



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - Community Services Group

J.2.

3/17/2026

Subject:

Board Direction: Allocation of Ad Valorem Revenue Related to the Parks and Recreation Department

Fiscal Impact:

Fiscal Impact will be dependent upon the decision reached by the Board of County Commissioners. \$5,361,428 in Ad Valorem Tax Revenues associated with the Parks and Recreation Department is to be allocated.

Dept/Office:

Parks and Recreation Department

Requested Action:

It is requested that the Board of County Commissioners review, discuss, and direct staff regarding:

1. A selected option for allocation of additional Parks and Recreation ad valorem revenue for each Special Recreation District / Municipal Service Taxing Unit (MSTU), and
2. Authorize the County Manager to execute all necessary budget amendments (BCRs) or other administrative actions necessary to support the selected options.

Summary Explanation and Background:

On September 23, 2025, the Board of County Commissioners (BoCC) adopted the following millage rates in accordance with previously voter approved referendums:

- North Brevard Special Recreation District - 0.3138 (*additional \$853,994 generated*)
- Port St. John / Canaveral Groves Municipal Service Taxing Unit (MSTU) - 0.3572 (*additional \$218,735 generated*)
- Merritt Island Recreation MSTU - 0.3508 (*additional \$711,370 generated*)
- South Brevard Special Recreation District - 0.3000 (*additional \$3,577,329 generated*)

These voter-approved MSTU and special recreation district millages generated \$5,361,428 in additional ad valorem revenue, which was set-aside in Reserves in the Fiscal Year 2025-2026 budget pending future Board allocation. Staff is seeking Board direction regarding the use of these funds and are presenting the following options for consideration:

Option 1: Approve the allocation of all revenue to fund projects and equipment included in the department's FY 2025-2026 requested budget that were not funded, as well as additional department-recommended expenditures detailed in Attachment A. **No General Funds will be available to reallocate, in this option.**

Option 2: Approve the allocation of revenue sufficient to fund projects and equipment included in the department's FY 2025-2026 requested budget, as detailed in Attachment B. Reduce the corresponding area's

General Fund transfers by amount equal to the remaining funds and allocate those funds per the Board's direction, **Total General Funds available to reallocate, in this option is \$1,504,410.**

with
Option 3: Reduce the corresponding area's General Fund transfers in an amount equal to the amount generated by the adopted millage rates in the North Brevard Special Recreation District, the Port St John / Canaveral Groves MSTU, and the Merritt Island Recreation MSTU and allocate those funds per BoCC direction. Eliminate the South Area Parks Operation's General Fund allocation and approve the allocation of ad valorem revenue as identified in Attachment C. The South Area Parks Operation's General Fund allocation is \$1,905,704, which is less than the additional MSTU funds generated. Therefore, staff is recommending the remaining MSTU funds be spent in Personnel and Operating Costs (currently paid with General Funds), two paving projects, and improvements to the Flutie Athletic Complex **Total General Funds available to reallocate, in this option is \$3,655,013.**

Option 4: Any additional option as directed by the Board.

*Amounts reflect the statutorily required reduction pursuant to section 129.01(1)(c), Florida Statutes.

Clerk to the Board Instructions:

None



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March 18, 2026

M E M O R A N D U M

TO: Ian Golden, Parks and Recreation Director

RE: Item J.2., Board Direction for Allocation of Ad Valorem Related to the Parks and Recreation Department

The Board of County Commissioners, in regular session on March 17, 2026, reviewed and discussed several options for allocation of Ad Valorem Revenue related to the Parks and Recreation Department; approved option 2, allocating the Ad Valorem revenue sufficient to fund projects and equipment included in the Park and Recreation Department's FY 2025-2026 requested budget, as detailed in Attachment B, reducing the corresponding area's General Fund transfers by the amount equal to the remaining funds; approved allocating \$1,504,410, from the General Fund, to road resurfacing; and authorized the County Manager to execute all necessary budget amendments (BCRs) or other administrative actions necessary to support the selected option. Enclosed is Attachment B.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

Encl. (1)

cc: County Manager
Finance
Budget

**ATTACHMENT B
OPTION 2**

North Brevard Special Recreation District (\$853,994 to Allocate)

Scottsmoor Landing Dredging	Restore FY26 Unfunded Project	\$400,000
Estimated Collection Costs		\$16,653
Total Parks and Recreation Allocation		\$416,653
General Fund Available to Reallocate		\$437,341

Port St John/Canaveral Groves MSTU (\$218,735 to Allocate)

Space Coast Communities Sports Complex Soccer Field Lighting	Restore FY26 Unfunded Project	\$214,470
Estimated Collection Costs		\$4,265
Total Parks and Recreation Allocation		\$218,735
General Fund Available to Reallocate		\$0

Merritt Island Recreation MSTU (\$711,370 to Allocate)

Mitchell Ellington Soccer Sod Replacement	Restore FY26 Unfunded Project	\$300,000
MILA Sod Replacement	Restore FY26 Unfunded Project	\$150,000
Estimated Collection Costs		\$13,872
Total Parks and Recreation Allocation		\$463,872
General Fund Available to Reallocate		\$247,498

South Brevard Special Recreation District (\$3,577,329 to Allocate)

Viera Regional Park Expansion (eng/permitting, stormwater/drainage, roads, parking)	Restore FY26 Unfunded Project	\$900,000
Max K. Rodes Playgrounds	Restore FY26 Unfunded Project	\$519,490
Howard E. Futch Memorial Park & Police Foundation Park Paving	Restore FY26 Unfunded Project	\$380,510
Capital Equipment: Carry All Cart, 2-Toro Mowers & Silverado	Restore FY26 Unfunded Project	\$218,000
South Mainland and Nancy Higgs Community Center Renovations	Restore FY26 Unfunded Project	\$190,000
Flutie Athletic Complex Pickleball Court	Restore FY26 Unfunded Project	\$160,000
Nancy Higgs Park Dog Park Shad Structure & Playground Climbing Feature	Restore FY26 Unfunded Project	\$130,000
Flutie Athletic Complex Concession Rollup Door Replacement	Restore FY26 Unfunded Project	\$100,000
Flutie Athletic Complex Baseball Field Renovations	Restore FY26 Unfunded Project	\$90,000
Estimated Collection Costs		\$69,758
Total Parks and Recreation Allocation		\$2,757,758
General Fund Available to Reallocate		\$819,571

Total Parks and Recreation Allocation	\$3,857,018
Total General Fund Available to Reallocate	\$1,504,410

**ATTACHMENT A
OPTION 1**

North Brevard Special Recreation District (\$853,994 to Allocate)

Scottsmoor Landing Dredging	Restore FY26 Unfunded Project	\$400,000
Rail Trail Ditch Clearing	New Allocation	\$349,720
Mims Boat Launch Improvements	New Allocation	\$44,000
Holder & Chain of Lakes Rail Fence Replacement	New Allocation	\$43,621
Estimated Collection Cost		\$16,653
Total Parks and Recreation Allocation		\$853,994

Port St John/Canaveral Groves MSTU (\$218,735 to Allocate)

Space Coast Communities Sports Complex Soccer Field Lighting	Restore FY26 Unfunded Project	\$214,470
Estimated Collection Cost		\$4,265
Total Parks and Recreation Allocation		\$218,735

Merritt Island Recreation MSTU (\$711,370 to Allocate)

Mitchell Ellington Park Replacement of Sod on Two Soccer Fields	Restore FY26 Unfunded Project	\$300,000
MILA Elementary Ballfield Sod Replacement	Restore FY26 Unfunded Project	\$150,000
HVAC and Infrastructure Repairs	New Allocation	\$172,498
Rotary ADA Playground Equipment	New Allocation	\$75,000
Estimated Collection Cost		\$13,872
Total Parks and Recreation Allocation		\$711,370

South Brevard Special Recreation District (\$3,577,329 to Allocate)

Viera Regional Park Expansion (eng/permitting, stormwater/drainage, roads, parking)	Restore FY26 Unfunded Project	\$900,000
Max K. Rodes Playgrounds	Restore FY26 Unfunded Project	\$519,490
Howard E. Futch Memorial Park & Police Foundation Park Paving	Restore FY26 Unfunded Project	\$380,510
Capital Equipment: Carry All Cart, 2-Toro Mowers & Silverado	Restore FY26 Unfunded Project	\$218,000
South Mainland and Nancy Higgs Community Center Renovations	Restore FY26 Unfunded Project	\$190,000
Flutie Athletic Complex Pickleball Court	Restore FY26 Unfunded Project	\$160,000
Nancy Higgs Park Dog Park Shad Structure & Playground Climbing Feature	Restore FY26 Unfunded Project	\$130,000
Flutie Athletic Complex Concession Rollup Door Replacement	Restore FY26 Unfunded Project	\$100,000
Flutie Athletic Complex Baseball Field Renovations	Restore FY26 Unfunded Project	\$90,000
Viera Regional Park Expansion – Phase 2 (additional irrigation, sodding, sidewalks)	New Allocation	\$819,571
Estimated Collection Cost		\$69,758
Total Parks and Recreation Allocation		\$3,577,329

Total Parks and Recreation Allocation

\$5,361,428

ATTACHMENT C
OPTION 3

North Brevard Special Recreation District (\$853,994 to Allocate)

Additional Ad Valorem Revenue	\$853,994
Less Estimated Collection Costs	\$16,653
General Fund Available to Reallocate	\$837,341

Port St John/Canaveral Groves MSTU (\$218,735 to Allocate)

Additional Ad Valorem Revenue	\$218,735
Less Estimated Collection Costs	\$4,265
General Fund Available to Reallocate	\$214,470

Merritt Island Recreation MSTU (\$711,370 to Allocate)

Additional Ad Valorem Revenue	\$711,370
Less Estimated Collection Costs	\$13,872
General Fund Available to Reallocate	\$697,498

South Brevard Special Recreation District (\$3,577,329 to Allocate)

Additional Ad Valorem Revenue	\$3,577,329
Less Parks and Recreation Allocation (Remaining Ad Valorem)	
Personnel and Operating Costs <i>(currently paid with GF)</i>	\$1,047,515
Howard E. Futch Memorial Park and Police Foundation Park Paving	\$380,510
Flutie Athletic Complex Improvements	\$173,842
Estimated Collection Costs	\$69,758
Total Parks and Recreation Allocation	\$1,671,625
General Fund Available to Reallocate	\$1,905,704

Total Parks and Recreation Allocation (includes collection costs)	\$1,706,415
Total General Fund Available to Reallocate	\$3,655,013