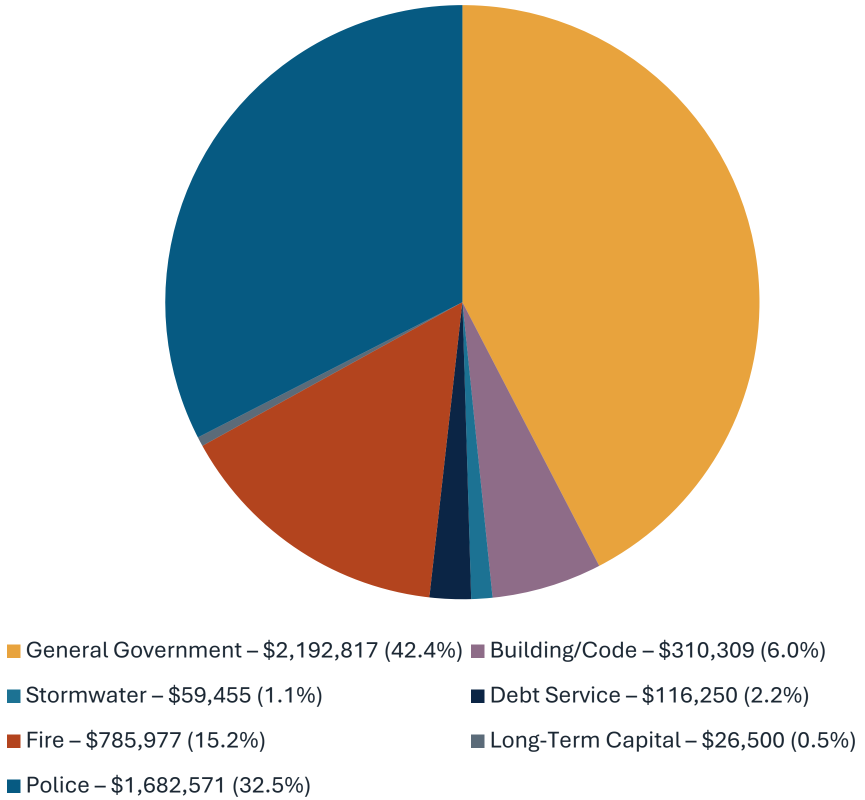
TOWN OF MELBOURNE BEACH

Fiscal Year 2026–2027 Budget

Specific Items Discussion

Town Commission Budget Workshops • Wednesday, August 26, 2026

Flat Millage Rate (4.6000) Department Breakdown



Public safety functions, differentiated

Police is $1,682,571 (32.5%), Fire is $785,977 (15.2%) and Building/Code is $310,309 (6.0%).

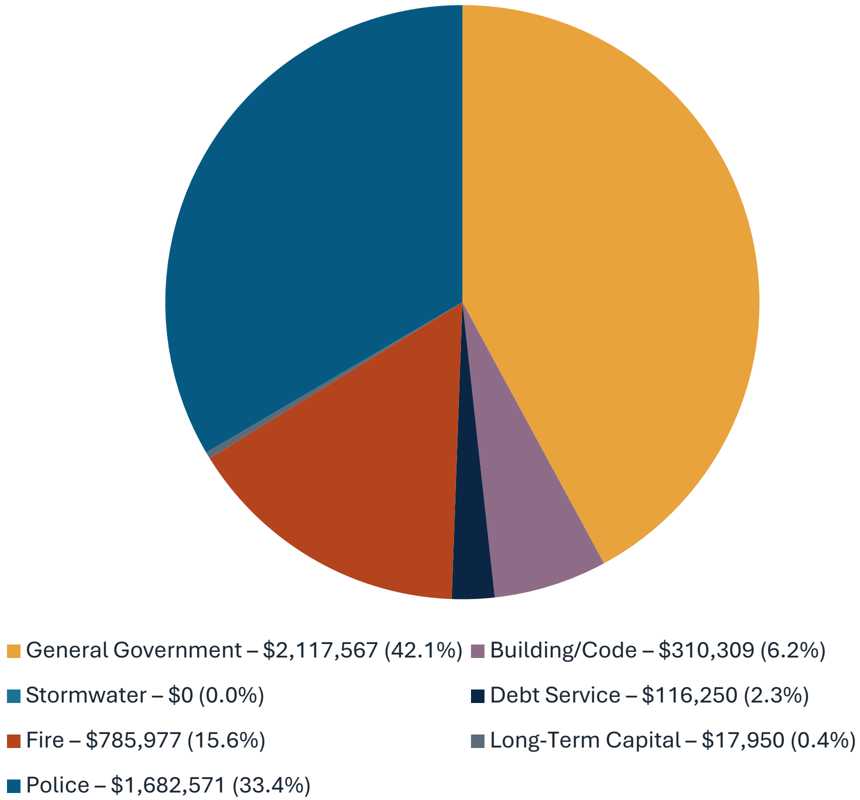
General government

General Government — legislative, executive, finance, legal, planning and public works — is $2,192,817 (42.4%) of the FY27 budget.

Infrastructure & capital

Stormwater is $59,455 (1.1%), debt service $116,250 (2.2%), and long-term capital $26,500 (0.5%) of the FY27 budget.

Roll Back Rate (4.3987 Millage) Department Breakdown



Public safety functions, differentiated

Police is $1,682,571 (33.4%), Fire is $785,977 (15.6%) and Building/Code is $310,309 (6.2%).

General government

General Government — legislative, executive, finance, legal, planning and public works — is $2,117,567 (42.1%) of the FY27 budget.

Infrastructure & capital

Stormwater is $0 (0.0%), debt service $116,250 (2.3%), and long-term capital $17,950 (0.4%) of the FY27 budget.

* With this budget, elevator funding was removed and stormwater capital projects would be funded only if the General Obligation Bond is approved by voters.

U.S. Bureau of Labor Statistics

(Wednesday, August 12, 2026)

The Consumer Price Index for All Urban Consumers (CPI-U) increased 0.1 percent on a seasonally adjusted basis in July after falling 0.4 percent in June, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 3.4 percent before seasonal adjustment.

The official 2027 COLA percentage will be announced on **October 14, 2026**, once the September CPI data is released.

Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average (Source: U.S. Bureau of Labor Statistics/ August 12, 2026)

	Seasonally adjusted changes from preceding month							Un-adjusted 12-mos. ended Jul. 2026
	Jan. 2026	Feb. 2026	Mar. 2026	Apr. 2026	May 2026	Jun. 2026	Jul. 2026	
All items	0.2	0.3	0.9	0.6	0.5	-0.4	0.1	3.4
Food	0.2	0.4	0.0	0.5	0.2	0.2	0.1	3.0
Food at home	0.2	0.4	-0.2	0.7	0.1	0.2	-0.1	2.7
Food away from home(1)	0.1	0.3	0.2	0.2	0.3	0.2	0.3	3.4
Energy	-1.5	0.6	10.9	3.8	3.9	-5.7	-1.5	14.7
Energy commodities	-3.3	1.1	21.3	5.6	6.7	-9.5	-2.9	24.7
Gasoline (all types)	-3.2	0.8	21.2	5.4	7.0	-9.7	-2.9	24.6
Fuel oil	-5.7	11.1	30.7	5.8	3.8	-9.2	-1.7	39.1
Energy services	0.2	0.2	0.4	1.6	0.4	-0.7	0.3	4.3
Electricity	-0.1	-0.7	0.8	2.1	0.6	-1.0	0.1	4.2
Utility (piped) gas service	1.0	3.1	-0.9	-0.1	-0.5	0.5	0.7	4.3
All items less food and energy	0.3	0.2	0.2	0.4	0.2	0.0	0.2	2.5
Commodities less food and energy commodities	0.0	0.1	0.1	0.0	-0.1	-0.1	0.2	0.8
New vehicles	0.1	0.0	0.1	-0.2	-0.3	0.0	0.1	0.5
Used cars and trucks	-1.8	-0.4	-0.4	0.0	0.1	-0.2	0.4	-1.9
Apparel	0.3	1.3	1.0	0.6	0.3	-0.6	0.1	3.9
Medical care commodities(1)	-0.1	0.0	-1.0	-0.4	-0.7	-0.2	-0.6	-2.7
Services less energy services	0.4	0.3	0.2	0.5	0.3	0.0	0.2	3.0
Shelter	0.2	0.2	0.3	0.6	0.3	0.1	0.1	3.2
Transportation services	1.4	0.2	0.6	0.3	-0.6	-0.3	0.3	2.9
Medical care services	0.3	0.6	0.0	0.0	0.5	-0.1	0.6	2.7

Footnotes (1) Not seasonally adjusted.

Health insurance increase this year is 14%. For employees with dependents, they will not keep up with COLA, especially our police officers.

Officer 1:

Current Health Insurance Cost: $8,851.44
FY27 Insurance Costs: $10,357.08
Raise: $3,000
Difference in costs of insurance: $1,505.64
This raise is equivalent to 2.09% with the costs of insurance.

Officer 2:

Current Insurance Costs: $9,085.20
FY27 Insurance Costs: $10,525.56
Raise: $3,000
Difference in costs of insurance: $1,440.36
This raise is equivalent to 3.05% with the costs of insurance.

Officer 3:

Current Insurance Costs: $7,841.76
FY Insurance Costs: $9,132.60
Raise: $3,000
Difference in costs of insurance: $1,290.84
This raise is equivalent to 3.16% with the costs of insurance.

Page 7 – Payroll (11/68) Code salary increase to match admin positions. No changes to others.

Page 8 – Legislative (13/70) No changes.

Page 11-12 – Executive (16-17/73-74) Miscellaneous increased by $1.00 in the 4.6 budget.

Page 24-27 – Fire (29-32/85-88) Line items changed in Rollback to match 4.6 budget.

Pages 28-29 – Code (33-34/89-90) Code salary increase in both budgets.

Page 39-42 – Building (43-46/95-98) Same in both budgets. No change.

Reserves – 4.6 Budget was correct. Updated Rollback Budget to match 4.6 Budget.

Page 4 – Statement of Revenues and Expenditures: Millage, one is Rollback and the other is 4.6. In Rollback Budget: Finance increased by $6,000 to include the cost of the people element survey. Legal increased by $9,238. Planner increased by $10,000. Public Works decreased street signs by $500. Police capital decreased by $7050.

Page 5-6 – Revenues (9-10/66-67) FY24 and FY25 the Actual numbers are presented. FY26 and FY27 the Budgeted numbers are presented.

Page 7a – HR (12/69) Chief of Police is getting the 4.25% Raise. Code's salary is being adjusted to match the Admin Staff. Differential: $11,520 plus $8,784 (FICA Taxes) equals $20,034. Total did not calculate in the Rollback Budget. This has been corrected. Fire Education: Formula has been corrected to capture the education amount in Rollback and 4.6 Budget.

Page 9/10 – Legislative quantities and costs were not updated in the Rollback Budget. This has been updated.

Page 13/14 – Finance quantities and costs were not updated in the Rollback Budget. This has been updated.

Page 15/16 – Legal/Planning detail in Rollback Budget has been corrected to match the total of $14,280.

Page 17-19 – General Services, in Rollback Budget we do not have the money to repair the elevator. Property insurance has a few dollar wiggle room. FMIT is still working with me to decrease this cost more.

Page 20-23 – Law Enforcement, quantities and costs were not updated in the Rollback Budget. This has been updated.

Page 30-32 – Public Works, Rollback Budget detail has been updated to reflect the $500 decrease.

Page 58/113 – Fund 341, the Rollback Budget does not have money to transfer into Stormwater.

TOWN OF MELBOURNE BEACH, FLORIDA
RESERVE & OPERATING ACCOUNT BALANCES
Friday, July 31, 2026

RESERVE ACCOUNTS

Truist		**$ 2,516,489.48**
SBA Prime		**$ 551,001.49**
	Total Reserve Funds	**$ 3,067,490.97**

OPERATING ACCOUNT

Truist	**Total Operating Funds**	**$ 2,664,180.51**

Total All Bank Funds	**$ 5,731,671.48**

ANNUAL OPERATING BUDGET

Annual Operating Budget	**$ 5,173,879.00**

TOWN OF MELBOURNE BEACH

GENERAL FUND 001 and BUILDING FUND 125
STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEAR 2027 TENTATIVE-DRAFT BUDGET

Department Funds & Descriptions	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	
FY Millage Rate Applied	4.5700	4.4770	4.6000	4.6000	
REVENUE					
Taxes ACTUAL	3,746,412	3,818,033	4,061,675	4,242,463	
Licenses & Permits	283,275	258,480	263,450	243,750	
Intergovernmental	348,300	385,000	339,400	341,671	
Services	268,000	73,000	75,500	78,000	
Fines & Forfeitures	28,200	12,000	27,000	11,250	
Miscellaneous Income	249,000	35,600	526,495	82,213	
Transfer in from Fund 172 to Fund 001 Dept 2	0	0	0	70,198	One Officer Base Salary
Transfer in from Fund 172 to Fund 001 Dept 2	0	0	0	64,053	65% of Salary
Transfer In from Fund 172 to Fund 001 Dept 4	0	0	0	10,986	40% of Salary
Transfer in from Fund 175 to Fund 001 Dept 4	0	0	0	29,295	15% of Salary
TOTAL REVENUE	4,923,187	4,582,113	5,293,520	5,173,879	
EXPENDITURES					**Long Term Capital**
GENERAL GOVERNMENT					
Legislative (11)	262,612	197,427	268,899	281,169	0
Executive (12)	218,072	225,077	263,662	345,135	0
Finance (13)	232,171	229,534	176,617	276,637	0
Legal Counsel (14)	107,000	125,200	150,240	160,042	0
Comprehensive Planning -Town Planner (15)	26,000	35,000	9,000	55,000	0
General Services (19)	677,571	495,246	599,290	587,429	5,000
Public Works (41)	456,148	466,768	483,998	487,405	0
TOTAL GENERAL GOVERNMENT	1,979,574	1,774,252	1,951,706	2,192,817	5,000
PUBLIC SAFETY					
Law Enforcement (21)	1,245,202	1,371,738	1,602,817	1,682,571	20,000
Fire Control (22)	399,482	401,553	699,738	785,977	0
TOTAL PUBLIC SAFETY	1,644,684	1,773,291	2,302,555	2,468,548	20,000
PLANNING & DEVELOPMENT					
Bldg. Dept. (125)	215,696	247,455	233,204	219,153	0
Code Enforcement (29)	27,497	106,000	71,452	91,156	0
TOTAL PLANNING & DEVELOPMENT	243,193	353,455	304,656	310,309	0
OTHER	417,525				
Transfer to Fund 351 Road Paving Dept. (19)	0	0	52,000	0	**Capital Items**
Transfer to Fund 341 Stormwater Dept. (11)	0	0	8,257	0	**Capital Items**
Transfer to Fund 341 Stormwater Dept. (13)	0	0	89,242	0	**Capital Items**
Transfer to Fund 341 Stormwater Dept. (19)	0	0	130,000	0	**Capital Items**
Transfer to Fund 341 Stormwater Dept. (21)	0	0	50,000	0	**Capital Items**
Transfer to Fund 341 Stormwater Dept. (22)	0	0	10,000	0	**Capital Items**
Transfer to Fund 341 Stormwater Dept. (41)	0	0	15,000	0	**Capital Items**
Transfer to Long Term Capital Dept (19)	77,000	7,500	0	5,000	**Capital Items**
Transfer to Long Term Capital Dept (21)	15,000	0	30,000	20,000	**Capital Items**
Transfer to Long Term Capital Dept (22)	36,500	35,000	25,000	0	**Capital Items**
Transfer to Long Term Capital Dept (41)	10,000	0	4,222	0	**Capital Items**
Transfer to Long Term Capital Dept (42)	4,250	0	0	0	**Capital Items**
Transfer to Long Term Capital Fund 172	1,400	0	0	0	
Transfer to Long Term Capital Fund 175	1,500	0	0	0	
Transfer to **Fund 104** EAB	5,500	0	500	0	
Transfer to Fund **107** Parks Board	0	0	500	0	
Transfer to Fund **390** Ryckman House	0	0	500	0	
Transfer to Fund **391** Old Town Hall	0	0	500	1,000	
Transfer to **Fund 124** Bldg Edu from Fund 00	800	500	500	500	
Transfer to Fund 125 from Fund 001	0	22,000	0	0	
Transfer from **Fund 125** Building Dept to Fund	20,000	0	0	0	
Transfer from Fund 175 to Fund 351	30,000	0	0	0	
Transfer to **Fund 341** Stormwater	319,336	500,000	208,207	59,455	
Transfer to **Fund 201** Bond Debt Service	116,925	116,115	110,175	116,250	
TOTAL OTHER TRANSFERS	638,211	681,115	734,603	202,205	
TOTAL EXPENSES	4,923,187	4,582,113	5,293,520	5,173,879	
REVENUES OVER EXPENDITURES	0		0	0	

TOWN OF MELBOURNE BEACH
GENERAL FUND AND MAJOR FUNDS
STATEMENT OF REVENUES
FY2027 TENTATIVE-DRAFT BUDGET

REVENUE	Departments, Funds & Descriptio	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget
		97%	97%	97%	**97%**
	TAXES	Voted 4.5700	Voted 4.4770	Voted 4.6000	**4.6000**
001-00-311.00.00	Ad Valorem Taxes (**budgeted at 97**	2,799,512	2,830,233	3,072,397	**3,239,313**
001-00-312.41.00	Local Option County Gas Tax	125,000	136,000	99,548	**95,500**
001-00-314.10.00	Utility Services Tax FPL	276,000	285,000	298,000	**291,200**
001-00-314.30.00	Utility Services Tax Water	54,000	60,000	53,260	**60,000**
001-00-314.40.00	Utility Service Tax Gas	-	0	845	**650**
001-00-314.40.10	Utility Services Tax Gas-AmeriGas	8,500	7,000	8,000	**6,600**
001-00-314.40.20	Utility Service Tax Gas -Suburban	1,300	1,000	1,500	**1,300**
001-00-314.40.30	Utility Service Tax Gas-Ferrell	2,500	3,000	4,200	**3,000**
001-00-314.40.40	Utility Service Tax-Sam's Gas	100	300	925	**700**
001-00-315.00.00	Communication Service Tax	145,000	145,000	145,000	**150,000**
001-00-316.00.00	Business Tax	15,000	16,000	13,000	**14,000**
001-00-323.10.00	Franchise Fees FPL	215,000	216,000	215,000	**227,200**
001-00-323.70.00	Franchise Fees Solid Waste Reside	44,000	50,000	78,000	**80,000**
001-00-323.70.10	Franchise Fee Solid Waste Comme	15,000	16,000	22,000	**20,000**
001-21-312.52.00	Insurance Premium Tax	45,500	52,500	50,000	**53,000**
	TOTAL TAXES	3,746,412	3,818,033	4,061,675	**4,242,463**
	LICENSES & PERMITS				
125-24-322.00.00	Building Permits	240,000	187,150	200,000	**199,000**
125.24.322.00.01	Permit Search Request	0	0	0	**500**
125-24-322.10.00	Zoning Plan Review	2,500	5,000	450	**500**
125-24-322.10.10	P&Z Plan Review	6,000	7,020	3,500	**5,000**
125-24-322.20.00	Building Plan Review	5,500	6,500	1,200	**600**
125-24-322.31.00	BOA Advertising Costs	100	450	650	**200**
125-24-322.31.20	P&Z Advertising Costs	200	0	0	**200**
125-24-329.00.00	Permit Extensions, Addtl Inspections	13,000	11,500	16,500	**3,000**
125-24-329.00.10	BOA Variance Fees	1,000	5,000	1,650	**1,000**
125-24-353.00.00	Polution Control	0	0	500	**0**
001-00-329.20.00	Bonfire Permits	350	900	1,600	**1,400**
001-00-329.50.00	LSV Registration	500	2,000	1,500	**1,900**
001-00-329.50.10	LSV Permit Fee	600	13,000	1,500	**2,300**
001-22-322.30.00	Fire Inspections	2,000	4,500	4,500	**2,150**
001-00-342.20.00	Safety Inspection Vac Rentals	1,200	1,650	1,800	**1,200**
001-00-342.20.10	Safety Inspection Vac Rental Renew	1,600	2,500	4,700	**5,300**
001-00-345.10.00	Vacation Rental Application Fee	4,000	5,500	8,600	**1,600**
001-00-345.10.10	Vacation Rental Renewal Fee	4,725	4,550	12,000	**14,400**
001-00-349.29.00	Lien Search	0	1,260	2,800	**3,500**
	TOTAL LICENSES & PERMITS	283,275	258,480	263,450	**243,750**
	INTERGOVERNMENTAL				
001-00-332.12.00	FEMA Hurricanes	0	0	0	**0**
001-00-334.10.00	State FEMA	0	0	0	**0**
001-00-334.20.00	DEP Grant	0	0	0	**0**
001-00-334.40.00	Safety Grants FMIT	7,000	5,000	5,000	**6,000**
001-00-335.12.00	State Revenue Sharing Proceeds	112,000	106,000	103,000	**107,271**
001-00-335.15.00	Alcoholic Beverage Licenses	4,300	44,000	4,400	**4,400**
001-00-335.18.00	Half Cent Sales Tax Local Gov.	225,000	230,000	227,000	**224,000**
	TOTAL INTERGOVERNMENTAL	348,300	385,000	339,400	**341,671**
		Other Services			
	SERVICES	199,500			
001-00-342.10.21	Police Services to Other Governmer	0	0	0	**0**
001-21-347.90.01	Special Events Law Enforcement	0	1,000	1,000	**1,000**
001-21-337.20.00	Law Enforcement MOU BCSB (SRC	68,500	72,000	74,500	**77,000**

REVENUE	Departments, Funds & Descriptio	FY24	FY25	FY26	FY27
	TOTAL SERVICES	268,000	73,000	75,500	78,000
	FINES & FORFEITURES				
001-21-351.00.00	Fines-Law Enforcement	5,000	5,000	11,000	10,000
001-21-351.13.00	Parking Tickets	16,000	500	500	1,000
001-21-351.13.10	Accident Reports	200	200	200	250
125-24-354.00.00	Fines-Local Ordinance Violation	6,000	6,000	15,000	0
001-29-359.00.00	Fines-Code Fines & Forfeitures	1,000	300	300	0
	TOTAL FINES & FORFEITURES	28,200	12,000	27,000	11,250
	TRANSFER IN OTHER FUNDS				
001-00-381.00.00	Transfer from Reserves-Retirement	74,000	0	33,481	0
001-00-381.00.00	Loan from Reserves	100,000	0	188,780	0
001-00-381.00.00	Transfer from Mayor Salary	0	3,800	0	0
001-00-381.00.00	Transfer in Fund 125	20,000	0	0	0
001-00-381.00.00	Transfer In FUND 172 to Fire Depar	0	0	50,000	64,053
001-00-381.00.00	Transfer In Police Salary & Different	0	0	80,934	70,198
001-00-381.00.00	Transfer In Fund 172 PW Salary	0	0	0	10,986
001-00-381.00.00	Transfer In Fund 175 PW Salary	0	0	0	29,295
351.00.381.00.00	Trnasfer in Fund 351	30,000	0	0	0
	TOTAL TRANSFER IN OTHER FU	224,000	3,800	353,195	174,532
	MISCELLANEOUS INCOME				
001-00-361.10.00	Interest on Investments	12,000	23,000	40,000	75,000
001-00-366.21.00	Donations	0	0	0	0
001-00-369.00.00	Miscellaneous Revenue	2,500	3,200	3,200	1,200
001-00-369.00.49	Insurance Recovery	100	100	100	0
001-21-337.25.01	State LE Computer Grant	0	0	0	0
001-21-337.90.01	Other Grants-FMIT	6,000	5,000	5,000	0
001-21-364.10.00	Disposal of Assets - Vehicles (Police	200	0	0	0
001-21-364.20.00	Disposal of Assets - Other (Police D	0		0	0
001-21-369.00.00	Miscellaneous Revenue (Law Enforc	100	0	0	100
001-21-383.64.01	Capital Lease Law Enforcement	0	0	0	0
001-22-327.90.01	Grant Revenue (Fire) SAFIR	0	0	0	0
001-22-337.90.02	Fire Corporation Revenue	3,000	0	0	0
001-22-364.10.00	Disposal of Assets-Vehicles (Fire)	0	0	125,000	0
001-22-364.20.00	Disposal of Assets-Other (Fire)	100	100	0	0
001-00-229.55.22	Fire Shared Training	0	300	0	1,953
001-22-369.00.00	Miscellaneous Revenue (Fire)	500	0	0	3,960
001-41-364.10.00	Disposal of Assets (Public Works)	500	100	0	0
001-41-369.00.00	Miscellaneous Revenue (Public Wo	0		0	0
	TOTAL MISCELLANEOUS	25,000	31,800	173,300	82,213
	TOTAL REVENUES	4,923,187	4,582,113	5,293,520	5,173,879

TOWN OF MELBOURNE BEACH, FLORIDA					
WORKFORCE (HR) CALCULATIONS WORKSHEET					
FY27 PROPOSED SALARY INCREASES					
Dept.	Town Budgeted Positions	FY27 Base Salary			
TC Legislative	Commissioner Butler	$3,000.00			
TC Legislative	Vice Mayor Cronin	$3,000.00			
TC Legislative	Commissioner Reed	$3,000.00			
TC Legislative	Commissioner Quarrie	$3,000.00			
TC Legislative	Mayor	$3,000.00			
	Total Town Commission	**$15,000.00**			
Executive	Town Manager	$125,100.00	**Contract**		
Executive	TM Admin Assist	$47,630.96			
Finance	Finance Manager	$78,739.90			
Finance	Finance Clerk	$48,268.58			
Legislative	Town Clerk	$60,000.00			
Legislative	Deputy Town Clerk	$47,630.96			
	Town Hall Total	**$407,370.40**			
Building	Building Official		**Contract**		
Building	Permit Tech Admin	$51,136.94			
	Building Department Total	**$51,136.94**			
Fire Dept.	Fire Department Chief	$79,070.37			
Fire Dept.	Fire Officers	$59,943.52			
Fire Dept.	Fire Officers	$59,943.52			
Fire Dept.	Fire Officers	$59,943.52		Portion of salary/benefits paid by Fund 172	65,043.00
Fire Dept.	Fire Inspector		**Contract**		
	Fire Department Total	**$258,900.93**			
Police Dept.	Police Chief	$120,112.23			
Police Dept.	Deputy Police Chief	$87,816.36			
Police Dept.	Police Sergeant 1	$74,408.48			
Police Dept.	Police Sergeant 2	$70,198.14			
Police Dept.	Corporal 1	$57,075.00			
Police Dept.	Corporal 2	$59,852.22			
Police Dept.	Police Officer 1	$57,144.90			
Police Dept.	Police Officer 2	$57,144.90			
Police Dept.	Police Officer 3 (SRO)	$54,500.00		Salary/benefits paid by School Board	77,000.00
Police Dept.	Police Officer 4	$54,500.00			
Police Dept.	Police Officer 5	$54,500.00			
Police Dept.	Police Officer 6	$54,000.00			
Police Dept.	Police Administrative Assist	$47,630.96			
Police Dept.	Differential	$11,520.00			
	Police Officer & Admin Total	**$860,403.19**			
Code Compliance	Code Officer	$47,630.96			
Public Works	Public Works Director	$72,222.58			
Public Works	Maintenance Foreman	$52,350.60			
Public Works	Maintenance Worker I	$37,440.00			
Public Works	Maintenance Worker I	$41,600.00			
Public Works	Groundskeeper	$47,840.00			
	Public Works Total	**$251,453.18**			

Total Town Employees FY27	$1,876,895.60	
Total Town Commission FY27	$15,000.00	
All Salaries FY27	**$1,891,895.60**	

FRS: Town	13.59% FRS Town Contribution for General Employees. 37.74% for Firefighters
SUTA:	0.0012%
Social Security	6.20%
Medicare	1.45%
Health Care	100% paid by Town for Town Employees
Health Care	50% paid by Town for spouse and children
Life Ins	$30,000 paid by Town for Fire and Police Officers
Life Ins	$15,000 paid by Town for all other employees
FRS	State dictated rate all eligible employees
Police Pension	5% Employee salary contribution
Police Pension	23.22% of Police Payroll contributed to Pension
Dental	Paid by Employee
Supplemental Ins	Paid by Employee

Salary Increase 4.25% annual increase
Level Up Salaries: Office Clerk to TM Admin Asst., Police Admin Asst., Code Officer, Groundskeeper, PW Maintenance Tech
65% of one (1) Fire Captain salary/benefits paid out of Fund 172.
Portion of one (1) Public Works Salary paid out of Fund 172 (15%) & Fund 175 (40%).
Base Salary for one (1) Police Officer paid out of Fund 172.
School Resource Officer (SRO) Salary paid by Brevard County School Board.

TOWN OF MELBOURNE BEACH, FLORIDA
WORKFORCE (HR) CALCULATIONS WORKSHEET
FY27 PROPOSED SALARY INCREASES

		Percent Increase	Proposed Salary	Proposed Hrly Rate	Current Hrly Rate	Current Salary	Date of Hire	FICA	Retirement	Health	Life & SUI	First Resp.	Education	Total
Executive	Town Manager Contract	4.25%	$125,100.00	60.1442	57.6923	120,000.00	2/9/2026	$9,538.88	$17,001.09	$32,116.92	$187.68			$183,944.57
Finance	Finance Manager	4.25%	$78,739.90	37.8557	36.3124	75,529.88	6/20/2018	$6,003.92	$10,700.75	$16,370.76	$143.22			$111,958.55
Finance	Finance Clerk	4.25%	$48,268.58	23.2061	22.2600	46,300.80	2/9/2026	$3,680.48	$6,559.70	$7,185.48	$113.84			$65,808.08
Legislative	Town Clerk	0.00%	$60,000.00	28.8462	28.8462	60,000.00		$4,575.00	$8,154.00	$8,574.72	$137.76			$81,441.48
Legislative	Deputy TownClerk	14.50%	$47,630.96	22.8995	20.0000	41,600.00		$3,631.86	$6,473.05	$8,967.84	$110.46			$66,814.17
Executive	TM Admin Assistant	23.51%	$47,630.96	22.8995	18.5400	38,563.20	5/19/2025	$3,631.86	$6,473.05	$15,272.64	$106.04			$73,114.55
Building	Building Official	0.00%	Contract											
Building	Bld Asst/Permit Tech	4.25%	$51,136.94	24.5651	23.5828	$49,052.22	2/21/2023	$3,899.19	$6,949.51	$19,717.80	$116.70			$81,820.14
Fire Dept.	Fire Department Chief	4.25%	$79,070.37	38.0146	36.4648	75,846.88	11/18/2015	$6,029.12	$29,841.16	$8,687.04	$143.48		$1,770.00	$125,541.17
Fire Dept.	Fire Captains	4.25%	$59,943.52	20.0480	19.2307	56,000.00	6/1/2026	$4,585.68	$22,622.68	$11,472.84	$143.48		$1,770.00	$100,538.20
Fire Dept.	Fire Captains	4.25%	$59,943.52	20.0480	19.2307	56,000.00	7/20/2026	$4,585.68	$22,622.68	$12,532.44	$143.48		$1,770.00	$101,597.80
Fire Dept.	Fire Captains	4.25%	$59,943.52	20.0480	19.2307	56,000.00		$4,585.68	$22,622.68	$8,743.20	$143.48		$1,770.00	$97,808.56
Fire Dept.	Fire Inspector		Contract											
Police Dept.	Police Chief	4.25%	$120,112.23	$57.7463	55.3921	115,215.57	4/1/2024	$9,158.56	$13,987.50	$13,086.72	$336.00	$650.00	$1,690.00	$159,021.01
Police Dept.	Deputy Police Chief	3.54%	$87,816.36	$42.2194	40.7771	84,816.36	11/22/2002	$6,696.00	$13,987.50	$11,971.08	$308.72	$650.00	$1,040.00	$122,469.66
Police Dept.	Police Sergeant 1	4.20%	$74,408.48	$35.7733	34.3311	71,408.48	11/3/2007	$5,673.65	$13,987.50	$19,879.20	$298.84	$650.00	$1,170.00	$116,067.67
Police Dept.	Police Sergeant 2	4.46%	$70,198.14	$33.7491	32.3068	67,198.14	12/14/2013	$5,352.61	$13,987.50	$8,743.20	$292.34	$650.00	$1,430.00	$100,653.79
Police Dept.	Corporal1	5.55%	$57,075.00	$27.4399	25.9976	54,075.00	9/23/2019	$4,351.97	$13,987.50	$29,846.88	$278.82	$650.00	$780.00	$106,970.17
Police Dept.	Corporal 2	5.28%	$59,852.22	$28.7751	27.3328	56,852.22	2/7/2023	$4,563.73	$13,987.50	$8,687.04	$295.98	$650.00	$260.00	$88,296.47
Police Dept.	Police Officer 1	5.54%	$57,144.90	$27.4735	26.0312	54,144.90	2/9/2026	$4,357.30	$13,987.50	$9,136.20	$278.82	$650.00	$260.00	$85,014.72
Police Dept.	Police Officer 2	5.54%	$57,144.90	$27.4735	26.0312	54,144.90	10/14/2022	$4,357.30	$13,987.50	$8,967.84	$279.60	$650.00	$1,300.00	$86,687.14
Police Dept.	Police Officer 3	5.83%	$54,500.00	$26.2019	24.7596	51,500.00	3/11/2023	$4,155.62	$13,987.50	$7,627.56	$278.30	$650.00	$260.00	$81,458.98
Police Dept.	Police Officer 4	5.83%	$54,500.00	$26.2019	24.7596	51,500.00	6/17/2024	$4,155.62	$13,987.50	$7,627.56	$275.70	$650.00	$910.00	$82,106.38
Police Dept.	Police Officer 5	5.83%	$54,500.00	$26.2019	24.7596	51,500.00	10/21/2024	$4,155.62	$13,987.50	$8,406.36	$248.76	$650.00	$260.00	$82,208.24
Police Dept.	Police Officer 6	5.82%	$54,000.00	$25.9615	24.5192	51,000.00	12/2/2024	$4,117.50	$13,987.50	$26,896.32	$275.70	$650.00	$1,690.00	$101,617.02
Police Dept.	Police Administrative	4.50%	$47,630.96	$22.8995	21.9134	45,579.87	12/17/2025	$3,631.86	$6,473.05		$120.00	$0.00	$0.00	$57,855.87
Police Dept.	Differential		$11,520.00					$8,784.00						$20,304.00
Code Officer	Code Compliance	4.25%	$47,630.96	$22.8995	21.0000	43,680.00		$3,631.86	$6,473.05	$7,964.40	$107.17			$65,807.44
Public Works	Public Works Director	4.25%	$72,222.58	$34.7224	33.3069	69,278.25	10/1/2018	$5,506.97	$9,815.05	$0.00	$94.88			$87,639.48
Public Works	Foreman	4.25%	$52,350.60	$25.1686	24.1425	50,216.40	6/20/2016	$3,991.73	$7,114.45	$8,631.00	$116.53			$72,204.31
Public Works	Maintenance Worker I	0.00%	$37,440.00	$18.0000	18.0000	37,440.00		$2,854.80	$5,088.10	$11,971.08	$84.93			$57,438.91
Public Works	Maintenance Worker I	11.11%	$41,600.00	$20.0000	18.0000	37,440.00	9/6/2024	$3,172.00	$5,653.44	$8,631.00	$84.93			$59,141.37
Public Works	Grounds Keeper	15.00%	$47,840.00	$23.0000	20.0000	41,600.00	10/10/2022	$3,647.80	$6,501.46	$17,879.40	$120.00			$75,988.66
Total Town Employees FY27			$1,876,895.60			1,763,483.07		$151,063.85	$374,988.94	$365,594.52	$5,665.64	$7,800.00	$18,130.00	$2,800,138.55

FRS: Town 13.59% for regular employees, 37.74% for special risk
SUTA: 0.0012%
Social Sec 6.20%
Medicare 1.45%
Health Care 100% paid by Town for Town Employees
Health Care 50% paid by Town for spouse and children
Life Ins $30,000 paid by Town for Police Officers and Firefighters
Life Ins $15,000 paid by Town for all other employees
FRS Employee 3% Employee Contribution
Police Pension 5% Employee salary contribution
Police Pension 23.22% Town Contribution of employee salary
Dental Paid by Employee
Supplemental Paid by Employee

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
LEGISLATIVE EXPENSES-DEPT. #11
FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 11 Legislative			
500.11.00 Executive Salaries	12,400	9,000	**15,000.00**
500.12.00 Regular Salaries	89,706	113,099	**107,630.96**
500.14.00 Salaries Overtime	0.00	0.00	**0.00**
500.21.00 FICA Taxes - Employer Portion	7,500	9,341	**9,381.27**
500.22.20 Retirement Town Employees	12,352	15,868	**14,627.05**
500.23.01 Health Insurance	9,042	20,927	**17,542.56**
500.23.02 Life Insurance	101	70	**136.00**
500.25.00 Unemployment Compensation	94	147	**129.16**
Total Salary and Related Expense	131,194	168,451	**164,447**
510.31.00 Professional Services	$ 12,392	$ 1,120	**10,840**
510.40.00 Travel & Meetings Commission	$ 3,921	$ 5,190	**5,940**
510.40.10 Travel & Meetings - Staff	$ 3,129	$ 3,350	**4,850**
510.47.00 Printing	$ 4,709	$ 7,588	**3,668**
510.48.00 Promotional Activities	$ 249	$ 400	**600**
510.48.40 Legal Notices & Advertising	$ 5,223	$ 5,322	**5,322**
510.49.50 Election Expense	$ 382	$ 18,634	**1,500**
510.54.00 Dues & Subscriptions	$ 3,532	$ 855	**1,210**
510.54.10 Training & Schools	$ 1,510	$ 3,360	**3,620**
510.64.01 Capital Expense	$ -	0.00	**22,619**
543.00.00 Licenses & Fees	$ 30,857	$ 54,629	**56,753**
581.00.00 Transfer Out		$ 8,257	**-**
Total Expenditures	$ 65,904	$ 108,705	**$ 116,722**
Totals Salaries & Operating	197,098	277,156	**281,169**
	Increase	1.448%	4,013

FTE: 5 Town Commission part time	**15,000.00**
FTE: 2 Full Time Employees	
Town Clerk	**60,000.00**
Deputy Clerk	**47,630.96**
	107,630.96

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
LEGISLATIVE EXPENSES-DEPT. #11
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-11-510.31.00	**Professional Services**				
	Shredding service	3	200	600	
	Otter AI	1	240	240	
	Transcription Service	N/A	N/A	10,000	
				Total	**10,840**
001-11-510.40.00	**Travel , Meetings, Accomodations** Commission				
	IEMO/Advanced IEMO	2	700	1,400	
	Tallahassee FLC Legislative Day	1	800	800	
	Regional Meetings	1	575	575	
	FLC Annual Conference	1	575	575	
	SCLC dinners (up to 3 attendees per mo.)	24	45	1,080	
	SCLC Annual Sponsored Dinner	15	45	675	
	National League of Cities Mayor	1	835	835	
				Total	**5,940**
001-11-510.40.10	**Travel & Accomodations Staff**				
	FACC Fall Academy Town Clerk	1	1,675	1,675	
	FACC Summer Academy	1	1,200	1,200	
	FRMA Conference Town Clerk	1	1,450	1,450	
	Brevard County Assoc. Muni-Clerk	6	50	300	
				Total	**4,625**
001-11-510.47.00	**Printing**				
	Codification-Code of Ordinance, Include LDC		3,500	3,500	
	American Legal Publishing Code Supplement			0	
	American Legal Publishing Folio Supplement			0	
	Business Cards-Commission,Clerk	6	23	138	
	Commission Name Plates	2	15	30	
				Total	**3,668**
001-11-510.48.00	**Promotional Activities**				
	Swearing in Ceremonies, Ribbon Cuttings, Seminars, Open House, Grant Workshops			600	
				Total	**600**
001-11-510.48.40	**Legal Notice & Advertising**				
	Ordinances, Resolutions, Variances	7	280	1,960	
	Special Exceptions, general notices	5	325	1,625	
	TRIM Advertising, Elections	1	1,437	1,437	
	Election Advertising			300	
				Total	**5,322**
001-11-510.49.50	**Election Expense**				
	Supervisor of Elections, Legal Notices			1,500	
	Charter Review Attachment			0	
				Total	**1,500**
001-11-510.54.00	**Dues and Subscriptions**				
	FACC for Clerk	1	200	200	
	SCLC Annual Membership Dues	1	60	60	
	Brevard County Clerk Assoc.	1	30	30	
	International Institute of Municipal Clerks	1	330	330	
	Florida League of Mayors	1	350	350	
	Records Management Association	1	240	240	
				Total	**1,210**

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-11-510.54.10	**Training & Schools**				
	IEMO & Advanced IEMO-**Commissioners**	2	350	700	
	FLC Annual Conference -**Commissioners**	1	700	700	
	FACC Fall Academy Town Clerk	1	525	525	
	FACC Summer Academy Town Clerk	1	500	500	
	IIMC Webinars Training	1	400	400	
	Brevard County Assoc of Muni-Clerks	12	35	420	
	FRMA Conference Town Clerk	1	400	400	
				Total	**3,645**
001-11-510.64.01	**Capital Expense**				
	ADA Compliant Software			22,619	**22,619**
001-11-543.00.00	**Licenses & Fees**				
	BSA Software Business Licenses, Cloud Hosting	1	1,670	1,670	
	BSA Software	1	1,626	1,626	
	Just FIOA software (public records software)	1	7,500	7,500	
	Document storage-Lazerfiche	1	8,018	8,018	
	Document scanning	1	10,000	10,000	
	Muni Code	1	495	495	
	Sound Cloud Annual Fee	1	144	144	
	Granicus Web Service	1	7,500	7,500	
	Annual Audio-visual maintenance-BIS Digital	1	15,000	15,000	
	Archive Social-Social Media Retention (civic plus)	1	4,800	4,800	
				Total	**56,753**
001-581.00.00	Transfer Out				
				Total	
	TOTAL LEGISLATIVE EXPENSE				**116,722**

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
EXECUTIVE EXPENSES-DEPT. #12
FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 12 Executive			
500.12.00 Regular Salaries	151,248	158,563	**172,730.96**
500.12.00 Retirement Payout		33,481	
500.21.00 FICA Taxes - Employer Portion	12,513	12,130	**13,213.92**
500.22.01 Retirement - ICMA	16,307	16,836	**17,001.09**
500.22.20 Retirement Town Employees	4,422	4,697	**6,473.05**
500.23.01 Health Insurance	24,537	29,759	**47,389.56**
500.23.02 Life Insurance	745	916	**203.00**
500.25.00 Unemployment Compensation	162	190	**207.28**
Total Salary and Related Expense	209,935	256,572	**257,218.85**
510.31.00 Professional Services	12,000	0	**78,000.00**
510.40.00 Travel & Meetings	1,149	2,260	**2,260**
510.49.99 Miscellaneous	-	400	**401**
510.52.50 Gas & Oil	2,400	0	**2,600**
510.54.00 Dues & Subscriptions	1,251	3,430	**3,655**
510.54.10 Training & Schools	139	1,000	**1,000**
Total Expenditures	16,939	7,090	**87,916**
Totals Salaries & Operating	226,874	263,662	**345,135**
	Increase	30.90%	81,473

FTE: 2 Full Time Employees	
Town Manager	**125,100.00**
Administrative Assistant to TM	**47,630.96**
	172,730.96

47389.56

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
EXECUTIVE EXPENSES-DEPT. #12
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-12-510.31.00	**Professional Services**				
	Grant Writing			33000	
	Non-Ad Valorem Study			45000	
				Total	**78,000**
001-12-510.40.00	**Travel & Meetings & Accomodations**				
	Space Coast League Dinners			0	
	Florida League of Cities Annual Conference	1	1,060	1,060	
	Florida City County Managers Annual Meeting	1	1,200	1,200	
				Total	**2,260**
001-12-510.49.99	**Miscellaneous**				
	Teambuilding			**Total**	**401**
001-12-510.52.50	**Gas &Oil-Stipend**			2,600	
				Total	**2,600**
001-12-510.54.00	**Dues & Subscriptions**				
	ICMA Annual Dues	1	600	600	
	FCCMA Membership Fee	1	500	500	
	Space Coast Public Manager's Assoc	1	200	200	
	BSA Software	1	1,500	1,500	
	Project Management Institute	1	225	225	
	Florida League of Cities Annual Dues	1	630	630	
				Total	**3,655**
001-12-510.54.10	**Training & Schools**				
	Florida League of Cities Annual Conference			450	
	FCCMA Annual Meeting			550	
				Total	**1,000**
001-12-510.64.01	**Capital Outlay**				
					0
	TOTAL EXECUTIVE EXPENSE				**87,916**

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
FINANCE EXPENSES-DEPT. #13
FY2027 TENTATIVE- DRAFT BUDGET

Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 13 Finance			
500.12.00 Regular Salaries	122,127	75,530.00	**127,008.48**
500.21.00 FICA Taxes - Employer Portion	8,874	5,778.05	**9,716.15**
500.22.20 Retirement Town Employees	16,478	10,596.86	**17,260.45**
500.23.01 Health Insurance	31,741	13,727.00	**23,556.24**
500.23.02 Life Insurance	135	136.00	**136.00**
500.25.00 Unemployment Compensation	126	155.00	**152.41**
Total of Salaries and Related Payroll Exp	179,481	105,923	**177,829.73**
510.31.00 Professional Services		0	**25,000.00**
510.32.00 Auditing Services	34,012	38,900	**41,000.00**
510.32.90 Banking Fees	9,791	14,740	**11,842.00**
510.40.00 Travel & Meetings	1,075	600	**1,200.00**
510.47.00 Printing	36	50	**75.00**
510.54.00 Dues & Subscriptions	0	60	**60.00**
510.54.10 Training & Schools	0	1,002	**900.00**
543.00.00 Licenses & Fees	7,785	15,342	**18,730.00**
581.00.00 Transfer Out		89,242.00	**0.00**
Total of Expenditures	52,699	159,936.00	**98,807.00**
Totals Salaries & Operating	232,180	265,858.91	**276,636.73**
	Increase	4.05%	10,778

FTE: 2 Full Time
Finance Manager **78,739.90**
Finance Clerk **48,268.58**

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
FINANCE EXPENSES-DEPT. #13
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-13-510.31.00	**Professional Services**				
	General Fund Projection			**Total**	**25,000**
001-13-510.32.00	**Audit**				
	Annual Financial Audit	1	35,000	35,000	
	Federal Single Audit	1	3,500	3,500	
	Actuarial Report	1	2,500	2,500	
				Total	**41,000**
001-13-510.32.90	**Banking Fees**				
	Gateway Charges	12	32	382	
	Service Charges	12	105	1,260	
	Merchant Service Fee	12	800	9,600	
	Check Printing	1	600	600	
				Total	**11,842**
001-13-510.40.00	**Travel & Meetings**				
	Florida League of Cities Insurance	1	600	600	
	FGFOA conference summer	1	600	600	
				Total	**1,200**
001-13-510.47.00	**Printing**				
	W2's			75	
				Total	**75**
001-13-510.54.00	**Dues & Subscriptions**				
	FGFOA Dues	1	35	35	
	FGFOA Dues-Local Chapter	1	25	25	
				Total	**60**
001-13-510.54.10	**Training & Schools**				
	Florida League of Cities Insurance Conf	1	450	450	
	FGFOA Summer Conference Registration	1	450	450	
				Total	**900**
001-13-543.00.00	License and Fees				
	Annual BS&A Software	1	12,730	12,730	
	Annual DMS Software	1	6,000	6,000	
				Total	**18,730**
	TOTAL FINANCE EXPENSE				**98,807**

TOWN OF MELBOURNE BEACH GENERAL FUND #001 LEGAL EXPENSES-DEPT. #14 FY2027 TENTATIVE-DRAFT BUDGET			
Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 14 Legal Counsel			
510.31.00 Professional Services	130,846	127,200	145,742
510.31.01 Code Enforcement Services	11,858	23,040	14,300
Totals	142,704	150,240	160,042

TOWN OF MELBOURNE BEACH GENERAL FUND #001 TOWN PLANNER EXPENSES-DEPT. #15 FY2026 BUDGET			
Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 15 Town Planning			
510.31.00 Professional Services	5,181	9,000	55,000
Totals	5,181	9,000	55,000

TOWN OF MELBOURNE BEACH				
GENERAL FUND #001				
LEGAL COUNSEL EXPENSES-DEPT. #14				
FY2027 TENTATIVE-DRAFT BUDGET WORKSHEET				

	Classification/ Description		Qty	Subtotal	Total
001-14-510.31.00	**Professional Services**				
	Attorney's fees, mediation, court costs			145,742	
				Total	145,742
001-14-510.31.01	**Code Enforcement Attorney**			4,300	
001-14-510.31.03	**Code Enforcement Magistrate**			10,000	
				Total	14,300
	TOTAL LEGAL COUNSEL EXPENSE			**Total**	**160,042**

20% increase in legal fees

TOWN OF MELBOURNE BEACH				
GENERAL FUND #001				
TOWN PLANNER EXPENSES-DEPT. #15				
FY2027 TENTATIVE-DRAFT BUDGET WORKSHEET				

	Classification/ Description		Qty	Subtotal	Total
001-15-510.31.00	Professional Planning Serv.			50,000	
	Code of Ordinances & Zoning Review			5,000	
	TOTAL COMP. PLANNING EXPENSE			**Total**	**55,000**

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
GENERAL GOVERNMENT SERVICES EXPENSES-DEPT. #19
FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 19 General Services			
500.24.00 Workers Compensation	400	400	5,610
510.31.00 Professional Services	3,915	3,920	3,924
510.31.11 Security	-	411	583
510.34.10 Janitorial Services	18,798	16,428	19,548
510.35.00 Pre-Employment Exp.	196	0	250
510.41.00 Telephone	21,786	25,332	23,160
510.41.10 Communication Services	-	12,588	13,812
510.41.10 Computer Communications Services	49,226	63,002	69,527
510.43.00 Street Lights	51,436	54,900	60,000
510.43.10 Electricity	32,386	28,000	30,000
510.43.20 Water & Sewer	4,055	4,000	6,000
510.43.50 Waste Service Tax	3,914	3,722	3,804
510.45.00 General Liability & Cyber Insurance	84,022	97,850	85,870
510.45.01 Flood Insurance	7,086	6,655	8,308
510.45.02 Property Insurance	139,158	121,763	64,557
510.45.03 Auto Insurance	10,998	13,362	14,986
510.46.10 Office Equipment Maintenance	4,679	4,300	5,560
510.46.15 Equipment Maintenance	945	14,024	12,000
510.46.30 Healthy Enviornment Building	3,420	3,720	10,000
510.46.36 Pest Control	3,720	3,722	4,320
510.47.00 Printing	56	0	200
510.49.98 Contingency	-	30,000	10,000
510.51.00 Office Supplies	4,774	6,000	7,000
510.51.10 Postage	1,402	1,500	1,500
510.52.10 Janitorial Supplies	3,493	3,800	4,500
510.54.00 Dues & Subscriptions	395	400	400
510.64.01 Capital Outlay	8,889	16,000	110,000
581.00.00 Transfer to Long Term Capital	7,500	0	5,000
581.00.00 Transfer out to Fund 202	150	0	0
581.00.00 Transfer to Road Repairs FUND 351	-	52,000	0
581.00.00 Transfer to Stormwater FUND 341	-	130,000	0
543.00.00 Licenses & Fees	24,445	11,491	12,010
Totals	491,244	729,290	**592,429**

Capital Projects	FY27	FY27	FY28	FY29	FY30
Pave and Mill transfer to FUND 351		52,000	52,000	52,000	52,000
Smoke Detector Hardwire TH					
Elevator Repairs-State Mandate* See Transfer In	100,000				
A/C Units Replacement Compressors	5,000	7,500	7,500	7,500	7,500
Computer Replacement	10,000	15,000	6,000	6,000	6,000
Stormwater FUND 341					
Purchased in this Fiscal Year Short Term Capital	110,000	15,000	6,000	6,000	6,000
Transfer Out	5,000	59,500	59,500	59,500	59,500
Total Capital	115,000	74,500	65,500	65,500	65,500

Decrease in Liability, Property, Auto, Workers Comp Insurance

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
GENERAL GOVERNMENT SERVICES EXPENSES-DEPT. #19
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-19-500.24.00	**Workers Compensation**				
	Florida Municipal Insurance Trust				
				Total	**5,610**
001-19-510.31.00	**Professional Services**				
	Trac EZ - Waste Pro	12	267	3,204	
	Employee Benefits Corp (Cobra Admin)	12	60	720	
				Total	**3,924**
001-19-510.31.11	**Security**				
	Key Fobs-mag locks, battery back ups				
	internal, external cameras			**Total**	**583**
001-19-510.34.10	**Janitorial Services**				
	General Cleaning Town Hall Complex & PW	12	1,629	19,548	
				Total	**19,548**
001-19.510.35.00	**Pre-Employment Exp. (Town Hall)**				
				Total	**250**
001-19-510.41.00	**Telephone**				
	AT&T Phones	12	1,380	16,560	
	AT&T Mobility-Air cards (police cars)	12	400	4,800	
	Florida High Speed-back up internet/phone	12	150	1800	
				Total	**23,160**
001-19-510.41.10	**Communication Service**				
	Spectrum	12	695	8,340	
	Spectrum -internet	12	125	1,500	
	Spectrum-internal numbers	12	331	3,972	
				Total	**13,812**
001-19-510.41.10	Computer Experts (Southern Software)	12	4,527	54,327	
	Server Back Ups (3servers)	12	688	8,256	
	Huntress & Barracuda	19	95	1,801	
	Security Filtering	1	2,500	2,500	
	Microsoft Licenses	19	139	2,643	
				Total	**69,527**
001-19-510.43.00	**Street Lights-FPL**				
				Total	**60,000**
001-19-510.43.10	**Electricity-FPL (interior& pumps)**				
				Total	**30,000**
001-19-510.43.20	**Water & Sewer-Town Hall**				
				Total	**6,000**
001-19-510.43.50	**Waste Service Tax**				
	Brevard County Solid Waste Fee			3,400	
	Atlantic St Waste Pick Up Fee			404	
				Total	**3,804**
001-19-510.45.00	**General Liability Insurance-FMIT**				
				Total	**85,870**
001-19-510.45.01	**Flood Insurance**				
	Wright National Flood Ins. for Town Hall			**Total**	**8,308**
001-19-510.45.02	**Property Insurance-FMIT**				
				Total	**64,557**
001-19-510.45.03	**Auto Insurance-FMIT**				
				Total	**14,986**
001-19-510.46.10	**Office Equipment Maintenance**				
	DEX			**Total**	**5,560**

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-19-510.46.15	**Equipment Maintenance**				
	HVAC Repairs/Replacement All Buildings			12,000	
	HVAC repairs -all buildings			**Total**	**12,000**
001-19-510.46.30	**Healthy Building Maintenance**				
				Total	**10,000**
001-19-510.46.36	**Pest Control**				
				Total	**4,320**
001-19-510.47.00	**Printing**				
				Total	**200**
001-19.510.49.98	**Contingency**				
				Total	**10,000**
001-19-510.49.99	**Miscellaneous**				
				Total	
001-19-510.51.00	**Office Supplies**				
				Total	**7,000**
001-19.510.51.10	**Postage**				
				Total	**1,500**
001-19-510.52.10	**Janitorial Supplies-All Buildings & Depts.**				
				Total	**4,500**
001-19-510.54.00	**Dues & Subscriptions**				
	Annual subscription-Florida Today			**Total**	**400**
001-19-510.64.01	**FY27 Capital Outlay**				
	Elevator			100,000	
	Computers	6	1,667	10,000	
				Total	**110,000**
001-19-581.00.00	Transfer to FUND 351 Road Paving & Repair				
001-19-581.00.00	Transfer to Long Term Capital - A/C Units			5,000	
				Total	**5,000**
Account Number	**Classification/ Description**	**Qty**	**Cost**	**Subtotal**	**Total**
001-19-543.00.00	**License & Fees**				
	Annual Go Daddy Domain Name	1	275	275	
	Quarterly elevator inspection	4	675	2,700	
	Annual Elevator License Renewal	1	75	75	
	Annual Fire Alarm Inspection	1	1,700	1,700	
	Annual ATP Fire Extinguisher Inspection	30	10	300	
	Annual Fire Extinguisher Recharge	7	65	455	
	Annual Fire Extinguisher Recharge	3	65	195	
	Annual Fire Extinguisher Recharge	3	85	255	
	Annual American Test Center Safety Inspection	1	320	320	
	Mnthly Adobe Software Licenses	10	316	3,160	
	Annual Generator Maintenance Fee	1	2,500	2,500	
	Annual Fee-Innovative Credit Solutions	1	75	75	
				Total	**12,010**
	TOTAL GENERAL GOVERNMENT				**592,429**

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
LAW ENFORCEMENT EXPENSE-DEPT. #21
FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 21 Law Enforcement			
500.12.00 Regular Salaries	731,337	863,842	**848,883**
500.12.50 Holiday Pay	38,881	35,308	**42,464**
500.14.00 Differential	-	11,520	**11,866**
500.14.00 Salaries Overtime	12,080	19,500	**49,000**
500.14.16 Contingency pay	20,635	32,328	**5,000**
500.15.00 Education Incentive Pay	8,519	7,800	**11,050**
500.15.01 First Responder	6,657	6,500	**7,800**
500.21.00 FICA Taxes	60,685	74,725	**74,286**
500.22.02 Police Pension	226,172	175,000	**225,481**
500.22.02 State Pension Reimburse	57,172	52,000	**53,000**
500.22.20 Retirement Town Employees	2,897	6,237	**6,504**
500.23.01 Health Insurance	113,727	139,973	**160,876**
500.23.02 Life Insurance	2,734	2,766	**2,766**
500.23.10 Statutory AD&D	-	1,163	**1,163**
500.24.00 Workers Compensation	3,938	14,966	**14,587**
500.25.00 Unemployment	864	1,042	**1,042**
Total Salaries & Payroll Related Exp	1,286,298	1,444,670	**1,515,768**
500.12.00 Retirement Pay Chief	-	0	**0**
520.31.00 Professional Services	150	125	**125**
520.34.40 Dispatching Services	19,800	19,510	**20,500**
520.35.00 Pre-employment	493	1,200	**1,049**
520.40.00 Travel & Meetings	3,149	1,892	**3,392**
520.41.10 Communication Srv	8,224	11,786	**18,440**
520.46.10 Office Equipment	313	200	**200**
520.46.15 Equipment Maintenance	8,889	11,260	**11,260**
520.46.16 Radar Calibration	639	800	**950**
520.46.20 Vehicle Maintenance	16,194	20,000	**20,560**
520.48.00 Promotional Activities	1,133	1,800	**1,800**
520.48.50 Crime Prevention	0	0	**0**
520.49.99 Miscellaneous	0	0	**0**
520.51.00 Office Supplies	0	0	**0**
520.51.10 Postage	205	0	**195**
520.52.00 Uniforms	5,211	8,500	**8,500**
520.52.05 Protective Gear	6,975	13,934	**14,574**
520.52.50 Gas & Oil	23,124	20,000	**20,000**
520.52.70 Medical	438	10,000	**10,000**
520.52.90 Operating Supplies	1,862	3,000	**3,000**
520.54.00 Dues & Subscriptions	685	710	**920**
520.54.10 Training & Schools	3,017	3,400	**4,050**
520.64.01 Capital Outlay	30,121	4,900	**0**
581.00.00 Transfer Long Term Cap	0	30,000	**18,610**
581.00.00 Transfer Out Stormwater	0	50,000	**0**
543.00.00 Licenses & Fees	44,937	25,130	**28,678**
Expenditures	175,559	238,147	**186,803**
Totals Salaries and Operating	1,461,857	1,682,817	**1,702,571**
	Increase	1.17%	19,754

FTE Positions	Positions Budgeted	
1.00	Chief	$120,112.23
1.00	Deputy Chief	$87,816.36
1.00	Sergeant	$74,408.48
1.00	Sergeant	$70,198.14
1.00	Corporal	$57,075.00
1.00	Corporal	$59,852.22
1.00	Detective	$57,144.90

1.00	Officer		$57,144.90
1.00	Officer		$54,500.00
1.00	Officer		$54,500.00
1.00	Officer		$54,500.00
1.00	Officer		$54,000.00
1.00	Admin Clerk		$47,630.96
		Total	**$848,883.19**

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
LAW ENFORCEMENT EXPENSES-DEPT. #21
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-21-520.31.00	**Professional Services**				
	Cross Cut Shredding			125	
				Total	**125**
001-21-520.34.40	**Dispatching Services**				
	Sherriff's Department Interlocal Agreement			20,500	
				Total	**20,500**
001-21-520.35.00	**Pre-Employment Expense**				
	background, pysch, poly, credit			1,200	
				Total	**1,049**
001-21-520.40.00	**Travel Expense**				
	Summer & Winter Conference	1	692	692	
	Police Conference Travel	1	400	400	
	Leadership Class Travel	2	750	1,500	
	Officer Trainings	2	400	800	
				Total	**3,392**
001-21-520.41.10	**Communication Services**				
	Computer Experts Mo. Service	12	616	7,390	
	Barracuda (email security)	12	150	1,801	
	Microsoft Licenses	12	242	2,908	
	Internet Police Vehicles	12	300	3,600	
	Adobe	12	20	240	
	Sonic Wall (PD server security)	1	2,500	2,500	
				Total	**18,440**
001-21-520.46.10	**Office Equipment Maintenance/Repairs**				
				200	
				Total	**200**
001-21-520.46.15	**Equipment**				
	Body cams, Car radios,laptop,printer,lights			11,260	
				Total	**11,260**
001-21-520.46.16	**Radar/Speed Calibration**				
	Radar/Speed /Wind Calibrations; Hand held			950	
	radar			**Total**	**950**
001-21-520.46.20	**Vehicle Maintenance**				
	Vehicle Calibrations			560	
	Repairs and Routine Maintenance			20,000	
				Total	**20,560**
001-21-520.48.00	**Promotional Activities**				
	Coffee With A Cop, National Night Out			1,000	
	Officer of the quarter & plaques, awards				
	pencils, stickers, glo sticks, hats			**Total**	**1,800**
001-21-520.51.10	**Postage**				
				Total	**195**
001-21-520.52.00	**Uniforms**				
	Uniforms, boots, badges, pants, hashmarks,			8,500	
	belts			**Total**	**8,500**
001-21-520.52.05	**Protective Gear**				
	Amunition			850	
	Tasers			11,124	
	Vests-Outer			2,600	
				Total	**14,574**
001-21-520.52.50	**Gas & Oil**			20,000	
				Total	**20,000**

Account Number	Classification/ Description			Subtotal	Total
001-21-520.52.70	**Medical Supplies**			**10,000**	
	Mental Wellness Meetings			**Total**	**10,000**
001-21-520.52.90	**Operating Supplies**			**3,000**	
				Total	**3,000**
001-21-520.54.00	**Dues & Subscriptions**				
	Brevard County Association Membership Dues	1	30	30	
	National Association of Chiefs	1	30	60	
	Florida Police Chiefs Association	1	360	360	
	Brevard County Association of Chiefs	1	420	420	
	Brevard County Detective's Association	1	50	50	
				Total	**920**
001-21-520.54.10	**Training & Schools**				
	Summer Police Conference	1	775	775	
	Winter Police Conference	1	775	775	
	College courses, supervisory, administration			2,500	
				Total	**4,050**
001-21-520.64.01	**Capital Outlay**				
	Short Term			0	**0**
001-21-581.00.00	Transfer Out Long Term Capital			15,550	
				Total	**18,610**
001-21-543.00.00	**Annual Licenses & Fees (including software)**				
	PAC Annual Dues	1	150	150	
	Palm Bay Gun range (40. pp)	40	22	880	
	Finder (investigative service)	1	1,000	1,000	
	Netwrix	1	1,470	1,470	
	DMS Software	1	7,000	7,000	
	Licenses Tasers (12)	12	220	2,641	
	RSA Tokens Annual Maintenance	1	1,155	1,155	
	Camera Pro Licenses (12)	12	175	2,103	
	MILO Warranty	1	1,350	1,350	
	Communications International	1	5,616	5,616	
	800 MHZ Annual Service Fee (1/2 split with FD)	1	5,313	5,313	
				Total	**28,678**
	TOTAL LAW ENFORCEMENT EXPENSE				**186,803**

Short Term (1 Year) Capital Projects

		FY27	FY28	FY29	FY30	FY31
Police Vehicle #1	Vehicle	14,160	35,000	35,000	35,000	35,000
Computers	Computer Replacement	4,450	4,450	4,450	1,500	1,500
800 MHZ Pak Sets	Every Other Year	0	5,500		5,500	
hort Term Totals	**Purchase in current fiscal year**	**0**	5,500		5,500	
g Term Capital	**Moved into Long Term Capital**	**18,610**	**39,450**	**35,000**	**35,000**	**35,000**
	Total Capital Expenditures	**18,610**	**44,950**	**35,000**	**40,500**	**35,000**

TOWN OF MELBOURNE BEACH

FIRE CONTROL EXPENSES-DEPT. #22

FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25	FY26	FY27
Dept.: 22 Fire Control	Actual	**Budget**	**Budget**
500.12.00 Regular Salaries	103,219	**243,847**	**244,827**
500.15.00 Education Incentive Pay	-	**4,752**	**7,080**
500.14.00 Salaries Overtime	-	**27,417**	**51,236**
500.12.50 Holiday Pay	-	**8,043**	**11,940**
500.14.16 Contingency Pay	2,202	**58,804**	**0**
500.14.50 Stipend Payroll (36) **Voluntoor FF**	36,796	**40,000**	**59,200**
500.21.00 FICA Taxes - Employer Portion	11,061	**25,464**	**27,868**
500.21.00 Retirement ICMA	10,452	**10,841**	**0**
500.22.20 Retirement Town Employees	2,365	**41,089**	**115,138**
500.23.01 Health Insurance	19,687	**42,509**	**41,436**
500.23.02 Life Insurance	112	**960**	**960**
500.23.10 Statutory AD&D	-	**380**	**380**
500.24.00 Workers Compensation	9,000	**9,000**	**3,937**
500.25.00 Unemployment Compensation	99	**241**	**401**
Total of Salaries and Related Payroll Exp	194,992	513,147	**564,403**
520.31.00 Professional Services	60	1,582	**4,500**
520.34.40 Dispatching Services	5,600	6,160	**5,500**
520.35.00 Pre Employment Expense	131	744	**2,200**
520.36.00 Annual Physicals	500	2,500	**4,700**
520.40.00 Travel & Meetings	1,138	1,000	**2,000**
520.41.10 Communication Services	2,002	3,562	**3,822**
520.46.15 Equipment Maintenance	7,659	10,000	**10,000**
520.46.20 Vehicle Maintenance	32,168	25,000	**25,000**
520.46.30 Building Maintenance	1,661	2,500	**2,500**
520.51.00 Office Supplies	331	600	**1,000**
520.52.00 Uniforms	2,528	5,000	**7,000**
520.52.02 S.C.B.A.	2,762	4,000	**4,000**
520.52.05 Protective Gear	1,474	3,200	**3,200**
520.52.10 Janitorial Supplies	429	1,000	**1,000**
520.52.20 Tools & Hardware	1,254	7,000	**7,000**
520.52.50 Gas & Oil	2,153	3,200	**4,000**
520.52.70 Medical Supplies	981	1,400	**2,000**
520.54.00 Dues & Subscriptions	584	700	**745**
520.54.10 Training & Schools	6,429	5,525	**5,740**
520.54.12 Training Materials	2,802	2,500	**2,500**
520.64.01 Capital Outlay	79,459	79,460	**101,960**
581.00.00 Transfer Long Term Capital	35,000	25,000	**0**
581.00.00 Transfer Out		10,000	**0**
543.00.00 Licenses & Fees	25,872	19,958	**21,207**
Expenditures Total	212,977	221,591	**221,574**
Totals Salaries and Operating	407,969	734,738	**785,977**
	Increase	6.97%	51,239

Full Time Employees:

Fire Chief	79,070.37
Fire Captain	55,252.29
Fire Captain	55,252.29
Fire Captain	55,252.29

Volunteers:

36 Volunteer Firefighters	59,200.00

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
FIRE CONTROL EXPENSES-DEPT. #22
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-22-520.31.00	**Professional Services**				
				Total	**4,500**
001-22-520.34.40	**Dispatching Services**				
	BCSO			**Total**	**5,500**
001-22-520.35.00	**Pre-Employment Expense**				
	Brevard Police Test CTR				
	Drug Test, physicals, Hep B shot				
				Total	**2,200**
001-22-520.36.00	**Annual Physicals**				
				Total	**4,700**
001-22-520.40.00	**Travel,Meetings & Lodging**				
				Total	**2,000**
001-22-520.41.10	**Communications Services**				
	Barracuda	4	166	664	
	Microsoft License	4	243	974	
	ComputerExperts	12	182	2,185	
	ComputerExperts			**Total**	**3,822**
001-22-520.46.15	**Equipment Maintenance**				
	(small motor /equipment maintenance)				
	SBA's, compressors, ladder &				
	hose testing			10,000	
				Total	**10,000**
001-22-520.46.20	**Vehicle Maintenance**				
	Pump Test Annual-Required				
	Service & Repair Engine-58				
	Engine 258, Squad 58, ATV 58				
	District 58, Marine 58, Ski 58				
				Total	**25,000**
001-22-520.46.30	**Building Maintenance**				
	Station supplies & maintenance				
				Total	**2,500**
001-22-520-51.00	Office Supplies				
				Total	**1,000**
001-22-520.52.00	**Uniforms**				
	Dress and Duty Uniforms				
				Total	**7,000**
001-22-520.52.02	**S.C.B.A**				
	Recertification, Repairs, Masks				
				Total	**4,000**
001-22-520.52.05	**Protective Gear**				
	Boots, Helmets, Gloves				
				Total	**3,200**
001-22-520.52.10	**Cleaning Supplies**				
	Station, Vehicle, Bunker Gear			**Total**	**1,000**
001-22-520.52.20	**Tools and Equipment/Hardware**				
	Replace Battery Powered Vent Fan			**Total**	**7,000**
001-22-520.52.50	**Gas & Oil**				
				Total	**4,000**

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-22-520.52.70	**Medical Supplies**				
				Total	**2,000**
001-22-520.54.00	**Dues & Subscriptions**				
	FL Fire Chief's Association			250	
	FFMIA Membership			95	
	NVFC Membership			25	
	Space Coast Fire Chief's Association			375	
				Total	**745**
001-22-520.54.10	**Training**				
	Advanced Training, Instructor Fees, CPR				
				Total	**5,740**
001-22-520.54.12	**Training Materials**				
	CPR, HeartCode Card Renewal			2,500	
				Total	**2,500**
001-22-520.64.01	**Capital Outlay**				
	Short term Capital Outlay	Fire Engine		79,460	
	Short term Capital Outlay	Bunker Gear		22,500	
				Total	**101,960**
001-22-520.71.00	**Principal**				
	Paid off			**Total**	
001-22-520.72.00	**Interest**				
	Paid off			**Total**	
001-00-581.00.00	**Transfer Out**			**Total**	
001-22-543.00.00	**Licenses & Fees**				
	800 MHZ Fee			5,940	
	Tag renewals			50	
	Pixel Works Annual Fee			960	
	NFPA Code Access			680	
	Who's Responding software			900	
	RMS			5,330	
	LMS			2,322	
	Policy & Procedure Manual			4,725	
	State License Renewal Fee			300	
				Total	
					21,207

Total Fire Expense 221,574

Short term Capital Outlay (1 year)		FY27	FY28	FY29	FY30	FY31
Radio replacement		-	19,000	19,000	19,000	19,000
Bunker Gear	**$4500 ea/set**	22,500	18,000	18,000	18,000	18,000
New Engine 58		79,460	79,460	79,460	79,460	76,460
	Short Term -Purchase in FY26	101,960	79,460	79,460	79,460	79,460

	Long Term Capital	-	37,000	37,000	37,000	37,000
	Total Capital Expenditure	101,960	116,460	116,460	116,460	116,460

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
CODE ENFORCEMENT DEPT. # 29
FY2027 TENTATIVE-DRAFT BUDGET

Department Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget
Dept.: 29 Code Enforcement			
500.12.00 Regular Salary	25,573	39,520	**47,630.96**
500.21.00 FICA Taxes - Employer Portion	2,382	3,023	**3,643.77**
500.22.20 Retirement Town Employees	3,624	5,545	**6,473.05**
500.23.01 Health Insurance	4,889	0	**7,964.40**
500.23.02 Life Insurance	23	0	**22.00**
500.23.10 AD&D	0	42	**42.00**
500.24.00 Worker's Compensation	300	1,247	**1,122.07**
500.25.00 Unemployment Compensation	27	300	**32.77**
Total Salaries and Related Payroll Exp	36,818	49,677	**66,931.02**
520.40.00 Travel & Meetings	28	125	**425.00**
520.46.12 Maintenance Supplies	0	0	**0.00**
520.46.20 Vehicle Maintenance	0	0	**0.00**
520.48.55 Fire Inspections	5,563	4,900	**5,500.00**
520.51.00 Office Supplies	426	400	**400.00**
520.51.10 Postage	1,144	850	**1,000.00**
520.51.20 Recording Costs	0	250	**250.00**
520.52.00 Uniforms	0	300	**300.00**
520.54.00 Dues & Subscriptions	0	150	**150.00**
520.54.10 Training & Schools	0	300	**1,200.00**
520.64.01 Capital Expense	13,500	0	**0.00**
543.00.00 Licenses & Fees	1,000	14,500	**15,000.00**
Total Operating Expenses	21,661	21,775	**24,225.00**
Totals Salaries & Operating	58,479	**71,452**	**91,156.02**
	Increase	**27.58%**	**19,704**

FTE: 1 Code Officer **47,630.96**

TOWN OF MELBOURNE BEACH

GENERAL FUND #001
CODE ENFORCEMENT DEPT. # 29
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-29-520.40.00	**Travel & Meetings**				
				Total	**425**
001-29-520.46.12	**Maintenance Supplies**				
				Total	**0**
001-29-520.46.20	**Vehicle Maintenance**				
				Total	
001-29-520.48.55	**Fire Inspections**				
	Vacation rentals & BTR's				
				Total	**5,500**
001-29-520.51.00	**Office Supplies**				
				Total	**400**
001-29-520.51.10	**Postage**				
				Total	**1,000**
001-29-520.51.20	**Recording Costs**				
	court costs, lien filings				
				Total	**250**
001-29-520.52.00	**Uniforms**				
	Shirt & Pants		2	150	
	Jacket				
				Total	**300**
001-29-520.52.50	**Gas & Oil**				
	electric car				
				Total	**0**
001-29-520.54.00	**Dues & Subscriptions**				
	Code Enforcement Association				
				Total	**150**
001-29-520.54.120	**Training & Schools**				
	Continuing Education Units/Certifications				
				Total	**1,200**
001-29-520.64.01	**Capital Expense**				
				Total	
001-29-543.00.00	**Licenses & Fees**				
	Annual Deckard Technology Software			13,500	
	Annual BS&A Software			1,500	
				Total	**15,000**
	TOTAL CODE ENFORCEMENT EXPENSE			**Total**	**24,225**

TOWN OF MELBOURNE BEACH

GENERAL FUND #001

PUBLIC WORKS EXPENSES-DEPT. # 41

FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget	
Dept.: 41 Public Works				
500.12.00 Regular Salaries	234,095	240,187.00	**251,453**	
500.14.00 Salaries Overtime	730	1,500.00	**1,500**	
500.14.16 Contingency Salary	1,740	2,000.00	**2,000**	
500.21.00 FICA Taxes - Employer Portion	18,278	0.00	**19,504**	
500.22.20 Retirement Town Employees	32,378	33,698.24	**34,648**	
500.23.01 Health Insurance	38,509	43,628.05	**47,112**	
500.23.02 Life Insurance	288	534.00	**534**	
500.23.10 AD&D	0	83.00	**83**	
500.24.00 Workers Compensation	19,796	24,994.00	**5,610**	
500.25.00 Unemployment Compensation	251	288.22	**300**	
Total Salaries and Payroll Related Exp	346,065	346,913	**362,745**	
530.34.91 Landscape Town Parks		5,000	**5,000**	
530.40.00 Travel & Meetings	0	0	**800**	
530.43.15 Contracted Electrical Services	493	5,000	**5,000**	
530.43.50 Dump Service	0	160	**160**	
530.46.12 Maintenance Supplies	527	1,500	**1,500**	
530.46.15 Equipment Maintenance/Repairs	196	5,000	**5,000**	
530.46.20 Vehicle Maintenance/Repairs	12,317	15,000	**16,000**	
530.46.30 Building Maintenance/Repairs	11,725	10,000	**10,000**	
530.46.31 Maintenance Old Town Hall	2,238	3,000	**3,000**	
530.46.32 Ryckman House Repairs	9	1,000		Moved to 175
530.46.33 Old Post Office Repairs	0	1,400		Moved to 175
530.46.35 Pier Maintenance	276	1,500	**18,500**	
530.46.40 Grounds Maintenance	4,008	18,500	**13,500**	
530.46.43 Tree Expense	1,500	1,200	**1,200**	
530.52.00 Uniforms	483	1,875	**2,000**	
530.52.05 Protective Gear	1,433	1,250	**1,000**	
530.52.20 Tools & Hardware	5,595	7,200	**6,000**	
530.52.25 Tool Rentals	0	1,000	**1,000**	
530.52.50 Gas & Oil	4,415	6,300	**6,300**	
530.53.10 Street Repair & Painting	1,718	7,500	**7,500**	
530.53.20 Street Signs	6,588	4,200	**13,000**	
530.54.10 Training & Schools	429	1,000	**1,200**	
530.64.01 Capital Outlay	0	18,500	**8,000**	
581.00.00 Transfer Out to Fund 341	0	15,000	**0**	
581.00.00 Transfer Long Term Capital	0	4,222	**0**	
Operating Expenditures	53,951	136,307	**124,660**	
Total Salaries & Operating	400,016	483,220	**487,405**	
	Increase	**0.87%**	**4,186**	

FTE: 5 Full Time Employees

1 Supervisor	72,222.58
1 Foreman	52,350.60
1 Maintenance Tech	37,440.00
1 Maintenance Tech	41,600.00
1 Grounds Keeper/Landscaper	47,840.00
	251,453.18

TOWN OF MELBOURNE BEACH
GENERAL FUND #001
PUBLIC WORKS EXPENSES-DEPT. #41
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
001-41-530.34.91	**Landscaping Town Parks**			**Total**	**5,000**
001-41-530.40.00	**Travel & Meetings**			**Total**	**800**
001-41-530.43.15	**Contracted Electrical Services**				
	LED light install 2nd floor TH			**Total**	**5,000**
001-41-530.43.50	**Dump Service**				
	HazMat Disposal, Dumpster Fees				
	Dumpster rental (removal & disposal)			**Total**	**160**
001-41-530.46.12	**Maintenance Supplies**				
	batteries, all tape, paint,keys,locks, bolts, nuts			**Total**	
					1,500
001-41-530.46.15	**Equipment Maintenance/ Repairs**				
	small engine repairs, ditch witch			**Total**	**5,000**
001-41-530.46.20	**Vehicle Maintenance**				
	Ford, Silverado, Bucket Truck				
	John Deere, GEM , tractor, tires			**Total**	**15,000**
001-41-530.46.30	**Building Maintenance / Repairs**				
	toilets,doors, a/c filters,garage doors				
	generator, gutters Comm Ctr.			**Total**	**10,000**
001-41-530.46.31	**Maintenance Old Town Hall**				
	paint bldg, back door light, handicap sign			**Total**	**3,000**
001-41-530.46.32	**Ryckman House Repairs**				
	deck board rotting			**Total**	
001-41-530.46.33	**Old Post Office Repairs**				
	roof repairs			**Total**	
001-41-530.46.35	**Pier Maintenance**				
	replace splintered boards			**Total**	**18,500**
001-41-530.46.40	**Grounds Maintenance**				
	dirt, mulch, coquina, seed, lumber, backflow test			**Total**	**13,500**
001-41-530.46.43	**Tree removal, trimming**				
				Total	**1,200**
001-41-530.52.00	**Uniforms (5employees)**				
	shirt, pants, boots allowance				
				Total	**2,000**
001-41-530.52.05	**Protective Gear**				
	safety glasses, gloves, hard hats			**Total**	**1,000**
001-41-530.52.20	**Tools & Hardware**				
				Total	**6,000**
001-41-530.52.25	**Tool Rentals**				
	metal slabs, lifts,tractors, directional signs				
				Totals	**1,000**
001-41-530.52.50	**Gas & Oil**				
				Total	**6,300**
001-41-530.53.10	**Street Repair & Painting**				
	Cold patch, concrete, gravel,striping				
	renumber and stripe			**Total**	**7,500**
001-41-530.53.20	**Street Signs**				
	signs crossovers			**Total**	**13,000**
001-41-530.54.10	**Training & Schools**			500	
				Total	**1,200**
001-41-530.57.25	**Welding Equipment**				
	Nexair, propane refills-smoothing torch			Total	
001-41-530.64.01	**Capital Outlay**				
	Short term			8,000	
001-41-581.00.00	Long Term Capital Transfer			0	
001-41-581.00.00	Transfer to FUND 341 Stormwater			0	
				Total	**8,000**
	TOTAL PUBLIC WORKS EXPENSE				**124,660**

		FY27	FY28	FY29	FY30	FY31
	Mower		2,700	2,700	0	0
	Public Works Blue Bldg-Run Electric	8,000				
	Tractor/Back Hoe		10,000	10,000	10,000	
	Truck Finance in FY28		50,000			
	Short Term Capital Totals:	8,000	50,000	2,700	10,000	
	Long Term Capital Totals:	-	12,700	10,000		
	Total All Capital	8,000	62,700	12,700	10,000	0

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND
DONATIONS FUND FIRE DEPT.103
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

	FUND 103 DONATIONS FUND FIRE DEPT	FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
103-00-381.00.00	Transfer From General Fund	0.00	0.00	0.00
103-22-337.90.10	Fire Department Donations	7,981.00	5,535.00	5,000.00
	TOTAL REVENUE	7,981.00	5,535.00	5,000.00

Expenditures				
103-22-520.40.00	Travel and Meetings			
103-22-520.46.15	Equipment Maintenance	141.75		10,000.00
103-22-520.51.00	Supplies	56.99	87.68	6,000.00
103-22-520.52.00	Uniforms	4,859.82		
103-22-520.52.02	SCBA	0.00		
103-22-520.52.05	Protective Gear	39.84		
103-22-520.52.20	Tools & Hardware	0.00	8,807.65	2,000.00
103-22-520.54.10	Training & Schools	0.00		
103-22-520.54.12	Training Materials	0.00	85.00	
	TOTAL EXPENSES	5,098.40	8,980.33	18,000.00
	REVENUES OVER EXPENSES	2,882.60	(3,445.33)	(13,000.00)
	CASH BALANCE SUMMARY			
Carry Forward	**Beginning Cash Balance 10/1**	20,493.02	23,375.62	19,930.29
	Ending Cash Balance 9/30	23,375.62	19,930.29	6,930.29

TOWN OF MELBOURNE BEACH

SPECIAL REVENUE FUND 104

ENVIRONMENTAL ADVISORY BOARD

STATEMENT OF REVENUES AND EXPENDITURES

FY2027 TENTATIVE-DRAFT BUDGET

ENVIRONMENTAL	FUND 104 ADVISORY BOARD	FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
104-00-381.00.00	Transfer From 175	0.00	**500.00**	**1,000.00**
104-00-366.47.00	Donations	63.92		
104-00-381.00.00	Transfer From 175	3,000.00		**0.00**
	TOTAL REVENUE	3,063.92	**500.00**	**1,000.00**

Expenditures				
104-72.570.31.00	Intern, Project Assistant			
104-72.570.34.91	Landscaping		**891.25**	
104-72-570.40.00	Travel & Meetings (zoom)			
104-72-570.46.12	Maintenance Supplies			
104-72.570.46.40	Sea Oats, Beach Clean up, plantings	65.82	**433.00**	**450.00**
104-72-570.46.43	Tree Giveaway			
104-72-570.49.40	Adopt An Area	411.92	**53.50**	**500.00**
104-72-570.51.00	Office Supplies			
104-72-570.52.00	Uniforms -Shirts			
104-72-570.83.01	Sunshine Jim Fund	1,385.50		
104-72.570.64.01	Special Projects			
104-24-570.90.01	Special Events	1,053.10	**1,446.49**	**1,500.00**
	TOTAL EXPENSES	2,916.34	**2824.24**	**2,450.00**

	REVENUES OVER EXPENSES	147.58	**-2,324.24**	(1,450.00)
	CASH BALANCE SUMMARY			
	Beginning Cash Balance 10/1	12,841.27	**12,988.85**	**10,664.61**
	Ending Cash Balance 9/30	12,988.85	**10,664.61**	**9,214.61**

Sunshine Jim Fund 6,294.86

TOWN OF MELBOURNE BEACH				
SPECIAL REVENUE FUND 107				
PARKS AND RECREATION ADVISORY BOARD				
STATEMENT OF REVENUES AND EXPENDITURES				
FY2027 TENTATIVE-DRAFT BUDGET				
Funds & Descriptions	**FUND 107**	FY2025	FY2026	FY2027

Revenues		Actual	Actual	Budget
107-00-381.00.00	Transfer From 001	804.64	500.00	
107-00-381.00.00	Transfers from Fund 175	1,500.00	4,000.00	3,700.00
107-00-381.00.00	Transfer from Fund 351-restricted		10,000.00	
107-00-366.19.00	Children's Business Fair	5,370.00	6,280.00	6,000.00
107-00-366.19.20	Donations Bricks		1,460.00	1,000.00
107-00-366.19.20	Donations Veterans Banners		375.00	375.00
	TOTAL REVENUE	7,674.64	22,615.00	11,075.00

Expenditures				
107-72-570.48.60	Easter Egg Hunt	1,135.96	666.84	1,300.00
107-72-570.48.90	Rec Events Ryckman Park	1,328.23	51.77	1,700.00
107-72-570.48.90	Back to School Bash			700.00
107-72-570.48.91	Children's Business Fair	4,072.66	3,730.17	5,000.00
107-72-570.48.95	Veterans Bricks & Banners		4,361.31	1,500.00
107-72-570.xx.xx	Veterans Memorial			0.00
	TOTAL EXPENSES	6,536.85	8,810.09	10,200.00

	REVENUES OVER EXPENSES	1,137.79	13,804.91	875.00
	CASH BALANCE SUMMARY			
	Beginning Cash Balance 10/1	0.00	1,137.79	14,942.70
	Ending Cash Balance 9/30	1,137.79	14,942.70	15,817.70

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND
POLICE EDUCATION BOOK FUND #121
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

Fund 121		FY25	FY26	FY27
	Police Education	Actual	Actural	**Budget**
Revenues				
121-21-351.00.00	Fines & Forfeitures	1,214.69	739.37	**700.00**
	TOTAL REVENUES	1,214.69	739.37	**700.00**

Expenditures

121-21-520.54.10	Training & Schools	2,896.00	1,448.00	**1,500.00**
	TOTAL EXPENSE	2,896.00	1,448.00	**1,500.00**

REVENUE OVER EXPENSE	(1,681.31)	(708.63)	**(800.00)**
CASH BALANCE SUMMARY			
Beginning Cash Balance10/1	5,453.92	3,772.61	**3,063.98**
ENDING CASH BALA	3,772.61	3,063.98	**2,263.98**

TOWN OF MELBOURNE BEACH
AGENCY FUND
POLICE ICE - FUND # 122
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

	Fund 122 Police Donation Fund	FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
122-00-381.00.00	Transfer In From General Fund		**167,510.00**	
	TOTAL REVENUE	-		-

Expenditures				
122-21-520.46.15	Equipment		11,659.11	
122-21-520.64.01	Capital Outlay		142,933.95	
	TOTAL EXPENSES	-	154,593.06	-

REVENUES OVER EXPENSES	-	**(154,593.06)**	-
CASH BALANCE SUMMARY			
Beginning Cash Balance 10/1		**167,510.00**	**12,916.94**
Ending Cash Balance 9/30	-	**12,916.94**	**12,916.94**

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND
BUILDING DEPART EDUCATION FUND -FUND #124
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

Fund 124 Building Education Fund		FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
124-00-329-00.00	License, Fees & Permits	374.10	586.14	**400.00**
124-00-381.00.00	Transfers In From Fund 001		500.00	**500.00**
	TOTAL REVENUE	374.10	1,086.14	**900.00**
Expenditures				
124-24-520.54.10	Training & Schools	0.00	0.00	**320.00**
	TOTAL EXPENSE	0.00	0.00	**320.00**
	REVENUE OVER EXPENSE	374.10	1,086.14	**580.00**
	CASH BALANCE SUMMARY			
	Beginning Cash Balance 10/1	7.74	381.84	**1,467.98**
	ENDING CASH BALANCE 9/30	381.84	1,467.98	**2,047.98**

TOWN OF MELBOURNE BEACH

SPECIAL REVENUE FUND

BUILDING DEPARTMENT FUND 125

STATEMENT OF REVENUES

FY2027 TENTATIVE-DRAFT BUDGET

FUND 125	BUILDING DEPARTMENT	FY25	FY26	FY27
Special Revenue		Actual	**Actual**	**Budget**
Revenues				
125-24-322.00.00	Building Permits	$216,997.43	**$187,063.18**	**$199,500.00**
125-24-322.00.01	Permit Search Request	$300.00	**$3,825.00**	**$500.00**
125-24-322.10.00	Zoning Reviews	$450.00	**$50.00**	**$650.00**
125-24-322.10.10	Site Plan Review P&Z	$5,347.50	**$14,378.63**	**$3,500.00**
125-24-322.20.00	Building Review Meeting	$1,050.00	**$875.00**	**$200.00**
125-24-322.31.00	BOA Advertising Costs	$629.44	**$0.00**	**$200.00**
125-24-322.31.20	P&Z Advertising Costs	$0.00	**$0.00**	**$200.00**
125-24-329.00.00	Other(reinspect,renewals, extentions)	$17,064.82	**$3,770.66**	**$3,000.00**
125-24-329.00.10	BOA Variance Fees	$1,650.00	**$500.00**	**$1,000.00**
125-24-353.00.00	Polution Control	$500.00	**$0.00**	**$0.00**
125-24-354.00.00	Fines-Local Ordiance Violations	$18,109.57	**$0.00**	**$0.00**
125-24-364.10.00	Disposal of Assets	$0.00	**$0.00**	**$0.00**
125-24-369.00.00	Miscellaneous Revenue	$0.00	**$0.00**	**$0.00**
125-24-381.00.00	**Transfer In-General Fund**	$22,000.00	**$0.00**	**$20,000.00**
	TOTAL REVENUE	$284,098.76	**$210,462.47**	**$228,750.00**

Current Expense	$ 237,945.03	$ 158,544.72	**$ 219,153.00**
Current Revenue	$284,098.76	$210,462.47	**$228,750.00**
Revenues over Expense	$46,153.73	$51,917.75	**$9,597.00**

Beginning Cash Balance 10/1	$ -	$33,496.82	**$0.00**
Ending Cash Balance 9/30	$33,496.82	$0.00	**$9,597.00**

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND
BUILDING DEPARTMENT FUND #125
BUILDING DEPT. #24
FY2027 TENTATIVE-DRAFT BUDGET

Department Funds & Descriptions	FY25 Actual	FY26 Budget	FY27 Budget	
Dept.: #24 Building Department				
500.12.00 Regular Salaries	174,719.29	159,052.39	**51,260**	
500.12.00 Contingency Salary		1,500.00	**1,500**	
500.14.00 Overtime	615.38			
500.14.16 Hurricane Pay	1,471.25			
500.21.00 FICA Taxes-Employer Portion	13,432.18	12,167.51	**4,036**	
500.22.20 Retirement Town Employees	24,280.58	22,315.05	**7,170**	
500.23.01 Health Insurance	13,437.52	18,465.84	**19,718**	
500.23.02 Life Insurance	103.60	112.00	**112**	
500.23.10 Statutory AD&D		42.00	**42**	
500.24.00 Workers Compensation			**1,122**	
500.25.00 Unemployment Compensation	185.78	190.86	**63**	
Total Salaries and Payroll Related Exp.	228,245.58	213,845.65	**85,023**	
Expenditures	Actual	Budget	**Budget**	
520.30.00 Professional Services		8,048.00	**120,000**	CAP Contract
520.40.00 Travel, Meetings, Lodging	1,323.66	1,500.00	**2,500**	
520.41.10 Communications	1,040.44	1,431.00	**1,500**	
520.46.20 Vehicle Maintenance	2,379.61	500.00		
520.51.00 Office Supplies	213.36	150.00	**500**	
520.51.10 Postage	29.04	25.00	**100**	
520.52.00 Uniforms	8.06	150.00	**150**	
520.52.05 Protective Gear			**150**	
520.52.20 Tools & Hardware				
520.52.50 Gas & Oil	844.08	600.00		
520.54.00 Dues & Subscriptions	85.00	85.00	**165**	
520.54.10 Training & Schools	175.20	2,640.00	**3,565**	
520.64.01 Capital Expense				
543.00.00 Licenses & Fees	3,601.00	4,229.00	**5,500**	
581.00.00 Transfer Out to General Fund				
Total Expenditures	9,699.45	19,358.00	**134,130**	
Total all Salaries and Operating	237,945.03	233,203.65	**219,153**	

FTE: 1 Full time

Building Assistant/Permit Tech **51,259.57**

Capital Expense	FY25	FY26	FY27	FY28	FY29
None					

TOWN OF MELBOURNE BEACH
BUILDING DEPARTMENT FUND #125
EXPENSE DEPT #24
FY2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
125-24-520.30.00	**Professional Services**				
				Total	120,000
125-24-520.40.00	**Travel, Meetings & Lodging**				
	Annual BOAF Conference				
	Mthly Bldg meeting			Total	2,500
125-24-520.41.10	**Communications**				
				Total	1,500
125-24-520.46.20	**Vehicle Maintenance**				
	Repairs and Routine Maintenance				
				Total	0
125-24-520.51.00	**Office Supplies**				
				Total	500
125-24-520.51.10	**Postage**				
				Total	100
125-24-520.52.00	**Uniforms**				
	shirts, jackets, rain gear			Total	150
125-24-520.52.05	**Protective Gear**				
				Total	150
125-24-520.52.20	**Tools & Hardware**				
				Total	
125-24-520.52.50	**Gas & Oil**				
				Total	0
125-24-520.54.00	**Dues & Subscriptions**				
	Building Code Books				
				Total	165
125-24-520.54.10	**Training & Schools**				
				Total	3,565
125-24-510.64.01	**Capital Expense**				
	Short Term			Total	0
125-24-543.00.00	**License & Fees**				
	BS&A Annual Software			5,500	
				Total	5,500
125-00-581.00.00	**Transfers Out-Removed Per Commission**				
	To General Fund			Total	
	TOTAL BUILDING DEPARTMENT EXPENSES				134,130

TOWN OF MELBOURNE BEACH SPECIAL REVENUE FUND STORMWATER ASSESSMENT UTILITY FUND -FUND #141 STATEMENT OF REVENUES AND EXPENDITURES FY2027 TENTATIVE-DRAFT BUDGET				
	Fund 141	FY25	FY26	FY27
Revenues		Actual	Actual	Budget
141-41-313.33.00	Stormwater Utility Fees (Ad Valorem)	55,584.98	55,493.32	**111,868.86**
141-41-337.90.01	Other Grants			
141-41-369.00.00	Transfer In			
141-41-322.10.20	Drainage Site Plan Review	3,637.14	0.00	**3,000.00**
141-00-332.12.00	FEMA			
141-41-331.10.00	FEMA Federal Reimbursement			
141-41-334.10.00	FEMA State Reimbursement			
	TOTAL REVENUE	59,222.12	55,493.32	**114,868.86**

Oak/Cherry Rosewood

Expenditures		FY25	FY26	FY27
141-41-530.31.00	Professional Services	6,457.50	4,820.55	**5,000.00**
141-41-530.31.21	Engineering Services		2,785.35	**3,000.00**
141-41-530.31.30	Drainage Site Plan Review	4,061.21	2,097.51	**2,500.00**
141-41-530.34.90	Construction			
141-41-530.45.20	Construction Bond			
141-41-530.46.50	Storm Drain Maintenance	5,186.85	37.50	**5,500.00**
141-41-530.51.00	Office Supplies			
141-41-530.51.10	Postage			
141-41-530.52.20	Tools & Hardware			
141-41-530.53.20	Street Signs			
141-41-530.54.10	Training and Schools			**500.00**
141-41-530.64.01	Capital Outlay		24,543.98	**72,000.00**
141-41-538.31.00	Interlocal Admin Costs	2,252.00	2,316.00	**2,500.00**
141-41-538.34.90	Swale Construction	80.73	-	**2,500.00**
141-41-543.00.00	Licenses & Fees	500.00	500.00	**500.00**
	TOTAL EXPENSES	18,538.29	37,100.89	**94,000.00**

REVENUES OVER EXPENSES	40,683.83	**18,392.43**	**20,868.86**

CASH BALANCE SUMMARY

Beginning Cash Balance 10/1	40,735.91	81,419.74	99,812.17
Year End Adjustment			
Ending Cash Balance 9/30	81,419.74	99,812.17	120,681.03

Capital:

Manatee Grates 72,000.00

TOWN OF MELBOURNE BEACH FUND 141 STORMWATER ASSESSMENT UTILITY FUND #141 FY2027 TENTATIVE-DRAFT BUDGET					
Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
141-41-530.31.00	**Professional Services**			5,000	
				Total	**5,000**
141-41-530.31.21	**Engineering**				
				Total	**3,000**
141-41-530.31.30	**Drainage Site Plan Review**				
				Total	**2,500**
141-41-530.34.90	**Construction**				
				Total	**0**
141-41-530.46.50	**Storm Drain Maintenance**				
	Grate repairs, Box repairs, filters				
				Total	**5,500**
141-41-530.51.10	**Postage**				
141-41-530.52.20	**Tools & Hardware**				
141-41-530.53.20	**Street Signs**				
141-41-530.54.10	**Training & Schools**	2	250	500	
				Total	**500**
141-41-530.64.01	**Capital Outlay**				
	Manatee Grates				
				Total	**72,000**
141-41-538.31.00	**Interlocal Admin Costs**				
	Brevard County BCC			**Total**	**2,500**
141-41-538.34.90	Swale Construction				
				Total	**2,500**
141-41-543.00.00	**Licenses & Fees**				
	FSA Membership			**Total**	**500**
	TOTAL STORMWATER UTILITY EXPENSE			**Total**	**94,000**

Town of Melbourne Beach

SPECIAL REVENUE FUND 172

OCEAN PARK PARKING REVENUE

FY2027 TENTATIVE-DRAFT

BUDGET

Departments, Funds & Descriptions	FY25	FY26	FY27
SPECIAL REVENUE FUND	**Actual**	**Actual**	**Budget**
REVENUES			
Dept 75 Ocean Park Parking			
334.90.01 Other Grants			
342.10.00 Parking Ticket Revenue	7,725.00	**16,400.00**	**15,500.00**
344.50.00 Parking Meter Revenue	124,964.08	**117,548.44**	**125,000.00**
369.00.00 Miscellaneous			
381.00.00 Transfers In			
Total	132,689.08	**133,948.44**	**140,500.00**
Current Expense	103,071.80	**164,261.59**	**198,689.26**
Current Revenues	132,689.08	**133,948.44**	**140,500.00**
REVENUES OVER EXPENSES	29,617.28	**(30,313.15)**	**(58,189.26)**

Beginning Cash Balance 10/1	92,975.12	**122,592.40**	**79,715.00**
Ending Cash Balance 9/30	122,592.40	**79,715.00**	**21,525.74**

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND
OCEAN PARK PARKING FUND 172
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

	Fund 172	FY25	FY26	FY27	
Dept. 75	**OCEAN PARK PARKING**	Actual	Actual	BUDGET	
EXPENDITURES					
500.12.00	**Regular Salaries**	38,653.92	51,500.00	39,000.00	
500.12.00	**Differential pay**		11,520.00	0.00	
500.12.50	**Holiday Pay**	1,730.77	2,308.00	3,000.00	
500.14.00	**Overtime**	667.09		5,000.00	
500.14.16	**Contingency Pay**		1,730.00	0.00	
500.15.00	**Educational Incentive**			780.00	
500.15.01	**First Responder**	475.00	600.00	0.00	
500.21.00	**FICA**	3,156.04	4,821.03	2,983.50	
500.23.01	**Health Insurance**		7,164.00	11,372.28	
500.23.02	**Life Insurance**		264.00	240.00	
500.23.10	**Statutory AD&D**		106.00	95.00	
500.24.00	**Workers Comp**	689.00	854.00	1,479.50	
500.25.00	**Unemployment**	42.33	67.00	102.72	
	Total Salaries	45,414.15	80,934	**64,053.00**	Fire/Marine
575.31.02	Lifeguard Contract	23,271.25	$ 14,521.26	$ 24,202.12	
575.32.90	Banking Fees-Merchant Srv	5,303.50	$ 5,345.51	$ 6,500.00	
575.34.10	Janitorial Cleaning	2,790.00	$ 2,860.00	$ 3,000.00	
575.34.91	Landscaping	0.00		$ 500.00	
575.41.10	IPS Communication Fee	7,334.66	$ 3,129.22	$ 7,500.00	
575.43.10	Electricity	2,561.96	$ 1,984.75	$ 2,800.00	
575.43.20	Water & Sewer	1,575.93	$ 1,076.57	$ 1,600.00	
575.46.12	Maintenance Supplies	4,575.05	$ 1,955.54	$ 2,000.00	
575.46.31	Bathroom Maintenance	537.87	$ 523.19	$ 500.00	
575.46.40	Grounds Maintenance	2,650.30	$ 1,524.42	$ 2,200.00	
575.52.10	Janitorial Supplies	1,189.86	$ 107.13	$ 800.00	
575.52.25	Tool Rental	0.00	0.00	$ 300.00	
575.53.15	Parking Lot Maintenance	4,990.00	0.00	$ 300.00	
575.53.20	Signs	56.98	0.00	$ 200.00	
575.63.03	Volleyball Court Maintenance	510.29	0.00	$ 600.00	
575.63.05	Bocce Ball Court	0.00	0.00	$ 150.00	
575.64.01	Capital Items	0.00	0.00	0.00	
581.00.00	Capital Transfer Long Term	0.00	0.00	0.00	
543.00.00	Licenses and Fees	300.00	$ 300.00	$ 300.00	
581.00.00	Transfer Out	0.00	0.00	0.00	
581.00.00	**Transfer Police Salary & Diff.**	45,414.15	$ 80,934.00	**70,198.14**	Police
581.00.00	**Transfer to Fire Salary**		$ 50,000.00	**$ 64,053.00**	Fire/Marine
581.00.00	**Transfer to PW Salary**			**$ 10,986.00**	PW Salary
764.10.00	Filing Fee-Tickets	10.00	0.00	0.00	
	TOTAL EXPENSES	103,071.80	$ 164,261.59	$ 198,689.26	

Capital Project	Capital Projects				
	FY27	FY28	FY29	FY30	FY31
Short Term Capital					
Long Term Capital					
Total Capital					

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND
OCEAN PARK PARKING FUND 172
2027 TENTATIVE-DRAFT BUDGET

Account Number	Classification/ Description	Qty	Cost	Subtotal	Total
172-75-581.00.00	**Transfer to General Fund**				
	Police Officer Salary			**70,198**	
	Fire Officer Salary			**64,053**	
	Public Works Salary			**10,986**	
				Total	**145,237**
172-75-575.31.02	**Lifeguard Contract**				
	Brevard County Contract				
				Total	**24,202**
172-75-575.32.90	**Banking Fees**				
	credit card interchange fees				
	10% of revenue			**Total**	**6,500**
172-75-575.34.10	**Janitorial Cleaning Bathrooms**				
	Cleaning 3 times per week				
				Total	**3,000**
172-75-575.34.91	**Landscaping**				
				Total	**500**
172-75-575.41.10	**Communications Service**				
	IPS Meter Management Service				
				Total	**7,500**
172-75-575.43.10	**Electricity**				
				Total	**2,800**
172-75-575.43.20	**Water & Sewer**				
				Total	**1,600**
172-75-575.46.12	**Maintenance Supplies**				
	plumbing, sprinklers, hardware				
				Total	**2,000**
172-75-575.46.31	**Building Maintenance Bathrooms**				
	plumbing repairs, light fixtures			500	
				Total	**500**
172-75-575.46.40	**Grounds Maintenance**				
	showers,picnic tables, grills				
				Total	**2,200**
172-75-575.52.10	**Janitorial Supplies**				
	paper towels, toilet paper,bleach,hand soap				
				Total	**800**
172-72-575.52.25	**Tool Rental**				
				Total	**300**
172-75-575.53.15	**Parking Lot Maintenance**				
				Total	**300**
172-75-575.53.20	**Signs**				
				Total	**200**
172-75-575.63.03	**Volleyball Court Maintenance**				
				Total	**600**
172-75-575.63.03	**Bocce Ball Court**				
				Total	**150**
172-75-575.64.01	**Capital Item**				
172-75-543.00.00	Licenses and Fees				
				Total	**300**
172-75-764.10.00	**Filing Fee Clerk of Court-Parking Tickets**				
				Total	
	Total Ocean Park Parking			Total	**198,689**

Town of Melbourne Beach
SPECIAL REVENUE FUND 175
RYCKMAN PARK PARKING REVENUE ACCOUNT
FY2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25	FY26	FY27
Dept. 75 - Special Recreational Facilities	Actual	Actual	Budget

Revenues			
Dept.: 75 Special Recreational Facilities			
342.10.00 Parking Ticket Revenue	4,425.00	**2,325.00**	**3,000.00**
344.50.00 Parking Meter Revenue	68,321.81	**65,182.22**	**80,000.00**
344.50.10 Parking Pass Revenue	4,900.00	**4,800.00**	**4,800.00**
347.41.00 Founders Day	6,462.50	**6,691.50**	**7,000.00**
347.50.00 Facility Rental Fee	10,054.12	**4,338.80**	**5,000.00**
347.90.01 Special Events	2,835.00	**80.00**	**100.00**
351.00.00 Fines-LE			
369.00.00 Miscellaneous			
381.00.00 Transfers In From General Fund			
Total Revenues	96,998.43	**83,417.52**	**99,900.00**

Current Expense	58,831.42	**133,224.34**	**153,745.00**
Current Revenues	96,998.43	**83,417.52**	**99,900.00**
REVENUES OVER EXPENSES	38,167.01	**-49,806.82**	**-53,845.00**

Budget Adjustment

Beginning Cash Balance 10/1	49,116.52	**116,852.57**	**72,686.44**
Ending Cash Balance 9/30	116,852.57	**72,686.44**	**18,841.44**

TOWN OF MELBOURNE BEACH
SPECIAL REVENUE FUND 175
SPECIAL RECREATIONAL FACILITIES #75
RYCKMAN PK PARKING EXPENSE
2027 TENTATIVE-DRAFT BUDGET

Departments, Funds & Descriptions	FY25	FY26	FY27	
Ryckman Park Parking Expense	Actual	Actual	Budget	
575.31.00 Professional Services				
575.32.90 Banking Fees	$ 3,535.68	$ 3,267.13	$ 4,400.00	
575.41.15 IPs Communication Fee	$ 4,094.97	$ 1,951.48	$ 2,800.00	
575.43.15 Electrical Work	$ 361.58	$ -	0.00	
575.46.30 Building Maintenance	$ 463.83	$ 453.60	$ 2,500.00	
575.46.32 Ryckman House Repairs			$ 1,000.00	New
575.46.33 Old Post Office Repairs			$ 1,400.00	New
575.46.40 Grounds Maintenance			$ 13,000.00	New
575.47.00 Printing	$ 1,199.74	$ 1,078.50	$ 1,000.00	
575.48.10 Founders Day	$ 7,692.08	$ 8,309.79	$ 8,000.00	
575.48.50 Movies in the Park	$ 1,563.65	$ 20.69	$ 1,350.00	
575.48.51 Fourth of July	$ 500.00	$ 1,849.63	$ 500.00	
575.48.52 Fall Festival	$ 1,946.76	$ 2,104.27	$ 2,000.00	
575.48.53 Christmas	$ 5,767.02	$ 2,150.28	$ 3,850.00	
575.48.54 Winter Festival			0.00	
575.49.98 Contingency		$ -	0.00	
575.50.00 Recreation Programs (free)	$ 8,450.00	$ 8,007.50	$ 14,300.00	
575.53.20 Signs & Banners	$ -	$ 31.47	$ 1,100.00	
575.63.01 Tennis Court Expense	$ 395.88	$ -	$ 350.00	
575.63.02 Basketball Expense	$ 20.57	$ -	$ 200.00	
575.63.06 Playground Equipment	$ 690.53	$ -	0.00	
575.64.01 Short Term Capital Outlay	$ 296.77		$ 30,000.00	
575.64.01 Long Term Capital Outlay	$ -		$ 31,000.00	
575.73.33 Cultural Services	$ -		0.00	
581.00.00 Transfer to Fund 001			29,295.00	PW Salary
581.00.00 Transfer to Fund 104	$ 17,352.36	$ -	$ 1,000.00	
581.00.00 Transfer to Fund 107	$ 3,000.00	$ 4,000.00	$ 3,700.00	
581.00.00 Transfer to LTC		$ 25,000.00	0.00	
581.00.00 Transfer to Fund 390 Ryckman House	$ -	$ -	$ 1,000.00	
581.00.00 Transfer to Fund 341 (Stormwater)	$ 1,500.00	$ 75,000.00	0.00	
Totals	$ 58,831.42	$ 133,224.34	**$ 153,745.00**	

	FY27	FY28	FY29	FY30	FY31
Total Short Term Capital	30,000				
Bathrooms/Roof					
Total Short Term Capital	30,000				
Total Long Term Capital					
Tennis Courts	6,000	6,000	6,000	6,000	6,000
Basketball Courts		2,000	2,000	2,000	2,000
Playground Equipment	25,000	25,000	25,000	25,000	25,000
Total Long Term Capital Expenditures	31,000	33,000	25,000	33,000	33,000

TOWN OF MELBOURNE BEACH
DEBT SERVICE FUND 2017B BOND
MUNICIPAL COMPLEX BOND FUND - FUND #201
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

	Fund 201 Municipal Bond Complex	FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
201-00-381.00.00	Transfers In from General Fund	116,114.28	**110,175.00**	**116,250.00**
	TOTAL REVENUE	116,114.28	**110,175.00**	**116,250.00**
Expenditures				
201-00-510.71.00	Principal-Muni Complex Loan	90,000.00	-	**100,000.00**
201-00-510.72.00	Interest-Muni Complex Loan	22,550.00	**9,025.00**	**13,550.00**
201-00-510.73.00	Other Debt Service Cost	2,640.27	**481.48**	**2,700.00**
	TOTAL EXPENSES	115,190.27	**9,506.48**	**116,250.00**

REVENUES OVER EXPENSES		**100,668.52**	**-**
Accounting Adjustment ***CASH BALANCE SUMMARY*** **Beginning Cash Balance 10/1**	**-**	**-**	**-**
Ending Cash Balance 9/30	**-**	**100,668.52**	**-**

TOWN OF MELBOURNE BEACH
DEBT SERVICE FUND
STORMWATER BOND DEBT FUND - FUND #202
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

Fund 202 Stormwater Bond		FY25 Actual	FY26 Actual	FY27 Budget

Revenues

202-00-311.00.00	**AD VALOREM (VOTED)**	56,721.13	151,431.93	**0.00**
	at. 0910			
001-00-381.00.00	Transfer In		149.72	**0.00**
	TOTAL REVENUE	56,721.13	151,581.65	**0.00**

Expenditures

202-00-571.71.00	Principal	232,934.55	237,239.25	**0.00**
	Principal Prepayment	1.16		
202-00-571.72.00	Interest	10,934.55	6,239.25	**0.00**
	TOTAL EXPENSES	243,870.26	243,478.50	**0.00**

REVENUES OVER EXPENSES	-187,149.13	-91,896.85	**0.00**
CASH BALANCE SUMMARY			
Beginning Cash Balance 10/1	279,045.98	91,896.85	**0.00**
Ending Cash Balance 9/30	91,896.85	0.00	**0.00**

TOWN OF MELBOURNE BEACH
CAPITAL PROJECT FUND
LONG TERM CAPITAL PROJECTS FUND - FUND #333

2026-2027 TENTATIVE-DRAFT BUDGET

Fund 333 Long Term Capital	Carry Forward From FY25	FY26 Transfer Out	FY26 Transfers In	FY26 Expenditure	Total Funds FY26	FY27 Transfer In	FY27 Expenditure	Total Funds
General Fund 001								
Dept. 11 Legisltaive	-		$ -	$ -	$ -			
Dept. 19 General Government	283,424.56	104,000.00	$ -	$ -	$ 179,424.56	$ 5,000.00		
Dept. 21 Law Enforcement	-		$ 30,000.00	$ -	$ 30,000.00	$ 39,450.00	0.00	0.00
			Vehicle $30,000		$ -	Vehicle $35,000		
						Computers $4,450		
Dept. 22 Fire	123,190.56		$ 83,152.38	$ 92,493.87	$ 113,849.07			
			Bunker Gear $50,952.38	Bunker Gear $75,293.87				
			Radio Replace $15,000	EMS Monitors $17,200				
			EMS Monitors $17,200					
Dept. 41 Public Works Included Groundskeeping	54,060.55		$ 4,222.00		$ 54,060.55	$ -		
			Equipment					
Total General Fund	460,675.67		$ 117,374.38	$ 92,493.87	$ 670,543.92	$ 44,450.00		
Fund 172 Ocean Park	2,800.00		$ -		$ 2,800.00			
Fund 175 Ryckman Park	18,660.19		$ 25,000.00	$ -	$ 43,660.19	$ 25,000.00		
			Playground			Playground		
Total Other Funds	21,460.19		$ 25,000.00	$ -	$ 43,660.19	$ 25,000.00		
Total All Funds	482,135.86		$ 142,374.38	$ 92,493.87	$ 714,204.11	$ 69,450.00		

TOWN OF MELBOURNE BEACH
CAPITAL PROJECT FUND
STORMWATER FUND - FUND #341
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

Transfers	Fund 341 Stormwater Bond	FY25 Actual	FY26 Actual	FY27 Budget
001-00-381.00.00	TRANSFER IN GENERAL FUND	**$500,000.00**	**$208,207.00**	**$59,455.00**
	Transfer in 001-11		**$8,257.00**	**$0.00**
	Transfer in 001-13		**$89,242.00**	**$0.00**
	Transfer in 001-19		**$130,000.00**	**$0.00**
	Transfer in 001-21		**$50,000.00**	**$0.00**
	Transfer in 001-22		**$10,000.00**	**$0.00**
	Transfer in 001-41		**$15,000.00**	**$0.00**
145-00-381.00.00	Transfer from Fund 145 ARPA			
175-00-381.00.00	Transfer In Fund 175		**$75,000.00**	**$0.00**
Revenues				
341-41-332.12.00	FEMA			
341-41.337.90.01	Other Grants			
341-41-369.00.00	Miscellaneous			
	TOTAL REVENUE	**$500,000.00**	**$585,706.00**	**$59,455.00**

FEMA $586,392.00

Expenditures

341-41-530.31.00	Professional Services		$200.00	
431-41-530.31.21	Engineering Service		$2,787.85	**$59,455.00**
341-41-530.64.01	Seawall Pipe Repair Riverview			
341-41-530.64.01	BASIN 1 Project		$1,795,108.54	
341-41-530.64.01	Stormwater Repairs	$416,482.22		
341-41-530.64.01	Stormwater Repairs			
	TOTAL EXPENSES	$416,482.22	$1,798,096.39	**$59,455.00**

REVENUES OVER EXPENSES	$83,517.78	-$1,212,390.39	$0.00
CASH BALANCE SUMMARY **Beginning Cash Balance 10/1**	$1,460,418.17	$1,543,935.95	$331,545.56
Ending Cash Balance 9/30	$1,543,935.95	$331,545.56	$331,545.56

TOWN OF MELBOURNE BEACH

SPECIAL REVENUE FUND 351

ROAD PAVING AND REPAIRS

STATEMENT OF REVENUES AND EXPENDITURES

FY2027 TENTATIVE-DRAFT BUDGET

Dept 41	Fund 351 Road and Paving Repairs	FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
381.00.00	Transfer In From Fund 333		**$ 104,000.00**	**$ -**
381.00.00	Transfer in From Fund 175	$ 40,000.00		
381.00.00	Transfer In From General 001		**$ 52,000.00**	**$ -**
	TOTAL REVENUE	$ 40,000.00	**$ 156,000.00**	**$ -**
Expenditures				
570.31.00	Professional Services			
570.31.21	Engineering Fees			
570.34.90	Construction			
570.34.91	Landscaping sod			
570.46.43	Tree Expense			
570.52.25	Tool Rental			
570.53.20	Signs MOT-Town Only	$ 430.96		
570.64.01	Capital Outlay	$ 4,796.97		
570.64.01	Mil and Pave		**0.00**	**80,000.00**
570.64.01	Curb Replacement		**0.00**	**55,000.00**
570.64.01	Pave Only			
581.00.00	Transfer Out	$ 69,569.04	**$ 10,000.00**	
	TOTAL EXPENSES	$ 74,796.97	**10,000.00**	**135,000.00**

REVENUES OVER EXPENSES	$ (34,796.97)	$ 146,000.00	**-135,000.00**
Beginning Cash Balance 10/1	$ 44,181.27	$ 9,384.30	155,384.30
Ending Cash Balance 9/30	$ 9,384.30	$ 155,384.30	**20,384.30**

TOWN OF MELBOURNE BEACH
HISTORIC PRESERVATION AND AWARENESS
FUND 390 RYCKMAN HOUSE
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

	Fund 390 Historic Preservation Fund	FY25 Actual	FY26 Actual	FY27 Budget
Revenues				
390-00-381.00.00	Transfer From General Fund		500	
390-00-381.00.00	Transfer From Fund 175			**1,000**
390-72.347.90.01	Special Events Lecture Series)			
390-72-366.47.01	Ryckman House Donations			
390-72-366.47.02	Special Events Donations		75.00	
	TOTAL REVENUE	**0.00**	575.00	**1,000.00**
Expenditures				
390-41-530.46.32	Ryckman House	157.87	332.20	**250.00**
	TOTAL EXPENSES	157.87	332.20	**250.00**
	REVENUES OVER EXPENSES	-157.87	242.80	**750.00**
	CASH BALANCE SUMMARY			
	Beginning Cash Balance 10/1	3,358.43	3,200.56	**3,443.36**
	Ending Cash Balance 9/30	3,200.56	3,443.36	**4,193.36**

TOWN OF MELBOURNE BEACH
CAPITAL PROJECT FUND
OLD TOWN HALL HISTORY CENTER FUND - FUND #391
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

Fund 391	Historic Preservation Fund	FY25 Actual	FY26 Actual	**FY27 Budget**
Revenues				
391-00-381.00.00	Transfer From General Fund	0.00	500.00	**1,000.00**
391-72-337.90.01	Other Grants			
391-72-347.53.00	Rental Income-Old Town Hall	130.00	490.00	**150.00**
391-72-366.47.02	Donations	831.42	689.35	**700.00**
391-72-369.00.00	Miscellaneous	0.00	0.00	**0.00**
	TOTAL REVENUE	961.42	1,679.35	**1,850.00**

Expenditures				
391-72-570.34.10	Janitorial Services			
391-72-570.34.95	Furniture and Fixtures			
391-72-570.40.00	Travel & Meetings			**0.00**
391-72-570.46.30	Building Maintenance	2,489.98	1,100.00	**500.00**
391-72-390.46.40	Grounds Maintenance	328.25	233.50	**275.00**
391-72-570.47.00	Printing	24.12	0.00	**50.00**
391-72-570.49.99	Misc	950.78	4,171.39	**1,000.00**
391-72-570.64.01	Capital Improvements			
	TOTAL EXPENSES	3,793.13	5,504.89	**1,825.00**

REVENUES OVER EXPENSES	-2,831.71	-3,825.54	**25.00**
CASH BALANCE SUMMARY			
Beginning Cash Balance 10/1	20,885.48	18,053.77	**14,228.23**
Adjustment			
Ending Cash Balance 9/30	18,053.77	14,228.23	**14,253.23**

TOWN OF MELBOURNE BEACH
AGENCY FUND
POLICE DONATIONS- FUND # 622
STATEMENT OF REVENUES AND EXPENDITURES
FY2027 TENTATIVE-DRAFT BUDGET

	Fund 622 Police Donation Fund	FY25 Actual	FY26 Projected	FY27 Budget
Revenues				
622-21-337.90.01	Other Grants			
622-21-366.21.01	Police Donations	521.81	30.07	**200.00**
622-21-366-21.03	SRO Donations (NEW)			
622-00-381.00.00	Transfer From General Fund			
	TOTAL REVENUE	521.81	30.07	**200.00**

Expenditures				
622-21-520.40.00	Meeting & Travel			
622-21-520.49.99	Miscellaneous	30.00		**150.00**
622-21-520.52.00	Uniforms			
622-21-520.52.90	Operating Supplies	790.87	2,699.17	**2,000.00**
622-21-520.64.01	Capital Outlay			
622-21-581.00.00	Transfer to General Fund			
	TOTAL EXPENSES	820.87	2,699.17	**2,150.00**

REVENUES OVER EXPENSES	**(299.06)**	**(2,669.10)**	**(1,950.00)**
CASH BALANCE SUMMARY			
Beginning Cash Balance 10/1	9,944.64	**9,645.58**	**6,976.48**
Ending Cash Balance 9/30	**9,645.58**	**6,976.48**	**5,026.48**

Special Town Commission Meeting — Budget

Section: Supplemental Packet of Materials — Office of the Mayor

Meeting Date: August 26, 2026

Subject: Mayor's Memorandum, Record of Communications, and Objection — FY2026–27 (FY2027) Tentative Budget — Town Code Chapter 15, § 15-4 Mandatory Parallel-Column Requirements and Related Items — with Supporting Reports and Analyses

Submitted By: Alison Dennington, Mayor

Background Information

Attachment 1 — the principal document of this packet — records the Mayor's objection that the FY2027 budget packet, in both millage options, omits the parallel columns mandated by Town Code Ch. 15, § 15-4(c)–(d) (FY2025 audited actuals, FY2026 actual-to-date, and estimated FY2026 remainder), along with the § 15-4(g) budget message and § 15-4(f) capital improvement program — mandatory minimums under § 15-4(a) that cannot be waived by motion or vote. It documents weeks of written notice with citations and worked examples, requests a compliant format before the September 3 tentative hearing and a written Town Attorney opinion, and states the Mayor's intent to transmit it to the Town's auditors and appropriate State authorities if the required columns are not incorporated. Attachments 2–7, listed below, are the supporting reports and analyses.

Recommendation:

Acceptance of this supplemental packet into the record and the meeting packet; direction that the § 15-4-compliant parallel-column format be produced before the September 3, 2026 tentative hearing; attachment of the Memorandum's short-form statement to the minutes; and referral to the Town Attorney for the requested written opinion.

Attachments:

Additional related memoranda, analyses, and worked examples previously provided to the Town Manager are not all included here; they may be included at a subsequent budget meeting and are available upon request through the Town Manager or Town Clerk. Numerous GFOA guidance documents and articles researched in support of, and validating, these materials may be assembled and provided at the next budget meeting with a supplemental report.

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 1

Memorandum, Record of Communications, and Objection
FY2027 Tentative Budget — Town Code Chapter 15, § 15-4

Office of the Mayor — Alison Dennington, Mayor — dated August 26, 2026
10 pages — Pages 3–12 of this packet

TOWN OF MELBOURNE BEACH, FLORIDA

OFFICE OF THE MAYOR

507 Ocean Avenue, Melbourne Beach, Florida 32951

MEMORANDUM, RECORD OF COMMUNICATIONS, AND OBJECTION

FY2026–27 (FY2027) Tentative Budget —
Mandatory Parallel-Column Requirements of Town Code Chapter 15, § 15-4;
Charter Art. VIII and Code Ch. 15 Budget Duties; and Related Outstanding Items

From: Mayor Alison Dennington
To: Town Commission • Town Manager • Town Attorney • Finance/HR Director
Date: August 26, 2026 — Town Commission Budget Workshop

Requested disposition: include in the packet supplemental materials for this meeting; reference in and attach the short-form statement (final page) to the minutes. To be transmitted to the Town's independent auditors and appropriate State authorities if the required columns are not incorporated into the budget document.

I. PURPOSE AND SUMMARY

This memorandum documents that the FY2027 budget packet, in both millage options presented (4.6000 and the rollback rate of 4.3987), **omits historical and current-year parallel columns that Town Code Chapter 15, § 15-4 expressly mandates** for the budget document; that these omissions have been raised by the Mayor repeatedly, in writing, with citations, worked examples, and offers of assistance, over a period of weeks; and that, as of this workshop, the required columns have not been added. It records who bears which duty for the budget document under the Charter and the Code; preserves the Mayor's objection for the record; and sets out requested actions.

This memorandum is offered constructively. The Town Manager is presenting her first Town budget, an operational audit of the Town is ongoing, and Finance has represented that the legacy Excel workbook used to assemble the budget is corrupted. Those circumstances are acknowledged — and they are precisely the reasons to implement the legally required format *now*, rather than carry a non-compliant legacy format forward for another cycle.

II. THE LEGAL REQUIREMENTS

A. Expenditures — Town Code Ch. 15, §§ 15-4(a) and 15-4(d) (Ord. 92-08).

Section 15-4(a) states the governing standard:

> *"The recommended budget **shall** be itemized in such form as **shall** be provided by law and **at a minimum by the requirements of this chapter**."*

These are ***mandatory minimum requirements*** — not aspirational guidance, not a discretionary format preference. **Section 15-4(d)** then requires, for **expenditures** (bracketed numbers added to mark each required data element):

> *"In **parallel columns** opposite the several items of proposed **expenditures**, there **shall** be placed* **[1]** *the amount of each line item in the **approved budget of previous fiscal year**,* **[2]** *the amount of each line item **actually expended during such year to the time of preparing the budget*** **[3]** ***plus estimated expenditure for the remainder of the fiscal year**, and* **[4]** *the expenditures for the **last completed fiscal year as determined by an independent certified public accountant in an accepted financial statement**."*

B. Likewise for revenue — Town Code Ch. 15, § 15-4(c).

The ordinance imposes the mirror-image mandate for every **revenue** source, in the same **parallel columns** structure and with the same ***shall*** command (bracketed numbers added; ellipsis marks a duplicated phrase that appears in the published code):

> *"Principal **revenues** **shall** be listed by source. In **parallel columns** opposite the several **revenue sources**, there **shall** be placed …* **[1]** *the amount of each **revenue in the approved budget of the previous fiscal year**,* **[2]** *the amount of revenue by source **actually received***

> ***during such year, to the time of preparing the budget*** **[3]** ***plus the estimated revenues anticipated for the remainder of the fiscal year***, *and* **[4]** *the amount of* ***revenue received in the last completed fiscal year as determined by an independent certified public accountant*** *in an accepted financial statement. There* ***shall*** *be an explanation of the* ***sources of revenues, assumptions underlying the revenue estimates and identification of key revenue trends***.*"*

No revenue line in either option carries these columns, and the packet contains **no explanation of revenue sources, estimating assumptions, or key trends** — including for lines with unexplained swings (e.g., vacation-rental application fees; ordinance-violation fines budgeted to zero). Section 15-4(e) separately requires explanation of significant expenditure changes, supported by charts and graphs as necessary for taxpayer understanding.

C. The required columns, applied to this budget.

Opposite every expenditure line item and every revenue source, § 15-4(c)–(d) requires:

1. **The FY2026 approved budget** (element [1], "approved budget of previous fiscal year") — the packet provides this.

2. **FY2026 actually expended / actually received to the time of budget preparation** (element [2]) — ***MISSING*** from every sheet of both options.

3. **Estimated FY2026 expenditure / revenue for the remainder of the fiscal year** (element [3], the "plus …" clause) — ***MISSING*** from every sheet of both options.

4. **FY2025 figures for the last completed fiscal year per the independent CPA** (element [4]) — ***MISSING***. The FY2025 audit is complete: the independent auditors reported it complete in **April 2026 — approximately four months ago** — and it has been in the Town administration's custody since then; it was recently presented publicly. The audited data has therefore existed, in final form and in the Town's hands, throughout this budget cycle. This is stated not as criticism but as fact: no timing obstacle explains the omission, and none should be asserted.

Why elements [2] and [3] must appear as separate, visible columns: collapsing them into one number — or omitting them — defeats the purpose of the requirement. A department 95% spent with a small estimated tail and a department 40% spent with a large, soft estimate can print an *identical* combined figure. The actual-to-date component ties to the general ledger and is auditable; the remainder is a management estimate. That distinction — budgeted vs. actually spent so far vs. what likely will (or will not) be spent — is exactly what the ordinance exists to expose to the Commission and the public. Because § 15-4(a) sets a ***floor***, presenting the components separately exceeds — and cannot violate — the ordinance.

D. No waiver by vote.

THE ORDINANCE CANNOT BE WAIVED BY MOTION OR VOTE. An ordinance may be amended or repealed only through the ordinance procedures of § 166.041, Fla. Stat. (notice, readings, adoption). Even if commenced immediately, that process could not conclude before this budget must be adopted and the fiscal year begins October 1, 2026. Until amended, § 15-4 binds the budget now before the Commission. A motion or vote to "keep the old format" would not change the ordinance; it would simply be a decision not to comply with it. If a different format is desired going forward, the proper course is to comply now and initiate the amendment process in parallel.

E. Who owes these duties — the Charter and Code allocate them, and each duty is independent.

1. **Finance, first, as preparer.** Charter § 8.02 (Preparation of Budget): "The Department of Finance ***shall*** have the responsibility for preparing the proposed budget." Preparing the budget means preparing it in the form the Code commands — § 15-4 compliance begins with Finance, at the outset.

2. **The Manager, independently, as presenter — and as the authority over the preparer.** Code § 15-2 requires the Town Manager to submit to the Commission "a recommended budget and an explanatory budget message ***in the form and with the contents provided for in this chapter***." The Charter goes further. Under Charter § 3.03, the Manager is the Chief Administrative Officer, "directly responsible to the Commission for all Town affairs placed in his or her charge," who "shall direct and supervise the administration of all departments," and who "shall see that all laws, Charter provisions, ordinances, resolutions, and other acts of the Commission subject to enforcement by him or her are ***faithfully executed***." Section 3.03 also provides, in terms: "The Town Manager ***shall*** also prepare and submit the annual budget, budget message, and capital program to the [C]ommission, and shall keep the Commission ***fully advised as to the financial condition*** and future needs of the Town." So even if Finance omits the required columns, the Manager — as the official who must present a mandatory-minimum-compliant budget and who supervises the preparer — must catch the omission and insist on compliance. Here, the requirements have been brought to the attention of *both* the Manager and Finance, in writing, repeatedly: each now bears the duty independently, with actual notice.

3. **The Commission, independently, as the body that adopts — and as trustee of public funds.** Charter §§ 2.01 and 3.01 vest the Commission with the Town's governing powers and duties, and Charter § 8.04 and Code § 15-5 assign it adoption and the public hearing. The Commission's own ordinances bind the Town's government no less than the public until lawfully amended. Each member therefore has an independent duty to insist on the mandatory minimum — for the Commission's own deliberations and for the public. All who prepare, present, and approve the budget act as **fiduciaries and trustees of public funds**; the budget is the primary instrument of that trust.

4. **The Town Attorney.** Charter § 3.05 charges the Town Attorney with advising on legal questions in which the Town is concerned, consistent with the Charter and ordinances. Given the express, unambiguous ***shall*** commands of § 15-4, the Mayor respectfully submits that an opinion that compliance is optional would be difficult to square with the text — and counsel, whose client is the Town itself, should weigh carefully any request to advise against the Town's own enacted law, even if a majority were indifferent to it.

F. Coming state law confirms the direction — and one distinct, voluntary suggestion.

Chapter 2026-161, Laws of Florida (CS/HB 1329), the *Local Government Financial Transparency and Accountability Act*, amends § 166.241, Fla. Stat., phasing in expanded posting and content requirements beginning January 1, 2027, with the multi-year budget content package (proposed year, current year, and the preceding four fiscal years) first governing the FY2027-28 cycle. The Town has no small-government exemption.

The Legislature's intent is unmistakable: **more budgetary transparency, more historical columns, more information** — on these very matters. That the Legislature is actively legislating in this precise area is itself evidence that budget-document transparency is under scrutiny. If, in this very year, the Town were to ignore its *own* existing mandatory minimums — intentionally, on written notice — that choice could well become an issue, or an audit finding, in the future.

<u>The one voluntary suggestion in this memorandum:</u> add an FY2024 actuals column now, so that next cycle's mandatory format is already in place. That recommendation is distinct from everything in Parts II.A through II.E above — because those items **<u>ARE REQUIRED NOW</u>**, by ***OUR Charter, OUR Code, OUR Chapter 15*** — now, not later. Nearly all of this memorandum is directed at **presently required** elements that are missing; only this single FY2024 item is a suggestion. Chapter 15 applies today. It is not a recommendation.

<u>III. POSITION AND OBJECTION</u>

1. **<u>Compliance is required, not requested — and is not properly the subject of a vote.</u>** The parallel columns are mandatory minimums of the Town's own Code. Their inclusion is the responsibility of Finance as preparer and the Manager as presenter and supervisor (Part II.E); it is not a discretionary format preference to be polled. If the Manager or Finance nonetheless ask the Commission to vote on whether to comply — particularly without first presenting the compliant document — the Mayor objects to that framing itself.

2. **<u>Past practice is no excuse.</u>** That prior budgets did not include the Chapter 15 columns does not excuse present non-compliance — particularly after specific written notice, and particularly in the year the Legislature has enacted new municipal budget-transparency law. Commission membership changes; past non-adherence by a past Commission cannot bind or excuse a present one. And when you know better, you do better.

3. **<u>Objection preserved — on the record, for all future purposes.</u>** If the budget is presented, noticed, or adopted without the required § 15-4(c)–(d) columns — whether or not any vote is taken on the question, and even if a vote purports to approve proceeding without them — the Mayor ***<u>objects</u>*** on that specific ground, and requests that this memorandum be included in the packet's supplemental materials and that the short-form statement (final page) be attached to and referenced in the minutes.

4. **<u>Fiduciary duty — and the consequence of intentional non-compliance.</u>** The budget is the Commission's primary duty above all others, and all who prepare, present, and approve it are fiduciaries — trustees of the public's funds. Intentionally presenting, and voting to adopt, a budget knowingly not in the mandatory minimum format — as to the parallel columns, and equally as to the § 15-4(g) budget message and § 15-4(f) capital improvement program — could constitute intentional ***misfeasance or malfeasance*** in the performance of that primary duty of public budget presentation and adoption.

5. **<u>Town Attorney opinion requested.</u>** The Mayor requests a written opinion addressing: (a) whether the Commission may, by motion or vote, decline to comply with § 15-4 without amending it; (b) the legal exposure created by knowing and intentional non-compliance with the Town's own budget ordinance after written notice and objection — including whether such conduct constitutes misfeasance or malfeasance; and (c) the implications for the lawfulness of the budget and of expenditures made under it, including audit findings and potential challenges. See also Part II.E.4.

6. **<u>A clear public record protects the Manager and Finance — silence protects no one.</u>** If the Manager and Finance produce and publicly present the compliant format — even as a draft with columns marked in progress — they will have documented proof of having been ready, willing, and able to comply. If the Commission were then to direct otherwise by public vote, responsibility would rest where that vote placed it. By contrast, presenting nothing, and relying on summary minutes and a

meeting recording, leaves no evidence anyone tried — and 18 months or three years from now, that absence will speak for itself.

7. **<u>The cautionary example next door — Cape Canaveral.</u>** This is not theoretical. As widely reported this summer, regionally and beyond, the City of Cape Canaveral faces a projected $4 million deficit for FY2026-27 after roughly fifteen years of drawing on reserves to balance annual budgets; its City Manager has requested a Brevard County Sheriff's Office fact-finding investigation into the city's financial management; and, per public reporting, a notification to the City Council required by the city's **own local policy** — when reserves fell below the policy minimum — was never made. Local requirements that went unfollowed in budget and financial documents concealed from the governing body and the public exactly the information those requirements existed to expose — whether intentionally or inadvertently — until the problem had compounded into investigation, emergency millage discussions, and sustained news coverage. Melbourne Beach's § 15-4 parallel columns serve the identical protective function: they show, on the face of the budget document, **what was budgeted, what has actually been spent, and what remains**. Following them protects the Manager, Finance, and the Commission alike; not following them invites later embarrassment, audit findings, or an investigative probe — and can conceal, intentionally or inadvertently, exactly what these mandatory columns are required to reveal, and still are not revealing now.

8. **<u>Notice of transmittal.</u>** If the required columns are not incorporated into the budget document, the Mayor intends to transmit this memorandum and its exhibits to the Town's independent auditors and to the appropriate State authorities, and to make it available to the public with the packet.

<u>IV. RECORD OF COMMUNICATIONS AND NOTICE</u>

<u>Summary of the record.</u> The chronology below summarizes the Mayor's efforts to obtain compliance *before* this workshop. The asks are not late; the response actions are. The underlying memoranda, exhibits, and messages are retained and available.

1. **<u>Sustained notice over three-plus weeks (longer for some items):</u>** the Mayor raised the Chapter 15 parallel-column requirements and related budget-document deficiencies with the Town Manager and the Finance/HR Director in person, by phone, and in writing, including memoranda with legal citations and worked examples, with repeated follow-ups.

2. **<u>August 21, 2026 — worked example delivered:</u>** the Mayor prepared and provided a Parallel-Column Compliance Exhibit (Exhibit A hereto, previously transmitted) rebuilding the General Fund summary, the revenue statement, and the Law Enforcement, Fire, Public Works, Building (Fund 125), and Code Enforcement sheets from the Town's own packet in the legally required format — both FY2027 millage options side by side on single sheets, with the missing required columns shown shaded and marked "n/p" (not provided). *The empty columns are the compliance finding.*

3. **<u>August 21–22, 2026 — three detailed anomaly memoranda:</u>** following posting of the newest packets, the Mayor transmitted three memoranda identifying, by line item, description, page number, and amount, internal inconsistencies between the two options — conflicting figures for the same historical periods, sheets that do not foot, two different reserve balances stated "as of" the same date, and silent changes from the August 16 workbook — with suggested public-facing explanatory language and a request that the public be updated.

4. **<u>Independent resident corroboration:</u>** over the same weekend, residents who reviewed the packet independently contacted the Mayor with similar observations; the Mayor also held a lengthy budget meeting with a resident and related calls this week.

5. **<u>Daily follow-ups:</u>** Monday, August 24; Tuesday, August 25; and Wednesday, August 26.

6. **<u>August 26, 2026 — the Manager's written responses:</u>** the Manager acknowledged receipt of the Mayor's marked-up materials, stated they had been given to the Finance Director, who was appreciative and "fixed" identified inconsistencies, stated she did not know whether the side-by-side columns could be done for tonight but would ask, and later stated: *"For my first town budget, I was advised to keep the exact format the Commission is used to reviewing, so we did."*

7. **<u>Clarification sought — no response by printing:</u>** the Mayor promptly sought written clarification of that statement — who gave the advice, in what capacity, when relative to the Mayor's notice of the Chapter 15 requirements, and whether it was advice or direction — because, depending on the answers, the statement may implicate the rule that no individual Commissioner may direct staff, the requirement that Commission decisions be made only at noticed public meetings, and the Manager's independent duty under § 15-2 and Charter § 3.03 to present a compliant budget. **No response to those questions had been received when this memorandum was finalized for printing.**

8. **<u>Offers of the leg work:</u>** the Mayor repeatedly offered to do the work herself — including an offer to take a copy of Finance's existing Excel data (on media already provided to the Manager), consolidate it into a single corrected workbook containing all required columns and both FY2027 options, flag any formula anomalies for verification in an accompanying memo, and return it for staff review — leaving the existing workbook untouched.

<u>V. THE DATA AND THE TOOLS EXIST; THE TASK IS MODEST</u>

1. **<u>The audited FY2025 data exists — and has for four months:</u>** the FY2025 audit was reported complete in April 2026 and has been in Town administration custody since (Part II.C.4). The required element-[4] column can be populated today.

2. **<u>The FY2026 actual-to-date data exists in BS&A:</u>** the Town's BS&A financial system — administered by Finance, which has had full access and charge of it since at least 2019 — is understood to include general-ledger and revenue reporting, budget-preparation functionality, customizable report writing, and export to Excel, CSV, and PDF. Mid-August expenditure and receipt data necessarily exists in that system; the element-[2] column ties directly to it, and the element-[3] estimate is management's to state.

3. **<u>Basis of the Mayor's understanding of BS&A — and a renewed, longstanding request:</u>** the Mayor does not claim certainty about the precise BS&A modules the Town licenses. The Mayor has repeatedly requested — several weeks ago in connection with this budget, and in prior years — a description of the modules and functionality the Town licenses and pays for annually: both to understand the system for exactly this kind of budget purpose, and to understand what the Town pays each year and whether the Town is in fact using all of the functionality it pays for. That module information is known and available to Finance, and could readily be provided — but it has not been, then or now. Any imprecision here about functionality is therefore ***by consequence rather than by***

choice: the descriptions above rest on inference and deduction from the reports the Town receives and from brief descriptions by those who use the system.

4. **<u>The software tools exist — the Town already pays for them:</u>** the Town pays for full Microsoft licenses for roughly twenty employees — the full suite, including current AI-assisted tools and co-working applications — and keeps its documents and records electronically. Adding columns to existing spreadsheets, reorienting sheets to landscape, and exporting to PDF is not a months-long project.

5. **<u>The accompanying exhibit proves feasibility:</u>** Exhibit A was produced from the Town's posted PDF packets alone, using generally available software, without access to the underlying workbook or BS&A at all. Staff, with both, can do it faster and better.

6. **<u>A real deadline, a modest first step:</u>** both missing FY2026 columns and the FY2025 audited column could be populated by staff before the September 3 tentative hearing. At minimum, a compliant draft format — in-progress columns marked "TBD" — can be produced and posted as supplemental material immediately.

7. **<u>Consolidation also fixes the disclosed data-integrity problem:</u>** with both FY2027 options and all historical columns on one sheet per department, any correction is made once, in one document — eliminating the duplicated manual entry across two parallel packets that is the most likely source of the conflicting historical figures, and directly mitigating the disclosed corruption of the legacy workbook. Comparison by the Commission and the public also becomes vastly easier than flipping between page 20 and page 70 of a 120-page packet.

<u>VI. RELATED OUTSTANDING ITEMS PREVIOUSLY RAISED</u>

For completeness of the record, the following related items have also been raised in writing over recent weeks (some longer), remain unresolved, and are incorporated by reference to the prior memoranda:

1. **<u>Budget message — a § 15-4(g) and Charter § 3.03 mandate, absent:</u>** § 15-4(g) provides the Town Manager ***<u>shall</u>*** submit, "as an integral part of the budget," a budget message explaining financial policies, salient changes, work force organization, service levels and anticipated shortfalls, economic outlook, and conditions requiring operational change for financial stability or solvency. None appears in the packet.

2. **<u>Capital improvement program — a § 15-4(f) and Charter § 3.03 mandate, absent:</u>** § 15-4(f) requires the Town Manager, "[a]long with the proposed budget," to prepare a five-year capital improvement program listing each capital project of $10,000 or more with a five-year-plus useful life and its proposed or alternative funding sources. Material recently circulated informally as a "CIP" has not been included in the budget document as the § 15-4(f) plan.

3. **<u>Capital-expenditure treatment and the $500 threshold:</u>** improper past and present treatment of capital expense classification (see also Code § 15-10, capital outlay defined).

4. **<u>Surplus property records:</u>** documentation of surplus property and dispositions (see also Code § 15-32, surplus stock).

5. **Attractive-items policy and inventory:** as required under applicable state property-accountability requirements for local governmental units (Ch. 274, Fla. Stat., and applicable Department of Financial Services rules).

VII. REQUESTED ACTIONS

1. **Direct Finance to produce the § 15-4-compliant parallel-column format** — both FY2027 options and all required historical/current-year columns consolidated on single sheets — with populated columns before the September 3, 2026 tentative hearing; a draft with in-progress columns marked "TBD," posted tonight or immediately hereafter as a walk-on/supplemental item, is an acceptable first step.

2. **State on the record tonight** the commitment and the timeline for completion.

3. **Include this memorandum and Exhibit A in the packet supplemental materials** for this meeting; attach the short-form statement to the minutes.

4. **Obtain the requested Town Attorney opinion in writing** before final adoption (Part III.5).

5. **Provide the BS&A module, functionality, and annual-cost documentation** previously and repeatedly requested (Part V.3).

6. **Cure the § 15-4(f) and (g) omissions** — budget message and capital improvement program — as part of the same compliance effort.

7. **If a different format is desired going forward, initiate an ordinance amendment** through the proper § 166.041 process — while complying with § 15-4 as written for this budget.

8. **Voluntarily add an FY2024 actuals column** in anticipation of ch. 2026-161 requirements (recommended, not mandated — see Part II.F).

Finally, to leave no room for confusion: with the single exception of the voluntary FY2024 item (Requested Action 8), everything requested above concerns elements **required now** — by our Charter, our Code, our Chapter 15 — for this budget, this cycle, this year. Chapter 15 is not a suggestion.

Respectfully submitted,

____

Alison Dennington, Mayor
Town of Melbourne Beach, Florida

Exhibit A: FY2027 Parallel-Column Compliance Exhibit & 4.6000-vs-Rollback Comparison (previously transmitted; incorporated by reference). Charter and ordinance text quoted from the Town's published Code of Ordinances (current supplement); the official copy controls.

SHORT-FORM STATEMENT AND OBJECTION

For attachment to and reference in the minutes — August 26, 2026

On August 26, 2026, Mayor Alison Dennington **objected on the record** to the FY2027 budget packet's omission, in both millage options, of the **parallel columns** mandated by Town Code Chapter 15, § 15-4(c)–(d): (1) FY2025 figures for the last completed fiscal year as determined by the independent CPA (the FY2025 audit has been complete since April 2026); (2) FY2026 amounts actually expended/received to the time of budget preparation; and (3) estimated FY2026 amounts for the remainder of the fiscal year — required opposite *every* expenditure line item and *every* revenue source, with the required explanation of revenue sources, assumptions, and key trends. The § 15-4(g) budget message and § 15-4(f) capital improvement program are also absent.

These are ***mandatory minimums*** under § 15-4(a); under Charter §§ 8.02 and 3.03 and Code § 15-2, Finance prepares and the Manager submits the budget "in the form and with the contents provided for in this chapter." They **cannot be waived by motion or vote**; amendment requires § 166.041, Fla. Stat. procedures that cannot conclude before adoption. Prior non-compliance does not excuse present non-compliance after weeks of written notice, citations, and worked examples, including a compliance exhibit consolidating both FY2027 options with the required columns.

The Mayor requested: a compliant draft (columns marked "TBD" acceptable) before the September 3 tentative hearing; an on-record timeline; a written Town Attorney opinion on knowing non-compliance; and inclusion of the full memorandum in the packet supplemental materials. The Mayor stated her intent to transmit the memorandum to the Town's auditors and appropriate State authorities if the required columns are not incorporated, and recommended voluntary addition of FY2024 actuals in anticipation of ch. 2026-161 (HB 1329).

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 2

FY2027 Parallel-Column Compliance Exhibit
& 4.6000-vs-Rollback Comparison

Prepared by the Mayor; previously provided to the Town Manager
11 pages — Pages 14–24 of this packet

TOWN OF MELBOURNE BEACH — FY2027 TENTATIVE BUDGET

PARALLEL-COLUMN COMPLIANCE EXHIBIT & 4.6000-vs-ROLLBACK COMPARISON — Selected Sheets, Rebuilt in the Legally Required Format

Purpose. This exhibit rebuilds the General Fund summary, the revenue (taxes) statement, and the main and detail budget sheets for Law Enforcement (Dept 21), Fire Control (Dept 22), Public Works (Dept 41), Building (Fund 125/Dept 24), and Code Enforcement (Dept 29) from the Town's August 26, 2026 workshop packet — presenting, side by side, the FY2027 proposed figures at the current 4.6000 millage and at the rollback rate of 4.3987 — and adds the parallel columns that Town Code Chapter 15 and Florida law require but the packet omits. Where required data does not exist in the packet, the column is shown shaded and marked '— n/p —' (not provided): the empty red columns *are* the compliance finding.

COLUMN LEGEND, CITATIONS & OPERATIVE LANGUAGE

LIGHT RED columns = required by law but MISSING from the packet.

FY2024 Actual (and, in full compliance, FY2023). Required by state law: § 166.241, Fla. Stat., as amended by CS/HB 1329 (2026) (the "Local Government Financial Transparency and Accountability Act"). Operative language: posted tentative and final budgets must include the specified budget overview, revenue and expenditure summaries (by fund, department/division, and program), debt, capital-project, staffing, and reserve information *"for the proposed fiscal year, the current fiscal year, and the preceding 4 fiscal years."* Note: (1) the Act requires the preceding **four** fiscal years — FY23, FY24, FY25, FY26 — so this exhibit's single FY24 column (added per instruction, "3 years back") is itself only partial compliance; (2) counsel should verify the Act's effective/applicability date against the enrolled chapter law (Senate staff analysis: effective July 1, 2026; some industry summaries describe budget-posting elements applying January 1, 2027) before asserting a present-tense violation versus an imminent one.

FY2025 Audited Actual. Required by Town Code Ch. 15, § 15-4(d) (Ord. 92-08): *"In parallel columns opposite the several items of proposed expenditures, there shall be placed the amount of each line item in the approved budget of previous fiscal year, the amount of each line item actually expended during such year to the time of preparing the budget plus estimated expenditure for the remainder of the fiscal year, and the expenditures for the last completed fiscal year as determined by an independent certified public accountant in an accepted financial statement."* The FY2025 audit is complete, so this column is available and its omission is unexcused. § 15-4(c) imposes the mirror-image requirement for every revenue source, plus "an explanation of the sources of revenues, assumptions underlying the revenue estimates and identification of key revenue trends."

FY2026 — the § 15-4(d) "plus" clause, presented as two component columns. The ordinance's operative text — "the amount of each line item actually expended during such year to the time of preparing the budget **plus** estimated expenditure for the remainder of the fiscal year" — grammatically defines a **single required figure** ("the amount," singular; "plus" used arithmetically): the projected year-end total, i.e., the conventional "Estimated Actual" column. But a single combined number conceals the distinction the requirement exists to expose: a department 95% spent with a small estimated tail and a department 40% spent with a large soft estimate can print the identical combined figure, and the two components differ in kind — actual-to-date ties to the general ledger and is auditable, while the remainder is management's estimate. This exhibit therefore presents the clause as **two component columns whose sum is the required § 15-4(d) figure**. Because § 15-4(a) makes Chapter 15 a floor ("at a minimum by the requirements of this chapter"), presenting the components in addition to (or as the visible derivation of) the required sum exceeds, and cannot violate, the ordinance. Either way, the packet supplies only the FY26 *approved budget*: neither the components nor their sum appears anywhere in either option.

LIGHT PINK column = FY2025 Budget — added to complete the year-over-year picture and differentiated from the missing-*required* columns: § 15-4(d)'s "approved budget of previous fiscal year" refers to FY2026 (which the packet has), so FY25 Budget is best-practice/HB 1329 supporting data rather than a Chapter 15 mandate. It exists only at department-total level (packet summary, Pg 4); line-level FY25 budget figures were not published.

RED BOLD ITALIC rows/figures **= amounts that differ between the 4.6000 budget and the rollback budget.** Presentation-only differences (e.g., qty/unit-cost cells stripped from rollback detail pages while totals match) are *not* flagged, per instruction. "(derived)" marks a rollback figure computed from the rollback summary page because the rollback department pages (packet PDF pp. ~80–120) resisted machine text-extraction; every derived figure should be eyeball-verified against the printed packet before the 9/3 hearing.

WHICH PAGES ARE SAME vs. DIFFERENT (4.6000 packet page / rollback packet page)

Using internal "FY2027 Page N" numbers, which repeat in both options, with approximate packet PDF pages as 4.6/rollback: **SAME** on Pg 7 — Budgeted Positions (PDF 11/68); Pg 8 — Legislative main (13/70); Pgs 11–12 — Executive (16–17/73–74, $1 rounding difference on the summary only); Pgs 24–27 — Fire (29–32/≈85–88, identical totals, line level unverified); Pgs 28–29 — Code Enforcement (33–34/≈89–90, unverified); Pgs 39–42 — Building Fund 125 (43–46/≈95–98, unverified). **But DIFFERS** on Pg 2 — Reserve Balances (7/64: two different "as of July 31, 2026" balances — reserves $3,067,490.97 vs $3,061,797.34 and operating $2,664,180.51 vs $2,664,775.52 — same stated date, unexplained); Pg 4 — Summary Statement (8/65: expected millage/ad-valorem changes *plus* the unexplained Finance +$6,000, Legal +$9,238, Planning +$10,000, PW –$500, and LE capital 20,000 vs 12,950); Pgs 5–6 — Revenue (9–10/66–67: ad valorem as expected, but the FY24/FY25 historical columns flip from "Budget" figures in the 4.6 version to different "Actual" figures in rollback); Pg 7a — HR worksheet (12/69: Police Chief 4.25% vs 0.00%, Code Officer 4.25% vs 9.04%, Differential $20,304 vs $11,520, fire education stipends shown vs omitted — identical grand totals, so at least one sheet does not foot); Pgs 9–10 — Legislative detail (14–15/71–72: Training $3,645 vs $3,620; vendor renamed); Pgs 13–14 — Finance (18–19/75–76); Pgs 15–16 — Legal/Planning (20–21/77–78: rollback legal detail lists 5,000 + 15,000 under a "Total 14,280" — does not foot); Pgs 17–19 — General Services (22–24/79–81: elevator $100,000 deleted; property insurance 64,557 vs 64,550); Pgs 20–23 — Law Enforcement (25–28/≈81–84: LTC transfer); Pgs 30–32 — Public Works (35–37/≈91–93: –$500, source line unidentified); and the Fund 341 stormwater page (58/≈113: $59,455 transfer vs $0).

The pattern to press at the workshop: the departments where the "austere" option *differs* from the 4.6 option are almost entirely the ones where rollback **spends more** (Finance, Legal, Planning: +$25,238 combined) or makes arbitrary micro-cuts ($7 of property insurance; $500 of unidentified PW spending), while the only substantive reductions are a state-mandated elevator repair, all stormwater investment, and $7,050 of police capital.

SHEET 1 — GENERAL FUND 001 & BUILDING FUND 125: STATEMENT OF REVENUES & EXPENDITURES (packet Pg 4; PDF 8 / 65)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
	Millage rate applied	*4.5700*	*4.4770*	—	— n/p —	*4.6000*	— n/p —	— n/p —	*4.6000*	*4.3987*
REVENUE (dept-total level — FY24/FY25 shown as labeled in packet: "Budget")										
	Taxes	*3,746,412*	*3,818,033*	*n/a**	— n/p —	*4,061,675*	— n/p —	— n/p —	*4,242,463*	*4,100,708*
	Licenses & Permits	283,275	258,480	n/a*	— n/p —	263,450	— n/p —	— n/p —	243,750	243,750
	Intergovernmental	348,300	385,000	n/a*	— n/p —	339,400	— n/p —	— n/p —	341,671	341,671
	Services	268,000	73,000	n/a*	— n/p —	75,500	— n/p —	— n/p —	78,000	78,000
	Fines & Forfeitures	28,200	12,000	n/a*	— n/p —	27,000	— n/p —	— n/p —	11,250	11,250
	Miscellaneous Income	249,000	35,600	n/a*	— n/p —	526,495	— n/p —	— n/p —	82,213	82,213
	Transfers in (Funds 172/175: police, fire, PW salaries)	0	0	n/a*	— n/p —	0	— n/p —	— n/p —	174,532	174,532
	TOTAL REVENUE	*4,923,187*	*4,582,113*		— n/p —	*5,293,520*	— n/p —	— n/p —	*5,173,879*	*5,032,124*
EXPENDITURES — GENERAL GOVERNMENT										
11	Legislative	262,612	197,427		— n/p —	268,899	— n/p —	— n/p —	281,169	281,169
12	***Executive*** *($1 rounding difference — still a difference on the face of the two summaries)*	*218,072*	*225,077*		— n/p —	*263,662*	— n/p —	— n/p —	*345,135*	*345,134*
13	***Finance*** *(rollback ADDS $6,000: "People Element Annual Fee" — appears only in austere option)*	*232,171*	*229,534*		— n/p —	*176,617*	— n/p —	— n/p —	*276,637*	*282,637*
14	***Legal Counsel*** *(rollback ADDS $9,238; rollback detail 5,000+15,000 mislabeled "Total 14,280" does not foot)*	*107,000*	*125,200*		— n/p —	*150,240*	— n/p —	— n/p —	*160,042*	*169,280*
15	***Comprehensive Planning*** *(rollback ADDS $10,000)*	*26,000*	*35,000*		— n/p —	*9,000*	— n/p —	— n/p —	*55,000*	*65,000*
19	***General Services*** *(rollback deletes $100,000 state-mandated elevator; also trims property ins. 64,557 to 64,550 — $7)*	*677,571*	*495,246*		— n/p —	*599,290*	— n/p —	— n/p —	*587,429*	*487,442*
41	***Public Works*** *(–$500; source line unidentified on extractable pages — verify rollback Pg 30)*	*456,148*	*466,768*		— n/p —	*483,998*	— n/p —	— n/p —	*487,405*	*486,905*
	TOTAL GENERAL GOVERNMENT	*1,979,574*	*1,774,252*		— n/p —	*1,951,706*	— n/p —	— n/p —	*2,192,817*	*2,117,567*
EXPENDITURES — PUBLIC SAFETY										
21	Law Enforcement (dept total per summary) (totals equal, but Long-Term-Capital column differs: see next row)	1,245,202	1,371,738		— n/p —	1,602,817	— n/p —	— n/p —	1,682,571	1,682,571
21	***LE Long Term Capital column (same summary page)*** *(vs $35,000 in 08/16 workbook and $15,550 in 4.6 detail — four figures for one vehicle line)*	— n/p —	— n/p —		— n/p —	—	— n/p —	— n/p —	*20,000*	*12,950*
22	Fire Control	399,482	401,553		— n/p —	699,738	— n/p —	— n/p —	785,977	785,977
	TOTAL PUBLIC SAFETY	**1,644,684**	**1,773,291**		— n/p —	**2,302,555**	— n/p —	— n/p —	**2,468,548**	**2,468,548**
EXPENDITURES — PLANNING & DEVELOPMENT										
125	Building Dept. (Fund 125)	215,696	247,455		— n/p —	233,204	— n/p —	— n/p —	219,153	219,153
29	Code Enforcement	27,497	106,000		— n/p —	71,452	— n/p —	— n/p —	91,156	91,156
	TOTAL PLANNING & DEVELOPMENT	**243,193**	**353,455**		— n/p —	**304,656**	— n/p —	— n/p —	**310,309**	**310,309**
OTHER TRANSFERS (selected)										
	Transfer to Long Term Capital — Dept 19	77,000	7,500		— n/p —	0	— n/p —	— n/p —	5,000	5,000
	Transfer to Long Term Capital — Dept 21 (Police)	*15,000*	*0*		— n/p —	*30,000*	— n/p —	— n/p —	*20,000*	*12,950*

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
	Transfer to Long Term Capital — Dept 22 (Fire)	36,500	35,000		*— n/p —*	25,000	*— n/p —*	*— n/p —*	0	0
	Transfer to Fund 341 Stormwater ***(rollback eliminates ALL FY27 stormwater investment)***	***319,336***	***500,000***		*— n/p —*	***208,207***	*— n/p —*	*— n/p —*	***59,455***	***0***
	Transfer to Fund 201 Bond Debt Service	116,925	116,115		*— n/p —*	110,175	*— n/p —*	*— n/p —*	116,250	116,250
	TOTAL OTHER TRANSFERS	***638,211***	***681,115***		*— n/p —*	***734,603***	*— n/p —*	*— n/p —*	***202,205***	***135,700***
	TOTAL EXPENSES	***4,923,187***	***4,582,113***		*— n/p —*	***5,293,520***	*— n/p —*	*— n/p —*	***5,173,879***	***5,032,124***

*The summary page publishes no FY25 Actual at the department-total level in the 4.6 option (all historical columns are labeled "Budget"); FY25 actuals exist only on individual department sheets — one more parallel-column inconsistency. FY24/FY25 figures above are the packet's own summary-page values. The FY2025 Audited Actual and FY2026 Spent-to-Date columns are blank across every row because the packet contains no such data anywhere, in either option.

SHEET 2 — STATEMENT OF REVENUES: TAXES SECTION & TOTALS (packet Pgs 5–6; PDF 9–10 / 66–67)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
NOTE THE BASIS FLIP: in the 4.6 option the FY24/FY25 columns are labeled "Budget"; in the rollback option the same columns are labeled "Actual" with different figures. Cells below show 4.6-version value | rollback-version value where they conflict — a difference between the two documents even though it is not an FY27 policy difference.										
311.00.00	***Ad Valorem Taxes (budgeted at 97%)***	***2,799,512 (B) | 2,657,356 (A)***	***2,830,233 (B) | 2,832,059 (A)***	***(see FY25 col.)***	*— n/p —*	***3,072,397***	*— n/p —*	*— n/p —*	***3,239,313***	***3,097,558***
312.41.00	Local Option County Gas Tax	125,000 | *122,443*	136,000 | *118,232*		*— n/p —*	99,548	*— n/p —*	*— n/p —*	95,500	95,500
314.10.00	Utility Services Tax — FPL	276,000 | *321,408*	285,000 | *345,574*		*— n/p —*	298,000	*— n/p —*	*— n/p —*	291,200	291,200
315.00.00	Communication Service Tax	145,000 | *161,745*	145,000 | *172,434*		*— n/p —*	145,000	*— n/p —*	*— n/p —*	150,000	150,000
323.10.00	Franchise Fees — FPL	215,000 | *244,072*	216,000 | *253,202*		*— n/p —*	215,000	*— n/p —*	*— n/p —*	227,200	227,200
	TOTAL TAXES	***3,746,412 | 3,714,561***	***3,818,033 | 3,972,348***		*— n/p —*	***4,061,675***	*— n/p —*	*— n/p —*	***4,242,463***	***4,100,708***
	TOTAL REVENUES (all sources incl. transfers)	***4,923,187 | 4,490,639***	***4,582,113 | 4,861,677***		*— n/p —*	***5,293,520***	*— n/p —*	*— n/p —*	***5,173,879***	***5,032,124***

§ 15-4(c) requires, for EVERY revenue source, the prior-year approved budget, receipts-to-date plus estimate, and the last audited year — none of which appears for any revenue line in either option — plus "an explanation of the sources of revenues, assumptions underlying the revenue estimates and identification of key revenue trends," which the packet also omits (e.g., no explanation for Vacation Rental Application Fees falling 8,600 to 1,600 or ordinance fines going to zero).

SHEET 3 — LAW ENFORCEMENT, DEPT 21: MAIN SHEET (packet Pg 20; PDF 25 / ≈81)

Acct #	Classification / Description	**FY2024 ACTUAL** REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	**FY2025 BUDGET** ADDED for comparison (present only on summary pages)	**FY2025 ACTUAL** (per Town sheets, unaudited)	**FY2025 AUDITED ACTUAL** REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	**FY2026 APPROVED BUDGET** (provided)	**FY2026 ACTUAL TO DATE OF BUDGET PREP** Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	**FY2026 EST. REMAINDER OF FY** Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	**FY2027 PROPOSED @ 4.6000**	**FY2027 PROPOSED @ ROLLBACK 4.3987**
SALARIES & PAYROLL-RELATED										
500.12.00	Regular Salaries	*— n/p —*	*— n/p —*	731,337	*— n/p —*	863,842	*— n/p —*	*— n/p —*	848,883	848,883
500.12.50	Holiday Pay	*— n/p —*	*— n/p —*	38,881	*— n/p —*	35,308	*— n/p —*	*— n/p —*	42,464	42,464
500.14.00	Differential	*— n/p —*	*— n/p —*	0	*— n/p —*	11,520	*— n/p —*	*— n/p —*	11,866	11,866
500.14.00	Salaries Overtime	*— n/p —*	*— n/p —*	12,080	*— n/p —*	19,500	*— n/p —*	*— n/p —*	49,000	49,000
500.14.16	Contingency Pay	*— n/p —*	*— n/p —*	20,635	*— n/p —*	32,328	*— n/p —*	*— n/p —*	5,000	5,000
500.15.00	Education Incentive Pay	*— n/p —*	*— n/p —*	8,519	*— n/p —*	7,800	*— n/p —*	*— n/p —*	11,050	11,050
500.15.01	First Responder	*— n/p —*	*— n/p —*	6,657	*— n/p —*	6,500	*— n/p —*	*— n/p —*	7,800	7,800
500.21.00	FICA Taxes	*— n/p —*	*— n/p —*	60,685	*— n/p —*	74,725	*— n/p —*	*— n/p —*	74,286	74,286
500.22.02	Police Pension	*— n/p —*	*— n/p —*	226,172	*— n/p —*	175,000	*— n/p —*	*— n/p —*	225,481	225,481
500.22.02	State Pension Reimburse	*— n/p —*	*— n/p —*	57,172	*— n/p —*	52,000	*— n/p —*	*— n/p —*	53,000	53,000
500.22.20	Retirement Town Employees	*— n/p —*	*— n/p —*	2,897	*— n/p —*	6,237	*— n/p —*	*— n/p —*	6,504	6,504
500.23.01	Health Insurance (silently raised from 139,973 in the 08/16 workbook: +$20,903)	*— n/p —*	*— n/p —*	113,727	*— n/p —*	139,973	*— n/p —*	*— n/p —*	160,876	160,876
500.23.02	Life Insurance	*— n/p —*	*— n/p —*	2,734	*— n/p —*	2,766	*— n/p —*	*— n/p —*	2,766	2,766
500.23.10	Statutory AD&D;	*— n/p —*	*— n/p —*	0	*— n/p —*	1,163	*— n/p —*	*— n/p —*	1,163	1,163
500.24.00	Workers Compensation	*— n/p —*	*— n/p —*	3,938	*— n/p —*	14,966	*— n/p —*	*— n/p —*	14,587	14,587
500.25.00	Unemployment	*— n/p —*	*— n/p —*	864	*— n/p —*	1,042	*— n/p —*	*— n/p —*	1,042	1,042
	TOTAL SALARIES & PAYROLL	*— n/p —*	*— n/p —*	**1,286,298**	*— n/p —*	**1,444,670**	*— n/p —*	*— n/p —*	**1,515,768**	**1,515,768**
OPERATING & CAPITAL										
520.34.40	Dispatching Services (BCSO interlocal)	*— n/p —*	*— n/p —*	19,800	*— n/p —*	19,510	*— n/p —*	*— n/p —*	20,500	20,500
520.35.00	Pre-employment (detail itemizes 1,200 — does not foot to 1,049)	*— n/p —*	*— n/p —*	493	*— n/p —*	1,200	*— n/p —*	*— n/p —*	1,049	1,049
520.40.00	Travel & Meetings	*— n/p —*	*— n/p —*	3,149	*— n/p —*	1,892	*— n/p —*	*— n/p —*	3,392	3,392
520.41.10	Communication Srv	*— n/p —*	*— n/p —*	8,224	*— n/p —*	11,786	*— n/p —*	*— n/p —*	17,050	17,050
520.46.15	Equipment Maintenance	*— n/p —*	*— n/p —*	8,889	*— n/p —*	11,260	*— n/p —*	*— n/p —*	11,260	11,260
520.46.20	Vehicle Maintenance	*— n/p —*	*— n/p —*	16,194	*— n/p —*	20,000	*— n/p —*	*— n/p —*	20,560	20,560
520.52.00	Uniforms	*— n/p —*	*— n/p —*	5,211	*— n/p —*	8,500	*— n/p —*	*— n/p —*	8,500	8,500
520.52.05	Protective Gear	*— n/p —*	*— n/p —*	6,975	*— n/p —*	13,934	*— n/p —*	*— n/p —*	14,574	14,574
520.52.50	Gas & Oil	*— n/p —*	*— n/p —*	23,124	*— n/p —*	20,000	*— n/p —*	*— n/p —*	20,000	20,000
520.52.70	Medical	*— n/p —*	*— n/p —*	438	*— n/p —*	10,000	*— n/p —*	*— n/p —*	10,000	10,000
520.54.10	Training & Schools	*— n/p —*	*— n/p —*	3,017	*— n/p —*	3,400	*— n/p —*	*— n/p —*	4,050	4,050
520.64.01	Capital Outlay	*— n/p —*	*— n/p —*	30,121	*— n/p —*	4,900	*— n/p —*	*— n/p —*	0	0
581.00.00	***Transfer Long Term Capital*** *(4.6 detail page says 15,550; 4.6 capital table 15,550 veh + 4,450 comp; 08/16 workbook 35,000; rollback summary 12,950 — FOUR figures)*	*— n/p —*	*— n/p —*	***0***	*— n/p —*	***30,000***	*— n/p —*	*— n/p —*	***20,000***	***12,950 (derived)***
581.00.00	Transfer Out Stormwater	*— n/p —*	*— n/p —*	0	*— n/p —*	50,000	*— n/p —*	*— n/p —*	0	0
543.00.00	Licenses & Fees	*— n/p —*	*— n/p —*	44,937	*— n/p —*	25,130	*— n/p —*	*— n/p —*	28,678	28,678
	All other operating lines (prof. svcs, office equip, radar, promo, postage, supplies, dues) (condensed)	*— n/p —*	*— n/p —*	4,373	*— n/p —*	3,835	*— n/p —*	*— n/p —*	6,390	6,390
	OPERATING EXPENDITURES SUBTOTAL *(NOTE: −21.6% vs FY26 approved operating — evaluate § 166.241(4) LE budget-reduction petition threshold, def. of "operating budget" contested since total LE rises)*	*— n/p —*	*— n/p —*	***175,559***	*— n/p —*	***238,147***	*— n/p —*	*— n/p —*	***186,803***	***179,753 (derived)***

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
	TOTAL SALARIES AND OPERATING ***(summary page shows 1,682,571 for BOTH options by excluding the LTC transfer — undisclosed convention)***	*— n/p —*	*— n/p —*	***1,461,857***	*— n/p —*	***1,682,817***	*— n/p —*	*— n/p —*	***1,702,571***	***1,695,521 (derived)***

SHEET 4 — LAW ENFORCEMENT DETAIL WITH QTY / UNIT COST (packet Pgs 22–23; PDF 27–28 / ≈83–84)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
Detail-level history is REQUIRED "opposite the several items" (§ 15-4(d)) yet exists for NO detail line in either option — hence every historical column below is empty.										
520.34.40	Dispatching — Sheriff interlocal (annual)	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	20,500	20,500
520.41.10	Communications: Computer Experts 12×581=6,972; Barracuda 12×125=1,501; MS Lic. 12×186=2,237; Vehicle internet 12×300=3,600; Adobe 12×20=240; SonicWall 2,500	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	17,050	17,050
520.46.15	Equipment: body cams, car radios, laptop, printer, lights	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	11,260	11,260
520.46.20	Vehicle maint.: calibrations 560 + repairs/routine 20,000	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	20,560	20,560
520.52.05	Protective gear: ammunition 850; Tasers 11,124; outer vests 2,600	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	14,574	14,574
520.54.10	Training: Summer conf. 775; Winter conf. 775; college/supervisory 2,500	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	4,050	4,050
543.00.00	Licenses: DMS 7,000; Comm. Intl 5,616; 800MHz ½-split 5,313; Tasers 12×220=2,641; CameraPro 12×175=2,103; Netwrix 1,470; RSA 1,155; MILO 1,350; Finder 1,000; gun range 880 (qty/cost garbled: "40×22" here, "12×40" in 08/16); PAC 150	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	28,678	28,678
581.00.00	***Transfer Out Long Term Capital (detail page figure)*** ***(conflicts with same document's line-item 20,000 — see Sheet 3)***	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	***15,550***	***12,950 (derived)***
	TOTAL LAW ENFORCEMENT EXPENSE (detail-page total) ***(vs 186,803 on the main sheet — $4,450 internal mismatch in the 4.6 option itself)***	*— n/p —*	*— n/p —*		*— n/p —*		*— n/p —*	*— n/p —*	***182,353***	***(unverified)***

Rollback detail pages for Dept 21 could not be machine-extracted; totals cross-checked only against the rollback summary. Rollback detail pages elsewhere in the packet strip qty/unit-cost cells (not flagged as differences per instruction).

SHEET 5 — FIRE CONTROL, DEPT 22: MAIN SHEET (packet Pg 24; PDF 29 / ≈85) — dept total IDENTICAL in both options ($785,977)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
SALARIES & PAYROLL-RELATED										
500.12.00	Regular Salaries (roster page prices 3 Captains at 55,252.29 but HR/position sheets at 59,943.52 — two salaries for the same positions inside one document)	— n/p —	— n/p —	103,219	— n/p —	243,847	— n/p —	— n/p —	244,827	244,827
500.15.00	Education Incentive Pay	— n/p —	— n/p —	0	— n/p —	4,752	— n/p —	— n/p —	7,080	7,080
500.14.00	Salaries Overtime (+87% — no shift/staffing model shown for the 24/7 BLS claim)	— n/p —	— n/p —	0	— n/p —	27,417	— n/p —	— n/p —	51,236	51,236
500.12.50	Holiday Pay	— n/p —	— n/p —	0	— n/p —	8,043	— n/p —	— n/p —	11,940	11,940
500.14.16	Contingency Pay	— n/p —	— n/p —	2,202	— n/p —	58,804	— n/p —	— n/p —	0	0
500.14.50	Stipend Payroll — 36 Volunteer FF (+48%; per-volunteer basis not shown)	— n/p —	— n/p —	36,796	— n/p —	40,000	— n/p —	— n/p —	59,200	59,200
500.21.00	FICA Taxes	— n/p —	— n/p —	11,061	— n/p —	25,464	— n/p —	— n/p —	27,868	27,868
500.21.00	Retirement ICMA	— n/p —	— n/p —	10,452	— n/p —	10,641	— n/p —	— n/p —	0	0
500.22.20	Retirement (FRS special-risk 37.74%) (+180% — driver unexplained anywhere in packet)	— n/p —	— n/p —	2,365	— n/p —	41,089	— n/p —	— n/p —	115,138	115,138
500.23.01	Health Insurance (was 47,340 in 08/16 workbook — silent change)	— n/p —	— n/p —	19,687	— n/p —	42,509	— n/p —	— n/p —	41,436	41,436
500.23.02	Life Insurance	— n/p —	— n/p —	112	— n/p —	960	— n/p —	— n/p —	960	960
500.23.10	Statutory AD&D;	— n/p —	— n/p —	0	— n/p —	380	— n/p —	— n/p —	380	380
500.24.00	Workers Compensation	— n/p —	— n/p —	9,000	— n/p —	9,000	— n/p —	— n/p —	3,937	3,937
500.25.00	Unemployment	— n/p —	— n/p —	99	— n/p —	241	— n/p —	— n/p —	401	401
	TOTAL SALARIES & PAYROLL	— n/p —	— n/p —	**194,992**	— n/p —	**513,147**	— n/p —	— n/p —	**564,403**	**564,403**
OPERATING & CAPITAL										
520.31.00	Professional Services (no description given)	— n/p —	— n/p —	60	— n/p —	1,582	— n/p —	— n/p —	4,500	4,500
520.34.40	Dispatching Services (BCSO)	— n/p —	— n/p —	5,600	— n/p —	6,160	— n/p —	— n/p —	5,500	5,500
520.36.00	Annual Physicals	— n/p —	— n/p —	500	— n/p —	2,500	— n/p —	— n/p —	4,700	4,700
520.46.15	Equipment Maintenance (SCBA, compressors, ladder & hose testing)	— n/p —	— n/p —	7,659	— n/p —	10,000	— n/p —	— n/p —	10,000	10,000
520.46.20	Vehicle Maintenance (Engines 58/258, Squad, ATV, District, Marine, Ski; pump test)	— n/p —	— n/p —	32,168	— n/p —	25,000	— n/p —	— n/p —	25,000	25,000
520.52.00	Uniforms	— n/p —	— n/p —	2,528	— n/p —	5,000	— n/p —	— n/p —	7,000	7,000
520.52.20	Tools & Hardware (incl. vent fan replacement)	— n/p —	— n/p —	1,254	— n/p —	7,000	— n/p —	— n/p —	7,000	7,000
520.54.10	Training & Schools	— n/p —	— n/p —	6,429	— n/p —	5,525	— n/p —	— n/p —	6,000	6,000
520.64.01	Capital Outlay: Engine 58 79,460 + Bunker Gear 22,500 (engine 79,460 recurs FY27–FY31 = financing-style obligation; no term/rate/total disclosed)	— n/p —	— n/p —	79,459	— n/p —	79,460	— n/p —	— n/p —	101,960	101,960
581.00.00	Transfer Long Term Capital	— n/p —	— n/p —	35,000	— n/p —	25,000	— n/p —	— n/p —	0	0
543.00.00	Licenses & Fees (800MHz 5,940; RMS 5,330; "Police & Procedure Manual" 4,725 — mislabeled under Fire; LMS 2,322; etc.)	— n/p —	— n/p —	25,872	— n/p —	19,958	— n/p —	— n/p —	21,207	21,207
	All other operating lines (pre-emp, travel, comms, bldg maint, office, SCBA, protective, janitorial, gas, medical, dues, training materials) (condensed)	— n/p —	— n/p —	12,210	— n/p —	20,906	— n/p —	— n/p —	24,707	24,707
	OPERATING & CAPITAL SUBTOTAL	— n/p —	— n/p —	**212,977**	— n/p —	**221,591**	— n/p —	— n/p —	**221,574**	**221,574**
	TOTAL FIRE CONTROL **(identical in rollback per its summary page; line level unverified — rollback pages ≈85–88 not machine-extractable)**	— n/p —	— n/p —	**407,969**	— n/p —	**734,738**	— n/p —	— n/p —	**785,977**	**785,977**

SHEET 6 — PUBLIC WORKS, DEPT 41: MAIN SHEET (packet Pg 30; PDF 35 / ≈91)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
SALARIES & PAYROLL-RELATED										
500.12.00	Regular Salaries	*— n/p —*	*— n/p —*	234,095	*— n/p —*	240,187	*— n/p —*	*— n/p —*	251,453	251,453
500.21.00	FICA Taxes (FY26 budget column shows $0 FICA — prior-year error carried forward)	*— n/p —*	*— n/p —*	18,278	*— n/p —*	0	*— n/p —*	*— n/p —*	19,504	19,504
500.22.20	Retirement Town Employees	*— n/p —*	*— n/p —*	32,378	*— n/p —*	33,698	*— n/p —*	*— n/p —*	34,648	34,648
500.23.01	Health Insurance	*— n/p —*	*— n/p —*	38,509	*— n/p —*	43,628	*— n/p —*	*— n/p —*	47,112	47,112
500.24.00	Workers Compensation (–78% reallocation, methodology unexplained)	*— n/p —*	*— n/p —*	19,796	*— n/p —*	24,994	*— n/p —*	*— n/p —*	5,610	5,610
	OT / contingency / life / AD&D; / unemployment (condensed)	*— n/p —*	*— n/p —*	3,009	*— n/p —*	4,405	*— n/p —*	*— n/p —*	4,418	4,418
	TOTAL SALARIES & PAYROLL	*— n/p —*	*— n/p —*	**346,065**	*— n/p —*	**346,913**	*— n/p —*	*— n/p —*	**362,745**	**362,745**
OPERATING & CAPITAL										
530.46.35	Pier Maintenance ("replace splintered boards") (12× increase, no qty/scope)	*— n/p —*	*— n/p —*	276	*— n/p —*	1,500	*— n/p —*	*— n/p —*	18,500	18,500
530.46.40	Grounds Maintenance (a further $13,000 "New" grounds line moved to depleting Fund 175 — combined grounds spend actually UP)	*— n/p —*	*— n/p —*	4,008	*— n/p —*	18,500	*— n/p —*	*— n/p —*	13,500	13,500
530.53.20	Street Signs ("signs crossovers") (3× increase; was 12,374 in 08/16 workbook — silent change; no qty)	*— n/p —*	*— n/p —*	6,588	*— n/p —*	4,200	*— n/p —*	*— n/p —*	13,000	13,000
530.46.20	Vehicle Maintenance (Ford, Silverado, bucket truck, John Deere, GEM, tractor)	*— n/p —*	*— n/p —*	12,317	*— n/p —*	15,000	*— n/p —*	*— n/p —*	15,000	15,000
530.64.01	Capital Outlay (Blue Bldg — run electric)	*— n/p —*	*— n/p —*	0	*— n/p —*	18,500	*— n/p —*	*— n/p —*	8,000	8,000
581.00.00	Transfers Out (Fund 341 + LTC)	*— n/p —*	*— n/p —*	0	*— n/p —*	19,222	*— n/p —*	*— n/p —*	0	0
	All other operating lines (landscape, travel, electrical, dump, maint/equip, bldg, OTH, trees, uniforms, PPE, tools, rentals, gas, street repair, training) (condensed; Ryckman/Old PO lines "Moved to 175")	*— n/p —*	*— n/p —*	30,762	*— n/p —*	59,885	*— n/p —*	*— n/p —*	66,660	66,660
	OPERATING EXPENDITURES SUBTOTAL	*— n/p —*	*— n/p —*	**53,951**	*— n/p —*	**136,307**	*— n/p —*	*— n/p —*	**124,660**	**124,660**
	TOTAL SALARIES & OPERATING ***(rollback is $500 LOWER but the differing line item is unidentifiable from any machine-extractable page — demand the specific line at the workshop; verify rollback Pg 30)***	*— n/p —*	*— n/p —*	***400,016***	*— n/p —*	***483,220***	*— n/p —*	*— n/p —*	***487,405***	***486,905***

SHEET 7 — BUILDING DEPARTMENT, FUND 125 / DEPT 24: REVENUE & EXPENSE (packet Pgs 39–42; PDF 43–46 / ≈95–98) — totals IDENTICAL in both options ($219,153)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
FUND 125 REVENUES (fund sheets label FY26 column "Actual" mid-year — should be estimate)										
322.00.00	Building Permits (consolidated GF revenue page says 199,000 — $500 internal mismatch)	— n/p —	— n/p —	216,997	— n/p —	187,063	— n/p —	— n/p —	199,500	199,500
322.10.10	Site Plan Review P&Z;	— n/p —	— n/p —	5,348	— n/p —	14,379	— n/p —	— n/p —	3,500	3,500
354.00.00	Fines — Local Ordinance Violations (enforcement revenue zeroed, unexplained)	— n/p —	— n/p —	18,110	— n/p —	0	— n/p —	— n/p —	0	0
381.00.00	Transfer In — General Fund (restored despite detail note "Transfers Out — Removed Per Commission")	— n/p —	— n/p —	22,000	— n/p —	0	— n/p —	— n/p —	20,000	20,000
	All other revenue lines (search requests, zoning, reviews, advertising, variances) — condensed	— n/p —	— n/p —	21,654	— n/p —	9,020	— n/p —	— n/p —	5,750	5,750
	TOTAL FUND 125 REVENUE	— n/p —	— n/p —	**284,099**	— n/p —	**210,462**	— n/p —	— n/p —	**228,750**	**228,750**
DEPT 24 EXPENDITURES										
500.12.00	Regular Salaries (+contingency) (staff model changed to contract Building Official)	— n/p —	— n/p —	174,719	— n/p —	160,552	— n/p —	— n/p —	52,760	52,760
	Payroll taxes/benefits (FICA, FRS, health, life, AD&D;, WC, unemployment) — condensed	— n/p —	— n/p —	51,526	— n/p —	53,293	— n/p —	— n/p —	32,263	32,263
	TOTAL SALARIES & PAYROLL	— n/p —	— n/p —	**228,246**	— n/p —	**213,846**	— n/p —	— n/p —	**85,023**	**85,023**
520.30.00	Professional Services — "CAP Contract" (largest non-payroll line in fund; NO contract terms, %, or qty basis anywhere)	— n/p —	— n/p —	0	— n/p —	8,048	— n/p —	— n/p —	120,000	120,000
520.54.10	Training & Schools	— n/p —	— n/p —	175	— n/p —	2,640	— n/p —	— n/p —	3,565	3,565
543.00.00	Licenses & Fees (BS&A; annual)	— n/p —	— n/p —	3,601	— n/p —	4,229	— n/p —	— n/p —	5,500	5,500
	All other operating (travel, comms, vehicle, office, postage, uniforms, PPE, gas, dues) — condensed	— n/p —	— n/p —	5,923	— n/p —	4,441	— n/p —	— n/p —	5,065	5,065
	TOTAL EXPENDITURES (operating)	— n/p —	— n/p —	**9,699**	— n/p —	**19,358**	— n/p —	— n/p —	**134,130**	**134,130**
	TOTAL ALL SALARIES AND OPERATING (identical in rollback per its summary; line level unverified. Fund starts FY27 at $0 cash — solvency rides on the permit forecast + restored transfer; F.S. 553.80 fund-use restrictions apply)	— n/p —	— n/p —	**237,945**	— n/p —	**233,204**	— n/p —	— n/p —	**219,153**	**219,153**

SHEET 8 — CODE ENFORCEMENT, DEPT 29: MAIN + DETAIL (packet Pgs 28–29; PDF 33–34 / ≈89–90) — dept total IDENTICAL in both options ($91,156)

Acct #	Classification / Description	FY2024 ACTUAL REQ'D & MISSING — s.166.241 F.S. as am. by HB 1329 (2026): preceding 4 FYs	FY2025 BUDGET ADDED for comparison (present only on summary pages)	FY2025 ACTUAL (per Town sheets, unaudited)	FY2025 AUDITED ACTUAL REQ'D & MISSING — Ch.15 §15-4(d): last completed FY per independent CPA (FY25 audit complete)	FY2026 APPROVED BUDGET (provided)	FY2026 ACTUAL TO DATE OF BUDGET PREP Component 1 of §15-4(d) 'plus' clause — ties to general ledger — MISSING	FY2026 EST. REMAINDER OF FY Component 2 — mgmt estimate; SUM of these two = the required §15-4(d) figure — MISSING	FY2027 PROPOSED @ 4.6000	FY2027 PROPOSED @ ROLLBACK 4.3987
SALARIES & PAYROLL-RELATED										
500.12.00	Regular Salary (increase labeled 4.25% in 4.6 HR sheet but 9.04% in rollback HR sheet — same salary, contradictory percentages)	— n/p —	— n/p —	25,573	— n/p —	39,520	— n/p —	— n/p —	47,631	47,631
500.23.01	Health Insurance (FY26 $0 → FY27 7,964; new benefit or prior omission, unexplained)	— n/p —	— n/p —	4,889	— n/p —	0	— n/p —	— n/p —	7,964	7,964
	FICA / FRS / life / AD&D; / WC / unemployment — condensed	— n/p —	— n/p —	6,333	— n/p —	10,157	— n/p —	— n/p —	11,336	11,336
	TOTAL SALARIES & PAYROLL	— n/p —	— n/p —	**36,818**	— n/p —	**49,677**	— n/p —	— n/p —	**66,931**	**66,931**
OPERATING										
520.48.55	Fire Inspections (vacation rentals & BTRs) (expense 5,500 vs fire-inspection REVENUE of only 2,150 — recovery mismatch unexplained)	— n/p —	— n/p —	5,563	— n/p —	4,900	— n/p —	— n/p —	5,500	5,500
543.00.00	Licenses & Fees: Deckard Technology 13,500 + BS&A; 1,500	— n/p —	— n/p —	1,000	— n/p —	14,500	— n/p —	— n/p —	15,000	15,000
520.54.10	Training & Schools (CEUs/certifications)	— n/p —	— n/p —	0	— n/p —	300	— n/p —	— n/p —	1,200	1,200
	All other operating (travel, office, postage, recording, uniforms, dues) — condensed	— n/p —	— n/p —	1,598	— n/p —	2,075	— n/p —	— n/p —	2,525	2,525
	TOTAL OPERATING	— n/p —	— n/p —	**21,661**	— n/p —	**21,775**	— n/p —	— n/p —	**24,225**	**24,225**
	TOTAL CODE ENFORCEMENT (+27.6% vs FY26) (identical in rollback per its summary; line level unverified — rollback pages ≈89–90 not machine-extractable)	— n/p —	— n/p —	**58,479**	— n/p —	**71,452**	— n/p —	— n/p —	**91,156**	**91,156**

CLOSING NOTE — every sheet above: the two shaded-red columns required by Ch. 15 § 15-4(c)–(d) (FY25 audited actual; FY26 spent-to-date plus estimate) and the shaded-red FY24 column required by § 166.241 as amended by HB 1329 (2026) are empty on EVERY row of EVERY sheet because the data appears nowhere in the 120-page packet, in either option. The FY25 audit is complete, and mid-August expenditure data necessarily exists in BS&A; — both columns could be populated by staff before the September 3 hearing.

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 3

Reserve Balance Projections — Long-Range Financial Outlook
Reserve Burn-Rate Projections Under Five Scenarios, FY2027–FY2036

Office of the Mayor — prepared August 22, 2026 — draft for workshop discussion
6 pages — Pages 26–31 of this packet

TOWN OF MELBOURNE BEACH — LONG-RANGE FINANCIAL OUTLOOK

Reserve Burn-Rate Projections Under Five Scenarios, FY2027–FY2036 — DRAFT for Workshop Discussion

Prepared August 22, 2026 · Anchored to the 8/26/26 workshop packet (4.6000 option) and the Town's own multi-year figures · All assumptions stated in Section 2

1. What this analysis is — and is not

This analysis answers one question: **if the Town continues on its current expenditure trajectory — including proposed capital, the staffed fire department, and the compensation patterns visible in its own recent budgets — and holds the operating millage at 4.6000, how long do reserves last under different revenue futures, and in what year do recognized financial warning thresholds trigger?** It is a projection, not a prediction: in reality, a Commission facing these numbers would cut spending, raise rates, or adopt new revenue before reserves reached zero. The value of the projection is that it shows *when* that forced choice arrives and *how large* it will be under each scenario — which is precisely the information the current millage decision, the November ballot questions, and the fire assessment study feed into. Every input is either taken directly from the workshop packet or stated as an explicit assumption a reader can challenge and replace.

2. Anchors and assumptions

Input	Value	Source / basis
FY2027 budget (4.6000 option)	$5,173,879	Packet, p. 8
Ad valorem at 4.6000 (97% basis)	$3,239,313 (62.6% of budget)	Packet, p. 9
Implied taxable value	≈ $726 million	Derived from ad valorem and the 4.6-vs-rollback delta
Starting reserves (7/31/26)	$3,061,797 (≈ 7 months)	Packet, p. 64 (lower of the two conflicting pages)
Personnel cost base	≈ $3.09M (60% of budget)	Sum of departmental salary & payroll-related totals
Personnel growth	4.5% / 5.25% / 6.0% (cons./base/high)	4.25% schedule + step-ups; police +5.3–5.8% this year; police health line +19%/yr FY25→FY27; fire pension to $115,138
Other operating growth	3.0% / 3.5% / 4.5%	CPI plus Florida property-insurance pressure
Recurring capital from FY28	$400K / $500K / $600K per year	Packet's own 5-year tables: fire ≈$116K, police ≈$39K, PW, facilities, paving
Debt service (2017B)	$116,250 fixed	Packet, Fund 201
Tax-base growth	+3.0%/yr	FY24→FY27 actual ≈ +5%/yr; 3% is deliberately below trend (built-out town; Save Our Homes caps)
Other revenue growth	+2.0%/yr	Gas tax already declining ($125K→$95.5K in packet)
Amendment impact	–$424K FY28; –$848K/yr FY29+	≈950 homesteaded parcels × $100K/$200K added exemption × 4.6 mills × 97%. ±100 parcels = ±$45K. CONFIRM WITH PA.
Modest fire assessment	+$400K/yr from FY28, +3%/yr	≈$245/parcel avg across 1,636 parcels; illustrative only — actual rates await the study
Bond fails → GF stormwater	+$250K/yr from FY28	Half the pace of a $5M/10-yr program; conservative
Recession overlay	Tax base –8% FY29, flat FY30, +2% FY31	Intermediate downturn; FL 2008–11 was worse
Millage	Held at 4.6000 throughout	By design — the projection shows what happens absent increases

The FY2027 year itself is treated as balanced, as adopted. The fire reserve loan ($188,780) is assumed unrepaid in all scenarios; repaying it would deepen every deficit by ≈$38K/yr for five years.

3. Why the cost side compounds faster than inflation

Three mechanics in the Town's own numbers drive expenditure growth above CPI. **First, every raise is a new floor.** A percentage adjustment never resets: the 4.25% general increase, and the larger reclassifications in this year's schedule (23.51%, 15.0%, 14.5%, 11.11%), permanently raise the base on which every future percentage is computed. **Second, salary dollars carry a loaded multiplier.** Each additional dollar of wages adds roughly 30–40 cents in FICA (7.65%), pension contributions, workers' compensation premium (rated on payroll), and higher overtime and comp-time rates (computed from the raised hourly wage). A "$10,000 raise" is a ~$13,000–$14,000 recurring cost. **Third, benefits are growing faster than wages.** The packet's own police health-insurance line went from $113,727 (FY25) to $139,973 (FY26) to $160,876 (FY27) — about 19% per year — and the fire retirement line reached $115,138 as staffed operations matured. Health-care trend nationally runs 6–8%, reliably above CPI. The model's 5.25% base-case personnel growth is the blended result of a 4.25% wage schedule, above-schedule step-ups, and benefit lines growing faster than either; the Town's own FY26→FY27 experience (police +4.9%, public works +4.6%, with health and pension lines far above that) suggests it is not pessimistic.

4. How the Town sets police pay: an honest look at the benchmarking loop

Melbourne Beach's police officers earn their pay, and nothing here questions that. What deserves scrutiny is not the officers but the **method** by which the numbers are set: benchmarking against other agencies' salary schedules. The comparison set is dominated by departments that are larger by an order of magnitude, patrol many square miles, carry materially higher call volumes and risk, and negotiate pay through collective bargaining in two- and three-year contract cycles. Those characteristics matter twice over.

First, **the comparison creates a loop.** When the Town raises its starting salary to match the regional schedule, that figure enters the data set that union negotiators at the comparison agencies cite in their next contract cycle — and one to three of those agencies are renegotiating in any given year. Their new contracts then become the benchmark presented to the Town at the following budget, supporting a request for another adjustment. Each participant is responding rationally to the others, but the system as a whole has no natural stopping point, and a small self-funded town is the least able participant to sustain it. To a measurable degree, the Town's own prior increases are an input into the future increases it will be asked to match.

Second, **the comparison prices the wrong job.** Compensation is the whole package: pay, and also working conditions. A one-square-mile jurisdiction with very low crime, short patrol distances, and strong community relationships offers something the large comparison agencies cannot, and the Town's actual hiring experience reflects it — the department attracts early-career officers seeking a professional start and experienced officers, often already vested in another pension, who deliberately choose the workload and environment over maximum salary. For that real labor pool, each benchmarking dollar buys less recruitment and retention than the comparison implies, because salary was never the margin on which those candidates were deciding.

The alternative is not freezing pay. It is **changing the anchor**: an inflation-indexed schedule as the default; a market study on a defined cycle (every three years, not annually) using genuinely comparable agencies — small, low-call-volume departments — rather than the regional metros; and a published total-compensation statement so the full value of Town employment, including its conditions, is visible in every comparison. Chart 3 shows what the anchor choice is worth: the gap between the current ~5.5% pattern and an inflation-anchored 3% path grows to roughly **$570,000 per year by FY2036** on police personnel costs alone — before the same logic is applied to any other department.

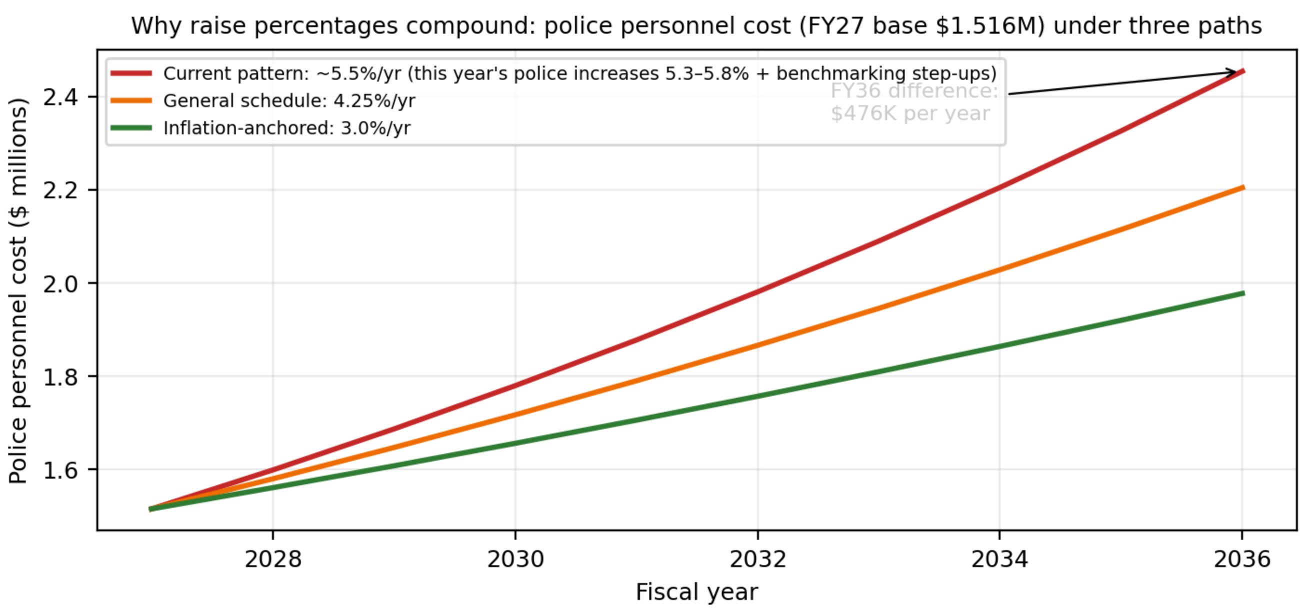


Chart 3. Police personnel cost (FY27 base $1,515,768, packet p. 25) compounded under three growth paths. Each path includes the loaded multiplier because benefits are computed on wages.

5. The revenue side: a capped base meeting a step-down

Revenue cannot be assumed to keep pace. The Town is essentially built out, so new construction adds little; Save Our Homes caps existing homestead assessed-value growth at the lesser of 3% or CPI (an asymmetric cap: it limits growth in good years but provides no floor in bad ones); and some non-tax lines are already declining in the Town's own figures (county gas tax $125,000 → $95,500 across the packet's history columns). Against that capped base, the November amendment is a step-down, not a slope: roughly –**$424,000 in FY2028 and** –**$848,000 per year from FY2029 onward** at the assumed ~950 homesteaded parcels — permanently, before any growth resumes from the lower level. A modest fire assessment (~$400K/yr illustrative) fully offsets the first step and about half of the second. That asymmetry is the single most important number in this analysis.

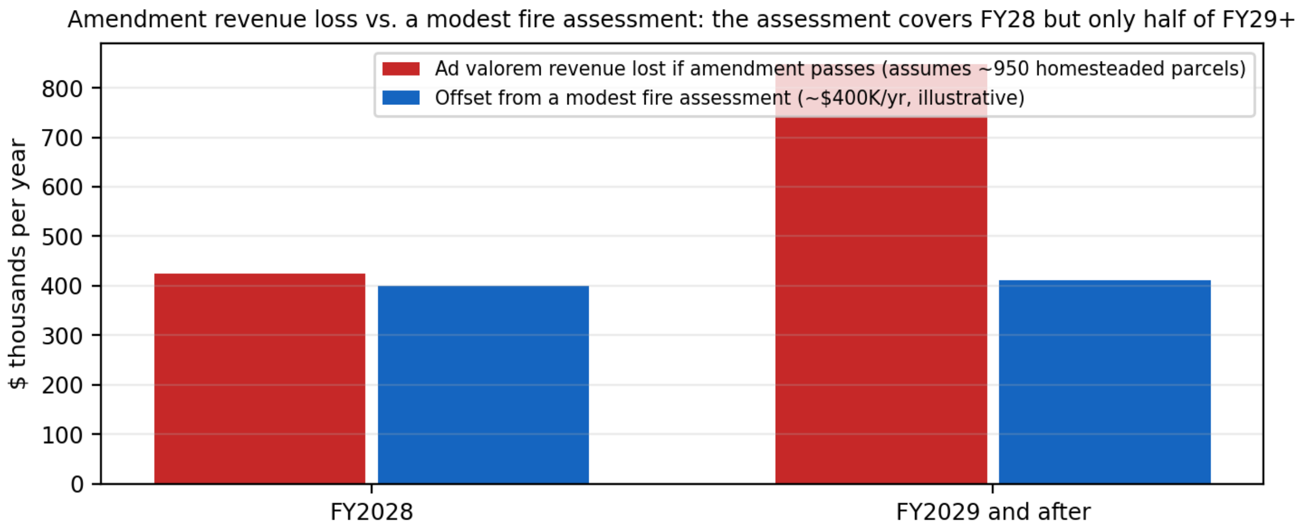


Chart 4. The amendment's revenue step-down versus an illustrative modest fire assessment. Homestead parcel count is the key assumption — the Town should obtain the exact count and exemption profile from the Brevard County Property Appraiser before the workshop.

6. Five scenarios

A — Favorable: amendment fails; bond passes; no assessment. **B — All tools:** amendment passes; bond passes; modest assessment adopted. **C — Amendment only:** amendment passes; bond passes; no assessment. **D — Assessment but no bond:** amendment passes; assessment adopted; bond fails (GF absorbs $250K/yr of stormwater). **E — Adverse:** amendment passes; no assessment; bond fails; intermediate recession beginning FY2029. Each scenario is run at conservative, base, and high cost growth (Section 2). All hold millage at 4.6000.

7. Results: reserve trajectories and flag years

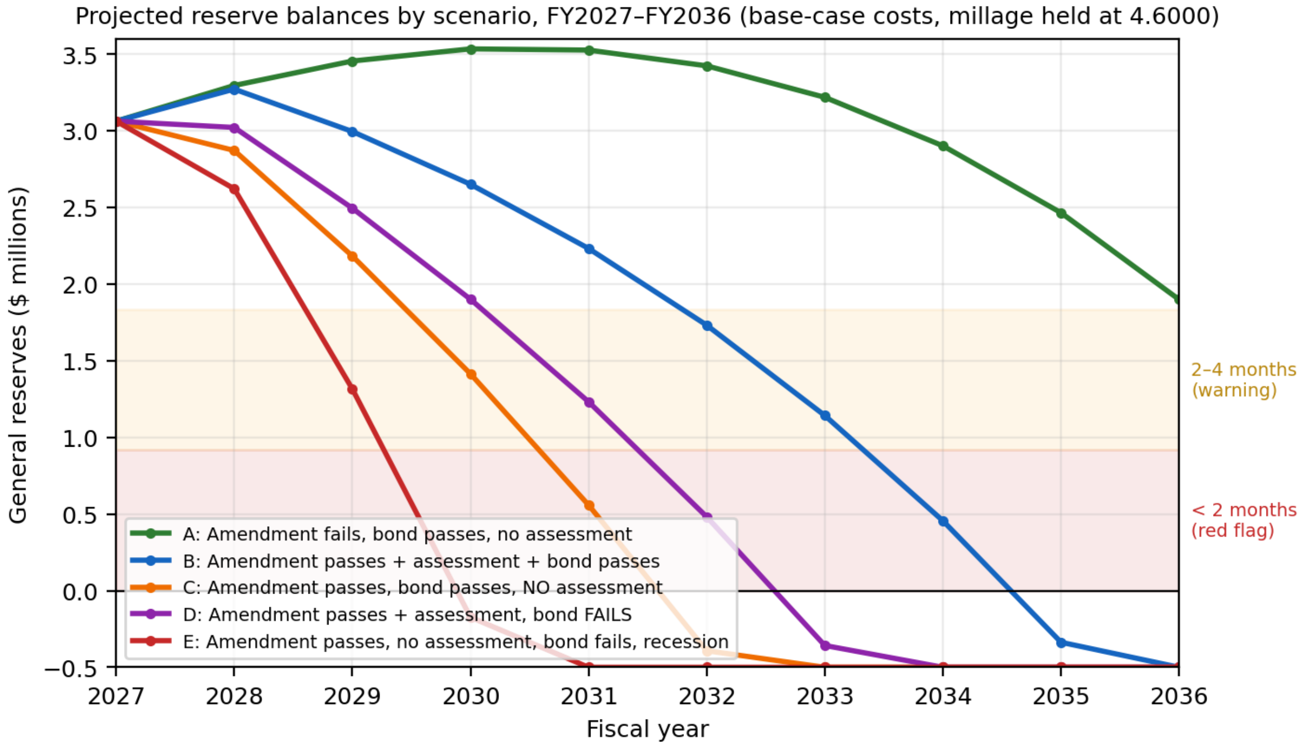


Chart 1. Projected reserve balances, base-case costs. Shaded bands: 2–4 months of expenditures (warning) and below 2 months (red flag). Lines below zero are shown to indicate depth of the structural gap; in practice the Town would be forced to act before reaching zero.

Scenario	First year below 4 months (warning)	First year below 2 months (red flag)	Reserves exhausted
A — Favorable	2033–2036+	2034 (high) / not by 2036 (base)	2036 (high) / not by 2036
B — All tools (amendment + assessment + bond)	2031–2035	2032–2034	2033–2035
C — Amendment, no assessment	2030–2031	2030–2032	2031–2033
D — Assessment, bond fails	2030–2032	2031–2033	2032–2035
E — Adverse (recession)	2029	2030	2030–2031

Table 2. Flag years across the conservative-to-high cost range. Ranges span the three cost cases; single years indicate all three cases agree.

Three readings matter. **(1) The amendment is the dominant variable.** If it fails (A), the Town's position erodes slowly — the structural gap opens in the mid-2030s and there is time to fix it deliberately. If it passes, every path reaches warning territory between FY2029 and FY2032. **(2) The assessment and the bond together buy roughly three years.** Compare C (red flag ~FY2031, exhaustion ~FY2032) with B (red flag ~FY2034, exhaustion ~FY2035): the two revenue tools do not solve the structural problem — even in B, deficits grow every year — but they convert a cliff into a slope long enough to act on. **(3) The adverse case is near-term.** Under E, the warning arrives in FY2029 — the budget after next — and the red flag in FY2030.

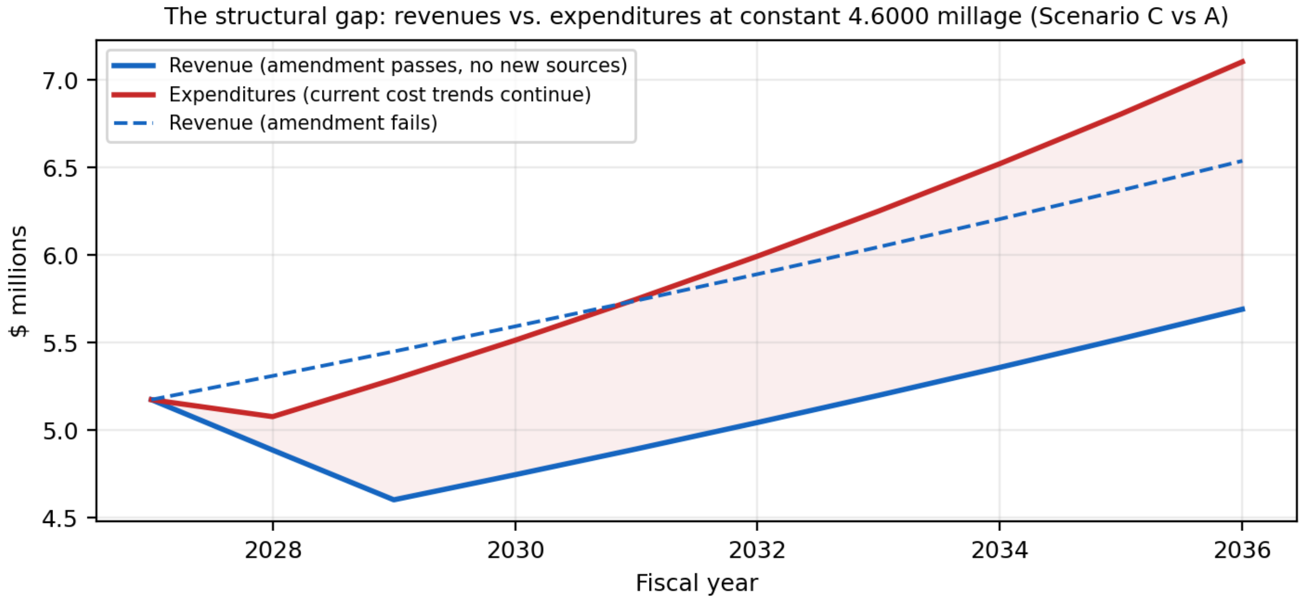


Chart 2. The structural gap under Scenario C versus the amendment-fails revenue path (dashed). The gap is recurring and widening: by FY2032 it is ≈$950K/yr, growing ≈$100K each year thereafter.

8. What the flags mean under Florida law — and when they would surface

The Town's annual audit (required by § 218.39, Fla. Stat., and conducted under Auditor General Rule 10.550) is not a passive document. Auditors must apply **financial condition assessment procedures** each year and report whether the Town shows a **deteriorating financial condition** — a determination driven by exactly the indicators these projections produce: recurring operating deficits, declining fund balance, and reserves shrinking relative to expenditures. A pattern of two to three consecutive deficit years with a falling balance can draw that finding *before* reserves fall below two months. A deteriorating-condition finding is reported to the governing body and flows to the Auditor General and the Joint Legislative Auditing Committee, which may require the Town to explain its corrective plan. Beyond that lies § 218.503: a **financial emergency** exists if the Town fails to pay short-term obligations, payroll taxes, pension contributions, or similar obligations when due — the territory a government enters as reserves approach zero — triggering state oversight up to the Governor's office. One timing fact matters for the Commission's planning: audits are completed up to nine months after fiscal year-end, so a red-flag condition arising in FY2030 becomes a formal audit finding in mid-2031. The Town will always know before the State does — these projections exist so that knowledge arrives now, while every option is still open.

9. The future-rate question, quantified

If the Commission closed each scenario's gap with millage alone in FY2032 (tax base ≈$842M less exemptions), the operating rate required would be approximately:

Scenario	FY2032 structural gap	Additional millage needed	Implied operating rate
A — Favorable	≈ $103K	≈ 0.13 mills	≈ 4.73
B — All tools	≈ $500K	≈ 0.79 mills	≈ 5.39
D — Assessment, bond fails	≈ $750K	≈ 1.19 mills	≈ 5.79
C — Amendment, no assessment	≈ $950K	≈ 1.50 mills	≈ 6.10

Table 3. Millage required to balance in FY2032 by rate alone, base-case costs. For scale: 1.50 additional mills is a 33% operating-rate increase, ≈$150/yr per $100,000 of post-exemption taxable value.

On the current 4.6000-versus-rollback choice: the starting rate shifts these figures less than the scenario does. Starting at rollback lowers revenue by ≈$142K/yr (growing with the base), which moves each depletion date roughly one year earlier *if spending is identical* — but it also anchors a lower spending base. The determining question is whether this year's additional $141,755 stays one-time capital or becomes recurring spending. If it remains truly one-time, the two starting points converge; if it hardens into the base — the historical pattern this analysis documents — the 4.6000 start requires the higher eventual rate, because the future rate must sustain whatever base is set now while none of the difference was reserved. Either way, the honest statement to residents is that **future rate increases are likely under both options in every amendment-passes scenario**; the choice affects their size and timing, not their necessity.

10. Levers that change the trajectory

In rough order of impact: (1) the November amendment outcome — outside Town control, but the exposure can be quantified now with exact Property Appraiser homestead data; (2) adopting the fire assessment — the only Town-controlled recurring revenue in the model, and the January 1, 2027 statutory step keeps it available for FY2028; (3) the bond referendum — moves stormwater capital off the General Fund permanently; (4) the compensation anchor (Section 4) — worth up to ≈$570K/yr by FY2036 on police alone, and more applied town-wide; (5) a reserve policy with a floor and an annual contribution line, converting reserves from a passive balance into a budgeted obligation; (6) capital programming through a real five-year CIP so deferral decisions are made visibly, at stated future cost, rather than by omission; and (7) health-plan design review, since 19%/yr trend on the police health line is not sustainable under any revenue scenario.

11. Caveats and requested data

This model is deliberately simple and every number in it is replaceable. Its largest uncertainties: the homesteaded-parcel count and exemption profile (obtain from the Brevard County Property Appraiser — this single dataset converts the amendment estimate from assumption to fact); the fire assessment's actual rates (await the study); the bond's debt millage (await sizing); and the personnel base split, which should be rebuilt from a consolidated position schedule once the corrected packet establishes one authoritative set of worksheets. The projection should be re-run after the November election, after the assessment study reports, and annually thereafter as part of the budget process — which is also what a GFOA-conforming long-range financial plan (criterion F7) requires.

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 4

Mayor's Report — Police Compensation
Three Years of Historical Statewide and Local Data, Fiscal Trends and Facts

Office of the Mayor — sourced to FDLE CJAP surveys 2023–2025 and Town budget records
20 pages — Pages 33–52 of this packet

MAYOR'S REPORT

THREE YEARS OF HISTORICAL STATEWIDE AND LOCAL DATA, FISCAL TRENDS AND FACTS: POLICE COMPENSATION

Office of the Mayor, Town of Melbourne Beach · Every factual statement in this report is sourced to official Florida Department of Law Enforcement surveys (2023, 2024, 2025 — fourteen datasets), Town budget records, or the public record. Where my judgment enters, I say so. The full technical analysis, methods, and every data-quality caveat are attached as the companion Complete Analysis. · DRAFT

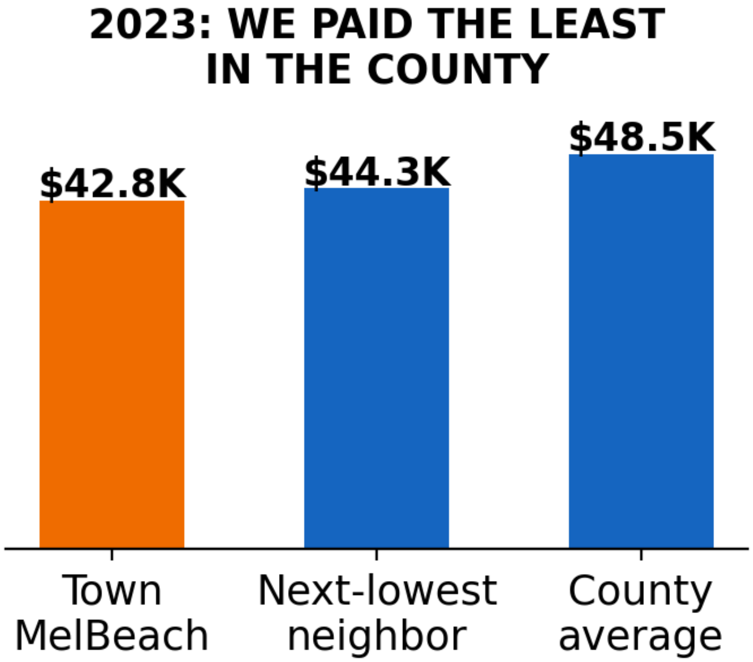
PURPOSE

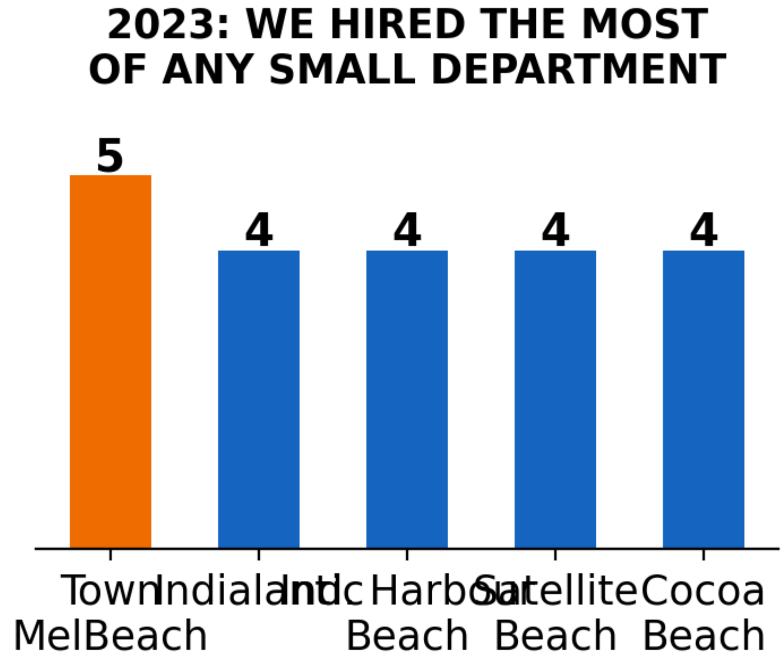
A Commission's duty is to verify spending requests, not to accept them — from any department, on any subject. This report applies that duty to police compensation, using three years of official state data. Questioning a request is not questioning our officers: the data below shows a department people join and stay in, with conditions and benefits among the best in Florida. What it questions is a method — raises justified by comparison lists chosen by the requester, with the workforce data withheld.

The money at stake is the public's, and it is finite. Salary increases never expire, compound annually, and carry about 30% in automatic payroll costs. Before committing more of it permanently, the Commission and the public should see the record. Here it is, sourced. Read it and reach your own conclusions — but reach them with the data.

THE STORY IN PICTURES — OUR RECORD

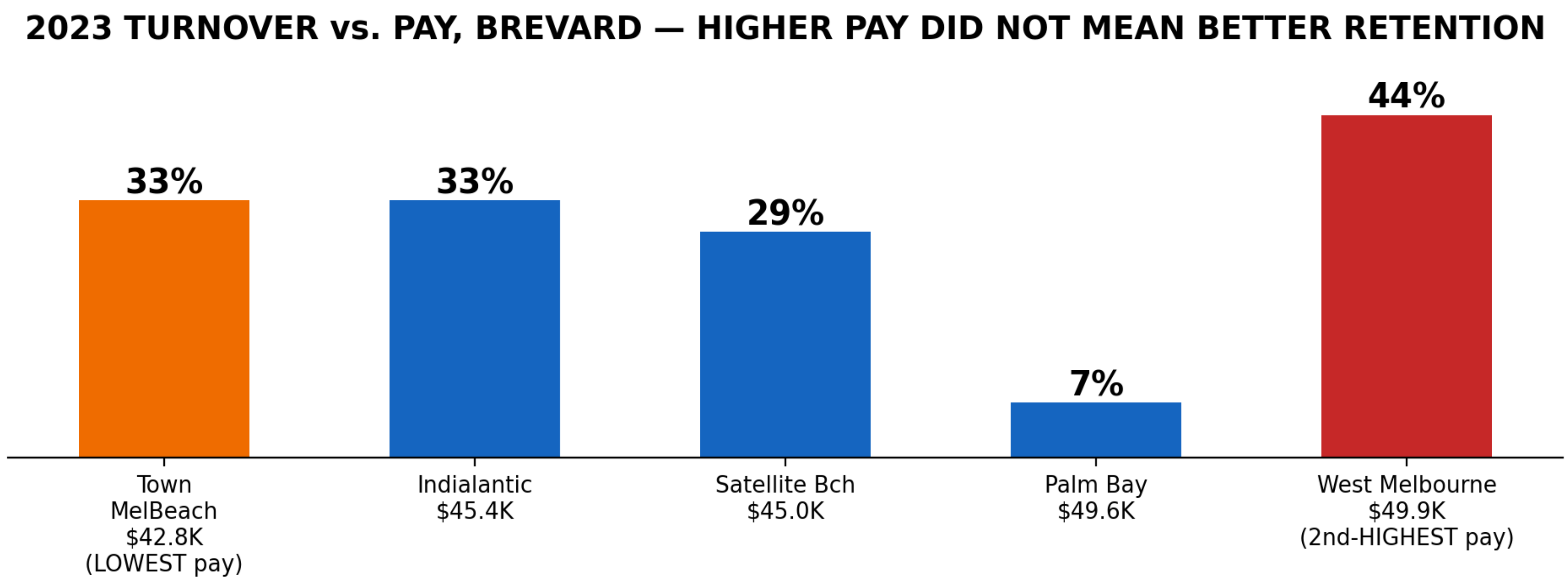
Fourteen simple pictures carry the essential facts. Every one is sourced beneath it — official state filings, including our own Town's, or Town budget records, as noted.





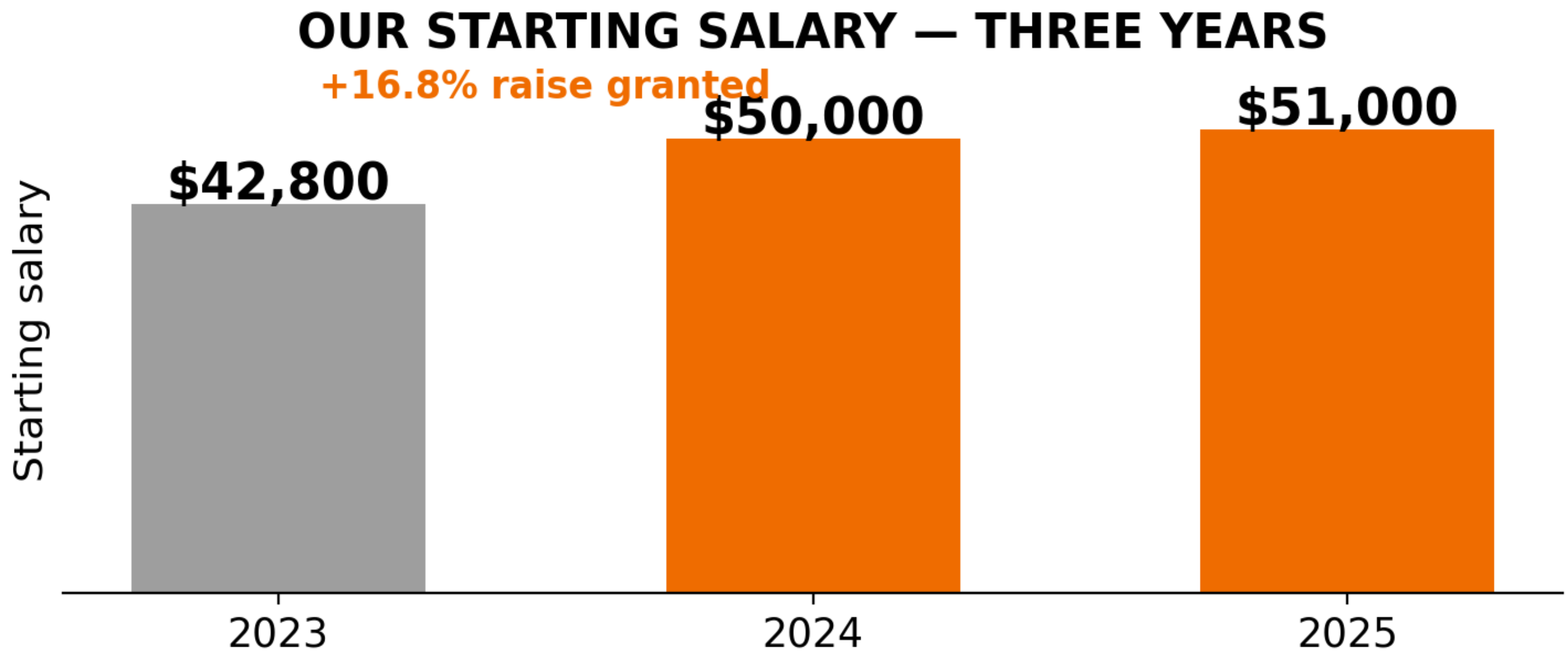
In 2023 we paid the least in the county — and hired more officers than any comparable department. Low pay was not stopping recruitment.

Source: FDLE CJAP 2023 surveys — Salary (entry minimums, all Brevard agencies) and Officers Hired.



And pay did not predict who stayed: we matched a higher-paying neighbor, and the county's second-highest payer had the county's worst turnover.

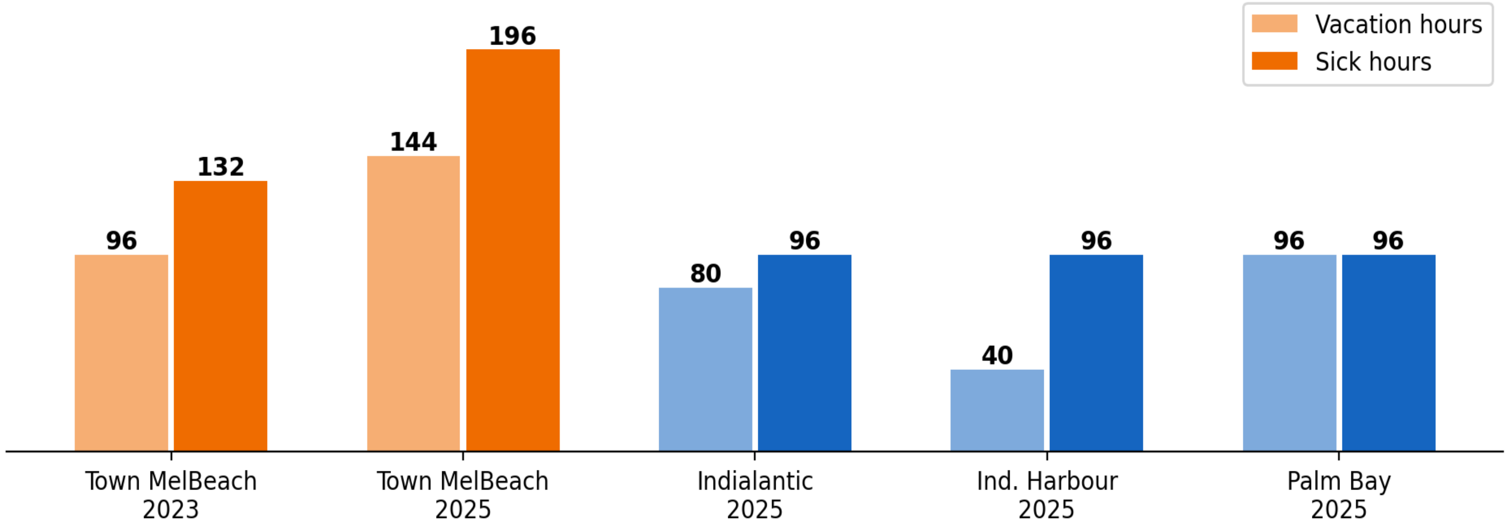
Source: FDLE CJAP 2023 Salary and Attrition surveys; rates computed against sworn strength (FDLE Officer Population).



We then raised starting pay 16.8% in one year.

Source: FDLE CJAP Salary surveys 2023, 2024, 2025 (Melbourne Beach entry minimum).

PAID LEAVE: WE LED THE NEIGHBORS EVEN AT OUR LOWEST PAY — AND THEN EXTENDED THE LEAD



And we upgraded benefits at the same time. Even at our LOWEST pay we gave more paid leave than any neighbor — today our officers get roughly DOUBLE the neighbors' leave, plus a special-risk retirement plan and deferred compensation added, plus all four insurance lines fully paid (top 23% of Florida).

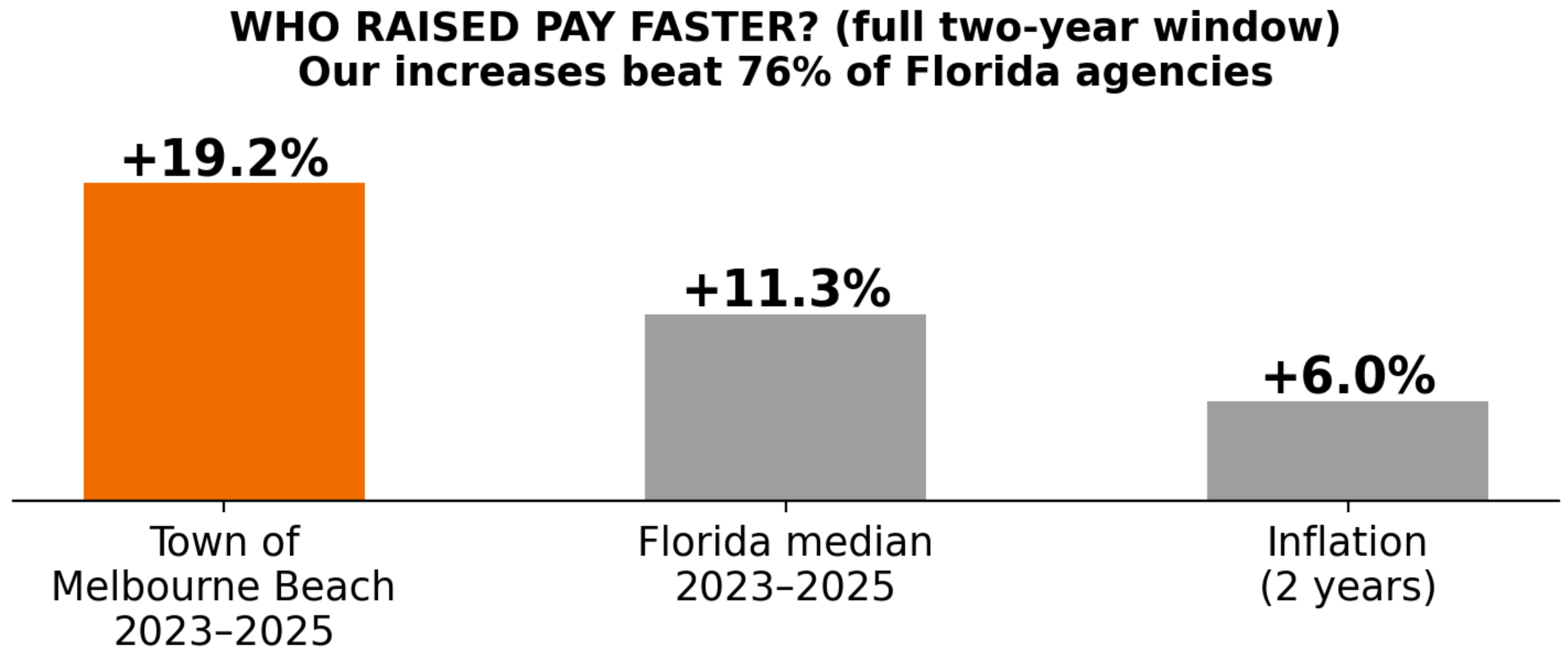
Sources: FDLE CJAP Retirement & Benefits surveys 2023 and 2025; Insurance surveys 2023, 2024, and 2025; Supplemental Programs surveys 2023 and 2025. Note: the Town's 2024 insurance row reports all four lines as only "partially subsidized" — inconsistent with both the 2023 and 2025 filings and to be verified with the Clerk (plan-transition year or reporting error).

THE FULL COMPENSATION STACK, SIDE BY SIDE — SALARY IS THE ONLY ROW WHERE WE ARE NOT AHEAD

	Town MelBeach	Indialantic	Ind. Harbour Bch	Palm Bay
Starting salary (2025)	**$51,000**	$54,272	$52,058	$53,612
Medical insurance	**FULLY PAID**	Fully paid	Fully paid	Partial
Dental insurance	**FULLY PAID**	Partial	Fully paid	Partial
Life insurance	**FULLY PAID**	Fully paid	Fully paid	Partial
Disability insurance	**FULLY PAID**	NOT paid	NOT paid	Partial
Vacation hours / year	**144**	80	40	96
Sick hours / year	**196**	96	96	96
Special-risk retirement plan	**YES**	Yes	No	Yes
Deferred compensation	**YES**	No	Yes	No
Take-home vehicle	**YES**	Duty-based	Yes	Yes
Tuition reimbursement	**YES**	Yes	Yes	NO
Wellness program	**YES**	None	None	None
Peer support program	**YES**	No	No	Yes

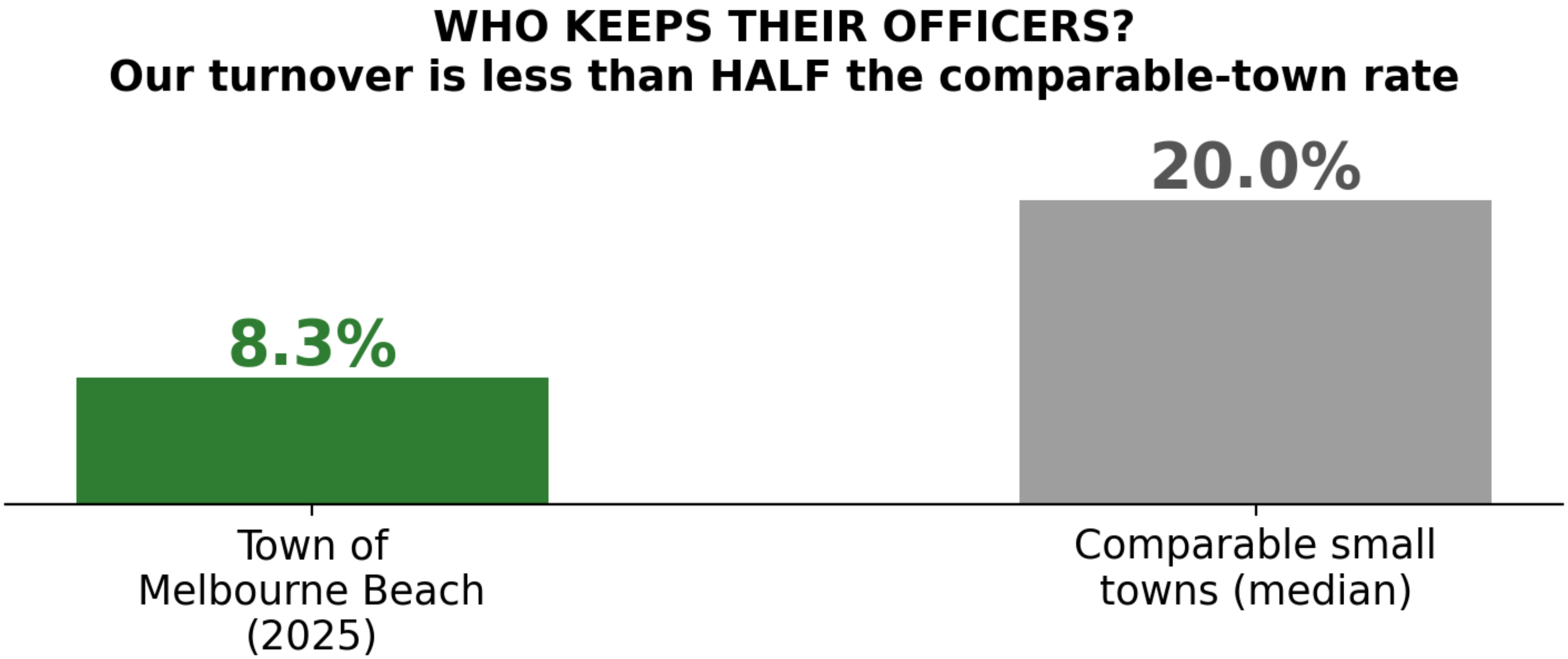
Stack the whole package side by side and the picture completes itself: salary is the ONLY row where we are not ahead — and it is the only row the comparison lists ever show.

Sources: FDLE CJAP 2025 surveys — Salary, Insurance, Retirement & Benefits, Supplemental Programs (rows as labeled).



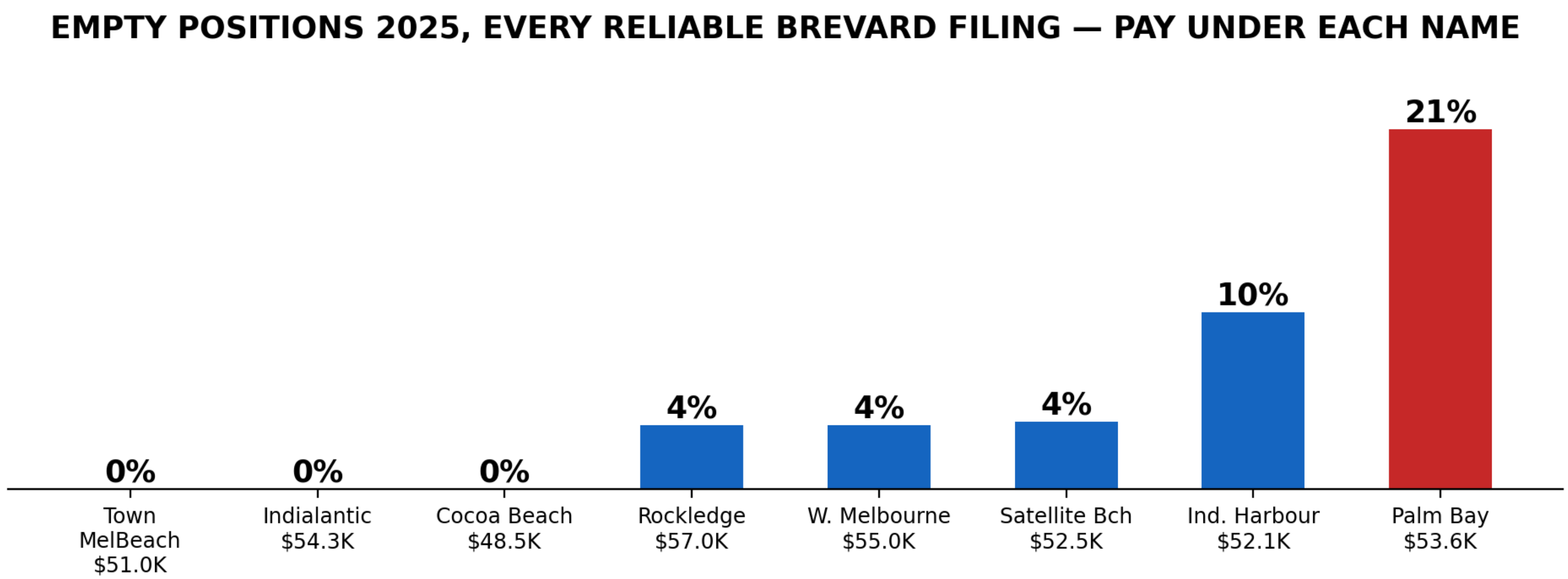
Over the full window our raises outpaced 76% of every police agency in Florida — and all but one department in Brevard.

Source: FDLE CJAP Salary surveys 2023 and 2025, 220 matched agencies; inflation reference: CPI, approximate two-year total.



Result: our officers stay. One departure last year — turnover less than half the comparable-town rate.

Source: FDLE CJAP 2025 Attrition and Officer Population surveys; comparable set = 49 non-metro agencies of 25 or fewer sworn.

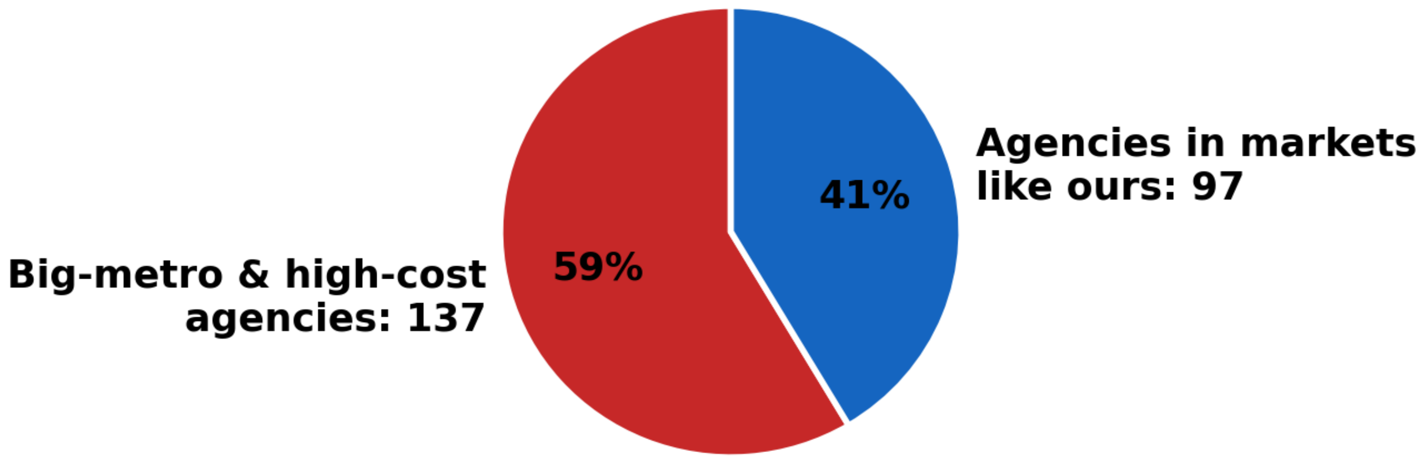


And our roster is FULL — zero vacancies two years running — while several higher-paying agencies cannot fill theirs. Conditions fill rosters, and ours are excellent.

Source: FDLE CJAP Agency Information 2024 and 2025 (budgeted vs. vacant positions); Salary 2025 for the pay labels. Titusville and Cocoa omitted as apparent reporting errors — see companion analysis, Part VI.

THE STORY IN PICTURES — THE MARKET

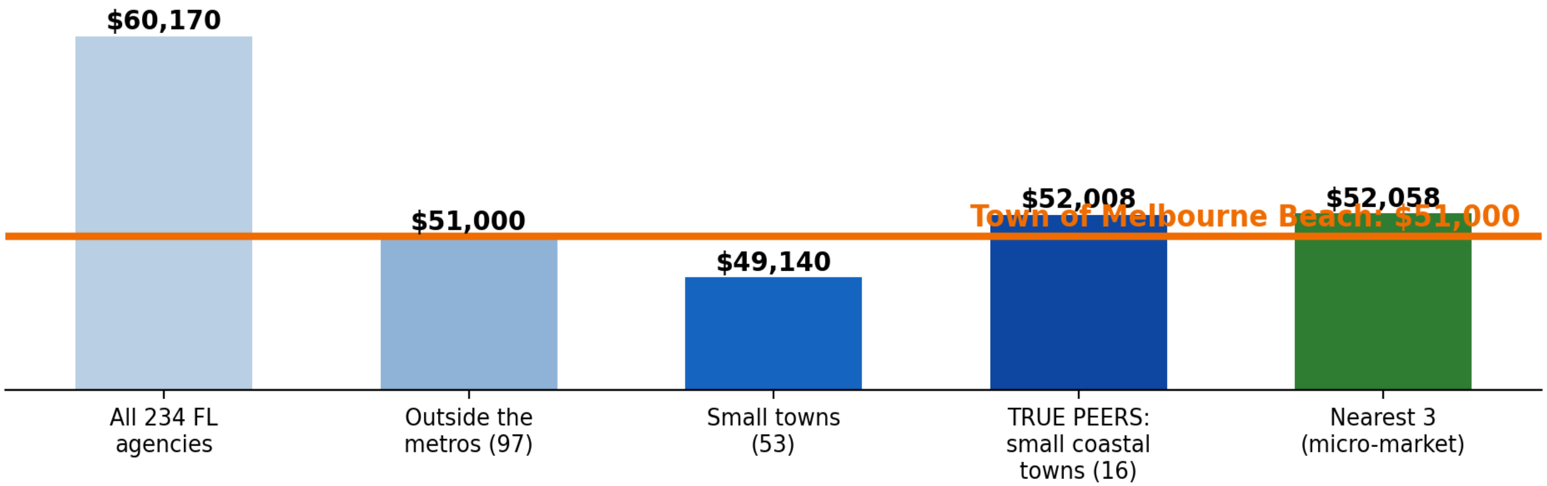
WHAT IS INSIDE "THE STATEWIDE AVERAGE"?
6 of every 10 agencies are metro or high-cost markets — not ours



Why do we always look "underpaid"? The comparisons use the wrong markets: six of ten agencies in the statewide numbers are metro or high-cost — nothing like a one-square-mile beach town.

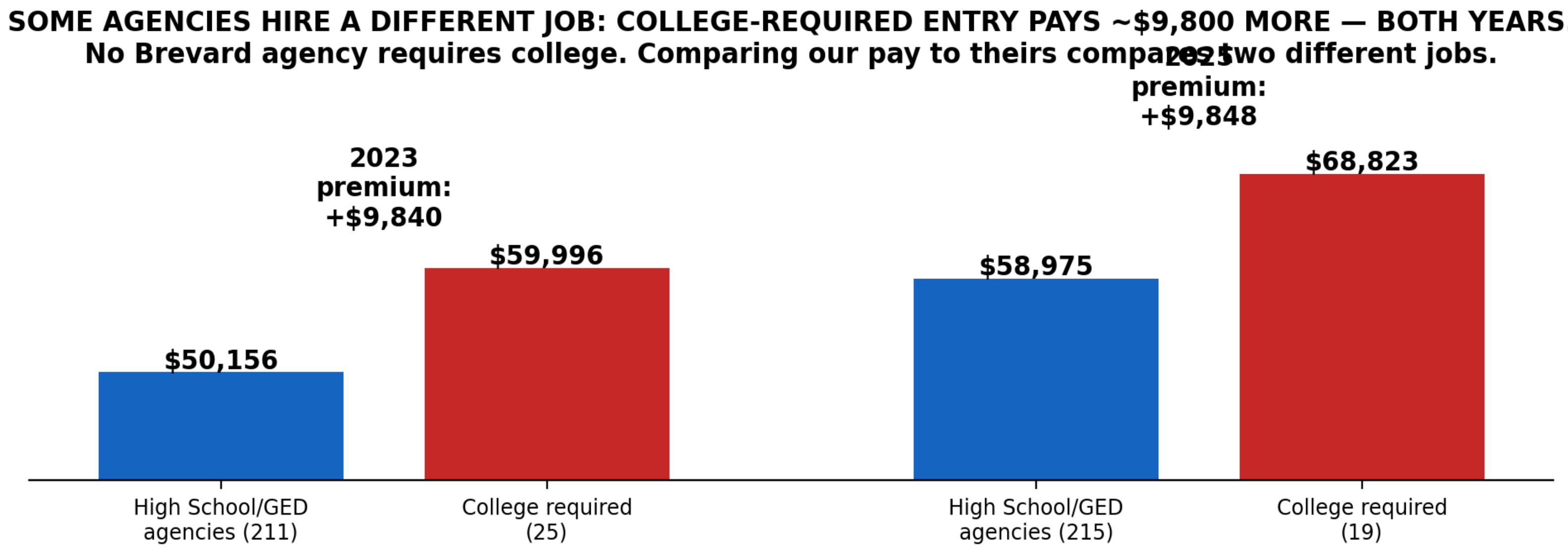
Source: FDLE CJAP Salary 2025, 234 usable agencies; metro/high-cost classification per companion analysis, Part II.

THE SAME COMPARISON, REFINED FIVE TIMES — MEDIAN PAY OF EACH SET vs. THE TOWN



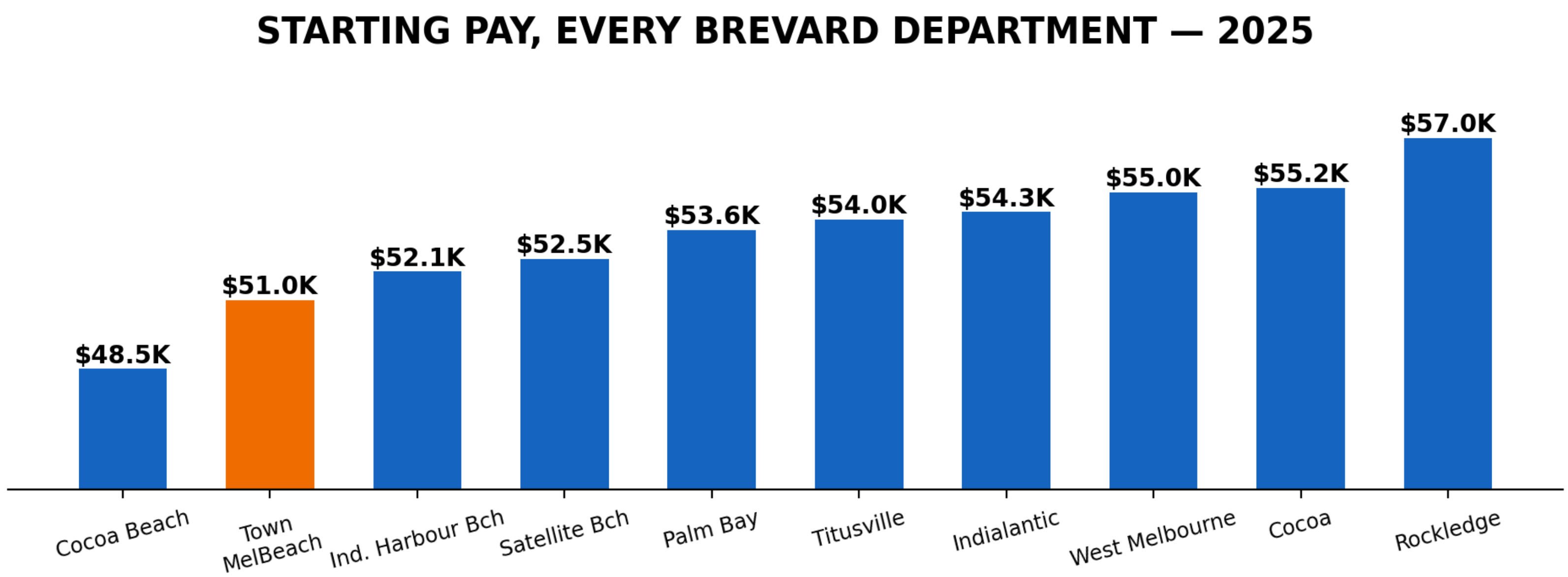
Refine the comparison honestly, step by step, and the story flips: outside the metros we ARE the median; among ordinary small towns we are ABOVE it; against our true peers — measured two completely different ways — we are about $1,000 under.

Source: FDLE CJAP Salary 2025. Set definitions and every filter documented in the companion analysis, Part II; the small-town set is independently reproduced by an objective 25-or-fewer-sworn rule (FDLE Officer Population 2025).



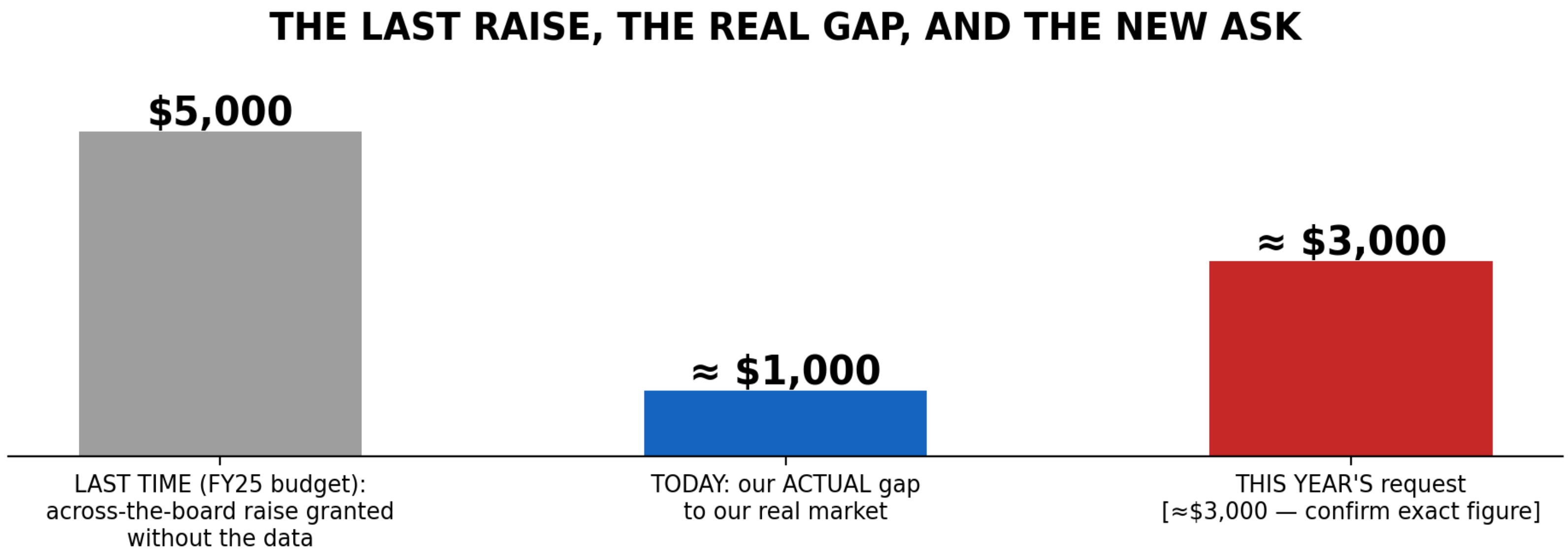
And one control the salary lists never apply: 25 agencies in 2023 and 19 in 2025 require college at entry — and pay a ~$9,800 premium for it, both years. They are hiring a different job. No Brevard agency requires college; we and our peers hire at High School/GED, like 92% of Florida.

Source: FDLE CJAP Requirements and Salary surveys, 2023 and 2025 (entry-level education requirement vs. entry minimum salary; medians).



Even inside Brevard, we are not at the bottom — and the agencies above us are union departments whose contract cycles reset in 2025, using lists that now include our own 2024 raise.

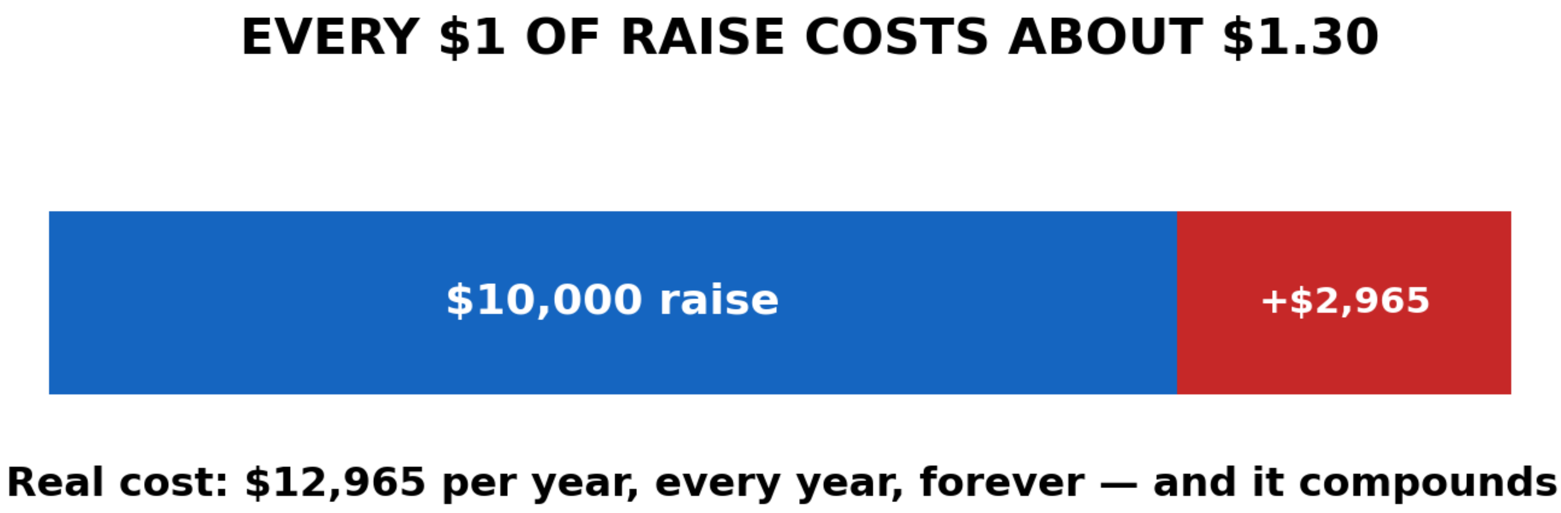
Source: FDLE CJAP Salary 2025; union status from FDLE Agency Information 2025.



So keep the three numbers straight: last time's raise (granted without the data), our actual market gap today, and this year's new request — three times that gap.

Sources: FY2025 adopted Town budget (the $5,000 across-the-board increase); FDLE-derived market gap (companion analysis, Part II); current request per the FY2027 budget discussions [confirm exact figure and cite packet page before release].

THE STORY IN PICTURES — THE COST



Every raise costs about 30% more than its sticker price — automatically, permanently, compounding every year after.

Sources: NOT FDLE data — FICA at the statutory 7.65%; pension, workers-compensation, and overtime-rate effects per the Town's own FY2027 budget detail (workshop packet, police department pages) and FLSA rate mechanics. Illustrative at a $10,000 example.

WHAT HAPPENED LAST TIME — SAID PLAINLY

In the FY2025 budget, adopted in 2024, this Commission approved an across-the-board $5,000 starting-salary increase. The justification presented was that our pay — then the lowest in Brevard, which was true — was causing a hiring and retention crisis. I asked for the data behind that claim. I asked repeatedly, over months, as did residents. It was not produced before the vote. The raise was approved on assertion.

When the data finally surfaced — after adoption — it showed the crisis claim was not true. The state's own files, which existed free and public the entire time, show what Chart 9 of the companion analysis shows in one picture: in 2023, pay predicted nothing about who left. The lowest-paying department in the county — ours — had the same turnover as a higher-paying neighbor, better turnover than the county's second-highest payer (which lost 44% of its force), and hired more officers than any comparable department. Our turnover was mid-pack in the worst churn year the profession has had — the same storm as everyone, at rates unrelated to pay. There was a real fact (our pay ranking) attached to a claim the data did not support (a staffing crisis it was causing). The Commission was asked to vote first and see the evidence later — and it did.

To be exact: officers may well have deserved a correction — the ranking fact was real, and the results since have been good. But the DECISION WAS MADE WITHOUT THE DATA, THE DATA WAS ASKED FOR AND NOT PROVIDED, AND WHEN IT ARRIVED IT CONTRADICTED THE CLAIM THAT DROVE THE VOTE. That process was wrong then, would be wrong for any department, and is repeating now.

IT IS HAPPENING AGAIN — AND NOW WE ARE FEEDING THE CYCLE

This year the same structure returns: we are "behind the neighbors again," and another across-the-board step-up — approximately $3,000 [confirm exact figure] — is sought, on top of the $5,000 granted in the FY2025 budget. Here is what the three-year record actually shows. Our 2023–24 increase did not just raise our pay — it entered the comparison lists that neighboring agencies' unions cite in their own negotiations. In the year that followed, the union departments' contract cycles landed: Indialantic sat flat for two years and then jumped 19.5% in one step; Rockledge flat, flat, then +14%; Cocoa +10%; Titusville +8% — the flat-flat-spike fingerprint of long-term contracts resetting, visible in our county's own filings, in a year when the median Florida agency raised entry pay 6.4% — several times inflation. Four agencies leapfrogged us. And their new numbers now come back to us as the evidence that we are "behind." We helped drive the rates we are now being asked to chase. That is not a market. That is a treadmill — and it has no finish line, because the union agencies renegotiate on two- and three-year cycles forever, and a small non-union town that benchmarks against them annually enrolls itself in a race it cannot win and did not need to enter: **our roster is full and our officers stay.**

There is no staffing problem. The department's own 2025 state filing reports ONE separation, ZERO vacancies, and a full roster — retention better than 76% of comparable agencies. The request asks us to solve, a second time, at permanent compounding cost, a problem that our own filings prove does not exist.

ONE ITEM FROM OUR OWN FILINGS — RAISED OPENLY, FOR THE CHIEF TO ADDRESS

Comparing the Town's own 2023 and 2025 FDLE Requirements filings surfaces changes that deserve an explanation on the record — not because wrongdoing is assumed, but because the pattern, if the filings are accurate, is that several entry screening standards were dropped during the same window in which entry pay rose 19.2%:

Requirement (Town's own FDLE filings)	2023	2025	Direction
Physical fitness as a condition of employment	Yes	No	Dropped
Physical fitness / agility test at hiring	Yes	No	Dropped
Voice stress analysis at hiring	Yes	No	Dropped
Minimum age	19	21	Raised
Education required for promotion	Some College	AA/AS degree	Raised
Tattoo policy	No	Yes	Added

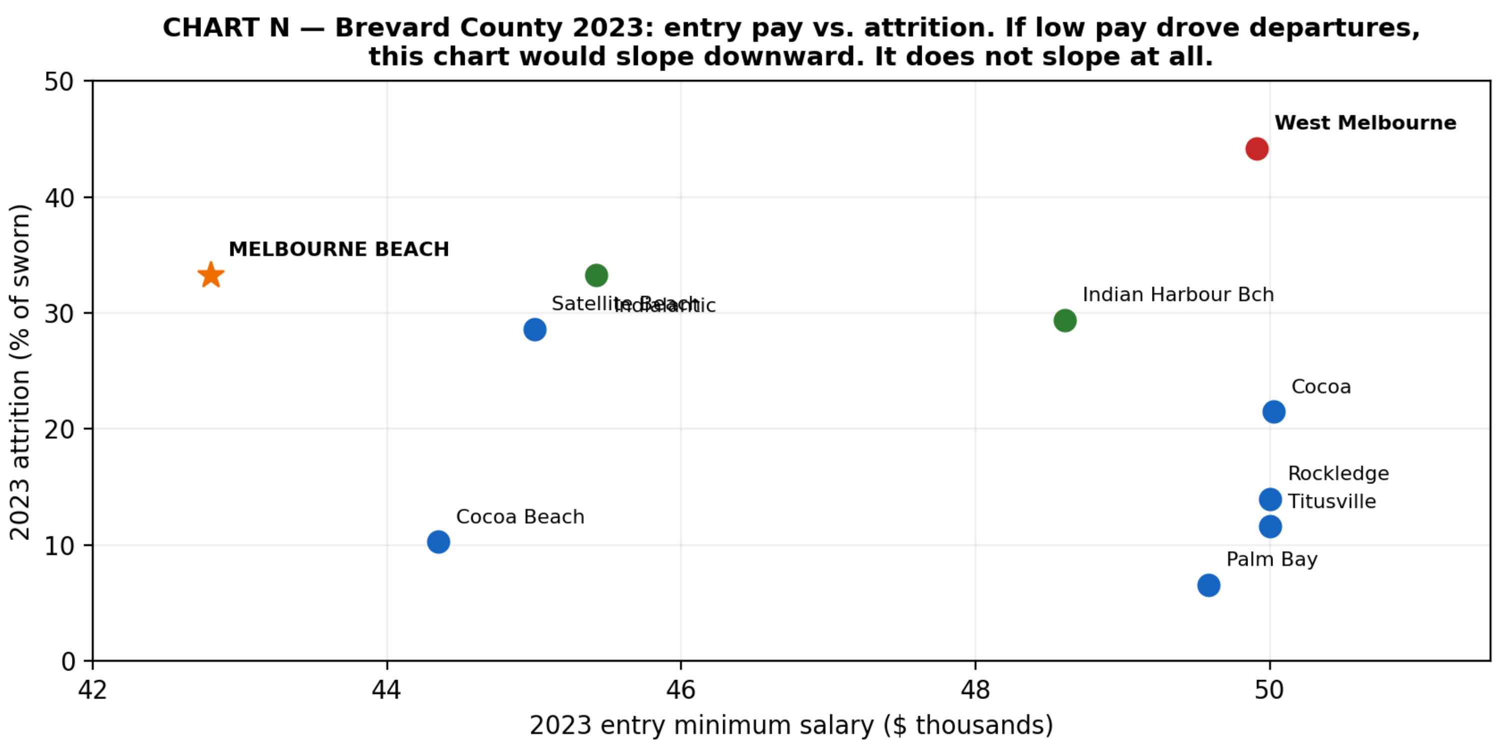
Entry education, shift length, probation, psychological exam, polygraph, swim test	(unchanged)	(unchanged)	—

Source: FDLE CJAP Requirements surveys, 2023 and 2025, Melbourne Beach Police Department rows.

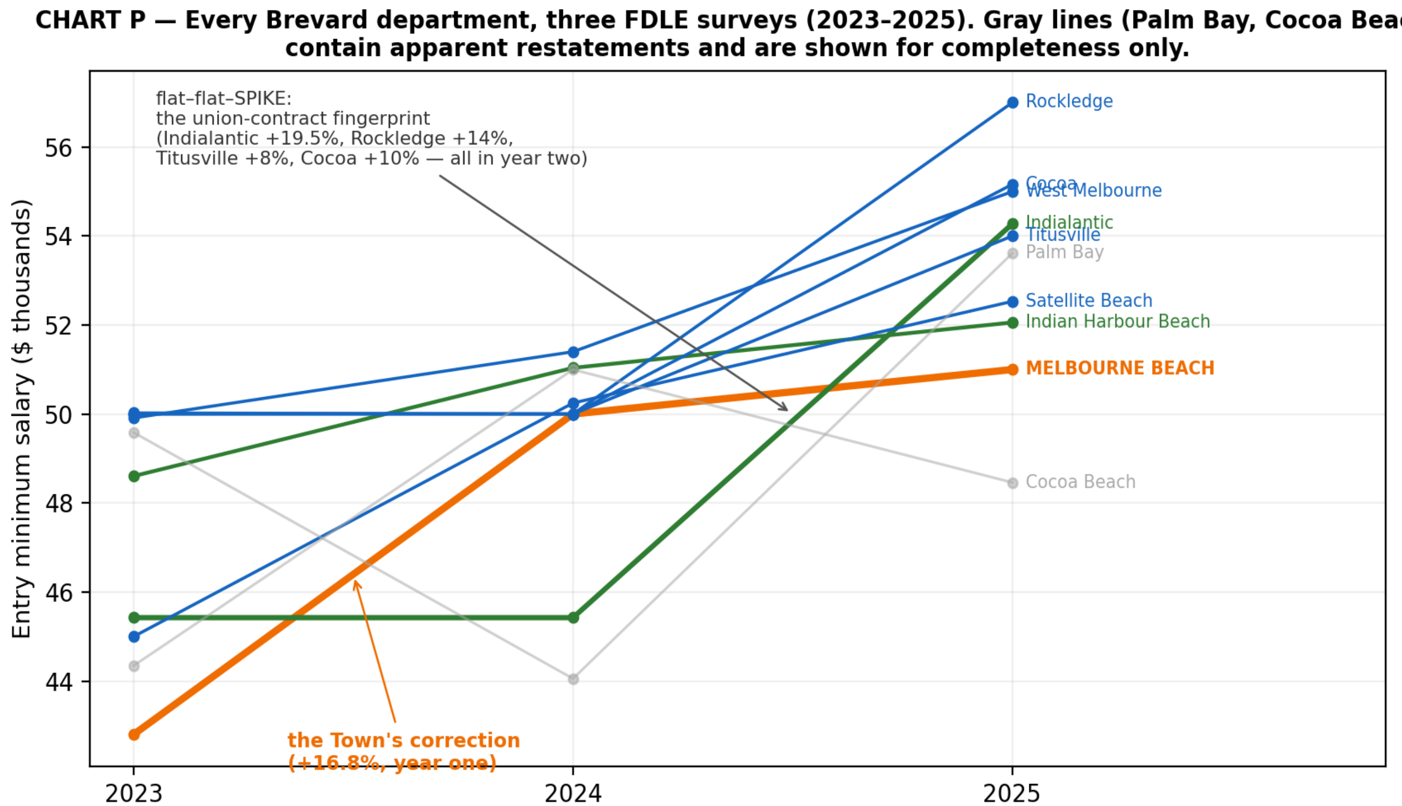
I am raising this here, in the open, rather than in a meeting exchange, so the Department has every opportunity to address it fully and first. Three responses would each resolve it: (1) the filings contain reporting errors — in which case the surveys should be corrected, and this section falls away; (2) the changes are real and have sound rationales — alignment with state certification standards, legal or ADA considerations, or modern recruiting practice are all plausible, and the Commission should hear them; or (3) some combination. What should not happen is for pay to rise a second time while the record on standards goes unexamined. If we are paying more, the public is entitled to know whether we are simultaneously requiring less — and if there is a good answer, the Chief deserves the chance to give it before anyone speculates.

THE RECORD IN DETAIL — FOR THOSE WHO WANT TO CHECK MY WORK

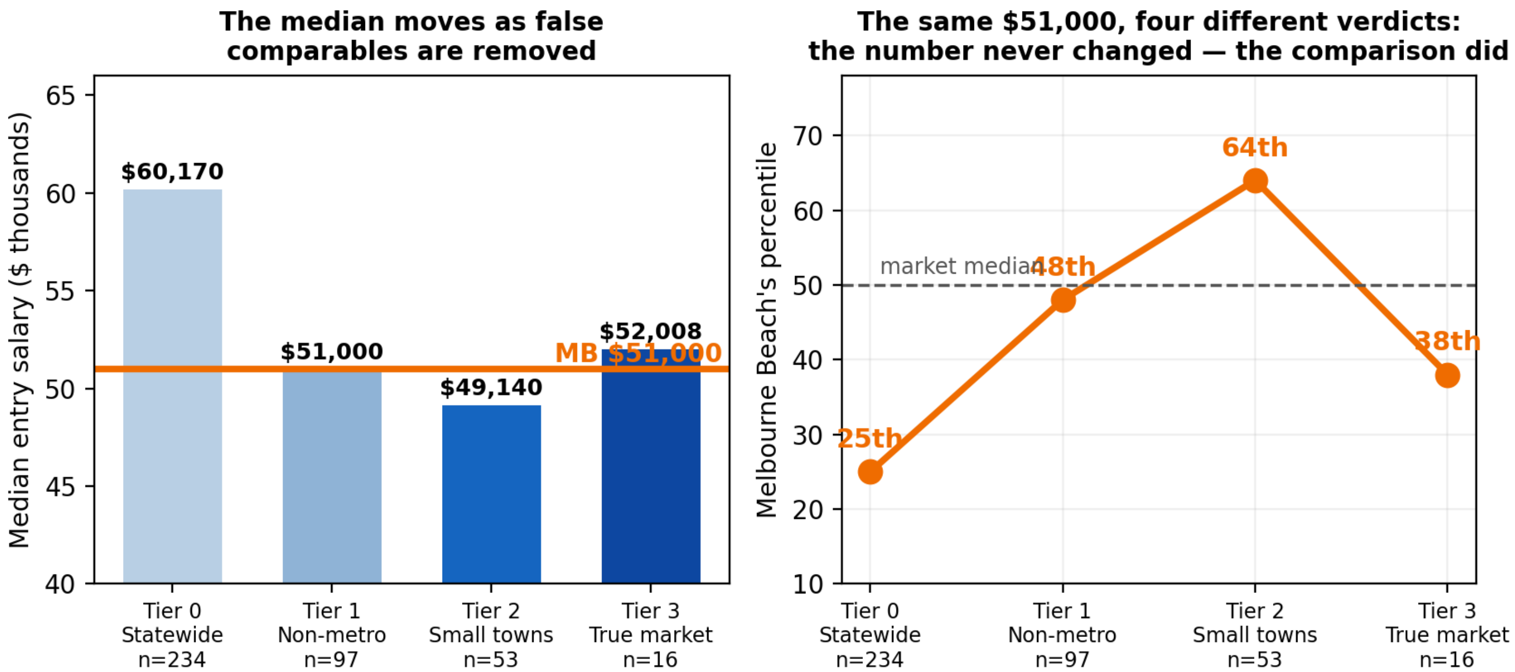
Three charts from the attached technical record belong here directly.



Brevard County, 2023 — the year of the "crisis" claim: entry pay against turnover, every department. If low pay drove departures, this chart would slope downward. It does not slope at all. Source: FDLE Salary and Attrition surveys, 2023.



Every Brevard department across all three surveys: our correction in year one; the union contract spikes in year two; the "behind again" narrative born in the gap between them. Source: FDLE Salary surveys 2023–2025.



The same $51,000 scored against four comparison sets: 25th percentile statewide, 48th outside the metros, 64th among ordinary small towns, 38th among our true peers. The number never changed — the comparison did. Whoever chooses the comparison chooses the conclusion. Until now, the requester has chosen it. Source: FDLE Salary 2025, 234 agencies.

WHAT I WILL SUPPORT — AND WHAT I WILL NOT

I will support paying our officers at their verified market: **(1)** a one-time correction of roughly $1,000–$1,500 to the converged market price near $52,000, if the Commission wishes — bounded, defensible, final; **(2) retention raises instead of ever-rising starting pay** — real steps at real milestones, illustratively +$2,000 at two years of service and +$2,500 at five — paid to the officers who actually stay with us, which is the thing we are actually buying, and invisible to the neighboring benchmark lists that fuel the treadmill; **(3)** an annual published total-compensation statement, so our top-quartile benefits — fully subsidized medical, dental, life, AND disability, in the top 23% of Florida; sick leave double the county norm — are finally counted in every comparison instead of hidden by salary-only lists; **(4)** re-anchoring starting pay every three years to the small-town median in the state's own survey — a source no advocate chooses.

I will not support another across-the-board increase presented without data. And I ask that, going forward, either the Town Manager or this Commission enact a policy requiring that **no compensation request from any department be docketed until that department's own workforce data — turnover, vacancies, hires, for the current and two prior years, with true-market comparables from the state survey —**

is filed WITH the request. Not after the vote. With the request. Had that rule existed in 2024, the Commission could still have granted the raise — it simply would have known which claim was real and which was not, and priced the difference. Data before decisions. That is the entire ask, and after what happened last time, it should not be controversial.

Disagreement with these conclusions is welcome — every number, source, method, and caveat needed to test them is attached. What should not repeat is a vote taken blind while the data sits in free public files.

— The Mayor, Town of Melbourne Beach

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 5

Memorandum — New State Budget Transparency Requirements
Ch. 2026-161, Laws of Florida (CS/CS/HB 1329)

Office of the Mayor — to Town Finance and Administration and the Residents and Taxpayers
6 pages — Pages 54–59 of this packet

TOWN OF MELBOURNE BEACH, FLORIDA

Office of the Mayor

MEMORANDUM

New State Budget Transparency Requirements

The Local Government Financial Transparency and Accountability Act
Chapter 2026-161, Laws of Florida (CS/CS/HB 1329) — Effective January 1, 2027

TO:	Town Finance and Administration; and the Residents and Taxpayers of the Town of Melbourne Beach
FROM:	Office of the Mayor
DATE:	August 25, 2026
RE:	Upcoming budget-transparency requirements applicable January 1, 2027, which the Town should prepare for now; and additional requirements governing future budgets, including practices we can voluntarily adopt in the current FY 2026–27 budget

Prepared from the enrolled and chaptered text of CS/CS/HB 1329 (hb1329-04-er; Ch. 2026-161, L.O.F.), approved by the Governor June 24, 2026, and the legislative staff analyses of HB 1329 and companion SB 1566.

Executive Summary

On June 24, 2026, the Governor approved the **Local Government Financial Transparency and Accountability Act** (Ch. 2026-161, Laws of Florida), which substantially amends s. 166.241, Florida Statutes, governing how every Florida municipality — including Melbourne Beach, with **no exemption for small towns** — prepares, publishes, and maintains its budget information. The Act takes effect **January 1, 2027**. Because our fiscal year runs October 1 through September 30, that date falls after adoption of the FY 2026–27 budget but in the middle of the fiscal year, so the new requirements arrive in two waves.

Effective January 1, 2027, the Town must: (1) post any *proposed* budget amendment on the Town website at least 5 days before its adoption — an entirely new step affecting any mid-year FY 2026–27 amendment adopted after New Year's Day; (2) keep final budgets and adopted amendments posted for 5 years instead of 2; (3) publish an annual **budget development calendar** by **January 30, 2027**; and (4) begin posting **quarterly employee compensation summaries** listing each employee's name, job title, and salary.

Beginning with the FY 2027–28 budget cycle (summer–fall 2027), the Town must also: post tentative budgets at least 5 days before the hearing; hold a public **budget reduction workshop** at which the Town Commission identifies strategies to potentially reduce the ensuing budget by 10 percent, at least 14 days before final adoption; and publish each budget with a prescribed package of nine summaries — with narrative and graphics — covering **six fiscal years** of data (the proposed year, the current year, and the four preceding years).

While the expanded six-year budget document is not legally required for the FY 2026–27 budget now before us, this memo recommends we **voluntarily begin several of these practices immediately** — most notably, adding multi-year comparisons to the current budget presentation — both as good governance for our taxpayers and so the historical dataset the law will demand in 2027 is already built.

Table of Contents

1. Purpose, Background, and Effective Date

This memorandum informs Town Finance and Administration, and our residents and taxpayers, of the new state requirements governing municipal budgets under the Local Government Financial Transparency and Accountability Act, Ch. 2026-161, Laws of Florida (CS/CS/HB 1329, sponsored by Rep. Benarroch, with Senate companion CS/CS/CS/SB 1566 by Sen. DiCeglie; a priority of the state Chief Financial Officer). The Act amends s. 166.241, F.S. (municipal budgets), along with parallel county provisions and separate impact-fee provisions not addressed here.

Effective date. Section 10 of the Act provides that it takes effect **January 1, 2027**. Readers may encounter legislative staff analyses referencing July 1, 2026; those describe earlier committee versions of the bills. The enrolled, chaptered law controls, and the Legislature's final choice of January 1, 2027 — a date after the October 1 start of the fiscal year — confirms that the FY 2026–27 budget the Town adopts in September 2026 is adopted under existing law. The new requirements attach to events occurring on or after January 1, 2027.

No small-town exemption. A committee version of the House bill would have exempted municipalities of 5,000 or fewer residents with budgets under $10 million and created a hardship-waiver process through the Department of Financial Services. **Those provisions were removed before passage and do not appear in the final law.** Melbourne Beach must comply in full. The final law did, however, drop an earlier requirement for interactive, searchable budget-database software; compliance is by downloadable PDF (or similar) postings, which is achievable with our existing resources.

2. Part One — Requirements Effective January 1, 2027: Prepare Now

The following duties are keyed to calendar dates or to ongoing events, and therefore apply during the current fiscal year, starting January 1, 2027.

2.1 New budget amendment procedure (s. 166.241(9)(c) and (10), F.S.)

This is the most immediate operational change. For any budget amendment adopted on or after January 1, 2027 — including mid-year and year-end amendments to the current FY 2026–27 budget — the Town must: (a) post the **proposed** amendment on the Town website at least **5 days before adoption** (current law requires no advance posting at all); (b) post the **adopted** amendment within 5 days after adoption, as now; and (c) keep the adopted amendment posted for **5 years** (previously 2). Finance should build the 5-day advance posting into the agenda pipeline for every commission meeting at which a budget amendment may be adopted, effective with the first meeting of 2027.

2.2 Five-year website retention (s. 166.241(3)(a), (10), F.S.)

Final budgets and adopted amendments must remain on the website for at least 5 years rather than 2. To avoid any transition ambiguity, the Town will simply adopt a standing practice, effective immediately, that **no budget document posted to the Town website is removed for at least 5 years**. This costs nothing and moots any question about whether the extended retention reaches documents posted before the effective date.

2.3 Budget development calendar — due January 30, 2027 (s. 166.241(12), F.S.)

By **January 30 of each calendar year**, the Town must publish on its website a budget development calendar for the ensuing fiscal year listing, to the extent practicable, the expected timeframes for: (1) departmental budget requests, naming the officer to whom they are submitted; (2) the Brevard County Property Appraiser's submission of the Town's taxable value under s. 200.065; (3) budget workshops; (4)

the September TRIM public hearings; and (5) the new budget reduction workshop described in Section 3.2 below. The first calendar — covering development of the FY 2027–28 budget — is due **January 30, 2027**. The statute expressly provides that the calendar cannot serve as the basis for any legal challenge to budget adoption; it is a planning and transparency document, and “to the extent practicable” affords reasonable flexibility.

2.4 Quarterly employee compensation summaries (s. 166.241(11), F.S.)

Each quarter, the Town must prepare and post, in PDF or similar downloadable form, a summary of compensation for all employees funded by Town appropriations, including each employee’s **job title, name, and salary**. The statute does not prescribe a posting deadline after quarter-end or define the quarters; the Town will use fiscal quarters and post promptly after each quarter closes, beginning with the quarter ending **March 31, 2027**. By its terms the requirement reaches employees; it does not extend to independent contractors or professionals retained by contract. Employees should be made aware in advance that this individualized disclosure is required by state law — salary information of public employees is already a public record in Florida, but affirmative website publication is new.

3. Part Two — Requirements First Governing the FY 2027–28 Budget Cycle

The following duties attach to the budget hearing and adoption process itself. Because the FY 2026–27 hearings and adoption occur in September 2026, before the Act’s effective date, these requirements first bind the Town in the **FY 2027–28 cycle** (roughly spring through September 2027). Preparation, however, must begin well before then.

3.1 Expanded budget content — six fiscal years, nine required summaries (s. 166.241(4), F.S.)

Each tentative budget, adopted tentative budget, and final budget posted to the Town website must be in PDF or similar downloadable form and must include, at a minimum, all of the following **for the proposed fiscal year, the current fiscal year, and the preceding four fiscal years** — six years of data in every posted budget:

1. A budget overview and summary, including a **narrative analysis** that also uses **graphical illustrations** to highlight major points of emphasis and trends;
2. An overall municipal summary of revenue and expenditures;
3. A summary of revenue and expenditures by fund;
4. A summary of expenses by department and division;
5. A summary of expenses by program or function;
6. A summary of expenses related to debt obligations;
7. A summary of expenses related to capital projects;
8. An organizational chart or staffing summary; and
9. A summary and analysis of municipal reserves and fund balances.

For the FY 2027–28 tentative budget, the six-year window will span FY 2022–23 through the FY 2027–28 proposal. Assembling consistent summaries across five completed audit years is the single largest work item in this law, and it is why Section 4 recommends beginning now.

3.2 The 10 percent budget reduction workshop (s. 166.241(3)(b), F.S.)

At least **14 days before final budget adoption**, the Town must hold a budget workshop at which the **Town Commission itself** — the statute assigns this to the governing body, not staff alone — performs a budget reduction exercise "identifying strategies to potentially reduce the ensuing fiscal year budget by 10 percent in comparison to the current year budget without compromising essential public services, such as law enforcement or fire services, or legal obligations." The Town must then post either the exercise itself (PDF) **or a link to a recording of the workshop**. Two points of reassurance for residents: the law requires the Commission to *identify strategies* and discuss them publicly — it does not require the Town to actually cut the budget — and posting the workshop recording satisfies the publication duty. Given September final adoption, the first workshop must occur by roughly **mid-August 2027**, and it must appear on the January 2027 budget development calendar.

3.3 Extended pre-hearing posting of the tentative budget (s. 166.241(3)(a), F.S.)

The tentative budget must be posted at least **5 days** (previously 2) before the budget hearing held under s. 200.065, and remain posted at least 45 days. In practice this means the full FY 2027–28 tentative budget document — in the expanded format described in Section 3.1 — must be finalized and on the website nearly a week ahead of the first September 2027 TRIM hearing. Internal drafting deadlines should be set accordingly.

4. Part Three — Voluntary Early Adoption in the Current FY 2026–27 Budget

None of the Part Two requirements legally applies to the FY 2026–27 budget now being finalized. But several can be adopted early at modest cost, and doing so serves both our taxpayers and our own 2027 readiness. I recommend the following to Finance and Administration:

- **Add multi-year comparisons to this budget.** Incorporate prior-year actuals and budget figures — ideally the four preceding fiscal years — alongside the FY 2026–27 columns in the published budget document. This is exactly the comparison format the law will require next year; presenting it now is helpful practice for staff, gives residents immediate trend visibility, and means the FY 2027–28 document builds on an existing template rather than starting cold. It is voluntary this year, and partial adoption (for example, two or three prior years where clean data is readily available) is still worthwhile.
- **Begin the five-year retention practice immediately.** Leave every budget document currently on the website in place, and add a standing rule that nothing comes down for five years (Section 2.2).
- **Build the historical dataset this fall and winter.** Direct staff to assemble the nine required summary categories for FY 2022–23 through FY 2025–26 from adopted budgets and annual financial reports, so that when FY 2026–27 closes, the six-year package for the FY 2027–28 budget is substantially complete.
- **Draft the budget development calendar template now.** The January 30, 2027 deadline arrives quickly after the holidays; a draft calendar keyed to our usual TRIM timeline can be ready for publication in early January.
- **Prepare the compensation summary format and notify employees.** Settle the report format (name, title, salary) and inform Town employees before the first posting in April 2027.
- **Update the amendment checklist effective January 1.** Ensure every proposed budget amendment scheduled for adoption in 2027 is posted five days ahead (Section 2.1).

5. Compliance Calendar

Timeframe	Action
September 2026	Adopt FY 2026–27 budget under existing law; voluntarily include prior-year comparisons in the published document (Section 4).
Fall–Winter 2026	Assemble historical dataset (FY 2022–23 forward, nine summary categories); draft budget development calendar; settle compensation summary format; adopt 5-year retention practice.
January 1, 2027	Act effective. Five-day advance posting applies to every budget amendment adopted from this date.
January 30, 2027	Publish first budget development calendar (FY 2027–28) on Town website.
April 2027, then quarterly	Post first quarterly employee compensation summary (quarter ending March 31, 2027).
Spring–Summer 2027	Build FY 2027–28 tentative budget in the full statutory format (six years of data; nine summaries; narrative with graphics; organizational chart; reserves analysis).
By ~mid-August 2027	Town Commission holds 10 percent budget reduction workshop (≥14 days before final adoption); post exercise or recording link.
September 2027	Post tentative budget ≥5 days before first TRIM hearing; post final budget within 30 days of adoption; retain all postings 5 years.

6. A Note to Residents and Taxpayers

For residents, the practical effect of this law is more information, sooner, and for longer: budgets posted further in advance of hearings and kept online for five years; a published calendar each January showing when and how the next budget will be built and when you can be heard; a public workshop each summer at which your Commission openly examines where a 10 percent reduction could come from; six years of comparative revenue, spending, debt, capital, staffing, and reserve data in every budget document; and quarterly reports of employee compensation. The Town welcomes these transparency measures and, as described in Section 4, intends to begin several of them ahead of schedule.

7. Authority and Sources

Ch. 2026-161, Laws of Florida (CS/CS/HB 1329, Engrossed 2, enrolled text hb1329-04-er), approved by the Governor and filed with the Secretary of State on June 24, 2026; § 7 (amending s. 166.241, F.S.) and § 10 (effective date). Legislative history consulted: Florida House Final Bill Analysis h1329z1.IAS (June 29, 2026); House analyses h1329c.SAB and h1329e.SAC; Senate analyses of SB 1566 (Feb. 12, Feb. 27, and Mar. 4, 2026). The reviser's bill, Ch. 2026-14 (SB 104), was reviewed and does not affect any provision discussed here. This memorandum summarizes the law for planning purposes; the chaptered text controls, and implementation questions should be directed to the Town Attorney. Guidance from the Department of Financial Services, whose Chief Financial Officer sponsored this legislation, may follow and will be monitored.

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 6

Charter & Code of Ordinances — Financial, Budget & Fiscal-Control Provisions — Analytical Tables

Office of the Mayor — prepared from the codified Charter & Code with statutory overlay
20 pages — Pages 61–80 of this packet

TOWN OF MELBOURNE BEACH — CHARTER & CODE OF ORDINANCES

Financial, Budget & Fiscal-Control Provisions — Analytical Tables by Body / Department

DRAFT for review and refinement — August 17, 2026 — prepared from the codified Charter & Code (329-pp. compilation) with Florida statutory and governmental-accounting overlay

How to read these tables

Each department table is ordered by significance: Tier 1 (blue) — primary, directly budget/finance-operative provisions; Tier 2 (green) — secondary and supporting financial provisions; Tier 3 (yellow) — minor and miscellaneous; Tier 4 (orange) — indirect provisions (records, personnel, assets, liability exposure) with budget consequences. Quotations are verbatim from the codification; unquoted text is paraphrase. Long sections are decomposed in the Subsection column. The Approval-path column states whether authority is mandatory to the Commission, exercisable by the Manager alone, or shared/delegable — provisions with shared authority appear in every table they touch, deliberately. Blank "fill in" prompts mark places where an actual standing delegation, designation, or policy should be recorded from Town records (designation letters, resolutions, personnel rules) — the code authorizes these but does not name them.

1. TOWN COMMISSION

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
Charter § 3.01(d) Powers & Duties of Commission	"Approve an annual Town budget and any amendments to the budget, together with such other fiscal reports and programs as may be required, and periodically review the financial status of the Town relative to the current budget."	(a) appoint/suspend/remove Manager, Attorney, board members (b) approve additions/deletions of staff positions on Manager recommendation, "in conjunction with the proposed budget" or any time (c) policy direction/control over Manager (d) budget approval & periodic financial review	Charter §§ 8.04, 8.05; Code §§ 15-5, 15-6 § 3.01(b) links staffing changes to the budget cycle	**MANDATORY Commission action; cannot be delegated (approval of budget & amendments is exclusively legislative)**	The continuing duty to "periodically review" financial status is an affirmative Commission obligation, not just a right.
Charter § 8.04 Adoption of the Budget	After public hearing, Commission adopts final budget by resolution, majority of membership. May amend proposed budget by "adding, increasing, deleting, or decreasing any programs or amounts, other than expenditures required by law or for debt service." Total proposed expenditures shall not exceed total anticipated revenues.	• Vehicle: resolution • Vote: majority of membership (3 of 5), not majority of quorum • Carve-out: law-required expenditures & debt service untouchable • Balanced-budget mandate	Charter § 8.03 (public hearing) repealed 11-2-04 — hearing requirement now flows from § 15-5 and Fla. Stat. § 200.065 (TRIM) § 166.241(2), Fla. Stat. (balanced budget incl. balances forward)	**Commission only; MANDATORY**	Adopted by electorate 1973; unamended.
Charter § 8.05 Effect of Final Budget	On effective date, stated amounts "shall be and become appropriated to the designated purpose and objects"; tax amounts constitute levy determinations; Clerk certifies taxes; Clerk makes copies available; budget must be adopted before start of fiscal year.	• Appropriation by operation of law • Tax levy fixed by adoption • Clerk certification & distribution duties • Deadline: prior to FY start (Oct 1)	Town Clerk duties — see Clerk table Charter § 8.01 (fiscal year conforms to Fla. Stat.: Oct 1–Sep 30 per § 166.241(1))	**Commission adopts; Clerk certifies (ministerial)**	Appropriation attaches to "designated purpose and objects" — the legal hook for object-level spending control.
Charter §§ 8.06–8.08 Tax Authority; Assessment & Collection; Special Assessments	8.06: full power to levy taxes on taxable property, privileges, professions. 8.07: may provide by ordinance for assessment/collection by Brevard County Tax Collector & Assessor. 8.08: may provide improvements	• 8.06 general levy power • 8.07 county collection (implemented at § 14-1) • 8.08 special assessments (used for	§ 14-1 (county appraiser/collector responsible) § 27-5 (stormwater non-ad valorem assessment under §	**Commission; ordinance for 8.07; resolution used for stormwater rates**	Millage itself set through TRIM process (§ 200.065) referenced in § 15-

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
	and levy special assessments per Fla. Stat.	stormwater, § 27-5)	403.0893, collected per § 197.3631)		5(a).
Charter § 8.09 Public Monies (as amended 11-4-25)	All public monies except pension funds deposited in Town's name in qualified public depositories per Ch. 280, Fla. Stat., in "funds, investments, or accounts as designated by the Town Commission"; deposits/investments must not be inconsistent with Florida law; all disbursements must create a written record per Auditor General standards (or, absent standards, GAAS as recommended by Town auditors and adopted by the Town); anyone collecting, receiving, or handling public monies "must qualify under a blanket bond."	• Depository designation: Commission • Pension funds expressly carved out (custodied by pension Board, § 11-54(c)) • Written disbursement record mandate • Blanket bond requirement — applies to every handler of public money	Ch. 280, Fla. Stat. (Qualified Public Depositories) Fla. Stat. § 218.415 (investment of surplus funds: written policy or statutory default list) Auditor General = successor to "Legislative Auditor" in § 3.10	**Commission designates depositories/investments — MANDATORY and not delegated by text; day-to-day treasury mechanics necessarily administered by Manager/Finance**	Amended by electorate four times, most recently 11-4-25 — check the current adopted text against this codification.
Charter § 3.10 Independent Audits	Commission "shall designate qualified Certified Public Accountants" for an independent audit of accounts and financial transactions of the Town "and the several units thereof" as of each FY end; may provide more frequent audits; copy filed with the Legislative Auditor of the State.	• Annual audit MANDATORY • Scope: Town government and its units (arguably reaches trust funds & pension) • More-frequent audits discretionary • State filing requirement	§§ 11-110—11-115 (Auditor Selection Committee under § 218.391, Fla. Stat.) Fla. Stat. § 218.39 (9-month completion deadline); § 218.32 (AFR to DFS); AG Rule 10.550	**Commission designates auditor (assisted by Auditor Selection Committee); MANDATORY**	"Legislative Auditor" is the pre-1969 title — today the Auditor General.
§ 15-5 Public Hearing on the Budget	(a) Commission holds hearings per Charter & Florida law, approves budget by resolution setting revenues by major source and expenditures by department and fund; first substantive issue at advertised hearings must be percentage increase over rolled-back rate and specific purposes of ad valorem increase. (b) After adoption, no officer/department/agency may spend, contract, or incur liability "in excess of the total amounts appropriated for any department or agency" — violating contracts are "null and void."	• (a) TRIM-style hearing content mandate • (b) anti-deficiency clause with contract-voiding sanction • (b) exceptions: bond-financed capital, multi-year leases/service contracts permitted by law	Fla. Stat. § 200.065 (rolled-back rate, TRIM) Fla. Stat. § 166.241(2) (officer may not expend beyond appropriation) § 15-25 (certification of funds is the enforcement mechanism at PO level)	**Commission adopts; the (b) prohibition binds EVERY officer & department**	The null-and-void sanction gives vendors an incentive to verify appropriations — and gives the Town a defense.
§ 15-6 Budget Amendments (as am. 2-19-20)	Commission may at any time amend the adopted budget or transfer funds between established funds or between departments by resolution detailing changes, amounts, and reasons. Section does NOT apply to line-item transfers within a single department.	• Fund-to-fund: Commission resolution • Department-to-department: Commission resolution • Line-item within one department: NOT covered — administratively movable	Fla. Stat. § 166.241(8): amendments allowed within FY or 60 days after FY end; (8)(b) governing body may authorize a designated budget officer to amend if fund totals unchanged; amendment posting on website within 5 days for (8)(c) amendments	**Commission for fund/department-level; Manager (as budget officer) effectively holds intra-department line-item authority — note in BOTH tables**	The 2020 amendment created the intra-department carve-out — a real, if modest, Manager-level flexibility.
Charter § 7.01 Bonds	Commission authorized to issue bonds for lawful municipal purposes and refunding; general obligation bonds pledging full faith and credit require approval by referendum of a majority of qualified electors.	• Revenue/other bonds: Commission • GO bonds: referendum required	§ 15-5(b) (bond-financed capital exempt from anti-deficiency limits) Art. VII, Fla. Const.; Ch. 166 Pt. II	**Commission + electorate for GO debt; not delegable**	
§§ 15-22, 15-27 (Commission side)	Purchases over \$5,000 require Commission approval of the PO/contract (after appropriation exists); items under \$25,000 may be routinely approved on consent	• 15-22(a)(3): ≤\$5,000 Manager alone • 15-22(a)(4): >\$5,000 Commission	"Professional services" defined § 15-21 (includes Town Manager,	**DUAL-TRACK: Manager ≤\$5,000 alone; >\$5,000 Commission MANDATORY**	Appears in both Commission and Manager tables by

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
Purchasing approvals	agenda; Commission may award contracts over $5,000 to lowest responsible bidder "or may delegate to the Town Manager the power to award"; Commission may reject all bids in the public interest; must make single-source finding at a meeting for sole-source over $5,000; may authorize negotiation when fewer than two responsive bids; may waive formal bidding for urgency/emergency/best interest.	approval + appropriation; <$25,000 consent agenda • 15-27(e) bid rejection; (f) award or DELEGATE; (j) special/piggyback purchases pre-approved; (k) single source finding; (l) insufficient bids • 15-33 cooperative purchasing: Manager subject to Commission approval • 15-34 protests decided by Commission; settlements negotiated by Manager but approved by Commission	auditors, attorneys, engineers) Fla. Stat. § 287.055 (CCNA) via § 15-31 § 15-26 / Fla. Stat. § 112.313 (conflict prohibition)	**unless expressly delegated under 15-27(f). Delegation is permitted and must be affirmative — fill in any standing delegations here.**	design. Thresholds unchanged since 2003/2022 amendments — low by current practice; a refresh candidate.
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					
§ 27-5, 27-6, 27-9 Stormwater utility — rates, budget, roll	Commission adopts rate resolution after public hearing (by Sept 15 in change years); adopts annual stormwater program budget by Sept 15 each year, including debt, reserves, delinquency reserves, O&M; reviews, ratifies, and certifies the assessment roll to the County Tax Collector; may correct errors and hear owner petitions, or delegate petitions to an appeals committee created by resolution.	• 27-5(c) rate resolution + hearing (20-day published notice) • 27-5(d) dedicated annual budget mandate • 27-6(b) roll review/ratification/certification • 27-9(c) petitions; delegation to appeals committee allowed	"Director" defined § 27-4(3) as Town Manager or designee — roll preparation is a Manager duty Fla. Stat. §§ 403.0893, 197.3631	**Commission: rates, budget, roll ratification (MANDATORY, calendar-bound); Manager/Director: preparation; appeals delegable by resolution**	One of the few code provisions with hard internal budget deadlines (Sept 15).
§§ 11-110 — 11-115 Auditor Selection Committee	Committee created under Fla. Stat. § 218.391 to assist the Commission to contract with the annual financial auditor and conduct other audit oversight as the Commission determines; five members appointed by majority vote, staggered terms; meetings/records public; Commission appropriates funds for committee expenses at its discretion.	• 11-112 primary purpose: assist auditor contracting • 11-114 five members, Commission-appointed • 11-115 discretionary appropriation	Fla. Stat. § 218.391 (procedures: public announcement, evaluation factors, ranking, negotiation) Charter § 3.10	**Committee assists; Commission contracts — final authority NOT delegable under § 218.391**	
§ 15-91, 15-92 Library Trust Fund — Commission as Board of Trustees	The Commission itself sits as the Board of Trustees (Mayor as Chairman, Vice-Mayor as Vice-Chairman); Board authorizes all payments, engages accounting/legal services paid from the fund, invests per Ch. 218, Fla. Stat.; disbursements made by Town Manager only on written Board authorization; Board may select the Town auditor to audit the fund separately or within the annual audit; fund may be commingled with Town accounts if accurate records kept.	• 15-91(a) Board = Commission • 15-91(d)(3) annual public financial disclosure of fund • 15-91(e) officers: Attorney = counsel, Clerk = clerk, Manager = CEO • 15-92(b) commingling with itemized records • 15-92(c)(2) no foreign securities • 15-93 residuary reverts to general fund on termination	Ch. 218, Fla. Stat. (investments) Ch. 280 (pooled trust bank qualification) IRC § 170 (deductibility framing)	**Board (Commission) authorizes; Manager disburses on written authorization only; delegation to agents allowed with continuous Board supervision (15-92(d))**	A second fiduciary hat for every Commissioner — distinct conflicts and Sunshine posture.
Charter § 3.01(b) + § 3.05 Staffing & Attorney compensation	Commission approves additions/deletions of staff positions on Manager recommendation (made with the proposed budget or any time); fixes and approves salary and/or contract of the Town Attorney.	• Position control is Commission-level • Attorney compensation exclusively Commission	Charter § 3.03 (Manager appoints/dismisses within approved positions)	**Commission: position count & Attorney pay; Manager: who fills positions**	Clean split: Commission controls the headcount line; Manager controls the people.

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
§ 11-52(b); § 11-54(l)(3)(D) Police compensation & pension funding	Compensation of Police Department members set by contract or resolution of the Commission; Town must pay into the pension fund "a sum equal to the normal cost and the amount required to fund any actuarial deficiency" per Part VII, Ch. 112, Fla. Stat.; Commission may amend or terminate the pension trust but never divert assets from member benefit.	• Pay-setting: Commission • Funding: nondiscretionary actuarial obligation • (l)(2) no ordinance may reduce accrued benefits	§ 14-15 (.85% casualty premium excise tax feeds fund); $54,044.91 offset & 50/50 excess split (§ 11-54(l)(3)(A)) Ch. 185, Fla. Stat.; Part VII Ch. 112	**Commission sets pay & appropriates required contribution — funding amount is MANDATORY (actuarially determined), not discretionary**	The premium-tax offset math directly affects each year's general-fund contribution line.
Fee-setting by resolution (various) §§ 45-3; 74-16 et seq.; 30 (LSV); 52-__; 45 (beach fires)	Commission sets by resolution: fire prevention permit/inspection fees and administrative service fees (site plan review, water flow tests, re-inspection); vacation rental registration, inspection, and re-inspection fees; low-speed vehicle annual registration fees; special event deposits/fees; beach fire permit fee and deposit amounts.	• Pattern: code creates the fee, resolution sets the amount • LSV permits: $150/yr ($100 registration + $50 permit) fixed in code	§ 15-9 (all fees belong to the Town; paid daily to finance)	**Commission by resolution; administration/collection by departments & Clerk**	Fee schedule review is a budget-cycle lever the Commission fully controls without ordinance.
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
Charter § 2.06; § 10-1 Commission compensation	Salary set by ordinance, capped at 1% of annual Town budget; no increase effective until next regular election. Code: $3,000/year each for Mayor and Commissioners, 12 monthly installments (effective 1-21-26); no expense stipend, but reimbursement of actual/necessary expenses under Fla. Stat. § 112.061 as "travelers of the town."	• 1%-of-budget ceiling ties pay to budget size • Timing rule prevents self-dealing mid-term • § 112.061 per diem/mileage regime applies	Fla. Stat. § 112.061 (per diem and travel)	**Commission by ordinance, constrained by charter cap; payment scheduled by Manager (§ 10-1(a))**	Ord. 2025-06 (adopted 1-21-26) is the current compensation ordinance.
Charter § 1.06 Intergovernmental Relations	Participation involving financial obligations of the Town must be approved by Ordinance.		§ 15-27(j) (piggyback contracts); § 15-33 (cooperative purchasing)	**Commission by ORDINANCE (higher formality than resolution)**	Interlocal agreements with money attached need an ordinance, not a motion.
Charter § 9.01 Actions Against the Town	Claims require 60-day written notice with specifications; "The Town may make such reasonable settlement of any such loss as may be agreed upon by the Commission."		Fla. Stat. § 768.28 (sovereign immunity, presuit notice) operates alongside	**Settlement authority: Commission**	Settlements are appropriations decisions in practice.
Charter § 8.10; Ch. 19 Franchises & franchise fees	Franchises granted as prescribed by ordinance; cable franchisees pay franchise fee as designated in the franchise agreement, quarterly within 45 days of quarter end; underpayment of 5%+ discovered on audit shifts audit cost to franchisee.	• 19-10(a) fee set in franchise • 19-10(d) quarterly remittance • audit-cost-shifting provision	"Franchise fee" defined § 19-2 (percentage of gross annual revenues)	**Commission grants by ordinance; audit rights exercised administratively**	Small but recurring revenue line with an express audit right.
TIER 4 — INDIRECT PROVISIONS (records, personnel, assets, exposure)					
Charter § 3.11; § 15-26 Ethics / financial-interest prohibitions	No officer or employee may vote or participate in negotiating any Town contract in which they have a financial interest; private interests in pending contracts must be disclosed on Commission records with recusal; no purchase from any person whose sale would violate Fla. Stat. § 112.313.	• 3.11(f) contract participation ban • 3.11(g) disclosure + disqualification • 3.11(d) gifts per §§ 112.313(2),(4) • censure by majority vote	Fla. Stat. §§ 112.311—112.3261 incorporated	**Applies to all officers & employees, elected or appointed, paid or unpaid**	The procurement-ethics overlay for every table below.

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
Charter § 2.11, 2.15; Ch. 16 Emergency action with fiscal effect	Emergency meetings: action must be ratified at next regular meeting. Emergency ordinances expire in 30 days. Civil emergency declarations (Mayor, Vice-Mayor, or Chief of Police) authorize use of all Town resources "including emergency expenditures," capped at $50,000 for declarations by those officers.	• § 16-3(b) $50,000 emergency spending cap • Ratification requirement closes the loop back to Commission	§ 15-27(j)(3) bid waiver for emergencies; § 15-29 Manager emergency purchases >$4,000 with written report	**Declarants spend up to $50,000; Commission ratifies and controls beyond**	Three distinct emergency-spending tracks exist (16-3, 15-29, 15-27(j)(3)) — worth harmonizing.
§ 10-2 Legal defense of officials	Town provides and pays for defense of officers, employees, and approved volunteer agents in civil actions arising in scope of duty; fees recoverable from individuals found to have acted in bad faith/outside scope; reimbursement of prevailing defendants if Town declines to defend.	• "Agent" limited to board members and Manager-approved volunteers • cost-recovery clawback	"Officer" defined to include Mayor, Commissioners, Manager, Clerk, Attorney	**Obligation is the Town's (Commission funds it); Manager approves volunteer "agents"**	A contingent liability line; also the volunteer-firefighter defense hook.

2. TOWN MANAGER

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
Charter § 3.03(a) Office of the Town Manager — core fiscal duties	"The Town Manager shall also prepare and submit the annual budget, budget message, and capital program to the commission, and shall keep the Commission fully advised as to the financial condition and future needs of the Town, and shall be responsible for adhering to the approved budget." Also: endorse all written instruments in which the Town is interested; "sign Town checks as authorized by the Town Commission"; execute contracts on behalf of the Town unless the Commission otherwise provides.	• Budget preparation/submission (see § 15-2 mechanics) • Continuous financial reporting duty to Commission • Budget-adherence accountability • Check-signing (as authorized) & contract execution • Appoint/suspend/demote/dismiss employees; MAY authorize any Department Head to exercise those powers over subordinates • Designates Acting Town Manager by letter (Commission may revoke)	Charter § 8.02 (Department of Finance "shall have the responsibility for preparing the proposed budget") — Manager submits, Finance prepares; harmonize in practice § 15-2 (60-day submission deadline)	**Manager duties MANDATORY; personnel powers delegable to Department Heads by express authorization; check-signing conditioned on Commission authorization**	The single most consequential fiscal-role provision in the Charter. § 3.03(b) bars Commissioners from directing Manager-supervised staff except for inquiry.
§ 15-2 Preparation & Submission of Budget	Manager submits recommended budget + explanatory budget message at least 60 days before the budget year; obtains from the head of each office/department/agency estimates of revenues and expenditures "detailed by organization unit and character and object of expenditure," plus each department head's estimate of capital projects; Manager reviews and "may revise the estimates as he may deem advisable."	• Deadline: ~Aug 1 for Oct 1 FY • Department-head estimate duty (all departments — feeds every table below) • Manager revision power over departmental requests • Delegation: "or his designee" may collect estimates	§ 15-4 (required contents); § 15-3 (public record) Fla. Stat. § 200.065 (TRIM calendar overlays this deadline)	**Manager (or designee for collection); revision power is Manager's alone; submission MANDATORY**	
§ 15-4(f), (g) Capital improvement	With the proposed budget, Manager prepares a plan of all recommended capital projects for the budget year plus the four succeeding years; lists each capital	• 5-year CIP horizon • $10,000 / 5-year-life capital project	§ 15-10 (capital outlay = fixed-asset additions ≥ $500)	**Manager prepares; Commission adopts with**	The two capital thresholds ($500 asset tracking vs.

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
program & budget message	project of $10,000+ with useful life of 5+ years, with proposed or alternative funding sources; CIP must anticipate future capital needs and reflect the adopted Comprehensive Plan. Budget message must outline financial policies, explain salient changes, describe workforce organization, service levels and shortfalls, economic outlook, and "any conditions or projected events that require changes in operations in order to ensure financial stability or solvency."	definition (contrast $500 capital outlay in § 15-10) • Only year 1 obligates; years 2–5 are planning • Solvency-disclosure language in message	Fla. Stat. § 218.503 (financial emergency indicators — the solvency language echoes this) GASB 34 (capital asset & depreciation reporting the CIP feeds)	**budget**	$10,000 CIP listing) are the code's depreciation/capital-planning skeleton.
§ 15-22 Town Purchasing Agent	Manager (or designee) is purchasing agent with the power and DUTY to purchase or contract for all supplies, professional services, and services for every using agency; no other officer/employee may purchase except through the Manager or designee "unless otherwise approved by the Town Commission"; contrary purchases "shall not be considered approved by the Town." Authorized to buy budgeted items ≤ $5,000 alone; > $5,000 may negotiate but no PO/contract until appropriation exists AND Commission approves.	• (a)(3) ≤$5,000: Manager alone • (a)(4) >$5,000: Commission approval; <$25,000 consent agenda eligible • (a)(5) anti-subdivision rule • (b) duties: full/open competition, rules & forms, vendor catalog, bulk buying, tax exemptions, cooperation with finance, bidder performance history	"Using agency" defined § 15-21 (any department, agency, commission, bureau, or unit) § 15-26 ethics; § 112.313	**Manager OR DESIGNEE throughout — the article's built-in delegation; record any standing designee here (e.g., Finance staff)**	The "power and duty" phrasing makes centralized purchasing mandatory, not optional.
§§ 15-27 — 15-29 Bidding, open market, emergency purchases	Formal sealed bids for purchases/sales over $5,000 (newspaper notice 5+ working days; 5 solicited bidders; sealed bids to Clerk; opened publicly by Manager/designee, witnessed and recorded; tabulation public). Manager may reject bids ≤ $4,000 or when public interest served; awards ≤ $5,000. Open market $150–$4,000: 3 competitive quotes, oral quotes >$1,000 confirmed in writing. Emergency: Manager may approve expenditures over $4,000 for health/safety/welfare emergencies with a written report and justification to the Commission by its next meeting. Petty cash fund $250 (purchases ≤ $75); field purchases ≤ $200 on department-head approval.	• 15-27(b) notice mechanics; (c) bid deposits when Manager requires; (d) opening; (g) written justification when not awarding to low bidder ≤$5,000; (h) local preference ≤3% with match; drug-free tiebreaker; drawing lots • 15-28 thresholds $150/$4,000/3 quotes • 15-29(a) emergency + report; (b) petty cash; (c) field purchases	§ 15-31: CCNA (§ 287.055) governs A/E/landscape/survey; professional services exempt from sealed bids § 15-30 inspection duty (below)	**Manager/designee runs process; department heads hold only field-purchase ($200) authority; emergency power is Manager's with after-the-fact Commission reporting**	Note the gap band: $4,000–$5,000 appears in both open-market ceiling ($4,000) and bid floor ($5,000) — practice should document which track covers it.
§ 15-30 Inspection of deliveries	"The Town Manager, or the Town Manager's designee, shall inspect, or assure the inspection of, all deliveries of supplies or services to determine their conformance with the specifications set forth in the order or contract."	• Applies to ALL deliveries — goods and services (i.e., project work too) • Duty is to inspect or assure inspection — supervision of delegated inspection remains with Manager	"Bid specifications" defined § 15-21 (inspection, testing, quality, workmanship, delivery, life-cycle cost) Charter § 3.02(b): Manager remains responsible for delegated functions	**Manager or designee; DELEGATION EXPRESSLY ALLOWED — fill in per-department inspection designees (e.g., PW Director for street projects, Fire Chief for apparatus)**	This is the code's only general acceptance-inspection provision; the record it implies (conformance determination) is the audit trail for capital asset capitalization.
§ 15-32; § 15-6 (carve-out)	All using agencies must report obsolete/worn/scrapped stock to the Manager; Manager may transfer surplus between agencies and	• 15-32(a) mandatory surplus reporting • (b) transfer authority; (c) sale/trade-in authority	§ 15-27(a)(1) (sales >$5,000 formal bid to highest bidder)	**Manager; sale over $5,000 pulls Commission bid machinery back in**	Surplus reporting is the disposal end of the asset-tracking

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
Surplus property & line-item flexibility	may sell or trade in unsuitable supplies (sales per article procedures — over $5,000 to highest responsible bidder). Intra-department line-item transfers are outside § 15-6 and thus administratively available.		Fla. Stat. § 166.241(8)(b) (designated budget officer authority)		chain that starts at § 15-10.
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					
§§ 14-28(b), 14-30, 14-33 Public service (utility) tax administration	Sellers remit the 9.5% public service tax monthly, on or before the 15th, TO THE TOWN MANAGER; Manager "shall cause to be brought all suits" to recover uncollected tax; Manager determines willful neglect/negligence/fraud before penalties (5%/month to 25%; 100% for fraud; 1%/month interest), appealable to Commission within 30 days.	• Monthly remittance checkpoint • Enforcement-litigation trigger duty • Quasi-judicial penalty determination with Commission appeal	§ 14-31: sellers keep inspectable records per § 166.234; Town agents may inspect and transcribe Fla. Stat. §§ 166.231–166.234	**Manager administers; Commission is appellate body**	A named, recurring cash-receipt duty — reconciliation point for monthly revenue reports.
§§ 12-17 — 12-20 Florida Retirement System administration	Manager authorized and directed to execute all FRS agreements/amendments; Town appropriates "such amounts and at such times as may be required to pay promptly" contributions; Town keeps records and makes reports required by law; Manager (or designee) is custodian of appropriated employer-contribution funds AND the withholding and reporting agent charged with maintaining records.	• 12-17 agreement execution • 12-18 nondiscretionary appropriation duty (rates set by Legislature annually) • 12-19 records/reports • 12-20 custodian + withholding/reporting agent, expressly delegable ("or his or her designee")	Ch. 121, Fla. Stat.; Ch. 650 (Social Security, § 12-1 — part-time employees excluded from SS coverage)	**Manager or designee (typically Finance); appropriation MANDATORY through Commission budget**	FRS employer rates change every July 1 by state law — a required budget assumption update.
§ 27-4(3), 27-6 Stormwater "Director"	"Director" means "The Town Manager, or such other person as is designated by the Town Manager." Director prepares the annual assessment roll by Sept 15 from Property Appraiser data (parcel descriptions, owners, rate class, fee per parcel) and calculates individual assessments where the rate resolution requires.	• Roll preparation deadline Sept 15 • Individual-calculation duty	§ 27-5 (Commission budget & rates); § 27-7 (collection like ad valorem, § 197.3631)	**Manager by default; EXPRESS DELEGATION SLOT — record whether PW Director or other designee holds this (fill in)**	A textbook example of the "designation" column: the code builds the delegation in and leaves the name blank.
Charter § 3.02(b); § 11-1(b) Departmental supervision & delegation architecture	Manager, with Commission approval, may head any department; Commission may by ordinance authorize the Manager to create/abolish/reorganize departments or positions and to delegate any Manager duties to departments or positions — but "The Town Manager shall remain responsible for proper execution of all the functions of the Town Manager whether or not such functions have been delegated." Manager is the administrative and supervisory head of Fire, Finance, Public Works, Building, and Planning & Zoning Departments (Police created by Charter; Chief answers directly to Manager, § 11-51(c)).	• Delegation permitted; responsibility non-delegable • Department creation power requires Commission ordinance authorization	Charter § 3.04 (2025: exclusive Manager supervision of Clerk)	**The master delegation clause for every "or designee" in this document**	Any department-specific delegation recorded elsewhere in these tables ultimately rests on this provision.
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
§ 10-1(a); § 15-91(e); § 15-92(a)	Commission compensation paid monthly "on a regular schedule as provided by the Town Manager." Manager		§ 15-91 (Board = Commission)	**Manager executes; Board authorizes**	

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
Payment mechanics & trust roles	is chief executive officer of the Library Trust Fund; disbursements from that fund are made by the Manager only upon written Board authorization.				
§ 11-55(a),(b) Auxiliary police	Manager determines the number of auxiliary officers after consulting the Chief; auxiliary members serve without pay "except under special circumstances approved by the Town Manager."		§ 11-55(c): duties subject to Commission approval	**Manager (size, pay exceptions); Commission (duties)**	
TIER 4 — INDIRECT PROVISIONS (records, personnel, assets, exposure)					
§ 10-2(a)(1) Volunteer "agents"	Only individuals "approved by the Town Manager to act as volunteers in the service of the town" are agents entitled to Town-funded legal defense.		Bears on volunteer firefighter status; cf. workers' comp analysis under Ch. 440 (outside this code)	**Manager approval is the gatekeeper — documentation of approvals matters**	An approval record here is also an insurance/liability record.
Charter § 3.03(a) (personnel) Personnel files & performance (implied)	Manager appoints, suspends, demotes, dismisses "in accordance with the law and the personnel rules" — presupposing personnel rules, files, and evaluative records; may authorize Department Heads to exercise the same powers over subordinates.	• Personnel-rule framework is Manager-administered • Performance documentation is the evidentiary basis for these actions	Ch. 119, Fla. Stat. (personnel files are public records subject to retention schedules and statutory exemptions) § 11-65 (civil service system optional, never mandatory)	**Manager; delegable to Department Heads by express authorization — record which heads hold it**	The code nowhere prescribes performance-review mechanics — that lives (or should live) in adopted personnel rules.

3. FINANCE DEPARTMENT (with HR)

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
Charter § 8.02 Preparation of Budget	"The Department of Finance shall have the responsibility for preparing the proposed budget."		Charter § 3.03 & § 15-2 (Manager submits; obtains department estimates) § 11-1(a) (Finance Department established; Manager supervises)	**Finance prepares; Manager revises & submits; Commission adopts — three-step chain**	Charter-level anchor for the department's existence in the budget process; predates and coexists with the Manager-centric Ch. 15 mechanics.
§ 15-25 Certification of Funds (pre-audit)	"Except in cases of emergency, no order for delivery on a contract or open market purchase shall be made until the finance department shall have certified, after preaudit, that there is to the credit of the using agencies concerned a sufficient unencumbered appropriation balance, in excess of all unpaid obligations, to defray the amount of such order."	• Pre-audit BEFORE any delivery order • Test: unencumbered appropriation minus all unpaid obligations • Sole exception: emergencies	§ 15-5(b) (over-appropriation contracts null and void — this is the control that prevents them)	**Finance Department duty — MANDATORY, not delegable outside the department by text**	The keystone internal control; presupposes a live encumbrance ledger.

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
§ 15-24; § 15-23 Purchase orders & requisitions	All purchases over $5,000 made by purchase order "issued by the Finance Clerk" (unless Commission authorizes otherwise by resolution); Manager establishes the PO system; all using agencies file detailed requisitions/estimates of requirements WITH THE FINANCE DEPARTMENT as the Manager prescribes; Manager/designee may revise quantity, quality, estimated cost.	• Named position: "Finance Clerk" issues POs >$5,000 • Requisition intake is a Finance function • Unforeseen-requirement requisitions allowed any time	§ 15-22(b)(10) (purchasing–finance cooperation "to secure for the Town the maximum efficiency in budgeting and accounting")	**Finance Clerk issues; Commission may authorize alternative by resolution; Manager prescribes the system**	PO issuance + § 15-25 certification = the encumbrance record auditors trace.
§ 15-9 Fees Belong to Town	"All fees, revenues, or other funds received by any Town officer or employee on behalf of the Town government shall belong to the Town government and shall be paid daily to the department of finance."	• DAILY remittance standard — applies to Clerk (business taxes, election fees), departments (permit/inspection fees), everyone	Charter § 8.09 (deposit & written-record standards; blanket bond for handlers)	**Every officer/employee remits; Finance receives — MANDATORY**	Daily remittance is a strong control; confirm actual practice matches.
§ 15-4(c),(d) Budget content standards Finance must produce	Revenues listed by source with three parallel comparison columns (prior approved budget; actual-to-date + estimate to year end; last completed FY per independent CPA financial statement); expenditures itemized by object "according to the State of Florida Uniform Accounting System" for each department and fund, grouped operating vs. capital, with the same three comparison columns; explanations of sources, assumptions, and trends.	• Mandated comparative-column architecture • Uniform Accounting System chart of accounts is compulsory • Audited-year column ties budget to audit	Fla. Stat. § 218.33 (uniform accounting practices; DFS Uniform Accounting System Manual) Fla. Stat. § 218.32 (AFR must reconcile to these accounts)	**Finance produces; Manager presents; Commission adopts**	Your FY 2026–27 audit-style worksheet maps directly onto these mandated columns.
Charter § 8.09 (records & bond) Disbursement records & blanket bond	Every disbursement of public monies must create and maintain a written record per State Auditor General standards (or GAAS as recommended by the Town's auditors and adopted by the Town); every person collecting, receiving, or handling public monies must qualify under a blanket bond.		AG Rule 10.550 (local governmental entity audits) Ch. 280 (depositories)	**Finance is the operational owner; bond requirement extends to any cash-handling employee in any department**	Bond coverage roster is itself an auditable record.
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					
§ 75-4 Hazmat cost recovery — collection agent	Finance Department may serve as the Town's agent for collecting invoices and billing responsible parties; eligible agencies submit invoices to Finance within 30 days of cost incurred/identified with documentation (time sheets, bills for materials/equipment); Finance submits consolidated invoices; responsible party pays each eligible agency by certified check within 60 days; third-party collection service may be used.	• 30-day invoice intake rule • Documentation standard (time sheets, equipment bills) — FEMA Schedule of Equipment Rates for Town equipment • Consolidated invoicing	Ch. 75 generally; Fire Department response authority § 75-1(b) § 75-2 "Costs" definition includes labor with benefits, overtime, admin overhead, backfill	**Finance ("may serve") — permissive designation; delegation to third-party collector allowed**	Rare code section that expressly prices overtime, benefits, and overhead — useful template for any cost-recovery exercise.
§ 11-54(c)(1) Police pension disbursing agent	Pension funds "may be disbursed by the town Finance Department or other disbursing agent as determined by the Board, but only upon written authorization by the Board of Trustees."		§ 11-54(c)(5) commingled-fund recordkeeping standards (contributions by member, receipts/disbursements, benefit payments, state/town monies, gains/losses)	**Pension Board authorizes; Finance may execute — Finance has NO independent authority over pension money**	Mirrors the Library Trust Fund pattern: written authorization precedes every disbursement.
§ 15-10 (+ § 15-4(f)) Capital outlay tracking	Capital outlay includes acquisitions of, or additions to, fixed assets with unit value of $500 or greater — the		GASB 34 (capital assets/depreciation); GASB 87	**Finance maintains the asset ledger; departments feed**	$500 threshold is very low by

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
	code's fixed-asset capitalization floor; CIP separately lists projects ≥ $10,000 with 5-year life.		(leases); GASB 96 (subscription IT); GASB 104 (capital asset disclosures)	**acquisitions via §§ 15-23/15-30 and disposals via § 15-32**	modern practice ($5,000 is common) — inventory burden vs. control tradeoff worth revisiting.
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
§ 15-3 Budget as public record	Budget, message, and all supporting schedules are public records in the office of the Town Clerk; Manager provides copies at the lower of actual reproduction cost or Florida-law cost.		Ch. 119 fee limits; Fla. Stat. § 166.241(3) website posting of tentative and adopted budgets	**Clerk custody; Manager reproduction; Finance content**	
Ch. 14 revenue streams (admin view)	Casualty insurance premium excise tax .85% (due March 1 annually; feeds police pension per § 11-54); public service tax 9.5% (monthly, to Manager); local business tax (annual, to Clerk, Sept 1/Oct 1 cycle with 10%+5%/mo penalties capped 25%); senior homestead exemption up to $25,000 (income-limited, county-administered).	• Each stream has a distinct collector, calendar, and penalty regime — reconciliation map	Fla. Stat. §§ 175.101/185.08 (premium taxes); Ch. 205 (business tax); § 196.075 (senior exemption)	**Collection split across Manager, Clerk, County — Finance consolidates**	
HR (WITHIN FINANCE) — PAYROLL, BENEFITS, LEAVE & PERSONNEL-LINKED FINANCE					
§§ 12-15 — 12-21 (FRS) Retirement benefits — general employees	Town extends FRS to employees/officers/officials (compulsory for post-12/1/2006 hires); appropriates amounts required to pay contributions promptly; keeps records and makes reports required by law; Manager/designee is custodian of employer-contribution funds and withholding/reporting agent.	• 12-18 appropriation duty (rates set annually by Legislature) • 12-19 records & reports • 12-1(b): part-time employees excluded from Social Security coverage	Ch. 121, Fla. Stat.; Ch. 650	**Finance executes as Manager's designee (record the designation)**	Payroll must correctly classify FRS class codes and part-time SS exclusion.
§ 11-54(d),(b) (payroll interface) Police pension payroll mechanics	Member contributions "shall be collected and deposited to the trust immediately after each pay period." Pensionable "Compensation" includes overtime capped at 300 hours/year (for overtime earned after 7-1-2011, non-normal-retirement-eligible members); EXCLUDES extra-duty/special-detail pay for second-party employers; unused sick/annual leave earned after 7-1-2011 excluded, pre-7-1-2011 balances included when paid at retirement; deferred-compensation elective reductions count as compensation; IRC 401(a)(17) cap applies.	• Immediate per-pay-period remittance duty • 300-hour overtime tracking requirement • Pre/post-2011 leave-bank vintage tracking • Second-party detail billing segregated from payroll comp	§ 14-15 premium tax; Ch. 185; IRC §§ 401(a)(17), 414(u)(7)	**Finance/payroll executes; pension Board certifies benefits; documentation duties are continuous**	The leave-vintage rule means leave records from before 2011 remain financially live until the last affected officer retires.
Compensated absences (code-silent; GASB 101)	The code prescribes no general vacation/sick/comp-time accrual rules for Town employees — those live in personnel rules/policies under Charter § 3.03. GASB Statement 101 (effective for fiscal years beginning after Dec. 15, 2023, i.e., from FY 2024–25 for an Oct.–Sept. year) now requires liability recognition for leave that is attributable to services rendered, accumulates, and is more-likely-than-not to be used or settled —	• Leave-balance records are now direct financial-statement inputs • Policy documentation (accrual, caps, payout) must match practice • FLSA comp time for non-exempt employees (29 U.S.C. § 207(o)): public employers may substitute comp time at 1.5x with agreement, 240-hr cap general /	GASB 101 (supersedes GASB 16); FLSA § 207(o); Ch. 448 Fla. wage provisions	**Personnel-rule domain (Manager) with Finance measurement duty; flag for policy adoption if rules are informal**	Directly relevant to your gym-access-as-compensation and firefighter-compensation analyses: what counts as "compensation" is

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
	including types beyond vacation/sick.	480-hr public safety			now both an FLSA and a GASB question.
Personnel files & performance reviews (indirect)	Not addressed by code text. Framework: Manager's Charter § 3.03 personnel powers + adopted personnel rules; files are public records under Ch. 119 with statutory exemptions (e.g., LEO home addresses) and GS1-SL retention schedules; performance and disciplinary records document the basis for pay, promotion, and termination decisions with budget effect.		Ch. 119, Fla. Stat.; § 119.071 exemptions; Division of Library & Information Services GS1-SL retention schedule	**Manager/department heads generate; Clerk/records custodian retains; Finance relies on for payroll changes**	A gap worth an administrative policy: the code assumes but never requires performance documentation.
§ 10-1(b); Fla. Stat. § 112.061 Travel & expense reimbursement	Commission members reimbursed for actual and necessary expenses per § 112.061 as designated "travelers of the town" — the same statute supplies the default per diem/mileage regime for employee travel unless the Town adopts its own rates by ordinance/resolution.		Fla. Stat. § 112.061	**Finance processes; statutory rates govern absent local action**	

4. FIRE DEPARTMENT

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
§ 11-41(4) Maintenance of department property	"Maintain departmental quarters, supplies and equipment in an orderly, neat and proper state."		§ 11-81(b)(1) (PW maintains ALL public buildings) — overlapping duty over the fire station; see Building-Maintenance matrix	**Fire Department duty for its own quarters/equipment; PW holds the general building duty; Manager arbitrates the seam**	The condition standard ("orderly, neat and proper") implies inspection and upkeep records for apparatus and station.
§ 11-41(1); § 45-3 Fire inspections & inspection fees	Inspect all buildings and structures (except 1- and 2-family dwellings and accessory structures) to prevent fire and assure compliance with adopted fire prevention regulations; maintain an active, ongoing fire prevention program per the Florida Fire Prevention Code, NFPA, and current statutes. Fees for FFPC permits and Town-performed fire prevention inspections are set by Commission resolution, which may also set administrative fees (site plan review, water flow tests, re-inspection).	• Inspection scope excludes 1–2 family dwellings • Program mandate is continuous, not episodic • Fee revenue stream flows to Finance daily per § 15-9	§ 45-4 (FFPC & Florida Building Code adopted) Vacation rental inspections: §§ 74-16 et seq. (inspection & re-inspection fees by resolution)	**Fire performs; Commission prices; inspection records are both compliance and revenue records**	Inspection records also document the condition of insured/inspected structures — an indirect risk-management asset.
§ 11-41(5), (7)	Investigate fires, determine cause, "make damage estimates and regular and special reports," including	• Damage-estimate duty = loss quantification record	Charter § 3.03 (Manager keeps Commission advised — Chief's	**Chief to Manager, MANDATORY monthly;**	Monthly reports are the natural

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
Investigations, damage estimates & reporting	evidence for arson prosecution; Fire Chief reports to the Town Manager and makes reports as the Manager requires, including at minimum a monthly status report with emergency-call response data.	• Monthly reporting cadence to Manager	reports feed that duty)	**content beyond minimum at Manager's direction**	vehicle for equipment status, training-hour, and expenditure-to-date data.
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					
Ch. 75 Hazmat response & cost recovery	The Melbourne Beach Volunteer Fire Department may take whatever action necessary to contain and mitigate hazmat incidents and is authorized to contact hazardous waste disposal companies for expeditious mitigation (an operational procurement authority); responsible parties are liable for all costs; recoverable costs expressly include labor with benefits, overtime, administrative overhead, and backfill; Town equipment priced at FEMA Schedule of Equipment Rates; invoices with documentation (time sheets, bills) to Finance within 30 days.	• § 75-1(b) direct contracting authority in the field • § 75-2 "Costs" definition — the code's most complete costing template • § 75-4 30-day documentation deadline	§ 75-4 Finance as collection agent; Fla. Stat. Chs. 166, 252	**Fire acts; Finance bills; timekeeping and equipment logs are the recovery evidence**	FEMA-rate pricing presumes an equipment inventory with hours tracking — connect to § 15-10 asset ledger.
§ 11-41(3) + volunteer structure Personnel: recruit, train, command volunteers	Fire Department recruits, trains, and commands volunteer members of the firefighting force and other Town employees whose duties relate to the Department.	• Volunteer rosters and training records are the basis for workers' comp coverage, § 10-2 defense eligibility (via Manager approval), and any benefit treated as compensation	§ 10-2(a)(1) (Manager-approved volunteers = "agents") Ch. 440, Fla. Stat. (volunteer firefighter workers' comp — your separate research thread); FLSA (benefits-as-compensation question)	**Chief administers under Manager supervision**	Any gym access, stipend, or benefit extended to volunteers should be inventoried here for FLSA/Ch. 112 characterization.
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
§ 45 (beach/recreational fires)	Beach cooking fire permit fee and deposit amounts "determined by the Town Commission"; violations risk fines, cleanup costs, and loss of deposit.		§ 15-9 (daily remittance)	**Commission prices; Fire administers**	
TIER 4 — INDIRECT PROVISIONS (records, personnel, assets, exposure)					
Procurement & budget participation	Fire equipment acquisition runs through the general chain: department estimate to Manager (§ 15-2), requisition to Finance (§ 15-23), certification (§ 15-25), PO (§ 15-24), award (Manager ≤ $5,000 / Commission above), delivery inspection (§ 15-30 — Manager or designee; apparatus acceptance is a natural Fire Chief designation), asset ledger ≥ $500 (§ 15-10), CIP listing ≥ $10,000/5-yr (§ 15-4(f)), surplus reporting (§ 15-32); field purchases ≤ $200 on Chief's approval (§ 15-29(c)).		See Equipment & Project Lifecycle matrix	**Chief's own money authority: $200 field purchases; everything else via Manager/Commission; inspection delegation to Chief should be documented (fill in)**	

5. POLICE DEPARTMENT

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
§ 11-54 Police Officers' Retirement System — financial architecture	Trust fund established (eff. 8-25-1981) under Ch. 185, Fla. Stat.; Board of Trustees (4-yr terms per § 185.05(1)(a)) administers: engages actuarial/accounting services paid from the Fund; authorizes ALL payments; must appoint a national/state bank with trust powers as custodian; may retain registered investment advisors with full discretion subject to Board guidelines; equities capped at 70% of investments at market; foreign investments limited per § 185.06; commingling allowed only with accurate accounts (member contributions individually and aggregate; receipts/disbursements; benefit payments; state/town monies; interest/dividends/gains-losses); actuarial studies and valuations required.	• (c)(1) Board rules; disbursement by town Finance Dept or Board-chosen agent on written authorization only • (c)(4) custodian bank MANDATORY • (c)(6)(B) 70% equity cap • (c)(2)(H) actuarial valuation duty • (l)(3) funding: .85% premium tax (offset $54,044.91; excess split 50/50, member half funds DC component under § 185.35(6)); member contributions; fines/forfeitures; Town normal cost + actuarial deficiency per Part VII Ch. 112; gifts; earnings • (l)(1) exclusive-benefit rule • (o) forfeiture for specified offenses (embezzlement, theft, bribery, Ch. 838 felonies) • (p) Town indemnifies Board members except felonies/gross malfeasance	Ch. 185, Fla. Stat.; § 185.35(6); Part VII Ch. 112 (§§ 112.60–112.67 actuarial soundness; § 112.664 disclosures); § 14-15 (.85% excise tax); IRC qualification (Board administrative policy has "force of law")	**Pension BOARD (not Chief, not Manager) controls the Fund; Commission's levers: amend ordinance (no accrued-benefit reduction), pay required contribution; Finance may act as disbursing agent on written authorization**	A complete parallel financial government inside the code — its own investments, audit exposure, actuary, and IRS compliance policy.
§ 11-52(b) Compensation	"The compensation of the members of the Police Department shall be set by contract or resolution of the Town Commission."		§ 11-54(b) pensionable-compensation definition (overtime 300-hr cap; detail pay excluded)	**Commission MANDATORY; hours of duty set by Chief (§ 11-52(a))**	Split design: Chief schedules; Commission prices.
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					
§ 11-51(c),(d) Chain of command & reporting	Chief answers directly to and is under the direct operational supervision of the Town Manager; Department members answer to the Chief, who reports necessary findings and recommendations to the Manager.		Charter §§ 3.06, 3.06A (material change to law-enforcement arrangement — e.g., Sheriff contract — requires referendum)	**Chief to Manager; outsourcing decisions belong to the ELECTORATE**	§ 3.06A makes the largest possible police budget decision (contracting out) a referendum question, not a Commission one.
§ 16-2, 16-3 Emergency declaration & spending	Chief of Police is one of three officials (with Mayor, Vice-Mayor) who may declare a civil emergency; declaration authorizes use of all Town resources including emergency expenditures capped at $50,000; confiscated property must be reimbursed.		§ 15-29(a) (Manager emergency purchases, separate track)	**Chief may trigger up to $50,000 in emergency spending authority**	

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
§ 11-55 Auxiliary police	Part-time auxiliary force; size set by Manager after consulting Chief; unpaid except special circumstances approved by Manager; duties/powers determined by Chief subject to Commission approval.		FDLE policies; Ch. 943 & FAC 11B standards (§ 11-52(c))	**Three-way split: Manager (size, pay), Chief (duties), Commission (approval)**	
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
Fine & fee streams Ch. 30 (parking); Ch. 73 (offenses); § 11-54(l)(3)(C)	Parking and code fines are Town revenue; fines and forfeitures imposed on member officers for violation of pension Board rules flow INTO the pension fund, not the general fund.		§ 15-9 (daily remittance of collections)	**Collection administrative; disposition fixed by code**	The officer-fine routing rule is easy to miss in revenue mapping.
TIER 4 — INDIRECT PROVISIONS (records, personnel, assets, exposure)					
Payroll & records (indirect)	Overtime documentation (300-hr pensionable cap requires hour-by-hour tracking); extra-duty/special-detail billing to second-party employers segregated from pensionable pay; leave banks earned pre-7/1/2011 vs. after must be tracked separately for retirement payout treatment; equipment through the standard procurement chain; evidence and property records intersect with asset controls.		§ 11-54(b) definitions; GASB 101 (leave liabilities); FLSA § 207(k) (police work-period overtime rules)	**Chief administers; Finance measures; Board certifies**	

6. PUBLIC WORKS DEPARTMENT

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
§ 11-81(b)(1) General maintenance duty — THE building-maintenance provision	The Public Works Director (administering the Office of Public Properties) is responsible for "Maintaining all public grounds, buildings, works, utilities, automotive equipment and machinery."	• "All public ... buildings" — the general duty covering Town Hall and every Town structure • Also all automotive equipment and machinery — fleetwide maintenance	Overlaps: Fire quarters (§ 11-41(4)); Old Town Hall budget items via History Center Board (§ 11-123(b)); park facilities recommendations via Parks Board (§ 11-93); Manager overall (§ 11-1(b)) — see Building-Maintenance matrix	**PW Director, directly responsible to the Town Manager (§ 11-80); MANDATORY duty**	Maintenance records here are the deferred-maintenance/capital-renewal evidence base for the CIP.
§ 11-81(b)(2)–(4) Construction supervision & engineering	Supervise construction and maintenance of streets, gutters, sidewalks, storm sewers, street lighting and similar facilities; maintain parks, playgrounds, beach areas, the Town pier and similar facilities; "Supervising the design and engineering of public facilities of the town."	• (2) project construction supervision = de facto project inspection role • (4) design/engineering supervision — CCNA consultant management	§ 15-31 / Fla. Stat. § 287.055 (CCNA procurement of A/E services) § 15-30 (delivery/services inspection by Manager or designee — PW Director is the natural designee for public works projects; record it)	**PW supervises; award authority stays with Manager/Commission per thresholds; inspection designation to be documented (fill in)**	Construction supervision + § 15-30 inspection + § 15-4(f) CIP = the project-records chain for capitalization and grant compliance.
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
Ch. 27 (operational side) Stormwater program operations	The stormwater program is responsible for construction, operation, and maintenance of stormwater devices; system planning; development-plan review for stormwater compliance; funded by the dedicated stormwater utility fee/assessment with its own Commission-adopted annual budget (§ 27-5(d)) including reserves and renewal & replacement.	• "Director" = Manager or designee (§ 27-4(3)) — commonly PW in practice; confirm designation • Dedicated funding with reserve mandates	Fla. Stat. §§ 403.0893, 197.3631; § 27-6 roll duties	**Commission budgets/rates; Director prepares; PW likely operates — fill in the actual designation**	Restricted-revenue accounting: stormwater fees should be traceable to stormwater purposes.
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
§ 49 Art. IV; § 50 Trees/shrubs on public property; streets & sidewalks	Removal or work affecting public property vegetation and street/sidewalk provisions administered with PW involvement (Director referenced for grass/ground-cover exception).			**Administrative**	
TIER 4 — INDIRECT PROVISIONS (records, personnel, assets, exposure)					
Asset & procurement chain (indirect)	PW touches more fixed assets than any other department: acquisitions ≥ $500 to the ledger (§ 15-10); projects ≥ $10,000/5-yr life to the CIP (§ 15-4(f)); annual department estimates incl. capital projects (§ 15-2); surplus/obsolete equipment reports (§ 15-32(a)); field purchases ≤ $200 (§ 15-29(c)); equipment hour-tracking supports FEMA-rate cost recovery (Ch. 75) and depreciation schedules.		GASB 34 (infrastructure reporting); GASB 104 (capital asset disclosures, FYs beginning after 6-15-2025)	**PW generates the records; Finance capitalizes; Manager certifies inspections or delegates**	

7. TOWN CLERK

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
TIER 1 — PRIMARY BUDGET & FINANCE PROVISIONS (direct, significant)					
Charter § 8.05 (Clerk duties) Tax certification & budget distribution	"Taxes so levied shall be certified by the Town Clerk upon adoption of the final budget. The Clerk shall make available copies of the final budget to Town officers and interested persons."		Charter § 8.04 (adoption); § 15-3 (budget public record in Clerk's office)	**Clerk — ministerial but MANDATORY; timing tied to adoption**	The certification is the legal hand-off from budget resolution to tax roll.
Charter § 3.04 Office of the Town Clerk (as am. 11-4-25)	Clerk hired by the Town Manager, who holds exclusive supervisory authority (manage, discipline, terminate) without Commission consent; Clerk is clerk of the Commission (journal), custodian of ordinances, resolutions, and other official records the Commission prescribes; ATTESTOR TO CONTRACTS, BONDS, AND OTHER INSTRUMENTS as prescribed by law; chief registration and elections officer; other duties prescribed by Commission or Manager.	• Attestation function completes contract execution (with Manager signature per § 3.03) • Records custody covers the budget, POs, bids, and audit filings • 2017/2025 amendments moved the Clerk fully under Manager supervision	Charter § 2.13 (authentication of ordinances/resolutions with presiding officer)	**Manager supervises; duties assignable by Commission OR Manager**	Supervision shift matters for internal control: the officer who attests contracts reports to the officer who executes them — a segregation-of-duties observation for the auditor

Provision	Quote / Paraphrase	Subsection detail	Cross-references & defined terms	Approval path / Delegation (dept-specific delegation: fill in)	Notes
					discussion.
§ 65-6; § 65-1 Local business tax collection	All Town business taxes payable to the Town Clerk beginning Sept 1, due by Oct 1, expiring Sept 30; delinquency penalty 10% for October plus 5% per additional month, capped at 25%; operating without a receipt draws an additional 25% penalty; violations referred to the code enforcement special magistrate; Clerk issues receipts.	• Annual collection calendar aligned to fiscal year • Penalty schedule is fixed by code • Half-rate for new businesses after April 1 (§ 65-8); transfer fees (§ 65-11)	Ch. 205, Fla. Stat.; § 15-9 (daily remittance to Finance)	**Clerk collects — MANDATORY; enforcement via special magistrate**	
TIER 2 — SECONDARY / SUPPORTING FINANCIAL PROVISIONS					
Ch. 13 (fiscal aspects) Elections money	Clerk as elections qualifying officer collects qualifying fees (1% of position salary, the state election trust fund assessment, paid by campaign-account check; hardship oath excuses payment); collects campaign reports; collects payment from petition circulators for signature-verification costs before submitting petitions to the Supervisor of Elections; referendum elections paid for by the Town.	• § 13-6(c) fee mechanics • § 13-7(e) verification cost pass-through • § 13-5.1 duties incl. records retention	Fla. Stat. §§ 99.093, 99.097, 106.023; Ch. 106	**Clerk collects and remits; costs of Town referenda are a Commission budget item**	
§ 15-27(d)(1); § 15-34(a) Procurement intake	Sealed bids are submitted to the Town Clerk (identified as bids on the envelope); bid protests are filed in writing with the Town Clerk no later than 48 hours before the Commission meeting at which award occurs.		§ 15-27(d)(2) (Manager opens publicly, witnessed and recorded)	**Clerk is custodial intake; opening/award elsewhere — deliberate separation of custody from decision**	A quiet but real internal control: bids rest with an officer who has no award authority.
TIER 3 — MINOR & MISCELLANEOUS PROVISIONS					
§ 15-91(e); § 14-9 Ancillary roles	Clerk serves as clerk of the Library Trust Fund; delivered the senior homestead exemption code to the county property appraiser (historical duty).			**As prescribed**	
TIER 4 — INDIRECT PROVISIONS (records, personnel, assets, exposure)					
Records retention (indirect)	As records custodian the Clerk retains the financial paper trail every other table generates: budgets and amendments, resolutions, contracts and attestations, bid files and tabulations, audit reports, pension ordinances, election finance filings — under Ch. 119 and the state GS1-SL retention schedules; § 13-5.1(a)(7) expressly requires recording/storing election documents per retention procedures.		Ch. 119, Fla. Stat.; GS1-SL general records schedule	**Clerk retains; departments transmit; destruction only per schedule**	Retention compliance is itself an audit-scope item and a Ch. 119 litigation-risk control — squarely in your practice area.

8. CROSS-CUTTING MATRICES

A. Spending & approval authority thresholds (who may commit Town money, and how)

Threshold / action	Authority	Provision	Conditions & notes
≤ $75 (petty cash purchase)	Department heads / authorized personnel	§ 15-29(b)	Petty cash revolving fund capped at $250 total; Manager promulgates procedure.
≤ $150 (below open-market floor)	Manager/designee, ordinary purchasing	§ 15-28(a)	No competitive-quote requirement stated.
≤ $200 field purchase	DEPARTMENT HEAD approval	§ 15-29(c)	Only spending authority the code gives department heads directly.
$150 – $4,000 open market	Manager/designee; award to lowest responsible bidder unless Manager approves otherwise	§ 15-28	Minimum 3 competitive quotes; oral quotes > $1,000 confirmed in writing.
> $4,000 emergency	Town Manager	§ 15-29(a)	Health/safety/welfare emergencies; WRITTEN report + justification to Commission by next meeting.
≤ $5,000 budgeted purchase	Town Manager alone (negotiate, execute PO/contract)	§ 15-22(a)(3); § 15-27(f)	Bid rejection authority ≤ $4,000 also Manager (§ 15-27(e)).
> $5,000	COMMISSION approval of PO/contract (after appropriation) — or Manager if Commission delegates award under § 15-27(f)	§ 15-22(a)(4); § 15-27(a),(f)	Formal sealed bidding; anti-subdivision rule; single-source needs a Commission finding at a meeting (§ 15-27(k)).
< $25,000	Commission via CONSENT AGENDA permitted	§ 15-22(a)(4)	Routine-approval channel, still a Commission act.
≤ $50,000 declared civil emergency	Mayor, Vice-Mayor, or Chief of Police (declarants)	§ 16-3(b)	Cap applies to declarations by those officers; Commission ratifies emergency-meeting action (§ 2.11).
Professional services (any $)	Exempt from sealed bids; CCNA for A/E/survey; contract approval follows the $5,000 rule	§ 15-31; § 287.055, Fla. Stat.	"Professional services" defined broadly at § 15-21 (includes auditors, attorneys, Manager, engineers).
Piggyback / cooperative purchases	Manager identifies; Commission PRE-APPROVES actual PO/contract; cooperative plans need Commission approval	§ 15-27(j); § 15-33	Terms must be no less favorable than the other agency's.
Sale of surplus > $5,000	Formal bid to HIGHEST responsible bidder	§ 15-27(a)(1); § 15-32(c)	Trade-ins excepted from bid requirement.
Budget amendment — line item within one department	Administrative (Manager as budget officer)	§ 15-6 (carve-out); § 166.241(8)(b)	The only budget-movement authority below Commission level.
Budget amendment — between funds or departments	COMMISSION by resolution (amounts + reasons stated)	§ 15-6	Within FY or 60 days after FY end per § 166.241(8); website posting for § 166.241(8)(c) amendments within 5 days.
Intergovernmental participation with financial obligations	COMMISSION by ORDINANCE	Charter § 1.06	Higher formality than the resolution track.
General obligation bonds	REFERENDUM (majority of qualified electors)	Charter § 7.01	Revenue bonds: Commission.
Material change to law-enforcement arrangement	REFERENDUM	Charter § 3.06A	E.g., contracting with the Sheriff.

B. Equipment & project lifecycle — procurement, inspection, records, capital planning

Stage	Responsible	Duty	Provision	Records / notes
1. Need & budgeting	Department head	Annual estimates of revenues/expenditures + capital projects to Manager	§ 15-2	Estimates "detailed by organization unit and character and object."
2. Capital planning	Manager (prep); Commission (adoption)	CIP lists every project ≥ $10,000 with 5-yr+ life; 5-year horizon; funding sources	§ 15-4(f)	Years 2–5 non-binding planning; must reflect Comprehensive Plan.
3. Requisition	Using agency (via department head)	Detailed requisition filed with Finance Department	§ 15-23	Manager/designee may revise quantity, quality, cost.
4. Funds certification	FINANCE DEPARTMENT	Pre-audit certification of sufficient unencumbered appropriation before any delivery order	§ 15-25	Emergency exception only.
5. Solicitation & award	Manager ≤ $5,000; Commission > $5,000 (delegable per § 15-27(f))	Sealed bids > $5,000; open market $150–$4,000 (3 quotes)	§§ 15-27, 15-28	Bids to Clerk; opened by Manager publicly, witnessed & recorded; tabulation public.
6. Purchase order	Finance Clerk (> $5,000)	PO issued; system established by Manager	§ 15-24	Commission may authorize alternative by resolution.
7. Delivery / project inspection	Town Manager OR DESIGNEE	Inspect or assure inspection of ALL deliveries of supplies or services against specifications	§ 15-30	Delegation expressly allowed — record department designations (PW for projects, Fire for apparatus, etc.). Records support acceptance, warranty, capitalization.
8. Asset recording	Finance (ledger); departments (custody)	Capital outlay = fixed-asset acquisitions/additions ≥ $500	§ 15-10	Feeds depreciation & GASB 34/104 reporting; equipment hour logs support FEMA-rate cost recovery (Ch. 75).
9. Maintenance	PW Director (all public grounds, buildings, utilities, vehicles, machinery); Fire (own quarters/equipment)	Continuous condition duty	§ 11-81(b)(1); § 11-41(4)	Maintenance records = deferred-maintenance evidence for CIP renewal lines.
10. Surplus & disposal	Using agencies report; Manager transfers/sells	Mandatory surplus reports; transfer between agencies; sale/trade-in; > $5,000 sale by bid to highest bidder	§ 15-32; § 15-27(a)(1)	Disposal closes the asset record; proceeds are Town revenue (§ 15-9).

C. Building & facility maintenance — responsibility map

Facility / scope	Responsible body	Provision	Notes
ALL public grounds & buildings (general duty)	Public Works Director (Office of Public Properties)	§ 11-81(b)(1)	The default owner of building maintenance; directly responsible to Manager (§ 11-80).
Fire station / departmental quarters & equipment	Fire Department	§ 11-41(4)	Department-specific duty overlapping PW's general duty; seam managed by Manager.
Old Town Hall Building	History Center Board (advisory; prepares budgetary items) via Manager's office; Commission directs	§ 11-123(a),(b)	Board coordinates "budgetary items for or related to" the building — advisory only.
Parks, pier, beach accesses, community center, recreational facilities	PW maintains (§ 11-81(b)(3)); Parks Board recommends improvements/management to Commission & Manager	§§ 11-81(b)(3), 11-93, 11-94	Parks Board also advises on special-event permits (fiscal via deposits/fees).
Stormwater facilities	Stormwater program under "Director" (Manager or designee)	Ch. 27; § 27-4(3)	Dedicated fee funding with reserve/renewal budget mandate (§

Facility / scope	Responsible body	Provision	Notes
			27-5(d)).
Overall administrative responsibility	Town Manager (supervisory head of Fire, Finance, PW, Building, P&Z)	§ 11-1(b); Charter § 3.03	Manager remains responsible for delegated functions (Charter § 3.02(b)).
Building Department / building official	Established (§ 11-1(a)) but code assigns no specific duties; FBC adopted via § 45-4	§ 11-1(a); § 45-4	GAP: building-official inspection duties arise from the Florida Building Code & Ch. 553, Fla. Stat., not this code — a candidate for codification.

9. FLORIDA LAW & GOVERNMENTAL ACCOUNTING OVERLAY

External requirements that interlock with the local provisions above. Statutes cited to current codification; GASB effective dates stated for the Town's October–September fiscal year. Verify amendments each session — several of these sections are perennial legislative targets.

Authority	Requirement (summary)	Interaction with Town Charter / Code
Fla. Stat. § 166.241	Fiscal year Oct 1–Sep 30; balanced budget incl. balances forward; adopted budget regulates expenditures (officer may not overspend); amendments within FY or 60 days after FY end; governing body may empower a designated budget officer for fund-neutral amendments; tentative budget posted on website ≥ 2 days before hearing and kept 45 days; adopted amendments (non-routine) posted within 5 days	Overlays Charter Art. VIII and Ch. 15; § 15-6's intra-department carve-out rides on § 166.241(8)(b); check posting compliance each cycle.
Fla. Stat. § 200.065 (TRIM)	Truth-in-millage calendar: proposed millage to property appraiser, two September hearings, rolled-back-rate disclosure first, advertisement requirements; late/non-compliance can forfeit ad valorem levy	§ 15-5(a) codifies the rolled-back-rate-first rule locally. The TRIM calendar, not the Charter's 60-day rule, is usually the binding constraint.
Fla. Stat. § 218.32	Annual Financial Report (AFR) to DFS within 45 days after audit completion, no later than 9 months after FY end; filed through DFS electronic system	Missed filings trigger Joint Legislative Auditing Committee notice and can lead to withholding of state revenue sharing.
Fla. Stat. § 218.39	Annual financial audit by independent CPA within 9 months after FY end for municipalities with revenues or expenditures/expenses over $250,000 (and $100,000–$250,000 if not audited the 2 preceding years); report filed with the Auditor General	Melbourne Beach is comfortably over the threshold — audit is mandatory annually. Auditor's management letter follows AG Rule 10.550.
Fla. Stat. § 218.391	Auditor selection procedures: audit committee assists; publicly announced RFP factors, ranking, negotiation sequence; governing body selects	Implemented locally at §§ 11-110—11-115. Committee process defects are a recognized bid-protest vector.
Auditor General Rule 10.550 (Ch. 10.550, F.A.C.)	Rules of the Auditor General for local governmental entity audits: management letter contents, financial-condition assessment procedures, notification of deteriorating conditions, compliance findings on investment of public funds (§ 218.415) and other statutes	The written-record standard in Charter § 8.09 points here ("standards adopted by the State of Florida Auditor General").
Fla. Stat. § 218.415	Investment of surplus public funds: either adopt a written investment policy (with authorized instruments, maturity/liquidity, internal controls, reporting) or invest only in the statutory default list (Florida PRIME/LGIP, SEC-registered money market funds with highest rating, interest-bearing accounts in QPDs, direct U.S. obligations)	Charter § 8.09 (as amended 2025) requires Commission designation of funds/investments "not inconsistent with Florida law" — this is the law. Worth confirming whether the Town has a written policy or operates under the default list.
Ch. 280, Fla. Stat.	Florida Security for Public Deposits Act — qualified public depositories, collateral pooling	Expressly incorporated by Charter § 8.09 and § 15-92(b)(2).
Fla. Stat. § 218.33 + DFS Uniform Accounting System	Uniform fiscal-year and accounting practices; UAS chart of accounts for AFR reporting	§ 15-4(d) makes the UAS object classification mandatory for the Town budget itself — budget-to-AFR-to-audit consistency.
Fla. Stat. § 218.503	Financial emergency determination: conditions include failure to pay short-term loans, uncontested payroll/pension/benefit payments; state oversight follows	The § 15-4(g) budget-message solvency-disclosure language mirrors these indicators.

Authority	Requirement (summary)	Interaction with Town Charter / Code
Fla. Stat. § 112.061	Per diem and travel expenses of public officers/employees; statutory rates unless locally superseded	§ 10-1(b) designates Commissioners "travelers of the town" under it.
Ch. 185 / Ch. 175, Fla. Stat.; Part VII Ch. 112	Municipal police (185) & firefighter (175) pension premium-tax framework; § 185.35(6) defined-contribution share component; Part VII Ch. 112 (§§ 112.60–112.67) actuarial soundness — annual valuations, required contributions; § 112.664 mortality/discount disclosures to Division of Retirement	The pension plan's state reporting and the Town's mandatory contribution both flow from here; premium-tax receipts and the $54,044.91 offset reconcile annually.
Ch. 121, Fla. Stat. (FRS)	Employer contribution rates set by the Legislature each session, effective July 1	A required budget assumption update each cycle for all non-police staff (§§ 12-15 et seq.).
Fla. Stat. § 287.055 (CCNA)	Qualifications-based selection for architecture, engineering, landscape architecture, surveying & mapping	Incorporated at § 15-31; price negotiation only after ranking.
Ch. 119, Fla. Stat. + GS1-SL	Public records access and retention; personnel, procurement, and financial records schedules; § 119.12 fee-shifting for unlawful refusal	Every table above generates Ch. 119 records; retention is audit-relevant and litigation-relevant.
GASB 34	Government-wide statements; capital assets & depreciation; MD&A	The reporting destination of the § 15-10 asset ledger and § 15-4(f) CIP.
GASB 87 / 96	Leases (87) and subscription-based IT arrangements (96) as right-of-use assets/liabilities	Equipment leases and software subscriptions in the budget are balance-sheet items now.
GASB 101 (Compensated Absences)	Effective for fiscal years beginning after Dec. 15, 2023 (first applies to the Town's FY beginning Oct. 1, 2024); liability for leave attributable to services rendered, accumulating, and more-likely-than-not to be used/settled; supersedes GASB 16	Leave policies, comp-time practices, and payout rules must be documented and consistent — connects to the police pre/post-2011 leave-vintage rules and any volunteer benefit characterization.
GASB 102 / 103 / 104	Certain risk disclosures (102, FYs beginning after 6-15-2024); Financial Reporting Model Improvements (103) and capital asset disclosure requirements (104), both effective FYs beginning after 6-15-2025 — i.e., the Town's FY beginning Oct. 1, 2025	FY 2025–26 statements and the FY 2026–27 budget presentation should anticipate 103/104 formats; ask the auditor for the implementation plan.

10. DRAFTING OBSERVATIONS & OPEN ITEMS (for refinement)

1. Budget-preparation duality — Charter § 8.02 gives the Finance Department budget-preparation responsibility while Charter § 3.03 and § 15-2 make the Manager the preparer/submitter. Not a conflict in practice (prepare vs. submit), but worth a harmonizing administrative policy or eventual charter cleanup.

2. Threshold coherence — $75 petty cash / $150 open-market floor / $200 field purchase / $4,000 open-market ceiling & emergency floor / $5,000 bid floor & Manager ceiling / $25,000 consent agenda / $50,000 emergency cap. The $4,000–$5,000 band is ambiguously covered, and all figures date from 1992–2022. A single restated threshold schedule (with inflation indexing) is a clean ordinance project.

3. Delegations undocumented — the code repeatedly authorizes "or designee" (purchasing, inspection, stormwater Director, FRS custodian, personnel powers to department heads) but the actual designations live, if anywhere, in letters and resolutions. The fill-in column is designed to capture them; an annual delegation inventory resolution would make them auditable.

4. Building official gap — a Building Department exists by ordinance with no codified duties; inspection authority flows only from the adopted Florida Building Code. Codifying the building official's role (including project-inspection records that feed capitalization) would close the loop your lifecycle matrix exposes.

5. Segregation-of-duties notes — the Clerk (contract attestor, bid custodian) now reports exclusively to the Manager (contract executor, bid opener) after the 2017/2025 amendments; and the Finance Clerk both issues POs and sits inside the department that certifies funds. Small-town staffing makes overlap unavoidable; compensating controls (Commission-level review, audit-committee attention) deserve a sentence in the annual audit management-letter discussion.

6. Capitalization threshold — the $500 capital-outlay floor (§ 15-10, 1992) is far below common modern practice and creates inventory burden without control benefit; pairs naturally with item 2.

7. Charter amendments of 11-4-25 — §§ 2.02–2.05, 2.12, 3.01, 3.04, 3.05, 3.11, 8.09, 9.01 all show 2025 electorate amendments in this codification; confirm the codifier has captured the adopted language, particularly § 8.09 (public monies) which anchors depository, records, and bonding requirements.

8. Not in the code (policy-level gaps with budget consequence) — personnel rules (accruals, comp time, performance reviews), investment policy under § 218.415, fund-balance/reserve policy, grant management, credit-card/p-card controls, and fixed-asset physical-inventory cycle. Each is an adoptable administrative or Commission policy rather than an ordinance.

SUPPLEMENTAL PACKET — OFFICE OF THE MAYOR — AUGUST 26, 2026

ATTACHMENT 7

FY2027 Budget — Hearing & Action Sheet
(Issues to Raise, in Priority Order)

Office of the Mayor — companion to the FY2027 compliance memorandum
2 pages — Pages 82–83 of this packet

FY2027 Budget — Hearing & Action Cheat Sheet (Issues to Raise, in Priority Order)

Companion to the FY2027 Budget Compliance, Policy, and Audit-Readiness Memorandum (08/19/2026 draft, 26 pp.) — "Memo" page cites below. Code = Town Code Ch. 15 unless noted. Working draft — deliberative — verify citations before public use.

TIER 1 — MANDATORY: Code requires it; fix or raise before the September hearings

#	Issue / Ask	Authority	Memo
1	**No budget message.** Ask the Manager to complete the draft against the 7-element checklist — esp. *"an outline of the proposed financial policies of the Town"* and *"projected events that require changes in operations in order to ensure financial stability or solvency"* (fire funding, Amendment 3). A bare draft covering only salient changes does not satisfy (g).	§ 15-4(g)	A.5 p.6; G.2 p.22
2	**No revenue/expenditure explanations, no charts.** Two-page narrative (97% ad valorem basis, permit-revenue declines, Fund 141 fee doubling, fire growth) + six-chart minimum. Quote: *"supported by appropriate charts and graphs as necessary to present to the taxpayer a clear understanding."*	§ 15-4(c), (e)	A.3 p.5; A.5 p.6
3	**Parallel columns incomplete/mislabeled.** Add the FY26 column the Code names — *"actually received [expended] during such year to the time of preparing the budget plus the estimated [amount] for the remainder"*; label which column is the CPA-audited actual; reconcile summary vs. detail (FY24 Taxes 3,746,412 vs 3,714,561; FY25 3,818,033 vs 3,972,348).	§ 15-4(c), (d)	A.3 p.5
4	**No consolidated 5-year CIP.** Compile the scattered dept tables (elevator $100K; mill-and-pave $80K; curbs $55K; manatee grates $72K; engine program; playground) into one document: *"each capital project of $10,000 or more and a useful life of five years or more, indicating proposed or alternative funding sources"* + Comp Plan linkage.	§ 15-4(f)	P-4 p.13
5	**60-day timing — put it of record.** Original submission predated Aug 2; state that date expressly (cover or agenda memo) so "UPDATED 08/16" reads as a revision, not the submission.	§ 15-2	A.2 p.3
6	**Arithmetic to fix before adoption:** Legal Counsel itemization ($5,000 + $15,000 = $20,000 vs. line total $14,300 — have staff, not you, reconcile); summary revenue 5,173,879 vs. detail 5,185,917 (Δ 12,038); reserve page "5,060,150" matches neither; Legislative cross-foots; fire captain salary shown two ways (59,943.52 vs 55,252.29).	§ 15-4(a), (e) (balance)	A.6 p.6
7	**Hearing form.** Resolution must state *"total anticipated revenues by major source and proposed expenditures by department and fund"*; first substantive item = millage increase over rolled-back rate and specific purposes. Draft the resolution now to the statutory form.	§ 15-5(a); F.S. 200.065	A.2 p.4

TIER 2 — REQUIRED IN SUBSTANCE, METHOD IS GREY: obligation is clear, the "how" is the Town's to design

#	Issue / Ask	Authority	Memo
8	**$500+ asset register.** § 15-10 (*"fixed assets with a unit value of $500 or greater"*) + Rule 69I-73.002 (*"[a]ttractive items with a value or cost less than $5,000 shall be recorded"*) require recording; no form is prescribed → two-tier register via Manager's regulation is the designed "how."	§ 15-10; F.S. 274.02; R. 69I-73.002	D.1–D.3 pp.18–19; P-3 p.12
9	**Capital classification consistency.** Body cams, radios, tasers, laptops, bunker gear ($4,500/set) sit in operating lines though § 15-10 makes them capital outlay; grouping requirement met on the page, defeated in classification. Ask: which convention governs, and when does the register receive them?	§ 15-4(d); § 15-10	A.4 p.5; D.1 p.18
10	**Disposition trail.** Disposal-revenue lines are already budgeted (incl. $125K fire vehicle FY26) but no minutes-referenced authority or surplus reports of record. Quote: disposal authority *"must be recorded in the minutes"* (F.S. 274.07); § 15-32 reports "in such form as [the Manager] shall prescribe" — ask what form has been prescribed.	§ 15-32; F.S. 274.05–.07	P-5 p.14; D.5 pp.19–20
11	**Volunteer FF count.** Stipend line states "(36) Volunteer FF" $59,200 — reconcile against the roster of record before adoption; the operational audit will.	budget accuracy; § 11.45 audit	A.6 p.6
12	**Fund 122 ("Police ICE").** $167,510 in, $154,593 out ($142,934 capital) — document purpose, authorizing action, and register status of acquired equipment.	F.S. ch. 274; Charter § 8.09	A.6 p.6; D.1 p.18
13	**Supporting File.** § 15-4(h) schedules "as the Town Manager shall believe to be useful" — once commissioners request items, inclusion or referenced availability is effectively required. Incorporate the indexed file by reference in both resolutions; announce of record at both hearings.	§ 15-4(h); § 15-2	B.2–B.3 p.8

TIER 3 — PROPOSE NOW: discretionary, but calendar-critical or audit-critical this cycle

#	Issue / Ask	Authority	Memo
14	**Adopt Policies P-1–P-8 by resolution with the budget** — esp. P-1 Fund Balance (White Springs finding pattern) and P-7 Fire Funding; this is what makes the § 15-4(g) "policies outline" possible at all.	§ 15-4(g); GFOA	Part C pp.9–17
15	**Manager's interim regulation** (registers, attractive-items list, upfit ledgers, quarterly surplus form, day-one baseline) — effective immediately, no legislative act; the dated paper trail the operational audit rewards (North Miami Beach template).	§ 15-22(b)(3); Charter § 3.03	E-10 p.20; D.4 p.19
16	**Informal all-resident fire poll, Sept–Oct** (Riverside Drive model, <$1,000): mailed info sheet + reply card + online; full options (continue/scale/revert; assessment/millage/reserves-bridge); complete before Nov 3.	home rule; E-9	H.4 p.24–25
17	**§ 197.3632 notice of intent — HARD DEADLINE.** Adopt by Jan 1, 2027 (advertise Dec) to preserve the FY28 fire-assessment option; commits nothing; skipping decides by default for a year. Fire assessable, EMS not (SMM Props.; Water Oak) → keep the cost split.	F.S. 197.3632; case law	E-8 p.20; H.2 p.24
18	**Amendment 3 prep:** request Property Appraiser parcel-level exemption impact now; Manager's future-events section per the G.2 model (central scenario ≈ $1.15–1.38M/yr ad valorem loss ≈ 22–27% of GF revenue, landing FY28 with the parking-fund transfer failure: Fund 172 ends FY27 at $21,526 vs $145,237 obligations).	§ 15-4(g); HJR 1-F	G.1–G.2 pp.22–23; H.2 p.24
19	**Departmental records questionnaire** — custodians state in writing which required records exist; establishes the gap map before the audit does.	§ 11.45 posture	D.4 p.19

TIER 4 — AFTER ADOPTION: ordinances and policies for clarity, gaps, and thresholds (all Code, none Charter — two readings, no referendum)			
#	**Issue / Ask**	**Authority**	**Memo**
20	**Cleanup ordinance package (E-1–E-6):** § 15-10 dual definition ($5K capitalized / $500–$4,999 controlled); close the $4,000–$5,000 dead zone + harmonize §§ 15-27(e), 15-29(a) + CPI clause; CIP aggregation rule in § 15-4(f); codify named registers + calendar; disposition discipline (minutes, strip-before-sale, equipment-inclusive value estimates); conforming § 15-21 definitions. Target first readings before the audit report issues.	Charter § 2.13	Part E p.20
21	**Consent-agenda policy:** § 15-22(a)(4)'s $25K routine-approval channel vs. Auditor General 2025 recommendation to vote large-dollar items separately.	§ 15-22(a)(4); AG 2025 Ann. Rpt.	F p.21; D.2 p.18
22	**Remaining policies to write:** P-card/field purchases; debt & capital financing; grants/single audit; records & minutes (§ 1-26; Charter § 8.09 *"a written record … pursuant to standards adopted by the … Auditor General"* + blanket bond); emergency purchasing; cybersecurity/data devices; fee schedule.	various; Charter § 8.09	Part F p.21
23	**Advisory referendum (next municipal election)** on paid-FF continuation (incl. reserves as bridge) + assessment as funding method — severable questions; then FY28 implementation: methodology study, rate resolution, notices, Sept final hearing, roll by Sept 15.	home rule straw ballot; F.S. 197.3632	H.3–H.5 pp.24–25

One-line theme if pressed: the workbook's numbers are strong; its narrative obligations — message, explanations, charts, CIP — are unmet and curable before September without changing a single budgeted figure; and the December § 197.3632 window is the only deadline on this list the Town cannot recover from missing.

	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun
Carroll											
Brown											
Deleon											
Rivera											
Obyrne											
Palmeri											
Bennett											
Ontiveros											
Martin	11	10	10	10	10	9	10	10	11	11	11
Earl											
Meehan											
Sullivan											
Tejada									11	11	11
Obyrne	11	10	10	10	10	9	10	10	11	11	11
Duvale	11	10	10	10	10	9	10	10	11	11	11
Kino	11	10	10	10	10	9	10	10	11	11	11
Smith C	11	10	10	10	10	9	10	10	11	11	11
Pavlokos	11	10	10	10	10						
Vila	11										
Griswold	11	10	10	10	10	9	10	10	11	11	11
Bradley							10	10	11	11	11
Zander											
Sadler	11	10	10	10	10	9	10	10	11	11	11
Hinchman	11	10	10	10	10	9	10	10	11	11	11
Smith M	11	10	10	10	10	9	10	10	11	11	11

21-Jul	21-Aug	21-Sep	21-Oct	21-Nov	21-Dec	22-Jan	22-Feb	22-Mar	22-Apr	22-May	22-Jun
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23-Jun	23-Jul	23-Aug	23-Sep	23-Oct	23-Nov	23-Dec	24-Jan	24-Feb	Mar-24	24-Apr	24-May
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24-Jun	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun
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25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	25-Dec	26-Jan	26-Feb	26-Mar	26--Apr	26-May	26-Jun	26-Jul
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26-Aug
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