FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
SPECIAL MEETING / ITEM 3

SUBJECT: Fiscal Year 2026-2027 Proposed Millage Rates for Notice of Proposed Property Taxes.

DATE OF MEETING: July 13, 2026

OVERVIEW/SUMMARY: On June 26, 2026, staff received the final Certified Taxable Value information from the Property Appraiser Office. The following information for the 2026 DR-420 Forms includes:

	Adopted Millage Rate FY 25-26	Proposed Millage Rate FY 26-27	Ad Valorem Tax Revenue @ 95%
Operating Millage Levies:			
General Fund (Fund 1001)	7.8695 mills	7.8695 mills	$ 141,042,904
Remainder of ESL (Fund 1119)	0.1250 mills	0.1250 mills	$ 2,240,341
Total Operating Millage	7.9945 mills	7.9945 mills	$ 143,283,245
Voted Debt Service Levies:			
Series 2016 ESL (Fund 1219)	0.0855 mills	0.0000 mills	$ 0
2015 GO Refunding Bond (Fund 1211)	0.1000 mills	0.0961 mills	$ 1,722,374
Total Voted Debt Service Millage	0.1855 mills	0.0961 mills	$ 1,722,374
Total – All Millage Levies	**8.1800 mills**	**8.0906 mills**	**$ 145,005,619**

The General Fund millage rate of 7.8695 mills represents no change in millage, will generate a total of $141,042,904 (@ 95%), which is an increase of $5,378,197 or 3.96% from the amount of property tax revenue included in the Adopted Fiscal Year 2025-26 Budget. The Environmentally Sensitive Land (ESL) operating millage of 0.1250 will generate a total of $2,240,341 (@ 95%), which is an increase of $85,428 or 3.96% from the amount of property tax revenue included in the Adopted Fiscal Year 2025-26 Budget. The total operating millage rate of 7.9945 mills is 0.13% below the rolled back rate of 8.0049 mills and when added to the voter approved millage for debt service, the total millage rate of 8.0906 represents a decrease of 0.0894 mills from fiscal year 2025-26.

The Environmentally Sensitive Lands (ESL) millage rate is no longer required as the County has paid off its debt obligation early, resulting in a millage decrease of 0.0855 mills from fiscal year 2025-26.

The 2015 General Obligation Refunding Bond millage rate is for debt issued to construct the Judicial Center. Originally issued in 2005, this debt was refinanced during 2015. The necessary millage rate to pay the related Debt Service of 0.0961 for FY 2026-27 is a decrease of 0.0039 mills from fiscal year 2025-26.

DEPARTMENT CONTACT: Brian Eichinger, Interim Financial Services Director (386) 313-4099

RECOMMENDATIONS: Authorize County Administrator to execute the appropriate paperwork in accordance with Chapter 200 Fla. Stat. to include:

A. Proposed Operating Millage Rates
B. Proposed Debt Service Millage Rates
C. Establish the date, time, and place at which the 1st Public Hearing will be held to adopt the proposed millage rates and the tentative budget to be:

Wednesday, September 2, 2026 – 5:01 p.m.
Flagler County Government Services Building
1769 East Moody Boulevard, Building 2
Bunnell, Florida 32110