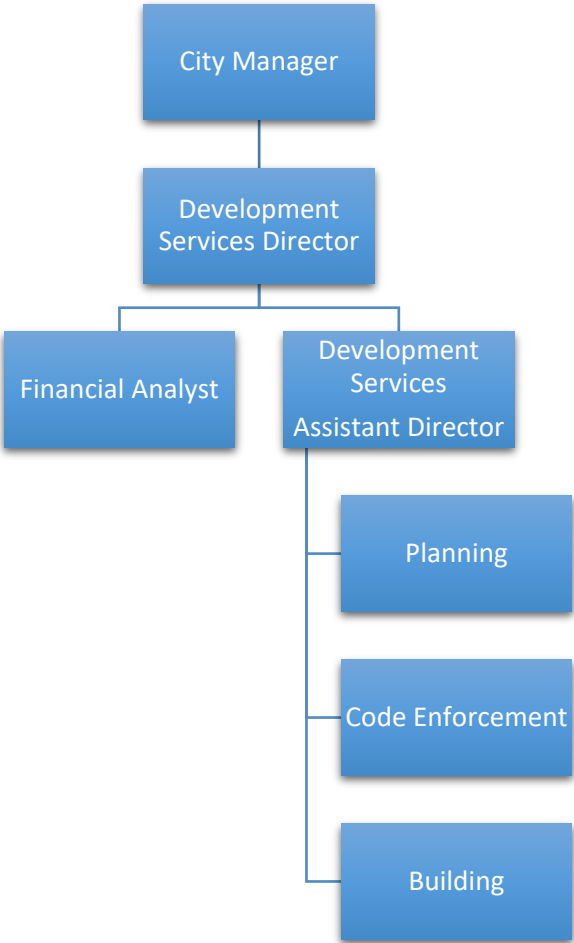
ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Facilities Maintenance	\$ 7,128,144	\$ 6,051,799	\$ 6,051,799	\$ 7,091,000
Information Technology	3,498,456	3,714,152	3,714,152	4,201,183
TOTAL	\$ 10,626,600	\$ 9,765,951	\$ 9,765,951	\$ 11,292,183

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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Justice Assistance Grant	\$ 296,935	\$ 340,296	\$ 340,296	\$ 340,296
Building Fund	2,500	5,000	5,000	5,000
Local Option Gas Tax Fund	875,000	-	-	-
CRA Increment:				
Downtown	1,202,375	1,604,964	1,604,964	1,894,635
Vine Street	1,183,889	1,472,814	1,472,814	1,959,299
Miscellaneous Funds	-	-	-	-
TOTAL	\$ 3,560,699	\$ 3,423,074	\$ 3,423,074	\$ 4,199,230

**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.

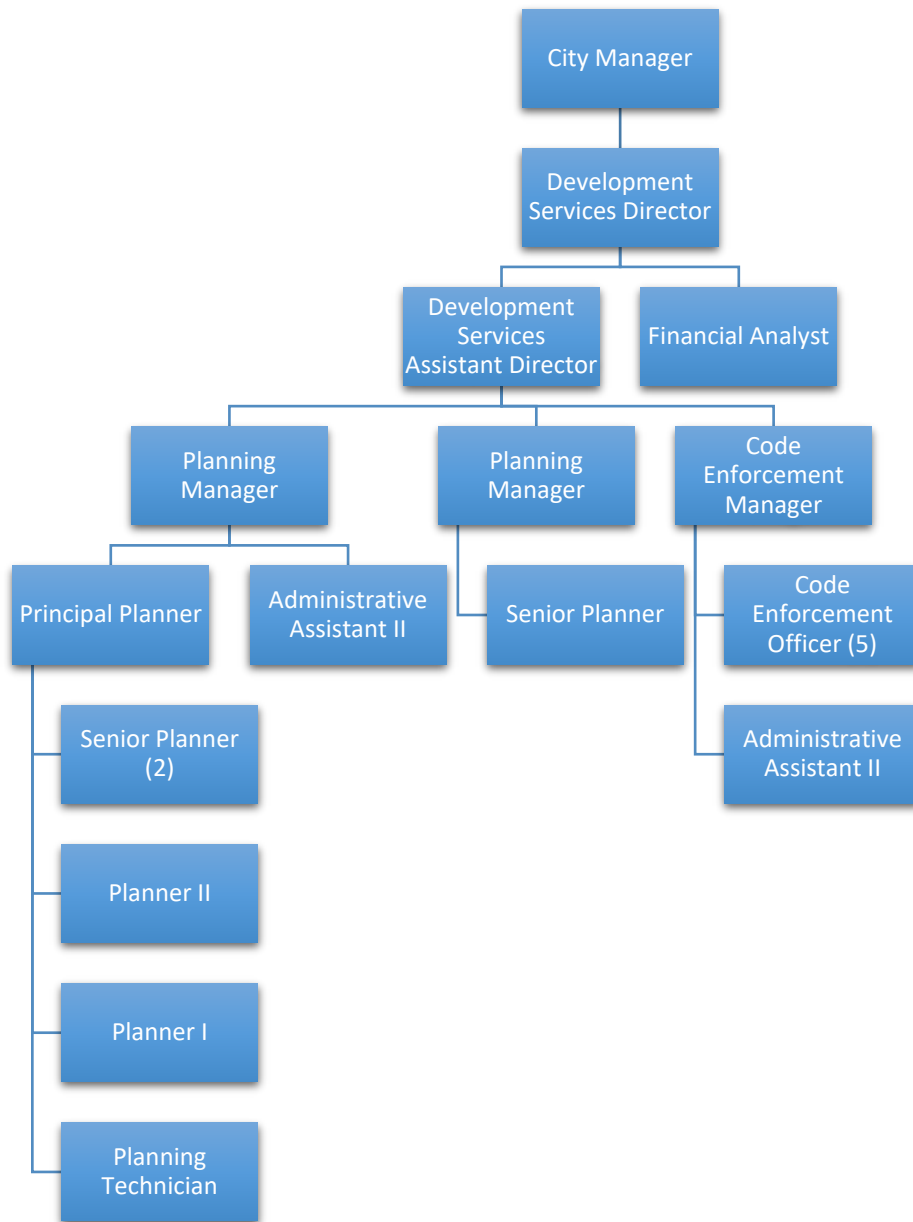
STRATEGIES

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

- Explore Current Planning Review process for areas of streamlining and improving processes.
- Code Enforcement enhancement.
- Assist with weekend rail service.
- Assist with Downtown Hotel development.
- Assist with Downtown Gather and Grow project.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
Development Review Committee Cases	327	332	330
Code Enforcement Cases	3,689	4,400	4,000
Walk-in Customers Served	2,100	1,945	2,000



DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: PLANNING

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,081,664	1,220,609	1,220,609	1,355,944
OVERTIME	7,475	10,000	10,000	10,000
SPECIAL PAY_INCENTIVE	19,684	14,545	14,545	28,316
FICA TAXES	80,473	95,255	95,255	103,495
RETIREMENT CONTRIBUTIONS	208,242	216,177	216,177	222,676
LIFE AND HEALTH INSURANCE	227,505	189,068	189,068	312,730
WORKERS' COMPENSATION	8,621	11,109	11,109	10,882
TOTAL PERSONNEL	1,633,665	1,756,763	1,756,763	2,044,043
PROFESSIONAL SERVICES	156,905	539,129	541,729	30,001
OTHER CONTRACT SERVICES	529,068	675,863	680,363	41,756
TRAVEL AND PER DIEM	1,181	9,790	9,790	10,060
COMMUNICATION SERVICES	6,666	6,820	6,820	7,980
POSTAGE	22,833	20,000	20,000	20,000
GENERAL INSURANCE	44,904	46,988	46,988	47,788
LIABILITY CLAIMS	765	-	-	-
VEHICLE MAINTENANCE	19,257	41,200	41,200	23,920
PRINTING	4,131	3,000	3,000	3,000
ADVERTISING	17,842	20,000	20,000	20,000
COPIER COSTS	575	1,500	1,500	1,500
OFFICE SUPPLIES	3,561	4,000	4,000	4,000
OPERATING SUPPLIES	794	1,000	1,000	1,000
TOOLS, EQUIPMENT & FURNITURE	1,078	5,100	5,100	7,100
TECHNOLOGY EQUIPMENT	32,668	33,800	33,800	14,550
UNIFORMS	1,280	4,320	4,320	8,510
FUEL	15,219	15,000	15,000	18,000
SPECIAL FUNCTION	2,904	3,500	3,500	3,500
DUES, SUBSCRIPT, MEMBERSHIPS	4,348	5,675	5,675	6,815
SUBSCRIPTION-BASED SOFTWARE	-	720	720	1,080
TRAINING	2,150	13,550	6,450	6,825
TOTAL OPERATING	868,128	1,450,954	1,450,954	277,385
INFRAST/IMPR OTHER THAN BLDG	221	122,792	123,022	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	94,308	-	105,000	30,000
TOTAL CAPITAL	94,529	122,792	228,022	30,000

TOTAL	2,596,322	3,330,509	3,435,739	2,351,428
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PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: PLANNING

ACCOUNT
00125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
* Development Services Director	1	0	1
** Development Services Assistant Director	1	0	1
Administrative Assistant II	2	0	2
Administrative Assistant IV	1	(1)	0
Code Enforcement Manager	1	0	1
Code Enforcement Officer	5	0	5
= Code Enforcement Officer	0	0	0
Financial Analyst	0	1	1
Planner I	1	0	1
Planner II	1	0	1
Planning Manager	2	0	2
Planning Technician	1	0	1
Principal Planner	0	1	1
Senior Planner	3	(1)	2

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

= Position funded by CRA-Vine Street

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

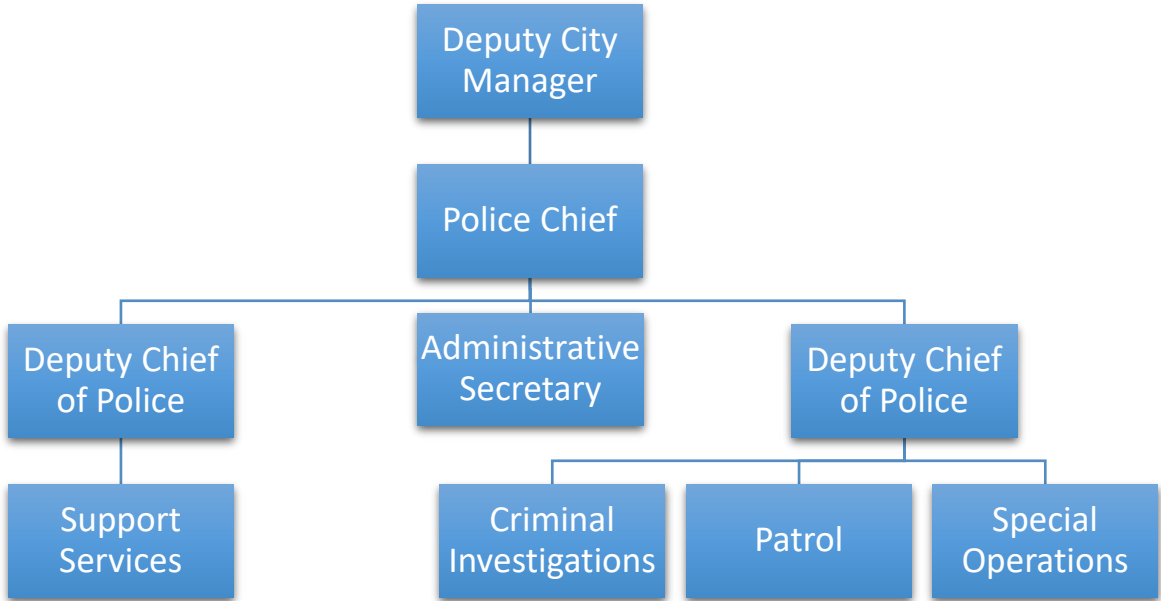
TOTAL	19	0	19
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
1/4 Ton Pick-up Truck 4x2 Compact	30,000	30,000

TOTAL	30,000	30,000
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**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 providing superior law enforcement services to the community. The department's functions are to protect and serve the residents of the community and the general public in the most efficient and effective manner possible. This is accomplished by encouraging citizen involvement in cooperative efforts to prevent criminal activity, detecting criminal activity, arresting and providing support for prosecution of criminals, controlling traffic flow, investigating and analyzing traffic accidents with a view toward eliminating causative factors, and to generally preserve the peace of the community by addressing quality of life issues from a law enforcement perspective.

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

STRATEGIES

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

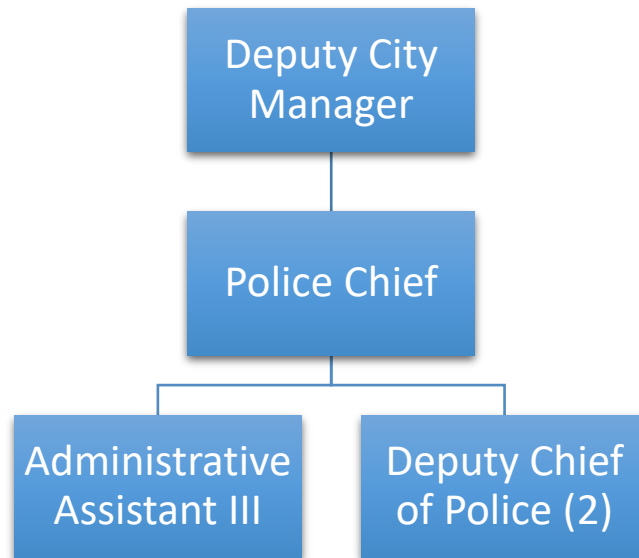
- Continuing the implementation of Intelligence Lead Policing (ILP) Strategies through all Divisions of the agency.
- Maintain a full staff with a focus on employee wellness and a long-term approach to retention and diversity in the workforce, to represent the community we serve.
- Develop a formal plan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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
Calls for Law Enforcement			
Services	43,922	46,118	50,729
Criminal Arrests	2,536	2789	3067
Traffic Citations Issued	9797	10,776	11,853
Response Time for Priority Calls (Minutes)	7:30	7:35	7:40
Self Initiated Calls	59,999	65,998	72,597

DEPARTMENT: POLICE

DIVISION: OFFICE OF THE POLICE CHIEF



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: OFFICE OF THE CHIEF

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	489,485	449,489	515,803	472,818
OVERTIME	1,400	23,240	23,240	24,402
SPECIAL PAY_INCENTIVE	28,254	323,969	323,969	358,945
FICA TAXES	39,194	66,021	66,021	65,546
RETIREMENT CONTRIBUTIONS	95,844	119,422	119,422	77,381
LIFE AND HEALTH INSURANCE	63,626	62,518	62,518	59,621
WORKERS' COMPENSATION	15,195	16,076	16,076	13,503
TOTAL PERSONNEL	732,997	1,060,735	1,127,049	1,072,216
OTHER CONTRACT SERVICES	-	89,126	22,812	12,000
TRAVEL AND PER DIEM	17,402	28,883	28,883	26,758
RENTALS AND LEASES	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	1,500	1,500	1,500
PRINTING	714	800	800	950
ADVERTISING	-	3,000	3,000	3,000
OFFICE SUPPLIES	795	1,520	1,520	1,700
OPERATING SUPPLIES	5,706	30,945	30,945	26,208
TOOLS, EQUIPMENT & FURNITURE	27,469	64,746	52,746	72,520
UNIFORMS	5,258	11,000	11,000	11,700
SPECIAL FUNCTION	3,195	5,850	5,850	5,850
DUES, SUBSCRIPT, MEMBERSHIPS	2,633	4,210	4,210	4,740
TRAINING	17,060	28,110	28,110	19,650
TOTAL OPERATING	80,232	269,690	191,376	186,576
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	12,755	-	-	20,000
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	12,755	-	-	20,000
TOTAL	825,984	1,330,425	1,318,425	1,278,792

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: OFFICE OF THE POLICE CHIEF

ACCOUNT
00130101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Police Chief	1	0	1
Deputy Chief of Police	2	0	2
Administrative Assistant III	1	0	1

TOTAL	4	0	4
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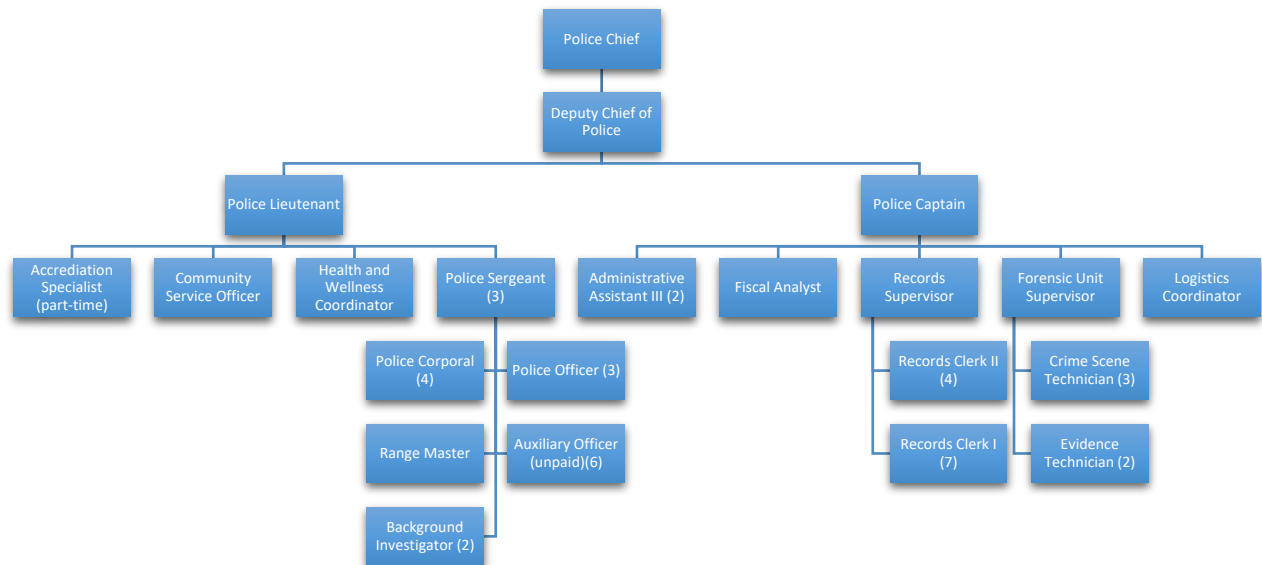
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Drone	20,000		20,000

TOTAL	20,000		20,000
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DEPARTMENT: POLICE

DIVISION: SUPPORT SERVICES



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: SUPPORT

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,638,426	2,030,700	1,930,700	2,313,112
OVERTIME	12,155	28,225	28,225	32,000
SPECIAL PAY_INCENTIVE	65,856	12,725	12,725	14,825
FICA TAXES	126,826	158,482	150,832	164,181
RETIREMENT CONTRIBUTIONS	407,050	458,333	458,333	584,334
LIFE AND HEALTH INSURANCE	421,967	406,759	406,759	556,304
WORKERS' COMPENSATION	47,461	50,500	50,500	53,366
TOTAL PERSONNEL	2,719,742	3,145,724	3,038,074	3,718,122
PROFESSIONAL SERVICES	1,200	-	-	-
OTHER CONTRACT SERVICES	98,984	103,500	103,500	99,660
TRAVEL AND PER DIEM	2,073	17,784	17,784	23,918
COMMUNICATION SERVICES	177,343	216,142	216,142	226,651
POSTAGE	7,461	7,063	7,400	7,400
RENTALS AND LEASES	814	2,000	2,000	2,000
GENERAL INSURANCE	485,460	597,695	597,695	835,325
LIABILITY CLAIMS	4,696	4,335	21,000	-
BUILDING & GROUNDS	890	500	500	500
OTHER EQUIPMENT MAINTENANCE	9,300	10,463	10,463	3,050
VEHICLE MAINTENANCE	724,501	696,175	696,175	826,825
PRINTING	1,478	2,750	2,750	2,750
ADVERTISING	1,031	2,700	2,700	2,700
RECRUITMENT	22,788	99,155	34,155	53,215
COPIER COSTS	1,924	4,000	4,000	4,000
OFFICE SUPPLIES	9,459	12,370	12,370	11,890
OPERATING SUPPLIES	100,384	120,928	120,928	140,440
CHEMICAL SUPPLIES	1,777	2,500	2,500	-
TOOLS, EQUIPMENT & FURNITURE	104,933	173,526	165,124	35,997
TECHNOLOGY EQUIPMENT	297,025	362,400	362,400	182,000
UNIFORMS	126,259	73,254	73,254	70,763
FUEL	431,736	483,648	483,648	431,496
SPECIAL FUNCTION	350	5,300	5,300	5,300
BOOKS & PUBLICATIONS	1,580	1,650	1,650	825
DUES, SUBSCRIPT, MEMBERSHIPS	30,622	5,480	5,480	3,590
SUBSCRIPTION-BASED SOFTWARE	-	36,071	36,071	29,783
TRAINING	14,471	20,965	20,965	30,985
TOTAL OPERATING	2,658,538	3,062,355	3,005,955	3,031,063
INFRAST/IMPR OTHER THAN BLDG	360	24,819	24,819	-
MACHINERY & EQUIPMENT _EQUIP	28,756	119,045	110,050	30,000
MACHINERY & EQUIPMENT _VEHICLES	672,230	1,199,198	1,208,193	556,300
TOTAL CAPITAL	701,346	1,343,062	1,343,062	586,300
TOTAL	6,079,626	7,551,141	7,387,091	7,335,485

PERSONNEL SCHEDULE

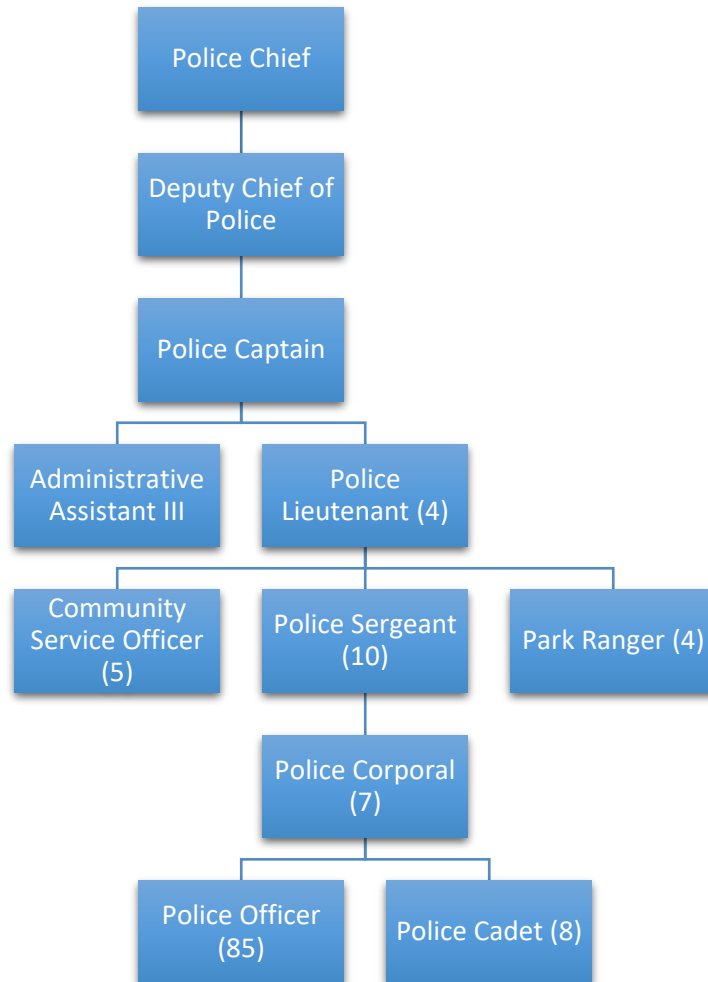
DEPARTMENT: POLICE
DIVISION: SUPPORT SERVICES

ACCOUNT
00130201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	3	0	3
Police Corporal	4	0	4
Accreditation Specialist (part-time)	1	0	1
Administrative Assistant	1	0	1
Administrative Assistant III	2	0	2
Auxiliary Officer (unpaid)	6	0	6
Background Investigator	1	0	1
Community Service Officer	1	0	1
Crime Scene Technician	3	0	3
Evidence Technician	2	0	2
Financial Analyst	1	0	1
Forensic Unit Supervisor	1	0	1
Health and Wellness Coordinator	1	0	1
Logistics Coordinator	1	0	1
Police Officer	2	0	2
Range Master	1	0	1
Records Clerk I	6	0	6
Records Clerk II	4	0	4
Records Supervisor	1	0	1
TOTAL	44	0	44

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Ice Machine	6,000	6,000
Portable Radio (2)	24,000	24,000
Vehicle (2)	122,000	122,000
Vehicle (7)	434,300	434,300
TOTAL	586,300	586,300



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: PATROL

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	6,351,542	7,256,785	7,056,785	8,598,831
OVERTIME	311,433	357,849	357,849	400,791
SPECIAL PAY_INCENTIVE	844,144	1,437,060	1,187,060	1,920,710
FICA TAXES	555,537	666,569	632,144	776,764
RETIREMENT CONTRIBUTIONS	1,218,622	1,715,905	1,715,905	2,524,191
LIFE AND HEALTH INSURANCE	1,484,559	1,481,018	1,481,018	1,803,701
WORKERS' COMPENSATION	202,816	244,902	244,902	262,840
TOTAL PERSONNEL	10,968,652	13,160,088	12,675,663	16,287,828
PROFESSIONAL SERVICES	3,773	13,933	14,733	21,952
TRAVEL AND PER DIEM	1,025	3,193	3,093	-
LIABILITY CLAIMS	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	948	2,500	2,500	2,500
PRINTING	3,552	5,240	5,240	5,240
OFFICE SUPPLIES	1,665	4,000	4,000	4,000
OPERATING SUPPLIES	12,498	45,200	45,200	54,724
TOOLS, EQUIPMENT & FURNITURE	24,812	30,860	36,860	39,220
UNIFORMS	68,307	66,805	66,805	83,865
SPECIAL FUNCTION	1,549	1,600	1,600	1,600
DUES, SUBSCRIPT, MEMBERSHIPS	158	230	230	799
TRAINING	763	2,950	2,250	4,244
TOTAL OPERATING	119,049	176,511	182,511	218,144
INFRAST/IMPR OTHER THAN BLDG	-	12500	12500	12,500
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	48,000
MACHINERY & EQUIPMENT _ VEHICLE	-	-	-	244,000
TOTAL CAPITAL	-	12,500	12,500	304,500
TOTAL	11,087,701	13,349,099	12,870,674	16,810,472

PERSONNEL SCHEDULE

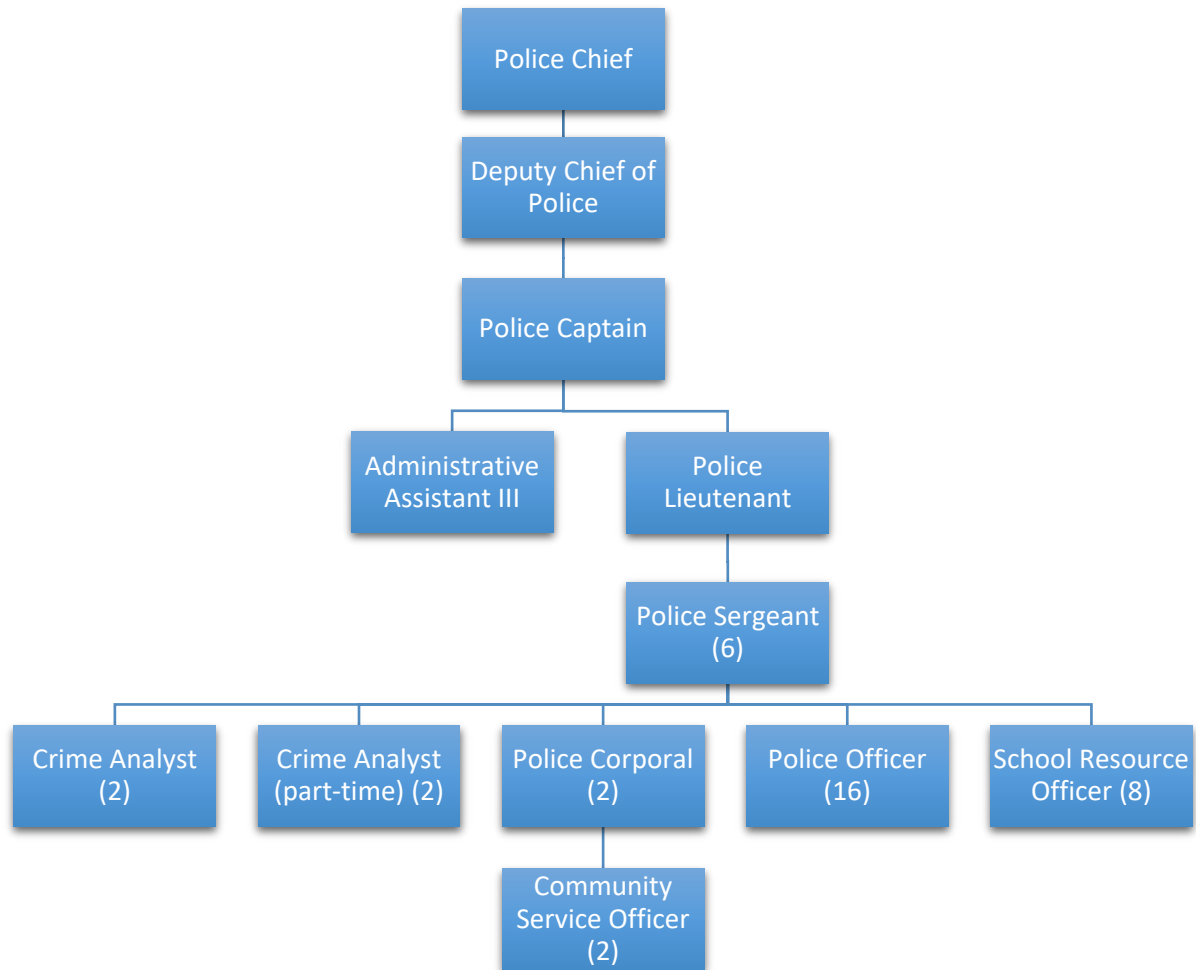
DEPARTMENT: POLICE
DIVISION: PATROL

ACCOUNT
00130301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Police Captain	1	0	1
Police Lieutenant	4	0	4
Police Sergeant	8	2	10
Police Corporal	7	0	7
Police Officer	77	0	77
Administrative Assistant III	1	0	1
Community Service Officer	5	0	5
Park Ranger	4	0	4
Police Cadet	15	0	15
TOTAL	122	2	124

CAPITAL OUTLAY SCHEDULE

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



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: CRIMINAL INVESTIGATION

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	2,776,939	3,221,222	3,221,222	3,930,505
OVERTIME	113,170	258,403	258,403	271,323
SPECIAL PAY_INCENTIVE	328,237	51,575	51,575	76,200
FICA TAXES	239,232	263,855	263,855	319,776
RETIREMENT CONTRIBUTIONS	536,553	658,121	658,121	959,836
LIFE AND HEALTH INSURANCE	625,415	618,090	618,090	842,356
WORKERS' COMPENSATION	96,380	91,456	91,456	88,147
TOTAL PERSONNEL	4,715,925	5,162,722	5,162,722	6,488,143
PROFESSIONAL SERVICES	3,260	5,300	5,300	4,950
OTHER CONTRACT SERVICES	98,787	138,049	138,049	45,100
TRAVEL AND PER DIEM	8,082	20,570	20,570	21,210
RENTALS AND LEASES	-	11,710	11,710	14,206
OTHER EQUIPMENT MAINTENANCE	-	-	-	7,600
PRINTING	285	1,000	1,000	1,000
OFFICE SUPPLIES	1,395	3,180	3,180	5,000
OPERATING SUPPLIES	2,180	3,000	3,000	14,728
CHEMICALS	-	-	-	2,500
TOOLS, EQUIPMENT & FURNITURE	12,640	35,838	35,838	25,400
UNIFORMS	5,249	8,525	8,525	11,100
SPECIAL FUNCTION	315	1,650	1,650	850
BOOKS & PUBLICATIONS	-	-	-	825
DUES, SUBSCRIPT, MEMBERSHIPS	36,414	10,405	10,405	13,655
SUBSCRIPTION-BASED SOFTWARE	-	53,025	53,025	59,649
TRAINING	6,933	17,950	17,950	24,185
TRAINING/INVESTIGATIVE_CID	-	8,000	8,000	8,000
TRAINING/INVESTIGATIVE_SCIRS	4,751	12,000	12,000	12,000
TRAINING INVESTG CYBER CRIMES	535	10,000	10,000	10,000
TOTAL OPERATING	180,826	340,202	340,202	281,958
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	4,896,751	5,502,924	5,502,924	6,770,101

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: CRIMINAL INVESTIGATIONS

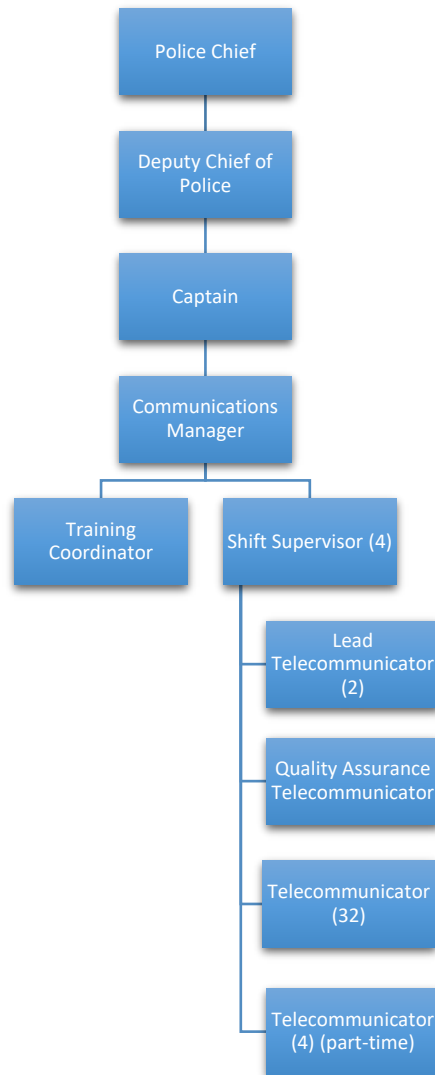
ACCOUNT
00130401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	6	0	6
Police Corporal	2	0	2
Administrative Assistant III	6	0	6
Community Service Officer	2	0	2
Crime Analyst	2	0	2
Crime Analyst (part-time)	2	0	2
Police Officer	16	0	16
School Resource Officer	8	0	8
TOTAL	46	0	46

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: POLICE

DIVISION: COMMUNICATIONS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,963,998	2,311,932	2,186,932	2,398,039
OVERTIME	157,947	176,089	176,089	184,894
SPECIAL PAY_INCENTIVE	78,644	78,695	78,695	82,795
FICA TAXES	164,148	191,297	181,735	198,845
RETIREMENT CONTRIBUTIONS	350,811	371,198	371,198	373,260
LIFE AND HEALTH INSURANCE	551,741	555,924	555,924	711,679
WORKERS' COMPENSATION	4,831	5,312	5,312	5,046
TOTAL PERSONNEL	3,272,120	3,690,447	3,555,885	3,954,558
TRAVEL AND PER DIEM	2,290	4,600	4,600	4,200
COMMUNICATION SERVICES	6,665	7,862	7,862	9,032
PRINTING	-	200	200	200
OFFICE SUPPLIES	58	3,085	3,085	3,085
OPERATING SUPPLIES	4,686	3,387	7,140	5,100
TOOLS, EQUIPMENT & FURNITURE	9,404	11,950	10,350	2,646
BOOKS & PUBLICATIONS	-	1,000	1,000	1,000
DUES, SUBSCRIPT, MEMBERSHIPS	5,556	274	274	274
SUBSCRIPTION-BASED SOFTWARE	-	8,565	6,412	6,412
TRAINING	10,707	15,620	15,620	12,145
TOTAL OPERATING	39,365	56,543	56,543	44,094
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	3,311,485	3,746,990	3,612,428	3,998,652

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: COMMUNICATIONS

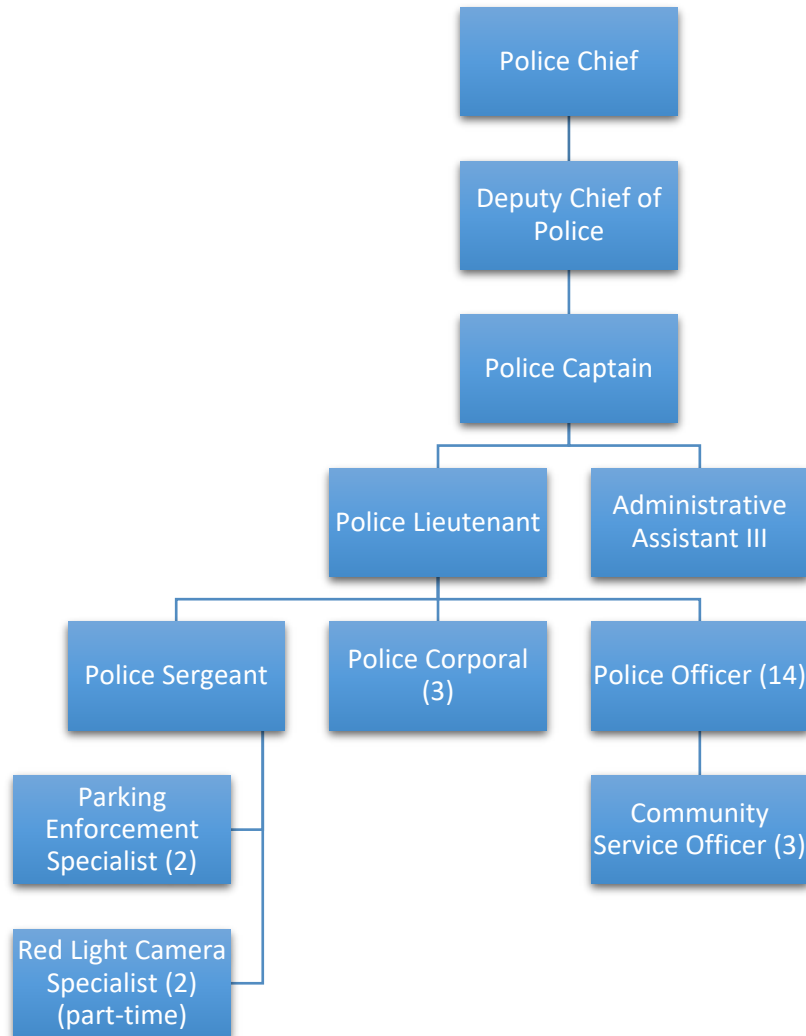
ACCOUNT
00130501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,750,486	2,035,605	2,100,605	2,094,913
OVERTIME	89,354	119,687	119,687	125,672
SPECIAL PAY_INCENTIVE	282,144	15,050	15,050	27,325
FICA TAXES	158,777	164,957	164,957	169,773
RETIREMENT CONTRIBUTIONS	317,733	389,188	389,188	544,399
LIFE AND HEALTH INSURANCE	400,090	389,471	389,471	463,023
WORKERS' COMPENSATION	40,526	59,972	59,972	60,975
TOTAL PERSONNEL	3,039,109	3,173,930	3,238,930	3,486,080
OTHER CONTRACT SERVICES	654,209	736,996	736,996	827,758
TRAVEL AND PER DIEM	4,540	11,076	11,076	15,492
RENTALS AND LEASES	-	8,700	8,700	-
OTHER EQUIPMENT MAINTENANCE	9,100	11,925	11,925	12,075
PRINTING	1,406	3,200	3,200	3,790
OFFICE SUPPLIES	1,352	4,726	4,726	4,500
OPERATING SUPPLIES	9,219	11,800	11,800	13,000
TOOLS, EQUIPMENT & FURNITURE	13,912	32,570	33,070	22,070
UNIFORMS	11,507	11,960	11,960	13,380
SPECIAL FUNCTION	578	2,100	2,100	3,200
DUES, SUBSCRIPT, MEMBERSHIPS	5,090	630	130	480
SUBSCRIPTION-BASED SOFTWARE	-	5,200	5,200	8,360
TRAINING	7,883	12,054	12,054	9,369
TOTAL OPERATING	718,795	852,937	852,937	933,474
MACHINERY & EQUIPMENT _ EQUIP	20,235	-	20,500	-
TOTAL CAPITAL	20,235	-	20,500	-
TOTAL	3,778,139	4,026,867	4,112,367	4,419,554

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: SPECIAL OPERATIONS

ACCOUNT
00130601

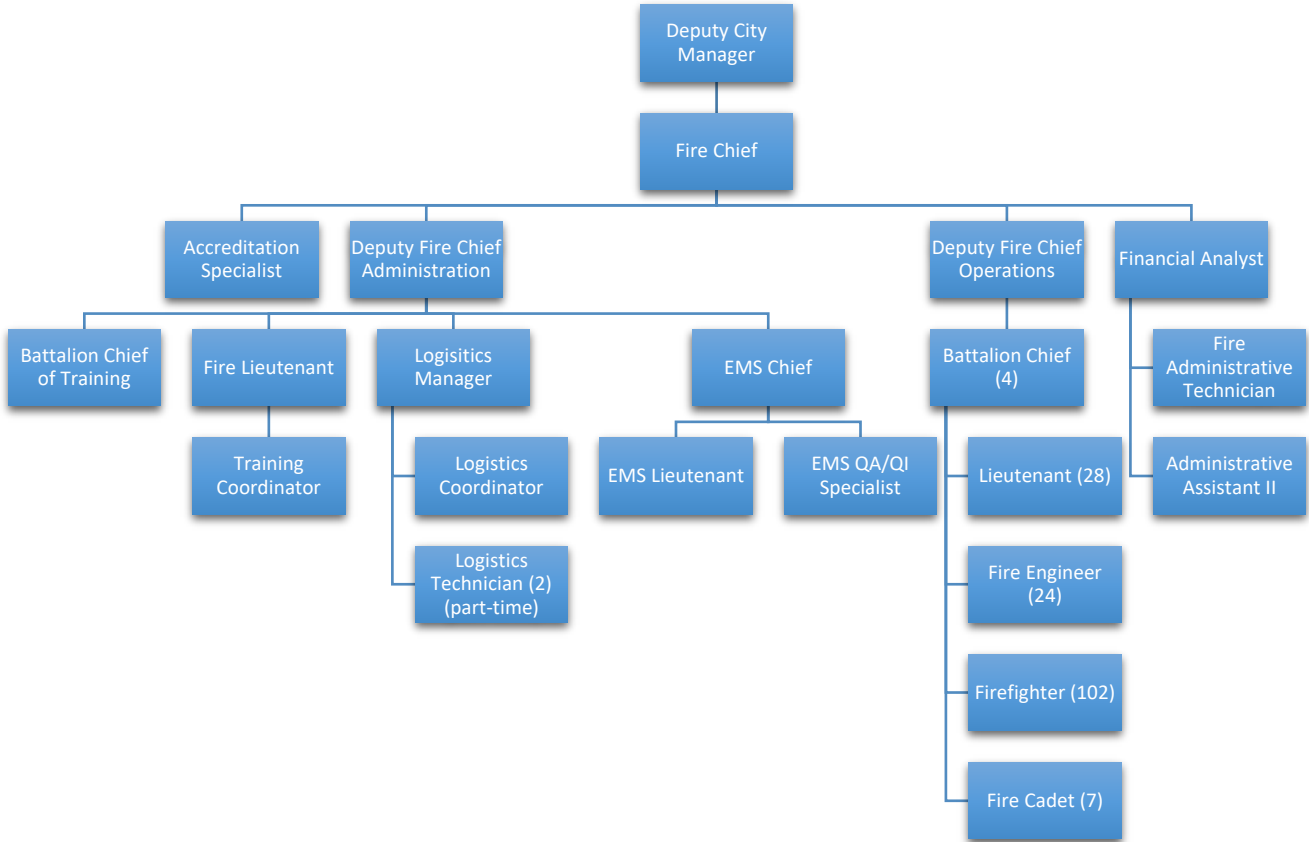
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Police Captain	1	0	1
Police Lieutenant	1	0	1
Police Sergeant	1	0	1
Police Corporal	3	0	3
Police Officer	13	0	13
Administrative Assistant III	1	0	1
Community Service Officer	3	0	3
Parking Enforcement Specialist	2	0	2
Red Light Camera Specialist (part-time)	2	0	2
TOTAL	27	0	27

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.

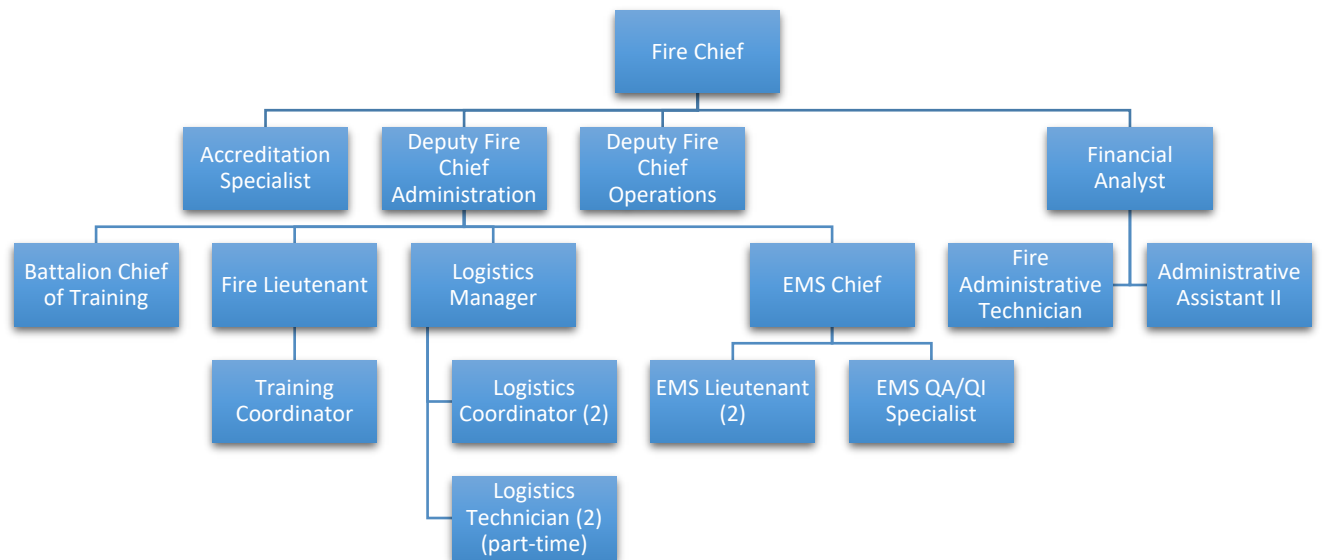
STRATEGIES

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 2024	ESTIMATE 2025	BUDGET 2026
Total Alarms	14,837	15,100	15,300
Fire Calls	296	300	300
EMS Calls	11,904	12,000	12,100
Other Calls	2637	2800	2900



DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,226,037	1,428,012	1,353,012	1,770,571
OVERTIME	17,921	18,344	18,344	40,581
SPECIAL PAY_INCENTIVE	56,889	56,550	56,550	94,738
FICA TAXES	97,244	105,156	99,419	119,801
RETIREMENT CONTRIBUTIONS	299,266	321,776	321,776	291,249
LIFE AND HEALTH INSURANCE	195,238	189,027	189,027	253,094
WORKERS' COMPENSATION	38,051	45,311	45,311	39,618
TOTAL PERSONNEL	1,930,646	2,164,176	2,083,439	2,609,652
PROFESSIONAL SERVICES	29,960	41,250	57,090	196,130
OTHER CONTRACT SERVICES	1,113,527	1,213,767	1,213,767	985,781
TRAVEL AND PER DIEM	23,776	37,407	37,407	(6,758)
COMMUNICATION SERVICES	43,782	40,420	40,420	28,740
POSTAGE	2,697	2,900	2,900	2,900
GENERAL INSURANCE	363,420	410,930	410,930	526,269
BUILDING & GROUNDS	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	657	1,500	750	1,000
PRINTING	6,863	12,000	7,500	15,000
RECRUITMENT	11,750	9,000	9,000	-
OFFICE SUPPLIES	12,475	12,000	14,500	14,500
OPERATING SUPPLIES	3,030	5,000	7,000	12,000
TOOLS, EQUIPMENT & FURNITURE	5,630	2,750	2,750	13,000
TECHNOLOGY EQUIPMENT	65,799	65,300	65,300	101,200
SPECIAL FUNCTION	4,195	6,725	5,725	9,025
BOOKS & PUBLICATIONS	18,334	13,650	13,000	12,000
DUES, SUBSCRIPT, MEMBERSHIPS	61,543	35,000	19,160	18,923
SUBSCRIPTION-BASED SOFTWARE	-	51,060	52,060	171,693
TRAINING	13,949	24,832	24,832	21,518
TOTAL OPERATING	1,781,388	1,985,491	1,984,091	2,122,921
MACHINERY & EQUIPMENT _ EQUIP	-	242,716	23,382	225,000
MACHINERY & EQUIPMENT _ VEHICLES	-	-	-	-
TOTAL CAPITAL	-	242,716	23,382	225,000
TOTAL	3,712,034	4,392,383	4,090,912	4,957,573

PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: ADMINISTRATION

ACCOUNT
00135101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Fire Chief	1	0	1
EMS Chief	1	0	1
Accreditation Specialist	1	0	1
Administrative Assistant II	0	1	1
Deputy Fire Chief	2	0	2
EMS Lieutenant	1	1	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	1	1	2
Logistics Manager	1	0	1
Logistics Technician (part-time)	2	0	2
Training Coordinator	1	0	1
Battalion Chief of Training	0	1	1
TOTAL	15	4	19

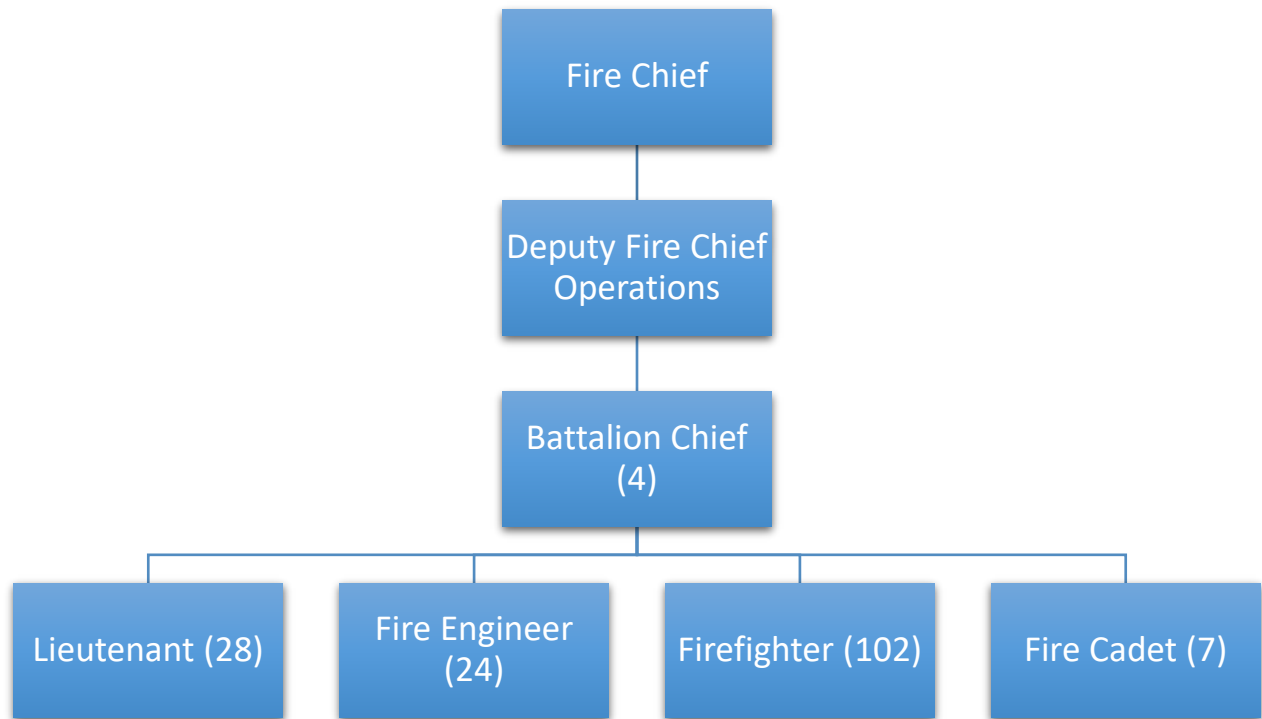
CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
1/2 Ton Pick-up Truck	75,000		75,000
1/2 Ton Pick-up Truck	75,000		75,000
3/4 Ton Pick-up Truck	75,000		75,000

TOTAL	225,000	225,000
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DEPARTMENT: FIRE

DIVISION: OPERATIONS



DIVISION SUMMARY

DEPARTMENT: FIRE

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	7,372,765	8,362,570	8,012,570	12,248,870
OVERTIME	1,379,332	1,388,029	1,388,029	1,685,484
SPECIAL PAY_INCENTIVE	1,139,217	1,230,951	1,230,951	1,415,597
FICA TAXES	731,688	840,089	813,314	1,036,691
RETIREMENT CONTRIBUTIONS	2,677,275	2,755,724	2,755,724	3,981,295
LIFE AND HEALTH INSURANCE	1,712,906	1,719,647	1,719,647	2,033,305
WORKERS' COMPENSATION	347,948	421,310	421,310	401,723
TOTAL PERSONNEL	15,361,130	16,718,320	16,341,545	22,802,965
TRAVEL AND PER DIEM	2,280	14,367	14,367	9,628
LIABILITY CLAIMS	1,840	-	-	-
OTHER EQUIPMENT MAINTENANCE	129,523	140,000	121,735	151,350
VEHICLE MAINTENANCE	414,463	443,385	481,450	495,910
OPERATING SUPPLIES	366,829	467,285	468,685	405,000
CLEANING SUPPLIES	27,782	28,350	28,350	22,375
CHEMICAL SUPPLIES	24,539	33,100	33,100	35,800
TOOLS, EQUIPMENT & FURNITURE	152,623	831,793	167,709	385,350
TECHNOLOGY EQUIPMENT	-	-	-	-
UNIFORMS	471,847	404,180	404,180	1,109,780
FUEL	144,388	151,009	190,000	185,000
SPECIAL FUNCTION	2,451	2,000	2,000	5,000
SUBSCRIPTION-BASED SOFTWARE	-	16,000	16,000	16,000
TRAINING	102,475	175,000	155,200	155,387
TOTAL OPERATING	1,841,041	2,706,469	2,082,776	2,976,580
INFRAST/IMPR OTHER THAN BLDG	27,936	67,992	62,296	58,400
MACHINERY & EQUIPMENT _EQUIP	202,372	820,362	995,981	445,500
MACHINERY & EQUIPMENT _VEHICLES	-	7,000	7,000	-
TOTAL CAPITAL	230,308	895,354	1,065,277	503,900
TOTAL	17,432,479	20,320,143	19,489,598	26,283,445

PERSONNEL SCHEDULE

DEPARTMENT: FIRE
DIVISION: OPERATIONS

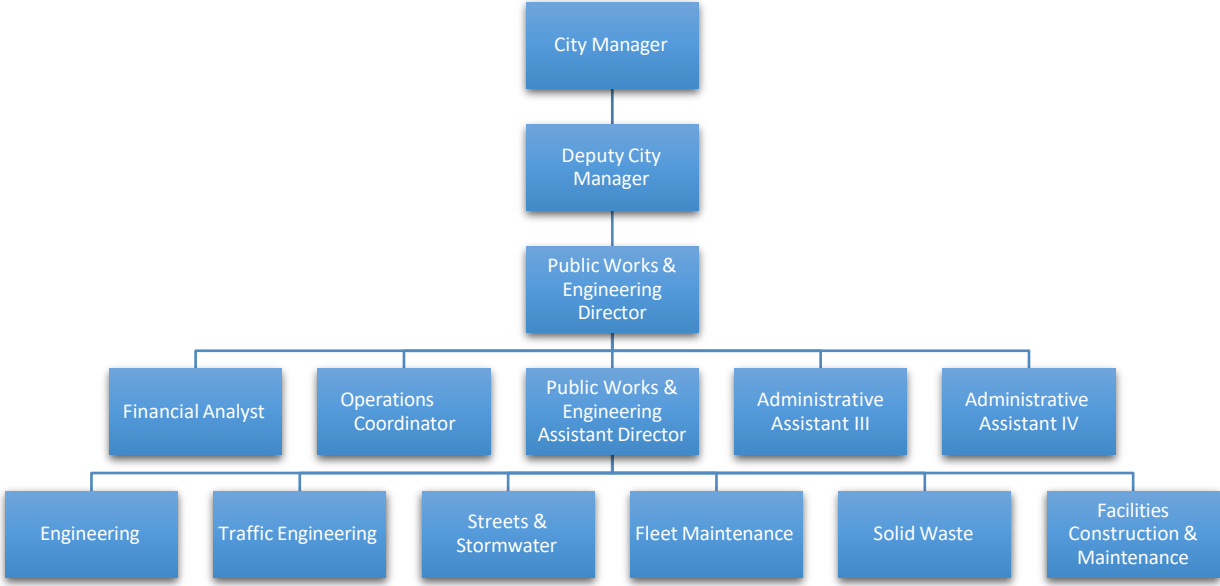
ACCOUNT
00135201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Battalion Chief	3	1	4
Fire Cadet	7	0	7
Fire Engineer	18	6	24
Fire Lieutenant	21	7	28
Firefighter	77	25	102
TOTAL	126	39	165

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Storage Container	5,000		5,000
Stair Chair	6,000		6,000
Commercial Dryer	7,000		7,000
Fire Hose and Appliance	9,200		9,200
Mobile Radio	10,000		10,000
Combination Hydraulic Rescue Tool	15,000		15,000
Self Contained Breathing Apparatus (2)	15,000		15,000
SCBA Fit Testing Machine	15,000		15,000
Airpacks (2)	18,000		18,000
Traffic Control Pre Emption/Opticom (3)	18,900		18,900
Automatic CPR Compression Device	22,000		22,000
Rugged Portable Radio (2)	26,200		26,200
Vehicle-Mounted Diesel Filter System (3)	30,300		30,300
Powerload Cot Fastening System	32,000		32,000
Self Contained Breathing Apparatus (4)	36,000		36,000
Powerload Hydraulic Stretcher	39,000		39,000
Rugged Portable Radio (3)	39,300		39,300
Mobile Radio (4)	40,000		40,000
Brindlee Mountain Payment	50,000	50,000	
Cardiac Monitor	50,000		50,000
Self Contained Breathing Apparatus	70,000		70,000
Heavy Rescue	100,000	100,000	
Rescue Rechassis	365,000	365,000	
Brush Truck/High Water Vehicle	400,000	400,000	
Lease Buy Outs (2)	420,300	420,300	
Rescue	450,000	450,000	
Engine	1,000,000	1,000,000	
TOTAL	3,289,200	2,785,300	503,900

**PUBLIC WORKS
ORGANIZATIONAL CHART**



DEPARTMENT: PUBLIC WORKS

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

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, mowing of City rights-of-way, state-contracted areas, and special projects.

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

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

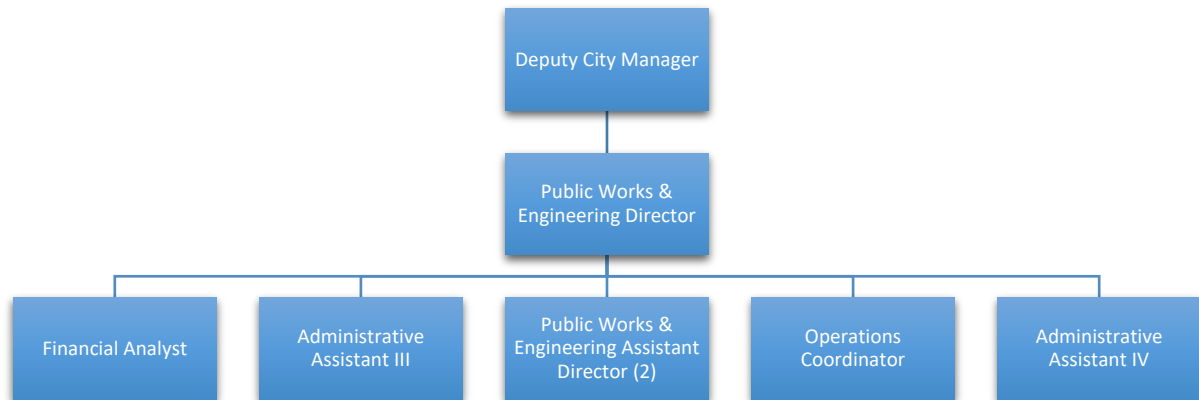
DIVISION(S): ADMINISTRATION,
ENGINEERING, STREET MAINT,
TRAFFIC ENGINEERING

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
Miles of Paved Streets	162	172	164
Miles of Unpaved Streets	1	1	1
Pavement Markings (miles)	15	15	15
Grant Applications	0	0	2
Grants Received	4	2	3
Right-of-Way Permits Issued	902	910	980
Inspection permits	1450	1520	1600
 Plans Reviewed	 554	 880	 1000

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	412,219	433,662	433,662	350,327
OVERTIME	-	1,000	1,000	1,000
SPECIAL PAY_INCENTIVE	8,854	8,533	8,533	7,771
FICA TAXES	31,628	33,905	33,905	27,338
RETIREMENT CONTRIBUTIONS	69,161	57,717	57,717	56,788
LIFE AND HEALTH INSURANCE	80,936	77,271	77,271	77,531
WORKERS' COMPENSATION	627	551	551	520
TOTAL PERSONNEL	603,424	612,639	612,639	521,275
TRAVEL AND PER DIEM	4,150	7,327	8,764	7,960
COMMUNICATION SERVICES	3,121	3,708	3,708	4,272
POSTAGE	40	150	200	200
GENERAL INSURANCE	122,172	129,385	129,385	176,896
VEHICLE MAINTENANCE	2,733	1,980	1,980	2,640
PRINTING	58	100	100	100
RECRUITMENT	-	2,000	-	-
OFFICE SUPPLIES	1,591	1,250	1,250	1,500
TOOLS, EQUIPMENT & FURNITURE	1,631	1,930	3,500	3,500
TECHNOLOGY EQUIPMENT	2,201	9,797	5,200	-
UNIFORMS	150	-	-	800
FUEL	939	1,500	1,500	2,000
SPECIAL FUNCTION	77	2,500	1,000	1,000
BOOKS & PUBLICATIONS	-	275	600	900
DUES, SUBSCRIPT, MEMBERSHIPS	1,448	18,092	16,542	4,397
NON SUBSCRIPTION-BASED SOFTWARE	-	-	-	945
TRAINING	1,921	5,050	5,050	8,050
TOTAL OPERATING	142,231	185,044	178,779	215,160
MACHINERY & EQUIPMENT _EQUIP				
MACHINERY & EQUIPMENT _VEHICLES	-	46,635	-	-
TOTAL CAPITAL	-	46,635	-	-
INTRAGOVERNMENTAL TRANSFERS	-	-	-	-
TOTAL	745,655	844,318	791,418	736,435

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ADMINISTRATION

ACCOUNT
00145101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Public Works & Engineering Director	1	0	1
Public Works & Engineering Assistant Director	2	0	2
Administrative Assistant III	1	0	1
Administrative Assistant IV	1	0	1
* Engineer III	0	0	0
Financial Analyst	1	0	1
Operations Coordinator	1	0	1

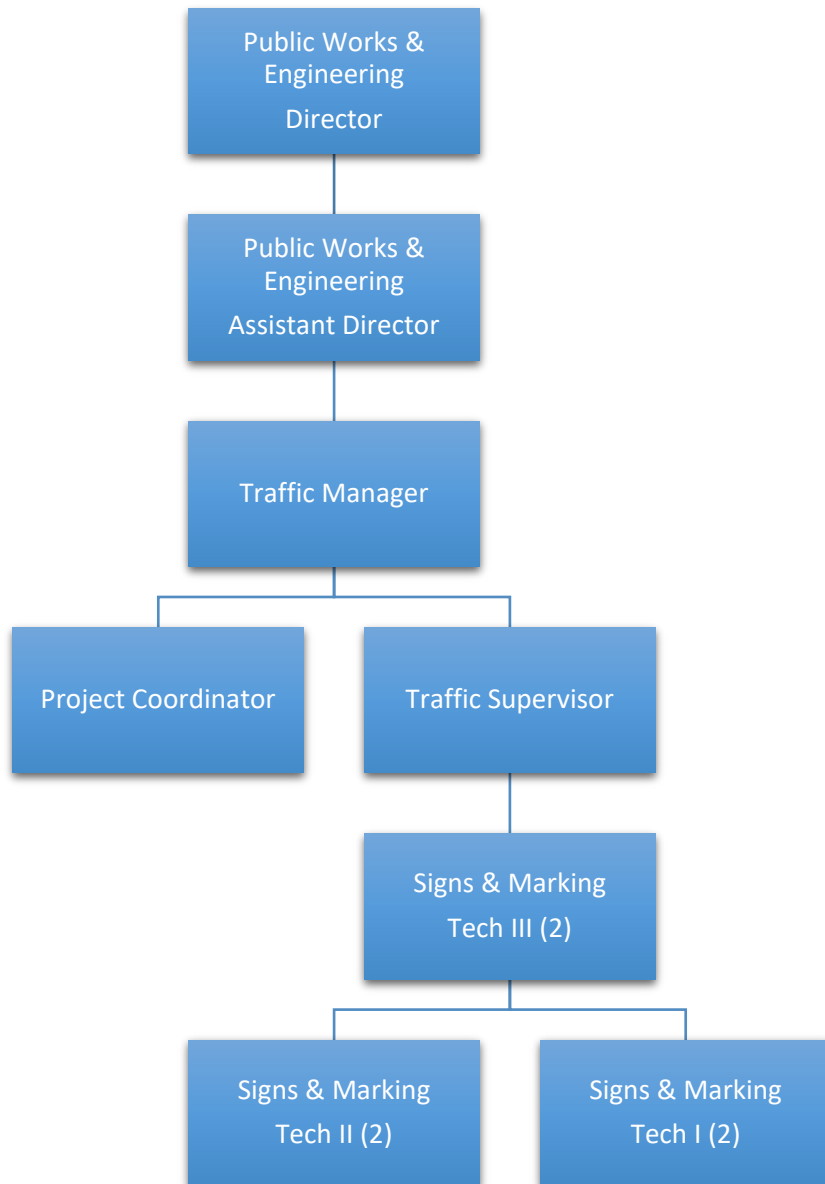
* Position split 50/40/10% with General Fund/
Stormwater and Gas Tax; headcount
in General Fund

TOTAL	<u>7</u>	<u>0</u>	<u>7</u>
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	300,518	498,181	498,181	721,614
OVERTIME	15,548	28,350	28,350	32,800
SPECIAL PAY_INCENTIVE	3,898	672	672	2,039
FICA TAXES	23,278	34,126	34,126	57,463
RETIREMENT CONTRIBUTIONS	57,842	89,192	89,192	129,931
LIFE AND HEALTH INSURANCE	71,795	65,186	65,186	127,825
WORKERS' COMPENSATION	4,149	6,060	6,060	5,956
TOTAL PERSONNEL	477,027	721,767	721,767	1,077,628
PROFESSIONAL SERVICES	93,205	256,338	269,020	125,000
TRAVEL AND PER DIEM	350	1,925	1,925	2,700
COMMUNICATION SERVICES	4,117	5,700	5,700	6,420
POSTAGE	43	300	300	300
LIABILITY CLAIMS	95	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	150	150	150
VEHICLE MAINTENANCE	18,263	18,520	9,520	24,840
PRINTING	150	150	150	275
ADVERTISING	-	900	900	900
OFFICE SUPPLIES	2,202	3,350	3,350	3,350
OPERATING SUPPLIES	850	1,000	1,000	2,500
TOOLS & EQUIPMENT & FURNITURE	1,008	625	625	3,300
TECHNOLOGY EQUIPMENT	7,703	5,557	1,875	7,400
UNIFORMS	708	1,601	1,601	4,060
FUEL	11,881	14,400	14,400	18,800
DUES, SUBSCRIPT, MEMBERSHIPS	386	400	400	430
SUBSCRIPTION-BASED SOFTWARE	-	140	140	-
TRAINING	736	2,550	2,550	3,200
TOTAL OPERATING	141,696	313,606	313,606	203,625
INFRAST/IMPR OTHER THAN BLDG				
MACHINERY & EQUIPMENT _ EQUIP				
MACHINERY & EQUIPMENT _ VEHICLES	44,265	119,213	44,265	45,634
TOTAL CAPITAL	44,265	119,213	44,265	45,634
INTRAGOVERNMENTAL TRANSFERS	35,000	-	-	-
TOTAL	697,988	1,154,586	1,079,638	1,326,887

PERSONNEL SCHEDULE

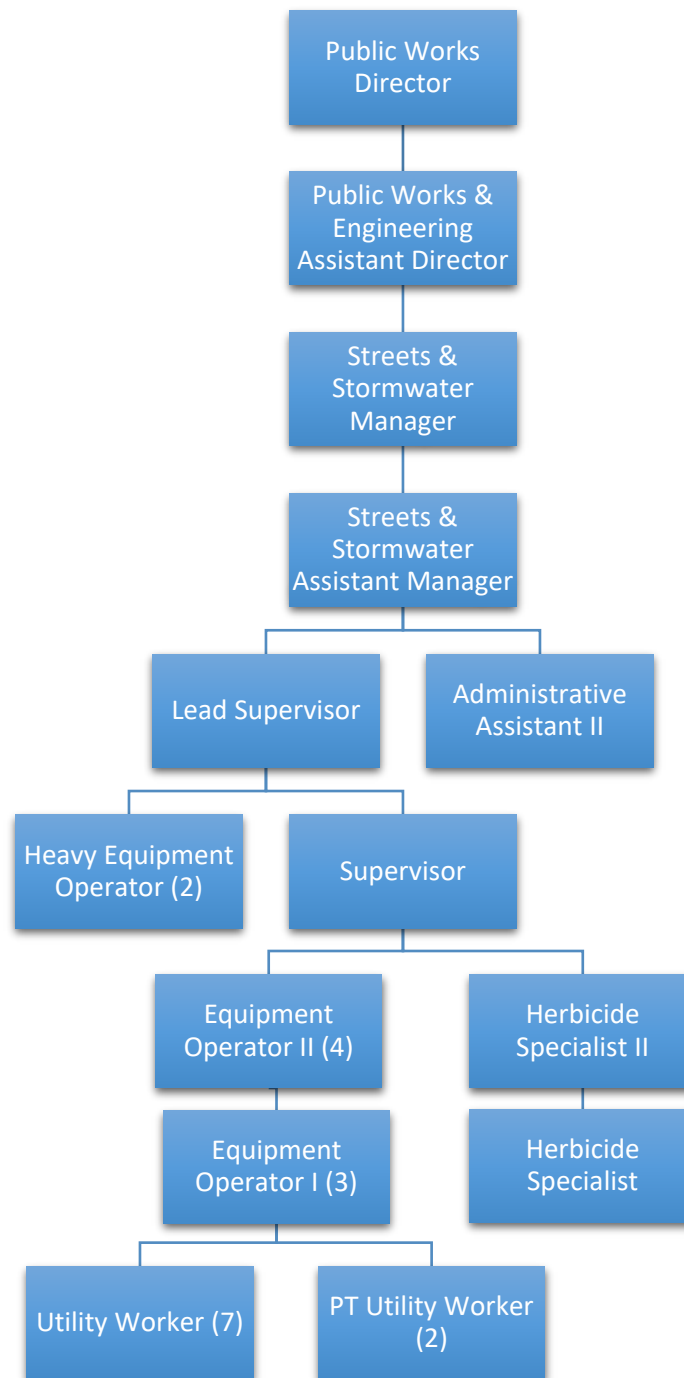
DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
00145201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Construction Coordinator	1	0	1
Construction Inspector	3	0	3
Engineer II	1	0	1
* Engineering Manager	1	0	1
* Position split 75/25% with General Fund/ Gas Tax			
TOTAL	6	0	6

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
3/4 Ton Pick-up Truck	45,634		45,634
Neighborhood Improvement Program	150,000	75,000	
Traffic Signal Designs	150,000	150,000	
ADA Compliance Program	500,000	500,000	
TOTAL	845,634	725,000	45,634



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STREET MAINTENANCE

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	726,200	1,098,829	848,829	986,651
OVERTIME	2,887	8,700	8,700	8,700
SPECIAL PAY_INCENTIVE	22,508	10,023	10,023	12,986
FICA TAXES	55,947	77,595	58,470	74,009
RETIREMENT CONTRIBUTIONS	140,919	152,022	152,022	149,106
LIFE AND HEALTH INSURANCE	241,032	245,608	245,608	293,434
WORKERS' COMPENSATION	84,487	79,793	79,793	74,185
TOTAL PERSONNEL	1,273,979	1,672,570	1,403,445	1,599,071
OTHER CONTRACT SERVICES	216,990	1,013,568	1,013,568	601,840
TRAVEL AND PER DIEM	74	2,500	2,500	940
COMMUNICATION SERVICES	6,352	6,344	6,344	6,732
ELECTRIC	751,298	825,427	825,427	931,214
WATER & SEWER	20,230	31,189	31,189	32,832
SOLID WASTE DISPOSAL FEE	11,583	12,360	12,360	13,000
RENTALS AND LEASES	-	1,000	1,000	1,000
LIABILITY CLAIMS	-	-	-	-
BUILDING & GROUNDS	27,467	50,000	50,000	8,000
OTHER EQUIPMENT MAINTENANCE	453	1,200	1,200	1,200
VEHICLE MAINTENANCE	109,948	183,900	183,900	158,025
PRINTING	27	200	200	-
OFFICE SUPPLIES	1,019	1,050	1,050	1,000
OPERATING SUPPLIES	34,098	45,500	46,000	31,000
CHEMICAL SUPPLIES	16,243	16,800	16,800	17,304
TOOLS, EQUIPMENT & FURNITURE	5,953	6,000	6,000	5,600
TECHNOLOGY EQUIPMENT	14,087	10,200	10,200	10,300
UNIFORMS	7,968	10,561	10,561	14,399
FUEL	29,823	40,400	40,400	40,400
DUES, SUBSCRIPT, MEMBERSHIPS	36	710	210	215
TRAINING	1,290	8,100	8,100	7,500
TOTAL OPERATING	1,254,940	2,267,009	2,267,009	1,882,501
MACHINERY & EQUIPMENT _EQUIP	26,658	35,287	54,589	22,000
MACHINERY & EQUIPMENT _VEHICLES	-	47,200	-	-
TOTAL CAPITAL	26,658	82,487	54,589	22,000
TOTAL	2,555,576	4,022,065	3,725,043	3,503,572

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STREET MAINTENANCE

ACCOUNT
00145301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
Administrative Assistant II	1	0	1
Equipment Operator I	4	0	4
** Equipment Operator II	4	0	4
Foreman	1	0	1
Heavy Equipment Operator	2	0	2
Herbicide Specialist	1	0	1
Herbicide Specialist II	1	0	1
Lead Foreman	1	0	1
Utility Worker	6	0	6
Utility Worker (part-time)	3	0	3

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

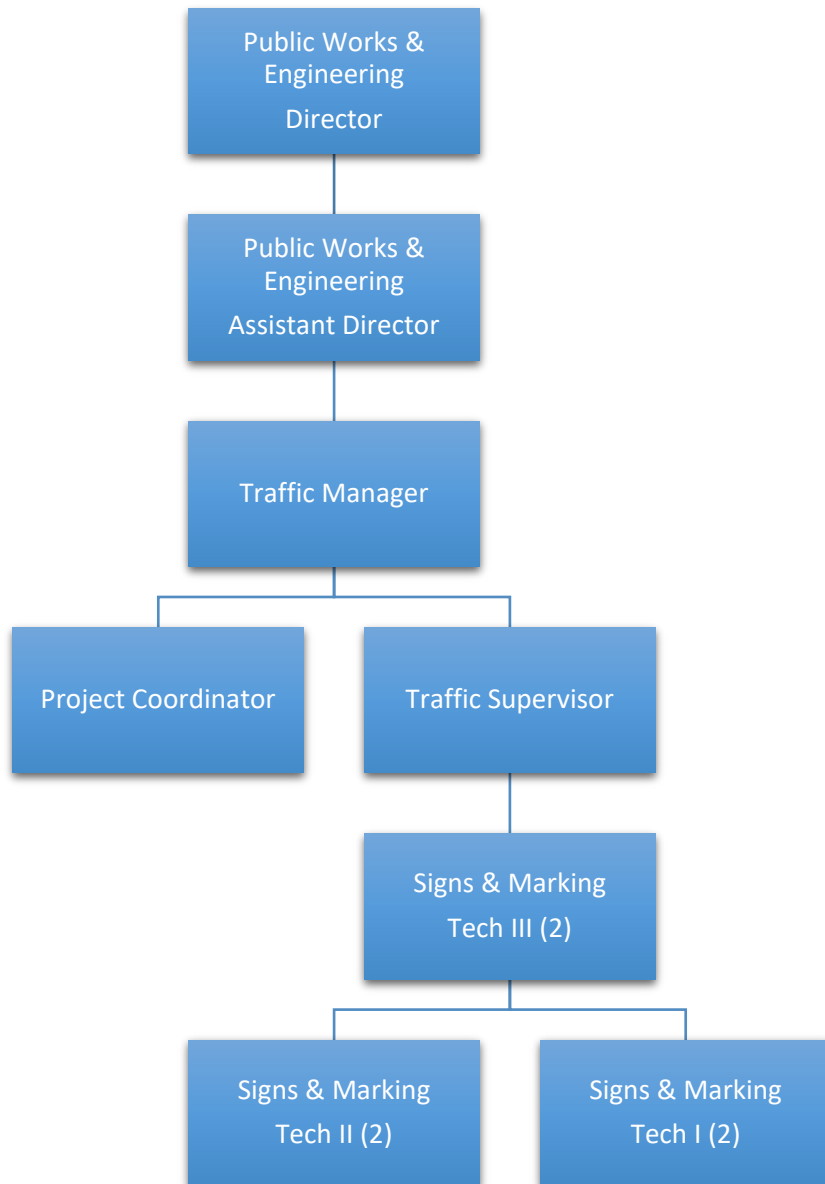
** Position is split 50/50% with Gas Tax

TOTAL	24	0	24
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION		
		GAS TAX	SLS TAX	THIS DIVISION
Utility Cart	22,000			22,000

TOTAL	22,000	22,000
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: TRAFFIC

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	289,959	380,807	355,807	360,537
OVERTIME	483	4,000	4,000	4,000
SPECIAL PAY_INCENTIVE	3,810	3,626	3,626	3,460
FICA TAXES	21,591	29,716	27,804	27,055
RETIREMENT CONTRIBUTIONS	72,070	70,997	70,997	71,656
LIFE AND HEALTH INSURANCE	88,728	94,045	94,045	132,098
WORKERS' COMPENSATION	22,036	23,031	23,031	22,498
TOTAL PERSONNEL	498,677	606,222	579,310	621,304

OTHER CONTRACT SERVICES	142,012	1,462,491	1,462,491	1,415,215
COMMUNICATION SERVICES	4,136	5,956	5,956	5,244
POSTAGE	-	200	200	200
ELECTRIC	39,054	41,000	41,000	41,500
WATER & SEWER	367	700	700	700
LIABILITY CLAIMS	-	-	-	-
BUILDING & GROUNDS	396	27,980	27,980	-
OTHER EQUIPMENT MAINTENANCE	4,621	7,700	7,700	10,500
VEHICLE MAINTENANCE	20,409	24,550	24,550	24,200
PRINTING	23	100	100	100
SHORT/OVER	-	2,000	2,000	2,000
OFFICE SUPPLIES	1,023	1,300	1,300	1,500
OPERATING SUPPLIES	151,937	185,000	185,000	210,000
CHEMICAL SUPPLIES	258	1,000	1,000	2,000
TOOLS, EQUIPMENT & FURNITURE	36,746	27,800	27,800	15,100
TECHNOLOGY EQUIPMENT	1,976	4,400	4,400	-
UNIFORMS	2,000	3,831	3,831	7,996
FUEL	8,732	14,761	14,761	10,694
BOOKS & PUBLICATIONS	200	300	300	-
DUES, SUBSCRIPT, MEMBERSHIPS	774	1,130	1,130	895
SUBSCRIPTION-BASED SOFTWARE	-	1,250	1,250	300
TRAINING	4,336	8,695	8,695	7,200
TOTAL OPERATING	418,999	1,822,144	1,822,144	1,755,344

BUILDINGS	-	178,000	-	-
INFRAST/IMPR OTHER THAN BLDG	-	107,897	217,897	-
MACHINERY & EQUIPMENT _EQUIP	76,589	69,900	173,755	6,500
MACHINERY & EQUIPMENT _VEHICLES	3,639	57,800	27,851	86,600
TOTAL CAPITAL	80,229	413,597	419,503	93,100

INTRAGOVERNMENTAL TRANSFERS

TOTAL	997,906	2,841,963	2,820,957	2,469,748
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC

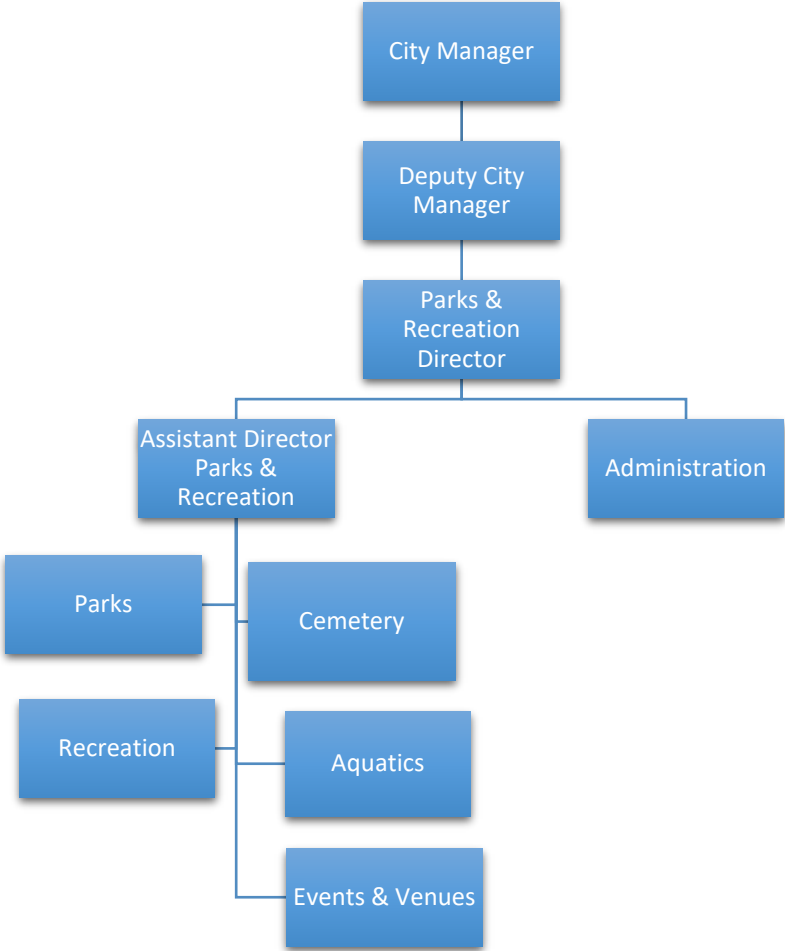
ACCOUNT
00145401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Traffic Manager	1	0	1
Project Coordinator	1	0	1
Sign & Marking Technician I	2	0	2
Sign & Marking Technician II	2	0	2
Sign & Marking Technician III	2	0	2
TOTAL	8	0	8

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		SLS TAX	THIS DIVISION
Generator 7000W	6,500		6,500
1/2 Ton Pick-up Truck (2)	86,600		86,600
Burner System	80,000	80,000	
TOTAL	173,100	80,000	93,100

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

STRATEGIES

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

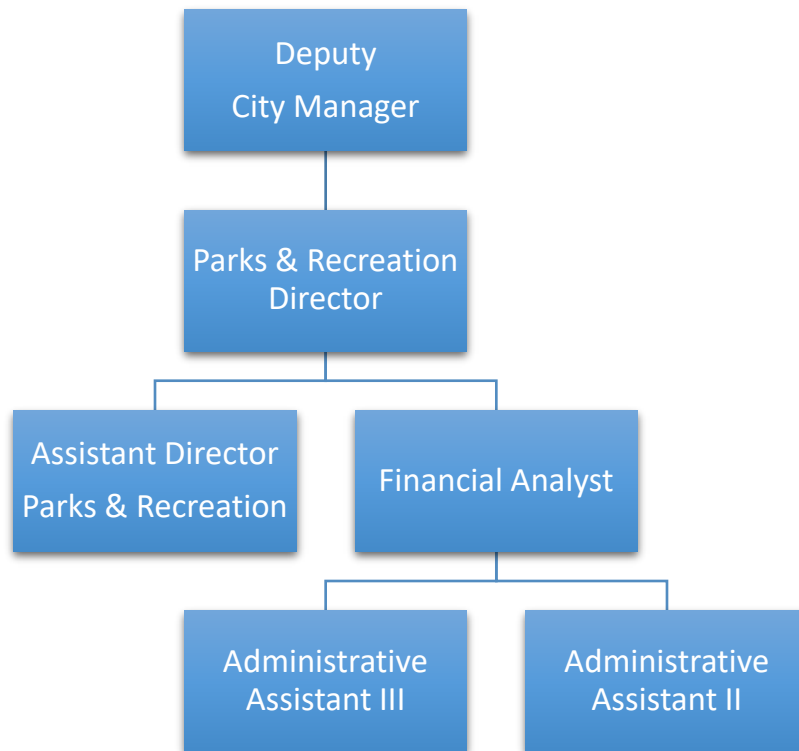
- Provide superior customer service in each division, representing the department and City in a positive and professional manner.
- Implement a festival series that improves the quality of life and feeling of inclusivity for residents as well as attract tourists to the Lakefront Park, Shingle Creek Regional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

DEPARTMENT: PARKS & RECREATION

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

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
Parks and Public Lands Acreage	845	845	845
Recreation Program Participants	19,386	19,650	20,000
Athletic Program Participants	5,777	6,000	6,300
Aquatic Program Participants	6,329	6,500	6,800
Special Event Participants	100,000	100,000	115,000
Civic Center Rec Participants	0	0	0
Community House Rentals:			
Private Events/COK Use/Waivers	0	0	0
Civic Center/Gov Use/Waivers	121/53/8	125/50/8	125/50/8
Arena Rentals/COK Use/Waivers	24/10/1	25/10/1	25/10/1
Park Rentals/COK Use/Waivers	42/12/9	45/12/10	45/12/10
Pavilion Rentals	1,290	1,300	1,300
Structural Units Maintained	148	148	148



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: ADMINISTRATION

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	393,625	419,327	419,327	437,807
OVERTIME	10,457	4,502	4,502	8,043
SPECIAL PAY_INCENTIVE	29,181	32,423	32,423	33,017
FICA TAXES	66,880	70,337	70,337	70,969
RETIREMENT CONTRIBUTIONS	70,227	67,790	67,790	101,791
LIFE AND HEALTH INSURANCE	11,230	10,558	10,558	10,185
WORKERS' COMPENSATION				
TOTAL PERSONNEL	581,600	604,937	604,937	661,812
TRAVEL AND PER DIEM	237	90	90	180
COMMUNICATION SERVICES	54,630	62,328	62,328	63,768
POSTAGE	83	50	50	50
GENERAL INSURANCE	171,348	175,186	175,186	234,034
PRINTING	124	145	145	145
COPIER COSTS	430	500	500	500
OFFICE SUPPLIES	671	1,200	1,200	1,200
OPERATING SUPPLIES	23	100	100	100
TOOLS, EQUIPMENT & FURNITURE	228	1,000	1,000	-
TECHNOLOGY EQUIPMENT	1,576	4,400	4,400	7,700
SPECIAL FUNCTION	54	60	60	60
DUES, SUBSCRIPT, MEMBERSHIPS	841	690	690	700
SUBSCRIPTION-BASED SOFTWARE	-	18,210	18,210	41,710
TRAINING	1,400	3,515	3,515	1,765
TOTAL OPERATING	231,644	267,474	267,474	351,912
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
AIDS TO PRIVATE ORGANIZATIONS	20,719	25,000	25,000	25,000
TOTAL	833,963	897,411	897,411	1,038,724

PERSONNEL SCHEDULE

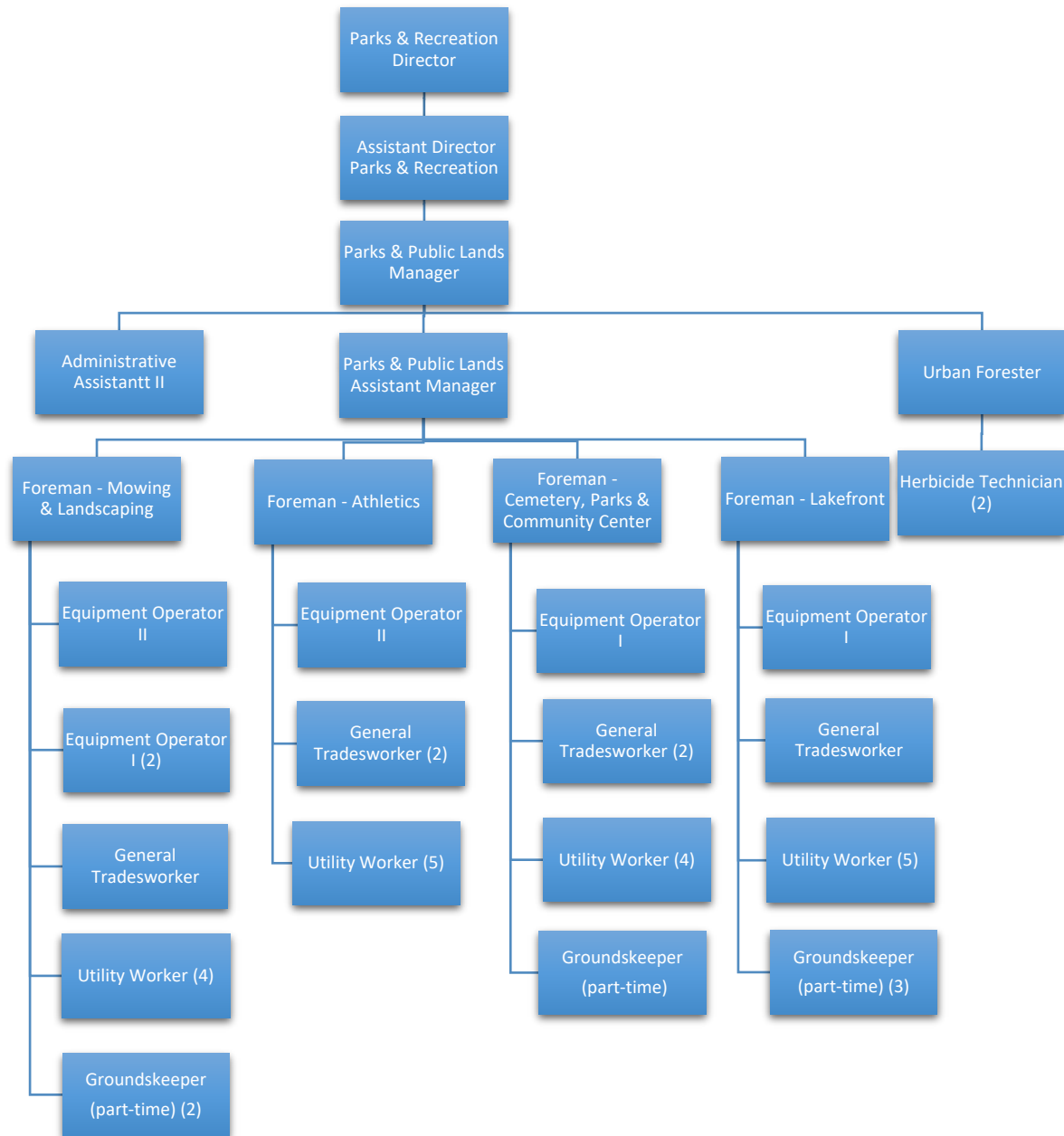
DEPARTMENT: PARKS & RECREATION
DIVISION: ADMINISTRATION

ACCOUNT
00150101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Parks & Recreation Director	1	0	1
Assistant Director Parks & Recreation	1	0	1
Administrative Assistant II	1	0	1
Administrative Assistant III	1	0	1
Financial Analyst	1	0	1
TOTAL	5	0	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION		
	AMOUNT	REC IMP	SLS TAX	THIS DIVISION
Bleachers (8)	75,200		75,200	
Shade Structure Fortune Rd	96,000		96,000	
Backhoe	135,000		135,000	
Fortune Road Softball LED Light Conversion	175,000		175,000	
Large Dump Truck	181,000		181,000	
Pool Resurface	210,000		210,000	
Playground Replacement	250,000		250,000	
Shingle Creek Regional Trail Construction	750,000		750,000	
Lancaster Ranch Park	500,000	500,000		
Dog Park Brinson/Lakefront	200,000	200,000		
TOTAL	2,572,200	700,000	1,872,200	



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: PARKS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,387,138	1,884,871	1,609,871	2,076,688
OVERTIME	43,694	25,000	25,000	25,000
SPECIAL PAY_INCENTIVE	14,895	3,092	3,092	15,715
FICA TAXES	108,598	142,418	121,381	158,345
RETIREMENT CONTRIBUTIONS	281,747	294,743	294,743	298,015
LIFE AND HEALTH INSURANCE	482,278	488,129	488,129	652,930
WORKERS' COMPENSATION	72,120	73,847	73,847	70,604
TOTAL PERSONNEL	2,390,471	2,912,100	2,616,063	3,297,297
PROFESSIONAL SERVICES	15,625	9,996	9,996	10,000
OTHER CONTRACT SERVICES	-	4	4	-
TRAVEL AND PER DIEM	1,079	3,515	1,331	1,082
RENTALS AND LEASES	13,128	6,000	6,000	5,800
LIABILITY CLAIMS	13,705	-	-	-
BUILDING & GROUNDS	353,489	459,209	445,769	500,453
OTHER EQUIPMENT MAINTENANCE	14,157	14,035	14,035	12,912
VEHICLE MAINTENANCE	184,193	145,081	145,081	150,000
PRINTING	221	350	350	400
COPIER COSTS	172	350	350	250
OFFICE SUPPLIES	1,657	1,000	1,000	1,250
OPERATING SUPPLIES	78,370	77,876	90,060	89,850
CLEANING SUPPLIES	44,512	43,730	43,730	44,650
CHEMICAL SUPPLIES	11,780	28,000	18,000	37,500
TOOLS, EQUIPMENT & FURNITURE	41,818	24,400	24,400	31,700
TECHNOLOGY EQUIPMENT	-	10,868	-	2,300
UNIFORMS	17,924	21,426	21,426	23,119
FUEL	86,793	90,803	90,803	90,000
BOOKS & PUBLICATIONS	154	300	300	200
DUES, SUBSCRIPT, MEMBERSHIPS	670	1,020	1,020	1,320
SUBSCRIPTION-BASED SOFTWARE	-	17,780	17,780	3,160
TRAINING	3,695	4,502	4,502	4,922
TOTAL OPERATING	883,141	960,245	935,937	1,010,868
INFRAST/IMPR OTHER THAN BLDG	73,141	367,865	350,350	360,400
MACHINERY & EQUIPMENT _ EQUIP	278,038	540,354	295,185	139,500
MACHINERY & EQUIPMENT _ VEHICLES	-	460,401	35,000	280,000
TOTAL CAPITAL	351,179	1,368,620	680,535	779,900
TOTAL	3,624,791	5,240,966	4,232,535	5,088,065

PERSONNEL SCHEDULE

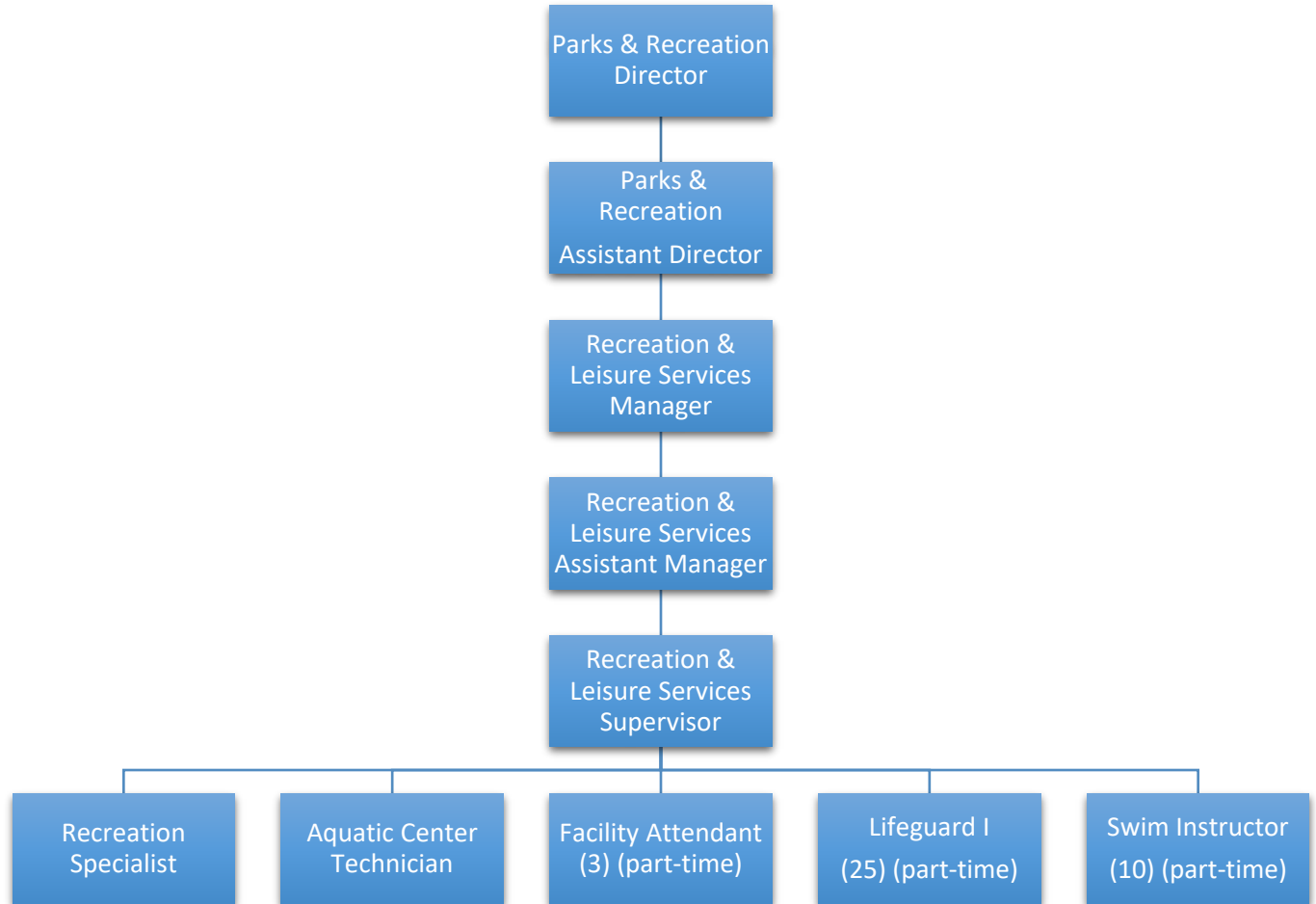
DEPARTMENT: PARKS & RECREATION
DIVISION: PARKS

ACCOUNT
00150201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Administrative Assistant II	1	0	1
Equipment Operator I	5	0	5
Equipment Operator II	2	0	2
Foreman	4	0	4
General Tradesworker	6	0	6
Groundskeeper (part-time)	6	0	6
Herbicide Technician	2	0	2
Parks & Public Lands Assistant Manager	1	0	1
Parks & Public Lands Manager	1	0	1
Urban Forester	1	0	1
Utility Worker	18	0	18
TOTAL	47	0	47

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Outdoor Water Fountain (2)	12,400	12,400
Equipment Trailer	15,000	15,000
Shingle Creek Fence/Decking	18,000	18,000
Dog Park Agility Course	25,000	25,000
Bunker Rake	25,000	25,000
Light Duty Non-Licensed Utility Vehicle	25,000	25,000
Finish Mower Attachment	28,500	28,500
Shingle Creek Walking Trail Ruba Park	30,000	30,000
Heavy Duty Non-Licensed Utility Vehicle (2)	46,000	46,000
Dog Park Fence	50,000	50,000
Passenger Van	51,000	51,000
Playground Pour in Place	65,000	65,000
Dually 1 Ton Pick-up Truck	85,000	85,000
3/4 Ton Pick-up Truck (5)	144,000	144,000
Oak Street Ballfield Fence	160,000	160,000
TOTAL	779,900	779,900



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: AQUATIC

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	443,404	456,543	456,543	507,219
OVERTIME	436	950	950	950
SPECIAL PAY_INCENTIVE	4,076	600	600	300
FICA TAXES	33,443	35,044	35,044	38,599
RETIREMENT CONTRIBUTIONS	13,013	23,807	23,807	24,230
LIFE AND HEALTH INSURANCE	46,740	49,365	49,365	42,067
WORKERS' COMPENSATION	62,200	67,323	67,323	68,108
TOTAL PERSONNEL	603,313	633,632	633,632	681,473
OTHER CONTRACT SERVICES	56,239	68,297	68,297	69,075
TRAVEL AND PER DIEM	54	110	110	100
POSTAGE	49	-	-	-
BUILDING & GROUNDS	29,561	46,900	48,500	39,350
OTHER EQUIPMENT MAINTENANCE	14,624	16,470	16,470	20,970
VEHICLE MAINTENANCE	47	480	680	480
PRINTING	-	125	125	125
ADVERTISING	695	700	700	550
COPIER COSTS	72	250	250	-
OFFICE SUPPLIES	592	600	600	600
OPERATING SUPPLIES	7,508	9,050	9,050	9,050
CLEANING SUPPLIES	3,000	3,000	3,000	3,000
CHEMICAL SUPPLIES	3,249	4,000	4,000	4,500
TOOLS, EQUIPMENT & FURNITURE	12,847	22,190	22,190	15,490
TECHNOLOGY EQUIPMENT	-	6,600	6,600	4,600
UNIFORMS	9,274	10,185	10,185	11,050
FUEL	70	350	350	200
BOOKS & PUBLICATIONS	-	-	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	1,821	2,124	2,124	2,315
SUBSCRIPTION-BASED SOFTWARE	-	2,010	210	1,170
TRAINING	1,835	2,130	2,130	1,855
TOTAL OPERATING	141,538	195,571	195,571	184,480
INFRAST/IMPR OTHER THAN BLDG	-	37,000	26,000	32,300
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	38,200
TOTAL CAPITAL	-	37,000	26,000	70,500
TOTAL	744,851	866,203	855,203	936,453

PERSONNEL SCHEDULE

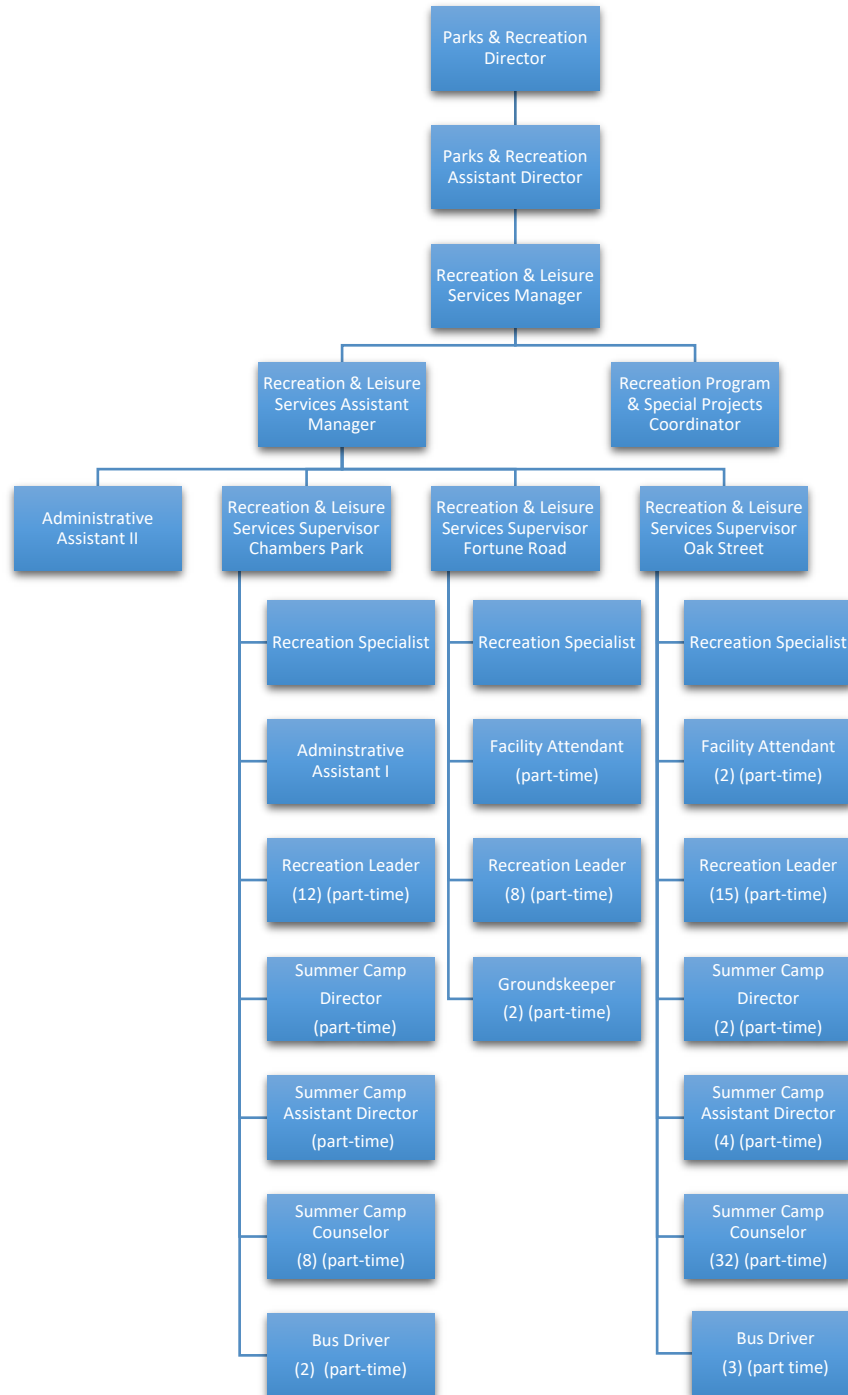
DEPARTMENT: PARKS & RECREATION
DIVISION: AQUATIC CENTER

ACCOUNT
00150301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Aquatic Center Technician	1	0	1
Facility Attendant (part-time)	3	0	3
Lifeguard I (part-time)	25	0	25
Recreation & Leisure Service Supervisor	1	0	1
Recreation Specialist	1	0	1
Swim Instructor (part-time)	10	0	10
Groundskeeper (part-time)	1	0	1
TOTAL	42	0	42

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Pool Tarp	13,000	13,000
Chemical Controller (3)	25,200	25,200
Starting Blocks	32,300	32,300
TOTAL	70,500	70,500



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: RECREATION

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,249,231	1,804,229	1,429,229	2,004,499
OVERTIME	1,762	3,869	3,869	3,869
SPECIAL PAY_INCENTIVE	10,130	4,031	4,031	4,612
FICA TAXES	95,938	138,628	109,941	153,512
RETIREMENT CONTRIBUTIONS	101,548	102,467	102,467	104,852
LIFE AND HEALTH INSURANCE	166,930	174,413	174,413	206,559
WORKERS' COMPENSATION	101,221	93,646	93,646	92,125
TOTAL PERSONNEL	1,726,762	2,321,283	1,917,596	2,570,028
PROFESSIONAL SERVICES	4,500	5,000	5,000	-
OTHER CONTRACT SERVICES	204,600	267,955	267,955	266,565
OTHER SERVICESCUSTODIAL	2,413	2,400	2,400	2,200
TRAVEL AND PER DIEM	513	585	585	630
POSTAGE	52	200	200	150
RENTALS AND LEASES	2,724	6,900	6,900	6,900
LIABILITY CLAIMS	-	-	-	-
BUILDING & GROUNDS	2522	3750	3750	4210
OTHER EQUIPMENT MAINTENANCE	1835	4700	4700	7600
VEHICLE MAINTENANCE	13153	15100	15100	12100
PRINTING	13415	11324	11324	13225
ADVERTISING	7246	7250	7250	7750
COPIER COSTS	697	950	950	950
OFFICE SUPPLIES	2381	2400	2400	2400
OPERATING SUPPLIES	76152	85915	85915	93340
CLEANING SUPPLIES	6187	6750	6750	6500
TOOLS, EQUIPMENT & FURNITURE	44247	40808	41761	34100
TECHNOLOGY EQUIPMENT	13905	5692	4739	6100
UNIFORMS	1750	3080	3080	4560
FUEL	1490	7600	7600	5700
SPECIAL FUNCTION	1111	1525	1525	1775
BOOKS & PUBLICATIONS	83	-	-	-
DUES, SUBSCRIPT, MEMBERSHIPS	8540	1590	1590	1920
SUBSCRIPTION-BASED SOFTWARE	0	7825	7825	8196
TRAINING	3779	4850	4850	4850
TOTAL OPERATING	413,293	494,149	494,149	491,721
INFRAST/IMPR OTHER THAN BLDG	33,774	51,885	48,750	30,300
MACHINERY & EQUIPMENT _EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _VEHICLES	-	-	-	-
TOTAL CAPITAL	33,774	51,885	48,750	30,300
TOTAL	2,173,829	2,867,317	2,460,495	3,092,049

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: RECREATION

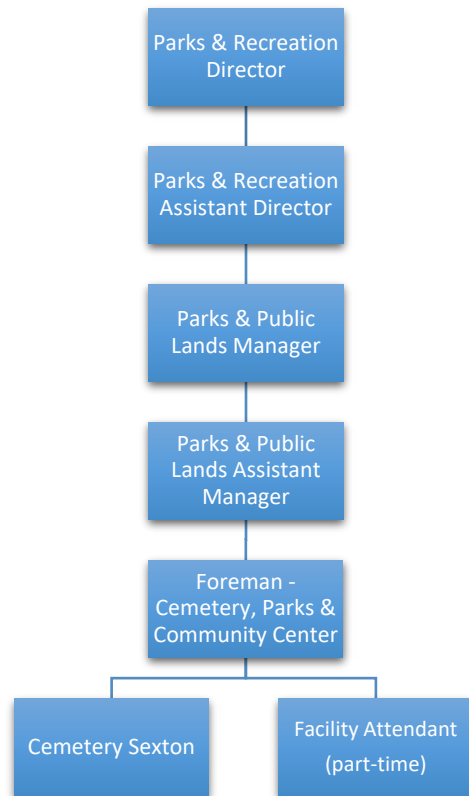
ACCOUNT
00150401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Bus Driver (part-time)	5	0	5
Administrative Assistant I	1	0	1
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)	35	0	35
Recreation Program & Special Projects Coordinator	1	0	1
Recreation Specialist	3	0	3
Summer Camp Assistant Director (part-time)	4	0	4
Summer Camp Counselor (part-time)	40	0	40
Summer Camp Director (part-time)	6	0	6
TOTAL	106	0	106

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Lightening Alert System	12,300	12,300
Shed (2)	18,000	18,000

TOTAL	30,300	30,300
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DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: CEMETERY

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	58,726	63,456	63,456	65,342
OVERTIME	205	3,000	3,000	3,000
SPECIAL PAY_INCENTIVE	356	-	-	-
FICA TAXES	4,528	5,084	5,084	5,225
RETIREMENT CONTRIBUTIONS	6,130	6,448	6,448	6,373
LIFE AND HEALTH INSURANCE	14,959	15,162	15,162	18,113
WORKERS' COMPENSATION	2,425	2,612	2,612	2,363
TOTAL PERSONNEL	87,330	95,762	95,762	100,416
OTHER CONTRACT SERVICES	4,100	4,000	4,000	2,200
POSTAGE	263	250	100	250
BUILDING & GROUNDS	77,229	91,369	91,519	92,115
OTHER EQUIPMENT MAINTENANCE	2,660	225	225	123
VEHICLE MAINTENANCE	940	1,500	1,500	1,500
PRINTING	115	150	150	150
COPIER COSTS	86	200	200	150
OFFICE SUPPLIES	285	400	400	400
OPERATING SUPPLIES	115	150	150	150
CHEMICAL SUPPLIES	-	100	100	100
TOOLS, EQUIPMENT & FURNITURE	20	800	800	550
TECHNOLOGY EQUIPMENT	1,527	2,860	3,775	2,300
UNIFORMS	201	375	375	450
FUEL	640	750	750	700
DUES, SUBSCRIPT, MEMBERSHIPS	1,500	-	-	-
SUBSCRIPTION-BASED SOFTWARE	-	4,625	4,625	4,600
TRAINING	-	-	-	350
TOTAL OPERATING	89,680	107,754	108,669	106,088
INFRAST/IMPR OTHER THAN BLDG	21,887	88,119	146,897	80,000
MACHINERY & EQUIPMENT _ EQUIP				
TOTAL CAPITAL	21,887	88,119	146,897	80,000
TOTAL	198,897	291,635	351,328	286,504

PERSONNEL SCHEDULE

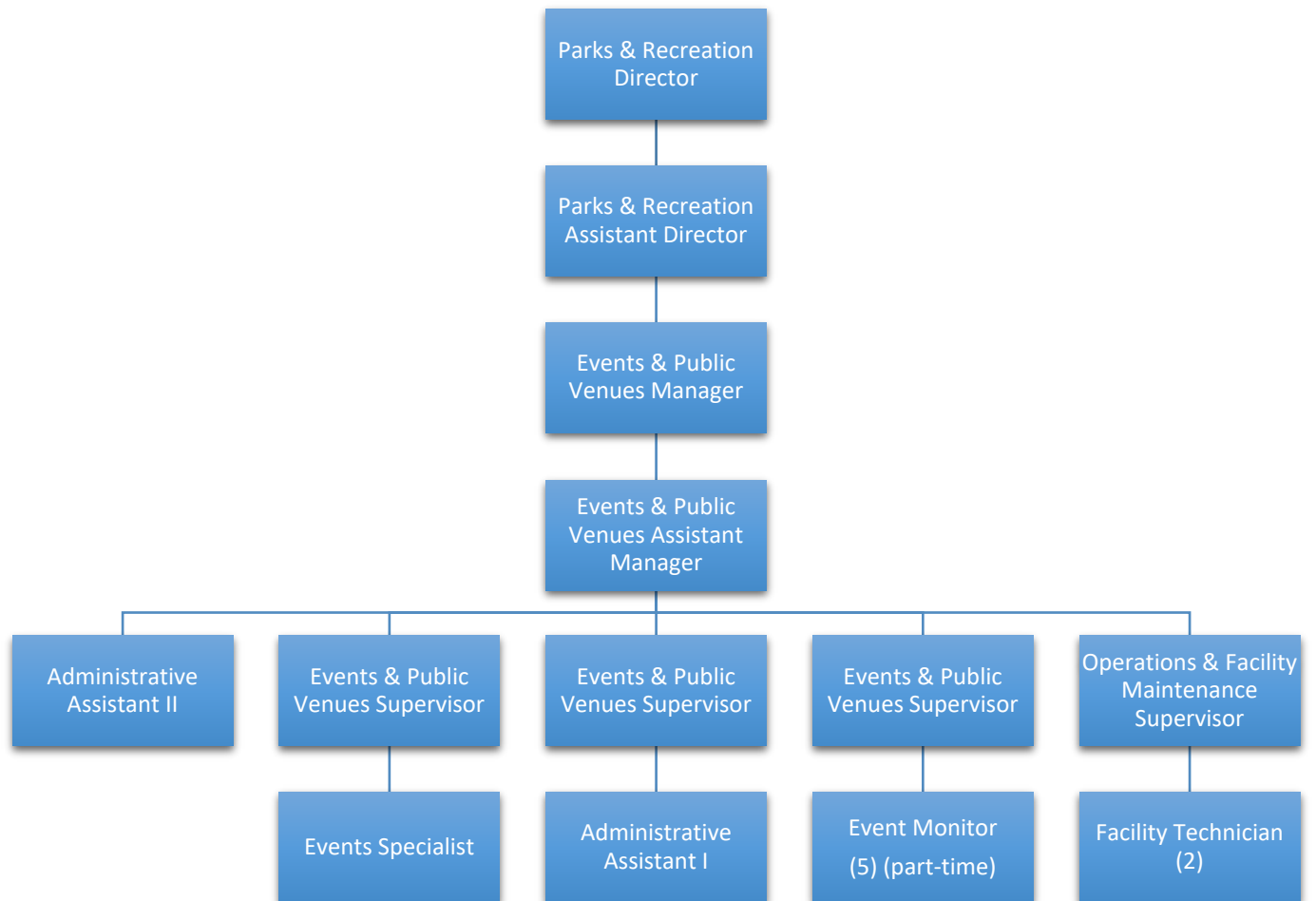
DEPARTMENT: PARKS & RECREATION
DIVISION: CEMETERY

ACCOUNT
00150501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Cemetery Sexton	1	0	1
Facility Attendant (part-time)	1	0	1
Lead Foreman	1	0	1
TOTAL	3	0	3

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Cremation Columbarium (4)	80,000	80,000
TOTAL	80,000	80,000



DIVISION SUMMARY

DEPARTMENT: PARKS & RECREATION

DIVISION: EVENTS & VENUES

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	505,851	698,176	598,176	703,872
OVERTIME	5,611	3,500	3,500	3,500
SPECIAL PAY_INCENTIVE	4,488	-	-	780
FICA TAXES	38,271	49,905	42,255	52,612
RETIREMENT CONTRIBUTIONS	84,387	93,763	93,763	93,782
LIFE AND HEALTH INSURANCE	149,128	143,152	143,152	208,190
WORKERS' COMPENSATION	15,972	17,144	17,144	15,349
TOTAL PERSONNEL	803,708	1,005,640	897,990	1,078,085
OTHER CONTRACT SERVICES	212,574	263,500	263,500	289,500
TRAVEL AND PER DIEM	650	2,698	2,698	2,698
POSTAGE	44	100	100	75
RENTALS AND LEASES	24,767	57,787	57,787	62,295
OTHER EQUIPMENT MAINTENANCE	1,632	3,720	3,720	4,408
VEHICLE MAINTENANCE	551	3,406	2,206	1,000
PRINTING	1,650	4,450	4,450	5,950
ADVERTISING	53,532	40,500	40,500	37,075
COPIER COSTS	129	875	875	1,420
OFFICE SUPPLIES	2,631	2,440	2,440	2,800
OPERATING SUPPLIES	63,993	59,046	30,546	37,514
CLEANING SUPPLIES	4,224	5,550	6,750	5,500
TOOLS, EQUIPMENT & FURNITURE	17,978	14,364	14,364	11,602
TECHNOLOGY EQUIPMENT	17,677	5,315	4,400	3,700
UNIFORMS	2,993	3,077	3,077	4,563
FUEL	78	275	275	275
SPECIAL FUNCTION	1,219	1,700	1,700	2,300
DUES, SUBSCRIPT, MEMBERSHIPS	13,718	1,060	1,060	1,060
SUBSCRIPTION-BASED SOFTWARE	-	16,533	16,533	17,073
TRAINING	6,426	6,184	6,184	6,184
TOTAL OPERATING	426,466	492,580	463,165	496,992
INFRAST/IMPR OTHER THAN BLDG	-	40,000	40,000	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	5,000	20,500
TOTAL CAPITAL	-	40,000	45,000	20,500
TOTAL	1,230,174	1,538,220	1,406,155	1,595,577

PERSONNEL SCHEDULE

DEPARTMENT: PARKS & RECREATION
DIVISION: EVENTS & VENUES

ACCOUNT
00150661

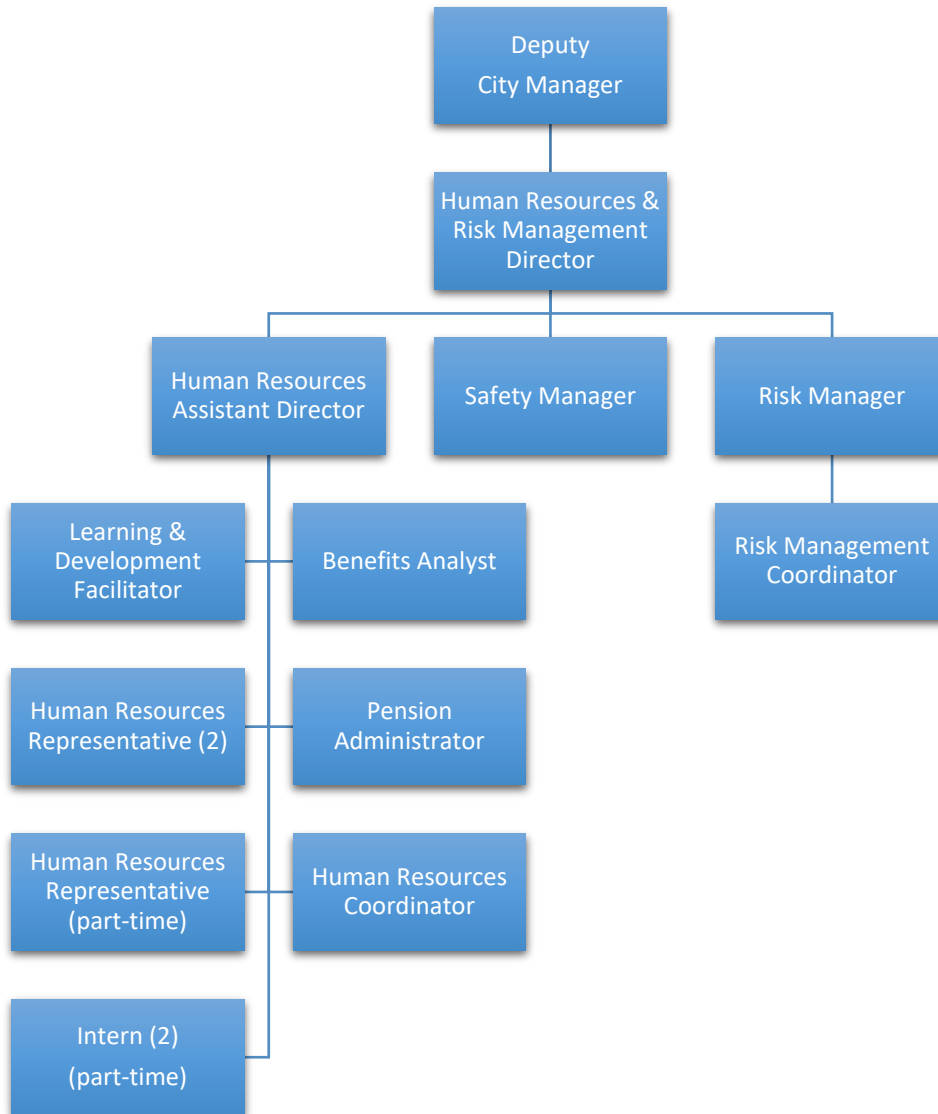
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Administrative Assistant I	1	0	1
Administrative Assistant II	1	0	1
Event Monitor (part-time)	5	0	5
Events & Public Venues Assistant Manager	1	0	1
Events & Public Venues Manager	1	0	1
Events & Venues Supervisor	3	0	3
Events Specialist	1	0	1
Facility Maintenance Technician	1	0	1
Facility Technician	2	0	2
Operations & Facility Maintenance Supervisor	1	0	1
TOTAL	17	0	17

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Copier	5,500	5,500
Portable A/V Sound and Stage System	15,000	15,000

TOTAL	20,500	20,500
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**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 2024	ESTIMATE 2025	BUDGET 2026
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 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
REGULAR SALARIES & WAGES	743,708	926,790	886,790	967,413
OVERTIME	258	2,500	2,500	2,500
SPECIAL PAY_INCENTIVE	12,982	9,684	9,684	6,000
FICA TAXES	57,035	63,913	60,853	73,421
RETIREMENT CONTRIBUTIONS	123,392	141,924	152,637	152,773
LIFE AND HEALTH INSURANCE	142,919	141,046	141,046	192,073
WORKERS' COMPENSATION	1,244	1,449	1,449	1,476
UNEMPLOYMENT COMPENSATION	7,907	7,000	7,000	-
TOTAL PERSONNEL	1,089,446	1,294,306	1,261,959	1,395,656
PROFESSIONAL SERVICES	29,152	64,400	64,400	36,600
TRAVEL AND PER DIEM	4,681	12,975	12,975	2,365
COMMUNICATION SERVICES	-	200	200	-
POSTAGE	1,134	2,800	2,800	1,800
GENERAL INSURANCE	22,440	21,703	21,703	33,459
PRINTING	448	500	500	500
ADVERTISING	25,399	59,800	59,800	30,000
COPIER COSTS	662	750	750	750
INDIRECT COSTS	(102,286)	(110,277)	(110,277)	(125,900)
OFFICE SUPPLIES	3,022	3,200	3,200	4,200
OPERATING SUPPLIES	6,235	8,500	8,500	8,500
TOOLS, EQUIPMENT & FURNITURE	534	10,540	10,540	-
TECHNOLOGY EQUIPMENT	2,621	14,600	14,600	29,800
SPECIAL FUNCTION	151	750	750	750
DUES, SUBSCRIPT, MEMBERSHIPS	1,438	4,191	4,191	4,335
SUBSCRIPTION-BASED SOFTWARE	-	64,900	64,900	36,560
TRAINING	26,780	157,200	157,200	50,500
TOTAL OPERATING	22,410	316,732	316,732	114,219
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-
TOTAL	1,111,856	1,611,038	1,578,691	1,509,875

PERSONNEL SCHEDULE

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

ACCOUNT
00115101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Human Resources & Risk Mgmt Director	1	0	1
Human Resources Assistant Director	1	0	1
Benefits Analyst	1	0	1
Human Resources Coordinator	1	0	1
Human Resources Representative	2	0	2
Human Resources Representative (part-time)	1	0	1
Intern (part-time)	2	0	2
Learning & Development Facilitator	1	0	1
Pension Administrator	1	0	1
Risk Management Coordinator	1	0	1
Risk Manager	1	0	1
Safety Manager	1	0	1
TOTAL	14	0	14

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	SELF INS THIS DIVISION
4x2 Pick-up Truck	48,200	48,200
TOTAL	48,200	48,200

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

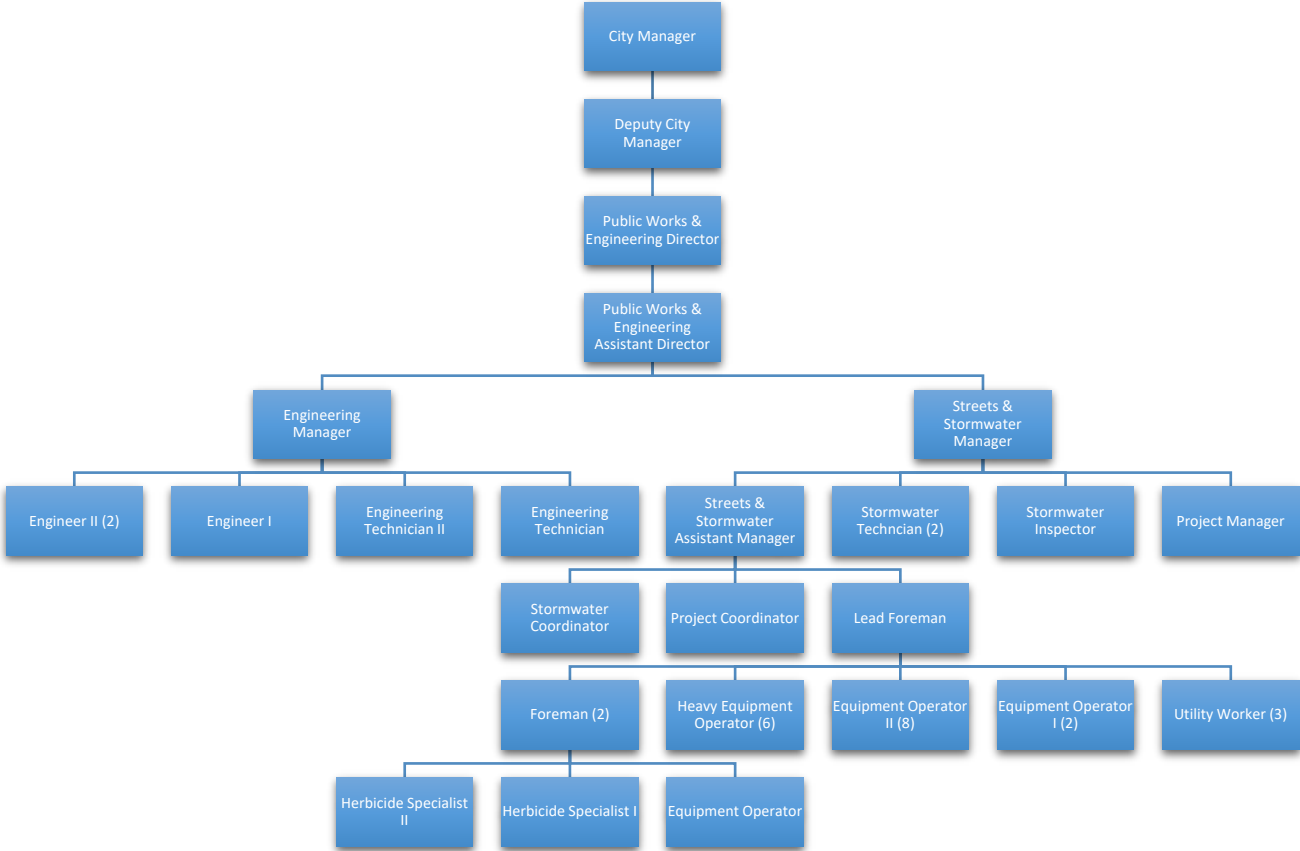
EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

OFFICE SUPPLIES	21,812	44,625	44,625	33,670
OPERATING SUPPLIES	3,497	20,000	20,000	20,000
SPECIAL FUNCTION	17,088	44,272	44,272	36,800
TOTAL OPERATING	42,397	108,897	108,897	90,470

TOTAL	42,397	108,897	108,897	90,470
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**PUBLIC WORKS
STORMWATER FUND
ORGANIZATIONAL CHART**



**CITY OF KISSIMMEE
2026 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 \$10.46 per month fee for each equivalent residential unit (ERU). An ERU is defined as 2,404 square feet of impervious surface.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Stormwater Utility Fee	\$ 7,221,807	\$ 6,970,000	\$ 7,473,000	\$ 7,659,825
State Grant	-	-	-	-
Interest Earnings	420,881	10,000	100,000	20,000
Miscellaneous	-	-	-	-
Subtotal	<u>7,642,688</u>	<u>6,980,000</u>	<u>7,573,000</u>	<u>7,679,825</u>
Fund Balance Carryover	<u>7,415,040</u>	<u>8,594,349</u>	<u>9,205,009</u>	<u>2,465,034</u>
TOTAL SOURCES	\$ <u>15,057,728</u>	\$ <u>15,574,349</u>	\$ <u>16,778,009</u>	\$ <u>10,144,859</u>
Personal Services	\$ 2,774,356	\$ 3,119,020	\$ 3,119,020	\$ 3,301,142
Other Expenditures	1,960,585	2,544,976	2,592,016	2,116,056
Capital Outlay	632,352	8,258,981	8,227,939	2,189,200
Transfer to Other Funds	485,426	348,500	374,000	382,991
Subtotal	<u>5,852,719</u>	<u>14,271,477</u>	<u>14,312,975</u>	<u>7,989,389</u>
Unrestricted Reserves	<u>9,205,009</u>	<u>1,302,872</u>	<u>2,465,034</u>	<u>2,155,470</u>
TOTAL USES	\$ <u>15,057,728</u>	\$ <u>15,574,349</u>	\$ <u>16,778,009</u>	\$ <u>10,144,859</u>

DEPARTMENT: PUBLIC WORKS

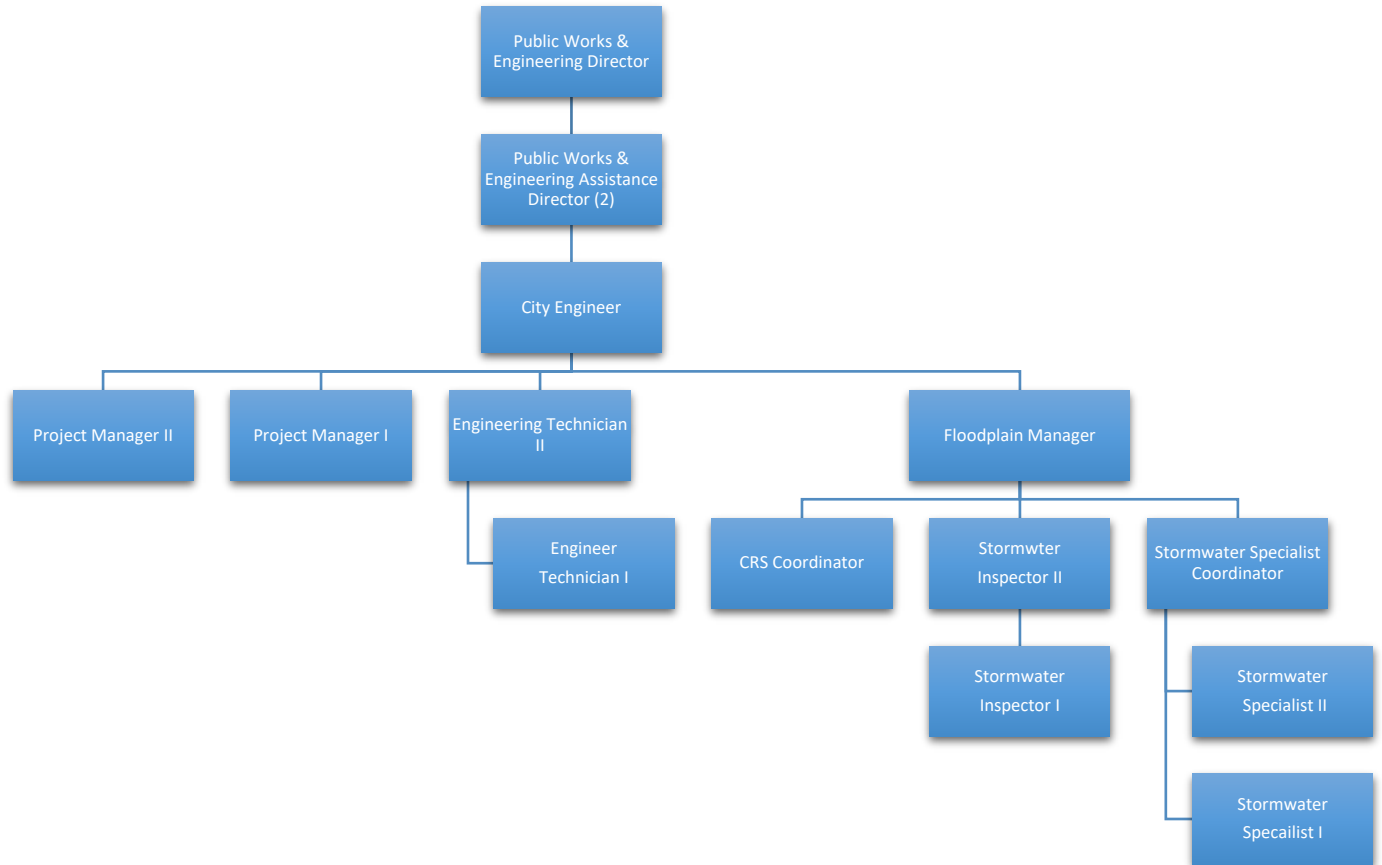
DIVISION(S): STORMWATER ENGINEERING,
STORMWATER OPERATIONS

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 2024	ESTIMATE 2025	BUDGET 2026
Miles of pipes maintained	230	245	216
Total structures	13,200	13,300	13,200
Structures maintained	5,550	5,500	5,530
Miles of ditches are maintained	37	37	37
Ponds maintained	84	84	86
Acres mowed each cycle	224	224	226
Street sweeping - lane miles	465	475	550
Water monitoring stations	16	16	17



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER ENGINEERING

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	429,410	517,337	517,337	744,568
OVERTIME	3,162	500	500	500
SPECIAL PAY_INCENTIVE	6,893	6,928	6,928	11,205
FICA TAXES	31,538	35,329	35,329	44,077
RETIREMENT CONTRIBUTIONS	95,385	92,052	92,052	96,090
LIFE AND HEALTH INSURANCE	112,149	113,117	113,117	147,393
WORKERS' COMPENSATION	12,626	11,245	11,245	11,333
TOTAL PERSONNEL	691,163	776,508	776,508	1,055,166
PROFESSIONAL SERVICES	521,583	528,082	575,122	265,000
ACCOUNTING AND AUDITING	5,098	4,127	3,977	3,856
OTHER CONTRACT SERVICES	89,645	462,324	466,974	271,000
TRAVEL AND PER DIEM	2,103	7,170	7,170	5,440
COMMUNICATION SERVICES	10,870	19,394	14,894	13,080
POSTAGE	484	1,200	1,200	800
BUILDING & GROUNDS	-	7,500	7,500	4,500
OTHER EQUIPMENT MAINTENANCE	999	15,075	15,075	15,075
VEHICLE MAINTENANCE	4,234	14,560	5,560	5,930
PRINTING	301	1,100	1,100	1,075
ADVERTISING	-	1,000	1,000	1,000
COPIER COSTS	1,443	2,750	2,750	4,100
OFFICE SUPPLIES	1,074	800	800	1,000
OPERATING SUPPLIES	12,229	13,200	13,200	12,500
CHEMICAL SUPPLIES	786	3,380	3,380	1,980
TOOLS, EQUIPMENT & FURNITURE	49,198	59,325	59,325	68,550
TECHNOLOGY EQUIPMENT	6,963	18,600	18,600	17,100
UNIFORMS	644	2,725	2,725	4,855
FUEL	3,984	4,400	4,400	5,200
SPECIAL FUNCTION	617	2,000	2,000	2,000
BOOKS & PUBLICATIONS	46	800	800	800
DUES, SUBSCRIPT, MEMBERSHIPS	2,617	2,230	2,230	2,150
SUBSCRIPTION-BASED SOFTWARE	20,635	3,500	12,500	6,976
TRAINING	4,921	5,885	5,885	4,580
TOTAL OPERATING	740,476	1,181,127	1,228,167	718,547
INFRAST/IMPR OTHER THAN BLDG	75,249	6,233,204	6,233,204	1,950,000
MACHINERY & EQUIPMENT _EQUIP	52,570	167,906	167,906	17,200
MACHINERY & EQUIPMENT_VEHICLES	-	128,719	128,719	-
TOTAL CAPITAL	127,820	6,529,829	6,529,829	1,967,200
INTRAGOVERNMENTAL TRANSFERS	80,141	-	-	-
TOTAL	1,639,600	8,487,464	8,534,504	3,740,913

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER ENGINEERING

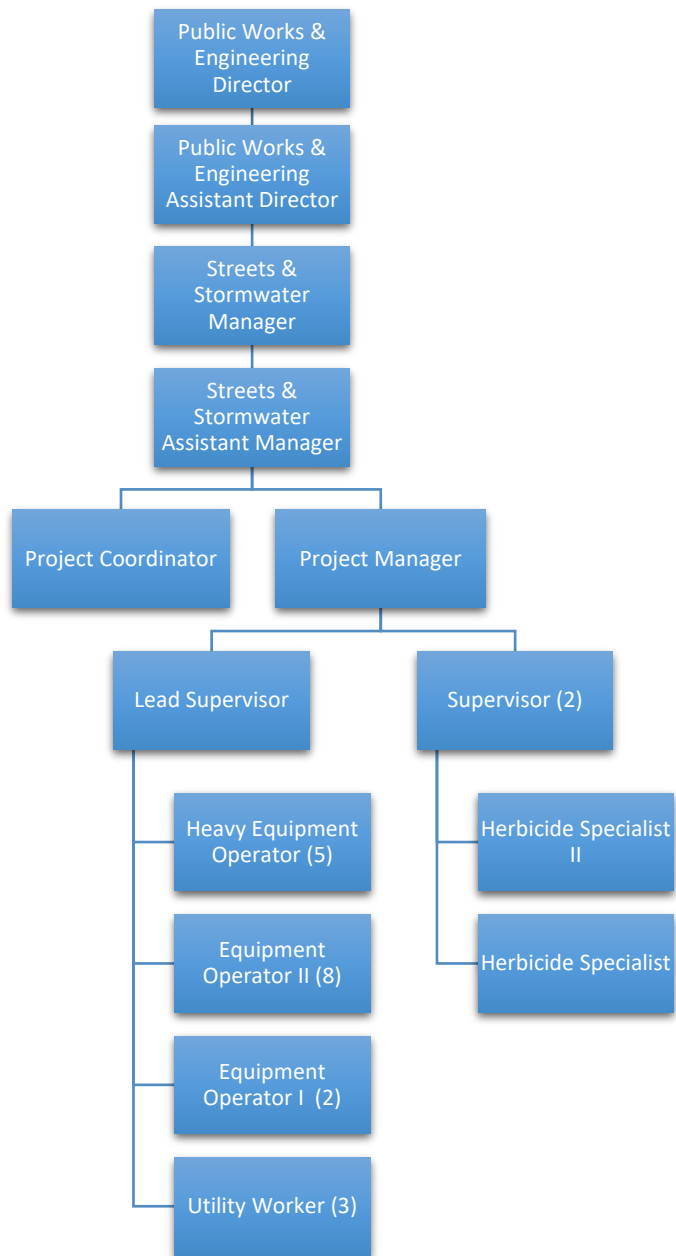
ACCOUNT
40945201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Engineer I	1	0	1
Engineer II	2	0	2
Engineering Technician	1	0	1
Engineering Technician II	1	0	1
Stormwater Inspector	2	0	2
Stormwater Technician	2	0	2
CRS Coordinator	0	1	1
Stormwater Specialist Coordinator	0	1	1
TOTAL	9	2	11

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Utility Open Trailer	5,000	5,000
Velocity Meter	12,200	12,200
Downtown Alleyway	50,000	50,000
Columbia Avenue Stormwater Improvement	100,000	100,000
Connect Kissimmee Side Street Improvement	100,000	100,000
N. Kissimmee Drainage Improvement	200,000	200,000
Mann Street Extension Project	300,000	300,000
Mann Street Extension Project	400,000	400,000
Mill Pond Improvement	800,000	800,000

TOTAL	1,967,200	1,967,200
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: STORMWATER OPERATIONS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
ACCOUNT SUMMARY				
REGULAR SALARIES & WAGES	1,248,204	1,503,446	1,503,446	1,398,532
OVERTIME	10,329	9,500	9,500	9,500
SPECIAL PAY_INCENTIVE	26,327	7,838	7,838	13,952
FICA TAXES	95,441	112,417	112,417	105,900
RETIREMENT CONTRIBUTIONS	235,420	249,918	249,918	233,122
LIFE AND HEALTH INSURANCE	366,060	346,292	346,292	385,433
WORKERS' COMPENSATION	101,412	113,101	113,101	99,537
TOTAL PERSONNEL	2,083,192	2,342,512	2,342,512	2,245,976
OTHER CONTRACT SERVICES	22,475	63,300	65,000	-
OTHER SVCS CUSTODIAL	4,231	3,984	3,984	3,984
OTHER SVCS_CUSTOMER BILLING	299,641	277,932	277,932	328,417
TRAVEL AND PER DIEM	1,784	2,975	2,975	1,540
COMMUNICATION SERVICES	8,868	10,288	10,288	9,804
POSTAGE	-	40	40	40
WATER & SEWER	8,078	7,500	7,500	7,500
SOLID WASTE DISPOSAL FEE	31,765	32,000	32,000	33,600
RENTALS AND LEASES	19,268	8,000	10,000	5,000
GENERAL INSURANCE	98,580	100,247	100,247	135,242
LIABILITY CLAIMS	956	-	-	-
BUILDING & GROUNDS	383	2,300	600	600
OTHER EQUIPMENT MAINTENANCE	1,754	2,000	2,000	2,000
VEHICLE MAINTENANCE	493,446	585,250	585,250	555,250
PRINTING	49	225	225	225
COPIER COSTS	364	400	400	552
BAD DEBT	11,271	-	-	-
OFFICE SUPPLIES	1,315	2,800	2,800	2,800
OPERATING SUPPLIES	47,787	52,900	56,900	96,900
CHEMICAL SUPPLIES	41,932	46,218	46,218	45,423
TOOLS, EQUIPMENT & FURNITURE	4,473	8,500	4,500	4,500
TECHNOLOGY EQUIPMENT	10,017	7,000	7,000	7,000
UNIFORMS	9,390	15,360	15,360	16,187
FUEL	92,556	124,000	124,000	124,000
SPECIAL FUNCTION	154	500	500	500
DUES, SUBSCRIPT, MEMBERSHIPS	271	630	630	645
TRAINING	9,301	9,500	7,500	15,800
TOTAL OPERATING	1,220,109	1,363,849	1,363,849	1,397,509
INFRAST/IMPR OTHER THAN BLDG	-	873,659	780,396	-
MACHINERY & EQUIPMENT _ EQUIP	454,343	783,327	805,163	67,000
MACHINERY & EQUIPMENT_VEHICLES	50,190	72,166	112,551	155,000
TOTAL CAPITAL	504,533	1,729,152	1,698,110	222,000
INTRAGOVERNMENTAL TRANSFERS	405,285	348,500	374,000	382,991
RESERVES	9,205,009	1,302,872	2,465,034	2,155,470
TOTAL	13,418,128	7,086,885	8,243,505	6,403,946

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: STORMWATER OPERATIONS

ACCOUNT
40945501

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
* Streets & Stormwater Manager	0	0	0
* Streets & Stormwater Assistant Manager	0	0	0
** Engineer III	0	0	0
Equipment Operator I	3	0	3
Equipment Operator II	8	0	8
Foreman	2	0	2
Heavy Equipment Operator	6	0	6
Herbicide Specialist I	1	0	1
Herbicide Specialist II	1	0	1
Lead Foreman	1	0	1
Project Coordinator	1	0	1
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	27	0	27
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Flail Mower (2)	25,000	25,000
Walk-behind Mower	42,000	42,000
Crash Attenuator Truck	155,000	155,000

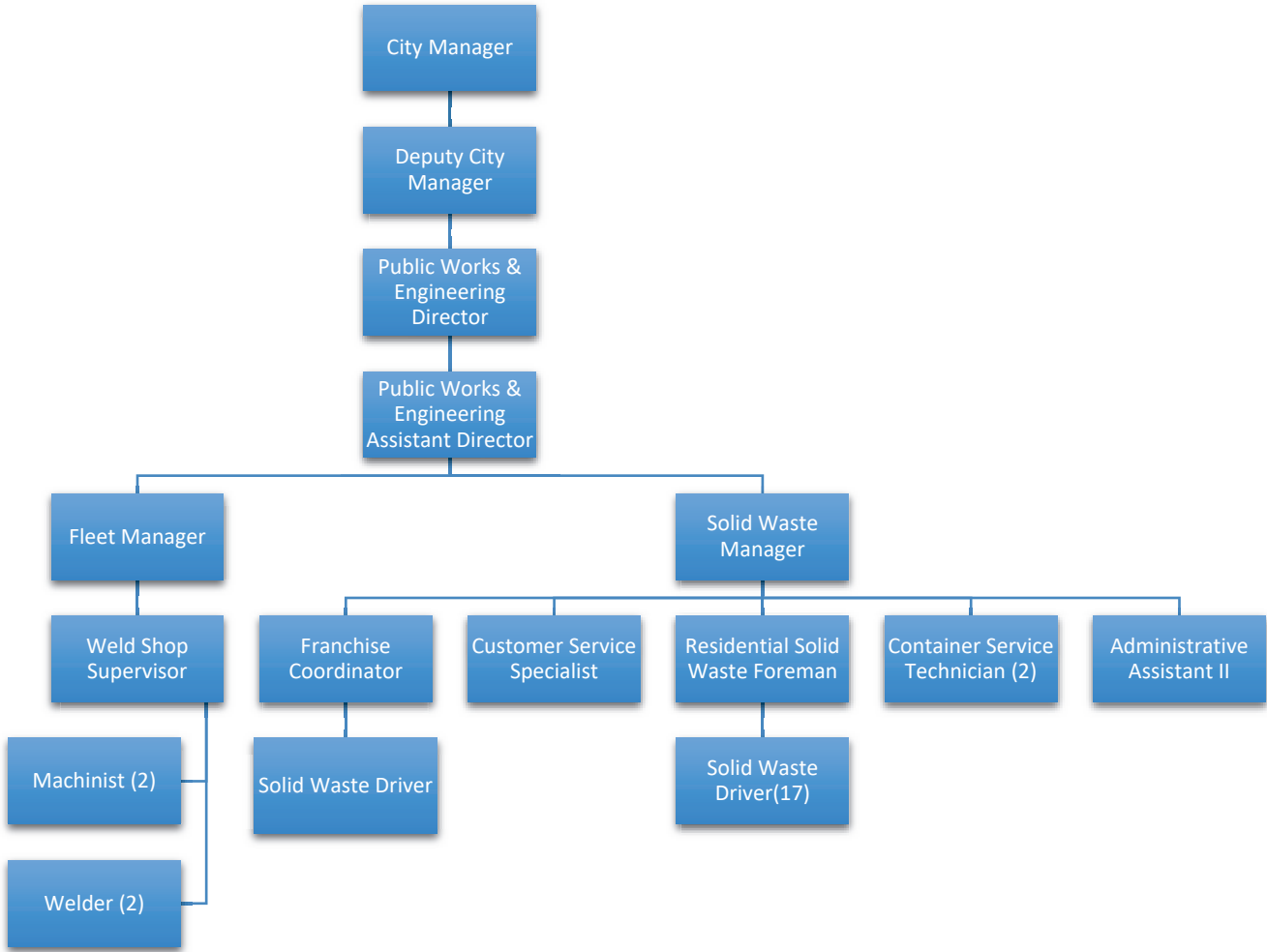
TOTAL	222,000	222,000
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**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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**PUBLIC WORKS
SOLID WASTE FUND
ORGANIZATIONAL CHART**



**CITY OF KISSIMMEE
2026 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 \$24.92 per month for residential service during FY 2026. Annual rates are adjusted for increases in fuel costs and the Consumer Price Index.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Franchise Fees	\$ 1,478,052	\$ 1,313,000	\$ 1,425,000	\$ 1,439,000
Garbage/Trash Fees	5,437,918	5,544,000	5,600,000	5,796,000
Special Pickup	502,324	449,745	450,000	455,000
Weld Shop Fees	428,249	220,000	400,000	275,000
Other Charges/Fees	68,660	68,296	68,296	68,296
Interest Earnings	167,401	10,000	50,000	20,000
Miscellaneous	1,227	2,650	2,650	2,650
Subtotal	8,083,831	7,607,691	7,995,946	8,055,946
Fund Balance Carryover	2,068,197	2,894,888	3,774,400	2,208,849
TOTAL SOURCES	\$ 10,152,028	\$ 10,502,579	\$ 11,770,346	\$ 10,264,795
Personal Services	\$ 2,419,783	\$ 2,655,823	\$ 2,655,823	\$ 2,858,186
Other Expenditures	3,188,353	3,558,197	3,557,837	3,883,122
Capital Outlay	300,230	2,141,097	2,141,097	1,952,634
Transfer to Other Funds	469,262	1,206,740	1,206,740	607,785
Subtotal	6,377,628	9,561,857	9,561,497	9,301,727
Unrestricted Reserves	3,774,400	940,722	2,208,849	963,068
TOTAL USES	\$ 10,152,028	\$ 10,502,579	\$ 11,770,346	\$ 10,264,795

DEPARTMENT: PUBLIC WORKS

DIVISION(S): SOLID WASTE, WELD SHOP

DUTIES AND FUNCTIONS

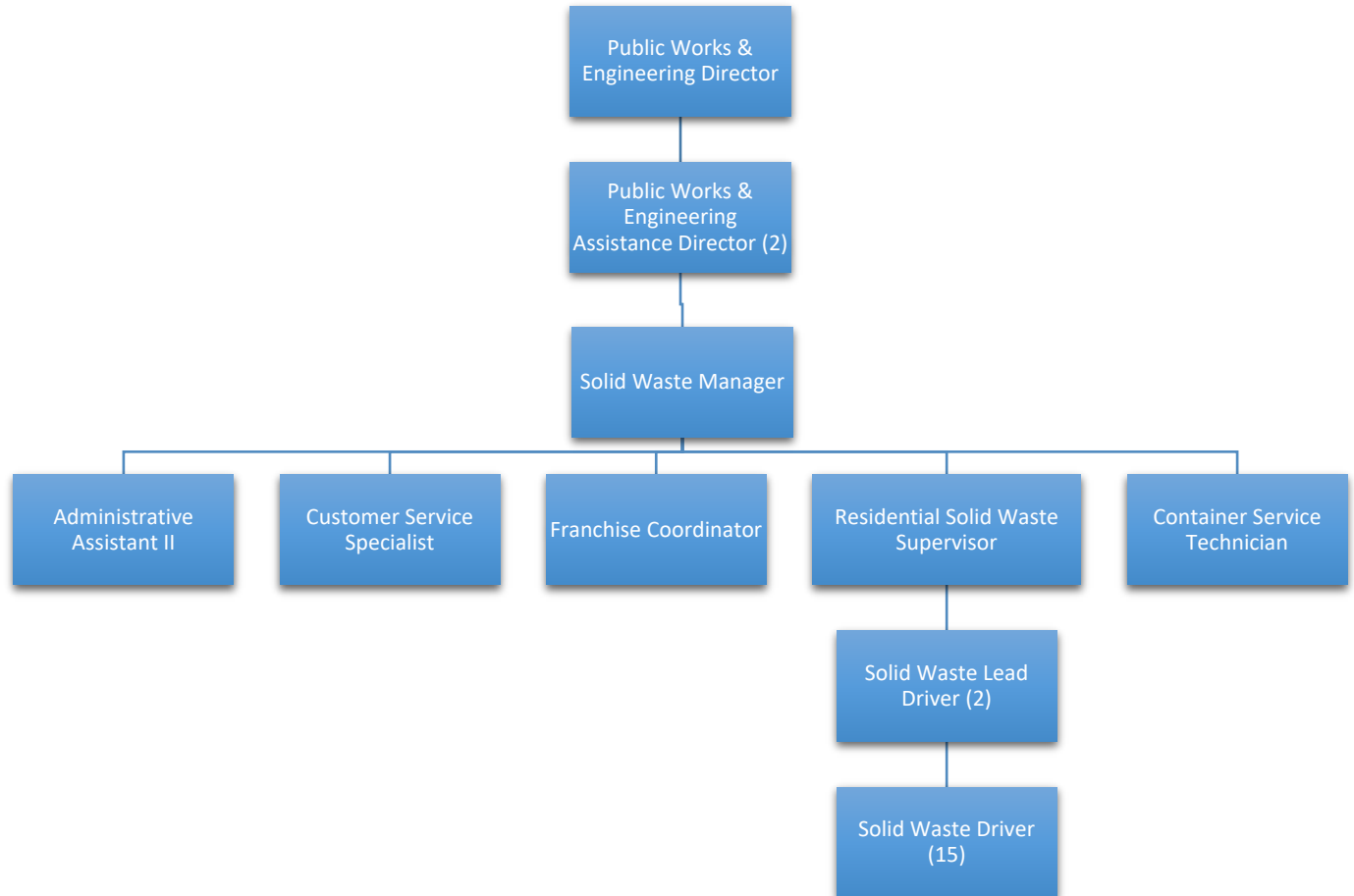
The Solid Waste Division provides the City's residential solid waste collection and oversees the franchised commercial solid waste collection, recycling, and yard waste services. This division administers the Solid Waste Fund. Additionally, the Solid Waste Management program offers educational classes 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 2024	ESTIMATE 2025	BUDGET 2026
Number of Customers	20,800	21,700	19,741
Tons Collected - Garbage	17,800	18,500	17,800
Tons Collected - Recycle	4,500	4,700	4,600
Tons Collected - Yard Waste	3,800	4,000	3,700
Tons Collected - Bulk	1,440	1,500	1,500
Disposal Fees Paid	1,557,512	1,620,000	1,720,000

DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: SOLID WASTE

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	1,191,736	1,362,225	1,362,225	1,450,582
OVERTIME	47,600	42,000	42,000	42,000
SPECIAL PAY_INCENTIVE	24,549	9,415	9,415	12,292
FICA TAXES	95,234	108,144	108,144	113,771
RETIREMENT CONTRIBUTIONS	228,964	239,756	239,756	235,141
LIFE AND HEALTH INSURANCE	330,960	342,080	342,080	432,973
WORKERS' COMPENSATION	64,226	69,907	69,907	65,461
TOTAL PERSONNEL	1,983,270	2,173,527	2,173,527	2,352,220
PROFESSIONAL SERVICES	-	1,355	1,355	-
ACCOUNTING AND AUDITING	5,047	3,731	3,731	3,826
OTHER SVCS CUSTODIAL	3,899	3,924	3,924	4,656
OTHER SVCS_CUSTOMER BILLING	166,363	159,921	159,921	176,174
TRAVEL AND PER DIEM	-	5,130	5,130	5,130
COMMUNICATION SERVICES	11,852	31,140	16,140	15,708
POSTAGE	-	2,000	2,000	4,000
WATER & SEWER	387	456	456	456
SOLID WASTE DISPOSAL FEE	1,574,871	1,683,044	1,683,044	1,795,976
GENERAL INSURANCE	105,672	124,562	124,562	156,575
LIABILITY CLAIMS	5,077	-	-	-
BUILDING & GROUNDS	-	1,900	1,900	1,900
VEHICLE MAINTENANCE	521,432	500,000	500,000	700,000
PRINTING	3,556	8,500	8,500	8,500
ADVERTISING	2,420	2,220	2,220	2,500
COPIER COSTS	400	500	500	500
GENERAL FUND ADMIN COST	352,740	370,572	370,572	369,907
BAD DEBT	14,588	8,000	8,000	8,000
OFFICE SUPPLIES	710	800	800	1,000
OPERATING SUPPLIES	10,353	7,500	7,500	10,000
CHEMICAL SUPPLIES	-	800	800	800
TOOLS, EQUIPMENT & FURNITURE	77,657	143,558	144,958	149,708
TECHNOLOGY EQUIPMENT	5,880	1,400	-	-
UNIFORMS	5,435	9,499	9,499	10,024
FUEL	233,170	255,000	270,000	290,000
SPECIAL FUNCTION	-	2,000	2,000	2,000
DUES, SUBSCRIPT, MEMBERSHIPS	16,311	46,351	46,351	1,175
SUBSCRIPTION-BASED SOFTWARE	-	98,688	98,688	73,188
TRAINING	-	3,315	3,315	1,895
TOTAL OPERATING	3,117,819	3,475,865	3,475,865	3,793,598
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT_EQUIP	-	31,000	31,000	-
MACHINERY & EQUIPMENT_VEHICLES	293,482	2,110,097	2,110,097	1,882,634
TOTAL CAPITAL	293,482	2,141,097	2,141,097	1,882,634
INTRAGOVERNMENTAL TRANSFERS	469,262	1,206,740	1,206,740	607,785
RESERVES	3,774,400	940,722	2,208,849	963,068
TOTAL	9,638,233	9,937,951	11,206,078	9,599,305

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SOLID WASTE

ACCOUNT
41145711

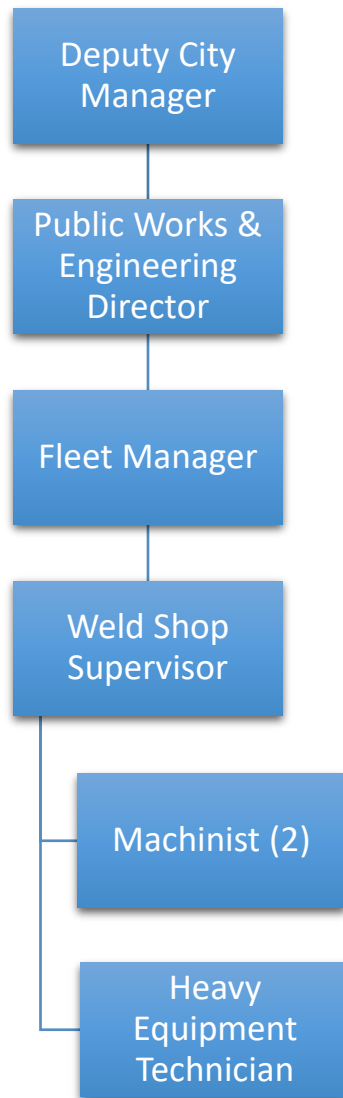
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Container Service Technician	2	0	2
Customer Service Specialist	1	0	1
Franchise Coordinator	1	0	1
Residential Solid Waste Foreman	1	0	1
Administrative Assistant II	1	0	1
Solid Waste Driver	17	0	17
Solid Waste Manager	1	0	1

TOTAL	24	0	24
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Container Truck	45,634	45,634
Garbage Truck	429,000	429,000
Bulk Truck (2)	550,000	550,000
Garbage Truck (2)	858,000	858,000

TOTAL	1,882,634	1,882,634
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DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: WELD SHOP

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
<u>ACCOUNT SUMMARY</u>				
REGULAR SALARIES & WAGES	281,105	313,219	313,219	323,839
OVERTIME	61	2,000	2,000	2,000
SPECIAL PAY_INCENTIVE	4,063	4,203	4,203	4,579
FICA TAXES	20,647	24,436	24,436	24,676
RETIREMENT CONTRIBUTIONS	51,952	52,534	52,534	52,522
LIFE AND HEALTH INSURANCE	71,581	78,543	78,543	91,774
WORKERS' COMPENSATION	7,105	7,361	7,361	6,576
TOTAL PERSONNEL	436,514	482,296	482,296	505,966
OTHER CONTRACT SERVICES				
OTHER SVCS CUSTODIAL	1,995	3,564	3,564	3,564
TRAVEL AND PER DIEM	427	450	450	1,000
COMMUNICATION SERVICES	2,235	3,450	1,750	2,784
LIABILITY CLAIMS	128	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	-	-	2,500
VEHICLE MAINTENANCE	6,825	8,200	8,200	8,200
PRINTING	-	50	50	50
OFFICE SUPPLIES	-	250	250	500
OPERATING SUPPLIES	39,863	38,350	38,350	39,850
TOOLS, EQUIPMENT & FURNITURE	12,682	11,908	15,808	15,800
TECHNOLOGY EQUIPMENT	-	360	-	4,600
UNIFORMS	2,771	4,850	4,850	2,776
FUEL	1,970	3,500	1,300	2,000
DUES, SUBSCRIP & MEMBERSHIPS	639	-	-	-
SUBSCRIPTION-BASED SOFTWARE	-	2,400	2,400	2,400
TRAINING	999	5,000	5,000	3,500
TOTAL OPERATING	70,534	82,332	81,972	89,524
MACHINERY & EQUIPMENT _ EQUIP	6,747	-	-	70,000
TOTAL CAPITAL	6,747	-	-	70,000
TOTAL	513,795	564,628	564,268	665,490

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: WELD SHOP

ACCOUNT
41145721

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
* Fleet Manager	0	0	0
Heavy Equipment Technician	2	0	2
Machinist	2	0	2
Weld 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
Welder and Air Compressor	30,000	30,000
Crane Truck Mounted	40,000	40,000

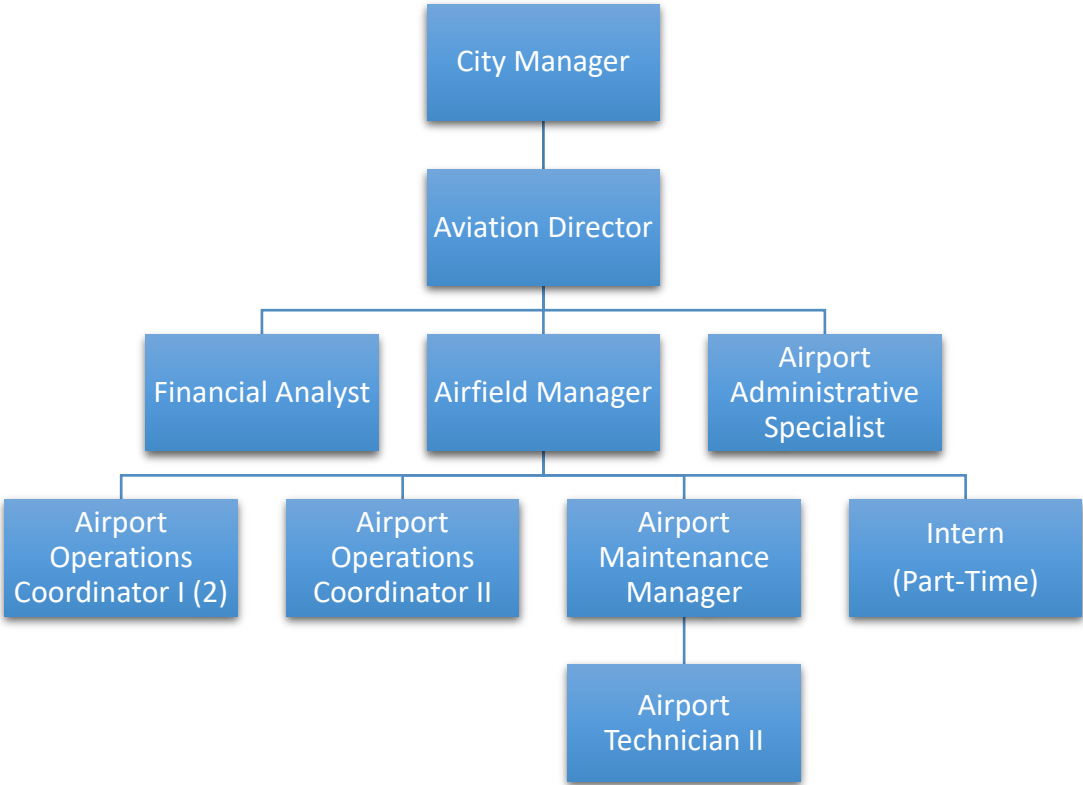
TOTAL	70,000	70,000
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**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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**AIRPORT
ORGANIZATIONAL CHART**



**FUND SUMMARY
2026 ANNUAL BUDGET**

AIRPORT FUND

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

			ADJUSTED		
		ACTUAL	BUDGET	ESTIMATE	BUDGET
ACCOUNT		FY 2024	FY 2025	FY 2025	FY 2026
Aviation:					
Fuel Fees	\$	258,851	\$ 238,000	\$ 238,000	\$ 266,000
Leased Sites		542,566	710,000	710,000	713,869
Car Rental Fees		43,969	53,500	53,500	48,000
Miscellaneous		300	5,000	5,000	50,000
Non-Aviation:					
Leased Sites		247,742	336,948	336,948	349,569
City Rentals		169,791	265,866	265,866	265,866
Miscellaneous		72,363	8,350	8,350	8,350
Other Transfers/Sources		26,445	1,660,646	1,910,646	415,000
Interest Earnings		25,243	8,000	8,000	8,000
Donations		0	34,000	34,000	
Subtotal		1,387,270	3,320,310	3,570,310	2,124,654
Fund Balance Carryover		469,715	441,733	38,829	255,976
TOTAL SOURCES	\$	1,856,985	\$ 3,762,043	\$ 3,609,139	\$ 2,380,630
Personal Services	\$	866,214	\$ 1,025,436	\$ 1,025,436	\$ 1,082,581
Other Expenditures		395,771	565,852	516,852	660,738
Capital Outlay		185,262	1,579,194	1,579,194	567,500
Debt Service		-	-	-	-
Transfer to Other Funds		370,909	231,681	231,681	-
Subtotal		1,818,156	3,402,163	3,353,163	2,310,819
Unrestricted Reserves		38,829	359,880	255,976	69,811
TOTAL USES	\$	1,856,985	\$ 3,762,043	\$ 3,609,139	\$ 2,380,630

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 2024	ESTIMATE 2025	BUDGET 2026
Based Aircraft	300	310	310
Fuel Sales Gallons (000s)	2,700	2,600	2,600
Flight Operations	133,699	130,000	130,000
Air Taxi (Chartered Flights)	7,373	7,000	7,000
Military Operations	122	100	100

DIVISION SUMMARY

DEPARTMENT: AIRPORT

DIVISION: OPERATIONS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	560,088	677,665	677,665	702,789
OVERTIME	2,902	5,000	5,000	5,000
SPECIAL PAY_INCENTIVE	18,138	16,325	16,325	16,325
FICA TAXES	42,982	53,473	53,473	54,381
RETIREMENT CONTRIBUTIONS	96,704	113,658	113,658	103,081
LIFE AND HEALTH INSURANCE	130,956	142,770	142,770	187,906
WORKERS' COMPENSATION	14,445	16,545	16,545	13,099
TOTAL PERSONNEL	866,214	1,025,436	1,025,436	1,082,581

PROFESSIONAL SERVICES	15,759	90,911	32,411	25,500
ACCOUNTING AND AUDITING	1,092	1,875	1,041	1,500
OTHER CONTRACT SERVICES	2,701	-	-	70,000
OTHER SERVICES_CUSTODIAL	14,547	14,712	14,712	14,712
TRAVEL AND PER DIEM	4,394	7,500	7,500	16,625
COMMUNICATION SERVICES	18,457	20,700	20,700	22,290
POSTAGE	18	500	500	500
ELECTRIC	33,824	34,700	34,700	35,040
WATER & SEWER	7,423	8,720	8,720	9,068
STORMWATER FEES	115	400	400	400
RENTALS AND LEASES	7,974	1,300	1,300	3,800
GENERAL INSURANCE	24,120	25,854	25,854	36,395
LIABILITY CLAIMS	270	-	-	-
BUILDING & GROUNDS	82,047	113,280	113,280	103,780
OTHER EQUIPMENT MAINTENANCE	10,086	9,800	24,500	26,050
RADIO MAINTENANCE	993	3,500	3,500	3,500
VEHICLE MAINTENANCE	30,335	12,400	12,400	26,500
PRINTING	278	1,600	1,600	2,200
ADVERTISING	5,595	33,000	33,000	61,000
COPIER COSTS	651	700	700	850
GENERAL FUND ADMIN COST	77,016	80,594	80,594	80,824
OFFICE SUPPLIES	2,546	3,500	3,500	4,200
OPERATING SUPPLIES	4,235	6,916	7,700	8,100
CLEANING SUPPLIES	402	1,200	1,200	1,200
CHEMICAL SUPPLIES	1,219	1,500	1,500	2,000
TOOLS, EQUIPMENT & FURNITURE	7,897	5,000	5,000	22,700
TECHNOLOGY EQUIPMENT	-	12,309	7,000	9,900
UNIFORMS	2,502	4,618	4,618	3,636
FUEL	13,812	18,200	18,200	19,300
SPECIAL FUNCTION	2,453	2,341	5,000	4,500
BOOKS & PUBLICATIONS	264	400	400	400
DUES, SUBSCRIPT, MEMBERSHIPS	18,644	8,690	8,690	15,165
SUBSCRIPTION-BASED SOFTWARE	-	32,532	32,532	22,803
TRAINING	4,100	6,600	4,100	6,300
TOTAL OPERATING	395,771	565,852	516,852	660,738

BUILDINGS	-	-	-	320,000
INFRAST/IMPR OTHER THAN BLDG	-	1,431,965	1,431,965	142,000
MACHINERY & EQUIPMENT _EQUIP	143,759	105,600	105,600	16,000
MACHINERY & EQUIPMENT_VEHICLES	41,503	41,629	41,629	89,500
TOTAL CAPITAL	185,262	1,579,194	1,579,194	567,500

PRINCIPAL				
INTEREST				
INTRAGOVERNMENTAL TRANSFERS	370,909	231,681	231,681	-
RESERVES	38,829	359,880	255,976	69,811

TOTAL	1,856,984	3,762,043	3,609,139	2,380,630
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PERSONNEL SCHEDULE

DEPARTMENT: AIRPORT
DIVISION: OPERATIONS

ACCOUNT
46170101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Aviation Director	1	0	1
Airfield Manager	1	0	1
Airport Administration Specialist	1	0	1
Airport Maintenance Manager	1	0	1
Airport Operations Coordinator I	2	0	2
Airport Operations Coordinator II	1	0	1
Airport Technician II	1	0	1
Financial Analyst	1	0	1
Intern (part-time)	1	0	1
TOTAL	10	0	10

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Taxiway D Phase II - Design	12,000	12,000
Zero Turn Mower	16,000	16,000
Hangar Improvements	30,000	30,000
1 Ton Pick-up Truck	89,500	89,500
Taxiway A North - Construction Phase I	100,000	100,000
Air Traffic Control Tower – Construction	320,000	320,000
TOTAL	567,500	567,500

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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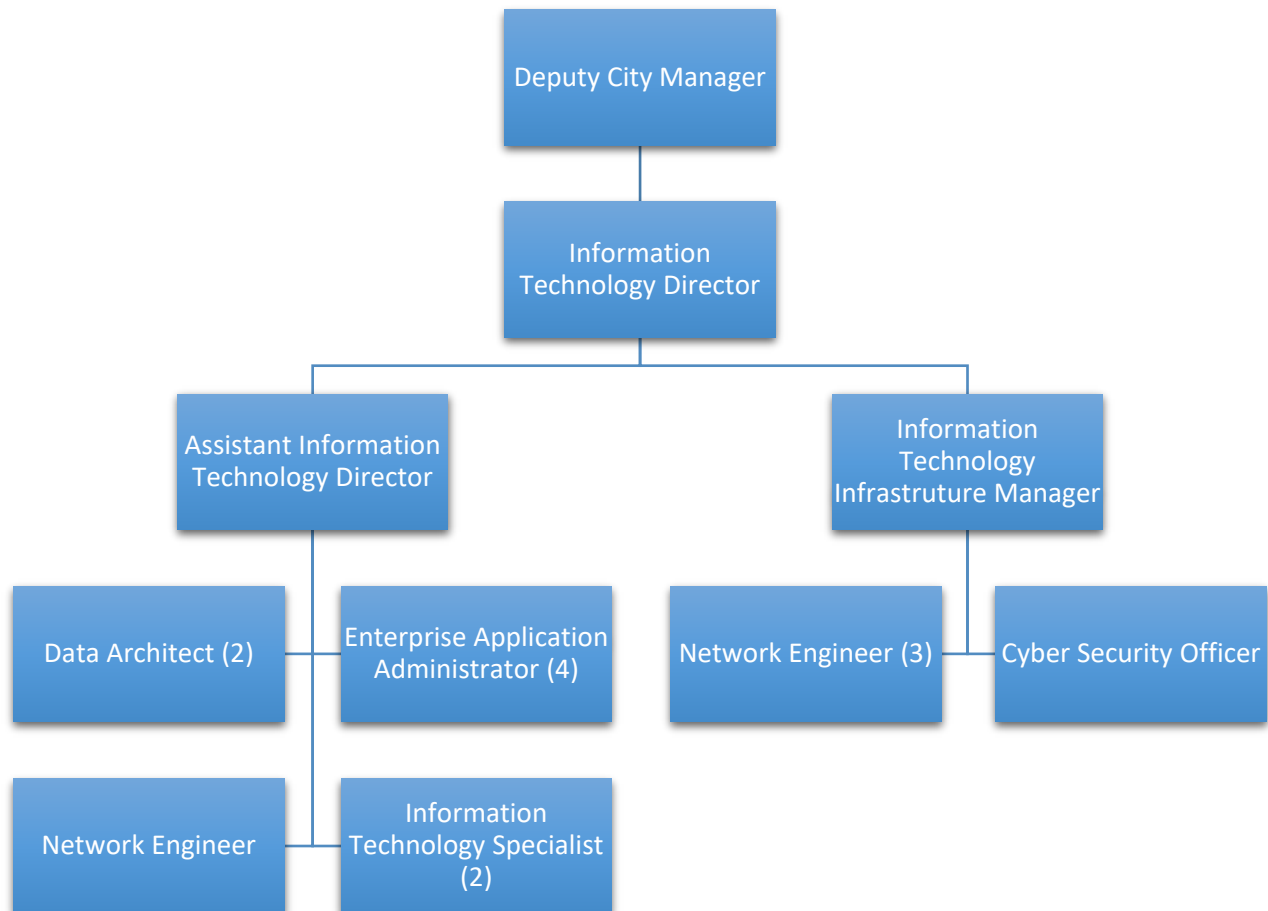
**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Information Technology	\$ 3,498,456	\$ 3,714,152	\$ 3,714,152	\$ 4,201,183
Facilities Maintenance	7,128,144	6,051,799	6,051,799	7,091,000
Fleet Maintenance	2,834,465	2,600,000	2,600,000	2,700,000
Car Wash Facility	38,962	40,000	40,000	40,000
LYNX Revenue	83,755	138,723	138,723	138,723
Interest Earnings	73,412	50,000	50,000	50,000
Miscellaneous	550,074	20,000	20,000	20,000
Other Miscellaneous	-	-	-	-
Fund Balance Carryover	<u>1,560,187</u>	<u>2,915,285</u>	<u>3,887,454</u>	<u>986,618</u>
TOTAL SOURCES	\$ <u>15,767,455</u>	\$ <u>15,529,959</u>	\$ <u>16,502,128</u>	\$ <u>15,227,524</u>
Information Technology	\$ 3,375,795	\$ 3,821,755	3,787,755	\$ 4,201,183
Fleet Maintenance	3,038,609	3,111,447	2,921,947	3,448,610
Facilities Maintenance	5,465,597	8,584,435	8,805,808	7,091,000
Unrestricted Reserves	<u>3,887,454</u>	<u>12,322</u>	<u>986,618</u>	<u>486,731</u>
TOTAL USES	\$ <u>15,767,455</u>	\$ <u>15,529,959</u>	\$ <u>16,502,128</u>	\$ <u>15,227,524</u>

**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 2024	ESTIMATE 2025	BUDGET 2026
Personal Computers/Laptops & Tablets	957	1030	1050
Mobile Digital Computers	131	140	150
Servers	213	210	205
Security Cameras	366	375	390

DIVISION SUMMARY

DEPARTMENT: INFORMATION TECHNOLOGY

DIVISION: INFORMATION TECHNOLOGY

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,362,292	1,551,531	1,551,531	1,577,393
OVERTIME	4,928	15,000	15,000	15,000
SPECIAL PAY_INCENTIVE	35,873	32,728	32,728	42,031
FICA TAXES	104,520	114,424	114,424	122,486
RETIREMENT CONTRIBUTIONS	226,448	250,961	250,961	251,652
LIFE AND HEALTH INSURANCE	241,296	234,935	234,935	307,304
WORKERS' COMPENSATION	2,192	2,421	2,421	2,331
TOTAL PERSONNEL	1,977,549	2,202,000	2,202,000	2,318,197
PROFESSIONAL SERVICES	15,337	141,944	141,944	40,000
TRAVEL AND PER DIEM	7,510	11,500	11,500	11,500
COMMUNICATION SERVICES	79,220	64,260	64,260	66,180
POSTAGE	-	100	100	100
ELECTRIC	98	200	200	200
GENERAL INSURANCE	59,724	61,546	61,546	80,455
OTHER EQUIPMENT MAINTENANCE	804,807	730,790	730,790	795,000
VEHICLE MAINTENANCE	439	1,000	1,000	1,000
PRINTING	-	60	60	60
OFFICE SUPPLIES	124	300	300	300
OPERATING SUPPLIES	5,889	6,476	6,476	6,310
TOOLS, EQUIPMENT & FURNITURE	19,608	27,235	27,235	24,700
TECHNOLOGY EQUIPMENT	26,141	26,800	26,800	11,200
UNIFORMS	-	1,050	1,050	1,050
FUEL	125	200	200	200
DUES, SUBSCRIPT, MEMBERSHIPS	293,534	33,779	33,779	32,681
SUBSCRIPTION-BASED SOFTWARE	-	415,120	415,120	742,350
TRAINING	24,460	63,395	63,395	69,700
TOTAL OPERATING	1,337,017	1,585,755	1,585,755	1,882,986
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
MACHINERY & EQUIPMENT _ VEHICLES	-	34,000	-	-
TOTAL CAPITAL	-	34,000	-	-
TRANSFERS TO OTHER FUNDS	61,228	-	-	-
CAPITAL OUTLAY RESERVE	3,887,454	12,322	986,618	486,731
TOTAL	7,263,249	3,834,077	4,774,373	4,687,914

PERSONNEL SCHEDULE

DEPARTMENT: INFORMATION TECHNOLOGY
DIVISION: INFORMATION TECHNOLOGY

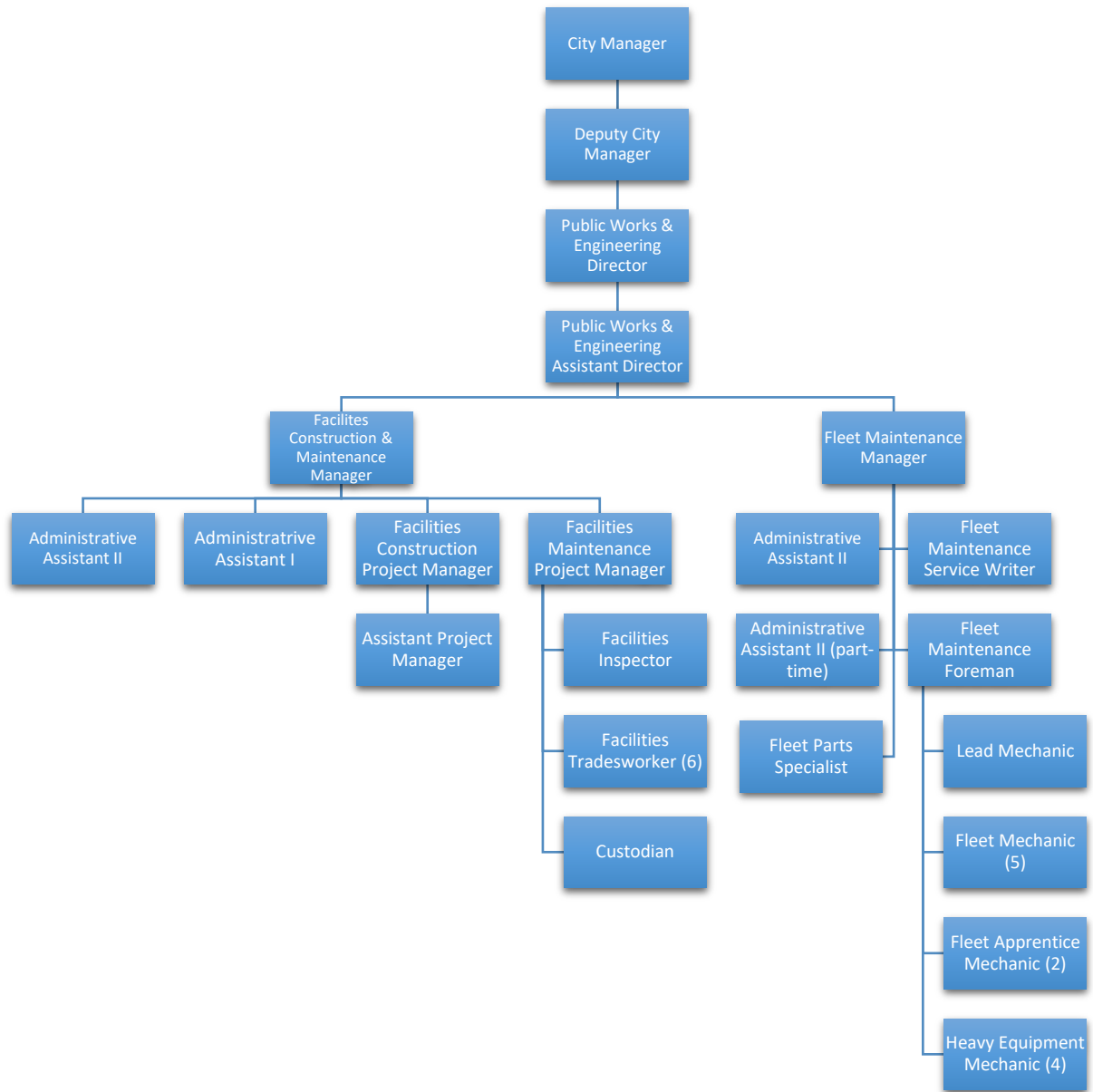
ACCOUNT
56060101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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
TOTAL	16	0	16

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Geographic Information Systems Implementation	10,000	10,000	
Wide Area Network	100,000	100,000	
LaserFiche Digital Files	150,000	150,000	
Fiber Connectivity	176,000	176,000	
Wide Area Network	310,000	310,000	
Back Office Licensing	315,000	315,000	
TOTAL	1,061,000	1,061,000	

**PUBLIC WORKS
CENTRAL SERVICES FUND
ORGANIZATIONAL CHART**



A city to believe in

We believe service with integrity is more than a mission statement;
it is a mindset and a requirement.



DEPARTMENT: PUBLIC WORKS

DIVISION(S): FLEET MAINTENANCE,
FACILITIES MAINTENANCE

DUTIES AND FUNCTIONS

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

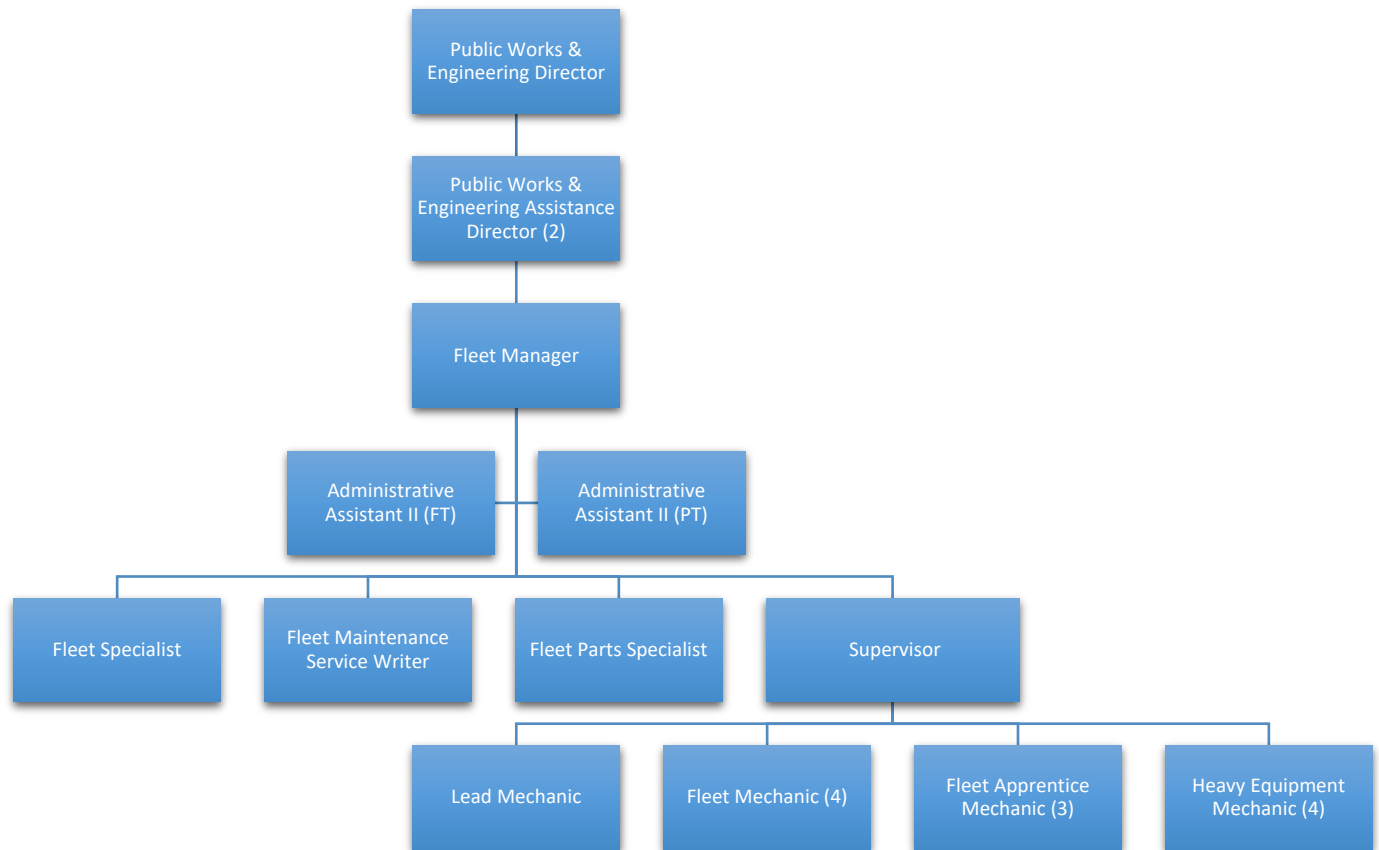
The Facilities Management Division provides internal support and preventative maintenance and repair services to city buildings and equipment associated with the operations of those buildings. The Facilities Division also provides oversight for the design, construction, remodeling, and renovation of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

The Fleet Maintenance Division is responsible for the maintenance of all motor vehicles and equipment for the City and Toho Water Authority. 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 2024	ESTIMATE 2025	BUDGET 2026
Facilities Management Work Orders	2,500	2,750	5,452
Fleet Maintenance-Labor Hours			
Light Duty Vehicles City	2,100	2,600	2,200
Light Duty Vehicles TWA*	760	900	0
Heavy Duty Vehicles City	1,420	1,700	1,500
Heavy Duty Vehicles TWA*	1,350	1,650	0

*TWA=Toho Water Authority



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FLEET MAINTENANCE

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	765,017	939,969	939,969	883,700
OVERTIME	16,705	20,000	20,000	20,000
SPECIAL PAY _INCENTIVE	15,308	2,897	2,897	11,074
FICA TAXES	58,767	68,843	68,843	68,996
RETIREMENT CONTRIBUTIONS	137,123	150,349	150,349	139,536
LIFE AND HEALTH INSURANCE	233,868	231,733	231,733	239,645
WORKERS' COMPENSATION	16,533	19,103	19,103	15,721
TOTAL PERSONNEL	1,243,321	1,432,894	1,432,894	1,378,672
OTHER CONTRACT SERVICES	255,487	200,000	200,000	240,000
TRAVEL AND PER DIEM	2,313	4,500	4,500	4,500
COMMUNICATION SERVICES	1,255	1,900	1,500	2,520
SOLID WASTE DISPOSAL FEE	2,560	3,523	3,523	4,000
RENTALS AND LEASES	227	325	325	325
LIABILITY CLAIMS	388	-	-	-
VEHICLE PARTS	1,299,991	1,000,000	1,000,000	1,197,000
BUILDING & GROUNDS	-	3,250	3,250	6,500
OTHER EQUIPMENT MAINTENANCE	37,239	50,406	45,406	50,000
VEHICLE MAINTENANCE	15,803	11,200	11,200	11,200
PRINTING	-	100	100	100
GARAGE/GAS INVENTORY	-	10,000	10,000	10,000
OFFICE SUPPLIES	1,691	1,900	1,900	2,000
OPERATING SUPPLIES	40,354	36,180	41,580	41,580
CLEANING SUPPLIES	269	475	475	475
TOOLS, EQUIPMENT & FURNITURE	30,092	26,559	26,559	25,000
TECHNOLOGY EQUIPMENT	2,555	4,700	4,700	18,500
UNIFORMS	5,654	8,120	8,120	8,217
FUEL	12,206	13,700	13,700	13,700
DUES, SUBSCRIPT, MEMBERSHIPS	10,498	4,945	4,945	4,045
SUBSCRIPTION-BASED SOFTWARE	-	12,970	12,970	14,300
TRAINING	7,664	12,300	12,300	12,676
TOTAL OPERATING	1,726,245	1,407,053	1,407,053	1,666,638
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _EQUIP	-	46,500	12,000	317,000
MACHINERY & EQUIPMENT _VEHICLES	69,043	225,000	70,000	86,300
TOTAL CAPITAL	69,043	271,500	82,000	403,300
TOTAL	3,038,609	3,111,447	2,921,947	3,448,610

PERSONNEL SCHEDULE

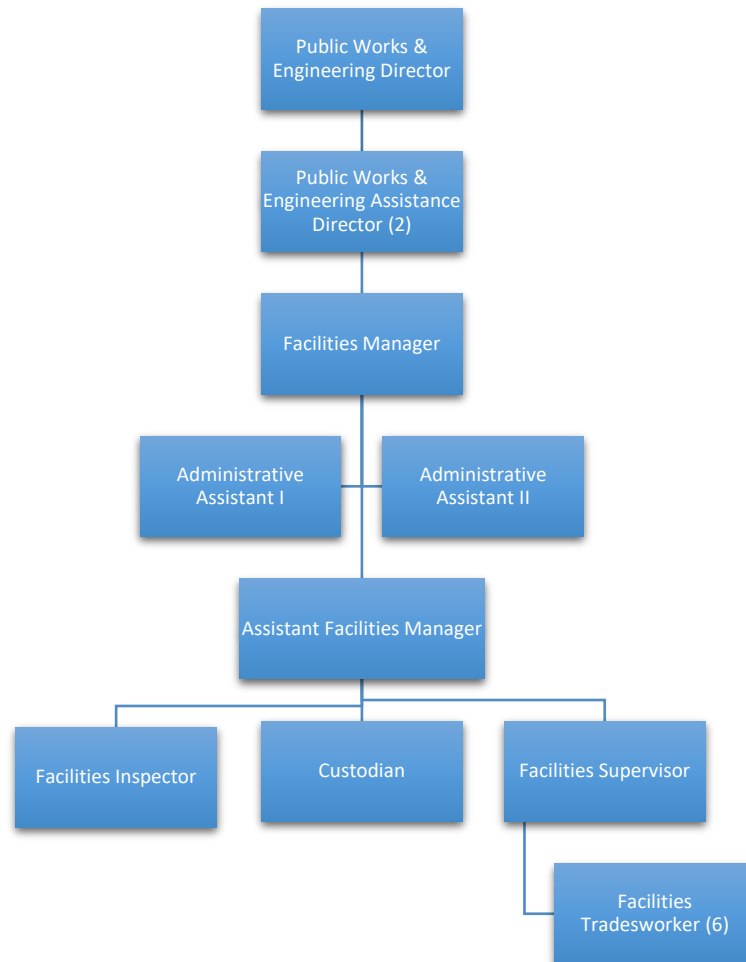
DEPARTMENT: PUBLIC WORKS
DIVISION: FLEET MAINTENANCE

ACCOUNT
56045701

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Administrative Assistant II	1	0	1
Administrative Assistant II (part-time)	1	0	1
Fleet Maintenance Foreman	1	0	1
Fleet Maintenance Manager	1	0	1
Fleet Maintenance Service Writer	1	0	1
Fleet Mechanic	5	0	5
Fleet Mechanic Apprentice	2	0	2
Fleet Parts Specialist	1	0	1
Fleet Specialist	1	0	1
Heavy Equipment Mechanic	4	0	4
Lead Mechanic	1	0	1
TOTAL	19	0	19

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Heavy Duty Truck Scanner	10,000	10,000
Vehicle Lift (2)	12,000	12,000
Heavy Tire Machine	30,000	30,000
Locker System (2)	30,000	30,000
1/2 Ton Pick-up Truck	38,700	38,700
4,000 LB Cushion Tire Forklift	40,000	40,000
Medium Duty Lift	45,000	45,000
1/2 Ton Cargo Van	47,600	47,600
Fuel Tank Dispenser (2)	60,000	60,000
Heavy Truck Mobile Lift (6)	90,000	90,000
TOTAL	403,300	403,300



DIVISION SUMMARY

DEPARTMENT: PUBLIC WORKS

DIVISION: FACILITIES MAINTENANCE

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	491,568	574,932	574,932	626,298
OVERTIME	33,145	35,000	35,000	50,000
SPECIAL PAY_INCENTIVE	12,421	9,100	9,100	29,100
FICA TAXES	40,116	47,356	47,356	53,165
RETIREMENT CONTRIBUTIONS	117,268	114,856	114,856	101,523
LIFE AND HEALTH INSURANCE	166,851	155,067	155,067	202,246
WORKERS' COMPENSATION	11,055	11,959	11,959	14,908
TOTAL PERSONNEL	872,425	948,270	948,270	1,077,240

PROFESSIONAL SERVICES	32,640	56,914	71,914	50,000
OTHER CONTRACT SERVICES	420,292	458,898	458,898	428,410
OTHER SERVICES_CUSTODIAL	210,555	246,724	246,724	283,036
TRAVEL AND PER DIEM	1,848	11,150	11,150	14,000
COMMUNICATION SERVICES	12,344	10,990	10,990	11,380
POSTAGE	24	50	50	50
ELECTRIC	1,004,072	1,008,684	1,008,684	1,079,350
WATER & SEWER	326,284	315,000	315,000	342,000
STORMWATER FEES	79,437	80,000	80,000	102,000
SOLID WASTE DISPOSAL FEE	6,771	14,962	14,962	15,725
RENTALS AND LEASES	151,601	185,510	185,510	194,786
GENERAL INSURANCE	122,532	134,034	134,034	195,171
BUILDING & GROUNDS	895,224	1,277,658	1,286,658	1,293,936
OTHER EQUIPMENT MAINTENANCE	72,646	76,220	76,220	115,000
RADIO MAINTENANCE	437,942	524,597	524,597	547,850
VEHICLE MAINTENANCE	25,482	18,000	9,000	9,000
PRINTING	27	100	100	150
ADVERTISING	375	-	-	-
OFFICE SUPPLIES	3,202	3,553	3,623	3,804
OPERATING SUPPLIES	306	1,850	1,850	2,000
CLEANING SUPPLIES	599	3,750	3,750	5,000
CHEMICAL SUPPLIES	18,832	21,500	21,500	28,500
TOOLS, EQUIPMENT & FURNITURE	5,684	8,453	8,453	11,000
TECHNOLOGY EQUIPMENT	16,468	8,400	8,400	7,350
UNIFORMS	4,122	8,130	8,130	9,000
FUEL	7,900	18,888	18,888	18,439
SPECIAL FUNCTION	115	70	-	-
BOOKS & PUBLICATIONS	-	750	750	1,500
DUES, SUBSCRIPT, MEMBERSHIPS	6,401	1,574	1,574	1,945
SUBSCRIPTION-BASED SOFTWARE	20,635	21,211	6,211	6,501
TRAINING	1,147	4,847	4,847	17,777
TOTAL OPERATING	3,885,505	4,522,467	4,522,467	4,794,660

BUILDINGS	34,059	807,034	582,167	-
INFRASTR/IMPR OTHER THAN BLDG	599,108	1,220,274	1,932,577	593,100
MACHINERY & EQUIPMENT_EQUIP	74,500	1,016,590	780,527	496,000
MACHINERY & EQUIPMENT_VEHICLES	-	69,800	39,800	130,000
TOTAL CAPITAL	707,667	3,113,698	3,335,071	1,219,100

TOTAL	5,465,597	8,584,435	8,805,808	7,091,000
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: FACILITIES MAINTENANCE

ACCOUNT
56045601

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Administrative Assistant I	1	0	1
Administrative Assistant II	1	0	1
Assistant Project Manager	1	0	1
Custodian	1	0	1
Facilities Construction & Maintenance Manager	1	0	1
Facilities Construction Project Manager	1	0	1
Facilities Inspector	1	0	1
Facilities Maintenance Project Manager	1	0	1
Facilities Tradesworker	6	0	6
TOTAL	14	0	14

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION	
	AMOUNT	SLS TAX	THIS DIVISION
Non-Digital Sign	15,000		15,000
Facilities Key System	34,000		34,000
Civic Center LED Sign Replacement	37,000		37,000
Chiller Replacement	128,100		128,100
Utility Vehicle 4x4 (2)	130,000		130,000
Fire Station 14 HVAC System	150,000		150,000
Lakeside Park Project	200,000		200,000
Mill Run Park Project	250,000		250,000
Fire Station 13 HVAC System Equipment	275,000		275,000

TOTAL	1,219,100	1,219,100
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**CITY OF KISSIMMEE
2026 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.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Local Option Sales				
Tax	\$ 11,481,076	12,382,000	11,857,789	12,332,000
State Grant	-	-	-	-
Miscellaneous	-	-	-	-
Interest Earnings	1,031,939	100,000	200,000	100,000
Transfer from Other Funds	455,021	-	-	-
Fund Balance Carryover	<u>18,706,205</u>	<u>20,875,361</u>	<u>19,775,495</u>	<u>8,790,357</u>
TOTAL SOURCES	\$ <u>31,674,241</u>	\$ <u>33,357,361</u>	\$ <u>31,833,284</u>	\$ <u>21,222,357</u>
Sales Tax Projects				
by Department:				
City Manager	\$ -	\$ -	\$ -	\$ -
Police	-	15,000	15,000	-
Fire	4,384,046	8,746,452	8,746,452	2,785,300
Public Works	1,115,836	3,341,601	3,341,600	805,000
Parks and Recreation	1,517,746	4,328,732	4,328,731	1,872,200
Information Technology	789,924	2,157,876	2,157,875	1,649,000
Transfers:				
Sales Tax Bonds	3,545,276	3,907,350	3,907,350	5,419,872
Capital Lease	545,918	545,919	545,919	545,919
Miscellaneous Funds	-	-	-	-
Unrestricted Reserves	<u>19,775,495</u>	<u>10,314,431</u>	<u>8,790,357</u>	<u>8,145,066</u>
TOTAL USES	\$ <u>31,674,241</u>	\$ <u>33,357,361</u>	\$ <u>31,833,284</u>	\$ <u>21,222,357</u>

**CITY OF KISSIMMEE
2026 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.

Mobility Fees	\$	1,286,004	\$	995,500	\$	995,500	\$	995,500
Other Transportation Charges		-		-		-		-
Interest Earnings		586,656		35,000		35,000		35,000
Fund Balance Carryover		<u>12,403,648</u>		<u>8,318,838</u>		<u>13,838,759</u>		<u>9,753,949</u>
TOTAL SOURCES	\$	<u>14,276,308</u>	\$	<u>9,349,338</u>	\$	<u>14,869,259</u>	\$	<u>10,784,449</u>
Road Improvements	\$	0	\$	500,000	\$	4,677,760	\$	500,000
Transfer to Other Funds		437,549		437,550		437,550		437,289
Restricted Reserves		<u>13,838,759</u>		<u>8,411,788</u>		<u>9,753,949</u>		<u>9,847,160</u>
TOTAL USES	\$	<u>14,276,308</u>	\$	<u>9,349,338</u>	\$	<u>14,869,259</u>	\$	<u>10,784,449</u>

**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Assessments	\$ 12,582	\$ 10,000	\$ 10,000	\$ 10,000
Interest Earnings	<u>121</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SOURCES	<u>\$ 12,703</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Other Operating Costs	\$ 23,578	\$ 5,000	\$ 5,000	\$ 5,000
Transfers to Other Funds	<u>105</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL USES	<u>\$ 23,683</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

**CITY OF KISSIMMEE
2026 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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Local Option Gas Tax	\$ 3,094,776	\$ 3,531,000	3,250,000	\$ 3,531,000
Interest Earnings	460,585	15,000	200,000	50,000
Miscellaneous Revenue	1,720	3,500	3,500	3,500
Transfer from				
Special Assessments	105	5,000	5,000	5,000
Transfer from Other Funds	11,275,000	1,946,000	1,946,000	-
Fund Balance Carryover	5,756,414	16,268,382	18,041,563	2,945,313
TOTAL SOURCES	\$ 20,588,600	\$ 21,768,882	\$ 23,446,063	\$ 6,534,813
 Sidewalks	 \$ 669,938	 \$ 932,605	 \$ 878,243	 \$ 907,616
Engineering	310,228	849,986	796,160	659,377
Traffic Engineering	63,724	1,552,335	1,552,335	38,500
Street Maintenance	-	-	-	-
Facilities Maintenance	-	-	-	-
Road Improvements	559,683	16,329,343	16,329,343	3,450,000
Transfers:				
Gas Tax Notes	943,464	944,669	944,669	950,144
Other Funds	-	-	-	-
Unrestricted Reserves	18,041,563	1,159,944	2,945,313	529,176
TOTAL USES	\$ 20,588,600	\$ 21,768,882	\$ 23,446,063	\$ 6,534,813

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, engineering staff to design in-house projects and road improvement projects.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
Sidewalk Miles Maintained	515	515	515
Linear Feet of Sidewalk Replaced	1900	2,000	2,700
Cubic Yards of Concrete Poured	120	125	110
Feet of Curb Replaced	0	0	20
City Roads Maintained (LM)	381	381	383
State Roads Maintained (LM)	59	59	59
Asphalt Tonnage Applied	200	200	200

LM=Lane Miles



DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: SIDEWALKS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	284,923	419,039	388,512	433,203
OVERTIME	827	2,500	2,500	2,500
SPECIAL PAY_INCENTIVE	6,799	2,490	2,490	8,107
FICA TAXES	20,806	32,439	30,104	32,721
RETIREMENT CONTRIBUTIONS	73,226	78,549	78,549	63,804
LIFE AND HEALTH INSURANCE	99,420	95,802	95,802	151,975
WORKERS' COMPENSATION	29,557	41,113	41,113	31,872
TOTAL PERSONNEL	515,557	671,932	639,070	724,182
TRAVEL AND PER DIEM	-	850	850	50
COMMUNICATION SERVICES	1,350	1,372	1,372	1,380
RENTALS AND LEASES	-	100	100	100
GENERAL INSURANCE	14,556	14,381	14,381	21,230
OTHER EQUIPMENT MAINTENANCE	18	300	300	300
VEHICLE MAINTENANCE	29,183	40,860	40,860	35,860
OPERATING SUPPLIES	34,385	38,920	42,920	42,920
TOOLS, EQUIPMENT & FURNITURE	6,696	6,200	2,200	2,200
TECHNOLOGY EQUIPMENT	1,616	-	-	-
UNIFORMS	2,292	4,683	4,683	4,029
FUEL	13,463	14,400	14,400	14,400
DUES, SUBSCRIP & MEMBERSHIPS	17	210	210	215
TRAINING	5,000	950	950	750
TOTAL OPERATING	108,578	123,226	123,226	123,434
INFRAST/IMPR OTHER THAN BLDG	-	-	-	-
MACHINERY & EQUIPMENT _ EQUIP	45,802	96,500	75,000	-
MACHINERY & EQUIPMENT _VEHICLES	-	40,947	40,947	60,000
TOTAL CAPITAL	45,802	137,447	115,947	60,000
TOTAL	669,938	932,605	878,243	907,616

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: SIDEWALKS

ACCOUNT
10345641

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026

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

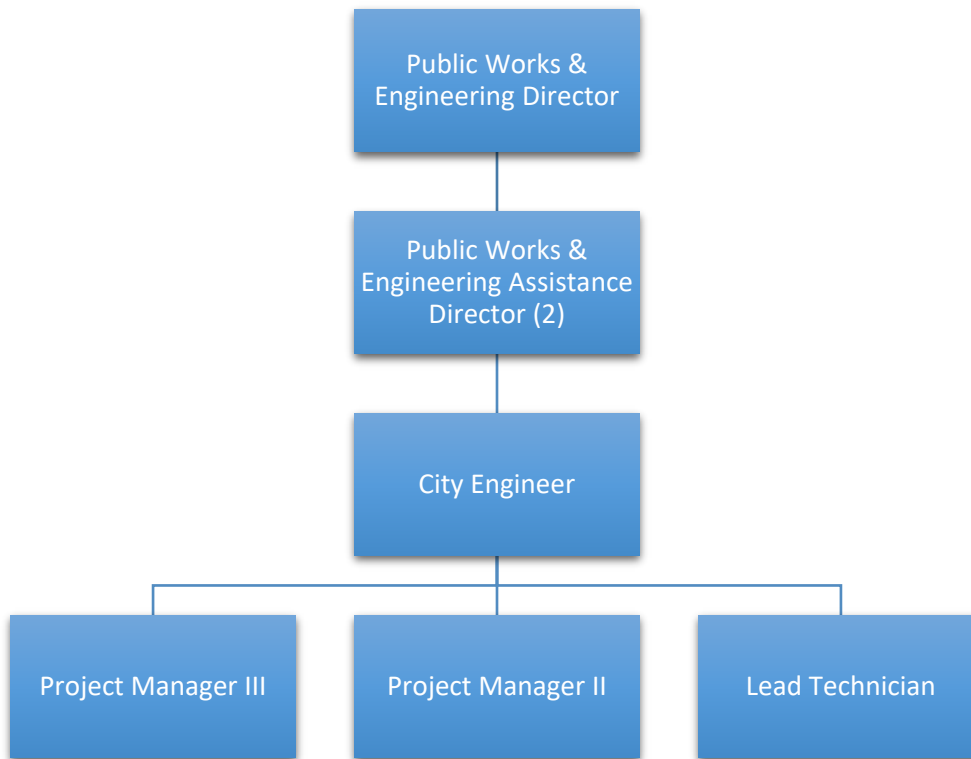
* Position is split 50/50% with General Fund;
headcount in General Fund.

TOTAL	7	0	7
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Patch Truck Generator	5,300	5,300
3/4 Ton Pick-up Crew Truck	60,000	60,000

TOTAL	65,300	65,300
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ENGINEERING

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	158,562	328,285	278,285	376,008
OVERTIME	976	-	-	-
SPECIAL PAY_INCENTIVE	1,255	-	-	-
FICA TAXES	11,759	25,114	21,288	27,558
RETIREMENT CONTRIBUTIONS	62,465	58,062	58,062	60,951
LIFE AND HEALTH INSURANCE	41,223	32,050	32,050	66,020
WORKERS' COMPENSATION	661	554	554	558
TOTAL PERSONNEL	276,901	444,065	390,239	531,095
PROFESSIONAL SERVICES	2,382	347,718	347,718	111,500
TRAVEL AND PER DIEM	-	1,110	1,110	1,110
COMMUNICATION SERVICES	-	-	-	1,104
PRINTING	159	575	575	600
ADVERTISING	-	1,422	3,000	1,750
RECRUITMENT	28,500	40,180	40,180	-
OFFICE SUPPLIES	501	800	800	800
OPERATING SUPPLIES	559	500	500	1,300
TOOLS, EQUIPMENT & FURNITURE	611	2,000	2,000	2,000
TECHNOLOGY EQUIPMENT	-	1,578	-	3,700
BOOKS & PUBLICATIONS	-	638	638	638
DUES, SUBSCRIPT, MEMBERSHIPS	140	3,500	3,500	2,030
SUBSCRIPTION-BASED SOFTWARE	-	150	150	1,000
TRAINING	475	5,750	5,750	750
TOTAL OPERATING	33,326	405,921	405,921	128,282
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	-	-	-	-

TOTAL	310,228	849,986	796,160	659,377
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PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

ACCOUNT
10345201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Engineer I	1	0	1
Engineer II	1	0	1
Engineer III	2	0	2
* Engineering Manager	0	0	0
Lead Engineering Technician	1	0	1
Administrative Assistant II	1	0	1

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

TOTAL	6	0	6
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: TRAFFIC

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

TOOLS, EQUIPMENT & FURNITURE	63,724	34,000	34,000	11,000
TOTAL OPERATING	63,724	34,000	34,000	11,000
INFRAST/IMPR OTHER THAN BLDG	-	960,600	960,600	-
MACHINERY & EQUIPMENT EQUIP	-	557,735	557,735	27,500
TOTAL CAPITAL	-	1,518,335	1,518,335	27,500
TOTAL	63,724	1,552,335	1,552,335	38,500

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: TRAFFIC ENGINEERING

ACCOUNT
10345401

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026

NONE

CAPITAL OUTLAY SCHEDULE

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

TOTAL	27,500	27,500
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DIVISION SUMMARY

DEPARTMENT: LOCAL OPTION GAS TAX

DIVISION: ROAD IMPROVEMENTS

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

ROAD MATERIALS AND SUPPLIES	430,404	2,870,426	2,870,426	500,000
TOTAL OPERATING	430,404	2,870,426	2,870,426	500,000
INFRAST/IMPR OTHER THAN BLDG	129,279	13,458,917	13,458,917	2,950,000
TOTAL CAPITAL	129,279	13,458,917	13,458,917	2,950,000
DEBT SERVICES				
RESERVES	18,041,563	1,159,944	2,945,313	529,176
INTRAGOVERNMENTAL TRANSFERS	943,464	944,669	944,669	950,144
TOTAL	19,544,710	18,433,956	20,219,325	4,929,320

PERSONNEL SCHEDULE

DEPARTMENT: PUBLIC WORKS
DIVISION: ROAD IMPROVEMENTS

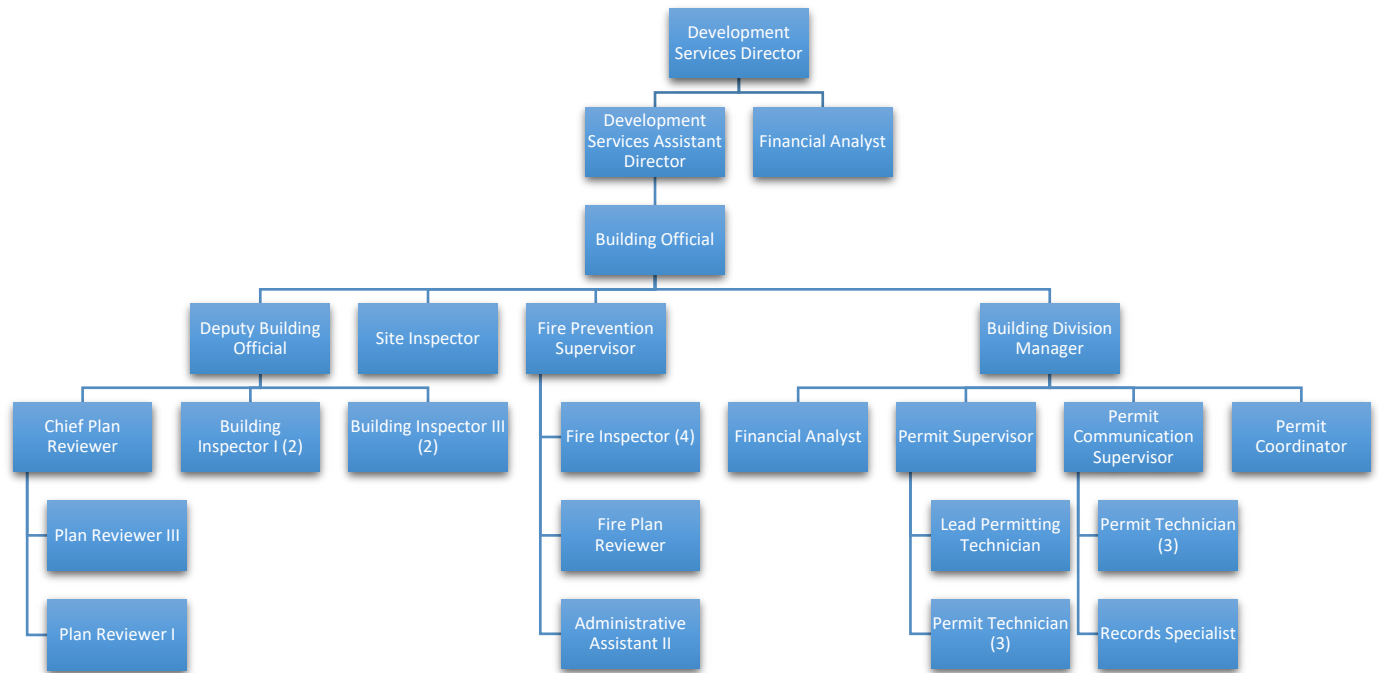
ACCOUNT
10345651

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026

NONE

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION	
		MOBILITY	THIS DIVISION
Shingle Creek Regional Trail Phase 2B	250,000		250,000
Shingle Creek Regional Trail Phase 2C	300,000		300,000
Downtown Kissimmee Alleyway Improvements	350,000		350,000
Columbia Avenue Improvements	400,000		400,000
City of Kissimmee Dirt Roads	400,000		400,000
Mann Street Extension Project	500,000		500,000
Hoagland Boulevard: US192/Carroll Street	500,000	500,000	
Mann Street Extension Project	750,000		750,000
TOTAL	3,450,000	500,000	2,950,000



**CITY OF KISSIMMEE
2026 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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Building Permits	\$ 2,984,583	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Electrical Permits	28,841	60,000	60,000	60,000
Plumbing Permits	58,836	60,000	60,000	60,000
Mechanical Permits	164,118	100,000	100,000	100,000
Impact Fee Allowance	319,134	110,000	110,000	110,000
Plan Checking Fees	-	-	-	-
Interest Earnings	244,421	25,000	25,000	25,000
Miscellaneous	956,702	40,000	140,000	94,200
Transfer from General Fund	2,500	30,000	30,000	30,000
Fund Balance Carryover	<u>8,041,532</u>	<u>3,755,630</u>	<u>3,946,920</u>	<u>2,494,241</u>
TOTAL SOURCES	\$ <u>12,800,667</u>	\$ <u>7,180,630</u>	\$ <u>7,471,920</u>	\$ <u>5,973,441</u>
Personal Services	\$ 2,611,257	\$ 3,041,363	\$ 3,041,363	\$ 3,360,128
Operating Costs	390,678	1,005,263	554,458	523,239
Capital Outlay	5,851,812	1,381,859	1,381,858	51,000
Transfer to Other Funds	-	-	-	-
Unrestricted Reserves	<u>3,946,920</u>	<u>1,752,145</u>	<u>2,494,241</u>	<u>2,039,074</u>
TOTAL USES	\$ <u>12,800,667</u>	\$ <u>7,180,630</u>	\$ <u>7,471,920</u>	\$ <u>5,973,441</u>

DUTIES AND FUNCTIONS

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

STRATEGIES

- Explore Building Division processes for areas of streamlining and improved.

SELECTED PERFORMANCE INDICATORS

	ACTUAL 2024	ESTIMATE 2025	BUDGET 2026
New Occupational Licenses Issued	738	540	639
Total Permits Issued	5,786	6,316	6,051
Building Related Revenues	4,512,033	4,645,945	4,578,989
Inspections	16,149	11,150	13,649
Single Family COs Issued	241	128	184
Commercial COs Issued	102	80	91
Fire Inspections	2,297	3,660	2,978
Walk-in Customers Served	7,799	6,570	7,184
Incoming Phone Calls	32,821	32,292	32,556
Incoming Permitting Emails	22,332	17,790	20,061

DIVISION SUMMARY

DEPARTMENT: DEVELOPMENT SERVICES

DIVISION: BUILDING

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

REGULAR SALARIES & WAGES	1,728,344	2,079,303	2,079,303	2,257,062
OVERTIME	30,950	30,000	30,000	30,000
SPECIAL PAY_INCENTIVE	18,026	16,238	16,238	30,167
FICA TAXES	131,648	162,604	162,604	160,406
RETIREMENT CONTRIBUTIONS	295,552	333,194	333,194	354,549
LIFE AND HEALTH INSURANCE	393,676	402,980	402,980	511,528
WORKERS' COMPENSATION	13,062	17,044	17,044	16,416
TOTAL PERSONNEL	2,611,257	3,041,363	3,041,363	3,360,128

PROFESSIONAL SERVICES	-	25,000	25,000	25,000
OTHER CONTRACT SERVICES	106,783	437,691	106,780	60,000
OTHER SVCS CUSTODIAL	12,833	24,000	24,000	24,000
TRAVEL AND PER DIEM	6,244	11,170	11,170	12,540
COMMUNICATION SERVICES	13,452	11,520	11,520	15,000
POSTAGE	169	1,000	1,000	1,000
ELECTRIC	928	-	-	-
WATER & SEWER	1,717	-	-	-
SOLID WASTE DISPOSAL FEE	6,445	7,390	7,390	-
GENERAL INSURANCE	47,532	57,252	57,252	79,321
BUILDING & GROUNDS	-	105,012	-	-
VEHICLE MAINTENANCE	17,225	17,300	17,300	26,200
PRINTING	1,306	2,000	2,000	2,000
ADVERTISING	1,507	2,500	2,500	2,500
COPIER COSTS	3,234	3,000	3,000	3,000
GENERAL FUND ADMIN COST	88,191	94,823	94,823	94,823
OFFICE SUPPLIES	3,503	9,000	7,000	7,000
OPERATING SUPPLIES	1,336	4,100	3,000	3,000
TOOLS, EQUIPMENT & FURNITURE	1,008	113,483	113,483	1,850
TECHNOLOGY EQUIPMENT	34,447	16,200	16,200	11,550
UNIFORMS	2,784	4,190	6,190	11,515
FUEL	9,522	15,000	15,000	15,000
SPECIAL FUNCTION	-	8,000	-	8,960
BOOKS & PUBLICATIONS	6,303	4,100	8,100	8,100
DUES, SUBSCRIPT, MEMBERSHIPS	10,485	6,900	6,000	8,490
SUBSCRIPTION-BASED SOFTWARE	-	10,882	4,000	89,275
TRAINING	13,725	13,750	11,750	13,115
TOTAL OPERATING	390,678	1,005,263	554,458	523,239

BUILDINGS	5,390,530	1,073,752	1,073,751	-
INFRAST/IMPR OTHER THAN BLDG	432,187	172,107	172,107	-
MACHINERY & EQUIPMENT _ EQUIP	-	11,000	11,000	16,000
MACHINERY & EQUIPMENT _ VEHICLES	29,094	125,000	125,000	35,000
TOTAL CAPITAL	5,851,812	1,381,859	1,381,858	51,000

RESERVES	3,946,920	1,752,145	2,394,241	1,939,074
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TOTAL	12,800,667	7,180,630	7,371,920	5,873,441
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PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

ACCOUNT
10140101

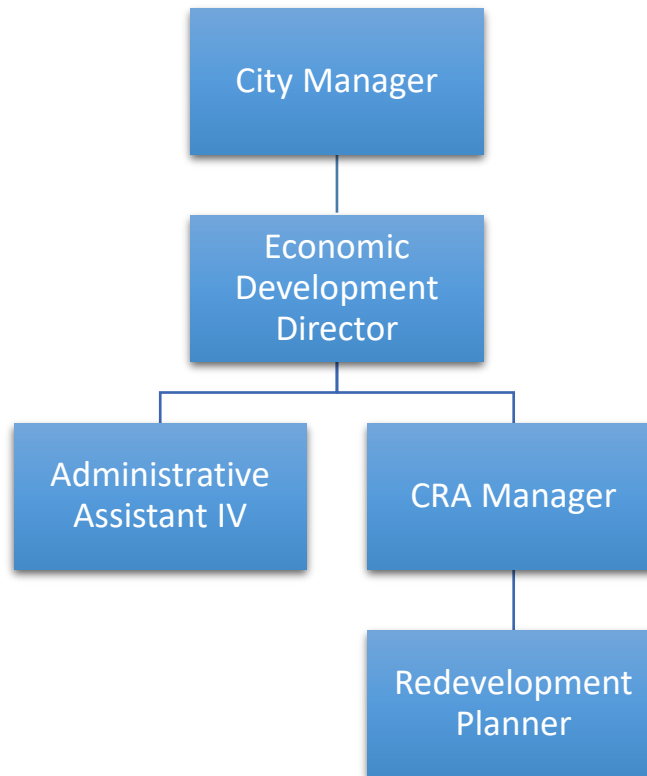
POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
= Development Services Assistant Director	0	0	0
* Development Services Director	0	0	0
Accounting Specialist	1	(1)	0
Administrative Assistant II	0	1	1
Building Division Manager	1	0	1
Building Inspector I	2	0	2
Building Inspector III	2	0	2
Building Inspector III (part-time)	1	(1)	0
Building Official	1	0	1
Chief Plan Reviewer	1	0	1
Deputy Building Official	1	0	1
Financial Analyst	0	1	1
Fire Inspector	3	1	4
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	1	0	1
** 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	1	30

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
All Band Radio (2)	16,000	16,000
Vehicle	35,000	35,000
TOTAL	51,000	51,000

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION: DOWNTOWN COMMUNITY
REDEVELOPMENT



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.

**CITY OF KISSIMMEE
2026 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.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Intergovernmental				
Revenue	\$ 1,741,707	\$ 2,324,878	\$ 2,332,931	\$ 2,744,483
Interest Earnings	412,436	10,000	100,000	10,000
Miscellaneous Revenue	67,966	70,517	70,517	73,338
Transfer from General				
Fund	1,202,376	1,604,964	1,604,964	1,894,635
Fund Balance Carryover	<u>6,341,297</u>	<u>7,050,529</u>	<u>7,420,399</u>	<u>4,849,662</u>
TOTAL SOURCES	\$ <u>9,765,782</u>	\$ <u>11,060,888</u>	\$ <u>11,528,811</u>	\$ <u>9,572,118</u>
Professional Services	\$ 35,941	\$ 561,856	\$ 559,856	\$ 374,299
Other Operating Costs	149,728	135,872	135,872	90,630
General Fund Admin Cost	110,040	112,181	112,181	115,547
Capital Outlay	81,720	6,283,698	3,788,213	2,530,000
Aid to Private Organizations	304,569	1,057,543	800,893	1,600,000
Transfer to Other Funds	1,663,385	1,282,134	1,282,134	2,795,631
Unrestricted Reserves	<u>7,420,399</u>	<u>1,627,604</u>	<u>4,849,662</u>	<u>2,066,011</u>
TOTAL USES	\$ <u>9,765,782</u>	\$ <u>11,060,888</u>	\$ <u>11,528,811</u>	\$ <u>9,572,118</u>

**CITY OF KISSIMMEE
2026 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 2024	BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Intergovernmental				
Revenue	\$ 1,263,621	\$ 1,572,017	\$ 1,572,017	\$ 1,572,017
Interest Earnings	320,641	5,000	5,000	5,000
Miscellaneous				
Transfer from General				
Fund	1,183,889	1,472,814	1,472,814	1,472,814
Fund Balance Carryover	<u>4,182,803</u>	<u>4,265,959</u>	<u>6,415,131</u>	<u>5,079,166</u>
TOTAL SOURCES	\$ <u>6,950,954</u>	\$ <u>7,315,790</u>	\$ <u>9,464,962</u>	\$ <u>8,128,997</u>
General Fund Admin Cost	\$ 110,040	\$ 177,877	\$ 177,887	\$ 177,887
Operating Costs	60,288	755,339	762,583	430,009
Capital Outlay	325,495	2,475,746	1,974,999	2,350,000
Aid to Private Organizations	40,000	993,000	1,470,327	2,090,000
Unrestricted Reserves	<u>6,415,131</u>	<u>\$ 2,913,828</u>	<u>\$ 5,079,166</u>	<u>\$ 3,081,101</u>
TOTAL USES	\$ <u>6,950,954</u>	\$ <u>7,315,790</u>	\$ <u>9,464,962</u>	\$ <u>8,128,997</u>

DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): DOWNTOWN COMMUNITY
REDEVELOPMENT

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	27,916	214,466	214,466	20,500
ACCOUNTING AND AUDITING	5,250	7,100	5,100	6,000
OTHER CONTRACT SERVICES	2,775	340,290	340,290	347,799
TRAVEL AND PER DIEM	2,277	2,960	2,960	12,210
COMMUNICATION SERVICES	1,845	2,100	2,100	3,060
POSTAGE	-	500	500	500
ELECTRIC	7,128	10,000	10,000	10,000
RENTALS AND LEASES	46,078	-	-	-
BUILDING & GROUNDS	74,981	71,975	71,975	17,760
VEHICLE MAINTENANCE	-	-	-	3,150
PRINTING	1,500	3,000	3,000	3,000
ADVERTISING	1,625	900	900	1,400
GENERAL FUND ADMIN COST	110,040	112,181	112,181	115,547
OFFICE SUPPLIES	999	1,500	1,500	1,500
OPERATING SUPPLIES	75	1,000	1,000	1,500
TOOLS, EQUIPMENT & FURNITURE	6,641	26,466	26,466	22,000
TECHNOLOGY EQUIPMENT	1,785	6,600	6,600	-
FUEL	-	-	-	3,000
SPECIAL FUNCTION	946	2,000	2,000	2,000
BOOKS & PUBLICATIONS	(2)	-	-	-
DUES, SUBSCRIP & MEMBERSHIPS	1,930	2,390	2,390	2,522
SUBSCRIPTION-BASED SOFTWARE	-	840	840	840
TRAINING	1,920	3,640	3,640	6,188
TOTAL OPERATING	295,709	809,908	807,908	580,476
LAND	-	200,000	200,000	500,000
BUILDINGS	-	4,483,698	3,588,213	2,000,000
INFRAST/IMPR OTHER THAN BLDG	81,720	1,600,000	-	30,000
TOTAL CAPITAL	81,720	6,283,698	3,788,213	2,530,000
AIDS TO PRIVATE ORGANIZATIONS	304,569	1,057,544	800,893	1,600,000
INTRAGOVERNMENTAL TRANSFERS	1,663,385	1,282,134	1,282,134	2,795,631
RESERVES	7,420,399	1,627,604	4,849,663	2,066,011

TOTAL	9,765,783	11,060,888	11,528,811	9,572,118
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PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: DOWNTOWN COMMUNITY REDEVELOPMENT

ACCOUNT
10622201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
Code Officer (Weekend)	0	1	1

TOTAL	0	1	1
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
Vehicle	30,000	30,000
Mann Street Project	200,000	200,000
Land Acquisition	500,000	500,000
Legacy Project	500,000	500,000
Downtown CRA Alleyway Improvements	1,300,000	1,300,000

TOTAL	2,530,000	2,530,000
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DIVISION SUMMARY

DEPARTMENT: ECONOMIC DEVELOPMENT

DIVISION(S): VINE STREET COMMUNITY
REDEVELOPMENT

EXPENDITURE	ACTUAL 2024	ADJUSTED BUDGET 2025	ESTIMATE 2025	BUDGET 2026
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ACCOUNT SUMMARY

PROFESSIONAL SERVICES	39,147	329,244	329,244	26,000
ACCOUNTING AND AUDITING	5,250	7,100	5,100	6,000
OTHER CONTRACT SERVICES	4,470	378,145	378,145	156,400
TRAVEL AND PER DIEM	491	5,140	5,140	5,730
COMMUNICATION SERVICES	104	1,080	1,080	1,080
POSTAGE	-	800	800	800
ELECTRIC	-	55,000	-	45,000
BUILDING & GROUNDS	-	50,000	-	150,000
VEHICLE MAINTENANCE	-	3,150	3,150	3,150
PRINTING	1,003	5,000	5,000	5,000
ADVERTISING	900	1,500	1,500	1,500
GENERAL FUND ADMIN COST	110,040	177,887	177,887	181,253
OFFICE SUPPLIES	487	500	500	500
OPERATING SUPPLIES	137	1,000	1,000	1,000
TOOLS, EQUIPMENT & FURNITURE	2,405	13,200	13,200	11,100
TECHNOLOGY EQUIPMENT	3,778	4,500	4,500	1,500
UNIFORMS	-	1,224	1,224	1,279
FUEL	-	3,000	3,000	3,000
SPECIAL FUNCTION	801	3,000	3,000	3,000
DUES, SUBSCRIPT, MEMBERSHIPS	375	1,900	1,900	1,975
TRAINING	940	5,100	5,100	5,995
TOTAL OPERATING	170,328	1,047,470	940,470	611,262
LAND	-	200,000	200,000	500,000
BUILDINGS	-	-	-	-
INFRAST/IMPR OTHER THAN BLDG	325,495	2,949,505	1,774,999	1,850,000
MACHINERY & EQUIPMENT _ EQUIP	-	-	-	-
TOTAL CAPITAL	325,495	3,149,505	1,974,999	2,350,000
AIDS TO PRIVATE ORGANIZATIONS	40,000	1,468,327	1,470,327	2,090,000
INTRAGOVERNMENTAL TRANSFERS	-	-	-	848,377
RESERVES	6,415,141	2,913,828	5,079,176	3,235,106
TOTAL	6,950,964	8,579,130	9,464,972	9,134,745

PERSONNEL SCHEDULE

DEPARTMENT: ECONOMIC DEVELOPMENT
DIVISION: VINE STREET

ACCOUNT
10722201

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026

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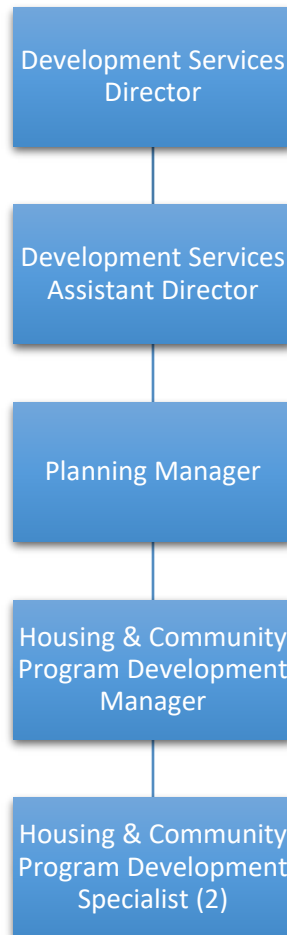
* Position headcount in General Fund

TOTAL	0	0	0
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL AMOUNT	COST ALLOCATION
		THIS DIVISION
Central Avenue Project	450,000	450,000
Land Acquisition	500,000	500,000
Columbia Avenue Project	1,400,000	1,400,000

TOTAL	2,350,000	2,350,000
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**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

2025 COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND

In 2026, the City will be awarded a \$896,880 Community Development Block Grant from the Department of Community Affairs. The proceeds from this grant are to be used for economic development projects.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
State Grant	\$ -	\$ -	\$ -	\$ 896,880
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 896,880
Personal Services	\$ -	\$ -	\$ -	\$ 215,197
Professional Services	-	-	-	27,291
Operating Costs	-	-	-	654,392
Capital Outlay	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ 896,880

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

PERSONNEL SCHEDULE

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: 2025 CDBG ENTITLEMENT GRANT

ACCOUNT
11125101

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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
TOTAL	4	0	4

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

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	TOTAL	COST ALLOCATION
	AMOUNT	THIS DIVISION
NONE		

TOTAL

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

2025 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND

In 2026, the City will be awarded \$628,202 by the Florida Housing Finance Corporation. These funds will be used to provide down payment assistance, foreclosure prevention, housing rehabilitation and rental security deposit assistance.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
State Grant	\$ -	\$ -	\$ -	\$ 628,202
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 628,202
Personal Services	\$ -	\$ -	\$ -	\$ 58,518
Professional Services	-	-	-	566,684
Operating Costs	-	-	-	3,000
TOTAL USES	\$ -	\$ -	\$ -	\$ 628,202

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

2025 HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT FUND

In 2026, the City will be awarded HOME funds in the amount of \$297,813 from the Department of Housing and Urban Development (HUD) passed through Osceola County. These funds will be used to provide non-amortized, low interest loans to developers for the acquisition and/or new construction or rehabilitation of affordable rental housing to low-income families.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 297,813
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 297,813
Personal Services	\$ -	\$ -	\$ -	\$ 23,548
Professional Services	-	-	-	95,672
Operating Costs	-	-	-	178,593
TOTAL USES	\$ -	\$ -	\$ -	\$ 297,813

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

2025 HOME-AMERICAN RESCUE PLAN (HOME) GRANT FUND

In 2026, the City will be awarded HOME-ARP funds in the amount of \$27,828 from the Department of Housing and Urban Development (HUD) passed through Osceola County. This is a one-time grant in which the funds will be used to reduce homelessness, increase housing stability by providing housing in the form of non congregate shelter and services to specific qualifying populations.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Federal Grant	\$ -	\$ -	\$ -	\$ 27,828
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ 27,828
Personal Services	\$ -	\$ -	\$ -	\$ 24,564
Professional Services	-	-	-	2,264
Operating Costs	-	-	-	1,000
TOTAL USES	\$ -	\$ -	\$ -	\$ 27,828

**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Recreation Impact Fees	\$ 765,005	\$ 250,000	\$ 250,000	\$ 250,000
State Grant	-	-	-	-
Interest Earnings	198,993	5,000	5,000	5,000
Fund Balance Carryover	<u>3,816,287</u>	<u>2,841,933</u>	<u>3,866,311</u>	<u>1,940,605</u>
TOTAL SOURCES	\$ <u>4,780,285</u>	\$ <u>3,096,933</u>	\$ <u>4,121,311</u>	\$ <u>2,195,605</u>
Capital Outlay	\$ 567,253	\$ 1,456,352	\$ 2,180,706	\$ 500,000
Transfer to Other Funds	346,721	500,000	-	-
Restricted Reserves	<u>3,866,311</u>	<u>1,140,581</u>	<u>1,940,605</u>	<u>1,695,605</u>
TOTAL USES	\$ <u>4,780,285</u>	\$ <u>3,096,933</u>	\$ <u>4,121,311</u>	\$ <u>2,195,605</u>

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

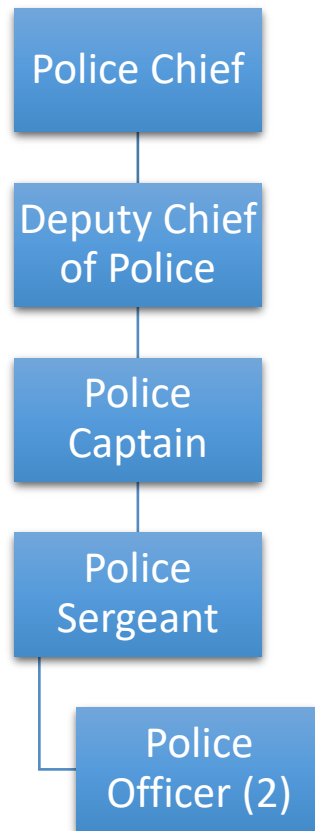
POLICE 2ND DOLLAR ASSESSMENT FUND

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 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Police Education Fines	\$ 20,330	\$ 18,000	\$ 18,000	\$ 18,000
Fund Balance Carryover	<u>51,071</u>	<u>31,651</u>	<u>31,651</u>	<u>21,946</u>
TOTAL SOURCES	\$ <u>71,401</u>	\$ <u>49,651</u>	\$ <u>49,651</u>	\$ <u>39,946</u>
Operating Costs	\$ 13,892	\$ 27,705	\$ 27,705	\$ 32,705
Unrestricted Reserves	<u>57,509</u>	<u>21,946</u>	<u>21,946</u>	<u>7,241</u>
TOTAL USES	\$ <u>71,401</u>	\$ <u>49,651</u>	\$ <u>49,651</u>	\$ <u>39,946</u>

DEPARTMENT: POLICE

DIVISION: JUSTICE ASSISTANCE GRANT



**CITY OF KISSIMMEE
2026 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 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Federal Grant	\$ 80,508	\$ 78,114	\$ 29,974	\$ 27,549
Transfer from General Fund	296,935	310,322	310,322	312,747
TOTAL SOURCES	\$ <u>377,443</u>	\$ <u>388,436</u>	\$ <u>340,296</u>	\$ <u>340,296</u>
Personal Services	\$ 384,075	\$ 388,436	\$ 340,296	\$ 340,296
Operating Costs	53,351			
TOTAL USES	\$ <u>437,426</u>	\$ <u>388,436</u>	\$ <u>340,296</u>	\$ <u>340,296</u>

PERSONNEL SCHEDULE

DEPARTMENT: POLICE
DIVISION: JUSTICE ASSISTANCE GRANT

ACCOUNT
11530301

POSITION TITLE	NUMBER OF POSITIONS		
	BUDGET	CHANGE	BUDGET
	2025	2026	2026
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
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Forfeiture Proceeds	\$ 38,167	\$ -	\$ -	\$ -
Interest Earnings	11,260	1,500	1,500.00	1,500
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	<u>415,299</u>	<u>390,499</u>	<u>447,713</u>	<u>426,413</u>
TOTAL SOURCES	\$ <u>464,726</u>	\$ <u>391,999</u>	\$ <u>449,213</u>	\$ <u>427,913</u>
Operating Costs	\$ 17,013	\$ 22,800	\$ 22,800	\$ 24,800
Unrestricted Reserves	<u>447,713</u>	<u>369,199</u>	<u>426,413</u>	<u>403,113</u>
TOTAL USES	\$ <u>464,726</u>	\$ <u>391,999</u>	\$ <u>449,213</u>	\$ <u>427,913</u>

**CITY OF KISSIMMEE
2026 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 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earnings	9,471	500	-	500
Fund Balance Carryover	<u>53,270</u>	<u>53,270</u>	<u>62,741</u>	<u>62,741</u>
TOTAL SOURCES	\$ <u>62,741</u>	\$ <u>53,770</u>	\$ <u>62,741</u>	\$ <u>63,241</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Unrestricted Reserves	<u>62,741</u>	<u>53,770</u>	<u>62,741</u>	<u>63,241</u>
TOTAL USES	\$ <u>62,741</u>	\$ <u>53,770</u>	\$ <u>62,741</u>	\$ <u>63,241</u>

**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Fines	\$ 23,577	\$ 3,600	\$ 3,600	\$ 3,600
Interest Earnings	258	50	-	50
Fund Balance Carryover	<u>22,199</u>	<u>-</u>	<u>34,256</u>	<u>-</u>
TOTAL SOURCES	\$ <u>46,034</u>	\$ <u>3,650</u>	\$ <u>37,856</u>	\$ <u>3,650</u>
Operating Costs	\$ 0	\$ -	\$ -	\$ -
Transfer to Other Funds	11,778	3,650	37,856	3,650
Unrestricted Reserves	<u>34,256</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>46,034</u>	\$ <u>3,650</u>	\$ <u>37,856</u>	\$ <u>3,650</u>

**CITY OF KISSIMMEE
2026 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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Forfeiture Proceeds	\$ 694	\$ -	\$ -	\$ -
Interest Earnings	2,171	500	500	500
Transfer From Sales Tax	-	-	-	-
Fund Balance Carryover	<u>312,739</u>	<u>312,739</u>	<u>315,604</u>	<u>316,104</u>
TOTAL SOURCES	\$ <u>315,604</u>	\$ <u>313,239</u>	\$ <u>316,104</u>	\$ <u>316,604</u>
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Unrestricted Reserves	<u>315,604</u>	<u>313,239</u>	<u>316,104</u>	<u>316,604</u>
TOTAL USES	\$ <u>315,604</u>	\$ <u>313,239</u>	\$ <u>316,104</u>	\$ <u>316,604</u>

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

CHARTER SCHOOL FUND

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

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Intergovernmental				
Revenue	\$ 2,852,931	\$ -	\$ -	\$ -
Rents	165,318	-	-	-
Sale of Fixed Asset	10,400,000			
Interest Earnings	147,035	-	-	-
Fund Balance Carryover	<u>3,026,976</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SOURCES	\$ <u>16,592,260</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Professional Services	\$ 4,235,061	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-
Capital Outlay	-	-	-	-
Transfers to Other Funds	12,357,199	-	-	-
Unrestricted Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL USES	\$ <u>16,592,260</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**CITY OF KISSIMMEE
2026 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.

Utility Tax Revenue:

Electric	\$	4,772,970	\$	4,948,083	\$	4,948,083	\$	4,948,083
Telephone		2,297,276		2,275,000		2,275,000		2,275,000
Water		652,439		625,000		625,000		625,000
Natural Gas		130,372		150,000		150,000		150,000
Propane Gas		153,566		185,000		185,000		185,000
Fund Balance Carryover		<u>605,017</u>		<u>575,017</u>		<u>692,593</u>		<u>662,593</u>

TOTAL SOURCES	\$	<u>8,611,640</u>	\$	<u>8,758,100</u>	\$	<u>8,875,676</u>	\$	<u>8,845,676</u>
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Bad Debt Expense	\$	0	\$	30,000	\$	30,000	\$	30,000
Transfer to General Fund		7,919,047		8,183,083		8,183,083		8,183,083
Unrestricted Reserves		<u>692,593</u>		<u>545,017</u>		<u>662,593</u>		<u>632,593</u>

TOTAL USES	\$	<u>8,611,640</u>	\$	<u>8,758,100</u>	\$	<u>8,875,676</u>	\$	<u>8,845,676</u>
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**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>
Transfer from Local Option Sales Tax Fund	\$ <u>2,165,023</u>	\$ <u>2,161,857</u>	\$ <u>2,161,857</u>	\$ <u>2,161,857</u>
TOTAL SOURCES	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,161,857</u></u>	\$ <u><u>2,161,857</u></u>	\$ <u><u>2,161,857</u></u>
Debt Service - Due 10/1	\$ 1,895,000	\$ 1,895,000	\$ 1,895,000	\$ 1,950,000
Debt Service - Current	<u>270,023</u>	<u>270,023</u>	<u>270,023</u>	<u>211,857</u>
TOTAL USES	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,165,023</u></u>	\$ <u><u>2,161,857</u></u>

**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Transfer from Local Option Gas Tax Fund	\$ <u>290,841</u>	\$ <u>294,385</u>	\$ <u>294,385</u>	\$ <u>297,660</u>
TOTAL SOURCES	\$ <u><u>290,841</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>297,660</u></u>
 Debt Service - Due 10/1	 \$ 265,420	 \$ 272,192	 \$ 272,192	 \$ 278,830
Debt Service - Current	<u>25,421</u>	<u>22,193</u>	<u>22,193</u>	<u>18,830</u>
TOTAL USES	\$ <u><u>290,841</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>294,385</u></u>	\$ <u><u>297,660</u></u>

**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Transfer from Community Redevelopment Fund	\$ <u>313,928</u>	\$ <u>313,928</u>	\$ <u>331,903</u>	\$ <u>344,175</u>
TOTAL SOURCES	\$ <u><u>313,928</u></u>	\$ <u><u>313,928</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>344,175</u></u>
Debt Service - Due 10/1	\$ 281,964	\$ 303,451	\$ 303,451	\$ 319,587
Debt Service - Current	<u>31,964</u>	<u>28,452</u>	<u>28,452</u>	<u>24,588</u>
TOTAL USES	\$ <u><u>313,928</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>331,903</u></u>	\$ <u><u>344,175</u></u>

**CITY OF KISSIMMEE
2026 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.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Transfer from Community Redevelopment Fund	\$ 235,603	\$ 235,463	\$ 235,604	\$ 235,267
Transfer from Local Option Gas Tax Fund	613,400	616,600	613,400	618,800
Transfer from Local Option Sales Tax Fund	1,009,729	1,009,129	1,009,728	1,008,289
Transfer from Mobility Fee Fund	437,549	437,289	437,550	436,925
Transfer from General Fund	-	-	-	-
Fund Balance Carryover	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>15,230</u>
TOTAL SOURCES	\$ <u>2,313,710</u>	\$ <u>2,315,910</u>	\$ <u>2,313,711</u>	\$ <u>2,314,511</u>
Debt Service - Due 10/1	\$ 1,558,140	\$ 1,576,740	\$ 1,576,740	\$ 1,594,641
Debt Service - Current	738,141	721,741	721,741	704,641
Restricted Reserves	<u>17,429</u>	<u>17,429</u>	<u>15,230</u>	<u>15,229</u>
TOTAL USES	\$ <u>2,313,710</u>	\$ <u>2,315,910</u>	\$ <u>2,313,711</u>	\$ <u>2,314,511</u>

**CITY OF KISSIMMEE
2026 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.

ACCOUNT	ACTUAL FY 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
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	736,364
Transfer from Solid Waste Fund	-	205,785	205,785	205,785
Proceeds from Notes	-	-	-	-
Fund Balance Carryover	<u>3,245,080</u>	<u>-</u>	<u>2,689,130</u>	<u>2,689,130</u>
TOTAL SOURCES	\$ <u>4,062,280</u>	\$ <u>1,388,825</u>	\$ <u>4,077,955</u>	\$ <u>4,077,955</u>
Debt Service - Due 10/1	\$ 904,075	\$ 1,388,825	\$ 1,388,825	\$ 1,388,825
Debt Service - Current	469,075	-	-	-
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>4,062,280</u>	\$ <u>1,388,825</u>	\$ <u>4,077,955</u>	\$ <u>4,077,955</u>

**CITY OF KISSIMMEE
2026 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.

<u>ACCOUNT</u>	<u>ACTUAL FY 2024</u>	<u>ADJUSTED BUDGET FY 2025</u>	<u>ESTIMATE FY 2025</u>	<u>BUDGET FY 2026</u>
Transfer from Community Redevelopment Fund	\$ -	\$ -	\$ -	\$ 848,378
Transfer from Local Option Sales Tax Fund	-	-	-	2,811,050
TOTAL SOURCES	\$ 0	\$ 0	\$ 0	\$ 3,659,428
Debt Service - Due 10/1	\$ -	\$ -	\$ -	\$ 1,897,214
Debt Service - Current	-	-	-	1,762,214
Restricted Reserves	-	-	-	-
TOTAL USES	\$ 0	\$ 0	\$ 0	\$ 3,659,428

**CITY OF KISSIMMEE
2026 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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Cost Allocations:				
General Fund	\$ 2,488,643	\$ 2,810,101	\$ 2,807,369	\$ 3,301,298
Central Services	212,048	229,063	229,063	308,587
Airport	38,656	42,399	42,399	49,494
Stormwater Utility	212,618	224,593	224,593	246,112
Solid Waste	177,003	201,830	201,830	228,612
Local Option Gas Tax	44,774	56,048	56,049	53,660
Building	60,594	74,296	74,296	95,737
Community Development				
Block Grant	1,500	1,643	1,643	-
Other Funds	8,486	4,310	4,310	1,584
Interest Earnings	218,636	25,000	175,000	100,000
Recoveries	312,148	210,000	375,000	350,000
Miscellaneous Revenue	-	-	-	-
Fund Balance Carryover	1,921,077	1,144,891	1,510,733	662,666
TOTAL SOURCES	\$ 5,696,183	\$ 5,024,174	\$ 5,702,285	\$ 5,397,750
Charges by Other				
Funds	\$ 233,804	\$ 238,345	\$ 238,345	\$ 247,878
Operating Cost	263,052	658,556	598,556	736,155
Capital Outlay	149,326	12,720	38,599.00	48,200
Workers Comp Premium				
Workers Comp Claims	608,410	750,000	750,000	750,000
General & Auto Premium	2,176,768	2,606,092	2,606,092	2,771,345
Liability Claims	754,090	748,027	808,027	800,000
Unrestricted Reserves	1,510,733	10,434	662,666	44,172
TOTAL USES	\$ 5,696,183	\$ 5,024,174	\$ 5,702,285	\$ 5,397,750

**CITY OF KISSIMMEE
2026 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 2024	ADJUSTED BUDGET FY 2025	ESTIMATE FY 2025	BUDGET FY 2026
Cost Allocations:				
General Fund	\$ 7,238,166	\$ 7,834,144	\$ 7,834,144	\$ 9,935,425
Central Services	594,163	621,735	621,735	749,195
Airport	109,406	142,770	142,770	187,906
Stormwater Utility	436,762	459,409	459,409	524,747
Sanitation	371,054	420,623	420,623	532,826
Local Option Gas Tax	128,600	127,852	127,852	217,995
Building	359,498	402,980	402,890	511,528
Community Development				
Block Grant	37,616	39,748	39,748	41,842
Other Funds	90,687	27,922	27,922	45,513
Dependent Coverage	1,098,848	1,149,800	1,149,800	1,160,640
Interest Earnings	33,495	-	-	-
Retiree/COBRA	269,230	217,632	242,000	242,722
Contributions				
Miscellaneous Revenue	6,500	-	-	-
Transfer from General Fund	-	-	500,000	850,000
Fund Balance Carryover	919,071	704,089	208,833	57,556
TOTAL SOURCES	\$ 11,693,096	\$ 12,148,704	\$ 12,177,726	\$ 15,057,895
Professional Services	\$ 2,073,297	\$ 2,420,771	\$ 2,420,771	\$ 2,841,800
Other Operating Costs	290,534	299,399	299,399	299,475
Health Claims	9,120,432	9,400,000	9,400,000	11,883,000
Capital Outlay	-	-	-	-
Unrestricted Reserves	208,833	28,534	57,556	33,620
TOTAL USES	\$ 11,693,096	\$ 12,148,704	\$ 12,177,726	\$ 15,057,895

BUSINESS ASUSUAL

Capital Improvement Plan Fiscal Years 2026 – 2030

The City's Capital Improvement Plan (CIP) is one of the most significant components of the City's strategic plan and annual budgeting process. As part of the City's planning process, the City prepares and submits to the City Council a five-year proposed Capital Improvement Plan. For the FY 2026 capital budget process, the Budget Review Committee met with Department Directors to prioritize projects to ensure that the needs of the City are addressed in a timely and efficient manner while meeting the City's Commission's established goals.



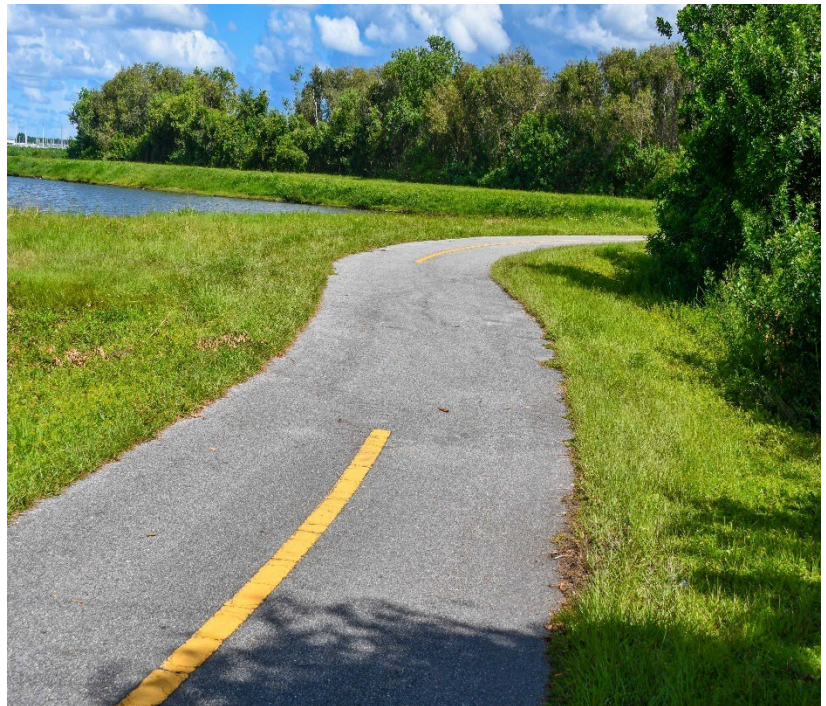
The Capital Improvement Plan is reviewed and updated annually. It is developed by the City Commission's annual updates to the Strategic Plan. The City's Strategic Plan identifies goals, initiatives and projects that are programmed into departmental budgets and included in the Capital Improvement Plan.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

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

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

Examples of projects that are considered capital improvements include:

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



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

The total capital expenditures requested for fiscal year 2025-26 through fiscal year 2029-30 is \$126,717,337.

CAPITAL IMPROVEMENT PLAN 2026 - 2030					
FUND	2026	2027	2028	2029	2030
GENERAL FUND	2,698,834	3,461,811	3,598,158	3,026,600	2,472,800
BUILDING FUND	51,000	-	40,000	175,000	35,000
LOCAL OPTION GAS TAX FUND	3,042,800	2,194,600	2,054,900	1,237,500	800,000
LOCAL OPTION SALES TAX FUND	6,523,500	4,299,200	24,290,700	12,500,900	14,260,000
RECREATION IMPACT FEES FUND	700,000	500,000	1,100,000	1,550,000	500,000
COMMUNITY REDEV FUND	2,530,000	1,050,000	1,050,000	1,050,000	1,050,000
COMMUNITY REDEV FUND	2,350,000	3,300,000	1,050,000	1,050,000	1,050,000
MOBILITY FEE FUND	500,000	500,000	500,000	900,000	900,000
CDBG ENTITLEMENT FUND	-	-	30,000	-	-
STORMWATER UTILITIES FUND	2,189,200	1,682,700	1,292,200	978,500	787,200
SOLID WASTE OPERATIONS FUND	1,952,634	905,500	898,000	858,000	858,000
AIRPORT OPERATIONS FUND	567,500	300,000	148,000	55,600	60,000
CENTRAL SERVICES FUND	1,622,400	688,500	439,500	359,000	53,400
HEALTH INSURANCE FUND	48,200	-	-	-	-
GRAND TOTAL	24,776,068	18,882,311	36,491,458	23,741,100	22,826,400

The bulk of the City's capital projects are funded by the Local Option Sales Tax Fund. This voter approved tax funds many capital improvements for critical areas of the City including public safety, information technology. The next few pages detail the ten largest capital projects within the FY 29 – 30 CIP.

Object	Account Description	2026	2027	2028	2029	2030	Grand Total
506191	LAND	1,300,000	1,000,000	1,000,000	1,000,000	1,030,000	5,330,000
506292	BUILDINGS	320,000	340,000	13,125,000	157,000	83,400	14,025,400
506393	INFRAST/IMPR OTHER THAN BLDG	13,824,200	10,458,400	15,848,400	13,957,100	16,694,300	70,782,400
506494	MACHINERY & EQUIPMENT _ EQUIP	2,310,400	2,754,200	2,266,800	2,421,100	2,314,700	12,067,200
506495	MACHINERY & EQUIPMENT _ VEHICLES	6,706,468	4,014,711	3,906,258	5,860,900	2,359,000	22,847,337
506398	TECHNOLOGY IMPROVEMENTS	315,000	315,000	345,000	345,000	345,000	1,665,000
Grand Total		24,776,068	18,882,311	36,491,458	23,741,100	22,826,400	126,717,337



Lancaster Ranch Park

Department: Parks

Budgeted Years: 2026-2030

Amount: \$29,500,000

Description: Lancaster Ranch Park is a 150+ acre Multi Use Park. The park is passive in nature and by design will celebrate the ranching heritage of Osceola/Kissimmee. Phase 1A of this project plans were to construct and open Green Meadows Petting Farm (opened in Fiscal Year 2025). The remaining phases are in future years and will consist of pavilions, restrooms, playgrounds, dog park, parking lots, walking trails, kayak launch, etc. This project adds much needed outdoor recreational space for the residents of Kissimmee.



Fire Station 16

Department: Fire

Budgeted Years: 2028-2029

Amount: \$13,000,000.00

Description: This project is part of a five-year plan for Fire Department that will prepare the Department for an increase in growth and call volume. It will also allow for improved response time and continued renewal of our top ISO rating. This comes as we continue to evaluate operations due to City growth.



Garbage Trucks

Department: Solid Waste

Budgeted Years: 2026-2030

Amount: \$5,314,634.00

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



Community Redevelopment Agency Land Acquisition

Department: Community Redevelopment Agency

Budgeted Years: 2026-2030

Amount: \$5,000,000.00

Description: Each year, both Community Redevelopment Agencies (CRAs) budget funds for future contributions to projects that meet certain criteria. There are funds available for possible land acquisition based on site assessment and analysis within the CRA master plan. The goal is to encourage rehabilitation, redevelopment, and preservation of commercial buildings while encouraging development.



Police Vehicles

Department: Police

Budgeted Years: 2026-2030

Amount: \$4,511,600.00

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



Columbia Avenue

Department: Public Works

Budgeted Years: 2026-2030

Amount: \$4,400,000

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



Community Redevelopment Agency Legacy Infrastructure Project

Department: Community Redevelopment Agency

Budgeted Years: 2026-2030

Amount: \$4,350,000.00

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



Hoagland Boulevard

Department: Transportation

Budgeted Years: 2029 - 2030

Amount: \$2,300,000.00

Description: This project is to expand the Hoagland Blvd network. Enhancements will include funding for design, right of way and construction of this project. This project will encompass Hoagland Blvd from US 192 to Carroll St.



Fire Tower

Department: Fire

Budgeted Years: 2029

Amount: \$2,500,000.00

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



Fire Engines

Department: Fire

Budgeted Years: 2026-2027

Amount: \$2,000,000.00

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



CAPITAL IMPROVEMENT PLAN 2026 - 2030							
ORG	OBJECT	CLASSIFICATION DESCRIPTION	2026	2027	2028	2029	2030
506393 IMPROVE OTHER T							
00110706	506393	INFRAST/IMPR OTHER THAN BLDG	148,000	-	-	-	-
00130306	506393	INFRAST/IMPR OTHER THAN BLDG	12,500	12,500	-	-	-
00135206	506393	INFRAST/IMPR OTHER THAN BLDG	58,400	74,800	42,000	42,000	31,900
00150206	506393	INFRAST/IMPR OTHER THAN BLDG	360,400	427,600	277,200	172,400	157,400
00150306	506393	INFRAST/IMPR OTHER THAN BLDG	32,300	62,600	65,800	33,000	-
00150406	506393	INFRAST/IMPR OTHER THAN BLDG	30,300	21,700	-	52,700	-
00150506	506393	INFRAST/IMPR OTHER THAN BLDG	80,000	-	-	-	-
TOTAL IMPROVE OTHER T			721,900	599,200	385,000	300,100	189,300
506494 MACHINERY & EQU							
00110206	506494	MACHINERY & EQUIPMENT _ EQUIP	7,200	10,000	-	-	-
00110406	506494	MACHINERY & EQUIPMENT _ EQUIP	24,000	8,000	68,000	8,000	-
00125106	506494	MACHINERY & EQUIPMENT _ EQUIP	-	-	10,000	-	-
00130106	506494	MACHINERY & EQUIPMENT _ EQUIP	20,000	-	-	-	-
00130206	506494	MACHINERY & EQUIPMENT _ EQUIP	30,000	55,000	48,500	24,000	24,000
00130406	506494	MACHINERY & EQUIPMENT _ EQUIP	-	29,500	-	7,000	-
00130606	506494	MACHINERY & EQUIPMENT _ EQUIP	-	70,500	20,500	20,500	20,500
00135206	506494	MACHINERY & EQUIPMENT _ EQUIP	445,500	569,000	324,600	1,186,000	1,152,000
00145306	506494	MACHINERY & EQUIPMENT _ EQUIP	22,000	-	38,000	77,000	-
00145406	506494	MACHINERY & EQUIPMENT _ EQUIP	6,500	6,500	101,500	6,500	8,500
00150106	506494	MACHINERY & EQUIPMENT _ EQUIP	-	-	5,500	-	-
00150206	506494	MACHINERY & EQUIPMENT _ EQUIP	139,500	498,500	375,500	85,000	142,000
00150306	506494	MACHINERY & EQUIPMENT _ EQUIP	38,200	22,100	8,000	-	-
00150406	506494	MACHINERY & EQUIPMENT _ EQUIP	-	-	-	5,500	5,500
00150666	506494	MACHINERY & EQUIPMENT _ EQUIP	20,500	81,000	-	-	-
TOTAL MACHINERY & EQU			753,400	1,350,100	1,000,100	1,419,500	1,352,500
506495 MACHINERY & EQU							
00125106	506495	MACHINERY & EQUIPMENT_VEHICLES	30,000	-	-	-	-
00130206	506495	MACHINERY & EQUIPMENT_VEHICLES	556,300	924,000	1,726,300	514,000	791,000
00135106	506495	MACHINERY & EQUIPMENT_VEHICLES	225,000	250,000	140,000	250,000	140,000
00145106	506495	MACHINERY & EQUIPMENT_VEHICLES	-	-	28,658	-	-
00145206	506495	MACHINERY & EQUIPMENT_VEHICLES	45,634	78,511	-	-	-
00145306	506495	MACHINERY & EQUIPMENT_VEHICLES	-	51,000	-	-	-
00145406	506495	MACHINERY & EQUIPMENT_VEHICLES	86,600	-	79,100	-	-
00150206	506495	MACHINERY & EQUIPMENT_VEHICLES	280,000	209,000	239,000	543,000	-
TOTAL MACHINERY & EQU			1,223,534	1,512,511	2,213,058	1,307,000	931,000
TOTAL GENERAL FUND			2,698,834	3,461,811	3,598,158	3,026,600	2,472,800
506494 MACHINERY & EQU							
10140106	506494	MACHINERY & EQUIPMENT _ EQUIP	16,000	-	5,000	-	-
TOTAL MACHINERY & EQU			16,000	-	5,000	-	-
506495 MACHINERY & EQU							
10140106	506495	MACHINERY & EQUIPMENT_VEHICLES	35,000	-	35,000	175,000	35,000
TOTAL MACHINERY & EQU			35,000	-	35,000	175,000	35,000
TOTAL BUILDING FUND			51,000	-	40,000	175,000	35,000
506393 IMPROVE OTHER T							
10345646	506393	INFRAST/IMPR OTHER THAN BLDG	2,950,000	2,110,000	1,700,000	1,210,000	800,000
TOTAL IMPROVE OTHER T			2,950,000	2,110,000	1,700,000	1,210,000	800,000
506494 MACHINERY & EQU							
10345406	506494	MACHINERY & EQUIPMENTEQUIP	27,500	42,500	-	27,500	-
10345646	506494	MACHINERY & EQUIPMENT _ EQUIP	5,300	42,100	-	-	-
TOTAL MACHINERY & EQU			32,800	84,600	-	27,500	-
506495 MACHINERY & EQU							
10345646	506495	MACHINERY & EQUIPMENT_VEHICLES	60,000	-	354,900	-	-
TOTAL MACHINERY & EQU			60,000	-	354,900	-	-
TOTAL LOCAL OPTION GAS TAX FUND			3,042,800	2,194,600	2,054,900	1,237,500	800,000

506292 BUILDINGS					
10435106	506292 BUILDINGS	-	-	13,000,000	-
TOTAL BUILDINGS		-	-	13,000,000	-
506393 IMPROVE OTHER T					
10445206	506393 INFRAST/IMPR OTHER THAN BLDG	725,000	575,000	725,000	725,000
10450106	506393 INFRAST/IMPR OTHER THAN BLDG	1,556,200	1,469,200	9,310,400	12,170,000
10460106	506393 INFRAST/IMPR OTHER THAN BLDG	436,000	110,000	80,000	110,000
TOTAL IMPROVE OTHER T		2,717,200	2,154,200	10,115,400	13,005,000
506494 MACHINERY & EQU					
10445406	506494 MACHINERY & EQUIPMENT _ EQUIP	80,000	-	-	-
10450106	506494 MACHINERY & EQUIPMENT _ EQUIP	135,000	115,000	115,000	-
10460106	506494 MACHINERY & EQUIPMENT _ EQUIP	310,000	350,000	300,000	375,000
TOTAL MACHINERY & EQU		525,000	465,000	415,000	375,000
506495 MACHINERY & EQU					
10435206	506495 MACHINERY & EQUIPMENT_VEHICLES	2,785,300	1,365,000	365,000	535,000
10445306	506495 MACHINERY & EQUIPMENT_VEHICLES	-	-	50,300	-
10450106	506495 MACHINERY & EQUIPMENT_VEHICLES	181,000	-	-	-
TOTAL MACHINERY & EQU		2,966,300	1,365,000	415,300	535,000
506898 TECHNOLOGY					
10460106	506898 TECHNOLOGY	315,000	315,000	345,000	345,000
TOTAL TECHNOLOGY		315,000	315,000	345,000	345,000
TOTAL LOCAL OPTION SALES TAX FUND		6,523,500	4,299,200	24,290,700	12,500,900
506393 IMPROVE OTHER T					
10550706	506393 INFRAST/IMPR OTHER THAN BLDG	700,000	500,000	1,100,000	500,000
TOTAL IMPROVE OTHER T		700,000	500,000	1,100,000	500,000
TOTAL RECREATION IMPACT FEES FUND		700,000	500,000	1,100,000	500,000
506191 LAND					
10622206	506191 LAND	500,000	500,000	500,000	500,000
TOTAL LAND		500,000	500,000	500,000	500,000
506393 IMPROVE OTHER T					
10622206	506393 INFRAST/IMPR OTHER THAN BLDG	2,000,000	550,000	550,000	550,000
TOTAL IMPROVE OTHER T		2,000,000	550,000	550,000	550,000
506495 MACHINERY & EQU					
10622206	506495 MACHINERY & EQUIPMENT_VEHICLES	30,000	-	-	-
TOTAL MACHINERY & EQU		30,000	-	-	-
TOTAL COMMUNITY REDEV FUND		2,530,000	1,050,000	1,050,000	1,050,000
506191 LAND					
10722206	506191 LAND	500,000	500,000	500,000	500,000
TOTAL LAND		500,000	500,000	500,000	500,000
506393 IMPROVE OTHER T					
10722206	506393 INFRAST/IMPR OTHER THAN BLDG	1,850,000	2,800,000	550,000	550,000
TOTAL IMPROVE OTHER T		1,850,000	2,800,000	550,000	550,000
TOTAL COMMUNITY REDEV FUND		2,350,000	3,300,000	1,050,000	1,050,000
506393 IMPROVE OTHER T					
10945656	506393 INFRAST/IMPR OTHER THAN BLDG	500,000	500,000	500,000	900,000
TOTAL IMPROVE OTHER T		500,000	500,000	500,000	900,000
TOTAL MOBILITY FEE FUND		500,000	500,000	500,000	900,000
506494 MACHINERY & EQU					
11125106	506494 MACHINERY & EQUIPMENT EQUIP	-	-	30,000	-
TOTAL MACHINERY & EQU		-	-	30,000	-
TOTAL CDBG ENTITLEMENT FUND		-	-	30,000	-
506191 LAND					
40945206	506191 LAND	300,000	-	-	-
TOTAL LAND		300,000	-	-	-

506393 IMPROVE OTHER T						
40945206	506393 INFRAST/IMPR OTHER THAN BLDG	1,650,000	900,000	550,000	350,000	100,000
40945506	506393 INFRAST/IMPR OTHER THAN BLDG			50,000	100,000	100,000
TOTAL IMPROVE OTHER T		1,650,000	900,000	600,000	450,000	200,000
506494 MACHINERY & EQU						
40945206	506494 MACHINERY & EQUIPMENT _ EQUIP	17,200	9,500	12,200	28,500	12,200
40945506	506494 MACHINERY & EQUIPMENT _ EQUIP	67,000	676,000	680,000	500,000	575,000
TOTAL MACHINERY & EQU		84,200	685,500	692,200	528,500	587,200
506495 MACHINERY & EQU						
40945206	506495 MACHINERY & EQUIPMENT _VEHICLES		47,200	-	-	-
40945506	506495 MACHINERY & EQUIPMENT _VEHICLES	155,000	50,000	-	-	-
TOTAL MACHINERY & EQU		155,000	97,200	-	-	-
TOTAL STORMWATER UTILITIES FUND		2,189,200	1,682,700	1,292,200	978,500	787,200
506494 MACHINERY & EQU						
41145726	506494 MACHINERY & EQUIPMENT _ EQUIP	70,000	7,500	40,000	-	-
TOTAL MACHINERY & EQU		70,000	7,500	40,000	-	-
506495 MACHINERY & EQU						
41145716	506495 MACHINERY & EQUIPMENT _VEHICLES	1,882,634	858,000	858,000	858,000	858,000
41145726	506495 MACHINERY & EQUIPMENT _VEHICLES	-	40,000	-	-	-
TOTAL MACHINERY & EQU		1,882,634	898,000	858,000	858,000	858,000
TOTAL SOLID WASTE OPERATIONS FUND		1,952,634	905,500	898,000	858,000	858,000
506191 LAND						
46170106	506191 LAND	-	-	-	-	30,000
TOTAL LAND		-	-	-	-	30,000
506292 BUILDINGS						
46170106	506292 BUILDINGS	320,000	-	-	-	30,000
TOTAL BUILDINGS		320,000	-	-	-	30,000
506393 IMPROVE OTHER T						
46170106	506393 INFRAST/IMPR OTHER THAN BLDG	142,000	230,000	148,000	-	-
TOTAL IMPROVE OTHER T		142,000	230,000	148,000	-	-
506494 MACHINERY & EQU						
46170106	506494 MACHINERY & EQUIPMENT _ EQUIP	16,000	-	-	55,600	-
TOTAL MACHINERY & EQU		16,000	-	-	55,600	-
506495 MACHINERY & EQU						
46170106	506495 MACHINERY & EQUIPMENT _VEHICLES	89,500	70,000	-	-	-
TOTAL MACHINERY & EQU		89,500	70,000	-	-	-
TOTAL AIRPORT OPERATIONS FUND		567,500	300,000	148,000	55,600	60,000
506292 BUILDINGS						
56045606	506292 BUILDINGS	-	340,000	125,000	157,000	53,400
TOTAL BUILDINGS		-	340,000	125,000	157,000	53,400
506393 IMPROVE OTHER T						
56045606	506393 INFRAST/IMPR OTHER THAN BLDG	593,100	115,000	200,000	142,000	-
TOTAL IMPROVE OTHER T		593,100	115,000	200,000	142,000	-
506494 MACHINERY & EQU						
56045606	506494 MACHINERY & EQUIPMENT _ EQUIP	496,000	-	-	-	-
56045706	506494 MACHINERY & EQUIPMENT _ EQUIP	317,000	161,500	114,500	60,000	-
TOTAL MACHINERY & EQU		813,000	161,500	114,500	60,000	-
506495 MACHINERY & EQU						
56045706	506495 MACHINERY & EQUIPMENT _VEHICLES	130,000		-	-	-
56060106	506495 MACHINERY & EQUIPMENT _VEHICLES	86,300	72,000	-	-	-
TOTAL MACHINERY & EQU		216,300	72,000	-	-	-
TOTAL CENTRAL SERVICES FUND		1,622,400	688,500	439,500	359,000	53,400
506495 MACHINERY & EQU						
56715806	506494 MACHINERY & EQUIPMENT _VEHICLES	48,200	-	-	-	-
TOTAL MACHINERY & EQU		48,200	-	-	-	-
TOTAL HEALTH INSURANCE FUND		48,200	-	-	-	-
GRAND TOTAL		24,776,068	18,882,311	36,491,458	23,741,100	22,826,400

Organization	Object	Year	Line	Quantity	Amount	Description
00110206	506494	2026	1	1	\$7,200.00	Heavy Duty Scanner
00110406	506494	2026	7	1	\$10,000.00	Live Broadcast Video Switcher
00110406	506494	2026	3	1	\$8,000.00	Field Camera
00110406	506494	2026	1	1	\$6,000.00	Personal Computer
00110706	506393	2026	15	1	\$39,600.00	Oak Street Ball Park / Basketball Court Security Enhancements
00110706	506393	2026	10	1	\$30,400.00	Shingle Creek Regional Trail Phase I Security Enhancements
00110706	506393	2026	12	1	\$21,900.00	Fortune Road Athletic Complex Security Enhancements
00110706	506393	2026	11	1	\$19,400.00	Kissimmee Trail Phase 2 Security Enhancements
00110706	506393	2026	14	1	\$19,400.00	Kissimmee Trail Phase 3 Security Enhancements
00110706	506393	2026	13	1	\$17,300.00	Denn John Ball Fields Security Enhancements
00125106	506495	2026	3	1	\$30,000.00	1/4 Ton Pick-up Truck 4x2 Compact
00130106	506494	2026	1	1	\$20,000.00	Drone
00130206	506494	2026	7	2	\$24,000.00	Portable Radio (2)
00130206	506494	2026	2	1	\$6,000.00	Ice Machine
00130206	506495	2026	1	1	\$434,300.00	Vehicle (7)
00130206	506495	2026	4	1	\$122,000.00	Vehicle (2)
00130306	506393	2026	1	1	\$12,500.00	Canine
00135106	506495	2026	1	1	\$75,000.00	1/2 Ton Pick-up Truck
00135106	506495	2026	14	1	\$75,000.00	3/4 Ton Pick-up Truck
00135106	506495	2026	16	1	\$75,000.00	1/2 Ton Pick-up Truck
00135206	506393	2026	4	3	\$30,300.00	Vehicle-Mounted Diesel Filter System (3)
00135206	506393	2026	7	3	\$18,900.00	Traffic Control Pre Emption/Opticom (3)
00135206	506393	2026	1	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2026	26	1	\$70,000.00	Self Contained Breathing Apparatus - Fill Station, Cascade & Compressors
00135206	506494	2026	31	1	\$50,000.00	Cardiac Monitor
00135206	506494	2026	2	4	\$40,000.00	Mobile Radio (4)
00135206	506494	2026	33	1	\$39,000.00	Powerload Hydraulic Stretcher
00135206	506494	2026	66	4	\$36,000.00	Self Contained Breathing Apparatus (4)
00135206	506494	2026	34	1	\$32,000.00	Powerload Cot Fastening System
00135206	506494	2026	30	2	\$26,200.00	Rugged Portable Radio (2)
00135206	506494	2026	32	1	\$22,000.00	Automatic CPR Compression Device
00135206	506494	2026	54	2	\$18,000.00	Airpacks (2)
00135206	506494	2026	7	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2026	28	2	\$15,000.00	Self Contained Breathing Apparatus (2)
00135206	506494	2026	57	1	\$15,000.00	SCBA Fit Testing Machine
00135206	506494	2026	81	1	\$13,100.00	Rugged Portable Radio
00135206	506494	2026	83	1	\$13,100.00	Rugged Portable Radio
00135206	506494	2026	85	1	\$13,100.00	Rugged Portable Radio
00135206	506494	2026	29	1	\$10,000.00	Mobile Radio
00135206	506494	2026	1	1	\$7,000.00	Commercial Dryer
00135206	506494	2026	35	1	\$6,000.00	Stair Chair
00135206	506494	2026	56	1	\$5,000.00	Storage Container
00145206	506495	2026	6	1	\$45,634.00	3/4 Ton Pick-up Truck
00145306	506494	2026	1	1	\$22,000.00	Utility Cart
00145406	506494	2026	1	1	\$6,500.00	Generator 7000W
00145406	506495	2026	1	1	\$43,300.00	1/2 Ton Pick-up Truck
00145406	506495	2026	2	1	\$43,300.00	1/2 Ton Pick-up Truck
00150206	506393	2026	16	1	\$160,000.00	Oak Street Ballfield Fence
00150206	506393	2026	8	1	\$65,000.00	Playground Pour in Place
00150206	506393	2026	5	1	\$50,000.00	Dog Park Fence
00150206	506393	2026	18	1	\$30,000.00	Shingle Creek Walking Trail Ruba Park
00150206	506393	2026	4	1	\$25,000.00	Dog Park Agility Course
00150206	506393	2026	7	1	\$18,000.00	Shingle Creek Fence/Decking
00150206	506393	2026	24	2	\$12,400.00	Outdoor Water Fountain (2)
00150206	506494	2026	4	2	\$46,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2026	2	1	\$28,500.00	Finish Mower Attachment
00150206	506494	2026	1	1	\$25,000.00	Bunker Rake
00150206	506494	2026	3	1	\$25,000.00	Light Duty Non-Licensed Utility Vehicle
00150206	506494	2026	41	1	\$15,000.00	Equipment Trailer
00150206	506495	2026	2	2	\$144,000.00	3/4 Ton Pick-up Truck (2)
00150206	506495	2026	3	1	\$85,000.00	Dually 1 Ton Pick-up Truck
00150206	506495	2026	1	1	\$51,000.00	Passenger Van
00150306	506393	2026	1	1	\$32,300.00	Starting Blocks
00150306	506494	2026	10	3	\$25,200.00	Chemical Controller (3)
00150306	506494	2026	5	1	\$13,000.00	Pool Tarp
00150406	506393	2026	3	2	\$18,000.00	Shed (2)
00150406	506393	2026	5	1	\$12,300.00	Lightening Alert System
00150506	506393	2026	1	4	\$80,000.00	Cremation Columbarium (4)
00150666	506494	2026	3	1	\$15,000.00	Portable A/V Sound and Stage System
00150666	506494	2026	4	1	\$5,500.00	Copier
10140106	506494	2026	2	2	\$16,000.00	All Band Radio (2)
10140106	506495	2026	2	1	\$35,000.00	Utility Vehicle 4x4 or AWD mid-sized 4 door
10345406	506494	2026	4	1	\$27,500.00	Cabinet/Controller 8 Phase
10345646	506494	2026	3	1	\$5,300.00	Patch Truck Generator
10345646	506495	2026	2	1	\$60,000.00	3/4 Ton Pick-up Crew Truck
10345656	506393	2026	8	1	\$750,000.00	Mann Street Extension Project
10345656	506393	2026	2	1	\$500,000.00	Mann Street Extension Project
10345656	506393	2026	3	1	\$400,000.00	City of Kissimmee Dirt Roads
10345656	506393	2026	17	1	\$400,000.00	Columbia Avenue Improvements

10345656	506393	2026	15	1	\$350,000.00	Downtown Kissimmee Alleyway Improvements
10345656	506393	2026	18	1	\$300,000.00	Shingle Creek Regional Trail Phase 2C - Countyline Connector
10345656	506393	2026	16	1	\$250,000.00	Shingle Creek Regional Trail phase 2B - Yates Connector
10435206	506495	2026	18	1	\$1,000,000.00	Engine
10435206	506495	2026	4	1	\$450,000.00	Rescue
10435206	506495	2026	6	1	\$420,300.00	Lease Buy Outs (2)
10435206	506495	2026	15	1	\$400,000.00	Brush Truck/High Water Vehicle
10435206	506495	2026	1	1	\$365,000.00	Rescue Rechassis
10435206	506495	2026	8	1	\$100,000.00	Heavy Rescue
10435206	506495	2026	7	1	\$50,000.00	Brindlee Mountain Payment
10445206	506393	2026	2	1	\$500,000.00	ADA Compliance Program
10445206	506393	2026	5	1	\$150,000.00	Traffic Signal Designs (Location to be determined)
10445206	506393	2026	1	1	\$75,000.00	Neighborhood Improvement Program
10445406	506494	2026	1	1	\$80,000.00	Burner System
10450106	506393	2026	9	1	\$750,000.00	Shingle Creek Regional Trail Construction
10450106	506393	2026	3	1	\$250,000.00	Playground Replacement
10450106	506393	2026	5	1	\$210,000.00	Pool Resurface
10450106	506393	2026	8	1	\$175,000.00	Fortune Road Softball LED Light Conversion
10450106	506393	2026	17	1	\$96,000.00	Shade Structure Fortune Rd
10450106	506393	2026	2	8	\$75,200.00	Bleachers (8)
10450106	506494	2026	3	1	\$135,000.00	Backhoe
10450106	506495	2026	1	1	\$181,000.00	Large Dump Truck
10460106	506393	2026	3	1	\$176,000.00	Fiber Connectivity
10460106	506393	2026	10	1	\$150,000.00	LaserFiche Digital Files
10460106	506393	2026	2	1	\$100,000.00	Wide Area Network
10460106	506393	2026	1	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506494	2026	1	1	\$310,000.00	Wide Area Network
10460106	506898	2026	1	1	\$315,000.00	Back Office Licensing
10550706	506393	2026	1	1	\$500,000.00	Lancaster Ranch Park
10550706	506393	2026	10	1	\$200,000.00	Dog Park Brinson/Lakefront
10622206	506191	2026	1	1	\$500,000.00	Land Acquisition
10622206	506393	2026	2	1	\$1,300,000.00	Downtown CRA Alleyway Improvements
10622206	506393	2026	1	1	\$500,000.00	Legacy Project
10622206	506393	2026	6	1	\$200,000.00	Mann Street Project
10622206	506495	2026	1	1	\$30,000.00	Vehicle
10722206	506191	2026	1	1	\$500,000.00	Land Acquisition
10722206	506393	2026	5	1	\$1,400,000.00	Columbia Avenue Project
10722206	506393	2026	7	1	\$450,000.00	Central Avenue Project
10945656	506393	2026	1	1	\$500,000.00	Hoagland Boulevard: US192/Carroll Street
40945206	506191	2026	1	1	\$300,000.00	Mann Street Extension Project
40945206	506393	2026	2	1	\$800,000.00	Mill Pond Improvement
40945206	506393	2026	7	1	\$400,000.00	Mann Street Extension Project
40945206	506393	2026	4	1	\$200,000.00	N. Kissimmee Drainage Improv
40945206	506393	2026	10	1	\$100,000.00	Columbia Avenue Stormwater Improvement
40945206	506393	2026	14	1	\$100,000.00	Connect Kissimmee Side Street Improvement
40945206	506393	2026	9	1	\$50,000.00	Downtown Alleyway (Stormwater)
40945206	506494	2026	1	1	\$12,200.00	Velocity Meter
40945206	506494	2026	7	1	\$5,000.00	Utility Open Trailer
40945506	506494	2026	3	1	\$42,000.00	Walk-behind Mower
40945506	506494	2026	1	1	\$25,000.00	Flail Mower (2)
40945506	506495	2026	3	1	\$155,000.00	Crash Attenuator Truck
41145716	506495	2026	1	2	\$858,000.00	Garbage Truck (2)
41145716	506495	2026	6	2	\$550,000.00	Bulk Truck (2)
41145716	506495	2026	8	1	\$429,000.00	Garbage Truck
41145716	506495	2026	5	1	\$45,634.00	Container Truck
41145726	506494	2026	2	1	\$40,000.00	Crane Truck Mounted
41145726	506494	2026	3	1	\$30,000.00	Welder and Air Compressor on Service truck
46170106	506292	2026	1	1	\$320,000.00	Air Traffic Control Tower – Construction
46170106	506393	2026	1	1	\$100,000.00	Taxiway A North - Construction Phase I
46170106	506393	2026	4	1	\$30,000.00	Hangar Improvements
46170106	506393	2026	6	1	\$12,000.00	Taxiway D Phase II - Design
46170106	506494	2026	1	1	\$16,000.00	Zero Turn Mower
46170106	506495	2026	1	1	\$89,500.00	1 Ton Pick-up Truck
56045606	506393	2026	39	1	\$250,000.00	Mill Run Park Project
56045606	506393	2026	40	1	\$200,000.00	Lakeside Park Project
56045606	506393	2026	41	1	\$128,100.00	Chiller Replacement
56045606	506393	2026	42	1	\$15,000.00	Non-Digital Sign
56045606	506494	2026	3	1	\$275,000.00	Fire Station 13 HVAC System Equipment
56045606	506494	2026	4	1	\$150,000.00	Fire Station 14 HVAC System
56045606	506494	2026	8	1	\$37,000.00	Civic Center LED Sign Replacement
56045606	506494	2026	9	1	\$34,000.00	Facilities Key System
56045606	506495	2026	2	2	\$130,000.00	Utility Vehicle 4x4 (2)
56045706	506494	2026	2	6	\$90,000.00	Heavy Truck Mobile Lift (6)
56045706	506494	2026	15	2	\$60,000.00	Fuel Tank Dispenser (2)
56045706	506494	2026	10	1	\$45,000.00	Medium Duty Lift
56045706	506494	2026	23	1	\$40,000.00	4,000 LB Cushion Tire Forklift 50-8FGCU2
56045706	506494	2026	11	1	\$30,000.00	Heavy Tire Machine
56045706	506494	2026	18	2	\$30,000.00	Locker System (2)
56045706	506494	2026	20	2	\$12,000.00	Vehicle Lift (2)
56045706	506494	2026	3	1	\$10,000.00	Heavy Duty Truck Scanner

56045706	506495	2026	2	1	\$47,600.00	1/2 Ton Cargo Van
56045706	506495	2026	1	1	\$38,700.00	1/2 Ton Pick-up Truck
56715806	506495	2026	1	1	\$48,200.00	4x2 Pick-up Truck
00110206	506494	2027	2	1	\$10,000.00	Large Format/Plans Scanner
00110406	506494	2027	5	1	\$8,000.00	Performance Workstation
00130206	506494	2027	8	2	\$24,000.00	Portable Radio (2)
00130206	506494	2027	1	1	\$15,500.00	Car Decontamination System
00130206	506494	2027	10	1	\$9,500.00	Generator
00130206	506494	2027	3	1	\$6,000.00	Ice Machine
00130206	506495	2027	2	1	\$402,000.00	Vehicle (7)
00130206	506495	2027	11	1	\$400,000.00	Vehicle (1)
00130206	506495	2027	6	1	\$122,000.00	Vehicle (2)
00130306	506393	2027	2	1	\$12,500.00	Canine
00130406	506494	2027	4	1	\$10,000.00	Drying Chamber
00130406	506494	2027	1	1	\$7,000.00	Evidence Freezer
00130406	506494	2027	2	1	\$6,500.00	Evidence Refrigerator
00130406	506494	2027	5	1	\$6,000.00	Fingerprint Hood
00130606	506494	2027	4	1	\$50,000.00	Laser Scanner
00130606	506494	2027	1	1	\$20,500.00	Variable Message Sign
00135106	506495	2027	4	1	\$110,000.00	3/4 Ton Pick-up Truck
00135106	506495	2027	2	1	\$75,000.00	1/2 Ton Pick-up Truck
00135106	506495	2027	6	1	\$65,000.00	Sport Utility Vehicle
00135206	506393	2027	5	4	\$40,400.00	Vehicle-Mounted Diesel Filter System (4)
00135206	506393	2027	8	4	\$25,200.00	Traffic Control Pre Emption/Opticom (4)
00135206	506393	2027	2	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2027	71	2	\$110,000.00	Cardiac Monitor (2)
00135206	506494	2027	3	2	\$78,000.00	Powerload Hydraulic Stretcher (2)
00135206	506494	2027	4	2	\$64,000.00	Powerload Cot Fastening System (2)
00135206	506494	2027	44	1	\$55,000.00	Cardiac Monitor
00135206	506494	2027	51	1	\$45,000.00	Powerload Hydraulic Stretcher
00135206	506494	2027	67	4	\$36,000.00	Self Contained Breathing Apparatus (4)
00135206	506494	2027	43	1	\$35,000.00	Powerload Cot Fastening System
00135206	506494	2027	8	2	\$30,000.00	Combination Hydraulic Rescue Tool (2)
00135206	506494	2027	23	2	\$30,000.00	Hydraulic Extrication Rescue Tool System (2)
00135206	506494	2027	24	3	\$30,000.00	Mobile Radio (3)
00135206	506494	2027	46	1	\$22,000.00	Automatic CPR Compression Device
00135206	506494	2027	55	2	\$18,000.00	Airpack (2)
00135206	506494	2027	16	2	\$10,000.00	Fire Fighting Ventilation Fan (2)
00135206	506494	2027	45	1	\$6,000.00	Stair Chair
00145206	506495	2027	2	1	\$45,634.00	3/4 Ton Pick-up Truck
00145206	506495	2027	7	1	\$32,877.00	Sport Utility Vehicle
00145306	506495	2027	1	1	\$51,000.00	3/4 Ton Pick-up Truck
00145406	506494	2027	2	1	\$6,500.00	Generator 7000W
00150206	506393	2027	9	1	\$107,000.00	Denn John Ballfield Fence
00150206	506393	2027	41	1	\$100,000.00	Denn John Field Backstop
00150206	506393	2027	35	14	\$81,200.00	Tennis/Pickleball Court Resurface (14)
00150206	506393	2027	2	1	\$40,000.00	Playground Pour in Place
00150206	506393	2027	10	1	\$40,000.00	Basketball Court Fencing/Safety Net
00150206	506393	2027	36	2	\$40,000.00	Playground Safety Surface (2)
00150206	506393	2027	25	2	\$12,400.00	Outdoor Water Fountain (2)
00150206	506393	2027	33	1	\$7,000.00	Pond Fountain Replacement
00150206	506494	2027	13	3	\$150,000.00	Triplex Mower (3)
00150206	506494	2027	9	1	\$75,000.00	Loader/Skidsteer
00150206	506494	2027	20	1	\$65,000.00	Turf Sweeper
00150206	506494	2027	18	1	\$55,000.00	Heavy Duty Non-Licensed Utility Vehicle
00150206	506494	2027	19	1	\$50,000.00	Chipper
00150206	506494	2027	5	2	\$46,000.00	Heavy Duty Non-Licensed Utility Vehicle (2)
00150206	506494	2027	17	1	\$25,000.00	Heavy Duty Brush Cutter
00150206	506494	2027	14	1	\$16,500.00	Light Tower
00150206	506494	2027	11	1	\$16,000.00	Zero Turn Mower
00150206	506495	2027	6	1	\$85,000.00	Small Dump Truck
00150206	506495	2027	13	1	\$51,000.00	Passenger Van
00150206	506495	2027	5	1	\$37,000.00	1/2 Ton Pick-up Truck
00150206	506495	2027	18	1	\$36,000.00	Sport Utility Vehicle
00150306	506393	2027	5	2	\$36,000.00	Activity Pool Play Feature (2)
00150306	506393	2027	7	1	\$15,600.00	Parrot Boat Refurbishment
00150306	506393	2027	9	2	\$11,000.00	Outdoor Water Fountain (2)
00150306	506494	2027	4	1	\$8,700.00	ADA Swim Lift
00150306	506494	2027	3	1	\$8,100.00	Umbrella Canopy Set
00150306	506494	2027	1	1	\$5,300.00	Lane Line Storage Reel with Cover
00150406	506393	2027	6	1	\$12,000.00	Basketball Hoop System
00150406	506393	2027	2	1	\$9,700.00	Sound System
00150666	506494	2027	5	1	\$75,000.00	Berlinsky Furnishing/Equipment
00150666	506494	2027	1	1	\$6,000.00	Generator
10345406	506494	2027	5	1	\$27,500.00	Cabinet/Controller 8 Phase
10345406	506494	2027	3	1	\$15,000.00	Traffic Counter
10345646	506494	2027	2	1	\$33,600.00	Air Compressor
10345646	506494	2027	1	1	\$8,500.00	Concrete Grinder
10345656	506393	2027	5	1	\$400,000.00	City of Kissimmee Dirt Roads
10345656	506393	2027	21	1	\$400,000.00	Central Avenue Project

10345656	506393	2027	23	1	\$400,000.00	Columbia Avenue Improvements
10345656	506393	2027	4	1	\$250,000.00	Mann Street Extension Project
10345656	506393	2027	20	1	\$250,000.00	Connect Kissimmee Side Street Improvements
10345656	506393	2027	22	1	\$200,000.00	Shingle Creek Regional Trail Phase 2B - Yates Connector
10345656	506393	2027	24	1	\$200,000.00	Shingle Creek Regional Trail Phase 2C - Countyline Connector
10345656	506393	2027	1	1	\$10,000.00	Neighborhood Street Light Infill Program
10435206	506495	2027	12	1	\$1,000,000.00	Engine
10435206	506495	2027	2	1	\$365,000.00	Rescue Chassis
10445206	506393	2027	4	1	\$500,000.00	ADA Compliance Program
10445206	506393	2027	3	1	\$75,000.00	Neighborhood Improvement Program
10450106	506393	2027	10	1	\$750,000.00	Shingle Creek Regional Trail Construction
10450106	506393	2027	13	1	\$275,000.00	Splash Pad Underground Equipment Relocation
10450106	506393	2027	1	1	\$200,000.00	Overlook for Bike /Trail Bird Watch
10450106	506393	2027	25	4	\$140,000.00	Portable Field Fence (4)
10450106	506393	2027	4	8	\$75,200.00	Bleachers (8)
10450106	506393	2027	6	1	\$29,000.00	Pool Resurface
10450106	506494	2027	1	1	\$115,000.00	Articulating Loader
10460106	506393	2027	12	1	\$100,000.00	Wide Area Network
10460106	506393	2027	11	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506494	2027	2	1	\$350,000.00	Wide Area Network
10460106	506898	2027	2	1	\$315,000.00	Back Office Licensing
10550706	506393	2027	2	1	\$500,000.00	Lancaster Ranch Park
10622206	506191	2027	2	1	\$500,000.00	Land Acquisition
10622206	506393	2027	3	1	\$550,000.00	Legacy Project
10722206	506191	2027	2	1	\$500,000.00	Land Acquisition
10722206	506393	2027	2	1	\$1,800,000.00	Landscape Improvements Project
10722206	506393	2027	6	1	\$1,000,000.00	Columbia Avenue Project
10945656	506393	2027	2	1	\$500,000.00	Hoagland Boulevard: US192/Carroll Street
40945206	506393	2027	8	1	\$700,000.00	Mill Pond Improv Construction
40945206	506393	2027	11	1	\$100,000.00	Columbia Avenue Improv (Stormwater)
40945206	506393	2027	12	1	\$100,000.00	Connect Kissimmee Side Street (Stormwater)
40945206	506494	2027	4	1	\$9,500.00	Water Quality Logger
40945206	506495	2027	3	1	\$47,200.00	1/2 Ton Pick-up Truck
40945506	506494	2027	4	1	\$400,000.00	Sweeper
40945506	506494	2027	2	1	\$276,000.00	Grapple Loader Truck
40945506	506495	2027	1	1	\$50,000.00	Cargo Van
41145716	506495	2027	2	2	\$858,000.00	Garbage Truck (2)
41145726	506494	2027	1	1	\$7,500.00	Shop press
41145726	506495	2027	1	1	\$40,000.00	1/2 Ton Pick-up Truck
46170106	506393	2027	2	1	\$230,000.00	Taxiway D - Construction Phase II
46170106	506495	2027	2	1	\$70,000.00	3/4 Ton Pick-up Truck
56045606	506292	2027	6	1	\$340,000.00	Fortune Road Athletic Complex Renovation Projects
56045606	506393	2027	2	1	\$115,000.00	City Hall Generator
56045706	506494	2027	16	2	\$60,000.00	Fuel Tank Dispenser (2)
56045706	506494	2027	21	1	\$45,000.00	Medium Duty Lift
56045706	506494	2027	14	1	\$30,000.00	Key System
56045706	506494	2027	12	1	\$15,000.00	Brake Lathe with adaptors
56045706	506494	2027	4	1	\$6,500.00	Air Conditioning Machine
56045706	506494	2027	1	1	\$5,000.00	Copier
56045706	506495	2027	3	1	\$72,000.00	1 Ton Heavy Service truck with service body
00110406	506494	2028	4	1	\$60,000.00	HD Broadcast Cameras
00110406	506494	2028	6	1	\$8,000.00	Performance Workstation
00125106	506494	2028	1	2	\$10,000.00	Copier/Printer
00130206	506494	2028	11	2	\$24,000.00	Portable Radio (2)
00130206	506494	2028	17	3	\$15,000.00	Copier (3)
00130206	506494	2028	13	1	\$9,500.00	Generator
00130206	506495	2028	3	1	\$854,300.00	Vehicle (16)
00130206	506495	2028	12	1	\$750,000.00	Vehicle (1)
00130206	506495	2028	8	1	\$122,000.00	Vehicle (2)
00130606	506494	2028	2	1	\$20,500.00	Variable Message Sign
00135106	506495	2028	3	1	\$75,000.00	1/2 Ton Pick-up Truck
00135106	506495	2028	7	1	\$65,000.00	Sport Utility Vehicle
00135206	506393	2028	6	2	\$20,200.00	Vehicle-Mounted Diesel Filter System (2)
00135206	506393	2028	9	2	\$12,600.00	Traffic Control Pre Emption/Opticom (2)
00135206	506393	2028	3	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2028	21	2	\$90,000.00	Powerload Hydraulic Stretcher (2)
00135206	506494	2028	22	2	\$70,000.00	Powerload Cot Fastening System (2)
00135206	506494	2028	79	5	\$65,500.00	Rugged Portable Radio (5)
00135206	506494	2028	68	4	\$36,000.00	Self Contained Breathing Apparatus (4)
00135206	506494	2028	19	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2028	77	1	\$13,100.00	Rugged Portable Radio
00135206	506494	2028	25	1	\$10,000.00	Mobile Radio
00135206	506494	2028	12	1	\$7,000.00	Commercial Washer
00135206	506494	2028	20	1	\$7,000.00	Commercial Dryer
00135206	506494	2028	18	1	\$6,000.00	Commercial Treadmill
00135206	506494	2028	17	1	\$5,000.00	Fire Fighting Ventilation Fan
00145106	506495	2028	1	1	\$28,658.00	1/4 Ton Pick-up Truck
00145306	506494	2028	5	1	\$38,000.00	Mower
00145406	506494	2028	4	3	\$78,000.00	Message Board (3)
00145406	506494	2028	6	2	\$17,000.00	Arrow Board (2)

00145406	506494	2028	3	1	\$6,500.00	Generator 7000W
00145406	506495	2028	3	1	\$79,100.00	1 Ton Pick-up Truck
00150106	506494	2028	1	1	\$5,500.00	Copier
00150206	506393	2028	19	11	\$66,000.00	Pavilion Amenities Package Replacement (11)
00150206	506393	2028	15	10	\$50,000.00	Basketball Court Resurface (10)
00150206	506393	2028	29	1	\$40,000.00	Playground Pour in Place
00150206	506393	2028	12	2	\$30,000.00	Playground Safety Surface (2)
00150206	506393	2028	30	1	\$30,000.00	Quail Hollow Split Rail
00150206	506393	2028	23	1	\$28,800.00	Basketball Court Lights Conversion
00150206	506393	2028	11	1	\$20,000.00	Basketball Court Fencing/Safety Net
00150206	506393	2028	26	2	\$12,400.00	Outdoor Water Fountain (2)
00150206	506494	2028	8	7	\$126,000.00	Heavy Duty Non-Licensed Utility Vehicle (7)
00150206	506494	2028	12	5	\$80,000.00	Zero Turn Mower (5)
00150206	506494	2028	10	2	\$50,000.00	Bunker Rake
00150206	506494	2028	33	1	\$50,000.00	Triplex Mower
00150206	506494	2028	21	1	\$25,000.00	Light Duty Non-Licensed Utility Vehicle
00150206	506494	2028	15	1	\$16,500.00	Light Tower
00150206	506494	2028	32	1	\$16,000.00	Zero Turn Mower
00150206	506494	2028	16	1	\$12,000.00	Tow Behind Turbine Blower
00150206	506495	2028	10	1	\$100,000.00	1 1/4 Ton Pick-up Truck
00150206	506495	2028	4	1	\$51,000.00	Passenger Van
00150206	506495	2028	8	1	\$51,000.00	Passenger Van
00150206	506495	2028	11	1	\$37,000.00	Sport Utility Vehicle
00150306	506393	2028	3	2	\$60,300.00	Diving Board (2)
00150306	506393	2028	10	1	\$5,500.00	Lifeguard Chair/Stand
00150306	506494	2028	6	1	\$8,000.00	Automatic Pool Vacuum
10140106	506494	2028	1	1	\$5,000.00	Copier
10140106	506495	2028	3	1	\$35,000.00	Utility Vehicle 4X4 or AWD mid-sized 4-doo.
10345646	506495	2028	5	1	\$280,000.00	Patch Truck
10345646	506495	2028	1	1	\$74,900.00	2 Ton Truck
10345656	506393	2028	11	1	\$500,000.00	Connect Kissimmee Phase 2 Construction
10345656	506393	2028	6	1	\$400,000.00	City of Kissimmee Dirt Roads
10345656	506393	2028	25	1	\$400,000.00	Central Avenue Project
10345656	506393	2028	26	1	\$400,000.00	Columbia Avenue Improvements
10435106	506292	2028	1	1	\$13,000,000.00	Fire Station 16
10435206	506495	2028	3	1	\$365,000.00	Rescue Rechassis
10445206	506393	2028	8	1	\$500,000.00	ADA Compliance Program
10445206	506393	2028	9	1	\$150,000.00	Traffic Signal Designs (Location to be determined)
10445206	506393	2028	7	1	\$75,000.00	Neighborhood Improvement Program
10445306	506495	2028	1	1	\$50,300.00	1 Ton Pick-up Truck
10450106	506393	2028	7	1	\$8,500,000.00	Lancaster Ranch Park
10450106	506393	2028	15	2	\$325,000.00	Playground Replacement (2)
10450106	506393	2028	12	1	\$215,000.00	Pool Resurface
10450106	506393	2028	18	16	\$150,400.00	Bleachers (16)
10450106	506393	2028	14	24	\$120,000.00	Plaza Lights (25)
10450106	506494	2028	2	1	\$115,000.00	Articulating Loader
10460106	506393	2028	5	1	\$70,000.00	Wide Area Network
10460106	506393	2028	4	1	\$10,000.00	Geographic Information Systems implementation
10460106	506494	2028	3	1	\$300,000.00	Wide Area Network
10460106	506898	2028	3	1	\$345,000.00	Back Office Licensing
10550706	506393	2028	3	1	\$600,000.00	Fortune Road Multipurpose Field
10550706	506393	2028	4	1	\$500,000.00	Lancaster Ranch Park
10622206	506191	2028	3	1	\$500,000.00	Land Acquisition
10622206	506393	2028	4	1	\$550,000.00	Legacy Project
10722206	506191	2028	3	1	\$500,000.00	Land Acquisition
10722206	506393	2028	3	1	\$550,000.00	Legacy Project
10945656	506393	2028	3	1	\$500,000.00	Hoagland Boulevard: US192/ Carroll Street
11125106	506495	2028	1	1	\$30,000.00	Pickup 1/4 Ton (Compact) 4x2
40945206	506393	2028	5	1	\$250,000.00	Plantation Dr. Drainage Improv
40945206	506393	2028	13	1	\$100,000.00	Columbia Avenue Improv (Stormwater)
40945206	506393	2028	15	1	\$100,000.00	Connect Kissimmee Side Street (Stormwater)
40945206	506393	2028	16	1	\$100,000.00	Central Ave Improv (Stormwater)
40945206	506494	2028	5	1	\$12,200.00	Velocity Meter
40945506	506393	2028	3	1	\$50,000.00	Slip-line Program
40945506	506494	2028	5	1	\$520,000.00	All Terrain Excavator
40945506	506494	2028	6	1	\$160,000.00	Drop-Wing Mower
41145716	506495	2028	3	2	\$858,000.00	Garbage Truck (2)
41145726	506494	2028	4	1	\$40,000.00	Hydraulic Bolt Removal System
46170106	506393	2028	5	1	\$148,000.00	Taxiway A South - Construction
56045606	506292	2028	15	1	\$125,000.00	Oak Street Park Baseball Tennis Courts Pre-Fabricated Restroom Project
56045606	506393	2028	16	1	\$200,000.00	City Hall Above Ground Fuel Tank Replacement
56045706	506494	2028	17	2	\$60,000.00	Fuel Tank Dispenser (2)
56045706	506494	2028	13	1	\$30,000.00	Alignment Machine
56045706	506494	2028	7	1	\$12,500.00	Heavy Duty Equipment Cart Tote Unit
56045706	506494	2028	5	1	\$12,000.00	Vehicle hoist
00110406	506494	2029	8	1	\$8,000.00	Performance Workstation
00130206	506494	2029	9	2	\$24,000.00	Portable Radio (2)
00130206	506495	2029	5	1	\$392,000.00	Vehicle (7)
00130206	506495	2029	7	1	\$122,000.00	Vehicle (2)
00130406	506494	2029	3	1	\$7,000.00	Evidence Freezer

00130606	506494	2029	3	1	\$20,500.00	Variable Message Sign
00135106	506495	2029	10	1	\$110,000.00	3/4 Ton Pick-up Truck
00135106	506495	2029	8	1	\$75,000.00	1/2 Ton Pick-up Truck
00135106	506495	2029	9	1	\$65,000.00	Sport Utility Vehicle
00135206	506393	2029	13	2	\$20,200.00	Vehicle Mounted Diesel Filter System Replacement (2)
00135206	506393	2029	11	2	\$12,600.00	Traffic Control Pre Emption/Opticom (2)
00135206	506393	2029	10	1	\$9,200.00	Fire Hose and Appliance
00135206	506494	2029	53	12	\$840,000.00	LifePak 35 (12)
00135206	506494	2029	72	3	\$135,000.00	Powerload Hydraulic Stretcher (3)
00135206	506494	2029	73	3	\$105,000.00	Powerload Cot Fastening System (3)
00135206	506494	2029	69	4	\$36,000.00	Self Contained Breathing Apparatus (4)
00135206	506494	2029	40	1	\$15,000.00	Combination Hydraulic Rescue Tool
00135206	506494	2029	41	1	\$15,000.00	Hydraulic Extrication Tool System
00135206	506494	2029	38	1	\$10,000.00	Mobile Radio
00135206	506494	2029	48	1	\$7,000.00	Commercial Washer
00135206	506494	2029	50	1	\$7,000.00	Commercial Dryer
00135206	506494	2029	49	1	\$6,000.00	Commercial Treadmill
00135206	506494	2029	37	1	\$5,000.00	Stairmaster
00135206	506494	2029	39	1	\$5,000.00	Firefighting Ventilation Fan
00145306	506494	2029	2	1	\$65,000.00	Drivable Boom Lift
00145306	506494	2029	4	1	\$12,000.00	Arrow board
00145406	506494	2029	5	1	\$6,500.00	Generator 7000W
00150206	506393	2029	22	1	\$50,000.00	Boardwalk and Decking
00150206	506393	2029	20	8	\$48,000.00	Pavilion Amenities Package Replacement
00150206	506393	2029	17	2	\$30,000.00	Playground Safety Surface
00150206	506393	2029	31	1	\$25,000.00	Shingle Creek Fence/Decking
00150206	506393	2029	27	2	\$12,400.00	Outdoor Water Fountain (2)
00150206	506393	2029	34	1	\$7,000.00	Pond Fountain Replacement
00150206	506494	2029	22	1	\$25,000.00	Six Seat Golf Cart
00150206	506494	2029	26	1	\$25,000.00	Bunker Rake
00150206	506494	2029	23	1	\$16,500.00	Heavy Duty Non-Licensed Utility Vehicle
00150206	506494	2029	24	1	\$13,000.00	Bush Hog Mower
00150206	506494	2029	25	1	\$5,500.00	Copier
00150206	506495	2029	9	6	\$432,000.00	3/4 Ton Pick-up Truck
00150206	506495	2029	12	3	\$60,000.00	Bus (3)
00150206	506495	2029	15	1	\$51,000.00	Passenger Van
00150306	506393	2029	11	2	\$21,000.00	Lifeguard Chair/Stand (2)
00150306	506393	2029	8	1	\$12,000.00	Shed
00150406	506393	2029	9	5	\$52,700.00	Scoreboard (5)
00150406	506494	2029	1	1	\$5,500.00	Copier
10140106	506495	2029	1	5	\$175,000.00	Utility Vehicle (5)
10345406	506494	2029	9	1	\$27,500.00	Cabinet/Controller 8 Phase
10345656	506393	2029	10	1	\$400,000.00	City of Kissimmee Dirt Roads
10345656	506393	2029	27	1	\$400,000.00	Central Avenue Project
10345656	506393	2029	28	1	\$400,000.00	Columbia Avenue Improvements
10345656	506393	2029	7	1	\$10,000.00	Neighborhood Street Light Infill Program
10435206	506495	2029	11	1	\$2,500,000.00	Tower
10435206	506495	2029	5	1	\$365,000.00	Rescue Rechassis
10435206	506495	2029	9	1	\$363,400.00	Lease Buy Out
10435206	506495	2029	13	1	\$242,500.00	Lease Buy Out
10435206	506495	2029	10	1	\$25,000.00	Brindlee Mountain Payment
10435206	506495	2029	14	1	\$25,000.00	Brindlee Mountain Payment
10445206	506393	2029	10	1	\$500,000.00	ADA Compliance Program
10445206	506393	2029	11	1	\$75,000.00	Neighborhood Improvement Program
10450106	506393	2029	16	1	\$7,500,000.00	Lancaster Ranch Park
10450106	506393	2029	19	12	\$120,000.00	Bleachers (12)
10460106	506393	2029	6	1	\$100,000.00	Wide Area Network
10460106	506393	2029	7	1	\$10,000.00	Geographic Information Systems Implementation
10460106	506494	2029	4	1	\$330,000.00	Wide Area Network
10460106	506898	2029	4	1	\$345,000.00	Back Office Licensing
10550706	506393	2029	9	1	\$750,000.00	Denn John Softball/Baseball Field
10550706	506393	2029	5	1	\$500,000.00	Lancaster Ranch Park
10550706	506393	2029	7	2	\$250,000.00	Playground Ruba Park (2)
10550706	506393	2029	6	1	\$50,000.00	Climbing Wall
10622206	506191	2029	4	1	\$500,000.00	Land Acquisition
10622206	506393	2029	5	1	\$550,000.00	Legacy Project
10722206	506191	2029	4	1	\$500,000.00	Land Acquisition
10722206	506393	2029	4	1	\$550,000.00	Legacy Project
10945656	506393	2029	4	1	\$900,000.00	Hoagland Boulevard: US192/ Carroll Street
40945206	506393	2029	3	1	\$150,000.00	Stormwater System Improvements
40945206	506393	2029	17	1	\$100,000.00	Columbia Avenue Improv (Stormwater)
40945206	506393	2029	18	1	\$100,000.00	Central Ave Improvement
40945206	506494	2029	8	3	\$28,500.00	Water Quality Logger (3)
40945506	506393	2029	4	1	\$100,000.00	Slip-line Program
40945506	506494	2029	8	1	\$410,000.00	Jet-Vacuum Truck
40945506	506494	2029	7	1	\$90,000.00	Lowboy Trailer
41145716	506495	2029	4	2	\$858,000.00	Garbage Truck (2)
46170106	506494	2029	15	1	\$55,600.00	Slope Mower With Wide Area Mower and Boom Mower Attachments
56045606	506292	2029	9	1	\$150,000.00	Oak Street Park Community Center Kitchen Renovation and Upgrade
56045606	506292	2029	11	1	\$7,000.00	Oak Street Park Community Center Janitor Closet Renovation

56045606	506393	2029	18	1	\$100,000.00	Oak Street VAV Replacement	
56045606	506393	2029	26	1	\$20,000.00	Oak Street Park Community Center	Partition Wall Replacement
56045606	506393	2029	11	1	\$12,000.00	Fire Station 13 Window replacements	
56045606	506393	2029	12	1	\$10,000.00	Fire Station 13 Shade Structure	
56045706	506494	2029	19	2	\$60,000.00	Fuel Tank Pump Dispenser (2)	
00130206	506494	2030	16	2	\$24,000.00	Portable Radio (2)	
00130206	506495	2030	9	1	\$522,000.00	Vehicle (10)	
00130206	506495	2030	10	1	\$269,000.00	Vehicle (5)	
00130606	506494	2030	5	1	\$20,500.00	Variable Message Sign	
00135106	506495	2030	11	1	\$75,000.00	1/2 Ton Pick-up Truck	
00135106	506495	2030	12	1	\$65,000.00	Sport Utility Vehicle	
00135206	506393	2030	15	2	\$12,600.00	Traffic Control Pre Emption./Opticom (2)	
00135206	506393	2030	16	1	\$10,100.00	Vehicle Mounted Diesel Filter System Replacement (2)	
00135206	506393	2030	14	1	\$9,200.00	Fire Hose and Appliance	
00135206	506494	2030	75	12	\$840,000.00	LifePak 35 (12)	
00135206	506494	2030	74	6	\$216,000.00	Stair Chair (6)	
00135206	506494	2030	70	4	\$36,000.00	Self Contained Breathing Apparatus (4)	
00135206	506494	2030	59	2	\$20,000.00	Mobile Radio (2)	
00135206	506494	2030	62	1	\$15,000.00	Combination Hydraulic Rescue Tool	
00135206	506494	2030	63	1	\$15,000.00	Hydraulic Extrication Tool System	
00135206	506494	2030	58	1	\$5,000.00	Stairmaster	
00135206	506494	2030	61	1	\$5,000.00	Fire Fighting Ventilation Fan	
00145406	506494	2030	10	1	\$8,500.00	Arrow Board	
00150206	506393	2030	40	1	\$70,000.00	Playground Pour in Place	
00150206	506393	2030	38	1	\$50,000.00	Boardwalk and Decking	
00150206	506393	2030	32	1	\$25,000.00	Shingle Creek Fence/Decking	
00150206	506393	2030	37	2	\$12,400.00	Outdoor Water Fountain (2)	
00150206	506494	2030	30	1	\$50,000.00	Triplex Mower	
00150206	506494	2030	29	2	\$32,000.00	Zero Turn Mower (2)	
00150206	506494	2030	35	1	\$25,000.00	Six Seat Golf Cart	
00150206	506494	2030	28	1	\$16,500.00	Heavy Duty Non-Licensed Utility Vehicle	
00150206	506494	2030	34	1	\$12,000.00	Tow Behind Turbine Blower	
00150206	506494	2030	27	1	\$6,500.00	Aerator	
00150406	506494	2030	2	1	\$5,500.00	Copier	
10140106	506495	2030	4	1	\$35,000.00	Utility Vehicle 4x4 or AWD mid-sized 4-door	
10345656	506393	2030	31	1	\$400,000.00	Central Avenue Project	
10345656	506393	2030	32	1	\$400,000.00	Columbia Avenue Improvements	
10435206	506495	2030	16	1	\$365,000.00	Rescue Rechassis	
10435206	506495	2030	17	1	\$170,000.00	Utility/Foam Truck	
10445206	506393	2030	13	1	\$500,000.00	ADA Compliance Program	
10445206	506393	2030	15	1	\$150,000.00	Traffic Signal Designs (Location to be determined)	
10445206	506393	2030	12	1	\$75,000.00	Neighborhood Improvement Program	
10450106	506393	2030	20	1	\$11,000,000.00	Lancaster Ranch Park	
10450106	506393	2030	21	1	\$650,000.00	Playground Replacement	
10450106	506393	2030	24	1	\$300,000.00	Tennis Court Light Retrofit	
10450106	506393	2030	23	1	\$220,000.00	Fortune Road Multipurpose LED light Conversion	
10460106	506393	2030	8	1	\$100,000.00	Wide Area Network	
10460106	506393	2030	9	1	\$10,000.00	Geographic Information Systems	
10460106	506494	2030	5	1	\$375,000.00	Wide Area Network	
10460106	506898	2030	5	1	\$345,000.00	Back Office Licensing	
10550706	506393	2030	8	1	\$500,000.00	Lancaster Ranch Park	
10622206	506191	2030	5	1	\$500,000.00	Land Acquisition	
10622206	506393	2030	7	1	\$550,000.00	Legacy Project	
10722206	506191	2030	5	1	\$500,000.00	Land Acquisition	
10722206	506393	2030	8	1	\$550,000.00	Legacy Project	
10945656	506393	2030	5	1	\$900,000.00	Hoagland Boulevard: US192/ Carroll Street	
40945206	506393	2030	19	1	\$100,000.00	Central Ave Improvement	
40945206	506494	2030	9	1	\$12,200.00	Velocity Meter	
40945506	506393	2030	5	1	\$100,000.00	Slip-line Program	
40945506	506494	2030	12	1	\$470,000.00	Wheel Loader	
40945506	506494	2030	9	1	\$70,000.00	6" Pump	
40945506	506494	2030	11	1	\$20,000.00	Cargo Trailer	
40945506	506494	2030	10	1	\$15,000.00	Mower	
41145716	506495	2030	7	2	\$858,000.00	Garbage Truck (2)	
46170106	506191	2030	1	1	\$30,000.00	Land Acquisition - Approach of Runway 15.	
46170106	506292	2030	13	1	\$30,000.00	Maintenance Facility - Design	
56045606	506292	2030	13	1	\$26,700.00	Osprey bathroom at Lakefront Park	Lakefront Bathroom renovation
56045606	506292	2030	14	1	\$26,700.00	Ruby Bathroom at Lakefront Park	Lakefront Bathroom Renovation

\$126,717,337.00

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

RESOLUTION NO. -2025

**A RESOLUTION ADOPTING
THE TENTATIVE OPERATING
MILLAGE FOR THE CITY OF
KISSIMMEE, FLORIDA UPON
THE ASSESSMENT ROLL OF
THE YEAR 2025.**

WHEREAS, the City Commission of the City of Kissimmee, Florida, considered a budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026, and

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

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

SECTION 1. The millage rate of 4.6253 mills is hereby adopted, such millage rate being 6.46% more than the rolled back millage rate of 4.3446 as defined in F.S. 200.065.

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

Dated this 2nd day of September 2025.

Jackie Espinosa
Mayor-Commissioner

ATTEST:

Tameara Crespo
City Clerk

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

RESOLUTION NO. -2025

**A RESOLUTION ADOPTING THE TENTATIVE BUDGET FOR
THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND
ENDING SEPTEMBER 30, 2026.**

WHEREAS, the City Commission of the City of Kissimmee, Florida, has, after careful study, arrived at a budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026, and

WHEREAS, public hearings were held to provide the citizens of Kissimmee, Florida, with an opportunity to discuss subject budget beginning at 6:00 p.m. on September 02, 2025

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

SECTION 1. The budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026, shall be \$309,420,609 which is the total of the attached schedule.

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

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

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

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

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

Budget Transfers

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

Interdepartmental transfers shall be approved only by the City Commission.

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

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

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**

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

SECTION 5. The City Manager shall automatically adjust the total amount of the FY 2025/2026 budget by the amount of encumbrances outstanding at September 30, 2025.

SECTION 6. The City Manager shall automatically adjust the total amount of the FY 2025/2026 budget by the amount of unspent grant funds at September 30, 2025.

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

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

SECTION 9. Any unexpended or unencumbered FY 2025/2026 appropriations will automatically lapse at September 30, 2026 and will be carried over to FY 2026/2027 as un-appropriated fund balance.

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

SECTION 11. The authorized number of employees set forth in this budget is 941. Full-time employees may not be employed within any department or fund at any one time in excess of the maximum authorization as provided in this budget. Increases in the authorized number of full-time employees shall be approved only by the City Commission. Part-time employees may be employed in any number and combination that does not exceed the amounts budgeted for those employees.

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

Dated this 2nd day of September 2025.

ATTEST:

Jackie Espinosa
Mayor-Commissioner

Tameara Crespo
City Clerk

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>GENERAL FUND</u>			
City Commission	City Commission	Commission Retreat Facilitator	25,000
		Lobbyists	210,000
		Total City Commission/City Commission	235,000
City Manager	City Clerk	Community Shred Day Event	1,250
		Onsite Records Disposal	1,400
		ADA Service	2,000
		Shredding Bins	2,220
		Document Preservation	3,500
		Audio/Visual Conversion Project	5,000
		Electronic Signature Services	15,000
		Deed Recording	17,000
		Total City Manager/City Clerk	47,370
City Manager	Strategic Communications	Video Translation Services	1,000
		Video Voice-Over	2,200
		Closed Captioning Services	3,000
		American Sign Language Services	4,000
		Audio Equipment and Services	4,000
		Miscellaneous Services	10,000
		Total City Manager/Strategic Communications	24,200
City Manager	Division of Emergency Preparedness	Security Services	20,000
		Total City Manager/Safety, Security and Emergency Management	20,000
		Total City Manager	91,570
City Attorney	City Attorney	Public Defender Annual Fees	500
		Recording Fees	500
		Court Filing Fees	800
		Court Subpoena Service Fees	800
		Title and Closing Fees	2,000
		Court Deposition Fees	3,000
		Private Investigator for Forfeitures	5,000
		Code Enforcement Magistrate Fees	10,000
		Mediator Fees	11,600
		Appraisals	12,500
		Retained Counsel	230,000
		Total City Attorney/City Attorney	276,700
City Attorney	Municipal Court Clerk	Transcription Services	1,000
		Hearing Officer Fees	5,000
		Total City Attorney/Municipal Court Clerk	6,000
		Total City Attorney	282,700

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
Finance	Finance	Bond Disclosure Compliance Fees	3,000
		Armored Car Service	6,000
		Lease Compliance	7,000
		Account Analysis Fees	10,000
		Contract Compliance	12,000
		General Consultants	12,000
		Actuarial Services	13,000
		Credit Card Fees	50,000
		Redlight Camera Credit Card Fees	50,000
		Audit and ACFR Preparation	96,258
		Investment Contracts	100,000
		Total Finance	359,258
Economic Development	Economic Development	Real Estate Consulting	1,500
		Marketing Material Production	10,000
		National Entrepreneur Center	10,000
		Orlando Economic Partnership	10,000
		Prospera	20,000
		Small Business Development Center	30,000
		Custom Border Patrol Agreement	45,000
		Economic Development Incentive Funds	125,000
		University of Central Florida Incubator	150,000
		Total Economic Development	401,500
Development Services	Planning	Magistrate for Code Enforcement	30,000
		Transit Circulator Contract	41,755
		Total Development Services	71,755
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
		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	99,660
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	K9 Kennel Care	700
		Forfeiture Proceeding Court Fees	1,500
		Veterinary Insurance	1,500
		Court Certified Transcriptions	1,600
		Phone Tolls/Bank Records/Undercover Operations	2,500
		Canine Maintenance	2,750
		Towing and Storage Fees	3,000
		Evidence Disposal	4,000
		Professional Remote Composites	6,500
		Nurse Examiners	7,500
		DNA testing	8,500
		Confidential Funds	10,000
		Total Police/Criminal Investigations	50,050
		Police	Special Operations
Crossing Guard Management Services	723,034		
Total Police/Special Operations	724,034		
Total Police	907,696		
Fire	Administration	Staffing Software Phone Contract	50
		Pre-Employment Examinations	27,450
		Medical Director Contract	50,000
		Wellness Physicals	118,680
		Ambulance Billing Service	300,000
		Medicaid Payment	685,731
		Total Fire	1,181,911
Public Works	Engineering	Miscellaneous Professionals Services	125,000
		Total Public Works/Engineering	125,000
Public Works	Street Maintenance	Maintenance Agreement	118,000
		Mowing Contract	483,840
		Total Public Works/Street Maintenance	601,840
Public Works	Traffic Engineering	Traffic Signal Inspections	75,000
		FDOT Rail Road Crossing Contract	44,460
		Beacon Maintenance	25,346
		FDOT Traffic Signal Maintenance	91,745
		Signal Maintenance	97,064
		Emergency Signal Services	93,000
		Redlight Camera Fees	988,600
		Total Public Works/Traffic Engineering	1,415,215
		Total Public Works	2,142,055
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	900
		Pool Permit	975
		Miscellaneous Aquatic Classes	1,500
		Lifeguard Certification Fees	11,700
		Chemical Delivery Contract	54,000
		Total Parks and Recreation/Aquatic Center	69,075
Parks and Recreation	Recreation	Janitorial/Custodial	2,200
		Food Service	7,100
		Day Camp Program Trips	8,500
		Special Programs	17,400
		Recreation Programs	29,508
		Teen Extreme Program	39,686
		Oak Street Park Camp Discovery	69,146
		Youth and Adult Sports	95,225
		Total Parks and Recreation/Recreation	268,765
Parks and Recreation	Cemetery	Cemetery Plot Buy Back	2,200
		Total Parks and Recreation/Cemetery	2,200
Parks and Recreation	Events & Venues	Security	6,000
		Downtown Event/Partnership	7,000
		Face Painters	7,000
		Fandom	10,000
		General Labor Services	16,000
		Taste of Kissimmee	20,000
		Pridefest	20,000
		Juneteenth	23,000
		Kowtown	25,000
		Martin Luther King, Jr. Event	25,000
		Festival of Lights Parade and Entertainment	28,000
		July 4th Fireworks	42,500
		July 4th Entertainment and Production	60,000
		Total Parks and Recreation/Events & Venues	289,500
Human Resources and Risk Management	Human Resources	457 Plan Fiduciary Insurance	5,000
		Pension and Actuarial Studies	6,600
		Labor Attorney	25,000
		Total Human Resources and Risk Management	36,600
Total General Fund			6,349,585

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT		
STORMWATER UTILITY FUND					
Public Works	Engineering	Annual Audit Fees	3,856		
		Water Quality Reporting	5,000		
		Diving Services	11,000		
		Data Storage Management	45,000		
		Nutrient Data Analysis	50,000		
		Community Rating System Assistance	50,000		
		Water Quality Lab Sampling	55,000		
		Asset Inventory Management	75,000		
		Master Stormwater Model	100,000		
		Stormwater Monitoring Services	145,000		
		Total Stormwater Utility/Engineering	539,856		
		Public Works	Operations	Janitorial Service	3,984
				Customer Billing Services	328,417
Total Stormwater Utility/Operations	332,401				
Total Stormwater Utility Fund			872,257		
SOLID WASTE FUND					
Public Works	Solid Waste	Annual Audit Fees	3,826		
		Janitorial Services	4,656		
		Customer Billing Services	176,174		
		Total Solid Waste/Solid Waste	184,656		
Public Works	Weld Shop	Janitorial Services	3,564		
		Total Solid Waste/Weld Shop	3,564		
		Total Solid Waste Fund	188,220		
AIRPORT FUND					
Airport	Operations	Airport Intern Share	1,000		
		Audit Fees	1,500		
		Graphic Design Services	2,000		
		Airport Development Plan	3,000		
		Appraisals	5,000		
		Surveying Services	5,000		
		General Consultant Fees	9,500		
		Janitorial Services	14,712		
		Legal Services	34,500		
		Landing Fee Agreement	70,000		
		Total Airport Fund	146,212		
CENTRAL SERVICES FUND					
Information Technology	Information Technology	Central Square Support Services	5,000		
		Microsoft/Cisco Technical Support	5,000		
		Microsoft SharePoint Services	10,000		
		GIS Asset Management Technical Support	10,000		
		API Support Services	10,000		
		Total Information Technology	40,000		

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	Work Order System Contract	7,694
		Charging Station Services	8,073
		Fuel Tank Testing and Inspections	15,000
		Septic Tank and Grease Trap Inspections	28,903
		Roofing Inspections	30,000
		Generator Inspections	30,000
		Pest Control Services	45,000
		Elevator Inspections	50,000
		Consultant Services	50,000
		HVAC Contract Services	78,320
		Alarm Security Monitoring Services	135,420
		Janitorial Service	283,036
		Total Public Works/Facilities Maintenance	761,446
		Total Central Services Fund	
LOCAL OPTION GAS TAX FUND			
Public Works	Engineering	General Consultants	111,500
		Total Local Option Gas Tax/Engineering	111,500
Total Local Option Gas Tax Fund		111,500	
BUILDING FUND			
Development Services	Building	Janitorial Services	24,000
		Miscellaneous Professional Services	35,000
		Building Inspector Services and Plan Review	50,000
		Total Building Fund	109,000
VINE STREET COMMUNITY REDEVELOPMENT FUND			
Economic Development	Community Redevelopment	Public Arts Guide	1,000
		Graphic Design Services	5,000
		Financial Audit	6,000
		Architectural Services	10,000
		Consultant Services	10,000
		Surveying and Engineering Services	12,500
		Commercial Appraisal Services	15,000
		Transit Circulator Contract	128,900
Total Vine Street Community Redevelopment Fund		188,400	

ANALYSIS OF PROFESSIONAL SERVICES

DEPARTMENT	DIVISION	DESCRIPTION	AMOUNT
<u>DOWNTOWN COMMUNITY REDEVELOPMENT FUND</u>			
Economic Development	Community Redevelopment	Public Arts Guide	1,000
		Graphic Design Services	2,500
		Financial Audit	6,000
		Consultant Services	7,000
		Surveying and Engineering Services	12,500
		Commercial Appraisal Services	15,000
		Architectural Services	22,500
		Holiday Decorations	50,000
		Transit Circulator Contract	257,799
		Total Downtown Community Redevelopment Fund	<u>374,299</u>
<u>2025 COMMUNITY DEVELOPMENT BLOCK (CDBG) GRANT FUND</u>			
Development Services	2025 CDBG Program	Miscellaneous Professional Services	10,000
		Miscellaneous Contract Services	40,000
		Total 2025 Community Development Block Grant Fund	<u>50,000</u>
<u>2025 STATE HOUSING INITIATIVE PARTNERSHIP (SHIP) GRANT FUND</u>			
Development Services	2025 SHIP Program	Miscellaneous Professional Services	2,500
		Miscellaneous Contract Services	25,000
		Total 2025 State Housing Initiative Partnership (SHIP) Grant Fund	<u>27,500</u>
<u>THE HAVEN ON VINE</u>			
City Manager	City Manager	Janitorial Services	7,200
		Pool Services	9,000
		Custodial Services	9,000
		Pest Services	9,600
		Lawn Services	14,400
		Professional Services	40,000
		Security	100,000
		Total The Haven on Vine	<u>189,200</u>
<u>LIABILITY/WORKERS COMPENSATION SELF INSURANCE FUND</u>			
Human Resources and Risk Management	Risk Management	Hepatitis B Shots/Draws	2,000
		Hazardous Materials Cleanup	5,000
		Commercial Drivers License Random Drug Testing	6,000
		Exposure Hot Line	10,000
		Actuarial Services	11,000
		Total Liability/Workers Comp Self Insurance Fund	<u>34,000</u>

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	498,000	
		Administrative Service Fees	2,315,900	
		Total Health Self Insurance Fund		<u>3,048,275</u>
		TOTAL CITY OF KISSIMMEE		<u>12,729,894</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.

**CITY OF KISSIMMEE
2026 ANNUAL BUDGET**



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