APOPKA CITY COMMISSION AGENDA

July 30, 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

APPROVAL OF MINUTES

Approval of Special Commission Meeting of July 27, 2026.

1. **Approval of Special City Commission Meeting Minutes of July 27, 2026.**

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 MINUTES

Minutes of the Apopka Special Commission Meeting held on July 27, 2026 at 5:15 PM, in the City of Apopka Commission Chambers.

Present:
- Mayor Nick Nesta
- Vice Mayor Diane Velazquez
- Commissioner Yesenia Baron
- Commissioner Sam Ruth
- Commissioner Nadia Anderson
- Attorney Cliff Shepard

CALL TO ORDER

PUBLIC COMMENT

Mayor Nesta opened the Public Period. Public comment was given as follows:

- **Rod Olsen –** Increase in population and lack of infrastructure to support the growth, increase millage rate.
- **Leroy Bell –** Disrespect amongst Commissioners, increase in millage rate, high paid salaries and budget adjustments.
- **Sylvester Hall –** Expectations from the Mayor and doing the right thing for the citizens of Apopka, transparency, dialogue.
- **Celfreda Lewis –** Not in favor of increase of millage rate, budget should be reduced from the top.
- **Jim Grumberg –** A tax increase is to pay for public services and he needs that. An increase will fix the infrastructure issues.
- **Matthew Hutchinson –** Taxes increasing yearly, not paying high salaries when infrastructure issues take priority, not in favor increasing millage rate.
- **Emilio Perales –** Commission working together to make the right decisions to benefit the residents of Apopka, not cause hardships.

There being no one else who wished to speak, Mayor Nesta closed the Public Period.

PUBLIC HEARINGS/ ORDINANCES/ RESOLUTIONS (ACTION ITEMS)

1. **Approve and Set the Proposed Fiscal Year 2026-27 Millage Rate**
   Presented by: Blanche Sherman, Finance Director

   a. **Mayor Nesta** asked for a Motion or to table setting the proposed Fiscal Year 2026-27 Millage Rate to Special Commission Meeting on July 30, 2026.

b. **Commissioner Anderson** made a Motion to deny the proposed Fiscal Year 2026-27 Millage Rate increase.

Mayor Nesta read the TRIM statement as follows:
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 statutes require separate motions. The operating millage rate used in preparation of the preliminary budget of 4.9376 is 16.15% higher than the rolled back rate of 4.2510. A mill is the tax rate for each $1,000 of taxable property value. The tentative budget hearing is scheduled for Thursday, September 3, 2026 at 5:15pm in the City Commission Chambers.

a. **Mayor Nesta** asked for a Motion to set the rolled back rate of 4.2510.
b. **No response heard. Meeting tabled for setting the proposed Fiscal Year 2026-27 Millage Rate to Special Commission Meeting on July 30, 2026.**

ADJOURNMENT

The meeting adjourned at 6:04 P.M.

All video recordings of City Commission Meetings are always posted on the City of Apopka's YouTube page, for viewing.

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Nicholas L. Nesta, III, Mayor

Attest: ________________________________
Susan M. Bone, City Clerk

Prepared by: ________________________________
Jodi Wrigley, Deputy City Clerk

City of Apopka
CITY COMMISSION STAFF REPORT

Section: PUBLIC HEARINGS/ORDINANCES/RESOLUTION (Action Item)
Item #: 1.
Meeting Date: July 30, 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 4.6761 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 4.6761 is 10.00% 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 4.6761 generates approximately **$41,212,742** 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 4.6761, which is 10.00% increase over the rolled back rate of 4.2510.

ATTACHMENTS:

1. Special Commission Meeting for July 30 2026 at 515 PM

CITY OF APOPKA FLORIDA

Special Commission Meeting

July 30, 2026

CITY OF APOPKA FLORIDA

Call to Order

CITY OF APOPKA FLORIDA

Public Comment

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	Addl Revenue	Less Add'l Revenue @ Lower Millage Increases from .75 Mill	Less Add'l Revenue @ Lower Millage Increases from 1 Mill	% Percentage of Add'l Revenue
Roll-Back Rate	$ 9,277,353,828	4.2510	$ 39,438,031	$ 37,466,130	$ (1,644,597)	$ (8,254,711)	$ (10,458,083)	8.1%
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%

FY26/27 Proposed Fiscal Year 2026-27 Millage Rate

Roll Back Millage Rate 4.2510 mills

Proposed Millage Rate 4.6761

FY26/27 Proposed Fiscal Year 2026-27 Millage Rate

Questions???

ADJOURNMENT