



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - Add-On

J.3.

2/10/2026

Subject:

Discussion on Funding Options and Direction to County Staff with Legislative Intent

Fiscal Impact:

N/A

Dept/Office:

District 1

Requested Action:

It is requested that the Board of County Commissioners discuss funding options for transportation and provide direction to county staff.

Summary Explanation and Background:

At the January 29, 2026 Budget Workshop, the Board of County Commissioners received presentations from Public Works and Natural Resources outlining current funding needs, projected shortfalls, and associated infrastructure priorities.

Due to statutory timelines governing the advertisement and placement of measures requiring voter approval, the Board must provide direction regarding legislative intent in February for any items that would require a surtax referendum. These items may include up to a 1% Charter County Regional Transportation System surtax and up to a 1% Local Government Infrastructure Surtax.

Stormwater assessments have not been increased since 2014 and are currently set at \$64 per Equivalent Residential Unit (ERU), effective FY 2016-17. Staff analysis indicates that, if adjusted using the Consumer Price Index (CPI), the current rate would be \$85.80 per ERU. The Board may therefore consider an increase of \$21.80 per ERU to align the assessment with CPI, resulting in a total rate of \$85.80 per ERU.

Board direction at this time will ensure compliance with required notice periods and preserve the County's ability to timely consider potential funding mechanisms to address identified needs. For any option the Board wishes to advance, direction may be provided to staff to initiate legislative intent.

Staff presentations from the January 29, 2026 Budget Workshop:

<https://brevardfl.legistar.com/MeetingDetail.aspx?ID=1350527&GUID=A2556738-1B79-4351-903A-F050D9638744&Options=info|&Search=>

Clerk to the Board Instructions:

Status Quo Maintenance Funding = Reduced Level of Service



2 Additional Countywide Drainage Crews

Fiscal Impact:
 \$2.1M (Capital)
 \$930K (Reoccurring)

LOS Impact:
 The County has 421 Total Ditch Miles and 527 Total Swale Miles.

This will increase cycle frequency of ditch cleaning from:

- 2-3 years (Primary)
- 3-4 years (Secondary)
- 4-6 years (Tertiary)

To

- 1-2 years (Primary)
- 2-3 years (Secondary)
- 4-6 years (Tertiary)



Double R&B Drainage and Support Related Staff

Fiscal Impact:
 \$10M (Capital Purchase)
 \$11M (Reoccurring)

LOS Impact: Additional staff significantly reduce drainage cycles to:

- 1 years (Primary)
- 2 years (Secondary)
- 3 years (Tertiary)

Allows for additional staff for maintenance related culvert replacements.

Provide increased LOS for storm emergency response.



4 Additional Vac / Camera Truck Crews

Fiscal Impact:
 \$2.7M (Capital)
 \$600K (Reoccurring)

LOS Impact:
 Helps address unfunded state mandates to conduct proactive drainage inspections and cleaning of the County's 20K+ culverts and pipes.

Establishes an ~7 year inspection and cleaning cycle rather than addressing reactively.

Provide increased LOS for storm emergency response.



Increase New and Replacement Equipment Funding

Fiscal Impact:
 \$2M (Reoccurring Capital)

LOS Impact:
 Currently equipment replacements are budgeted at about 13% of each MSTU. This totals at approx. \$1M for all new or replacement equipment.

Current total backlog exceeds \$15M with \$10M being drainage related.

Equipment repair costs have increased 30% in the last 5 years.



1 Additional Engineer per \$10M in Projects

Fiscal Impact:
 \$170K (Reoccurring)

LOS Impact:
 Needed to manage projects related to \$½ Billion in unfunded drainage related CIP projects identified.



5 Additional Field Inspectors

Fiscal Impact:
 \$300K (Capital)
 \$550K (Reoccurring)

LOS Impact:
 Allows for proactive inspection of private driveway culverts and maintenance enforcement

Revenue Generating Options for Transportation and Flood Relief

REVENUE TYPE	REVENUE AVAILABLE IF LEVY WAS ESTABLISHED	COMMENTS/ BOND STATUS
Charter County and Regional Transportation System (Discretionary Sales) Surtax* <i>-This may be levied at a rate of up to 1%</i>	\$25.1M - \$100M (County Share)	Simple majority of the County Commission required for a referendum to be held at a general election.
Local Government Infrastructure (Discretionary Sales) Surtax* <i>-This may be levied at a rate of .5% or 1%</i> <i>-Up to 1% can be collected, but only 0.50% is available to collect as Natural Resources is already collecting 0.50% for SOIRL until it sunsets in on December 31, 2026</i>	\$37.1M (County Share)	Simple majority of the County Commission required for a referendum to be held at a general election.
Public Services Tax <i>-No requirement to share revenues with Cities (unincorporated areas only).</i>	\$3.3M - \$33.4M	Simple majority of the County Commission required for a referendum to be held at a general election. Imposed by County Charter.
9th Cent Fuel Tax (Unleaded -Motor Fuel) <i>-This may be levied at 1 Cent on unleaded fuel.</i> <i>-No requirement to share revenues with Cities, however, the Board may do so per Interlocal Agreement.</i>	\$2.7M	Supermajority of the County Commission vote required for approval or by referendum to be held at a general election.
Local Option Gas Tax 1-5 Cent (LOGT) (Unleaded -Motor Fuel) <i>-This may be levied at 5 Cents on unleaded fuel.</i> <i>-Requires an Interlocal Agreement</i>	\$6.4M (County Share)	Supermajority of the County Commission vote required for approval or by referendum to be held at a general election.

0.41999989

*Schedule requirements to move forward with the two surtaxes (top 2 boxes):

- **February** - Legislative Intent and Permission to advertise an ordinance
- **March/April** – Public Hearing and Interlocal Agreements with Cities
- **April 21st** – Deadline for County Commission to approve Ordinance/Resolution
- **May 7th** – Deadline to file Final Ordinance or Resolution with the Office of Program Policy Analysis and Government Accountability (OPPAGA)
- **August 17th** – Deadline to file ballot language with the Supervisor of Elections
- **November 3rd** - Election Day
- **January 1st** – Revenue collection begins

Florida Statutes

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

(11) PERFORMANCE AUDIT.—

(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.

(b)1. **At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.**

2. **Within 60 days after receiving the final resolution or ordinance,** the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

3. **At least 60 days before the referendum is held,** the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.

4. The county or school district shall keep the information on its website for 2 years from the date it was posted.

5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.

(c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.

6. Compliance of the program with appropriate policies, rules, and laws.

(d) This subsection does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum.

Funding - Stormwater (SW) Utility/Natural Resources

The SW Utility Est. 1990 D3 & D5; 1991 D1, D2, & D4

Board Can Direct Staff to Prepare Changes to Current Rate & Use

- ▶ SW Assessment Fee 2014 - \$64/Equivalent Residential Unit (ERU) effective FY16/17
- ▶ No CPI or increase
- ▶ Allocation 70% Water Quality/30% Flood Control

Comparison & Process

- ▶ Current Rate would be \$85.80 with CPI
- ▶ County Rate is 40% below average state rate of \$89.60/ERU
- ▶ 6-12 months & Costs \$100k+ mailing
- ▶ Potential Revenue - \$2.7M recurring if raised to average rate
- ▶ Need Legislative Intent by February for implementation next year

