

**Resolution No. 2024-3287**

**A resolution of the City Commission of the City of Sanford, Florida determining the amount of the millage to be established and imposed in accordance with the provisions of State law and fixing the rate of *ad valorem* taxation for the fiscal year beginning October 1, 2024 and ending September 30, 2025 for the City of Sanford; providing for legislative/administrative findings; establishing and imposing a tentative millage rate of 7.325 mills; providing for implementing actions by the City Manager; providing for a savings provision; providing for conflicts; providing for severability and providing for an effective date.**

**Whereas**, the City Commission of the City of Sanford, Florida, has estimated and determined a budget for the operation of the municipal government of the City for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025; and

**Whereas**, the City Commission of the City of Sanford, Florida held a public hearing as required by Section 200.065, *Florida Statutes*, and has otherwise complied with the controlling provisions of Florida law; and

**Whereas**, the City Commission of the City of Sanford, Florida, has determined that a millage rate of 7.325 mills shall be levied by the City of Sanford, Florida, for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, from which levy the total sum of \$42,064,444 is estimated to be collected to advance the operational needs of the municipal government of the City of Sanford, Florida.

**Now, Therefore, Be It Resolved by the City Commission of the City of Sanford, Florida, as follows:**

**Section 1. Legislative/Administrative Findings.** The recitals set forth in the whereas clauses to this Resolution are hereby adopted as the legislative and administrative findings of the City Commission.

**Section 2. Requisite Funding.** The amount tentatively determined necessary by the City Commission of the City of Sanford to be raised by *ad valorem* taxation in the City of Sanford, Florida for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025 and for the ordinary purposes of the municipality is the sum of \$42,064,444.

**Section 3. Millage Rate Established.** The final operating *ad valorem* tax millage for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, to be tentatively assessed upon each dollar of the assessed valuation of all taxable property, except homesteads to the extent that the laws of the State of Florida provide for various homestead exemptions, and as otherwise provided by controlling State law, within the corporate limits/City Limits of the City of Sanford, Florida is hereby tentatively fixed at 7.325 mills, which is greater than the rolled back rate of 6.8649 mills by 6.7022 percent.

**Section 4. Millage Rate Imposed.** There shall be and is hereby tentatively levied for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, upon each dollar of the assessed valuation of all taxable property, except homesteads to the extent that the laws of the State of Florida provide for various homestead exemptions, and as otherwise provided by controlling State law, within the corporate limits/City Limits of the City of Sanford, Florida, for *ad valorem* taxes, the amount of 7.325 mills for the purpose of realizing

a sum sufficient to meet and defray the daily necessary and ordinary running and operational expenses of the City of Sanford, Florida, for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025; together with all other revenues and income inuring to the benefit of or received by the City of Sanford, Florida.

**Section 5. Duties of the City Manager.** The City Manager is authorized and directed to take any and all necessary actions as he may deem reasonably necessary in order to implement the provisions of this Resolution. The City Manager may delegate such duties and responsibilities to City personnel in such appropriate circumstances as determined to exist from time-to-time consistent with sound public management and accountability practices and principles.

**Section 6. Savings.** The prior actions of the City of Sanford relating to the establishment and imposition of millage rates and related activities are hereby ratified and affirmed as well as the actions pertaining to the implementation of the ad valorem and other taxation processes of the City.

**Section 7. Conflicts.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**Section 8. Severability.** Should any section, paragraph, sentence, clause, phrase or other part of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Resolution as a whole or any portion thereof, other than the part so declared to be invalid.

**Section 9. Effective Date.** The provisions of this Resolution shall take effect immediately upon adoption.

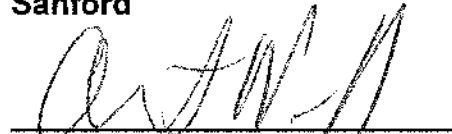
**Passed and Adopted** this 9th day of September, 2024.

Attest:

**City Commission of the City of Sanford**

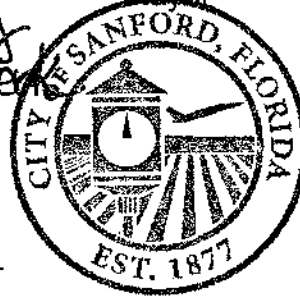



Traci Houchin, MMC, FCRM  
City Clerk



Art Woodruff  
Mayor

for Cathy Lotempio, CMC Deputy City Clerk  
For use and reliance of the Sanford City Commission only.  
Approved as to form and legality.



  
William L. Colbert  
City Attorney

LOWNIE N. GROOT  
ACA

2nd Hearing  
on 9/23/24



CITY OF  
**SANFORD**  
FLORIDA



APPROVED

WS \_\_\_ RM \_\_\_ x

Item No. 6A-6E

**CITY COMMISSION MEMORANDUM 24-256**  
**SEPTEMBER 9, 2024 AGENDA**

**TO:** Honorable Mayor and Members of the City Commission  
**PREPARED BY:** Cynthia Lindsay, CPA, CGFO, Finance Director  
**SUBMITTED BY:** Norton N. Bonaparte, Jr., ICMA-CM, City Manager  
**SUBJECT:** First Public Hearing for Adoption Of 2025 Budget

**STRATEGIC PRIORITIES:**

- Unify Downtown & the Waterfront
- Promote the City's Distinct Culture
- Update Regulatory Framework
- Redevelop and Revitalize Disadvantaged Communities

**SYNOPSIS:**

Approve Resolution No. 2024-3287, establishing the millage rate and Resolution No. 3288, establishing the operating and capital budgets as presented in compliance with Florida Truth-in-Millage statutes is requested.

**FISCAL/STAFFING STATEMENT:**

The tentative property tax (ad valorem) millage rate is 7.325 mills, the same rate as last year. This rate, based on an increase of \$655 million in property values estimated for 2025, will be an 11.9% increase in property tax revenues for a total levy of \$42.06 million. Citywide operating expenditures will increase by \$22,051,717 or 11.8%. The budget exceeds \$208 million and provides all appropriations for the 2025 fiscal year by department, division and cost category.

**BACKGROUND:**

As required by the *City Charter*, the City Manager submitted a tentative annual budget and capital program for fiscal year 2025 to the City Commission at the beginning of July. Subsequently, the City Commission held a budget workshop to review and discuss the budget, relative to staffing, capital projects, operating issues and the funding available for all identified activities. On July 22, the City Commission certified the time and place for a public hearing on the tentative millage and budget, scheduled for Monday, September 9, 2024 at 7 P.M., notice of which was provided to all property owners on their County Truth-in-Millage notification.

To comply with statutory requirements, "prior to the conclusion of the hearing, the City Commission shall amend the tentative budget as it sees fit, re-compute its proposed millage rate, and publicly announce the percent, if any, by which it exceeds the rolled back rate and adopt the amended budget." If no changes are made to the budget as presented, and no change is made to the millage rate of 7.325 mills, then the proposed millage rate is a 6.7022% increase over the rolled-back rate of 6.8649 mills.

The budget resolution also provides for the delegation of budget transfers from the City Commission to the City Manager for transfers within departments, offices or agencies. Thus, the City Manager becomes responsible for reviewing the written justification and approval of these transfers. This delegation is carried out each year with the budget resolution.

**LEGAL REVIEW:**

Both the millage and budget resolutions have been reviewed by the Assistant City Attorney.

**RECOMMENDATION:**

In accordance with controlling statutory provisions the City Commission must complete the following steps in the sequence outlined:

- **Declare** the public hearing on the millage and budget open. “This is the first public hearing on the City of Sanford’s 2025 Millage and 2025 Budget.” “The tentative millage of 7.325 is a 6.7022% increase over the rolled-back rate of 6.8649.”
- **Allow** public comment or questions on the proposed millage rate and budget.
- **City Commission discussion and action.** If the City Commission changes the proposed millage rate please follow the script procedures for change in millage rate. As a reminder, the millage rate can only be adjusted down at the final hearing and not up.
- **Adopt** the millage rate **FIRST, BY SEPARATE MOTION.**
- **Adopt** the budget **BY SEPARATE MOTION.**
- **Announce** “The final hearing of the City’s 2024/2025 millage and budget will take place on Monday, September 23, 2024 at 7:00 p.m. here in the City Commission Chambers at City Hall.”

**SUGGESTED SEPARATE MOTIONS:**

(1). “I move to approve Resolution No. 2024-3287 establishing a millage of 7.325 for the fiscal year beginning October 1, 2024 and ending September 30, 2025.”

**AND – SEPARATE MOTION:**

(2). “I move to approve Resolution No. 2024-3288 establishing the operating budget and capital improvement plan, presented for the fiscal year beginning October 1, 2024 and ending September 30, 2025.”

- ATTACHMENTS:**
- (1). Millage Resolution No. 2024-3287.
  - (2). Budget Resolution No. 2024-3288.
  - (3). Document indicating differences between draft workshop budget and proposed budget.