



APOPKA CITY COMMISSION WORKSHOP AGENDA

July 8, 2026 5:00 PM

Apopka City Hall Commission Chambers

APOPKA CITY COMMISSION MEETING WILL BE LIVE-STREAMED ON YOUTUBE. TO WATCH, PLEASE VISIT:

<https://www.youtube.com/CityofApopkaFL>

CALL TO ORDER

PRESENTATION

1. **Presentation of the FY2027 Preliminary Budget for the City Commission's Consideration and Discussion**
Presented by: Blanche Sherman, Finance Director

PUBLIC COMMENT PERIOD

ADJOURNMENT



City of Apopka CITY COMMISSION STAFF REPORT

Section: PRESENTATION

Item #: 1.

Meeting Date: July 8, 2026

Department: Finance Department

SUBJECT:

Presentation of the FY2027 Preliminary Budget for the City Commission's Consideration and Discussion

ACTION ITEM INFORMATION:

REQUEST:

Consideration and Discussion of the FY2027 Preliminary Budget: attached link.

<https://apopka.gov/DocumentCenter/View/7429/FY-20262027-Tentative-Budget>

SUMMARY:

After the May 13, 2026, Budget Workshop, Department Directors worked to finalize their FY2027 Preliminary Budget Requests. As planned, the internal budget meetings were held with each department director, Mayor, Interim City Administrator, and Finance Director from June 3rd to June 11th to review the budget requests details. After reviewing the financial position of the City's funds, it was determined that a second review was necessary to identify reductions and additional necessary increases. The Interim City Administrator met with each Director to have a second review of their budget requests.

City staff will provide an overview of the City's funds and its adjusted financial position, and a review of the key revenue and expenditure changes by fund, and the proposed millage rate increase to support the various increases and revenue reductions in the General Fund.

FUNDING SOURCE:

FY2026/27 Preliminary Budget

RECOMMENDED MOTION:

N/A

ATTACHMENTS:

1. Apopka City Commission 7-8-26 Budget Workshop



Fiscal Year 2026-2027

City Commission Budget Workshop

July 8, 2026





Call to Order



Presentation of the Preliminary FY2027 Budget

**Presented by: Blanche Sherman,
Finance Director**





FY26/27 Preliminary Budget by Fund

CITY OF APOPKA FY2027 Preliminary Budget By Fund

Fund	Preliminary Budgeted Revenues 26-27	Preliminary Budgeted Expenditures 26-27	Net Change	New Position Requests	Pending Debt Funding	Utility Transfers and Revenue Adjustments	Pending Grant Funding	Millage Increase - 1 mill	Reduction - Position Requests	Pending Funding Available & Priority	Proposed Budget Reductions/ (Increases)	Net Change	Estimated Balance 09-30-27
01 General Fund	\$ 99,897,572	\$ (168,695,666)	\$ (68,798,094)	\$ (5,550,050)	\$ 50,000,000	\$ (880,784)	\$ -	\$ 9,076,059	\$ 1,914,930	\$ (3,804,261)	\$ 4,997,410	\$ (13,044,790)	\$ 14,982,728
01 Street Improvement Fund	8,475,116	(9,471,572)	(996,456)	(129,942)	-	-	-	-	129,942	-	1,029,840	33,384	(55,801)
02 Transportation Impact Fee Fund	9,667,113	(17,668,300)	(8,001,187)	-	-	-	15,000,000	-	-	-	2,000,000	8,998,813	21,966,803
03 Law Enforcement Trust Fund-Federal	91,247	(135,000)	(43,753)	-	-	-	-	-	-	-	-	(43,753)	321,948
04 Recreation Impact Fee Fund	1,221,410	(2,350,000)	(1,128,590)	-	-	-	-	-	-	-	(600,000)	(1,728,590)	(60,622)
05 Law Enforcement Trust Fund-State	8,233	(100,000)	(91,767)	-	-	-	-	-	-	-	-	(91,767)	137,721
06 Police Discretionary Fund	81,609	(270,000)	(188,391)	-	-	-	-	-	-	-	-	(188,391)	585,962
0 Fire Impact Fee Fund	1,344,728	(2,018,123)	(673,395)	-	-	-	-	-	-	-	-	(673,395)	2,553,438
05 Police Impact Fee Fund	1,442,899	(2,143,903)	(701,004)	-	-	-	-	-	-	-	-	(701,004)	3,568,838
0 Stormwater Fund	3,266,250	(3,176,007)	90,243	(614,132)	-	-	-	-	177,123	-	72,875	(273,891)	67,107
0 Grant Fund	-	-	-	-	-	-	-	-	-	-	-	-	(388,614)
01, 172, 173, 174, 175, 176, 177 - Special Assessment Funds	74,812	(79,094)	(4,282)	-	-	-	-	-	-	-	-	(4,282)	258,965
08 Emerson Park Subdivision Assessment Fund	220,260	(220,260)	-	-	-	-	-	-	-	-	-	-	252,383
0 Street Lighting	564,625	(660,056)	(95,431)	-	-	-	-	-	-	-	-	(95,431)	755,868
01 Utility Operating Fund	47,089,375	(55,049,817)	(7,960,442)	(1,856,252)	-	(6,241,453)	-	-	756,513	-	3,218,709	(12,082,925)	3,370,602
02 Sanitation Fund	10,282,084	(10,537,673)	(255,589)	(394,437)	-	680,784	-	-	-	-	42,985	73,743	(3,476,846)
03 Utility Impact Fee Fund	10,665,450	(12,011,415)	(1,345,965)	-	-	-	-	-	-	-	(4,000,000)	(5,345,965)	38,910,854
0 Community Redevelopment Fund	1,717,665	(2,759,471)	(1,041,806)	-	-	-	-	-	-	-	-	(1,041,806)	(282,440)
	\$196,110,448	\$ (287,346,357)	\$ (91,235,909)	\$ (8,544,813)	\$ 50,000,000	\$ (6,441,453)	\$ 15,000,000	\$ 9,076,059	\$ 2,978,508	\$ (3,804,261)	\$ 6,761,819	\$ (26,210,050)	\$ 83,468,894



FY26/27 Preliminary Revenue Highlights

FY2026-27 Preliminary General Fund - Key Revenues Changes		
Key Revenue Increase/(Decrease):	Estimated Increase (Decrease)	Estimated Percentage Change
Ad Valorem Taxes	\$ 14,687,650 *	42.37%
Utility Tax - Electric	696,218	11.64%
Building Permits	(4,099,789)	-48.48%
Plan Analysis Fees	(2,594,207)	-55.54%
Franchise Fees - Electric	521,102	11.66%
Local Gov. 1/2 Cent Sales Tax	344,222	2.99%
Interest Earnings	(2,144,160)	-61.77%
Total Estimated Key Revenue Increase (Decrease)	\$ <u>7,411,036</u>	

* includes proposed millage increase revenue



FY26/27 Preliminary Revenue Highlights

FY2026-27 Key Revenues Changes - Other Funds			
Key Revenue Increase/(Decrease):	Estimated Increase (Decrease)		Estimated Percentage Change
Stormwater Fund Collection Fees	\$ 565,790	*	21.51%
Utility Operations Fund Fees	4,215,643	**	10.18%
Utility Impact Fee Fund	(12,294,942)	**	-60.80%
Sanitation Fund Collection Fees	741,750	***	7.81%
Total Estimated Key Revenue Increase (Decrease)	<u>\$ (6,771,759)</u>		
* includes proposed assessment increase 20%			
** includes planned rate increase 6% and impact of growth slowing down			
*** includes planned rate increase 6.5%			



FY26/27 Key Budget Requests Changes by Fund

FY2026-27 Preliminary General Fund - Key Expenditure Reductions/Increases	
Key Expenditure Increase/(Decrease):	Increase (Decrease)
Fire Station #1 Replacement	\$ (40,000,000) *
Fire Station #7	(10,000,000) *
New Position	3,635,120
Tentative Salary Adjustments & Union Negotiations	3,804,261
Camp Wewa Admin Cabin Porch Renovations	(50,000)
Dispatch Addition	(150,000)
Facilities - Vehicles & Equipment	(215,000)
Finance ERP System - Phase 2	(373,505)
New Restrooms - NWRC	(700,000)
Other Improvements - NWRC	(975,000)
Equipment - NWRC	(72,000)
Old Fire Station Renovations	(350,000)
Fire - Training Center Staircase Fabrication	(950,000)
Fire - Gas Props for Training Center	(240,000)
Police - Mobile Command Center	(200,000)
Police - Grant Funded Expenditures	(200,000)
Total Key Expenditure Increase (Decrease)	<u>\$ (47,036,124)</u>
* Pending Debt Funding	



FY26/27 Key Budget Requests Changes by Fund

FY2026-27 Preliminary Utility Funds - Key Expense Reductions/Increases		
Fund	Key Expenditure Increase/(Decrease):	Increase (Decrease)
401	Landscape Maintenance Services for Utilities Facilities	\$ 275,000
401	Equipment - Water Plant	(460,000)
401	Golden Gem Large Pond - Replacement of Membrane	10,000,000
401	Utility Transfer - Added Back	6,241,453 *
401	Sludge Hauling Trailer Replacement	(120,000)
401	Vactor Truck, Vehicles, Excavator, & Trailer	(2,274,429)
401	SCADA RTU Upgrades	(150,000)
401	Equipment - Drone	(32,900)
402	Utility Transfer - Removed	(680,784)
403	Improvements - 30" Main Rodgers to Ponkan	(4,000,000)
Total Key Expense Increase (Decrease)		\$ 8,798,340

* Developing a process to track actual expenses over the next year



FY26/27 Key Budget Requests Changes by Fund

FY2026-27 Preliminary Other Funds - Key Expense Reductions/Increases		
Fund	Key Expenditure Increase/(Decrease):	Increase (Decrease)
101	Streets - Operating Increases	\$ (1,029,840) *
102	Golden Gem Road Restruction & Widening Project	(15,000,000) **
102	Committed & Future Uncommitted Projects	(2,000,000) ***
104	New Restrooms - NWRC	700,000
	Total Key Expense Increase (Decrease)	<u>\$ (17,329,840)</u>
	* Pending City-wide Street Light Assessment	
	** Pending Grant Funding	
	*** Funds will roll from FY2026	



FY26/27 Proposed Fiscal Year 2026-27 Millage Rate

CITY OF APOPKA MILLAGE & ROLLBACK CALCULATIONS

Current Value

	Tax Base	millage	Taxes Generated	Amount Budgeted
FY26	8,222,635,164	4.4376	\$ 36,488,766	\$ 34,664,328
FY27	9,553,746,263	4.4376	\$ 42,395,704	\$ 40,275,919
Difference in dollars	\$ 1,331,111,099		\$ 5,906,938	\$ 5,611,591
Difference as %age	16.2%		16.2%	16.2%

FY27 options:

					Addl Revenue	
Maintain Current Rate	\$ 9,553,746,263	4.4376	\$ 42,395,704	\$ 40,275,919	\$ -	16.2%
Add 1.0 Additional Mill	\$ 9,553,746,263	5.4376	\$ 51,949,451	\$ 49,351,978	\$ 9,076,059	42.4%
Add 1.0 Additional Mill	\$ 9,553,746,263	6.4376	\$ 61,503,197	\$ 58,428,037	\$ 18,152,118	68.6%
Add 1.0 Additional Mill	\$ 9,553,746,263	7.4376	\$ 71,056,943	\$ 67,504,096	\$ 27,228,177	94.7%
Add 1.0 Additional Mill	\$ 9,553,746,263	8.4376	\$ 80,610,689	\$ 76,580,155	\$ 36,304,236	120.9%
Add 1.0 Additional Mill	\$ 9,553,746,263	9.4376	\$ 90,164,436	\$ 85,656,214	\$ 45,380,295	147.1%
Add 1.0 Additional Mill	\$ 9,553,746,263	10.0000	\$ 95,537,463	\$ 90,760,589	\$ 50,484,670	161.8%



Public Comment

ADJOURNMENT