MEETING MINUTES
SESSION OF THE CITY COMMISSION BUDGET WORKSHOP
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

Members Present: Mayor Jackie Espinosa, Angela Eady, Carlos Alvarez, III, Janette Martinez
Staff Present: City Manager Mike Steigerwald, City Attorney Olga Sanchez de Fuentes, Deputy City Manager Desiree Matthews, Deputy City Manager Austin Blake, City Clerk Tameara Crespo, Finance Director Tavia Ritchie
Members Absent: Commissioner Noel Ortiz

Mayor Espinosa called the meeting to order at 9:00 AM.

2. INTRODUCTION AND HIGHLIGHTS

City Manager Steigerwald opened with an overview of the proposed budget, outlining key financial data and trends, and underscoring the challenges encountered in achieving a balanced budget this fiscal year. He addressed the city's sustained millage rate, which has remained unchanged for seventeen consecutive years, and provided insight into the economic outlook, projected growth, staffing requests, infrastructure needs, and the five-year capital improvement plan, all while maintaining the current millage rate. Additionally, he reviewed the status of the general reserves budget.

He reviewed enhancements to public safety services, proposed departmental changes, capital projects, and the planned expansion of the police headquarters, along with the construction of new fire stations. He concluded by outlining anticipated personnel additions over the next five years, primarily within public safety, and proposed a 4% salary increase for all non-union staff.

3. BUDGET OVERVIEW

3.A <u>FY26 Proposed Annual Budget</u>

Finance Director Tavia Ritchie delivered a comprehensive overview of the Proposed FY 2026 Budget through a PowerPoint presentation (Exhibit "A") and directed the Commission to the accompanying "Budget in Brief" document (Exhibit "B"), which provides a high-level, condensed summary of the full budget.

Her presentation addressed several key areas, including Budget Fundamentals, FY26 Economic Assumptions, Millage Highlights (maintaining a rate of 4.6253 for the seventeenth consecutive year with a rollback rate of 4.3446), Ad Valorem Revenue Highlights, Total Budget Overview, General Fund Revenue and Allocation Summaries, Key Fund Highlights, and overviews of Capital Projects, Debt, Grants, Pensions, and Reserves.

Director Ritchie also noted that the city continues to maintain its AA+ bond rating. The City Manager supplemented the presentation with a brief discussion on property taxes, a projected five-year decline in general fund revenues spending, and provided an explanation of the millage rate and its impact on the average property owner.

4. REVIEW OF DEPARTMENTS

City Manager Steigerwald provided a summary of each department as outlined in the agenda. The Commission then held individual discussions with each department director, posing questions related to specific budget line items, departmental operations, staffing, services, and ongoing initiatives and projects. Each director responded with updates and clarifications.

Additionally, City Manager Steigerwald and the Commission held a brief discussion regarding proposed salary adjustments for full-time, year-round part-time, and seasonal employees. The Commission also reviewed the potential acquisition of a portable stage. Following a staff analysis, it was determined that the investment would not yield sufficient returns, with concerns raised regarding associated insurance requirements and the staffing resources necessary to operate and manage the stage effectively.

5. GENERAL DISCUSSION

Social Services Process

Deputy City Manager Desiree Matthews led a discussion on this year's social services funding allocation, reviewing the current process and requesting Commission feedback. The proposed bridge/emergency housing program was a central topic. Commissioners noted service overlaps among nonprofits and stressed the importance of diversifying funding, encouraging collaboration, and focusing on measurable outcomes. Given limited resources and overlapping county, state, and federal support, Deputy Manager Matthews suggested exploring a new oversight framework and will return with options at a future meeting.

Mayor Espinosa proposed allocating $300,000 of the $450,000 budget directly to the Haven on Vine, with the remaining $150,000 distributed to the nonprofits and recommended reviewing the performance of agencies receiving funding. Deputy Manager Matthews proposed reevaluating the competitive funding process and reviewing the current provider list to better align with City priorities, focusing specifically on homelessness and housing stability rather than all social services.

Additional Road Resurfacing Appropriation

City Manager Steigerwald reported that proceeds from the charter school sale funded the resurfacing of 33 streets, with $5.5 million remaining to continue the paving program. Current funds will help the City catch up before resuming annual maintenance. The Commission also discussed the Columbia Avenue project and adding signage to restrict heavy trucks from using side streets, directing staff and the new City Engineer to review enforcement options.

The Commission reached a consensus to proceed with the next phase of resurfacing.

Commission Policies Update

City Manager Steigerwald proposed amending the Commission travel policy and requested direction from the Commission. There was consensus to allow Commissioner Martinez to attend an event in Washington, D.C. with the Osceola Chamber, with formal approval to be considered on August 5th. Mayor Espinosa requested staff to draft a revised travel policy allowing exceptions for travel related to external board assignments or economic development, and to bring it back for Commission approval.

Discussions were held regarding potential amendments to the City Charter. To place these changes on the 2026 General Election ballot in August, a timely process must be followed. Mayor Espinosa opened the conversation for the board to share their views on term limits and compensation. City staff will research current legislation and pending bills that may impose term limits on local governments and will provide recommendations at a future meeting.

The Commission also discussed implementing criminal background checks for candidates, including drafting a policy to collect and publicly disclose results, with candidates waiving privacy rights. Regarding compensation, the current charter language was deemed vague, prompting the need for revision. The discussion included comparing population data from the U.S. Census versus the Bureau of Economic and Business Research (BEBR), as the state recognizes BEBR estimates between census years to determine appropriate compensation levels.

It was also discussed to add language to the City's event handbook informing vendors that political endorsements or advocacy are prohibited at City events.

Commissioner Eady made a motion to adopt the proposed millage at 4.6253. Commissioner Martinez seconded the motion.

Motion carried 4 - 0

Commissioner Eady made a motion to adopt the Public Hearing Schedule (September 2nd and September 16th). Commissioner Martinez seconded the motion.

Motion carried 4 - 0

6. CONCLUSION

There being no further business to come before the Commission, Mayor Espinosa adjourned the meeting at 1:43 PM.

KISSIMMEE Founded 1883 IN GOD WE TRUST

MAYOR-COMMISSIONER

ATTEST:

Tameara Crespo

CITY CLERK

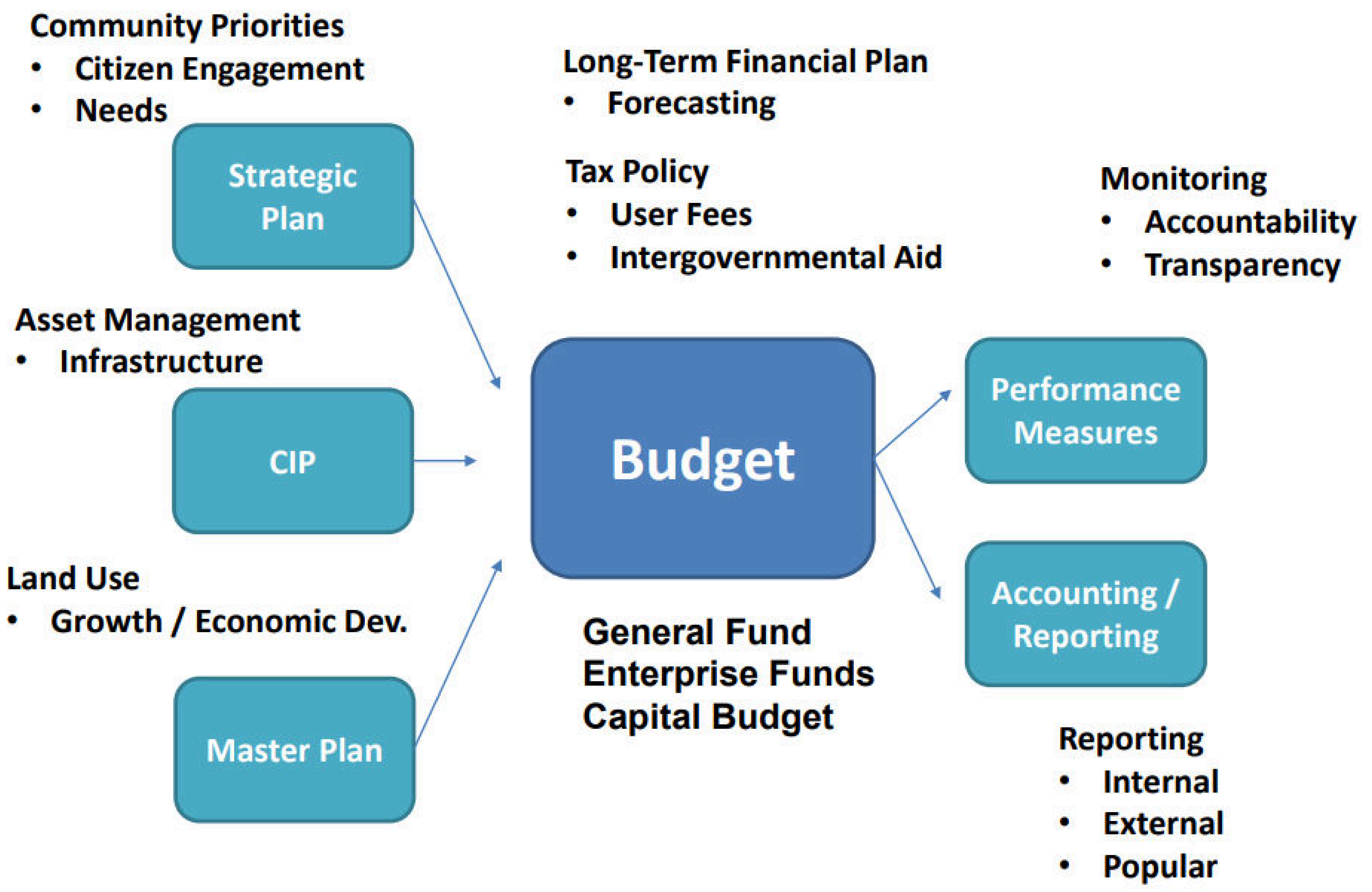
Exhibit "A"

Budget Workshop

Fiscal Year 2026

CITY OF KISSIMMEE 1883

The Budget System



CITY OF KISSIMMEE 1883

Budget Basics

- The City has over 120 different funds
- The General Fund is the primary operating fund to pay for basic City services, programs, and the daily operations of the City
- There are separate funds for standalone businesses like solid waste, stormwater, airport
- There are separate funds for special revenue like sales tax, gas tax and building

CITY OF KISSIMMEE 1883

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.

Financial resiliency: plan and act with a long-term perspective to ensure that fiscal policies and investments sustain public services and quality of life. Maintain flexibility in financial planning and management to adapt to unforeseen challenges, capitalize on new opportunities, and smooth out volatility.

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FY26 Economic Assumptions

• Inflation	2 % - 2.5 %
• Ad valorem	modest growth
• Other Revenue	flat growth
• Investment income	modest growth
• External factors	elevated risk
• Benefit costs	high growth

Millage Highlights

- Recommended Operating millage 4.6253
- Rollback 4.3446, roughly $1.9M less
- $355,132,128 in new taxable value
- $763,783,065 in reassessments and new taxable value
- Certified value of $7,089,214,444

CITY OF KISSIMMEE 1883

Ad Valorem Highlights

AD VALOREM MILLAGE RATE 4.6253 NO INCREASE

ONE MILL GENERATES $7.1M

Average millage of cities in State of Florida is 4.8286

Average millage of cities with 25,000 to 99,999 residents is over 5 mills

Average millage of cities with >100,000 residents is over 6 mills

PROPERTY VALUES INCREASED BY 12.1%

CRA VALUES INCREASED BY 15.3%

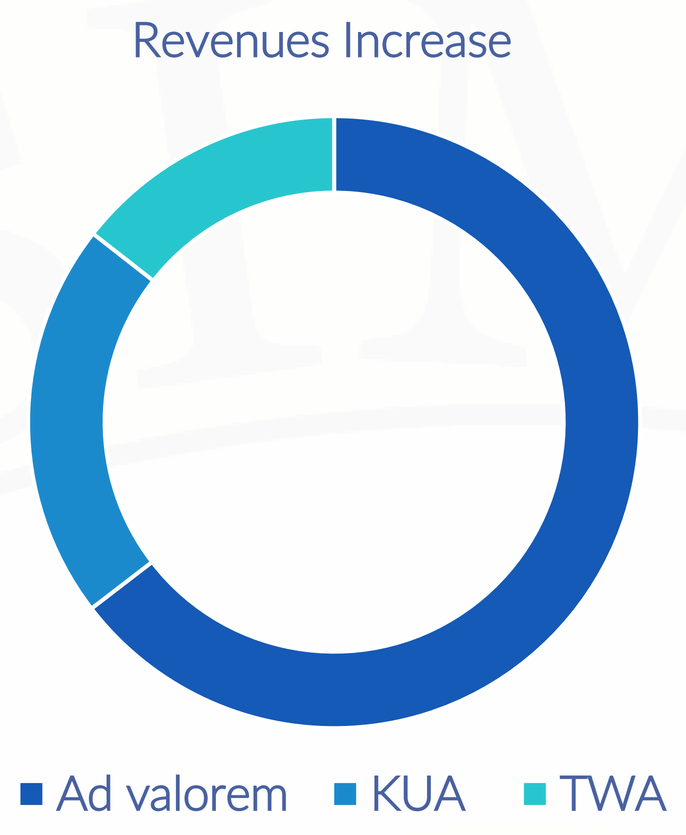
ALL FUNDS TOTAL BUDGETS SUMMARY				
		ADJUSTED		
	ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND NAME	FY 2024	FY 2025	FY 2025	FY 2026
General Fund	$ 151,841,639	$ 148,344,699	$ 158,555,389	$ 160,775,994
Stormwater Utility	15,057,729	15,574,349	16,778,009	10,144,859
Solid Waste	10,152,028	10,502,579	11,770,346	10,264,795
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	12,800,667.00	7,180,630.00	7,471,920.00	5,973,441
Downtown Community Redevelopment	9,765,782.00	11,060,888.00	11,528,811.00	9,572,118
Vine Street Community Redevelopment	6,950,964.00	8,579,130.00	9,464,972.00	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
Victims of Crime Act 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	-	-	0
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 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 1883

General Fund Revenue Highlights

- Total revenue for General Fund is projected to be $111,023,045

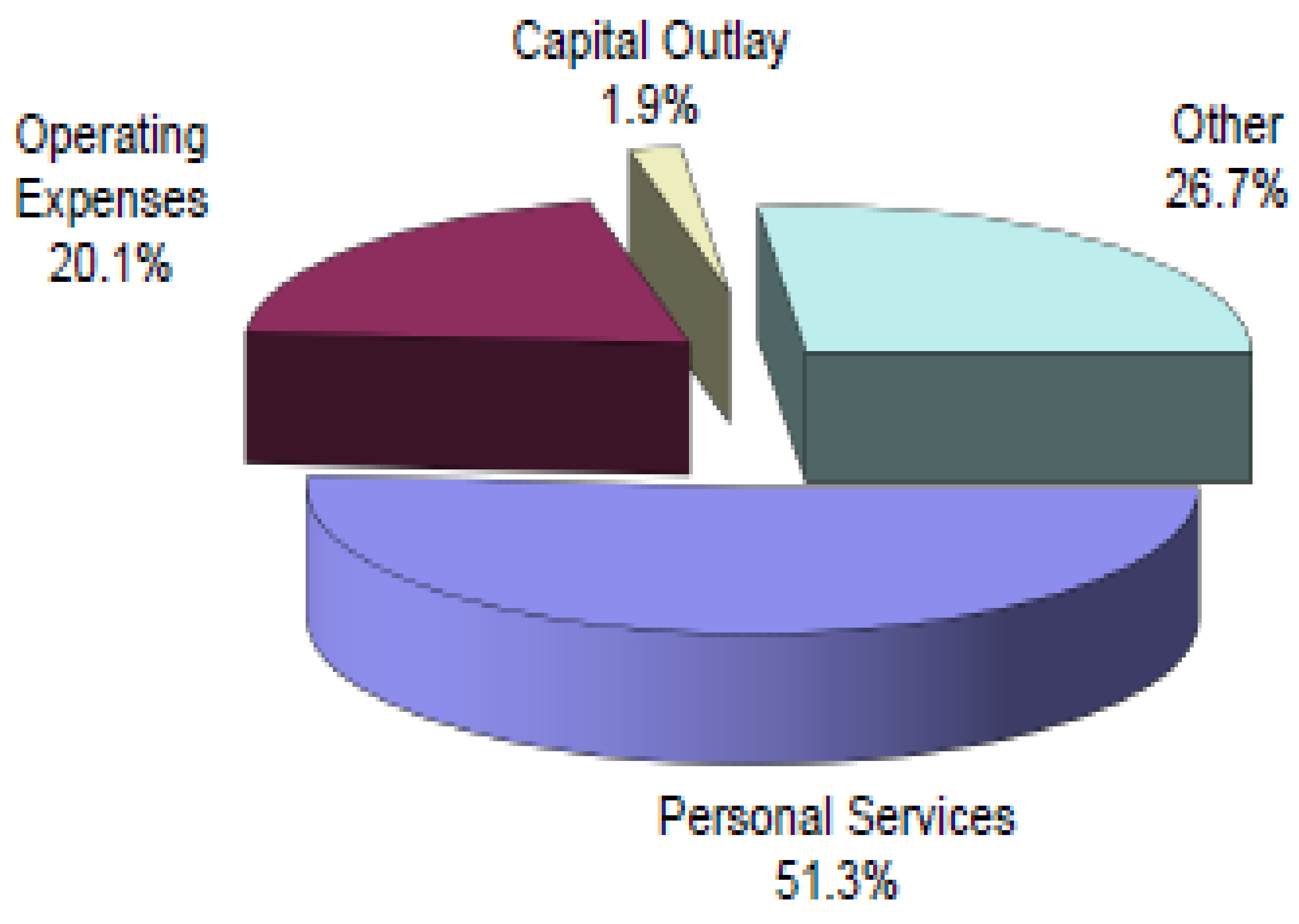
- Budgeted revenues increase of 13.8%

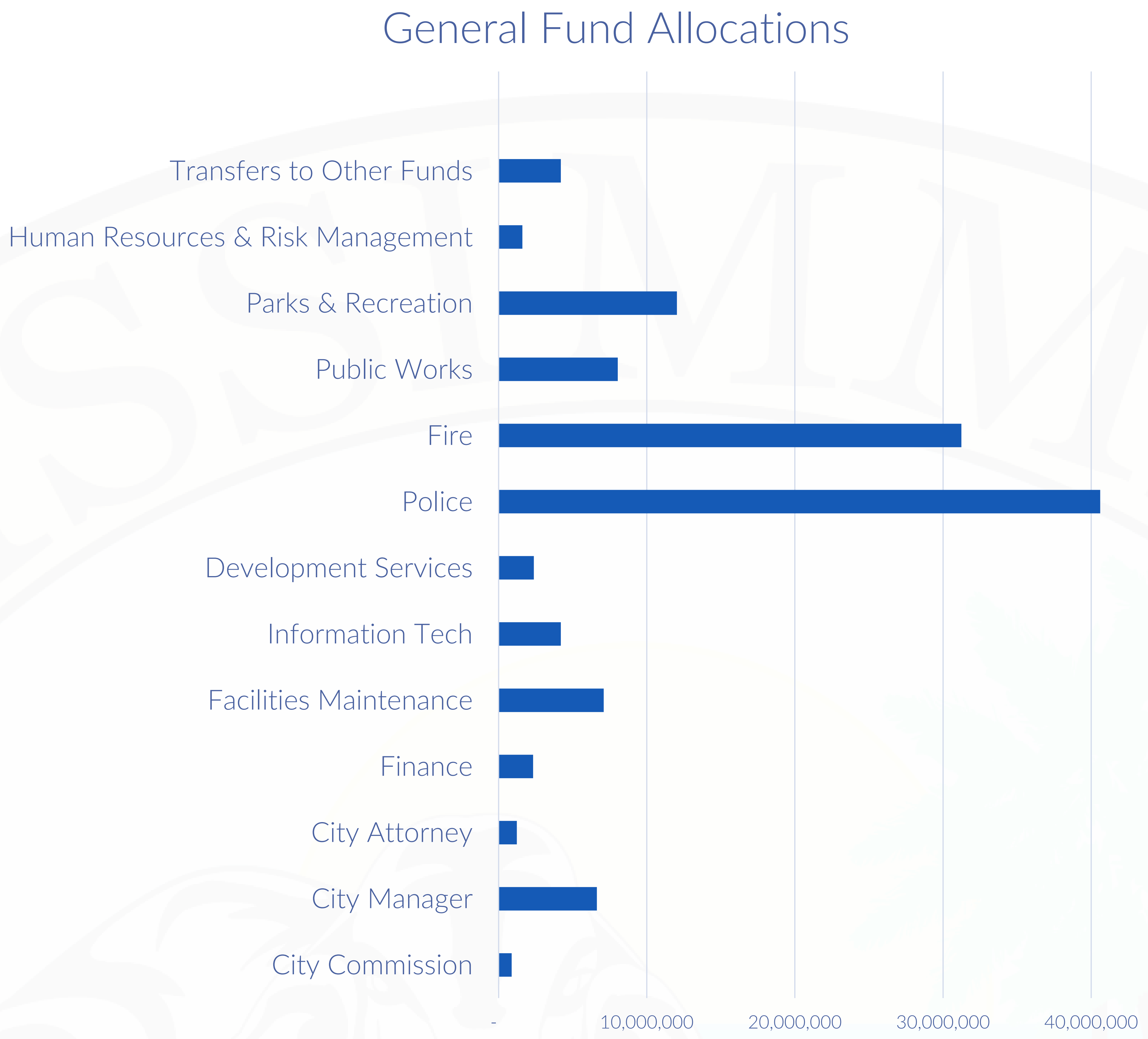


- Largest sources of revenue: KUA, Ad valorem, State revenues, Utility taxes, TWA

CITY OF KISSIMMEE 1883

General Fund Allocations





CITY OF KISSIMMEE 1883

Fund Highlights

- Stormwater Utility, over $7.6M in revenues generated
  - $10.46 per month per ERU
  - One CRS coordinator and one stormwater specialist coordinator recommended
- Solid Waste Utility, nearly $8M in revenues generated
  - $24.92 per month per residence
  - Adjusted for CPI and fuel costs
  - No new positions
  - Utilizing reserves
- Airport Fund, over $2.1M in revenues generated
  - Leases reevaluated
  - Reserves
  - No new positions
- Central Services Fund, nearly $15.2M in transfers
  - Elevated costs
  - No new positions

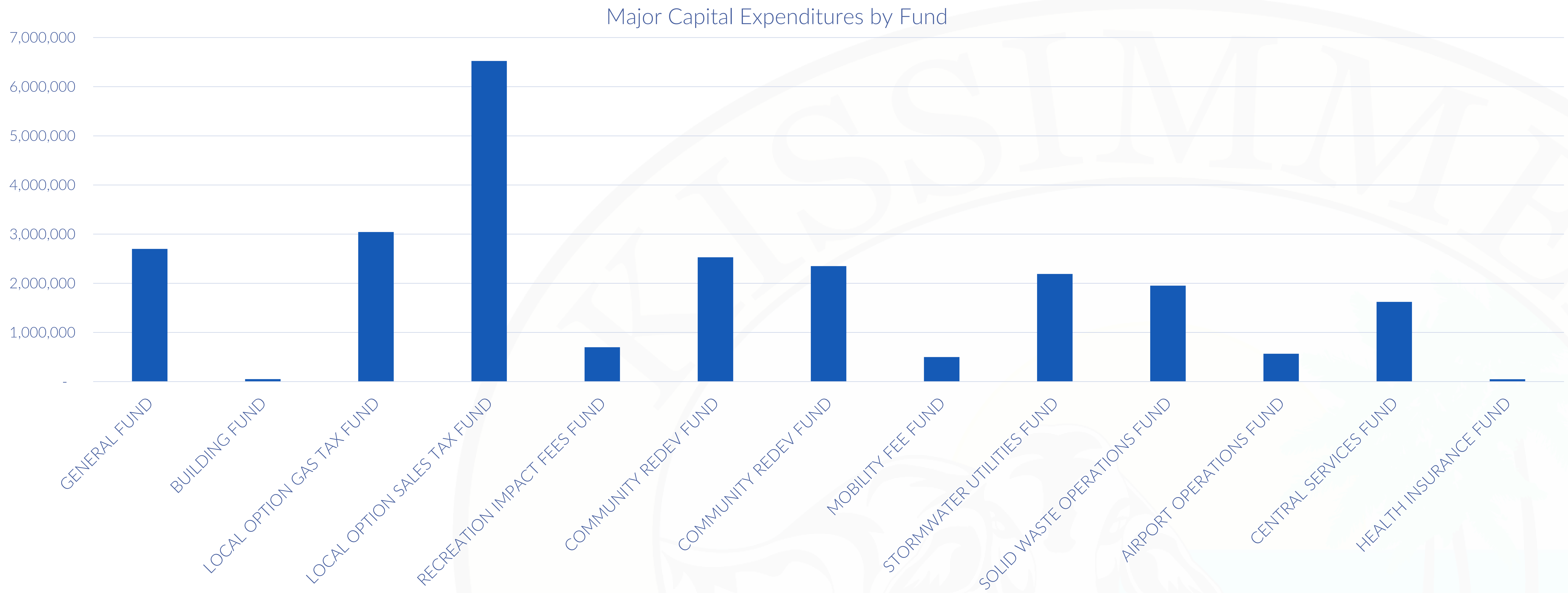
CITY OF KISSIMMEE 1883

Other Major Fund Highlights

- Local Option Sales Tax, over $12.3M in revenue generated
- Local Option Gas Tax, $3.5M in revenue generated
- Building Fund, $3.4M in revenue generated
- CRAs, $7.7M in revenue generated
- Liability/WC Fund
- Health Insurance Fund

Capital Overview

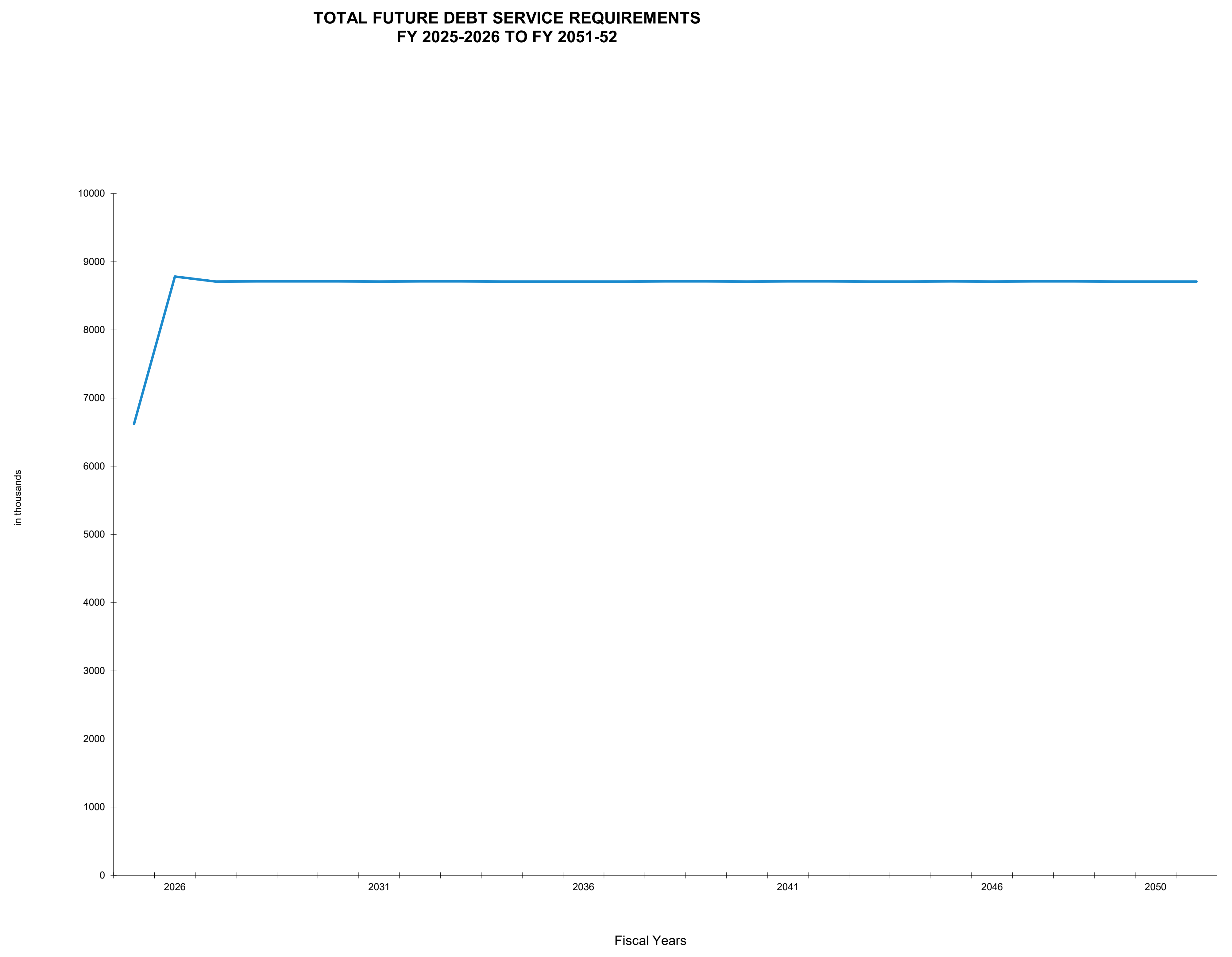
- Total Capital Expenditures FY 26 $24.7M



CITY OF KISSIMMEE 1883

Debt Overview

- Bond rating 'AA+'
- Multiple borrowings retired, Series 2024 offset
- Outstanding annual debt service payment per capita: $103.15
- Outstanding long-term debt per capita: $1,615.56



CITY OF KISSIMMEE 1883

Grant Overview

- Total Grant Revenue FY 24 $7M

CITY OF KISSIMMEE, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
For the year ended September 30, 2024

Agency/Program	Assistance Listing #	Grant #	Federal Expenditures	Through to Subrecipients
FEDERAL AWARDS				
Clustered				
Child Nutrition Cluster				
U.S. Department of Agriculture				
Passed through the Florida Dept of Agriculture and Consumer Services				
School Breakfast Program	10.553		$ 51,734	$ 51,734
National School Lunch Program	10.555		230,983	230,983
Supply Chain Assistance Funding	10.555		4,187	4,187
			235,170	235,170
Total U.S. Department of Agriculture - Child Nutrition Cluster			286,904	286,904
Not Clustered				
U.S. Department of Agriculture, Natural Resources				
Mill Slough Debris Removal	10.923	NR244209XXXXC001	188,550	-
Total U.S. Department of Agriculture - Not Clustered			188,550	-
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant 2017	14.218	B-17-MC-12-0051	27,404	
Community Development Block Grant 2020	14.218	B-20-MC-12-0051	3,436	
Community Development Block Grant 2020 - COVID	14.218	B-20-MW-12-0051	1,026,902 *	
Community Development Block Grant 2021	14.218	B-21-MC-12-0051	22,262	
Community Development Block Grant 2022	14.218	B-22-MC-12-0051	7,417	
Community Development Block Grant 2023	14.218	B-23-MC-12-0051	354,837	
Subtotal			1,442,258	-
Passed through the Florida Department of Economic Opportunity				
Community Development Block Grant - MIT	14.228	IR033	966	-
Home Investment Partnerships Program				
Home Investment Partnerships Program 2020	14.239	None	26,688	
Home Investment Partnerships Program 2021	14.239	None	161,647	
Home Investment Partnerships Program 2022	14.239	None	4,890	
Home Investment Partnerships Program 2023	14.239	None	263,218	
Home Investment Partnerships Program 2023 - ARPA	14.239	None	16,037	
Subtotal			472,480	-
Community Project Funding	14.251	B-22-CP-FL-0261	28,660	
Total U.S. Department of Housing and Urban Development			1,844,384	-
U.S. Department of Interior, National Park Service				
Lakefront Park	15.916	P23AP01586-00/LW756	139,434	
Total U.S. Department of Interior			139,434	-
U.S. Department of Justice				
Passed through the Florida Office of the Attorney General				
Victims of Crime Act	16.575	VOCA-C-2023-City of Kissimmee 00165	56,001	
Bulletproof Vest Partnership	16.607	Unk	13,869	
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-22-GG-02465-JAGX	27,157	
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2022-JAGC-15PBJA-22-GG-00656 R7092	43,665	
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2022-JAGC-15PBJA-22-GG-00656 R7106	9,686	
Subtotal			80,508	-
Total U.S. Department of Justice			150,378	-
U.S. Department of Transportation				
Airport Improvement Program	20.106	3-12-0038-040-2021	3,482	
Airport Improvement Program	20.106	3-12-0038-043-2023	63,867	
Airport Improvement Program	20.106	3-12-0038-044-2023	335,745	
Airport Improvement Program	20.106	3-12-0038-042-2022	337,772	
Subtotal			740,866	-
Highway Planning and Construction Cluster				
Passed through the Florida Department of Transportation				
Highway Planning and Construction	20.205	442334-1-58-01/G2893	557	
Highway Planning and Construction	20.205	437472-2-38-01/G2473	494,287	
Highway Planning and Construction	20.205	434916-1-48-01/G0140	98	
Subtotal			494,942	-
Total U.S. Department of Transportation			1,235,808	-

Continued

CITY OF KISSIMMEE, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
For the year ended September 30, 2024

Agency/Program	CSFA #	Grant #	State Expenditures	Through to Subrecipients
STATE FINANCIAL ASSISTANCE				
Florida Department of Environmental Protection				
Florida Recreation Development Assistance Program	37.017	A2006	$ 50,000	
Florida Recreation Development Assistance Program	37.017	A23061	43,278	
Total Florida Department of Environmental Protection			93,278	-
Florida Department of Commerce				
Kissimmee Affordable Housing and Homeless Services Project	40.038	HL205	38,497	
Total Florida Department of Commerce			38,497	-
Florida Housing Finance Corporation				
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP 24	320,814	
State Housing Initiatives Partnership Program (SHIP)	40.901	HHRP	237,026	
Total Florida Housing Finance Corporation			557,840	-
Florida Department of Transportation				
Aviation Grant Programs	55.004	454476-1-94-01 / G2V79	29,007	
Aviation Grant Programs	55.004	442488-2-94-01 / G2T48	162,064	
Aviation Grant Programs	55.004	450681-1-94-01 / G2865	27,865	
Aviation Grant Programs	55.004	449265-1-94-01/G1X44	2,400	
Aviation Grant Programs	55.004	454683-1-94-01	28,745	
Total Florida Department of Transportation			250,081	-
Florida Department of Law Enforcement				
Assistance with Investigative Operations	71.010	Z8004	10,966	
Assistance with Investigative Operations	71.010	KE009	2,694	
			13,660	
Kissimmee Public Safety Training Support Annex	71.065	7G006	34,500	
Total Florida Department of Law Enforcement			48,160	-
Florida Department if Management Services				
Local Government Cybersecurity Grant Program	72.009	DMS - 22/23 - 287	189,484	
Total Florida Department of Management Services			189,484	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			$ 1,177,340	$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			$ 6,707,453	$ 286,904

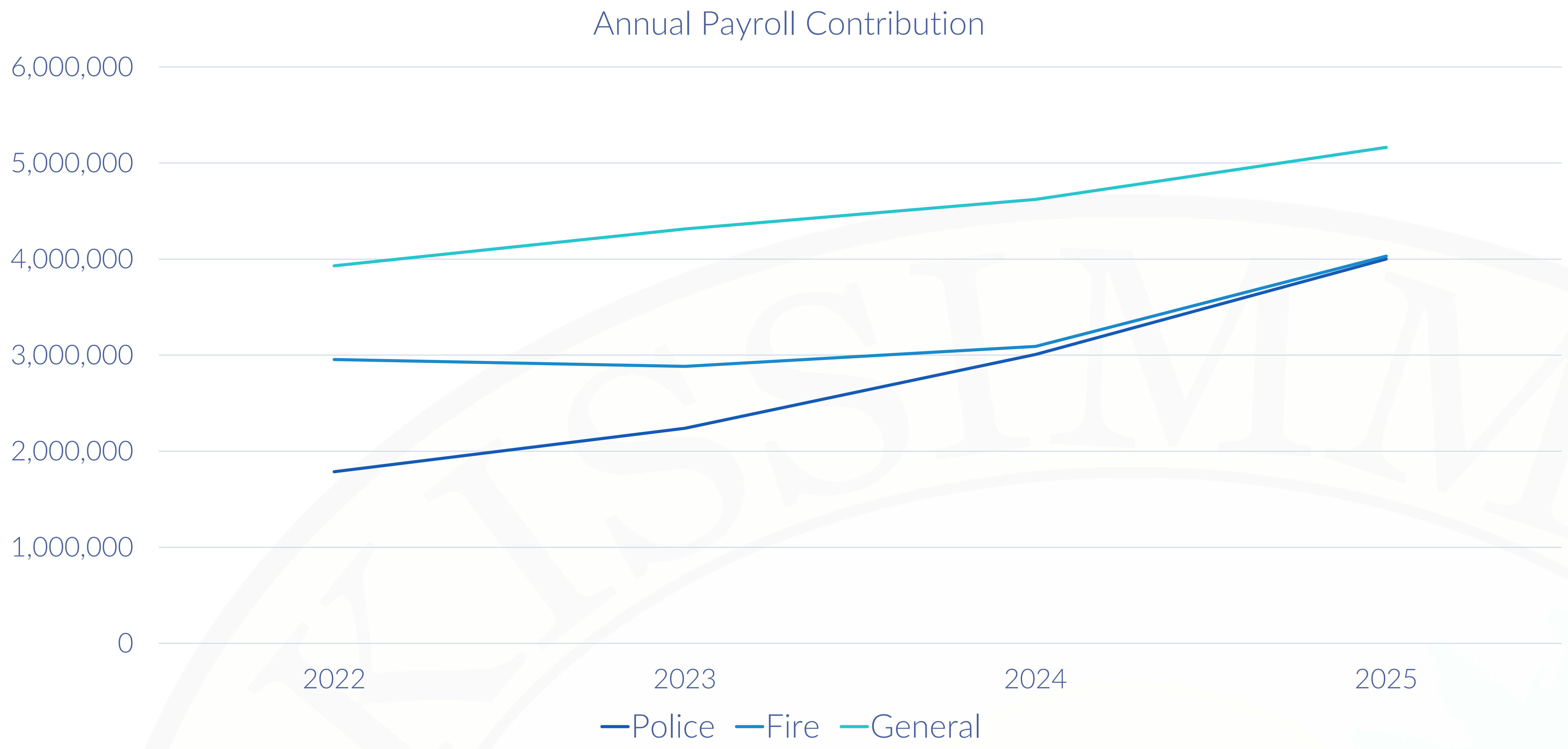
NOTE 1 Basis of Presentation
The Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Kissimmee, Florida, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

NOTE 2 Indirect Cost Rate
The City of Kissimmee has elected not to use the de minimis indirect cost rate allowed under the OMB Uniform Guidance.

NOTE 3 Differences between Timing of Expenditures and Reporting on SEFA
* Amounts reported were expended during FY23; however, the amounts were obligated and received during FY24.
** Prior year Hurricane Ian expenses are as follows:
FY22 - $7,360
FY23 - $1,664,307
FY24 - $174,356

CITY OF KISSIMMEE 1883

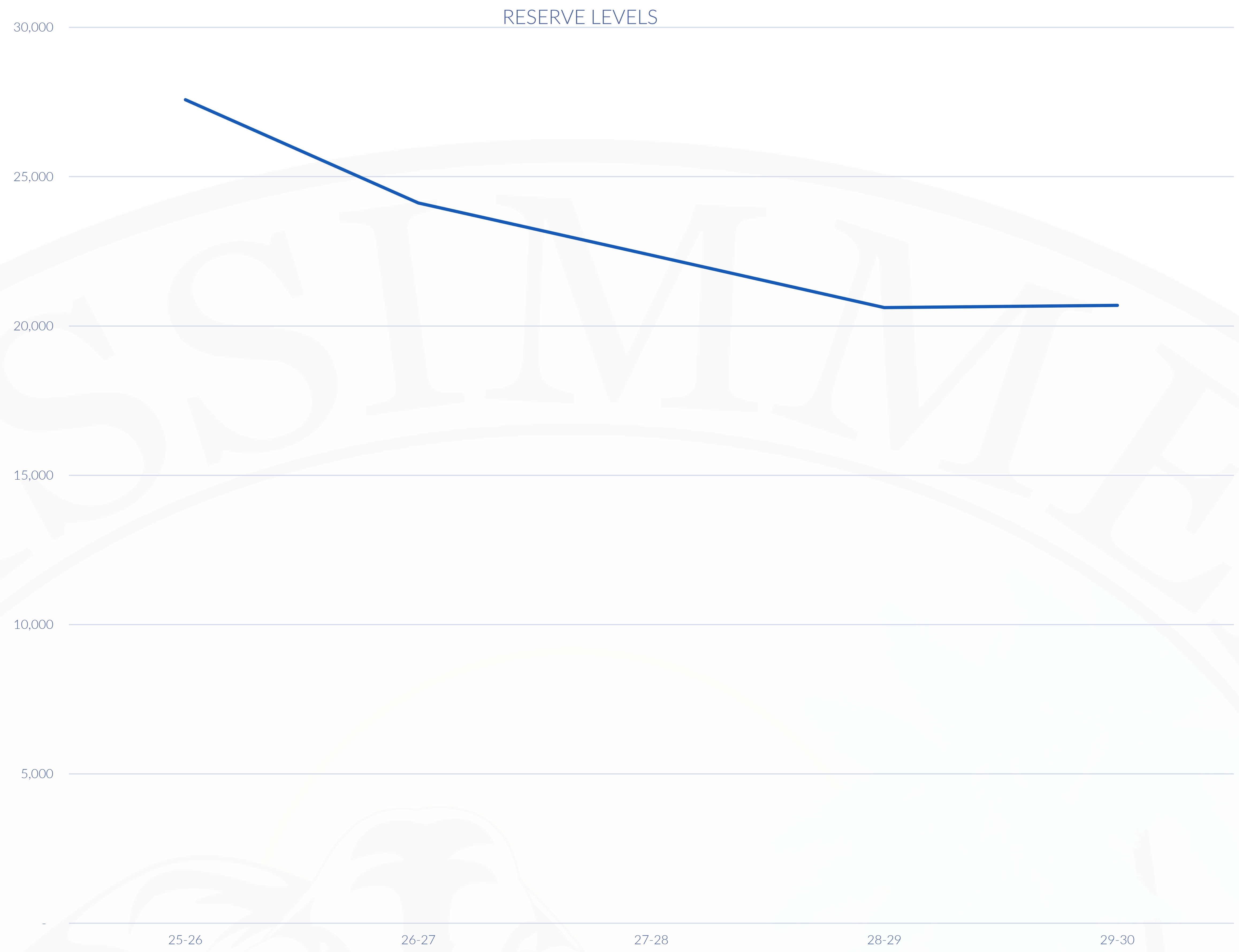
Pension Overview



Police/Fire/General Historical UAAL & Funded Ratio						
Valuation Date	Police UAAL	Police Funded %	Fire UAAL	Fire Funded %	General UAAL (City employees only)	General Funded %
2024	18,685,817	83.2	17,558,149	76.5	16,830,075	88.9
2023	15,635,843	84.6	14,443,046	78.5	15,895,791	78.6
2022	12,207,586	87.1	14,729,836	77.4	14,896,863	76.4

Reserve Overview

- GFOA recommends a minimum of 17% reserves
- 37% actual reserves at the end of FY 24
- 33% projected reserves at the end of FY 26
- 20% projected reserves at the end of FY 30



Thanks!

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Exhibit "B"

BUDGET IN BRIEF FISCAL YEAR 2025 - 2026

OPEN FOR BUSINESS

CITY OF KISSIMMEE 1883

THE CITY OF KIS-SIM-MEE

CITY OF KISSIMMEE
BUDGET IN BRIEF

Fiscal Year 2026

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

This Budget in Brief is intended to provide an overview of the City's approach to balancing the budget; outline the major sources of funding to pay for City services and infrastructure, and summarize the Fiscal Year 2026 operating and capital budgets.

For more details, we invite you to review the full Fiscal Year 2026 operating and capital budget documents, available on the City ofKissimmee website at **kissimmee.gov/budget.**

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

CITY OF
KISSIMMEE
1883

CITY OF KISSIMMEE
COMMISSION

MAYOR
Jackie Espinosa

VICE MAYOR
Angela Eady

MAYOR PRO-TEM
Carlos Alvarez III

COMMISSIONER
Noel Ortiz

COMMISSIONER
Janette Martinez

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 only then are they committed to the goals of the organization.

WE VALUE communication as a necessary tool in promoting teamwork throughout the City.

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

WE TAKE PRIDE IN our work and we value being the best we can be.

CITY OF
KISSIMMEE
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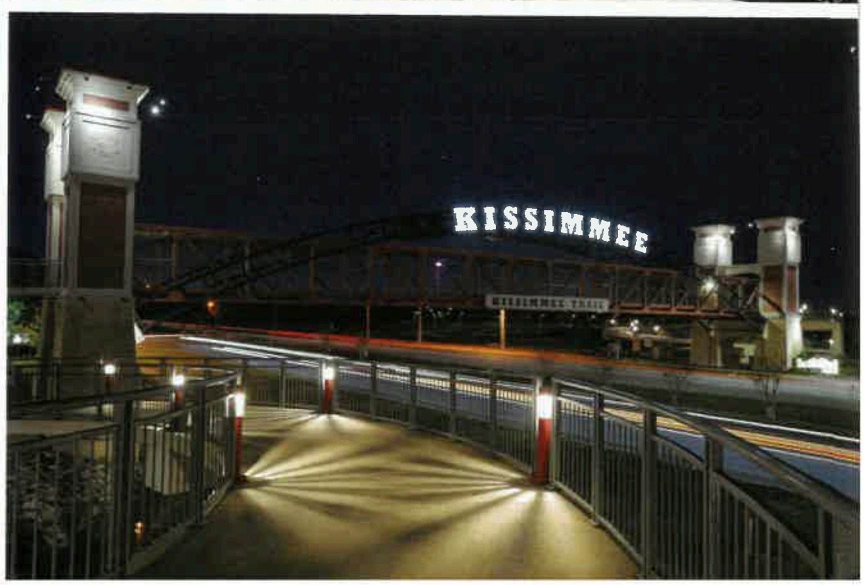
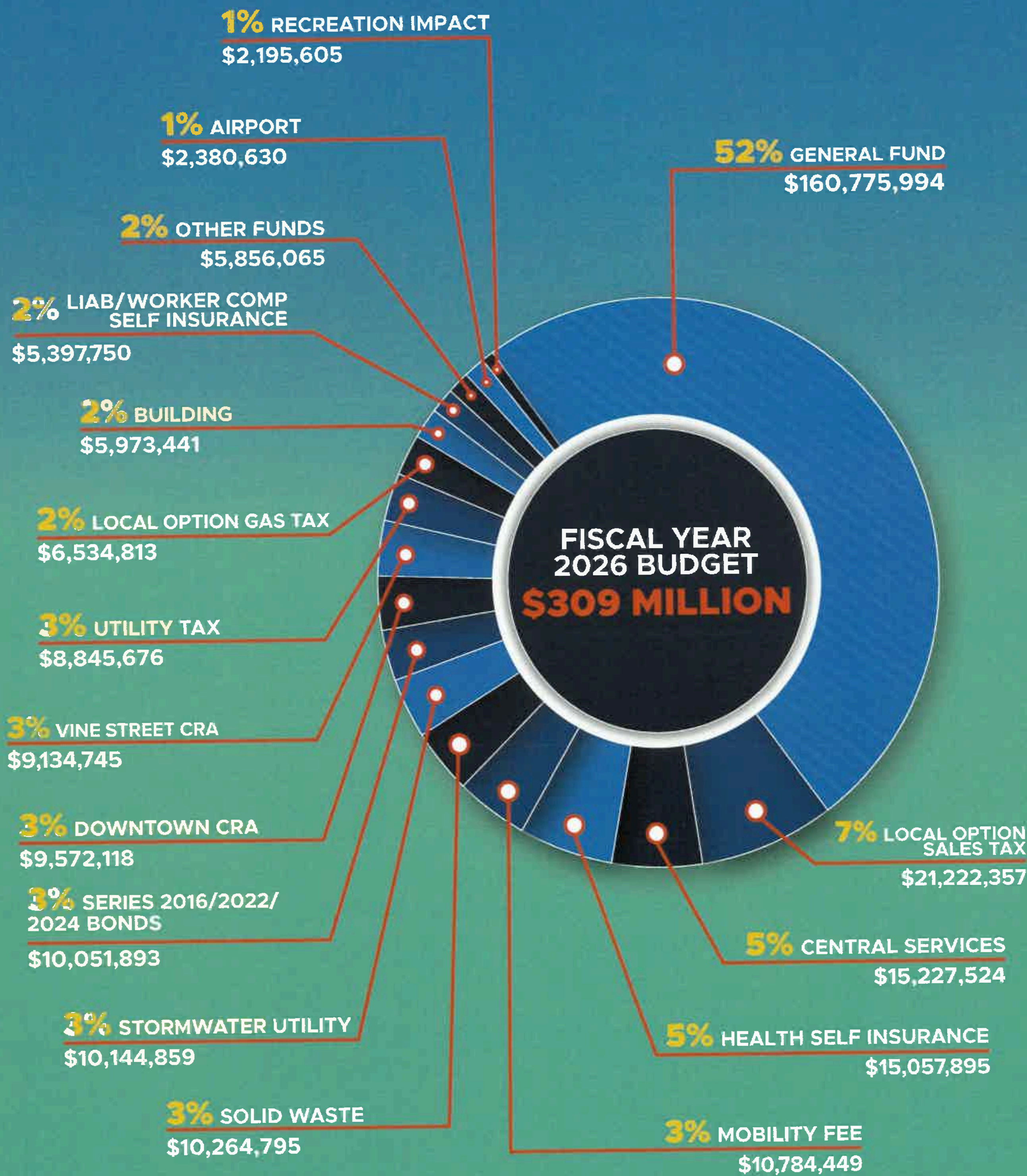


2026 PROPOSED BUDGET

The Fiscal Year 2025 Annual Budget for the City totals $274 million. The budget establishes the level of funding for each of the City's various funds. The goals and objectives, activities, and service levels for the City's departments are based on the level of funding and controlled by the budget approved and adopted by the City Commission.



TOTAL ANNUAL BUDGET

$309,420,609

GENERAL FUND

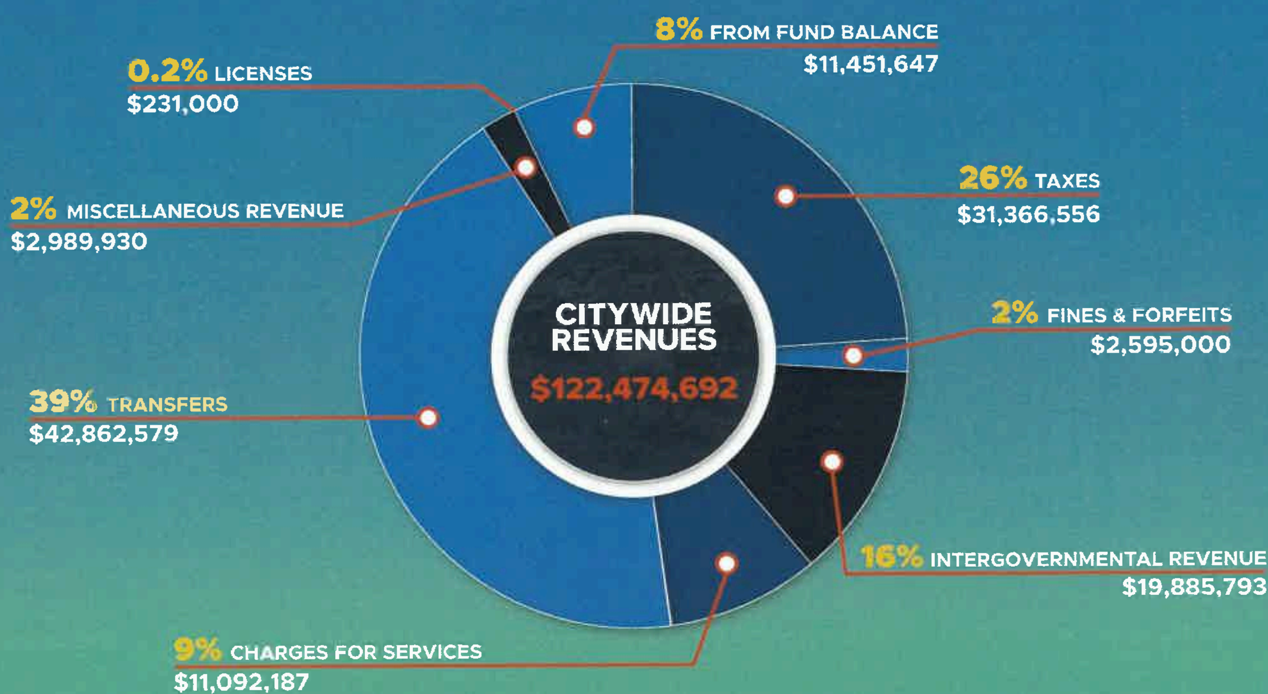
$160,775,994

MILAGE RATE

4.6253

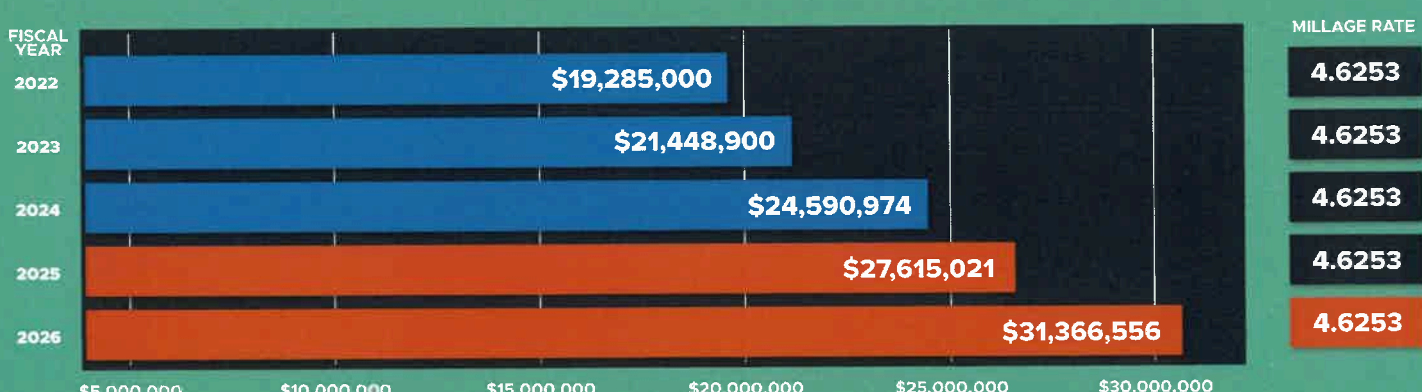
GENERAL FUND **REVENUES**

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



5-Year **Millage Rate History**

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



GENERAL FUND **EXPENDITURES**

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

POLICE DEPARTMENT
33%
$40,613,056

FIRE DEPARTMENT
26%
$31,241,018

PARKS & RECREATION
10%
$12,037,372

PUBLIC WORKS
7%
$8,036,642

FACILITIES MAINTENANCE
6%
$7,091,000

CITY MANAGER
5%
$6,630,196

INFORMATION TECHNOLOGY
3%
$4,201,183

TRANSFER & BAD DEBT
3%
$4,199,230

DEVELOPMENT SERVICES
2%
$2,378,171

FINANCE
2%
$2,328,607

CITY ATTORNEY
1%
$1,233,111

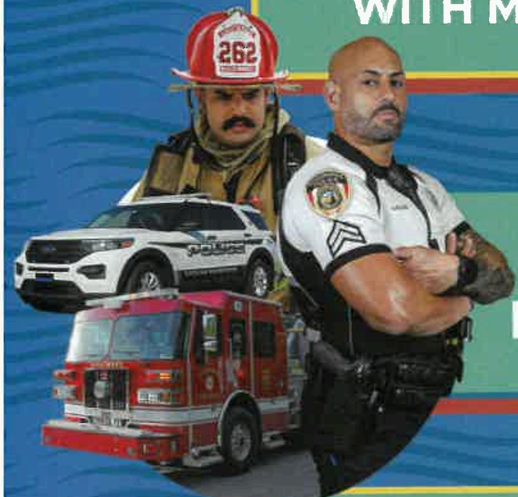
HUMAN RESOURCES
1%
$1,600,345

CITY COMMISSION
1%
$884,761

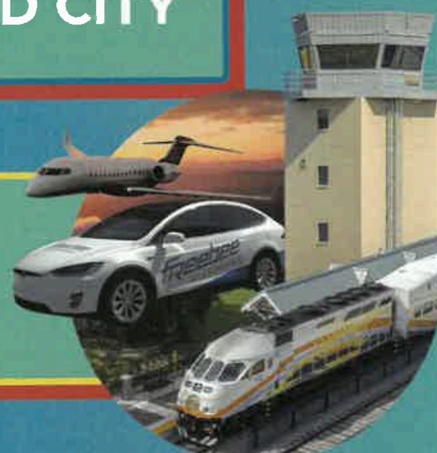
$122,474,692

ORGANIZATIONAL **GOALS**

STRONGER KISSIMMEE ECONOMY WITH MORE QUALITY JOBS



BEST SERVICES & FINANCIALLY SOUND CITY



EFFECTIVE TRANSPORTATION SYSTEM GROWTH

LIVABLE COMMUNITY FOR ALL

VIBRANT DOWNTOWN & BEAUTIFUL LAKEFRONT

WHAT IS A FISCAL YEAR?

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

WHAT IS A REVENUE?

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

WHAT IS AN EXPENDITURE?

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

WHAT IS A FUND?

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

WHAT IS A GENERAL FUND?

The primary fund used by governments for unrestricted revenues.

WHAT IS A PROPERTY TAX?

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

WHAT IS A MILL OF A TAX?

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

HOW DOES PROPERTY TAX GET CALCULATED?

There are three factors for calculating the amount of property tax assessed on your house (or other property): the value of the property, the amount of value that is not subject to taxes (e.g., the homestead exemption), and the tax or millage rate. According to State legislation, the County Property Appraiser calculates the value of each property in Osceola County as of January 1 each year. The appropriate exemptions are then applied to reach the final taxable value. The final taxable value is multiplied by the millage rates, i.e., City, County, School Board, and other taxing authorities, to determine the amount of property taxes to be included in the November property tax bill. For example, if your taxable value after taking all exemptions is $100,000 and the millage rate used to determine your taxes is 4.6253, then the City portion of your taxes would be $700.00

The calculation is performed by taking the taxable value ($100,000), dividing by 1,000, and multiplying by the millage rate (4.6523).

$100,000 DIVIDED BY $1,000 = $100
$100 x 4.6253 =$462.53

WHAT IS ROLLED – BACK MILLAGE RATE?

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

CITY OF

KISSIMMEE

1883

FINANCE DEPARTMENT

101 CHURCH STREET

KISSIMMEE, FL 34741

FOR MORE INFORMATION, CONTACT US AT

FINANCE@KISSIMMEE.GOV