

Resolution No. 2024-3288

A resolution of the City Commission of the City of Sanford, Florida tentatively adopting a City budget for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025 with regard to the City of Sanford including revenues and expenditures and capital projects; providing for legislative/administrative findings; providing for delegation to, and implementing actions by, the City Manager; providing for a savings provision; providing for conflicts; providing for severability and providing for an effective date.

Whereas, in accordance with Article V of the *City Charter of the City of Sanford, Florida*, the City Manager of the City of Sanford, Florida has made and submitted to the City Commission of the City of Sanford, Florida an estimate for budget of revenues and expenditures of the City of Sanford, Florida for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, and a Capital Budget, such estimate or budget having been made with particular application to the various departments of the City, a true copy of which is hereto attached and by reference made a part of this Resolution; and

Whereas, the City Commission of the City of Sanford, Florida, held a public hearing as required by Section 200.065, *Florida Statutes*, and other controlling law; and

Whereas, each and every item contained and set forth in the City budget prepared by the City Manager, which incorporates a complete financial plan of all City funds and activities for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, has been carefully reviewed, evaluated and considered by the City Commission.

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. Adoption of City Budget. The City of Sanford budget, as prepared and submitted by the City Manager to the City Commission, is hereby tentatively adopted as the budget for the City of Sanford, Florida, for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025 as well as the capital budget as prepared and submitted by the City Manager to the City Commission.

Section 3. Collection and Use of City Funds. Upon collection of any revenues by City, the City Manager, or the Finance Director of the City, as directed by the City Manager, shall allocate from each dollar collected and received, the several amounts to the respective funds for purposes for which the same are hereby authorized and approved within the context of the tentatively adopted City budget.

Section 4. Duties of the City Manager. The City Manager is authorized and directed to take any and all necessary actions he may deem reasonably necessary in order to implement the provisions of this Resolution. The City Commission hereby authorizes the City Manager, in accordance with the provisions of Section 5.07(d) of the *City Charter of the City of Sanford, Florida*, to approve the transfer of budgeted funds within departments, offices or agencies of the City up to \$50,000 per item with the exception of administrative transfers during the Fiscal Year beginning October 1, 2024 and ending September 30, 2025.¹ The City Manager may delegate such authority in appropriate circumstances as

determined to exist from time-to-time consistent with sound public management and accountability practices and principles.

Section 5. Savings. The prior actions of the City of Sanford relating to the adoption of the City budget and related activities are hereby ratified and affirmed as well as the actions pertaining to the implementation of the budgetary process of the City.

Section 6. Conflicts. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Section 7. 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.

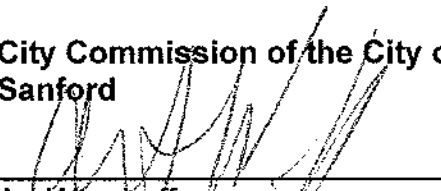
Section 8. Effective Date. The provisions of this Resolution shall take effect immediately upon adoption.

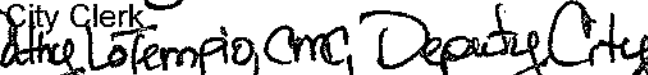
Passed and Adopted this 9th day of September, 2024.

Attest:


Traci Houchin, MMC, FCRM
City Clerk

City Commission of the City of Sanford


Art Woodruff
Mayor


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


William L. Colbert, City Attorney



¹ The provisions reads as follows: "Transfer of appropriations. At any time the City Manager may request that the Commission approve transfer of budgeted funds within, and/or between departments, offices, or agencies. Each request will be supported by written justification for the transfer."

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.

FY 2024-2025 Proposed Budget

September 9, 2024

Tentative Millage Rate

- ▶ The tentative millage of 7.325 is a 6.7022% increase over the rolled-back rate of 6.8649.
- ▶ This will result in the average single family homeowner paying \$52.85 more in ad valorem taxes to the City per year.

General Fund Revenues

	FY	FY	
	2024	2025	%
<i>General Fund Revenues</i>	Budget	Proposed	Change
Taxes			
Property (Ad Valorem)	36,265,248	40,565,555	11.86%
Utility and Other Taxes	15,509,642	17,524,500	12.99%
Licenses and Permits	766,537	971,369	26.72%
Intergovernmental	7,900,650	8,268,621	4.66%
Charges for Services	4,668,323	4,228,254	-9.43%
Fines and Forfeitures	143,530	185,005	28.90%
Other Revenues	<u>3,683,140</u>	<u>6,398,253</u>	73.72%
Total Revenues	<u>68,937,070</u>	<u>78,141,557</u>	
Total Revenues	<u><u>68,937,070</u></u>	<u><u>78,141,557</u></u>	13.35%

General Fund Expenditures

	FY 2024	FY 2025	% Change
<i>General Fund Expenditures</i>	Budget	Proposed	
Administration and Governance	3,141,728	3,474,044	10.58%
Financial Services	4,318,204	4,435,177	2.71%
Development Services	2,644,832	2,844,739	7.56%
Fire	13,873,163	15,282,976	10.16%
Human Resources	888,838	951,439	7.04%
Recreation Services	7,630,180	8,143,966	6.73%
Police	22,586,634	24,474,057	8.36%
Public Works	4,619,642	5,203,448	12.64%
Total Expenditures	59,703,221	64,809,846	
Transfers Out	7,905,734	11,524,609	45.78%
Other Uses	1,328,115	1,807,102	36.07%
Total Expenditures	68,937,070	78,141,557	13.35%
Total Expenditures over Revenues	-	-	

Budget Outlook - Changes

Personnel		
Benefit costs	352,593	
Salary adjustments	1,553,251	
Additional positions/changes from 2024	1,783,088	3,688,932
Operating		
Training	176,729	
Communication Services	58,278	
Operating & Auto Insurance	227,813	
Office & Operating Supplies	80,508	
Uniforms	45,573	
Postage & Printing	8,821	
Promotional Activities	88,810	
Rentals & Leases	72,638	
Repairs & Maintenance	485,674	
Grants In Aid	15,000	
Utility Services	67,720	1,492,693
Contractual Services	165,129	
Non-Departmental		
Retiree Health Insurance	(76,620)	
Grants	1,200	
Debt	582,945	
Transfer to Mayfair	340,000	
Transfer to CDBG Fund	60,782	
Transfer to Public Art Commission	(10,300)	
Additions to Fund Balance	(2,515)	
Transfer to LIHEAP	(13,065)	
Transfer to Cemetery Fund	32,703	
Transfer to Marina	437,436	
Other Uses	481,922	4,022,862
CIP	2,188,374	
Total Change		<u>9,204,487</u>

Comments

or

Questions?

City of Sanford
2025 Proposed Budget
Changes made since workshop meetings

General Fund

Revenue

Ad Valorem Taxes	673,782
Communication Taxes	34,769
SAFER Grant	193,037
State Revenue Sharing	(230,969)
Half Cent Sales Tax	(162,203)
School Board Security	157,459
Administrative Charges	46,177
	<u>712,052</u>

Expenditures

Personnel Services/6 Firefighters/Training Lt and Litter Control FTE	646,764
Contractual Services/Litter Control Contract	(100,000)
Commission Funds	(10,000)
Operational Costs/Costs for new personnel	46,820
Sprout Social Software for Communications	11,500
Police Department Contract changes	12,994
Training Costs	4,000
Transfer to Capital	(270,860)
Transfer to LIHEAP	28,912
Transfer to Mayfair/Marina	(200,000)
Transfer to Public Art Commission	(15,000)
Contingency	481,922
Tuition Reimbursement	75,000
	<u>712,052</u>

Special Revenue Funds

LOGT Fund/CIP	1,000,000
Building Inspection Fund/Admin Charges	(5,535)
Local Option Sales Tax Fund (3rd Generation)/Use of Reserves	719,645
PAC Fund	(15,000)
	<u>1,699,110</u>

Capital Project Funds

Transfer from General Fund	(270,860)
	<u>(270,860)</u>

Enterprise Funds

Stormwater Fund/Use of Resereves/Admin Charges	(18,778)
Water/Wastewater Fund/Two FTE's and Transfers for CIP	1,389,965
Water/Wastewater Capital Fund/Capital Projects	800,659
Water Impact Fee Fund/Capital Projects	900,468
Wastewater Impact Fee Fund/Capital Projects	1,682,402
	<u>4,754,716</u>

CRA Fund

Ad Valorem Taxes/Grants and Aid	63,295
	<u>63,295</u>