



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Public Hearing

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D.3.

9/10/2025

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### **Subject:**

Adoption of FY 2025-2026 Tentative Millages

### **Fiscal Impact:**

### **Dept/Office:**

Budget Office

### **Requested Action:**

It is recommended that the Board of County Commissioners discuss and tentatively adopt the FY 2025-2026 millages.

### **Summary Explanation and Background:**

At this point, the Board will have heard comments from the public concerning the budgets and millages of the Board agencies, Charter Offices, and Dependent Special Districts. It is at this time that the Board should direct staff to make such changes as the Board deems necessary.

The following components of the County's FY 2025-2026 Tentative Budget (including dependent special districts) represent funds which include ad valorem revenues at the millage rates approved by the Board on July 22, 2025.

Description	FY 2024-2025 Adopted Millages	FY 2025-2026 Tentative Millages	FY 2025-2026 Ad Valorem Revenue	FY 2025-2026 Requested Budget
<b>Operating:</b>				
Brevard County BCC - Operating	2.9207	2.8643	\$208,618,399	\$443,178,92
Brevard County Free Public Library District	0.3306	0.3242	\$23,725,382	\$34,074,668
Brevard County Mosquito Control District	0.1367	0.1340	\$9,806,296	\$15,001,036
Fire Control MSTU	0.4929	0.6431	\$22,364,632	\$97,581,227
Recreation (District 1)	0.4281	0.4173	\$3,747,916	\$16,309,134
Recreation Special District Operations and Maint (District 4)	0.5036	0.4948	\$3,685,794	\$6,155,098
Titusville-Cocoa Airport Authority	0.0000	0.0000	\$0	\$4,275,357
Law Enforcement	0.8699	0.8531	\$27,155,020	\$34,088,490
Road and Bridge Maintenance District 1 MSTU	0.4980	0.4863	\$2,791,249	\$4,589,632
Road and Bridge Maintenance District 2 MSTU	0.1687	0.1648	\$1,286,638	\$2,150,490
Road and Bridge Maintenance District 3 MSTU	0.1901	0.1855	\$623,688	\$1,620,262
Road and Bridge Maintenance District 4 MSTU	0.2212	0.2176	\$2,145,624	\$5,068,314
Road and Bridge Maintenance District 5 MSTU	0.2938	0.2887	\$726,700	\$1,901,659
Road and Bridge Maintenance District 4; North Beaches MSTU	0.1866	0.1842	\$186,848	\$337,967
Road and Bridge Maintenance District 4 MI So MSTU	0.0984	0.0964	\$27,253	\$159,994
Environmentally Endangered Lands (2024)	0.0467	0.0458	\$3,351,704	\$5,253,900
Port St. John/Canaveral Groves Recreation	0.2682	0.4500	\$1,079,281	\$1,088,165
North Brevard Recreation Special District	0.1657	0.3192	\$1,884,059	\$1,339,962
Merritt Island Recreation MSTU	0.2326	0.4000	\$2,409,689	\$2,825,977
South Brevard Special Recreation District	0.2178	0.3000	\$13,075,035	\$24,996,607
<b>Debt Service:</b>				
Environmentally Endangered Lands - Voted, Debt (2024)	0.0078	0.0275	\$2,014,042	\$2,319,971
North Brevard Recreation Special District - Voted, Debt	0.2034	0.0808	\$476,917	\$1,456,634
Merritt Island Recreation - Voted, Debt	0.0888	0.0000	\$0	\$977,304
South Brevard Recreation Special District - Voted, Debt	0.0328	0.0000	\$0	\$3,451,771

In addition to Truth in Millage (TRIM) requirements, local governments must also conform to the maximum millage limitation requirements of Section 200.065(5), F.S. To calculate the maximum levies for counties, and independent special districts, the Florida Department of Revenue (DOR) has prescribed forms and instructions.

Attachment A outlines the voter-approved proposed millages as approved by the Board on July 22, 2025, as well as the revenue amount beyond what was originally included in the FY25-26 Proposed Budget. The millage rates adopted by the Board will determine the amount of revenue to be allocated by the Board within those respective taxing districts.

Attachment A also provides the DOR prescribed requirements for simple-majority, supermajority, and unanimous votes. The Board may tentatively adopt a millage rate higher than the simple-majority maximum rate at the first budget hearing with only a majority vote, however the final adoption of millage rates at the final budget hearing must follow the statutory approval thresholds as provided by DOR.

## Clerk to the Board Instructions:

Maintain for records retention.



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September 11, 2025

**M E M O R A N D U M**

**TO:** Jill Hayes, Budget Office Director

**RE:** Item D.3., Adoption of Fiscal Year 2025-2026 Tentative Millages

The Board of County Commissioners, in special session on September 10, 2025, discussed and tentatively adopted the Fiscal Year 2025-2026 Millage Rates.

Your continued cooperation is greatly appreciated.

Sincerely,

**BOARD OF COUNTY COMMISSIONERS**  
**RACHEL M. SADOFF, CLERK**

Kimberly Powell, Clerk to the Board

**cc:** County Manager  
Finance

## Attachment A

Florida Department of Revenue  
Fiscal Year 2025-2026 Maximum Millage Requirements  
Brevard County Voter-Approved Millages

Tax District	July 2025 Proposed Millage	Statutory Approval Requirement	Proposed Revenue to be Allocated	3 Votes Required Simple-Majority Approval Statutory Range within TRIM Notice Advertised Limit			4 Votes Required Supermajority Approval Statutory Range within TRIM Notice Advertised Limit			5 Votes Required Unanimous Approval Statutory Range within TRIM Notice Advertised Limit		
				Budgeted Millage	Max Millage	Rev to Allocate @ Max	Min Millage	Max Millage	Revenue to Allocate @ Max	Min Millage	Max Millage	Revenue to Allocate @ Max
Fire Control MSTU	0.6431	Majority	\$5,557,251	0.4833	0.6431	\$5,557,251						
Port St. John/Canaveral Groves Recreation	0.4500	Unanimous	\$452,819	0.2612	0.3247	\$152,299	0.3248	0.3572	\$230,247	0.3573	0.4500	\$452,819
North Brevard Recreation Special District	0.3192	Unanimous	\$930,815	0.1615	0.2853	\$730,722	0.2854	0.3138	\$898,941	0.3139	0.3192	\$930,815
Merritt Island Recreation MSTU	0.4000	Unanimous	\$1,045,205	0.2265	0.3189	\$556,640	0.3190	0.3508	\$748,813	0.3509	0.4000	\$1,045,205
South Brevard Special Recreation District	0.3000	Supermajority	\$3,765,610	0.2136	0.2786	\$2,832,924	0.2787	0.3000	\$3,765,610			
Environmentally Endangered Lands-Debt	0.0275	Majority	\$1,478,432	0.0073	0.0275	\$1,478,432						

Note: The maximum millages listed in the chart do not contemplate rates beyond what was advertised in the TRIM notice. If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.).



## MAXIMUM MILLAGE LEVY CALCULATION HISTORY AND GENERAL INFORMATION

Property Tax Oversight

In addition to the Truth in Millage (TRIM) requirements, local governments must also conform to the maximum millage limitation requirements the Legislature first imposed in 2007 (chapter 2007-321, Laws of Florida). The requirements for 2009 and thereafter are in section 200.065(5), Florida Statutes.

The maximum tax levy allowed by a majority vote of the governing body is based on a percentage applied to the rolled-back rate under s. 200.065, F.S. For counties and municipalities and their related dependent special districts and municipal service taxing units (MSTUs), and for independent special districts, this percentage is based on the change in the per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida law requires the Office of Economic and Demographic Research (EDR) to report each year. The following table portrays the history of the factor used in calculating the maximum millage levy:

	EDR % Change Per Capita Income Calculation*	DR-420MM - Line 12 Value
<b>2022</b>	6.13%	1.0613
<b>2021</b>	4.33%	1.0433
<b>2020</b>	3.22%	1.0322
<b>2019</b>	3.39%	1.0339
<b>2018</b>	1.47%	1.0147
<b>2017</b>	3.11%	1.0311
<b>2016</b>	3.75%	1.0375
<b>2015</b>	1.96%	1.0196
<b>2014</b>	3.15%	1.0315
<b>2013</b>	1.69%	1.0169
<b>2012</b>	4.47%	1.0447
<b>2011</b>	0.55%	1.0055

## Maximum Millage Levy Calculation History and General Information

Under s. 200.001(8)(i), Florida Statutes, per capita Florida personal income is calculated as follows: quarterly Florida total personal income averaged over the local government fiscal year, divided by official estimates of the April 1 Florida resident population. These figures have been updated for revised Florida personal income figures the U.S. Department of Commerce, Bureau of Economic Analysis released April 05, 2022 (<http://edr.state.fl.us>).

### Maximum Millage Calculation Forms

To calculate the maximum levies for counties, municipalities, and independent special districts, the Department of Revenue has prescribed the following forms and instructions:

DR-420MMP (Maximum Millage Levy Calculation – Preliminary Disclosure)

DR-420MM (Maximum Millage Levy Calculation – Final Disclosure)

Taxing authorities complete and submit the DR-420MMP to the property appraiser, along with the DR-420, on or before August 4. The information provided pertains to the proposed or tentative tax levy. The DR-420MM provides the maximum millages and taxes levied based on the adoption vote. Taxing authorities submit this form to the Department, along with the DR-487V (Vote Record for Final Adoption of Millage Levy), within 30 days of the final hearing. Taxing authorities that levy more than the maximum may be subject to loss of their half-cent sales tax distribution for 12 months (s. 200.065(13)(d), F.S.).

### Provisions Since 2009-10

Maximum millage requirements for operating millages for all local governments except school districts:

#### By Majority Vote

Taxing authorities may levy a maximum millage equal to a rolled-back rate calculated using the prior year taxes that the taxing authority would have levied if it had adopted the maximum majority vote millage rate. However, if the taxing authority adopted a higher rate, the rolled-back rate would be based on the adopted rate. This millage rate is then adjusted for the change in per capita Florida personal income to calculate the current year's maximum majority vote millage.

The above adjustments to the rolled-back rate are only for determining the maximum millage. They do not affect the rolled-back rate used for TRIM purposes.

#### By Two-Thirds Vote

Taxing authorities may levy a millage not more than 110 percent of the majority vote maximum millage rate.

#### By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage not more than their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps above are based on the taxes the principal authority and all its dependent special districts and MSTUs levied. The total taxes levied at the tax rate each component district adopted cannot exceed the total taxes that could be levied at the maximum millage rate if each component taxing authority levied its maximum millage as determined by the vote it took. This provision has the effect of allowing some members of a group to levy above their maximum as long as other members levy sufficiently below their maximums so the total taxes all members levy do not exceed the aggregate maximum.

## Board Meeting Date

Item Number: D. 3

Motion By: TG

Second By: TA

Nay By: KD

Commissioner	DISTRICT	AYE	NAY
Commissioner Delaney	1		✓
Vice Chair Goodson	2	✓	
Commissioner Adkinson	3	✓	
Commissioner Altman	5	✓	
Chairman Feltner	4	✓	