Agenda Report

2725 Judge Fran Jamieson Way
Viera, FL 32940

Unfinished Business

I.1. 2/24/2026

Subject:
Discussion and Staff Direction, Re: Legislative Intent for Infrastructure Funding Options

Fiscal Impact:
To be determined

Dept/Office:
County Manager's Office

Requested Action:
It is requested that the Board of County Commissioners discuss the infrastructure funding options presented and provide staff direction, including approval of any Legislative Intent and authorization to proceed with any required statutory actions.

Summary Explanation and Background:
On November 18, 2025, the Board approved Legislative Intent to advertise an ordinance for a voter referendum to renew the 0.5 percent Local Government Infrastructure Surtax for the Save Our Indian River Lagoon (SOIRL) Program and directed staff to return to the Board for a Public Hearing in April or May. In January, the Board conducted two public workshops to receive input regarding renewal of the SOIRL infrastructure sales surtax and the associated Project Plan.

On February 10, 2026, the Board directed staff to bring forward an agenda item to consider funding options for additional infrastructure projects to address backlogs in public facilities, transportation, and drainage infrastructure.

Pursuant to Section 212.055(2), Florida Statutes, local governments may levy the Local Government Infrastructure Surtax at a rate of 0.5 percent or 1 percent by ordinance approved by a majority of the county governing body and approved by the voters in a countywide referendum. Surtax proceeds are distributed to the county and its respective municipalities either pursuant to an interlocal agreement or in accordance with the distribution formulas set forth in Section 218.62, Florida Statutes. Under the current 0.5 percent infrastructure surtax dedicated to the SOIRL program, the County receives and administers the full countywide revenue (estimated at approximately $67 million annually), pursuant to the existing interlocal agreement.

If the surtax were increased to 1 percent, expanded to include non-SOIRL infrastructure projects, and distributed pursuant to the statutory formula, municipalities would receive approximately 44.72% (estimated at approximately $60 million annually), and the County would receive approximately 55.28% (estimated at approximately $74 million annually). Accordingly, under a 1 percent surtax distributed pursuant to the statutory formula, the SOIRL Program could receive less dedicated funding than under the existing 0.5 percent structure.

Projected Annual Revenues Under Distribution Formula:

Surtax Rate	0.5 Percent	1 Percent
Total Countywide Estimated Revenue	$67,073,410	$134,146,820
Brevard County BOCC Distribution (55.28%)	**$37,078,181**	**$74,156,362**
Municipalities Distribution (44.72%)	$29,995,229	$59,990,458

Figures based on estimates prepared by Florida Department of Revenue's Office of Tax Research and published by the Office of Economic and Demographic Research in May 2025.

Increasing the infrastructure surtax to 1 percent or expanding the uses of the 0.5 percent surtax to encompass non-SOIRL infrastructure projects, would result in the surtax being treated as a new or modified surtax, rather than a renewal of the existing surtax. Prior to the adoption of a new or modified discretionary surtax under Section 212.055, Florida Statutes, a copy of the proposed ordinance must be provided to the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA), and an independent certified public accountant, procured by OPPAGA, must conduct a performance audit of the program associated with the proposed surtax. This audit must evaluate the economy, efficiency, and effectiveness of the program, as well as alternative methods of service delivery. There is a strict statutory timeline for completion of the performance audit prior to placement of the referendum on the ballot.

Pursuant to Section 212.055(10), Florida Statutes, a referendum to adopt, amend, or reenact a local government discretionary sales surtax must be held at a general election (i.e., the election held on the first Tuesday after the first Monday in November in even-numbered years). Such a referendum may appear on the ballot only once within the 48-month period.

<u>Options for Board Consideration:</u>

1. Preserve Existing SOIRL Renewal (0.5 Percent)

A. Preserve the existing Legislative Intent approved by the Board on November 18, 2025 for renewal of the SOIRL 0.5 percent infrastructure sales surtax, subject to voter approval, as currently structured. This option would allow the surtax to be considered as a renewal and would not require OPPAGA review.

B. Preserve the existing Legislative Intent for renewal of the SOIRL 0.5 percent infrastructure sales surtax, subject to voter approval, and direct staff to increase emphasis on wastewater, stormwater and septic system upgrades in annual project plan updates, as allowed by existing ballot and ordinance language. This option would allow the surtax to be considered as a renewal and would not require OPPAGA review.

2. Modify and Expand Infrastructure Surtax (Up to 1 Percent)

Modify the existing Legislative Intent to increase the infrastructure surtax referendum to 1 percent and expand eligible infrastructure projects beyond the project types currently included in the SOIRL Project Plan. This option would change the character of the surtax from a renewal to a new proposed tax and would therefore trigger additional statutory requirements, including OPPAGA review.

Under this option, the following actions would be necessary: 1) Direct staff to work with municipalities to amend the existing sales tax use and distribution interlocal agreements to address increasing the surtax from 0.5 percent to 1 percent and expanding eligible infrastructure uses, subject to voter approval of the sales tax; and 2) Direct staff to identify infrastructure project types not currently included in the SOIRL Project Plan (such as public facilities, transportation, drainage, etc.); and 3) Conduct a Public Hearing to consider adoption of the ordinance on a date to be determined, but no later than April 21, 2026, to meet the OPPAGA review deadline.

3. Charter County Regional Transportation Surtax (Up to 1 Percent)

Provide Legislative Intent and permission to advertise an ordinance levying a Charter County Regional Transportation System Surtax. This surtax may be levied at a rate of up to 1 percent, and may be used for the development, construction, operation and maintenance of roads or bridges, and for the operation and maintenance of a bus system or transportation services. Pursuant to an interlocal agreement entered into pursuant to Chapter 163, the County may distribute proceeds from the surtax to a municipality to be expended for the purposes authorized under the statute. Depending on the rate levied, the surtax could generate between $33.5 million (0.25 percent) and $134 million (1 percent) annually. This option would require a separate referendum from the SOIRL 0.5 percent infrastructure sales surtax and would therefore trigger additional statutory requirements, including OPPAGA review.

Under this option, the following actions would be necessary: 1) Direct staff to identify eligible transportation expenditures; and 2) Conduct a Public Hearing to consider adoption of the ordinance on a date to be determined, but no later than April 21, 2026, to meet the OPPAGA review deadline.

4. Any additional option as directed by the Board.

If the Board provides no alternative direction, staff will proceed in accordance with the November 18, 2025 Board direction to place a referendum to reenact the SOIRL 0.5 percent infrastructure surtax on the ballot for November 3, 2026. The deadline to provide finalized referendum language to the Supervisor of Elections is 5:00 p.m. on August 17, 2026.

Clerk to the Board Instructions:

BREVARD County
BOARD OF COUNTY COMMISSIONERS

FLORIDA'S SPACE COAST

Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

SEAL OF BREVARD COUNTY FLORIDA

February 25, 2026

MEMORANDUM

TO: Jim Liesenfelt, County Manager

RE: Item I.1., Discussion and Staff Direction for Legislative Intent for Infrastructure Funding Options

The Board of County Commissioners, in regular session on February 24, 2026, discussed legislative intent for infrastructure funding options and approved preserving the existing legislative intent approved by the Board on November 18, 2025, for renewal of the Save Our Indian River Lagoon (SOIRL) 0.5 percent infrastructure sales surtax, subject to voter approval, as currently structured, which allows the surtax to be considered as a renewal and would not require Office of Program Policy and Government Accountability (OPPAGA) review.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell

Kimberly Powell, Clerk to the Board

cc: County Attorney
Budget
Finance

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* *-This may be levied at a rate of up to 1%*	**$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* *-This may be levied at a rate of .5% or 1%* *-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*	**$37.1M (County Share)**	Simple majority of the County Commission required for a referendum to be held at a general election.
Public Services Tax *-No requirement to share revenues with Cities (unincorporated areas only).*	**$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) *-This may be levied at 1 Cent on unleaded fuel.* *-No requirement to share revenues with Cities, however, the Board may do so per Interlocal Agreement.*	**$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) *-This may be levied at 5 Cents on unleaded fuel.* *-Requires an Interlocal Agreement*	**$6.4M (County Share)**	Supermajority of the County Commission vote required for approval or by referendum to be held at a general election.

***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

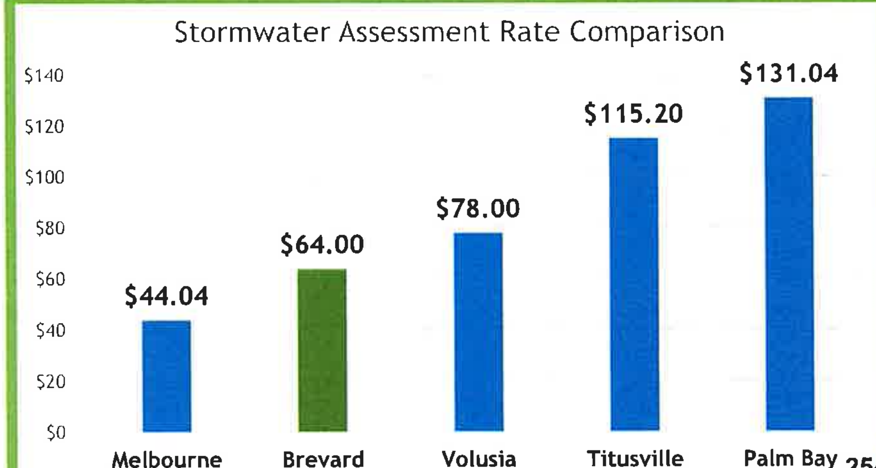
The SW Utility Est. 1990 D3 & D5; 1991 D1, D2, & D4

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



BREVARD County
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February 11, 2026

MEMORANDUM

TO: Commissioner Katie Delaney, District 1

RE: Item J.3., Discussion on Funding Options and Direction to County Staff with Legislative Intent

The Board of County Commissioners, in regular session on February 10, 2026, discussed funding options and upon consensus of the Board directed staff to bring back options to the February 24, 2026, Regular meeting.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell

Kimberly Powell, Clerk to the Board

cc: Commissioner Districts 2, 3, 4, and 5
County Manager
County Attorney

BOARD OF COUNTY COMMISSIONERS

County Attorney's Office
2725 Judge Fran Jamieson Way
Building C, Room 308
Viera, Florida 32940

Inter-Office Memo

TO: Morris Richardson, County Attorney

FROM: Heather A. Balser, Assistant County Attorney

SUBJECT: Local Government Infrastructure Surtax Adoption or Reenactment, and Section 212.055(11) "Performance Audit"

DATE: January 9, 2026

Question: May the Local Government Infrastructure Surtax, a half-cent discretionary sales surtax enacted pursuant to Section 212.055(2), Florida Statutes, and currently used to fund the Save Our Indian River Lagoon Project Plan (SOIRLPP), also be used to fund other infrastructure needs in addition to the SOIRLPP?

Short Answer: Yes, however the surtax would probably be considered a new surtax, not a renewal. Section 212.055(11), Florida Statutes, requires a performance audit for programs proposed to be funded with the tax, unless the referendum is a renewal, i.e. adopting "the same discretionary surtax that was in place during the month of December immediately before the date of the referendum (December 2025).

Applicable Law and Analysis:

Section 212.055(2), Florida Statutes, authorizes a county to levy a discretionary sales surtax of 0.5 or 1 percent, pursuant to an ordinance enacted by the majority of the county governing body, and approved by a majority of county electors voting in a referendum on the surtax. A statement including a "brief general description of projects to be funded" by the tax shall be placed on the ballot when the referendum takes place.

On November 8, 2016 a majority of Brevard County qualified electors voted in favor of a 0.5 cent tax being expended on the Save Our Indian River Lagoon Project Plan, aiming to restore the Indian River Lagoon through financing, planning, constructing, maintaining, and operating capital improvements and capital maintenance projects and programs designed to improve water quality, fish, wildlife, and marine habitat, remove muck and reduce pollution.

This tax was approved for a period of ten (10) years and was approved exclusively as funding the aforementioned lagoon related projects.

There is no express prohibition in Section 212.055(2), Florida Statutes, against including additional projects not related to the original Indian River Lagoon projects. However, those new projects must naturally be included in the referendum in the "brief general description of projects to be funded", and new projects would probably change the character of the surtax from a renewal to a new proposed tax and thus trigger Section 212.055(11), Florida Statutes, which imposes additional requirements on the adoption of a new discretionary surtax.

Section 212.055(11)(a), Florida Statutes, states that in order to adopt a 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." Section 212.055(11)(c), Florida Statutes further defines a "performance audit" as follows:

> ...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.

Section 212.055(11)(b), Florida Statutes, provides the strict timeline for the performance audit process that must be completed before placing the referendum on the ballot. First, 180 days before the referendum is held, or by May 7, 2026, the county "shall provide a copy of the...ordinance to the (state of Florida) Office of Program Policy Analysis and Government Accountability (OPPAGA)." This of course means that the proposed surtax ordinance must have been drafted, advertised, heard, and enacted by the majority of the Board of County Commissioners before May 7, 2026. Second, within 60 days of receiving the ordinance, the OPPAGA shall procure the certified public accountant services. Third, at least 60 days before the referendum is held, or by September 4, 2026, 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…."

Section 212.055(11)(a)-(c), Florida Statutes, describes the performance audit requirements and procedure, however, pursuant to Section 212.055(11)(d), Florida Statutes, "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" or December 2025.

Conclusion: In summary, reading Section 212.055(2), Florida Statutes, and Section 212.055(11), Florida Statutes, together, if additional infrastructure needs, other than those infrastructure needs aimed to restore the Indian River Lagoon, are placed on a referendum for voters to approve or not, that proposed surtax is essentially not the same as the surtax already in place "during the month of December immediately preceding the date of the referendum" and must have followed the performance audit process in order to be placed on the ballot before qualified Brevard County electors in November 2026.

Infrastructure Surtax "Broadening" Required Actions

Step	Action	Deadline / Window	Responsible Party	Statutory Context
1	Complete revised surtax ordinance and transmit to OPPAGA*	By May 7, 2026	County staff/Board	Proposed ordinance must be provided to OPPAGA before adoption of new or modified discretionary surtax under section 212.055, F.S.
2	OPPAGA procures independent CPA to conduct performance audit	Within 60 days of OPPAGA receiving the ordinance	OPPAGA	OPPAGA must procure the certified public accountant within 60 days of receiving the final resolution.
3	Performance audit completed and posted on county website	No later than September 4, 2026	Independent CPA and County	Performance audit must be completed and available to the public at least 60 days before the referendum on the surtax.

**Office of Program Policy Analysis and Government Accountability*

Added at the request of District 1 Commissioner.

Post-SOIRL Workshop Social Media Comments

What happened to the 1/2 cent tax on fuel for roads.... How's that working out.... No knew taxes period. Recend that one too

Reply 6

Adding a tax is not going to help. What will help is to stop dumping and polluting the water ways. We don't need all the pesticides, herbicides, chemicals and waste. We need the native bugs and plants to promote a health habitat for the wild life under the water. As a human we are responsible to repair what we have destroyed. Start caring and plant a native plant.

Reply 6

they need to 'fine' those that pollute here in Florida and we sure have enough of them that get away with it. From FWC to toxic phosphorus mining company, sewage, discharging toxic brine water in the aquifer... and we are sure there's a lot more...

Reply 3

Just host another stupid Mayors Ball to fund it!

Reply 3

Tax Blue Origin and Space Ex 100%.

Reply 6

NO !

As a tax paying citizen of Titusville I would like see a full and detailed report accounting for every single cent.
It's obvious the people in charge of this town don't care about the lagoon and just want the money. If they did care We wouldn't have so many sewage spills.

Reply 6

go here then and research then make an informed decision

https://www.brevardfl.gov/SaveOurLagoon

Save Our Lagoon
brevardfl.gov

Reply

Reasoning with people who allow waste products in inland water? 40+ years of stealing God's gift from the residents.Just change the name to Dungwater, FL. 😣

Reply 1

Democrats/Liberals love new taxes. As a percentage the tax amount goes up with inflation. Not good enough for them.

Reply 1

I'll vote no we've paying high water bills for years for all the times that's there's been sewage dump in the river we have to pay for it.

I vote no as the constant and continued sewage spills tell me you don't really care.

Reply 55

They've been talking about upgrading the sewage treatment facilities for decades and nothing has been done. They blame homeowners and septic tanks, when 90% of the nitrates come from the sewage dumps.

Reply 1

Waste of money vote no

Reply 25

https://www.facebook.com/share/p/19dUyHqR12/

Reply

I vote no. As long as rockets go up there will be stuff in river. Not to mention the Oops on sewage.

Reply 22

Should independent validation occur before renewing the SOIRL half-cent surtax?

- REVISIONS ALLOW FLEXIBILITY TO UPDATE THE REFERENDUM TO REFLECT CURRENT NEEDS
- 3RD-PARTY INDEPENDENT PERFORMANCE AUDIT (OPPAGA) EVALUATES EXISTING PERFORMANCE AGAINST PROPOSED OBJECTIVES
- LEGISLATURE-FUNDED – NO COST TO LOCAL GOVERNMENT
- 40+ AUDITS COMPLETED STATEWIDE SINCE 2018
- BREVARD SCHOOL BOARD CURRENTLY UNDERGOING AUDIT FOR HALF-CENT SURTAX RENEWAL WITH REVISIONS

Independent validation strengthens voter confidence

Should independent validation occur before renewing the SOIRL half-cent surtax?

- Revisions allow flexibility to update the referendum to reflect current needs
- 3rd-party independent performance audit (OPPAGA) evaluates existing performance against proposed objectives
- Legislature-funded — no cost to local government
- 40+ audits completed statewide since 2018
- Brevard School Board currently undergoing audit for half-cent surtax renewal with revisions

Independent validation strengthens voter confidence

What is the audit like? Quote from Brevard Public Schools

"*This is not a traditional audit in the sense that the auditors are validating numbers or confirming compliance with rules and issuing "findings." The auditors are documenting the system performance and will note best practices and potential areas for improvement. Part of their scope is comparison to peer districts, which I am hopeful will yield some useful information for us.* ***I have felt that the process was more of a collaboration between the District and the auditors to truly look at the program performance***, *including the District's administrative systems that support the program.* "

Susan Hann, Facilities Services Assistant Superintendent Brevard Public Schools

What is the audit like? Quote from Brevard Public Schools

"Overall, the staff work was not (in my opinion) overly burdensome, especially if you have good documentation already available."

Susan Hann, Facilities Services Assistant Superintendent Brevard Public Schools

Infrastructure Surtax "Broadening" Required Actions

Step	Action	Deadline / Window	Responsible Party	Statutory Context
1	Complete revised surtax ordinance and transmit to OPPAGA*	By May 7, 2026	County staff/Board	Proposed ordinance must be provided to OPPAGA before adoption of new or modified discretionary surtax under section 212.055, F.S.
2	OPPAGA procures independent CPA to conduct performance audit	Within 60 days of OPPAGA receiving the ordinance	OPPAGA	OPPAGA must procure the certified public accountant within 60 days of receiving the final resolution.
3	Performance audit completed and posted on county website	No later than September 4, 2026	Independent CPA and County	Performance audit must be completed and available to the public at least 60 days before the

**Office of Program Policy Analysis and Government Accountability*