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EAST FLAGLER MOSQUITO CONTROL DISTRICT
FINAL BUDGET HEARING
SEPTEMBER 21, 2026

If any person decides to appeal any decision made by the district board with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceeding is made, including the testimony and evidence upon which the appeal is to be based.

Board of Commissioners: Lance Alred (LA), Mike Martin (MM), Perry Mitrano (PM)
Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), CPA: Julieann Klein (JI).

A three (3) minute public comment period may be provided at the end of the meeting

1. Open meeting, Pledge of Allegiance (5:01 pm).

2. Discuss the percentage increase in millage over the rolled-back rate needed to fund the budget.
    - The tentative millage rate of 0.3950 is 12.44% above the "rolled back rate" of 0.3513 (Line 26, 27, and 23 on Form DR-420 respectively)
    - What your tax bill will look like:

FY	Millage	Cost for **$250,000** Home with homestead exemption	Inflation adjustment	Inflation adjusted cost	District Expansion (2024*) 13%	Net Change from FY 18/19 each year with inflation and expansion
18/19	0.2518	$50.36	1	$50.36	$50.36	$0.00
19/20	0.2457	$49.14	1.02	$51.37	$51.37	-$2.23
20/21	0.2375	$47.50	1.03	$51.87	$51.87	-$4.37
21/22	0.2575	$51.50	1.08	$54.39	$54.39	-$2.89
22/23	0.2975	$59.50	1.17	$58.92	$58.92	$0.58
23/24*	0.325	$65.00	1.21	$60.94	$68.86	-$3.86
24/25	0.325	$65.00	1.25	$62.95	$71.13	-$6.13
25/26	0.35	$70.00	1.28	$64.46	$72.84	-$2.84
26/27	0.3507	$70.14	1.32	$66.48	$75.12	-$4.98
26/27	0.375	$75.00	1.32	$66.48	$75.12	-$0.12
26/27	0.395	$79.00	1.32	$66.48	$75.12	$3.88
26/27	0.3755	$75.10	1.32	$66.48	$75.12	-$0.02

    - Inflation estimate for fiscal year 2018's (January) tax of $50.36 in 2026 (July) is $66.48 https://www.bls.gov/data/inflation_calculator.htm

  - Phase I expansion (2024) increased the area served by 13%. A proportional increase in costs would total $75.12. $79 is 5.16% increase above the inflation and expansion area adjusted amount.

3. Discuss the reasons Ad Valorem revenues are increasing:

Budget Planning Considerations:

- Service Expansion Area
  - Expanded service area beginning 2024 will not generate sufficient revenues to offset expanded services for several years
  - Replacement of 2005 helicopter with larger capacity helicopter to service increased area necessitated the District financing the purchase
  - A less than break-even amount of additional revenue from the expansion as compared to additional expenditures was anticipated during planning. However, in future years it is likely this operating deficit from expansion will decrease as development occurs
  - Increase pesticide budgeted for additional coverage in expansion area
  - Increase fuel budgeted for expansion
  - Increase maintenance and insurance costs for new helicopter
  - Increase staffing for expansion (Additional Field Technician, Second Pilot) from 16 to 18 total employees
  - Increase Contingency fund to approximately ten percent of current budget
  - Increase Cash Reserves
- Recent Hurricanes in the past few years have increased the pesticide usage District-wide
- In coordination with Flagler County Government for Phase 2 expansion, additional service expansion will require further capital investment
- Since the pandemic, costs of equipment and materials have increased above the level of reported inflation

4. Allow public comment and questions.

5. Adopt millage rate of 0.3950 per thousand, execute Resolution 2026-05 adopting the tentative millage rate.

6. Adopt tentative budget of $7,208,066 execute Resolution 2026-06 adopting the tentative budget. (Line 25 on Form DR-420)

7. Adjourn.

RESOLUTION NUMBER 26-05

A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2026-2027 PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on September 21, 2026, adopted fiscal year 2026-2027 Final Millage Rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the East Flagler Mosquito Control District, Flagler County, Florida has been certified by the County Property Appraiser to the East Flagler Mosquito Control District as $ 18,248,267,159 . (Line 4 Form Dr-420)

NOW, THEREFORE BE IT RESOLVED by the East Flagler Mosquito Control District of Flagler County, Florida, that:

1. The FY 26/27 operating millage rate district-wide is 0.3950 mills which exceeds the rolled-back rate of 0.3513 mills by 12.44 %.

2. This resolution shall take effect immediately upon its adoption.

Duly adopted at a public hearing this 21st day of September, 2026.

Time adopted:________PM.

Flagler County, Florida
East Flagler Mosquito Control District

____
Mike Martin
Chairman

ATTEST:_______________________________

RESOLUTION NUMBER 26-06

A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-2027 ; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on September 21, 2026, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2026-2027 in the amount of $ 7,208,066 .

NOW, THEREFORE, BE IT RESOLVED by the East Flagler Mosquito Control District of Flagler County, Florida, that:

1. The Fiscal Year 2026-2027 Final budget is adopted.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 21st day of September , 2026 .

Time adopted:_________PM.

Flagler County, Florida
East Flagler Mosquito Control District

____
Mike Martin
Chairman

ATTEST:______________________________

East Flagler Mosquito Control District Annual Budget FY 2026-2027

Acct #	Description	General Fund	Capital Fund	Total Funds
311	Ad Valorem (Current/Delinquent)	$ 6,850,131		$ 6,850,131
334.1	State Grant	$ -		$ -
362	Equipment Rentals	$ -		$ -
337	Grants and Donations	$ -		$ -
361	Interest Earnings	$ 87,500	$ 100,000	$ 187,500
364	Equipment and/or Other Sales	$ 40,000		$ 40,000
369	Misc/Refunds (prior yr expenditures)	$ 4,500		$ 4,500
380	Other Sources	$ -		$ -
	Transfer to Capital Fund	$ -	$ 800,000	$ 800,000
	Transfer from General Fund	$ (800,000)		$ (800,000)
389	Loans	$ -	$ -	$ -
TOTAL RECEIPTS		$ 6,182,131	$ 900,000	$ 7,082,131
Beginning Fund Balance		$ 1,643,924	$ 4,100,000	$ 5,743,924
Total Budgetary Receipts & Balances		$ 7,826,055	$ 5,000,000	$ 12,826,055

BUDGETED EXPENDITURES

Acct #	Description	General Fund	Capital Fund	Total Funds
10	Personal Services	$ 1,429,463		$ 1,429,463
20	Per Serv Benefits	$ 701,862		$ 701,862
30	Operating Expense	$ 395,015		$ 395,015
40	Travel & Per Diem	$ 15,800		$ 15,800
41	Communication Serv	$ 31,760		$ 31,760
42	Freight Services	$ 9,000		$ 9,000
43	Utility Service	$ 27,120		$ 27,120
44	Rentals & Leases	$ 44,205		$ 44,205
45	Insurance	$ 229,950		$ 229,950
46	Repairs & Maint	$ 141,900		$ 141,900
47	Printing and Binding	$ 1,300		$ 1,300
48	Promotional Activities	$ 29,000		$ 29,000
49	Other Charges	$ 33,130		$ 33,130
51	Office Supplies	$ 5,000		$ 5,000
52.1	Gasoline/Oil/Lube	$ 60,400		$ 60,400
52.2	Chemicals	$ 1,177,164		$ 1,177,164
52.3	Protective Clothing	$ 12,500		$ 12,500
52.4	Misc. Supplies	$ 104,848		$ 104,848
52.5	Tools & Implements	$ 12,900		$ 12,900
54	Publications & Dues	$ 16,510		$ 16,510
55	Training	$ 54,200		$ 54,200
60	Capital Outlay	$ 210,515		$ 210,515
71	Principal (Helicopter)	$ 659,100		$ 659,100
72	Interest (Helicopter)	$ 123,041		$ 123,041
89	Contingency (Current Year)	$ 610,000		$ 610,000
	TOTAL BUDGET AND CHANGES	$ 6,135,683	$ -	$ 6,135,683
0.001	Reserves - Future Capital Outlay	$ 151,330	$ 5,000,000	$ 5,151,330
0.002	Reserves - Self-Insurance	$ -	$ -	$ -
0.003	Reserves - Cash	$ 1,364,042	$ -	$ 1,364,042
0.004	Reserves - Sick and Annual Leave	$ 175,000	$ -	$ 175,000
TOTAL RESERVES ENDING BALANCE		$ 1,690,372	$ 5,000,000	$ 6,690,372
TOTAL BUDGETARY EXPENDITURES AND RESERVES BALANCES		$ 7,826,055	$ 5,000,000	$ 12,826,055
	TOTAL RECEIPTS/EXPENDITURES & RESERVES	$ 0	$ -	$ 0

Approved: ______________________ Date: ______________________

Mike Martin, Chairman

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Flagler
Principal Authority : East Flagler Mosquito Control District	Taxing Authority : East Flagler Mosquito Control District - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		17,728,536,890	(1)
2.	Current year taxable value of personal property for operating purposes	$		508,811,948	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		10,918,321	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		18,248,267,159	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		730,402,669	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		17,517,864,490	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		17,550,950,307	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 2	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/26/2026 4:35:03 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*		0.3500 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	6,142,833	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	18,000	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	6,124,833	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	85,239,286	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	17,432,625,204	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*		0.3513 per $1000	(16)
17.	Current year proposed operating millage rate		0.3950 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	7,208,066	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☐ Municipality	☑ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 6,124,833	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	0.3513 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 6,410,616	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 7,208,066	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	0.3950 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	12.44 %	(27)

First public budget hearing	Date : 9/9/2026	Time : 5:01 PM EST	Place : 210 Fin Way Palm Coast 32164-0008

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/22/2026 2:45:51 PM
Title : Mark Positano - Director	Contact Name and Contact Title : Mark Positano - Director
Mailing Address : 210 Fin Way,	Physical Address : 210 Fin Way, Palm Coast Florida 32164
City, State, Zip : Palm Coast Florida 32164	Phone Number : (386) 437-0002, ext. 202 Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

FLORIDA Department of Revenue

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

Year: 2026	County: Flagler
Principal Authority Name: East Flagler Mosquito Control District	Taxing Authority Name: East Flagler Mosquito Control District - Operating

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes ☑ No	(1)
	IF YES, STOP *STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.*		
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	0.3513 per $1,000	(2)
	Calculate maximum millage levy		
3.	Majority vote maximum millage rate allowed *(Enter rolled-back rate from line 2)*	0.3513 per $1,000	(3)
4.	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 by 1.10)*	0.3864 per $1,000	(4)
5.	Current year proposed millage rate (See page 3 for Instructions)	0.3950 per $1,000	(5)
6.	**Minimum vote required to levy proposed millage:** (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. *Enter Line 3 on Line 7.*		
☐	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. *Enter Line 5 on Line 7.*		
☑	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*		
7.	The selection on Line 6 allows a maximum millage rate of *(Enter rate indicated by choice on Line 6)*	0.3950 per $1,000	(7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	$ 18,248,267,159	(8)
9.	Current year proposed taxes *(Line 5 multiplied by Line 8, divided by 1,000)*	$ 7,208,066	(9)
10.	Total taxes levied at the maximum millage rate *(Line 7 multiplied by Line 8, divided by 1,000)*	$ 7,208,066	(10)
	DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) STOP	***STOP HERE. SIGN AND SUBMIT.***	
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 9 from each district's Form DR-420MM-P)*	$ 0	(11)
12.	Total current year proposed taxes *(Line 9 plus Line 11)*	$ 7,208,066	(12)
	Total Maximum Taxes		
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 10 from each district's Form DR-420MM-P)*	$ 0	(13)
14.	Total taxes at maximum millage rate *(Line 10 plus line 13)*	$ 7,208,066	(14)
	Total Maximum Versus Total Taxes Levied		
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☑ YES ☐ NO	(15)

Continued on page 2

<table>
<tr><td rowspan="6">S
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E</td><td>Taxing Authority Certification
East Flagler Mosquito Control District - Operating</td><td colspan="3">I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</td></tr>
<tr><td colspan="3">Signature of Chief Administrative Officer :
Electronically Certified by Principal Taxing Authority</td><td>Date :
7/22/2026 2:45:51 PM</td></tr>
<tr><td colspan="2">Title:
Mark Positano - Director</td><td colspan="2">Contact Name and Contact Title:
Mark Positano - Director</td></tr>
<tr><td colspan="2">Mailing Address:
210 Fin Way,</td><td colspan="2">Physical Address:
210 Fin Way, Palm Coast Florida 32164</td></tr>
<tr><td colspan="2">City, State, Zip:
Palm Coast Florida 32164</td><td>Phone Number:
(386) 437-0002, ext. 202</td><td>Fax Number:</td></tr>
</table>

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form	Form Title
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation - Final Disclosure
DR-487	Certification of Compliance

DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

FLORIDA Department of Revenue

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2026	County : Flagler
Principal Authority : East Flagler Mosquito Control District	Taxing Authority : East Flagler Mosquito Control District - Operating
Community Redevelopment Area : City of Bunnell CRA	Base Year : 2006

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	$ 87,905,310	(1)
2.	Base year taxable value in the tax increment area	$ 68,433,904	(2)
3.	Current year tax increment value *(Line 1 minus Line 2)*	$ 19,471,406	(3)
4.	Prior year Final taxable value in the tax increment area	$ 82,109,736	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$ 13,675,832	(5)

SIGN HERE

Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/26/2026 4:35:03 PM

SECTION II: COMPLETED BY TAXING AUTHORITY **Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

6a.	Enter the proportion on which the payment is based.	95.00 %	(6a)
6b.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)* ***If value is zero or less than zero, then enter zero on Line 6b***	$ 18,497,836	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$ 0	(6c)

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

7a.	Amount of payment to redevelopment trust fund in prior year	$	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value *(Line 7a divided by Line 7c, multiplied by 100)*	%	(7d)
7e.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 7d)* ***If value is zero or less than zero, then enter zero on Line 7e***	$	(7e)

SIGN HERE

Taxing Authority Certification **I certify the calculations, millages and rates are correct to the best of my knowledge.**

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/22/2026 2:45:51 PM	
Title : Mark Positano - Director	Contact Name and Contact Title : Mark Positano - Director	
Mailing Address : 210 Fin Way,	Physical Address : 210 Fin Way, Palm Coast Florida 32164	
City, State, Zip : Palm Coast Florida 32164	Phone Number : (386) 437-0002, ext. 202	Fax Number :

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.

  Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.

  Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.

FLORIDA Department of Revenue

DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2026	County : Flagler
Principal Authority : East Flagler Mosquito Control District	Taxing Authority : East Flagler Mosquito Control District - Operating
Community Redevelopment Area : City of Flagler Beach CRA	Base Year : 2001

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	$ 94,508,368	(1)
2.	Base year taxable value in the tax increment area	$ 24,254,210	(2)
3.	Current year tax increment value *(Line 1 minus Line 2)*	$ 70,254,158	(3)
4.	Prior year Final taxable value in the tax increment area	$ 78,376,108	(4)
5.	Prior year tax increment value *(Line 4 minus Line 2)*	$ 54,121,898	(5)

SIGN HERE

Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/26/2026 4:35:03 PM

SECTION II: COMPLETED BY TAXING AUTHORITY **Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

6a.	Enter the proportion on which the payment is based.	95.00 %	(6a)
6b.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)* ***If value is zero or less than zero, then enter zero on Line 6b***	$ 66,741,450	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$ 18,000	(6c)

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

7a.	Amount of payment to redevelopment trust fund in prior year	$	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$	(7c)
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Title : Mark Positano - Director	Contact Name and Contact Title : Mark Positano - Director	
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