



APOPKA CITY COMMISSION AGENDA
July 15, 2026 5:15 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

PUBLIC COMMENT PERIOD

PUBLIC HEARINGS/ORDINANCES/RESOLUTION (Action Item)

1. **Approve and Set the Proposed Fiscal Year 2026-27 Millage Rate.**

Presented by: Blanche Sherman, Finance Director

ADJOURNMENT



City of Apopka CITY COMMISSION STAFF REPORT

Section: PUBLIC HEARINGS/ORDINANCES/RESOLUTION (Action Item)

Item #: 1.

Meeting Date: July 15, 2026

Department: Finance Department

SUBJECT:

Approve and Set the Proposed Fiscal Year 2026-27 Millage Rate.

ACTION ITEM INFORMATION:

REQUEST:

- 1) Move to set the rolled back millage rate for the 2026 tax year as 4.2510
- 2) Move to set the proposed operating millage rate for the 2026 tax year at 5.1876 mills.
- 3) Move to set the date, time and place for the public hearing on the tentative budget for fiscal year 2026-2027 as Thursday, September 3, 2026, 5:15 p.m. in the City Hall Commission Chamber.

SUMMARY:

In accordance with Truth in Millage ("TRIM") compliance requirements as set forth in Chapter 200 of Florida Statutes, the City must set the proposed millage rate and advise the property appraiser of the proposed millage rate, rolled back rate, date, time and place of the tentative budget hearing. The tentative budget hearing is scheduled for Thursday, September 3, 2026, at 5:15pm in the City Commission Chambers. The statutes require separate motions. The operating millage rate used in preparation of the preliminary budget of 5.1876 is 22.03% higher than the rolled back rate of 4.2510. A mill is the tax rate for each \$1,000 of taxable property value.

On July 8th, 2026, the City Commission held a budget workshop for the upcoming Fiscal Year 26–27. The Finance Director presented an overview of the FY26-27 general fund expenditure requests. The tax revenue dollars were projected to increase by \$14,687,650 or approximately 42.37% for FY26-27, based on a millage rate increase of 1 mill. After review and consideration of the overall general fund preliminary budget presented, the Commission decided to set the millage rate at .75 mill increase, instead of the 1 mill increase. During the September 3, 2026, Tentative Budget Hearing, the Commission will have the opportunity to reduce the set millage rate of 5.1876 if necessary. The tax revenue dollars based on the 5.1876 mill (.75 mill increase) are projected to increase by \$11,056,513 or approximately 31.90% for FY26-27.

Based on the .75 mill increase, the total FY26–27 preliminary general fund revenues are projected to generate approximately \$104,461,709. The City's preliminary general fund service levels, personnel and capital needs reflect a total operating and capital budget of approximately \$121,137,637. In FY2026, the City set-aside sufficient reserves to support future operating and capital needs. As a result, the FY26-27 preliminary general fund budget is balanced, using \$16,675,928 from assigned capital and operating reserves to support operating and additional capital needs. **State revenue estimates have not been finalized and staff continue to review revenue projections and expenditure estimates to help minimize the impact on reserves.**

The proposed millage rate can be adjusted at any time during the TRIM process, but the process to increase above the proposed millage rate requires extensive notice requirements. Once the Commission sets the proposed millage, the Certification of Taxable Value (form DR 420), the Tax Increment Adjustment Worksheet (for DR-420TIF), and the Maximum Millage Levy Calculation Preliminary Disclosure (form DR 420 MMP) must be returned to the Orange County Property Appraiser's Office by August 4, 2026.

FUNDING SOURCE:

A millage rate of 5.1876 generates approximately **\$45,720,841** in property tax revenues for the upcoming fiscal year 2026-27.

RECOMMENDED MOTION:

Approve and set the Fiscal Year 2026-27 proposed millage rate at 5.1876, which is 22.03% increase over the rolled back rate of 4.2510.

ATTACHMENTS:

1. City Commission Special Meeting, July 15, 2026 Setting the Millage Rate for FY2026-27



Special Commission Meeting

July 15, 2026





Call to Order



Presentation of the Proposed Millage Rate Setting for FY2026-27

**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 - .75 mill	Reduction - Position Requests	Pending Funding Available & Priority	Proposed Budget Reductions/ (Increases)	Net Change	Estimated Balance 09-30-27
001 General Fund	\$ 98,732,379	\$ (168,695,666)	\$ (69,963,287)	\$ (5,550,050)	\$ 50,000,000	\$ (880,784)	\$ -	\$ 6,610,115	\$ 1,914,930	\$ (3,804,261)	\$ 4,997,410	\$ (16,675,927)	\$ 11,351,591
101 Street Improvement Fund	8,475,116	(9,471,572)	(996,456)	(129,942)	-	-	-	-	129,942	-	1,029,840	33,384	(55,801)
102 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
103 Law Enforcement Trust Fund-Federal	91,247	(135,000)	(43,753)	-	-	-	-	-	-	-	-	(43,753)	321,948
104 Recreation Impact Fee Fund	1,221,410	(2,350,000)	(1,128,590)	-	-	-	-	-	-	-	(600,000)	(1,728,590)	(60,622)
105 Law Enforcement Trust Fund-State	8,233	(100,000)	(91,767)	-	-	-	-	-	-	-	-	(91,767)	137,721
106 Police Discretionary Fund	81,609	(270,000)	(188,391)	-	-	-	-	-	-	-	-	(188,391)	585,962
110 Fire Impact Fee Fund	1,344,728	(2,018,123)	(673,395)	-	-	-	-	-	-	-	-	(673,395)	2,553,438
115 Police Impact Fee Fund	1,442,899	(2,143,903)	(701,004)	-	-	-	-	-	-	-	-	(701,004)	3,568,838
120 Stormwater Fund	3,266,250	(3,176,007)	90,243	(614,132)	-	-	-	-	177,123	-	72,875	(273,891)	67,107
150 Grant Fund	-	-	-	-	-	-	-	-	-	-	-	-	(388,614)
171, 172, 173, 174, 175, 176, 177 - Special Assessment Funds	74,812	(79,094)	(4,282)	-	-	-	-	-	-	-	-	(4,282)	258,965
178 Emerson Park Subdivision Assessment Fund	220,260	(220,260)	-	-	-	-	-	-	-	-	-	-	252,383
190 Street Lighting	564,625	(660,056)	(95,431)	-	-	-	-	-	-	-	-	(95,431)	755,868
401 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
402 Sanitation Fund	10,282,084	(10,537,673)	(255,589)	(394,437)	-	680,784	-	-	-	-	42,985	73,743	(3,476,846)
403 Utility Impact Fee Fund	10,665,450	(12,011,415)	(1,345,965)	-	-	-	-	-	-	-	(4,000,000)	(5,345,965)	38,910,854
610 Community Redevelopment Fund	1,717,665	(2,759,471)	(1,041,806)	-	-	-	-	-	-	-	-	(1,041,806)	(282,440)
	\$194,945,255	\$ (287,346,357)	\$ (92,401,102)	\$ (8,544,813)	\$ 50,000,000	\$ (6,441,453)	\$ 15,000,000	\$ 6,610,115	\$ 2,978,508	\$ (3,804,261)	\$ 6,761,819	\$ (29,841,187)	\$ 79,837,757



FY26/27 Proposed Fiscal Year 2026-27 Millage Rate

CITY OF APOPKA MILLAGE & ROLLBACK CALCULATIONS

Current Certified Value

	Tax Base w/ Certified Values	Millage	Taxes Generated	Amount Budgeted
FY26	8,222,635,164	4.4376	\$ 36,488,766	\$ 34,664,328
FY27	9,277,353,828	4.4376	\$ 41,169,185	\$ 39,110,726
Difference in dollars	\$ 1,054,718,664		\$ 4,680,419	\$ 4,446,398
Difference as %age	12.8%		12.8%	12.8%

FY27 options:	Tax Base w/ Certified Values	Millage	Taxes Generated	Amount Budgeted	Addl Revenue	
Maintain Current Rate	\$ 9,277,353,828	4.4376	\$ 41,169,185	\$ 39,110,726	\$ -	12.8%
Add .75 Additional Mill	\$ 9,277,353,828	5.1876	\$ 48,127,201	\$ 45,720,841	\$ 6,610,115	31.9%
Add 1.0 Additional Mill	\$ 9,277,353,828	5.4376	\$ 50,446,539	\$ 47,924,212	\$ 8,813,486	38.3%
Add 1.0 Additional Mill	\$ 9,277,353,828	6.4376	\$ 59,723,893	\$ 56,737,698	\$ 17,626,972	63.7%
Add 1.0 Additional Mill	\$ 9,277,353,828	7.4376	\$ 69,001,247	\$ 65,551,184	\$ 26,440,458	89.1%
Add 1.0 Additional Mill	\$ 9,277,353,828	8.4376	\$ 78,278,601	\$ 74,364,671	\$ 35,253,945	114.5%
Add 1.0 Additional Mill	\$ 9,277,353,828	9.4376	\$ 87,555,954	\$ 83,178,157	\$ 44,067,431	140.0%
Add 1.0 Additional Mill	\$ 9,277,353,828	10.0000	\$ 92,773,538	\$ 88,134,861	\$ 49,024,135	154.3%

Add .25 Additional Mill	\$ 9,277,353,828	4.6876	\$ 43,488,524	\$ 41,314,098	\$ 2,203,372	19.2%
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FY26/27 Proposed Fiscal Year 2026-27 Millage Rate

Rolled-Back Millage Rate 4.2510 mills

Proposed Millage Rate **5.1876** mills



FY26/27 Proposed Fiscal Year 2026-27 Millage Rate

Questions???



Public Comment

ADJOURNMENT