

RESOLUTION NO. 26-3505

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SANFORD, FLORIDA, ADOPTING A POLICY GOVERNING THE CITY'S ACCEPTANCE OF MONETARY AND IN-KIND DONATIONS AND CONTRIBUTIONS, ATTACHED HERETO AS EXHIBIT "A" AND INCORPORATED HEREIN BY REFERENCE; AUTHORIZING THE CITY MANAGER TO ACCEPT DONATIONS CONSISTENT WITH SAID POLICY AND TO TAKE ALL ACTIONS NECESSARY TO IMPLEMENT THE POLICY; PROVIDING FOR RECORDKEEPING AND ANNUAL REPORTING; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Section 2(b), Article VIII of the Florida Constitution and Section 166.021, Florida Statutes, vest the City of Sanford, Florida (the "City"), with home rule power to conduct municipal government, perform municipal functions, and render municipal services for any purpose not expressly prohibited by the Constitution, general or special law, or the City Charter, and direct that such powers be broadly construed; and

WHEREAS, the City, through its various departments, programs, parks, public safety agencies, and special events, from time to time receives offers of monetary donations and in-kind contributions of goods, services, equipment, or property from individuals, businesses, civic organizations, and other members of the public who wish to support City programs and services; and

WHEREAS, the City Commission finds that a clear, uniform, and transparent written policy governing the solicitation, review, approval, valuation, acceptance, acknowledgment, and recordkeeping of such monetary and in-kind donations is necessary to protect the public interest, ensure consistent administration across City departments, and avoid the acceptance of donations that create unbudgeted financial obligations, safety hazards, or conflicts of interest; and

WHEREAS, the City Commission further finds it necessary to establish threshold amounts distinguishing donations that may be accepted administratively by the City Manager from those that require prior approval of the City Commission, including donations of real property, and donations that would obligate the City to ongoing maintenance, staffing, or operating expenditures; and

WHEREAS, nothing in this Resolution or the Policy adopted hereby is intended to authorize the acceptance of any gift, favor, or other thing of value by an individual public officer or employee of the City in his or her individual capacity, and all donations accepted pursuant to this Policy shall be made to, and become the property of, the City, subject at all times to the standards of conduct and gift and disclosure requirements pursuant to Florida Statutes; and

WHEREAS, the City Commission desires to adopt the Donation Acceptance Policy attached hereto as Exhibit "A" to govern all future monetary and in-kind donations offered to the City; and

WHEREAS, the City Commission finds that the adoption of this Resolution and the Policy attached hereto serves a valid municipal and public purpose and is in the best interest of the health, safety, and welfare of the residents of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SANFORD, FLORIDA:

Section 1. Recitals Adopted.

The recitals and findings set forth above are true and correct and are incorporated herein by this reference as though fully set forth in this Section.

Section 2. Adoption of Donation Acceptance Policy.

The City of Sanford Donation Acceptance Policy, attached hereto as Exhibit “A” and incorporated herein by reference (the “Policy”), is hereby adopted and shall govern the solicitation, review, valuation, approval, acceptance, acknowledgment, and recordkeeping of all monetary and in-kind donations and contributions offered to the City.

Section 3. Authorization of the City Manager.

The City Manager, or the City Manager's designee, is hereby authorized to accept, on behalf of the City, monetary and in-kind donations consistent with the thresholds, standards, and procedures set forth in the Policy, and to execute gift agreements, donation acknowledgments, and such other documents as are reasonably necessary to implement the Policy, provided that any donation exceeding the administrative approval threshold set forth in the Policy, any donation of real property, and any donation conditioned upon naming rights, permanent recognition, or an ongoing City funding or staffing commitment, shall require prior approval of the City Commission by separate resolution.

Section 4. Recordkeeping and Annual Report.

The City Manager shall cause a central donation log to be maintained in accordance with the Policy and shall submit an annual report to the City Commission summarizing all monetary and in-kind donations accepted under administrative authority during the preceding fiscal year.

Section 5. No Obligation to Accept.

Nothing in this Resolution or the Policy obligates the City to solicit or accept any donation, and the City reserves the right, in its sole discretion, to decline or return any donation that it determines is inconsistent with the public interest, the Policy, or applicable law.

Section 6. Conflicts.

All resolutions or parts of resolutions, and all administrative policies or parts of administrative policies, in conflict with this Resolution or the Policy are hereby repealed to the extent of such conflict.

Section 7. Severability.

If any section, subsection, clause, or provision of this Resolution or the Policy is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Resolution or the Policy, which shall remain in full force and effect.

Section 8. Effective Date.

This Resolution shall become effective immediately upon its adoption.

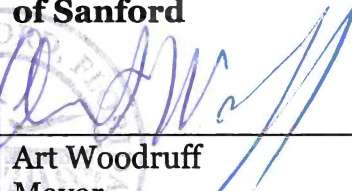
Passed and adopted this 14th day of September, 2026.

Attest:

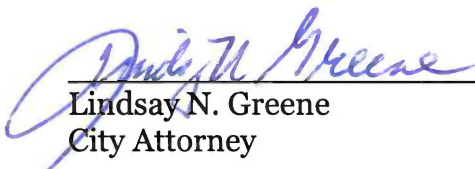
**City Commission of the City
of Sanford**



Traci Houchin, MMC, FCRM
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

CITY OF SANFORD, FLORIDA

DONATION ACCEPTANCE POLICY

1. PURPOSE

This policy establishes uniform procedures governing the City of Sanford's (the "City") acceptance of monetary, in-kind, and real property donations from individuals, businesses, and organizations. It is intended to ensure that donations serve a legitimate public purpose, are administered consistently with sound fiscal and ethical practices, and do not create an actual or apparent conflict of interest, obligation, or endorsement on the part of the City or its officers and employees.

2. AUTHORITY

This policy is adopted pursuant to the City's home rule powers under Article VIII, Section 2 of the Florida Constitution and section 166.021, Florida Statutes, and is intended to operate consistently with the Code of Ethics for Public Officers and Employees, chapter 112, Part III, Florida Statutes, and Florida's Public Records Act, chapter 119, Florida Statutes.

3. DEFINITIONS

3.1 Donation. A voluntary, unconditioned or conditioned transfer of money, personal property, real property, or services to the City for which the City provides no goods, services, advertising, or other consideration of commensurate value in return, other than permissible donor recognition as described in Section 11.

3.2 Monetary Donation. A gift of cash, check, electronic funds transfer, or other legal tender to the City or to a specific City department, program, or fund.

3.3 In-Kind Donation. A gift of tangible personal property (e.g., equipment, vehicles, furnishings, artwork, technology) or of volunteer professional services to the City.

3.4 Real Property Donation. A gift of an interest in real property, including fee simple title, an easement, or a leasehold interest, to the City.

3.5 Restricted Donation. A donation subject to a condition or restriction imposed by the donor on its use, location, timing, or disposition.

4. GENERAL POLICY STATEMENT

4.1 Discretion to Accept or Decline. The City may accept donations that serve a legitimate public purpose and are consistent with the City's mission, budget, operational capacity, and applicable law. The City retains sole and absolute discretion to accept, decline, or condition its acceptance of any donation, and no person or entity has a right to have a donation accepted.

4.2 No Guarantee of Recognition or Preferential Treatment. Acceptance of a donation does not entitle the donor to any preferential treatment in City contracting, permitting, code enforcement, or other regulatory or business dealings with the City, and no City officer or employee may solicit or accept a donation in exchange for, or with the appearance of exchanging for, such treatment.

5. ACCEPTANCE AUTHORITY AND APPROVAL THRESHOLDS

5.1 Unrestricted Monetary and In-Kind Donations Under \$100,000. The City Manager may accept an unrestricted, unconditioned monetary or in-kind donation with a fair market value of less than \$100,000, provided the donation is consistent with this policy and is reported to the Finance Department in accordance with Section 10.

5.2 Donations of \$100,000 or More. Any donation, or series of related donations from the same donor within a fiscal year, with a fair market value of \$100,000 or more requires acceptance by resolution of the City Commission.

5.3 Real Property Donations. All donations of real property or any interest in real property require acceptance by resolution of the City Commission, following the due diligence procedures set forth in Section 9.

5.4 City Attorney Review. The City Attorney shall review the terms of any proposed restricted donation, real property donation, or donation exceeding \$25,000 before it is presented for acceptance, to confirm legal sufficiency and consistency with this policy.

6. ETHICS AND CONFLICT OF INTEREST SCREENING

6.1 General Screening. Before recommending acceptance of any donation, the receiving department shall determine whether the donor is a vendor, contractor, applicant, or other party with existing or reasonably anticipated business, contractual, permitting, or regulatory matters pending before the City.

6.2 Heightened Review. A donation from a party described in Section 6.1 shall be reviewed by the City Attorney and disclosed to the City Manager prior to acceptance, regardless of value, to assess whether acceptance would create an actual or apparent conflict of interest, and, if the donor is participating in an active competitive solicitation, whether acceptance would violate the City's code-of-silence or procurement ethics requirements.

6.3 Gifts to Individual Officers or Employees Distinguished. This policy governs donations made to the City as an entity. A gift made to, or for the personal benefit of, an individual City officer or employee is separately governed by the gift and disclosure requirements of sections 112.3148 and 112.3149, Florida Statutes, and the City's Code of Ethics, and is not authorized by or exempt under this policy.

7. PROHIBITED OR DISFAVORED DONATIONS

The City shall decline a proposed donation if it:

7.1 . Would require the City to violate federal, state, or local law, including the Establishment Clause of the First Amendment or Article I, Section 3 of the Florida Constitution;

7.2 . Is conditioned on the City endorsing, promoting, or disfavoring a particular religious, political, or commercial viewpoint, candidate, or organization;

7.3 . Would obligate the City to incur maintenance, staffing, insurance, or other costs that are not reasonably anticipated and budgeted, unless such costs are separately approved by the City Manager or City Commission as applicable;

7.4 . Is subject to undisclosed liens, encumbrances, or environmental contamination (for real or personal property) that have not been resolved to the City Attorney's satisfaction; or

7.5 . Otherwise conflicts with the City's Code of Ethics, procurement code, or this policy.

8. IN-KIND DONATION PROCEDURES

8.1 Needs Assessment. The receiving department shall assess whether the donated property serves an operational or public need, and shall estimate the property's remaining useful life and associated maintenance, insurance, and disposal costs before recommending acceptance.

8.2 Inventory and Tagging. Accepted in-kind donations with a fair market value of \$5,000 or more shall be recorded in the City's fixed asset inventory in accordance with the Finance Department's capital asset policies.

8.3 Volunteer Services. Donated professional or volunteer services shall be coordinated through the City's volunteer program (if applicable) and are subject to the City's standard volunteer waiver, background screening, and insurance requirements.

9. REAL PROPERTY DONATION PROCEDURES

9.1 Due Diligence. Before a real property donation is presented to the City Commission for acceptance, City staff shall obtain, at the donor's expense unless otherwise approved by the City Manager: (a) a current title search; (b) a boundary survey; (c) a Phase I environmental site

assessment (and Phase II, if warranted); and (d) an appraisal or other reasonable estimate of fair market value.

9.2 Cost-Benefit Analysis. Staff shall prepare an analysis of the anticipated costs of accepting the property, including maintenance, insurance, remediation, and improvement costs, for the City Commission's consideration.

9.3 Acceptance and Recordation. Upon acceptance by resolution of the City Commission, the City Attorney shall prepare or review the deed or other conveyance instrument, which shall be recorded in the public records of Seminole County, Florida.

10. ACCOUNTING, DEPOSIT, AND REPORTING OF MONETARY DONATIONS

10.1 Deposit. All monetary donations shall be deposited promptly with the Finance Department and accounted for in accordance with chapter 218, Part III, Florida Statutes, and the City's financial policies.

10.2 Restricted Fund Accounting. Donations restricted to a specific purpose shall be accounted for in a separate trust or special revenue fund or account and expended only for the purpose specified by the donor. If the specified purpose becomes impracticable or impossible, the City Attorney shall advise the City Manager and City Commission on appropriate options, which may include seeking the donor's written consent to modify the restriction or returning the unexpended donation.

10.3 Periodic Reporting. The Finance Department shall provide the City Manager and City Commission with a summary of donations accepted under this policy on at least an annual basis.

11. TAX DOCUMENTATION

For monetary or in-kind donations of \$250 or more, the City shall provide, upon request and after acknowledgment, the donor a written acknowledgment describing the donation and stating whether the City provided any goods or services in consideration, consistent with the substantiation requirements of 26 U.S.C. § 170(f)(8). The City does not appraise donated property and does not provide tax or legal advice to donors; a donor claiming a charitable deduction for property valued at more than \$5,000 is responsible for obtaining a qualified independent appraisal and completing IRS Form 8283, as applicable.

12. PUBLIC RECORDS

All donation requests, gift agreements, correspondence, and related records are public records subject to disclosure under chapter 119, Florida Statutes, except to the extent a specific statutory exemption applies.

13. POLICY ADMINISTRATION AND AMENDMENT

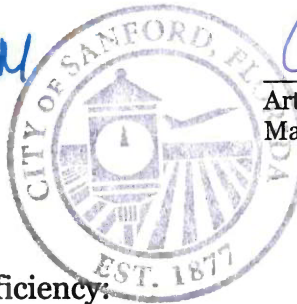
13.1 Administration. The City Manager is responsible for the administration of this policy and may issue administrative procedures consistent with this policy to implement its requirements.

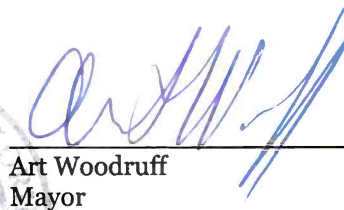
13.2 Amendment. This policy may be amended by City Commission resolution / City Manager administrative order from time to time.

Adopted this 14TH day of SEPTEMBER, 2026



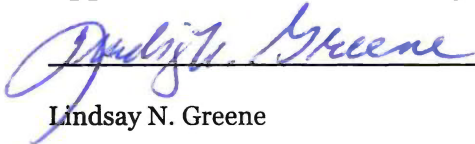
Traci Houchin, MMC, FCRM
City Clerk





Art Woodruff
Mayor

Approved as to Form and Legal Sufficiency:



Lindsay N. Greene
City Attorney



CITY OF
SANFORD
FLORIDA

WS__ RM_X_

Item No. 10.E



APPROVED

**CITY COMMISSION REGULAR MEETING AND ANNUAL BUDGET HEARING 26-182
SEPTEMBER 14, 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: Donation Acceptance Policy; Resolution 26-3505

SYNOPSIS:

Requesting approval of Resolution # 26-3505, approving a policy for acceptance of monetary and in-kind donations and contributions; authorizing the City Manager to take all actions necessary to implement the policy.

FISCAL/STAFFING STATEMENT:

The adoption of this policy does not have any fiscal impacts.

BACKGROUND:

The City Attorney drafted the attached policy for the acceptance of donations which gives the City Manager authority to accept donations of \$100,000 or less for unconditioned monetary or in-kind donations and \$25,000 or less for real property or restricted donations. The City Commission would need to authorize acceptance of all other donations. The policy lays out the procedures for acceptance of donations and the ethical and heightened review needed for donations to actively avoid conflicts of interest.

LEGAL REVIEW:

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

RECOMMENDATION:

It is staff's recommendation that the Commission approve Resolution 26-3505 adopting the Donation Acceptance Policy.

SUGGESTED MOTION:

I approve Resolution 26-3505 adopting the City of Sanford's Donation Acceptance Policy.

ATTACHMENTS:

6TC3161.docx

Resolution 3505 City Donation Acceptance Policy DRAFT.docx