

Resolution No. 2026-3504

A resolution of the City Commission of the City of Sanford, Florida adopting a City budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 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, 2026 and ending September 30, 2027, 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, the City Commission of the City of Sanford, Florida, has engaged in budgetary and other fiscal management activities in the course of its regular operations and affairs as a local government of the State of Florida and all such matters have been accomplished in accordance with 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, 2026 and ending September 30, 2027, 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 adopted as the budget for the City of Sanford, Florida, for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 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 adopted City budget.

Section 4. Duties of the City Manager; Delegation of Authority.

(a). 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 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*,ⁱ to approve the transfer of budgeted funds within departments, offices or agencies of the City up to \$75,000 per item for operating expenditures and up to a 20% change for capital project items, with the exception of administrative transfers during the Fiscal Year beginning October 1, 2026 and ending September 30, 2027.

(b). 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 procedures, adoption and implementation of its tax rates, budgets and other fiscal matters are hereby ratified and affirmed.

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 28th day of September, 2026.

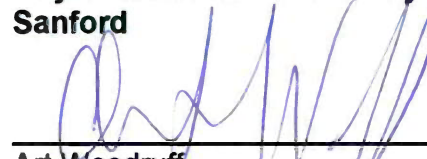
ATTEST:

**City Commission of the City of
Sanford**

On
Behalf
of



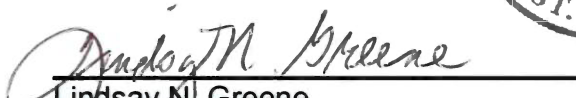
Traci Houchin, MMC, FCRM
City Clerk
Shanna Posey
Deputy City Clerk



Art Woodruff
Mayor

For use and reliance of the
Sanford City Commission only
Approved as to form and legality.





Lindsay N. Greene
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."



CITY OF
SANFORD
FLORIDA



APPROVED

WS__ RM_ X

Item No. 6.A

**CITY COMMISSION REGULAR MEETING AND ANNUAL BUDGET HEARING 26-186
SEPTEMBER 28, 2026 AGENDA**

TO: Honorable Mayor and Members of the City Commission
PREPARED BY: Cynthia Lindsay, Finance Director
SUBMITTED BY: Norton N. Bonaparte, Jr., ICMA-CM, City Manager
SUBJECT: Final Public Hearing for Adoption of the 2027 Budget; Resolution 3503 and Resolution 3504

SYNOPSIS:

Approval of the millage, operating and capital budgets as presented in compliance with Florida Truth-in-Millage statutes is requested.

FISCAL/STAFFING STATEMENT:

The proposed property tax (ad valorem) millage rate is 7.225, a .1 mil decrease from last years millage rate of 7.325. This rate, based on an increase of \$481 million in property values estimated for 2027, will be a 5.08% increase in property tax revenues for a total levy of \$49.3 million. Citywide operating expenditures will decrease by \$13,218,982 or 5.8%. The budget exceeds \$215 million and provides all appropriations for the 2027 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 2027 to the City Commission at the beginning of July of this year. Subsequently, the 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. In July of this year, the Commission certified the time and place for a public hearing on the tentative millage and budget, scheduled for Monday, September 14, 2026 at 7 pm, 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 final budget.” If no changes are made to the budget as presented, and no change is made to the millage rate of 7.225, then

the proposed millage rate is a 3.43% increase over the rolled-back rate of 6.9853 mills.

LEGAL REVIEW:

The City Attorney has reviewed this agenda item and has no legal objection.

RECOMMENDATION:

Final Public Hearing

SUGGESTED MOTION:

"I move to approve Resolution 3503 establishing a millage of 7.225 for the fiscal year beginning October 1, 2026 and ending September 30, 2027."

- AND -

SEPARATE MOTION:

"I move to approve Resolution 3504 establishing the operating budget and capital improvement plan, presented for the fiscal year beginning October 1, 2026 and ending September 30, 2027."

ATTACHMENTS:

Res 26-3503 2nd PH for adoption of Millage 7.225.pdf

Res 26-3504 2nd PH for Adoption of Budget.pdf