



APOPKA CITY COMMISSION AGENDA

July 27, 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

The Public Comment Period is for City-related matters that are not on today's Agenda as business items or public hearings. If you are here to speak for a matter that requires a public hearing, please wait for that item to come up on the agenda. The Public Comment period will be held to a total of thirty (30) minutes. Each speaker will be given three (3) minutes to speak. If you are here for the Public Comment Period, please fill out a GREEN Intent to Speak Form and provide it to the City Clerk prior to the start of the meeting. When the Mayor calls for Public Comment Period, the City Clerk will read the submitted GREEN Intent to Speak Forms in the order they were received. Should a large number of citizens submit public comment period speaker cards, the speaking time per citizen may be reduced to a maximum of two (2) minutes per speaker, to give as many citizens an opportunity to speak as possible during the Public Comment Period. Groups of citizens who wish to speak on the same item or concern may elect a spokesperson to speak on their behalf, in which case an additional one (1) minute will be given to the spokesperson's time per citizen, up to six (6) minutes total. Citizens wishing to elect a spokesperson must be present during the public comment period, indicate the spokesperson on their Intent to Speak forms, and submit their forms together to the City Clerk. If you wish to speak on one of the business items or public hearing items, please fill out a WHITE Intent to Speak Form and provide it to the City Clerk prior to the start of the meeting. Once the item has been presented, the Mayor will call for Public Comment on that specific item. At that time, the City Clerk will read the submitted WHITE Intent to Speak Forms for the current item, in the order they were received. Each speaker will be given three (3) minutes to speak. Please refer to Resolution No. 2025-19 for further information regarding Public Participation Policy & Procedures for addressing the City Commission.

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 27, 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.

The tax revenue dollars based on the various millage rates are as follows:

Millage at 5.1876 mills (.75 mill increase), 22.03% over the rolled back rate of 4.2510 — requires unanimous vote (5-0).

General Fund Revenue Budget - \$104,461,709 (including \$11,056,513 projected increase in Property Tax Revenue)

General Fund Expenditure Budget - \$121,137,637

Amount Needed to Cut to maintain 25% Reserves = \$17,432,818

Amount Needed to Cut to maintain 20% Reserves = \$11,375,936

Millage at 4.9376 mills (.50 mill increase), 16.15% over the rolled back rate of 4.2510 — requires unanimous vote (5-0).

General Fund Revenue Budget - \$102,258,337 (including \$8,853,141 projected increase in Property Tax Revenue)

General Fund Expenditure Budget - \$121,137,637

Amount Needed to Cut to maintain 25% Reserves = \$19,136,190

Amount Needed to Cut to maintain 20% Reserves = \$13,579,308

Millage at 4.6876 mills (.25 mill increase), 10.27% over the rolled back rate of 4.2510 — requires unanimous vote (5-0).

Revenue Budget = \$100,054,966 (including \$6,649,769 projected increase in Property Tax Revenue)

General Fund Expenditure Budget - \$121,137,637

Amount Needed to Cut to maintain 25% Reserves = \$21,839,562

Amount Needed to Cut to maintain 20% Reserves = \$15,782,680

Millage at 4.6761 mills (.2385 mill increase), 10.00% over the rolled back rate of 4.2510 — requires a two-thirds vote (4-1).

Revenue Budget = \$99,953,611 (including \$6,548,414 projected increase in Property Tax Revenue)

General Fund Expenditure Budget - \$121,137,637

Amount Needed to Cut to maintain 25% Reserves = \$21,940,917

Amount Needed to Cut to maintain 20% Reserves = \$15,884,035

Millage at 4.4376 mills (.0 mill increase), 4.39% over the rolled back rate of 4.2510 — requires a two-thirds vote (4-1).

Revenue Budget = \$97,851,594 (including \$4,446,398 projected increase in Property Tax Revenue)

General Fund Expenditure Budget - \$121,137,637

Amount Needed to Cut to maintain 25% Reserves = \$24,042,933

Amount Needed to Cut to maintain 20% Reserves = \$17,986,051

Millage at 4.2510 mills (rolled back rate), 0% over the rolled back rate of 4.2510 — requires majority vote (3-2).

Revenue Budget = \$96,206,998 (including \$2,801,801 projected increase in Property Tax Revenue)

General Fund Expenditure Budget - \$121,137,637

Amount Needed to Cut to maintain 25% Reserves = \$25,687,529

Amount Needed to Cut to maintain 20% Reserves = \$19,630,647

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



Special Commission Meeting

July 27, 2026





Call to Order



Presentation of the Proposed Millage Rate Setting for FY 2026-27

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





FY26/27 Preliminary Budget by Fund

CITY OF APOPKA FY2027 Preliminary Budget By Fund															
Fund	Estimated Balance 09-30-26	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	SW&F Merit @ 3% vs. 5%	Reduction - Position Requests	Pending Funding Available & Priority	Proposed Budget Reductions/ (Increases)	Net Change	Estimated Balance 09-30-27
001 General Fund	\$ 28,027,518	\$ 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	(89,185)	8,475,116	(9,471,572)	(996,456)	(129,942)	-	-	-	-	-	129,942	-	1,029,840	33,384	(55,801)
102 Transportation Impact Fee Fund	12,967,990	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	365,701	91,247	(135,000)	(43,753)	-	-	-	-	-	-	-	-	-	(43,753)	321,948
104 Recreation Impact Fee Fund	1,667,968	1,221,410	(2,350,000)	(1,128,590)	-	-	-	-	-	-	-	-	(600,000)	(1,728,590)	(60,622)
105 Law Enforcement Trust Fund-State	229,488	8,233	(100,000)	(91,767)	-	-	-	-	-	-	-	-	-	(91,767)	137,721
106 Police Discretionary Fund	774,353	81,609	(270,000)	(188,391)	-	-	-	-	-	-	-	-	-	(188,391)	585,962
110 Fire Impact Fee Fund	3,226,833	1,344,728	(2,018,123)	(673,395)	-	-	-	-	-	-	-	-	-	(673,395)	2,553,438
115 Police Impact Fee Fund	4,269,842	1,442,899	(2,143,903)	(701,004)	-	-	-	-	-	-	-	-	-	(701,004)	3,568,838
120 Stormwater Fund	340,998	3,266,250	(3,176,007)	90,243	(614,132)	-	-	-	-	-	177,123	-	72,875	(273,891)	67,107
150 Grant Fund	(388,614)	-	-	-	-	-	-	-	-	-	-	-	-	-	(388,614)
171, 172, 173, 174, 175, 176, 177 - Special Assessment Funds	263,247	74,812	(79,094)	(4,282)	-	-	-	-	-	-	-	-	-	(4,282)	258,965
178 Emerson Park Subdivision Assessment Fund	252,383	220,260	(220,260)	-	-	-	-	-	-	-	-	-	-	-	252,383
190 Street Lighting	851,299	564,625	(660,056)	(95,431)	-	-	-	-	-	-	-	-	-	(95,431)	755,868
401 Utility Operating Fund	15,453,527	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	(3,550,589)	10,282,084	(10,537,673)	(255,589)	(394,437)	-	680,784	-	-	-	-	-	42,985	73,743	(3,476,846)
403 Utility Impact Fee Fund	44,256,819	10,665,450	(12,011,415)	(1,345,965)	-	-	-	-	-	-	-	-	(4,000,000)	(5,345,965)	38,910,854
610 Community Redevelopment Fund	759,366	1,717,665	(2,759,471)	(1,041,806)	-	-	-	-	-	-	-	-	-	(1,041,806)	(282,440)
	\$ 109,678,944	\$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	Add'l Revenue	Less Add'l Revenue @ Lower Millage Increases from .75 Mill	Less Add'l Revenue @ Lower Millage Increases from 1 Mill	
Roll-Back Rate	\$ 9,277,353,828	4.2510	\$ 39,438,031	\$ 37,466,130	\$ (1,644,597)	\$ (8,254,711)	\$ (10,458,083)	3.0%
Maintain Current Rate	\$ 9,277,353,828	4.4376	\$ 41,169,185	\$ 39,110,726	\$ -	\$ (6,610,115)	\$ (8,813,486)	12.8%
Add .2385 Additional Mill	\$ 9,277,353,828	4.6761	\$ 43,381,834	\$ 41,212,743	\$ 2,102,016	\$ (6,711,470)	\$ (6,711,470)	18.9%
Add .25 Additional Mill	\$ 9,277,353,828	4.6876	\$ 43,488,524	\$ 41,314,098	\$ 2,203,372	\$ (4,406,743)	\$ (6,610,115)	19.2%
Add .50 Additional Mill	\$ 9,277,353,828	4.9376	\$ 45,807,862	\$ 43,517,469	\$ 4,406,743	\$ (2,203,372)	\$ (4,406,743)	25.5%
Add .75 Additional Mill	\$ 9,277,353,828	5.1876	\$ 48,127,201	\$ 45,720,841	\$ 6,610,115		\$ (2,203,372)	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