



MEETING MINUTES
SESSION OF THE CITY COMMISSION
CITY OF KISSIMMEE
CITY HALL, COMMISSION CHAMBERS
101 CHURCH STREET, KISSIMMEE, FLORIDA 34741-5054
TUESDAY, APRIL 7, 2026, AT 6:00 PM

1. MEETING CALLED TO ORDER

Members Present: Mayor Jackie Espinosa, Commissioners Noel Ortiz, Angela Eady, Carlos Alvarez, III, Janette Martinez

Staff Present: Deputy City Manager Desiree Matthews, Interim City Attorney Kalanit Oded, Deputy City Manager Austin Blake, City Clerk Tameara Crespo

Staff Absent: City Manager Mike Steigerwald

Mayor Espinosa called the meeting to order at 6:00 PM.

2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE After a Moment of Silence, Commissioner Alvarez led the audience in the Pledge of Allegiance.

3. PROCLAMATIONS AND SPECIAL PRESENTATIONS

3.A Swearing in of Four New Kissimmee Police Department Officers
Swearing in of four new Kissimmee Police Department Officers.

Police Chief Broadway administered the Oath of Office to Taylor Espinosa, Annelisse Melendez Mercado, William Lewis, and Antonio Miranda.

3.B Swearing in of Two New Kissimmee Police Department Chaplains
Swearing in of Two New Kissimmee Police Department Chaplains.

Police Chief Broadway administered the Oath of Office to Pastors Louis Rivera and John Mejia.

3.C Proclamation - Arbor Day Proclamation
Arbor Day Proclamation presentation to Robert Carter, the City's Parks & Public Lands Manager, in honor of his leadership and contributions to the City's urban forestry efforts.

Deputy City Manager Matthews read a proclamation in honor of Arbor Day as the Mayor and Commissioners presented the proclamation. Recipient Robert Carter thanked the City for their support.

3.D Proclamation - Fair Housing Month
Fair Housing Month Proclamation presentation to Osceola Realtors 2026 President Teresa Reilly O'Doherty.

Deputy City Manager Matthews read a proclamation in honor of Fair Housing Month as the Mayor and Commissioners presented the proclamation. Recipient Teresa Reilly O'Doherty thanked the City for its support.

3.E Proclamation - Water Conservation Month
Water Conservation Month Proclamation presentation to Rodney Tilley, Supervisor from Toho Water Authority.

Deputy City Manager Matthews read a proclamation in honor of Water Conservation Month as the Mayor and Commissioners presented the proclamation. Recipient Rodney Tilley thanked the City for their support.

3.F Proclamation - Human Trafficking Awareness Day

Human Trafficking Awareness Day Proclamation presentation to the Central Florida HT Task Force and Paving the Way Foundation.

Deputy City Manager Matthews read a proclamation in honor of Human Trafficking Awareness Day as the Mayor and Commissioners presented the proclamation. Recipients, on behalf of the Central Florida HT Task Force, thanked the City for their support.

3.G Employee of the Month for April

Staff requests that the City Commission join the City Manager in recognizing Lorendy Martinez of the Public Works Department as the Employee of the Month for April.

Deputy City Manager Matthews introduced Lorendy Martinez of the Public Works Department and reviewed the qualities and attributes that led to their nomination and selection as employee of the month. Deputy City Manager Matthews reminded everyone that the Employee of the Month is not selected by the Commission, City Manager, or department heads but by nominations that are reviewed and selected by a committee of their peers from all departments in the City, and there is no greater honor.

4. PUBLIC HEARINGS - FIRST AND SECOND READINGS

4.A Public Hearing - First Reading - Proposed Ordinance # 26-10 - Land Development Code Text Amendment (Section 14-5-3: Special Requirements Plan and Section 14-5-6: Site Standards)

AN ORDINANCE AMENDING THE CODE OF THE CITY OF KISSIMMEE, FLORIDA CODE OF ORDINANCES TITLES; AMENDING SECTION 14-5-3 AND 14-5-6, TABLE 5-1 TO INCLUDE PROVISIONS FOR FINANCE, INSURANCE, AND REAL ESTATE OFFICES; ADDING A MAP SECTION TO 14-5-6, FIGURE 5-25; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE

Amendments to allow Finance, Insurance, and Real Estate offices on the first floor fronting Broadway and side streets.

City Clerk Crespo read Proposed Ordinance # 26-10 by title. Senior Planner Ashley Cornelison reviewed the details of the code change attached to the agenda. Mayor Espinosa announced the Public Hearing with no response from the audience. Following discussion by the Commission, Commissioner Martinez made a motion to deny the request and maintain the ordinance in its current form. Commissioner Eady seconded the motion.

AYE: Commissioner Alvarez, Commissioner Eady, Commissioner Martinez

NAY: Mayor Espinosa, Commissioner Ortiz

Motion carried 3 - 2.

4.B Public Hearing - First Reading - Proposed Ordinance # 26-11 - Land Development Code Text Amendment (Section 14-3-16: Level of Review Required and 14-3-29: Conditional Uses)

AN ORDINANCE AMENDING THE CODE OF THE CITY OF KISSIMMEE, FLORIDA CODE OF ORDINANCES TITLES; AMENDING 14-3-29 AND 14-3-16, TABLE 3-1 TO ADD THE CITY COMMISSION AS THE FINAL REVIEWING AUTHORITY FOR CONDITIONAL USES; AMENDING SECTION 14-3-29 TO ADD STANDARDS FOR SITE PLAN WAIVERS AND PROVISIONS FOR TIME FRAMES ON CONDITIONAL USE APPROVALS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE

The Ordinance will be revised and readvertised for a future Commission agenda.

4.C Public Hearing — First Reading — Proposed Ordinance # 26-12 - Criteria for Commercial Vehicles in Residential Districts

AN ORDINANCE AMENDING THE CODE OF THE CITY OF KISSIMMEE, FLORIDA CODE OF ORDINANCES TITLES; UPDATING CRITERIA FOR COMMERCIAL VEHICLES IN RESIDENTIAL DISTRICTS, CHAPTER 42-67 ADDING HEAVY COMMERCIAL VEHICLES, CHAPTER 42-68 ADDING GROSS VEHICLE WEIGHT RATING, AND CHAPTER 42-69 ADDING GROSS VEHICLE WEIGHT RATING; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE

Approve proposed changes to Chapters 42-67, 42-68, and 42-69 of the City Code of Ordinances regarding commercial vehicles in residential districts.

City Clerk Crespo read Proposed Ordinance # 26-12 by title. Development Services Director Craig Holland presented an overview of the proposed ordinance changes (Exhibit "A"). Mayor Espinosa opened the Public Hearing and invited public comments. One speaker addressed the Commission (Exhibit "B"), sharing personal experience with a recent code violation under the existing ordinance.

Commissioners and city management discussed several key issues, including weight restrictions, truck types, lot size considerations, and potential parking and storage challenges for business owners if the changes are implemented. It was also noted that the current ordinance has not been updated since the 90s. The discussion focused on determining appropriate long-term regulations for vehicle size in residential districts, defining those standards, and establishing a consistent direction citywide moving forward.

Mayor Espinosa made a motion to table the item until a workshop on the matter can be held. Commissioner Alvarez seconded the motion.

Motion carried 5 - 0.

4.D Public Hearing – First Reading – Proposed Ordinance # 26-13 – Amending the Firefighters Retirement Plan

AN ORDINANCE OF THE CITY OF KISSIMMEE, FLORIDA, AMENDING CHAPTER 30, PERSONNEL, ARTICLE III, EMPLOYEE RETIREMENT, DIVISION III, FIREFIGHTERS' RETIREMENT PLAN, OF THE CODE OF ORDINANCES OF THE CITY OF KISSIMMEE; AMENDING SECTION 30-167, DEFERRED RETIREMENT OPTION PLAN; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE

Approval of the First Reading of the Proposed Ordinance # 26-13 amending the Firefighters Retirement Plan.

City Clerk Crespo read Proposed Ordinance # 26-13 by title. Deputy Manager Matthews reviewed the item attached to the agenda. Mayor Espinosa announced the Public Hearing with no response from the audience.

Commissioner Eady made a motion to approve the Public Hearing and First Reading of Proposed Ordinance #26-13. Commissioner Martinez seconded the motion.

Motion carried 5 - 0.

5. PUBLIC HEARINGS

5.A Public Hearing - Annual Fire Service Assessment Resolution

Request adoption of this Annual Assessment Resolution, which sets the rates, fees, and changes recently published and which were also by statute the subject of an individually mailed notice to all affected property owners in the City before the first year of imposition.

Deputy City Manager Matthews reviewed the need for the Fire Service Assessment Resolution. A final fire assessment report was distributed to the City Commission for review (Exhibit "C"). Mayor Espinosa announced the Public Hearing and invited public comments.

Firefighter Jene Charles expressed gratitude to the commission, staff, leadership and the community.

Commissioner Eady made a motion to approve the Public Hearing and adopt Resolution #07-2026. Commissioner Martinez seconded the motion.

Motion carried 5 - 0.

6. **HEAR AUDIENCE** *Anything requiring a vote will be heard at a later time.*

Mayor Espinosa opened the floor for public comment. Comment cards (Exhibit "D") were submitted, and residents provided their comments. A Spanish-speaking resident spoke about motorcycle safety and helmet requirements, with City staff providing translation. Additional speakers addressed a range of topics, including the success of the Hop on Downtown event and concerns raised by two residents regarding potential abuse of power and provided documents following her statement (Exhibit "E"). One speaker shared their experience applying for a Business Tax Receipt (BTR) and offered feedback on the process. Another speaker expressed opposition to food trucks, stating that regulations for them are less restrictive than those for brick-and-mortar establishments.

7. **CONSENT AGENDA** *The consent agenda is a technique designed to expedite the handling of routine miscellaneous business of the City Commission. The City Commission in one motion may adopt the entire Consent Agenda. The motion for adoption is non-debatable and must receive unanimous approval. By request of any individual member, an item may be removed from the Consent Agenda for discussion.*

Commissioner Martinez made a motion to approve the Consent Agenda in its entirety. Commissioner Eady seconded the motion.

Motion carried 5 - 0.

7.A Approval of City Commission Minutes from the March 17, 2026 Meeting

Approval of the March 17, 2026, commission meeting minutes.

7.B Resolution and Approval of a Memorandum of Agreement between the City of Kissimmee and Florida Department of Transportation

Request approval of a Resolution to execute the Landscape Construction and Maintenance Memorandum of Agreement (MOA) (Contract #20250175) between the City of Kissimmee and the Florida Department of Transportation to install and maintain landscaping within the right of way on State Road 530 (Vine Street) for the United Cerebral Palsy (UCP) of Central Florida, Inc., Osceola Campus Charter School.

Resolution #08-2026

7.C Kissimmee Utility Authority Utility Easement at Kissimmee Gateway Airport

Request approval for the Kissimmee Utility Authority (KUA) Utility Easement at Kissimmee Gateway Airport (Contract #20260188).

7.D Second Amendment for Engineering and Design services for Lancaster Ranch Park

Request approval of the Second Amendment to the Engineering and Design Services Agreement with AECOM Technical Services, Inc. (Contract #20240324) for final engineering and design services related to the construction of Lancaster Ranch Park, in the amount of \$599,627.

7.E Purchase of Non-Capital Equipment for Heavy Rescue

Request approval for transferring the remaining balance of the Heavy Rescue Project, ST2606, to the Tools & Equipment account for the purchase of non-capital equipment needed for the Heavy Rescue.

7.F Approval of a Lien Appeal and Negotiation Agreement for 810 Person Street

Approval of a lien reduction and negotiation agreement in the amount of \$4,000 plus any satisfaction costs.

7.G Local Agency Program Agreement and Resolution with FDOT for Shingle Creek Trail Phase South 2B

Request approval of the resolution authorizing the Mayor to execute and deliver the Local Agency Program (LAP) Agreement (contract #20260192) with the Florida Department of Transportation (FDOT) for the Shingle Creek Trail Phase South 2B – Yates Connector Trail Project (FPN 442334-3-58-01 and FPN 442334-3-68-01), and further authorizes the City Manager or designee to execute any necessary related documentation and amendments. Additional approval is requested to allocate \$254,718 to cover ineligible project costs and any potential funding shortfall.

Resolution #09-2026

7.H Approval of a Permanent Right of Way Easement between United Cerebral Palsy of Central Florida, Inc. and the City of Kissimmee

Request approval for a Permanent Right of Way Easement (Contract #20260189) between United Cerebral Palsy of Central Florida, Inc. (UCP) and the City of Kissimmee for streetscape zone improvements at 200 W. Vine Street.

7.I Approval to Apply for Grant Funding Opportunities for Vertiport and Air Taxi Infrastructure at Kissimmee Gateway Airport

Approval to apply for grant funding for Vertiport and Air Taxi Infrastructure opportunities at Kissimmee Gateway Airport

7.J Subordination Agreement for the Pinnacle at the Wesleyan Apartments

Request approval and execution of the Subordination Agreement for the Pinnacle at the Wesleyan Apartments.

7.K Traffic Control Jurisdiction Agreement — Residences at Tapestry Neighborhood HOA

Requesting approval to extend the current traffic control jurisdiction agreement with The Residences at Tapestry Neighborhood Homeowners Association, Inc., for an additional five years (Contract #20260193).

7.L FY 2025 Edward Byrne Memorial Justice Assistance Grant Program – Local Solicitation from the U.S. Department of Justice

Request approval to apply for the FY 2025 Bureau of Justice Assistance (BJA) Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Local Solicitation from the United States Department of Justice Office. (Grant #JAG27).

7.M Declaration of Restrictive Covenants for the Mosaic Development for the Florida Department of Environmental Protection

Request authorization for the Mayor to sign the Declaration of Restrictive Covenants for the Mosaic Development on Lakeview Avenue.

- 7.N Resolution Establishing the Qualifying Period for the City's General Election
Adoption of a resolution establishing the qualifying period for the August 18, 2026 City General Election.

Resolution #10-2026

8. DISCUSSION ITEMS

8.A Request of Travel Funding

Vice-Mayor Angela Eady is requesting approval to authorize funding for official travel to attend the 2026 Florida Black Caucus of Elected Officials (FBC-LEO) Annual conference, taking place April 15-17, 2026, at the Embassy Suites by Hilton U.S. F Busch Gardens in Tampa, FL.

Deputy City Manager Matthews reviewed the request details. Vice Mayor Eady rescinded the request to attend the event. No further action was taken.

9. HEAR CITY OFFICIALS

9.A CITY MANAGER

Deputy City Manager Matthews provided updates on upcoming events: a Food Truck Workshop, Community Shred Day, and potential dates for a future workshop focused on commercial vehicles in residential areas. She also noted that staff will report back with any new information regarding DEI changes that may affect city programs.

9.B CITY ATTORNEY

9.C CITY COMMISSION

Commissioner Ortiz made a motion to reschedule the Food truck Workshop from April 14, 2026, to April 24, 2026. Mayor Espinosa seconded the motion. After a brief discussion, a vote was rendered.

AYE: Commissioner Ortiz

NAY: Commissioner Alvarez, Commissioner Eady, Commissioner Martinez, Mayor Espinosa

Motion failed 1 - 4.

10. ADJOURNMENT

Commissioner Eady made a motion to adjourn. Commissioner Martinez seconded the motion.

Motion carried 5 - 0.

There being no further business to come before the Commission, Mayor Espinosa adjourned the meeting at 7:45 PM.



ATTEST:

Tameara Crespo

CITY CLERK

Jackie Espinosa

MAYOR-COMMISSIONER

Commercial Vehicles in Residential Areas

City Commission
April 7, 2026



Examples of Prohibited Commercial Vehicles





PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4-7-2026
 AGENDA ITEM #: 4C *Commercial Vehicles Ordinance*
 NON-AGENDA ITEM: _____
 NAME: Fernando Hom S
 ADDRESS: 2096 Valencia CITY: Kissimmee STATE: FL ZIP: 34741

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
- I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
- I SUPPORT THIS AGENDA ITEM
- I OPPOSE THIS AGENDA ITEM
- NEUTRAL

INSTRUCTIONS:

- COMPLETE ONE (1) CARD FOR EACH TOPIC; INCLUDE AN AGENDA ITEM IF APPROPRIATE (ABOVE)
- PLEASE SUBMIT YOUR COMMENT CARD TO THE CITY CLERK
- WHEN YOUR NAME IS CALLED, APPROACH THE PODIUM AND STATE YOUR NAME AND ADDRESS FOR THE RECORD
- YOU WILL HAVE 3 MINUTES TO VOICE YOUR OPINION, ADDITIONAL TIME PERMITTED ONLY BY AUTHORITY OF THE COMMISSION
- ONCE SUBMITTED, THIS COMMENT CARD BECOMES A PUBLIC RECORD PURSUANT TO FLORIDA STATUTE 119

THE CITY COMMISSIONS RULES OF DECORUM WILL BE ENFORCED. ANY PERSON MAKING PERSONAL, DISRESPECTFUL AND SLANDEROUS REMARKS OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE CITY COMMISSION OR WHILE ATTENDING THE COMMISSION MEETING SHALL BE REMOVED FROM THE ROOM.



OFFICE OF THE CITY CLERK

101 CHURCH STREET, SUITE 500 - KISSIMMEE, FLORIDA 34741 – 407.518.2308

April 7, 2026

I HEREBY CERTIFY that the attached is a true and correct copy of the SECOND ANNUAL FIRE ASSESSMENT REPORT.



By: 
Tameara Crespo
City Clerk



Orlando Office
618 East South Street, Suite 700
Orlando, Florida 32801

T 407.423.8398
F 407.843.1070

March 18, 2026

Project R250026.00

Honorable Mayor Jackie Espinosa and
City Commission, City of Kissimmee, Florida
101 Church Street
Kissimmee, Florida 34741

**Fire Service Assessment Update
Fiscal Year 2026-2027
City of Kissimmee, Florida**

Dear Mayor, City Commission, and others:

As you are aware, the City of Kissimmee ("City") adopted a special assessment in early June 2025 to defray a significant portion of the annual operating and capital costs associated with the activities and operations of the Kissimmee Fire Department ("KFD"). This brief letter updates and reviews certain budgetary and operational items of the original analysis to assure the assessment regime remains consistent with the program and financial parameters established by the terms of that analysis and any adopted procedures, resolutions, or ordinances.

Introduction and Purpose

When the assessment program was adopted, it was understood the reasoning and the use of the simplified funding strategy and apportionment methodology (sometimes called "Simplified Fire") underlying the program would remain *unaltered or evergreen*. Likewise, it was also understood the amount of the actual assessment *might change* as City policies or practices, the annual budget, number of tax parcels created, altered, or may be available for development, and relative value attributed to each tax parcel might also change from year to year.

In brief, the methodology for calculating the assessment in Kissimmee stems from a series of considerations associated with the relative value of all improvements in the City, the number of tax parcels in the City subject to the assessment, and an allocation of the fire department budget reflecting two defined tiers of costs.

As described in the evidentiary letter report drafted by GAI Consultants dated May 14, 2025 the costs allocated to Tier 1 are those which are largely, but not exclusively, variable and indeterminate. The costs allocated to Tier 2 are largely recurring based on an expected staffing level necessary to maintain a certain standard of departmental readiness or preparedness. These latter costs are primarily labor costs and largely, but not altogether, fixed. The combination of both tiers in the adopted assessment program has logical and identified relationships to the benefits, burdens and costs of the affected tax parcels, creating a strong, rational, and proportionate funding vehicle corresponding with rational criteria which can be further linked to, or supplemented by, other legally available resources.

This annual update comments on relevant legislation or case law associated with assessments generally, summarizes findings associated with a review of the preliminary fire department budget for FY 2026-27, explores changes therein, and provides parameters associated with the upcoming assessment, assuring the methodology and procedures outlined in the original Simplified Fire analysis and previously implemented by the City are maintained.

Special Assessments in General, Florida Law

Special assessments are a dedicated revenue source available to general purpose local governments to fund capital improvements or essential services. While discussion of the law governing special assessments included herein should not be construed as a legal opinion, there are legal guidelines to draw upon in laying out an assessment methodology which conforms to accepted principles and practices necessary to achieve legal validity. As established by Florida case law, two requirements exist for the imposition of a valid special assessment.

- The property assessed must derive a *special benefit* from the improvement or service provided; and
- The assessment must be *fairly and reasonably apportioned* among the properties receiving the special benefit.

Under both Florida's case law and certain statutory components, it is well settled that the benefit required for a valid special assessment may be measured or benchmarked against something other than simply an increase in real property market value. The concept of benefit also includes the relief of a burden or demand created by property as well as added use and enjoyment of the real property. The benefits then can be conceptual but they must be capable of being evaluated by some metric and being apportioned in some reasonable manner. It is not necessary that the benefits be direct or immediate, but they must be substantial, certain, and capable of being realized within a reasonable time.

The benefits must be distinguishable or different from those of non-assessed properties but they may coincidentally extend to non-assessed properties. Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which benefit to or relief of burden created by real property is identified and determined and the subsequent manner by which an assessment itself is *calculated or apportioned*. Though Florida law requires special assessments intended to fund improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held the method of apportionment is immaterial and may vary provided the amount of the assessment for each property does not exceed the proportional benefits it receives compared to other properties.

Overview of Simplified Fire Apportionment Method

That local governments are afforded great latitude under Florida law with respect to legislative determinations concerning special benefit and reasonable apportionment is well settled law. No single apportionment methodology has emerged as preferable in the governing case law for a given service or improvement. As long as the apportionment is reasonable and not arbitrary, the assessment is generally capable of withstanding legal challenge.

The failure to perform a factual and reasoned analysis specific to a set of circumstances in each community can expose another community to legal and political challenges based upon factual differences and/or well-intentioned, but unnecessary use of raw public data. Florida's local governments vary in their needs, composition, and policies. The well settled implication is local governments are free to select an apportionment methodology which provides competent and substantial means to share the benefits, burdens, and costs of the fire protection budget and represents the best fit in terms of cost, ease of implementation, and political acceptance not only with respect to affected landowners, *but also* in consideration of the staff required and resources involved with maintenance of the assessment program from year to year.

The parcel identification and classification system required by law to be maintained by the local property appraiser and tax collector will likely be sustained and updated over the years as properties within the City of Kissimmee develop and change. The use of such classification and statutorily required end product of each community's mass appraisal system and description of tax parcels is publicly prepared, stable, readily accessible, reasonably consistent and accurate, maintained without cost to the City and capable of being used from year to year without extraordinary consumption of resources better expended

to address other fire protection related issues. Accordingly, the assessment approach employed by the City initially and for the fiscal year beginning October 1, 2026 as contemplated herein relies upon such system as a stable, reasoned and standardized resource. Attempts by other methods to focus on demand characteristics, call data, or working data used by the Property Appraiser can serve to overlook or "miss the standard" of proportionality and create complexities and inequities that Simplified Fire simply avoids.

Factually, the key to these efforts is that the Simplified Fire or Simplified Approach is a lawful revenue exaction designed to be a special assessment and capable of being collected as a non-ad valorem assessment on the same annual bill as for property taxes in the context of Florida law, and has been structured to be *neither an invalid tax nor a utility rate charge nor fee*.

Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which benefit to, or relief of burden created by, real property is identified and determined and the subsequent manner by which an assessment itself is calculated or apportioned. To emphasize, Florida law requires that special assessments used to fund improvements or services must be fairly and reasonably apportioned. Again, the state's Supreme Court has held the method of apportionment is immaterial and *may vary provided the amount of the assessment for each property does not exceed the proportional benefits it receives compared to other properties*.

In Florida law, the lack of such proportionality may expose a special assessment to be nullified as an invalid tax. Should the specific *means* by which the costs or charges to be assessed are deemed arbitrary, then by extension *any* sharing of those assessed costs would undermine proportionality because the underlying premise itself is materially flawed. In this context, an arbitrary charge is one *not reasonably tied* to the cost of a specific essential service or incurred expense. Since 2015, Florida case law and circumstances have changed. These changes mitigate confusing a fee with a special assessment. The frequently used allocations of demand for random emergency calls, sometimes known as the demand-based method, illustrates such a problem. This problem is compounded where the imposition takes on the characteristics of a *fee*.^{1 2}

Stated somewhat differently, for informational purposes only, after three decades of cases and the evolving use of "utility fee" constructs including, or often applied to, "demand based" fire assessments, we see vulnerability and arbitrariness in such approaches [1] where one size fits all such that "dwelling units or rooftops" casually share budgets stemming from preparedness to deliver services but are instead tied to random emergency calls, [2] where utility rate making approaches or fees for services are used to apportion substantial segments of the annual budgets for overall readiness based ostensibly upon statistical analysis of random emergency calls of a prior period, and [3] the disparity which occurs, as between non-residential assessments and residential assessments, that would appear to shift to

¹ Fees for fire service are not authorized by the Legislature to be collected using Florida's uniform method of collection; and municipalities have learned fees for fire service extended by inclusion on a utility bill are highly questionable. Here is information presenting a recent example of a local government disaster that might have been avoided, or consequences substantially mitigated, with a better informed or a proactive alternative approach. See Murthy, Jennifer Hunt. "Ocala's fire fee strategies were flawed from inception to \$80 million judgment: Eight years of closed-door deliberations between Ocala City Council members and their attorneys on this controversial episode are revealed." Ocala Gazette, Dec. 10, 2022, <https://www.ocalagazette.com/ocalas-fire-fee-strategies-were-flawed-from-inception-to-80-million-judgment/> Accessed February 5, 2026. This is an example of a result of litigation where local government risk might have been avoided.

² Recently the City of Tallahassee's use of (1) utility bills for collection of its fire service "assessment" and "fees", and (2) the allocation of fire department costs by dwelling unit for all residential properties has been challenged in Leon County Circuit Court. The Complaint filed in November 2025, reasons that use of dwelling units as a means to apportion costs is disproportionate. Although use of "dwelling units" has been approved in *Desiderio Corporation, et al, v. City of Boynton Beach*, 39 So. 3d 487 (Fla. 4th DCA 2010) where a fire assessment was at issue. However, the opinion in *Desiderio* predated the public policy disaster in Ocala, and clarification that "fire fees" are disfavored. The use of dwelling units is typically employed by utility rate consultants (where the criteria under case law in Florida for a valid "fee" versus a valid "special assessment" are not identical) and may reveal Tallahassee's approach as "arbitrary" (e.g. why a \$75,000 dwelling unit pays the *same* as a \$750,000 dwelling unit) or disproportionate, or both. See *underlined text on page 2 of this letter*. It is too early to tell whether the complainants have the skill to identify and present the kind of evidence - "strong, direct, clear and positive proof" - required to establish that the apportionment methodology used by Tallahassee is arbitrary. *Desiderio*, at 499.

commercial property owners an unjust and disproportionate burden of underwriting the preparedness cost typical of fire departments in Florida.

A demand-based approach posits that incident calls are a proxy to allocate *fire service services and expense* incurred, then *allocating all or part of a budget to a very selected set* of structures or properties. The allocation is not consistent with the call data itself since incident or call data ignore a large portion of the fire budget which focuses on readiness and availability. In economic and practical terms, incident calls are only a marginal cost underwritten within the normal budget in total. Further, the demand-based approach is also a look backwards, often unrelated to future budgetary planning. The various components of a demand based method rely upon a series of suspect relationships and calculations. These relationships then yield an allocation system which (even though special assessments currently still enjoy a lower “fairly debatable” deferential to government evidentiary standard under case law in Florida) are more akin to a utility rate making exercise, where “fees” are a different kind of exaction to be distinguished specifically from “special assessments” and therefore are becoming scrutinized as fundamentally less defensible.³ *See also footnote 5 on next page.*

To the particulars of this letter, the Simplified Fire approach is premised on “forward looking” criteria to be reflected in the upcoming annual budget. As well, concomitantly the Simplified Fire approach necessarily addresses all of the “forward looking” criteria used by the Insurance Services Office, Inc. (“ISO”), now VERISK, to rate fire departments within this state because it focuses on the *entirety* of the annual budget necessary to support constant availability and all other fire department costs.⁴

Finally, the City’s use of its Simplified Fire strategy and method should not create friction with the local Property Appraiser because it only uses data for tax parcel identification and valuation purposes in a context that is not foreign to that for which it was prepared.

Budget Review

The budget contemplated for purposes of the planned assessment is *illustrative* based largely on the City’s budget information for FY 2026-2027, available as of March 10, 2026, as well as budgetary data for FY 2025-2026.

It is rational to base an assessment upon this illustrative sum because the figures represent continuing budgetary experience and knowledge. However, these sums are being estimated early in calendar year 2026. It is a practical and administrative reality that the actual budget adopted and expended during the course of FY 2026-2027 will likely vary from the illustrative sum, just as it has from time to time in the past, as circumstances and legislative needs dictate.

³ Four (4) recent circuit court cases reveal challenges to what appears to be a call or demand-based method with special assessment apportionment based upon historical emergency call information (possibly being copied, modified or replicated from elsewhere) and used by a local government for the first time for the fiscal year beginning October 1, 2024. All four cases were filed as the limitation to object to the special assessment was about to expire on August 22, 2024. These are not summary proceedings, but rather challenges in civil court that could go on for several years with appeal to the applicable District Court of Appeal and then to the Florida Supreme Court. See Case Nos. CA 20240404, CA 2024-405, CA 2024-406 and CA 2024-407, Fla. 5th Cir. Ct. (Sumter County). For example, if the antagonists were to effectively make a logical argument that using historical call response data to assign what are random emergency fire department calls to various types of property uses (commercial, industrial, residential, etc.) to determine and set annual special assessment rates (much like utility fees are set) to apportion a forward looking fire department budget – which is hardly (if at all) based substantially on the cost of the calls alone, but instead – on the entirety of the local government’s annual fire department preparedness budget, the result could be exposure to the a court recognizing such a disparity *per se*. Accordingly, recognition of such a disparity presents the extraordinarily inconvenient prospect of a determination the entire fiscal year 2024-25 special assessment in Sumter County is facially arbitrary, and thus a legally invalid special assessment. Notwithstanding recent court system requirements for expediting civil cases, these cases apparently suffer from several judges recusing themselves.

⁴ The national means to rate fire departments for insurance purposes also uses forward looking criteria, focusing on capacity and capability. The following website authoritatively confirms the predominant function of fire and rescue departments is to be prepared and ready, to have the resources in place to respond, and actively function to avoid emergency calls by demonstrating community education and other prevention-related readiness. It does nominally call for participation in record keeping but does not use record keeping to evaluate capacity or capability. See <https://www.isomitigation.com/ppc/fsrs/items-considered-in-the-fsrs/> Accessed February 5, 2026.

In FY 2025-26 the total budget was almost \$31,000,000 including all capital and transfers in or out. For planning purposes, the illustrative FY 2026-27 fire department budget reflects a similar allocation of cost and expenses totaling about \$32,000,000. Total salaries and wages of almost \$15,000,000, comprise about 46% of total overall expenditures in the illustrative budget. They represented about 45% of total expenditures in 2026. Overall, it is reasonable to conclude, especially given the emphasis on salary and wages in the total expenditures, that the composition of budgets for purposes of calculating the assessments are appropriately compared to the prior year.

The KFD does provide “transport” for affected parties. However, the major concern for assessment purposes is the provision of advanced life support (“ALS”) during that transport activity and the distinction between ALS and basic life support (“BLS”) where applied or experienced. In most instances, only *first response medical aid routinely delivered by firefighters* can be funded through special assessments. Indeed, some staff are certified to provide ALS and are compensated beyond the averages of the department. The various sums related to those above average wages are expected to increase modestly over the prior year.

In the interest of maintaining a highly conservative position, we have adjusted the illustrative budget, eliminating some compensation and related costs for those staff with additional certifications as well as some expenses associated with training which might otherwise be eligible for assessment. This brings the assessable budget to about \$29.7 million which is a modest adjustment to the total budget.

The foregoing analysis comports with *City of North Lauderdale v. SMM Properties, Inc*, 825 So.2d 343 (Fla. 2002). However, since 2013, the Florida legislature has expressly recognized in general law that emergency medical services and emergency medical transport benefit real property. See s. 191.009(2)(b)2., Florida Statutes. Regardless, the parsing of ALS and BLS in determining eligible costs to be assessed is done to avoid debate on the substantive consideration of the larger analysis, anticipating such related costs would be absorbed by legally available funds other than from special assessments ⁵

Guidelines For Current Assessments

It is well-settled in Florida case law that local governments, should they impose an assessment, are not required to fully fund that service or improvement through the special assessment itself. The local government may determine, entirely in its own discretion, to fund some portion of the overall cost with general funds or other legally available revenues.

An example of other revenues would be impact fees charged to some new developments that may require the fire department to expend additional resources. To be clear, a local government may not impose an assessment for the same portion of capital items purchased with impact fees. These requirements have been discussed with City staff with a full understanding that assessments *cannot* be commingled with impact fees nor be used to pay for those items that would otherwise be paid for or pledged to capital items targeted by impact fees. The expenses and revenue that may be associated with impact fees are assumed not to affect this illustrative budget and to be accounted for appropriately in any case by the City as described.

⁵ See 163.31801, Florida statutes, known as the Florida Impact Fee Act, which was modified in 2009 to eliminate the “deferential [evidentiary] standard for benefit of government.” Concerning fire service and stormwater special assessments, Simplified Fire or the Simplified Approach was developed to satisfy not only the lesser “fairly debatable” standard applied to special assessments, but also the higher “preponderance of the evidence” standard requiring competent, substantial evidence. Given likely increasing reliance on special assessments in place of property tax revenues, heightened scrutiny from the Legislature should similarly be expected. In Florida, roughly 175 communities imposed annual fire service non ad-valorem assessments last Summer, many using demand based methodologies like that previously repealed by the City of Kissimmee. The weakness in the logic of miming a water or electric utility rate or fee regime as the means of apportioning *special assessments* requires more attention to avoid being *arbitrary, disproportionate, or precluded* by general law *from collection using the uniform method of collection*. The Simplified Approach avoids these issues and aligns with higher evidentiary expectations and insurance driven rating criteria used by Florida community fire service evaluators such as ISO.

Based on the *adjusted* illustrative budget estimated at \$29.7 million of assessable costs or expenditures, the tables below summarize the percentage allocation between the two tiers that will generally be sustained by the City concerning the actual sum of the assessment anticipated to be adopted for the coming fiscal year.

Table 1
Approximate Assessable Fire Department Budget Funding Source ^{6,7}

	Assessment	General Fund	Total
Distribution	21.2%	78.7%	100%
Dollar	\$6,329,142	23,464,090	\$29,793,232 ⁸

Table 2
Approximate Tier Allocation

	Tier 1	Tier 2	Total
Distribution	58.7%	41.3%	100%
Dollar	\$3,713,546	\$2,615,596	\$6,329,142

It is recognized, in the course of the actual budget process, the indicated illustrative sums may change or be modified. Insubstantial modifications to the budget used will not materially affect this analysis. Because of statutory notice requirements involved with the imposition of non-ad valorem assessments, a substantial increase in the budget used will also not have a material effect on this analysis because any increases must be funded with other legally available funds.

As the City's annual budget is determined, adjusted, adopted, or as subsequently amended, the assessed cost associated with the fire non-ad valorem assessment is anticipated to be funded or paid for with assessment revenue as collections occur. In the event all such revenue collected is not expended, it should be segregated, carried forward and budgeted to fund the purposes of the assessment in a subsequent year. Finally, the nominal amount to be funded by the assessment leaves a substantial margin to rebut claims that any inappropriate budgetary items were improperly included.

⁶ Any costs that might be associated with advanced life support-related emergency medical services (ALS) should and are expected to be paid for from the general fund.

⁷ Subject to final City budget adoption.

Connection with Prior Work

This current memorandum and the appended information incorporate by reference GAI's and Ennead's prior Executive Summary work accepted and placed in the record before the City Commission at its public hearings on June 3, 2025.

Consistent with that record, the content of this memorandum provides a reasoned review and analysis of information, facts and circumstances associated only with the City of Kissimmee. This information presents intellectual property made available for the exclusive use of the City, is copyrighted, and reproduction or use for any other purpose is prohibited.

Sincerely,

GAI Consultants, Inc.



Owen M Beitsch, PhD, FAICP, CRE
Senior Director

OMB/jh

cc: Mike Steigerwald, City Manager; Jim Walls, Fire Chief; Tavia Ritchie, Finance Director; Kalanit Oded, Deputy City Attorney; Mark G. Lawson P.A., Special Counsel; Ennead LLC, and DTA as approved consultants

APPENDIX A

Table A 1: Tier Allocation Reflecting FY 2027 Budget ⁸

Example: FY 2026-2027 rates generating gross revenue of \$6,509,585 and net assessment revenue of \$6,329,142.	
Net amount recovered via Tier 1 of the assessment (relative value of improvements):	\$ 3,713,546
Net amount recovered via Tier 2 of the assessment (readiness to serve per parcel):	\$ 2,615,596
Total amount recovered from Tier 1 & Tier 2 & Admin/Collection Cost:	\$ 6,329,142
Proposed Rates:	
<i>\$0.57 per \$1,000 in Relative Value of Improvements</i>	
<i>\$107.10 per Parcel</i>	
"Vacant (Unimproved)" with Improvement value = \$0	
Tier 1 assessment (relative value of improvements) =	\$ 0
Tier 2 assessment (per parcel) =	\$ 107.10
Base annual assessment =	\$ 107.10
"Average" SFR improvement value = \$246,678	
Tier 1 assessment (relative value of improvements) =	\$ 140.61
Tier 2 assessment (per parcel) =	\$ 107.10
Base annual assessment =	\$ 247.71
Improvement value = \$500,000	
Tier 1 assessment (relative value of improvements) =	\$ 285.00
Tier 2 assessment (per parcel) =	\$ 107.10
Base annual assessment =	\$ 392.10
Typical Fast-food Restaurant with Improvement value = \$1,403,800	
Tier 1 assessment (relative value of improvements) =	\$ 800.17
Tier 2 assessment (per parcel) =	\$ 107.10
Base annual assessment =	\$ 907.27
Major Retail Chain with Improvement value = \$6,975,200	
Tier 1 assessment (relative value of improvements) =	\$ 3,975.86
Tier 2 assessment (per parcel) =	\$ 107.10
Base annual assessment =	\$ 4,082.96
Improvement value (All Governmentally coded) = \$258,694,900	
Tier 1 assessment (relative value of improvements) =	\$ 147,456.09
Tier 2 assessment (308 parcels) =	\$ 32,986.80
Base annual assessment =	\$ 180,442.89
Improvement value (All Institutionally coded) = \$116,978,400	
Tier 1 assessment (relative value of improvements) =	\$ 66,677.69
Tier 2 assessment (132 parcels) =	\$ 14,137.20
Base annual assessment =	\$ 80,814.89

Data prepared by Ennead LLC

⁸Governmentally-owned property cannot be subject to special assessments. The "cost" of exempting governmentally-coded parcels at the proposed rates shown is approximately \$180,443. Institutionally-coded parcels may be exempted by policy. The "cost" of exempting such parcels at the proposed rates shown is approximately \$80,815. Net revenue, exempting only governmentally owned parcels, is approximately \$6,329,142.

APPENDIX B

Table B1: Illustrative Budget Reflecting FY 2026 - FY 2027 Expenditures

Illustrative Budget Notes(s)						
City of Kissimmee Fire Department						
Potentially Assessable costs for FY 2026-FY 2027						
	Full Fiscal Year 2027 Budget	Assessable in Fiscal Year 2027 Budget	Percentage(s) or Shares of KFD Operations and Capital Assignable or Assessable to Tier 1	Budgeted or Estimated Requirements	Percentage(s) or Shares of KFD Operations and Capital Assignable or Assessable to Tier 2	Budgeted or Estimated Requirements
Labor and Personnel						
Regular Salaries	\$ 14,720,413	\$ 13,846,913	0.0%	\$ -	100.0%	\$ 13,848,913
Overtime	\$ 1,812,368	\$ 1,812,368	100.0%	\$ 1,812,368	0.0%	\$ -
Special pay	\$ 1,585,852	\$ 1,585,852	100.0%	\$ 1,585,852	0.0%	\$ -
Payroll [FICA] Taxes	\$ 1,214,317	\$ 1,142,672	25.0%	\$ 285,668	75.0%	\$ 857,004
Retirement Contributions	\$ 4,486,171	\$ 4,221,487	25.0%	\$ 1,055,372	75.0%	\$ 3,166,115
Life and Health Insurance	\$ 2,400,719	\$ 2,259,077	25.0%	\$ 564,769	75.0%	\$ 1,694,307
workers Compensation	\$ 463,408	\$ 436,067	25.0%	\$ 109,017	75.0%	\$ 327,050
Subtotal	\$ 26,683,248	\$ 25,306,436		\$ 5,413,046		\$ 19,893,390
Operations and Support						
Professional Services	\$ 296,130	\$ 296,130	0.0%	\$ -	100.0%	\$ 296,130
Other Contract Services	\$ 1,084,359	\$ -	0.0%	\$ -	100.0%	\$ -
Travel And Per Diem	\$ 3,014	\$ 3,014	100.0%	\$ 3,014	0.0%	\$ -
Liability Claims	\$ -	\$ -	100.0%	\$ -	0.0%	\$ -
Communication Services	\$ 30,177	\$ 30,177	100.0%	\$ 30,177	0.0%	\$ -
Postage	\$ 3,045	\$ 3,045	100.0%	\$ 3,045	0.0%	\$ -
General Insurance	\$ 578,896	\$ 578,896	0.0%	\$ -	100.0%	\$ 578,896
Building & Grounds	\$ -	\$ -	100.0%	\$ -	0.0%	\$ -
Other Equipment Maintenance	\$ 159,968	\$ 159,968	100.0%	\$ 159,968	0.0%	\$ -
Vehicle Maintenance	\$ 520,706	\$ 520,706	100.0%	\$ 520,706	0.0%	\$ -
Printing	\$ 15,750	\$ 15,750	100.0%	\$ 15,750	0.0%	\$ -
Recruitment	\$ -	\$ -	100.0%	\$ -	0.0%	\$ -
Office Supplies	\$ 15,225	\$ 15,225	100.0%	\$ 15,225	0.0%	\$ -
Operating Supplies	\$ 437,850	\$ 437,850	100.0%	\$ 437,850	0.0%	\$ -
Cleaning Supplies	\$ 23,494	\$ 23,494	100.0%	\$ 23,494	0.0%	\$ -
Chemical Supplies	\$ 37,590	\$ 37,590	100.0%	\$ 37,590	0.0%	\$ -
Tools, Equipment & Furniture	\$ 275,000	\$ 275,000	100.0%	\$ 275,000	0.0%	\$ -
Technology Equipment	\$ 106,260	\$ 106,260	100.0%	\$ 106,260	0.0%	\$ -
Uniforms	\$ 600,000	\$ 600,000	100.0%	\$ 600,000	0.0%	\$ -
Fuel	\$ 194,250	\$ 194,250	100.0%	\$ 194,250	0.0%	\$ -
Special Function	\$ 14,726	\$ 14,726	100.0%	\$ 14,726	0.0%	\$ -
Books & Publications	\$ 12,600	\$ 12,600	100.0%	\$ 12,600	0.0%	\$ -
Dues, Subscript, Memberships	\$ 19,869	\$ 19,869	100.0%	\$ 19,869	0.0%	\$ -
Subscription-Based Software	\$ 197,078	\$ 197,078	100.0%	\$ 197,078	0.0%	\$ -
Training	\$ 185,750	\$ 104,020	50.0%	\$ 52,010	50.0%	\$ 52,010
Subtotal	\$ 4,811,736	\$ 3,645,646		\$ 2,718,610		\$ 927,036
Labor and Operation:	31,494,983	28,952,082		\$ 8,131,656	0	\$ 20,820,426
Capital outlays						
Infrastructure	57,800	57,800	100.0%	\$ 57,800	0.0%	\$ -
Equipment	673,350	673,350	100.0%	\$ 673,350	0.0%	\$ -
Vehicles	110,000	110,000	100.0%	\$ 110,000	0.0%	\$ -
Subtotal	841,150	841,150		\$ 841,150		\$ -
TOTAL	32,336,133	29,793,232	30.1%	\$ 8,972,806	69.9%	\$ 20,820,426

These are gross expenditures only and do not consider reserves, carry overs, potential receipts, grants, transfers, or other revenue that may become available.



PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/26AGENDA ITEM #: Hear the audience

NON-AGENDA ITEM: _____

NAME: Sharon AndersonADDRESS: 110 Lakewood Dr. CITY: KISS STATE: FL ZIP: 34741

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
- I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
- I SUPPORT THIS AGENDA ITEM
- I OPPOSE THIS AGENDA ITEM
- NEUTRAL

INSTRUCTIONS:

- COMPLETE ONE (1) CARD FOR EACH TOPIC; INCLUDE AN AGENDA ITEM IF APPROPRIATE (ABOVE)
- PLEASE SUBMIT YOUR COMMENT CARD TO THE CITY CLERK
- WHEN YOUR NAME IS CALLED, APPROACH THE PODIUM AND STATE YOUR NAME AND ADDRESS FOR THE RECORD
- YOU WILL HAVE 3 MINUTES TO VOICE YOUR OPINION, ADDITIONAL TIME PERMITTED ONLY BY AUTHORITY OF THE COMMISSION
- ONCE SUBMITTED, THIS COMMENT CARD BECOMES A PUBLIC RECORD PURSUANT TO FLORIDA STATUTE 119

THE CITY COMMISSIONS RULES OF DECORUM WILL BE ENFORCED. ANY PERSON MAKING PERSONAL, DISRESPECTFUL AND SLANDEROUS REMARKS OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE CITY COMMISSION OR WHILE ATTENDING THE COMMISSION MEETING SHALL BE REMOVED FROM THE ROOM.



PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/26

AGENDA ITEM #: _____

NON-AGENDA ITEM: BTR Hear the audienceNAME: Nelly HernandezADDRESS: 111 E. Monument Ave CITY: Kissimmee STATE: FL ZIP: 34741

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
- I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
- I SUPPORT THIS AGENDA ITEM
- I OPPOSE THIS AGENDA ITEM
- NEUTRAL

INSTRUCTIONS:

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PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/2020
AGENDA ITEM #: Public comment
NON-AGENDA ITEM: D
NAME: Stephanie Nelson
ADDRESS: 1715 Sunny St CITY: Kissimmee STATE: FL ZIP: 34741

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
 I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
 I SUPPORT THIS AGENDA ITEM
 I OPPOSE THIS AGENDA ITEM
 NEUTRAL

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PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/2020
AGENDA ITEM #: Public comment
NON-AGENDA ITEM: _____
NAME: Lillian Evans
ADDRESS: 1715 Sunny St CITY: Kissimmee STATE: FL ZIP: 34741

CHECK ALL THAT APPLY:

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 I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
 I SUPPORT THIS AGENDA ITEM
 I OPPOSE THIS AGENDA ITEM
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PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/20
AGENDA ITEM #: Hear the audience
NON-AGENDA ITEM: _____
NAME: Amel Colon
ADDRESS: 4501 Redick CITY: Kissimmee STATE: FL ZIP: 34746

CHECK ALL THAT APPLY:

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 I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
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 I OPPOSE THIS AGENDA ITEM
 NEUTRAL

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PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/20
AGENDA ITEM #: Hear the audience
NON-AGENDA ITEM: _____
NAME: Deynishka Oppenheimer Collazo
ADDRESS: 926 flower ln CITY: Kissimmee STATE: FL ZIP: 34743

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
 I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
 I SUPPORT THIS AGENDA ITEM
 I OPPOSE THIS AGENDA ITEM
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PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/2026

AGENDA ITEM #: Public Comment

NON-AGENDA ITEM:

NAME: Diana Marrero-Pinto

ADDRESS: 815 Hastings Dr CITY: Kissimmee STATE: FL ZIP: 34746

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
 I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
 I SUPPORT THIS AGENDA ITEM
 I OPPOSE THIS AGENDA ITEM
 NEUTRAL

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PUBLIC COMMENT CARD

REQUEST TO ADDRESS THE CITY COMMISSION

DATE: 4/7/26

AGENDA ITEM #: Hear the audience

NON-AGENDA ITEM:

NAME: Lucy Richards on Behalf of Angel J Brothers Seke house

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

CHECK ALL THAT APPLY:

- I WISH TO SPEAK
 I DO NOT WISH TO SPEAK AND WAIVE MY OPTION TO SPEAK
 I SUPPORT THIS AGENDA ITEM
 I OPPOSE THIS AGENDA ITEM
 NEUTRAL

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9:35



Mayor Jackie Espinosa



Tap to call again

I'm asking to have a meeting with you either Friday or Monday whichever is convenient with you

NOV 27, 2025 AT 7:44 PM

Hello. Sure. We are at our family's dinner. I will contact you tomorrow to confirm a meeting. Monday I have a doctor appointment but Tuesday I will make sure to get you on my schedule.



Thank you for reaching out.

DEC 2, 2025 AT 4:24 PM

Wanted to thank you for making the schedule for me today



Mayor Jackie Espinosa

Simone Mayor Jackie...

... followers • 160 mutual friends



Aa



6:31



Mayor Jackie Espinosa

Active now



million dollar budget for her precious downtown so no sweetheart she does not



See recent Facebook activity

Unless you know the entire story which is too long to post and it's best it's done in an official capacity I suggest we proceed with a formal meeting at city hall.



DEC 2 AT 9:03 PM

I tried that u never kept your part I was ready



Ok

Today u where suppose to meet with me

U never reached out to me

Edited

Do u have a number I can call to schedule a formal meeting? I have several things I would like to discuss and clear up.



Sure



Aa



10:37

80%

Osceola Se Defiende



Osceola Se Defiende

13h ·

Mayor Jackie Espinosa

Here is your answer 🤪🤪🤪

The circus is back in town and recruiting more clowns !

This is Jose Olivio, I left you a voicemail on specific details
May I have your email to send you my findings ?



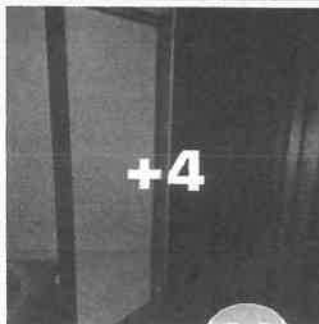
3d ·



Lillian Evans · Follow

6d ·

**Trailer For Rent thousand dollars a month
\$600 deposit everything included an
electric cable Wi-Fi TVs fully furnished**



6



6



Reinaldo Rosa + 7

Most relevant



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Osceola Se Defiende

The circus is back in town

3d Like Reply

2



Author

Osceola Se Defiende



3d Like Reply



Author

Osceola Se Defiende

Jeremy Fetzer just in case you didn't realize this little group is working together because they must be gearing up

3d Like Reply



Author

Osceola Se Defiende

Janette Martinez you would know

3d Like Reply



Mayor Jackie Espinosa

No surprise here Jose, I will call you later and I will check your voice mail after my morning events.

Just remember light always wins !

3d Like

3



Comment as Osceola Response...





OSCEOLA COUNTY SHERIFF'S OFFICE

CALL DETAIL REPORT

Call Number: 26C018484
Nature: SUSP INC 13I
Reported: 17:31:11 02/01/26
Revd By: LAWSON, BAILEY **How Revd:** R
Occ Btw: 17:30:42 02/01/26 and 17:31:11 02/01/26
Type: I
Priority: 1
Address: 258 OAKHURST CIR
City: KISSIMMEE
Alarm:

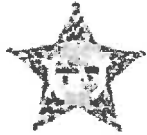
COMPLAINANT/CONTACT

Complainant: OSCEOLA CO SO, **Name#:** 405201
 ADMINISTRATION
Race: **Sex:** **DOB:** **/**/
Address: 2601 E IRLO BRONSON MEM HWY, KISSIMMEE
Home Phone: (407)348-1100 BUSN **Work Phone:** (407)348-2222
Contact: LT GRIFFEN
Address:
Phone:

RADIO LOG

Dispatcher	Time/Date	Unit	Code	Zone	Agency	Description
QUIJANO, STEVEN	17:40:10 02/01/26	262	ASSGN	57	OCSO	(MDC) Assigned to a call incid#=-261011847 call=3791
OSORIO, EDEL	18:22:47 02/01/26	253	ENRT	57	OCSO	(MDC) Assisting unit 262 incid#=-261011847 call=3791
QUIJANO, STEVEN	18:22:48 02/01/26	262	ENRT	57	OCSO	(MDC) Enroute to a call incid#=-261011847 call=3791
FERNANDEZ, C	18:33:44 02/01/26	253	ARRVD	57	OCSO	incid#=-261011847 ARRIVED ON SCENE call=3791





OSCEOLA COUNTY SHERIFF'S OFFICE

Deputy Report for Incident 26I011847

Nature: HARASSMENT 63R
Location: 5701

Address: 258 OAKHURST CIR
KISSIMMEE FL 34744

Offense Codes:

Received By: LAWSON,
BAILEY

How Received: R

Agency: OCSO

Responding Officers: QUIJANO, STEVEN, OSORIO, EDEL, FISHER, JOR

Responsible Officer: QUIJANO,
STEVEN

Disposition: CLO 02/03/26

When Reported: 17:31:11 02/01/26

Occurred Between: 17:30:42 02/01/26 and 17:31:11 02/01/26

Assigned To: CURTIS, ANGELA
Status: INF

Detail: PCU
Status Date: 02/03/26

Date Assigned: **/**/**
Due Date: **/**/**

Complainant: 405201

Last: OSCEOLA CO
SO

First: ADMINISTRATI
ON

Mid:

DOB: **/**/**

Dr Lic:

Address: 2601 E IRLO BRONSON MEM
HWY

Race: **Sex:**

Phone: (407)348-1100
BUSN

City: KISSIMMEE, FL 34744

Offense Codes

Reported:

Observed:

Circumstances

LT26 HIGHWAY/ROADWAY

LT01 SINGLE FAMILY RESIDENCE

LT29 MOTOR VEHICLE

Responding Officers:

QUIJANO, STEVEN
OSORIO, EDEL
FISHER, JOR

Unit :

262
253
S26

Responsible Officer: QUIJANO, STEVEN

Received By: LAWSON, BAILEY

How Received: R RADIO

When Reported: 17:31:11 02/01/26

Agency: OCSO

Last Radio Log: 22:35:38 02/01/26 CMPLT

Clearance: R REPORT TAKEN

Disposition: CLO **Date:** 02/03/26

QUIJANO, STEVEN	21:45:28 02/01/26	262	VHINQ 62	OCSO	MDC: [REDACTED]
FERNANDEZ, C	21:49:15 02/01/26	262	ENRT 57	OCSO	incid#=26I011847 98 B REF T50 call=3791
QUIJANO, STEVEN	21:49:33 02/01/26	262	ARRVD 57	OCSO	(MDC) Arrived on scene incid#=26I011847 call=3791
MARTINEZ, AARON	22:15:23 02/01/26	262	4 57	OCSO	incid#=26I011847 Affirmative call=3791
MARTINEZ, AARON	22:35:38 02/01/26	262	CMPLT 57	OCSO	incid#=26I011847 R disp:ACT clr:R call=3791

COMMENTS

17:30:42 02/01/2026 - LAWSON, BAILEY
 LT GRIFFEN ADV DS QUIJANO WILL HANDLE WHEN ONDT
 17:31:27 02/01/2026 - MARTINEZ, AISLIN
 lt griffin req inc nbr / adv hold for ds quijano will handle when ondt
 22:35:21 02/01/2026 - MARTINEZ, AARON - From: QUIJANO, STEVEN
 ROUTINE CHECKS NEXT TWO WEEKS 1800-0600 HRS
 22:35:30 02/01/2026 - MARTINEZ, AARON
 Nature change from SUSP INC 13I to HARASSMENT 63R for Active call 3791

UNIT HISTORY

Unit	Time/Date	Code
253	18:22:47 02/01/26	ENRT
253	18:33:44 02/01/26	ARRVD
253	18:44:55 02/01/26	4
253	18:52:05 02/01/26	NMINQ
253	18:52:06 02/01/26	DLINQ
253	18:58:59 02/01/26	DLINQ
253	19:05:30 02/01/26	58
253	19:07:51 02/01/26	TT
253	19:08:29 02/01/26	4
253	19:15:44 02/01/26	VHINQ

Narrative

Written by: D/S S. Quijano #3593
Incident #: 26I011847
Zone: 57

Informational Report

On February 1, 2026, at approximately 1822 hours, I responded to [REDACTED] MARSY [REDACTED] in reference to a suspicious incident. Upon arrival, I contacted the complainant [REDACTED] MARSY [REDACTED], who provided the following verbal statement.

[REDACTED] MARSY [REDACTED] stated that on November 27, 2025, she was contacted via Facebook Messenger by a white female later identified as Lillian Marie Evans. Evans initiated communication regarding [REDACTED] MARSY [REDACTED] support of a nonprofit organization known as the Osceola Response Team, operated by Richard Herr. According to [REDACTED] MARSY [REDACTED], Evans expressed disagreement with the organization and specifically raised concerns alleging that homeless individuals were not being fed. In an effort to address those concerns in a formal setting, [REDACTED] MARSY [REDACTED] offered Evans the opportunity to meet and assisted in arranging a meeting at City Hall scheduled for December 2, 2025; however, Evans did not attend.

[REDACTED] MARSY [REDACTED] stated that later that month she attended the Festival of Lights in downtown Kissimmee, where she observed Evans recording her with a cellular phone and following her throughout the event while continuing to record.

[REDACTED] MARSY [REDACTED] explained that Commission meetings are held on the first and third Tuesday of each month. After missing the previously scheduled meeting, Evans attended two Commission meetings on separate dates. During those meetings, Evans addressed the board and expressed political views regarding grant funding issued in 2022 during the COVID-19 period. [REDACTED] MARSY [REDACTED] stated Evans spoke loudly from the podium and addressed her directly by her first name, [REDACTED] MARSY [REDACTED] reported she instructed Evans to address the board as a whole rather than her personally.

[REDACTED] MARSY [REDACTED] further reported that Evans later began posting publicly on Facebook about their communications and matters discussed during Commission meetings. She stated Evans also made statements about her online, including a post that read, "Dictator Maduro not only tried to silence the citizens, she tried to shut down the commissioner."

According to [REDACTED] MARSY [REDACTED], Evans continued similar behavior during the Commission meeting held on January 20, 2026. After the meeting concluded, [REDACTED] MARSY [REDACTED] observed Evans standing outside near the area where her vehicle was parked, accompanied by another female who had also attended the meeting. Due to concern over Evans' recent and ongoing behavior, Mrs. Espinosa was escorted to her vehicle by law enforcement. She advised this incident was recorded.

[REDACTED] MARSY [REDACTED] stated that on January 21, 2026, she was contacted by a tenant of Evans identified as "Mary." According to [REDACTED] MARSY [REDACTED] Mary alleged Evans instructed her to sign a document that Evans later notarized. Mary reportedly did not understand the nature of the document and was concerned it could be used against [REDACTED] MARSY [REDACTED] stated Mary also made allegations regarding living conditions and other accusations against Evans. [REDACTED] MARSY [REDACTED] advised Mary to contact law enforcement; however, Mary declined. Out of concern for

Mary's well-being, [REDACTED] MARSY contacted the Kissimmee Police Department to request a wellness check.

[REDACTED] MARSY stated she was later informed that Code Enforcement responded to 1715 Sunny Street, Kissimmee, where Mary resided, and left a notice requesting Evans contact them regarding a trailer on the property. [REDACTED] MARSY stated a photograph of the notice was obtained. She further stated that after this Code Enforcement contact, Evans accused her of targeting her, and Evans' behavior escalated.

[REDACTED] MARSY reported that on January 31, 2026, at approximately 1218 hours, she arrived at her residence located at [REDACTED] MARSY, and observed a suspicious red Chevrolet Corvette parked at a neighboring residence at approximately the same time. She stated there were no surveillance cameras at her home or at the neighboring residence where the vehicle was parked. Mrs. [REDACTED] MARSY contacted her neighbors, who advised they did not recognize the vehicle. As she exited her driveway, the Corvette departed the area, which she found suspicious, and she began recording the vehicle. The video captured a red Corvette bearing Florida tag 1FUNV3T.

[REDACTED] MARSY stated that while traveling on Neptune Road toward Lakeshore Boulevard, the Corvette appeared to increase speed and distance itself from her vehicle. She reported that while on Lakeshore Boulevard, the Corvette made a U-turn and, as it passed her vehicle, the driver lowered a window, extended a hand, and displayed the middle finger. [REDACTED] MARSY stated the vehicle's windows were heavily tinted, and she could not determine the driver's identity beyond observing a white hand. She believed the vehicle had been parked near her residence to monitor her.

[REDACTED] MARSY stated she is aware Evans operates a yellow and a black Corvette but not a red one, although Evans is affiliated with a Corvette owners' club.

[REDACTED] MARSY

[REDACTED] MARSY stated all interactions and statements made by Evans have been political in nature and that Evans has not made direct threats of physical harm.

[REDACTED] MARSY reported she learned Evans had a prior arrest involving stalking elected officials, although this was not verified at the time of the report.

[REDACTED] MARSY alleged Evans was influenced by members of an opposition political group identified as Olga Carino and Wade Choate; however, no information or evidence was provided to support this claim. She further stated these individuals have shared social media posts, photographs of [REDACTED] MARSY, and portions of their communications online.

[REDACTED] MARSY was provided with an Axon Community link and stated she will upload photographs of their messages, video from the January 20, 2026, Commission meeting, and the Corvette incident for evidentiary review.

[REDACTED] MARSY requested confidentiality under Marsy's Law.

This report will be forwarded to the Criminal Investigation Division for further investigation. This incident was recorded using my agency-issued Axon body-worn camera.

Handwritten notes and signatures at the bottom right of the page, including a date stamp '04/02/26' and a circled '1'.

REPORTING OFFICER NARRATIVE

Kissimmee Police Department

OCA 26-002053
Date / Time Reported Wed 03/11/2026 11:58

Victim	Offense <i>SUSPICIOUS INCIDENT</i>	Date / Time Reported Wed 03/11/2026 11:58
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Espinosa invoked her Marsy's Rights

On 03/11/2026, at approximately 1158 hours, I, Cpl. M. Diaz # 597, responded to 101 Church Street (Kissimmee City Hall) in reference to a suspicious incident.

Upon arrival, I made contact with Eva Jacquelyn Espinosa, the person reporting. Espinosa is the Mayor of the City of Kissimmee. Her Florida DL identified Espinosa. Espinosa provided me with a sworn written statement to the following: Espinosa stated that a female by the name of Lillian Evans, who resides at 1715 Sunny Street, has been continuously harassing her by cyber bullying, showing up at events that are private and city events. Evans has been posting photos from events of city officials. Espinosa believes Evans has been posting hate messages to incite hatred and is recruiting citizens to join her mission to be disruptive. Espinosa stated that Evans has shown up at appointed board members private residences and she has shown up to question Toho Water appointed board member. Espinosa stated Evans takes pictures as she watches events, and post them on social media. Espinosa believes Evans has collaborated with other individuals Wade Choate and Claudia Zuco to spread hate. Espinosa stated all the individuals to include Evans have criminal history and one of the charges is stalking. Espinosa stated Evans has a prior charge for stalking an elected official. Espinosa wrote that Evans is a threat as it is now a repetitive pattern of conduct. Zuco has joined Evans by contacting Espinosa via Facebook and emails. Espinosa blocked Zuco to avoid any issues with the individuals. Choate has also joined Evans' disruptive conduct and threats. Espinosa wanted this documented to take the information to the State Attorney's Office. Evans constantly sends subjects to Espinosa's family owned restaurant, she loiters around multiple properties that belong to Espinosa, taking pictures and posting them online. Evans also make racial comments. Espinosa stated she would document all the post and harassment with photos. Evans also calls another subject named Richard to be disruptive but he attempts to calm her down and ask her not to curse. Espinosa stated she appreciates community involvement but believes this is becoming dangerous in nature and needs to be documented. Espinosa understand people are not always going to be happy with her decisions as Mayor but believes this borders harassment, stalking and cyber bullying. Espinosa thinks this a danger to public safety.

I asked Espinosa if Evans had made any directs threats to her in person or by via electronic messages and she said no. I asked if Evans had battered her or any of her employees and she said no.

Espinosa stated that her husband's vehicle was damaged last month and she thinks someone that knows Evans did it. Reference case number 26-002050.

I provided Espinosa an evidence.com link to upload any relevant messages or post to her incident that Evans or any of the above-mentioned subjects have posted.

I then responded to 1715 Sunny Street, which is Evans, listed address. I spoke with Evans via Ring Door bell camera since she was not at her residence. Evans did not want to speak in person because she does not like the Kissimmee Police Department. Evans stated she does not care for Espinosa but she does not have anything against her. Evans stated she just documents the truth and expresses her dislike for the city officials at meetings. Evans stated she shows up to public events and commission meeting because she can and wants to speak her mind about Espinosa stealing money. Evans stated she reported Espinosa to the Department of Government Efficiency for theft city funds and she believes this is retaliation for her report. I asked Evans if she showed up to a city official's residence and she said no. I asked her how close she gets when taking pictures and she stated she stays more than 10 feet away from Espinosa because she does not want anyone taking picture that appears she is with Espinosa. Evans did say that she post her dislike for the city officials to include Espinosa and she post her opinion on social media. Evans eluded to the fact that she is suing Espinosa but would not go into details about the lawsuit. I offered Evans the opportunity to meet with me to get her written statement but she declined my invitation.

INCIDENT/INVESTIGATION REPORT

Kissimmee Police Department

Case # 26-002053

Status Codes L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found

D R U G S	UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity	

Assisting Officers

Suspect Hate / Bias Motivated:

INCIDENT/INVESTIGATION REPORT

Kissimmee Police Department

Narr. (cont.) OCA: 26-002053

NARRATIVE

REPORTING OFFICER NARRATIVE

Kissimmee Police Department

OCA 26-002053
Date / Time Reported Wed 03/11/2026 11:58

Victim

Offense
SUSPICIOUS INCIDENT

Based on the information provided I do not believe a crime has occurred and this report is to document the information provided by Espinosa. This report will be forwarded to records.

This incident was captured on my department issued Body Worn Camera (BWC) and the recording was uploaded to evidence.com.