TOWN OF MELBOURNE BEACH, FLORIDA

MILLAGE PROCEEDS CALCULATIONS

FY27 PROPOSED BUDGET - AD VALOREM REVENUE GENERATION

Roll Back Rate:	**4.3987**	**Gross Taxable Value**	**$725,977,934**	
Millage Rate	Percent Change		**100% Proceeds**	**Diff PFY**
4.3987	**Rolled Back Rate (100%) and Majority Vote**		**3,193,359**	
4.4500			**3,230,602**	**61,172**
4.5000			**3,266,901**	**97,471**
4.6000			**3,339,498**	**170,068**
4.7000			**3,412,096**	**242,666**
4.8386			**3,512,717**	**343,287**

Prior FY 2026		
Prior Year Actual	**Proceeds FY26**	**$3,169,430**
Stormwater Bond Calculation FY26		
Gross Taxable Value		**Paid OFF**
	Millage Rate	**97% Proceeds**
	0.0000	**$0**

FY27 at Voted Proposed Millage:		
Budget at 97%	FY27	**$ 3,239,313**
Proceeds 100%	FY27	**3,339,498**
Roll Back Rate		**4.3987**
Majority Vote Rate		**4.3987**
Proposed Millage		**4.6000**
2/3 Vote		**4.6000**

NOTES:

Note to Residents: “Maximum Millage” is a specific term the Town uses according to the State Department of Revenue in order for the Town to be "Truth in Millage" (TRIM) compliant. The term “maximum millage” does not imply that the Town Commission will be levying the maximum taxes to the citizens of Melbourne Beach. At the appropriate meeting, the Town Commission sets an amount (a maximum millage) that the Town cannot go over for the final budget. The Town Commission can come down from the maximum millage amount when determining the final budget, but cannot go over this amount for any reason.

TRIM DR 420 - Brevard County & DOR values		
Current Year Real Property	1	717,836,439
Current Year Personal Prop	2	8,141,495
Centrally Assessed	3	
Current Year Gross Taxable	4	725,977,934
New Taxable over 115%	5	5,441,929
Adjusted Taxable Value	6	720,536,005
Prior Year Final GTV	7	689,006,613
Adjusted Taxable Value	8	
Levy Debt Service? Yes	9	
Prior year millage	10	4.6000
PY Proceeds	11	3,169,430
Previous Applied/Paid	12	0
Adj PY Proceeds	13	3,169,430
Dedicated TIF	14	0
Adj CY Taxable Value	15	720,536,005
Rolled back rate	16	4.3987
Proposed Millage (MM)	**17**	**4.6000**
Total Taxes at Proposed	**18**	**3,339,498**
Type: Municipality	19	
Authority: Principal	20	
Multi County: No	21	
Prior Year Proceeds	22	3,169,430
CY Rolled-back	23	4.3987
CY Rolled-back taxes	24	3,193,359
Total Taxes at Proposed	25	**3,339,498**
CY Proposed millage	26	**4.6000**
CY Proposed as % change	27	4.58%

Special Town Commission Meeting — Budget (Tentative Millage and Budget Hearing)

Section: Supplemental Packet of Materials — Office of the Mayor

Meeting Date: September 3, 2026

Subject: Mayor's Written Objection and Supplemental Record Submission — FY2026–27 (FY2027) Tentative Budget, Revised Packet v3 — Town Code Chapter 15 mandatory minimums, §§ 166.241 and 200.065, Florida Statutes, and related items

Submitted By: Alison Dennington, Mayor

Background Information

Attachment 1 is the Mayor's written objection (under 250 words) to adoption of the tentative budget as presented in the revised v3 packet posted September 2, 2026. Attachment 2 is the supporting memorandum: it identifies what v3 newly introduced, what v3 still has not corrected that is a mandatory minimum under Town Code § 15-4(a), what v3 did correct, and why the uncorrected items materially misrepresent the Town's financial position to the Commission and the public — including the reserve loan for paid firefighters, the fund-balance carry-forward, the non-millage differences between the two options, the resolutions, and the unresolved $668,734 FEMA Hurricane Irma receivable. Attachment A to the memorandum is a page-by-page table of every deficiency, anomaly and inconsistency with v3 page citations and a status column. Attachment 3 incorporates by reference the Mayor's 83-page Supplemental Packet of August 26, 2026, posted to the Town website today as a single electronic supplemental document following the Town Manager's walk-on supplemental documents for that meeting. An extensive FEMA tracing memorandum was separately provided to the Town Manager and Town Attorney recently and is available on request.

Recommendation

Acceptance of this packet into the record and the meeting packet; that the objection be attached to the minutes; that the tentative budget not be adopted in its posted form, or if adopted, that the corrections in Part V of the memorandum be directed for the final hearing; and referral to the Town Attorney for the written opinion requested August 26, 2026.

Attachments

Additional related memoranda, analyses and worked examples previously provided to the Town Manager and Town Attorney — including the FEMA tracing memorandum — are not reproduced here and are available through the Town Clerk.

ATTACHMENT 1

Written Objection of the Mayor — Tentative Budget and Millage Hearing, September 3, 2026

WRITTEN OBJECTION OF THE MAYOR — FOR THE RECORD

Tentative Budget and Millage Hearing, September 3, 2026

I object to adoption of the tentative budget as presented. First, the packet before the Commission (v3) was **posted less than 24 hours before this hearing** and v2 less than 48 hours; § 166.241(3)(a), Florida Statutes, requires posting at least two days before, and the same applies to any corrected resolution not timely posted. Second, after six written notices since August 19, the budget **still omits the parallel columns Town Code § 15-4(c)-(d) mandates** — audited FY2025 actuals, FY2026 actuals to date, and FY2026 estimates — and contains no revenue narrative (§ 15-4(c)), no explanation of significant changes (§ 15-4(e)), and records capital outlay as operating expense contrary to § 15-10; these are mandatory minimums under § 15-4(a). Third, **Resolution 2026-07 adopts one General Fund total** rather than appropriating by fund and department as § 166.241(2) and Code § 15-5(a) require. Fourth, **the two options differ on items unrelated to millage** — raise percentage, carry-forward, parking-fund transfers, and legal, planning and other lines set higher at rollback without explanation — making rollback appear unable to fund stormwater. Fifth, the Budget Message states no reserves are used while the packet shows a **$188,780 unrepaid reserve loan for paid firefighters** and a fund-balance carry-forward, and is **silent on the $668,734 FEMA receivable** the audit has carried since 2020. Through missing, stale and inaccurate information, compounded by year-long record-keeping delays, **the public and Commission are being misled** on the one duty the Charter assigns the Commission alone. Greater detail is in my attached memorandum and August 26 packet, incorporated by reference.

Alison Dennington, Mayor

ATTACHMENT 2

Supplemental Record Submission — Memorandum on the Revised v3 Agenda Packet (posted September 2, 2026, 8:33 PM; 159 pages) — Office of the Mayor

OFFICE OF THE MAYOR — TOWN OF MELBOURNE BEACH, FLORIDA

SUPPLEMENTAL RECORD SUBMISSION — FIRST (TENTATIVE) BUDGET HEARING, SEPTEMBER 3, 2026

Review of the Revised v3 Agenda Packet against Town Code Chapter 15, Charter §§ 3.03 and 8.02, and §§ 166.241 and 200.065, Florida Statutes

To: Town Commission; Town Clerk (record); Town Manager; Finance/HR Director; Town Attorney

From: Alison Dennington, Mayor

Date: September 3, 2026

Incorporates by reference: Mayor's Supplemental Packet of August 26, 2026 (83 pp.; Attachment 3); review memoranda of September 1 and 2, 2026; FEMA tracing memorandum provided to the Town Manager and Town Attorney.

I. Summary

Version 3 is the third packet posted for tonight's hearing in three days, and the first posted less than a day before it. It **introduces new problems**: an FY2024 revenue column that mixes four other funds into the General Fund; a rollback-only $14,500 increase in fire capital detail that does not match the department sheet; blanked and mis-multiplied subtotals in General Services; a ten-fold typo copied onto a second page rather than fixed; and a revenue statement whose FY2025 "actual" figures were deleted so that the labels would match the summary. It also discloses, for the first time on the face of a budget schedule, a **$188,780 "Loan from Reserves Paid Fire Fighters Dep[artment]"** taken in FY2026 — unrepaid in either FY2027 option and unmentioned in either Budget Message — and codes the 4.6 option's $84,170 carry-forward to account 271, which is fund balance.

It **still does not supply the mandatory minimums** of Town Code § 15-4 that have been requested in writing six times since August 19: the audited FY2025 column, the FY2026 actual-to-date column, the FY2026 estimate column, the revenue narrative, the explanation of significant changes, a capital program that reconciles to the budget, and a budget message that states the conditions affecting solvency. Both budget resolutions remain a single General Fund number. Both documents remain facially defective in form and in substance.

It **did correct** several items identified on September 1 and 2 — the bank total, an HR transposition, the Executive FY2026 column, the Fund 125 total in the 4.6 option, and the "too late to amend the millage" sentence — and those corrections are acknowledged in Part IV.

What has not changed is the structure of the comparison the Commission is being asked to make. The only figure that must differ between the two options is ad valorem revenue, $141,755; the Town's own new Millage Proceeds page (pp. 19/97) confirms it. The packet still differs on the raise, the carry-forward, $174,532 of parking-fund transfers, and roughly $78,000 of departmental lines that are higher at rollback with no explanation. Neither option funds stormwater construction. And on the stormwater fund that the whole debate is about, the packet is silent on a **$668,734 FEMA Hurricane Irma receivable** that the audit has carried at full value since 2020, that Commissioners have asked about for at least three years, and for which the Mayor's public-records requests — made today and three weeks ago — remain unanswered.

This memorandum proceeds as follows. Part II describes what v3 newly introduced. Part III describes what v3 still has not corrected, organized by the Code and statutory provision that requires it; Parts III.A through III.E are the sections that establish mandatory-minimum violations, with page citations. Part IV briefly records what v3 corrected. Part V explains why the uncorrected items are material — how they misstate the Town's position, how they mislead the Commission and the public, and what follows from adopting them. Part VI addresses the resolutions and TRIM. Part VII addresses the FEMA receivable and the outstanding records requests. Part VIII lists the pages lacking a required parallel column. Part IX lists the actions requested. Attachment 2-A is the page-by-page table.

II. What v3 newly introduces

A. Disclosures

- **Reserve loan for paid firefighters.** The FY2026 column of the revenue statement now reads "Loan from Reserves Paid Fire Fighters Dep — 188,780" (pp. 22/100). v2 called the same line "Loan from Reserves." A loan carries a repayment obligation; no FY2027 line in either option repays it; neither Budget Message mentions it; both say "No funds have been budgeted from reserves this fiscal year" (pp. 4, 82). The new Debt Service section of the message (pp. 14–16, 92–94), which says it describes "the entirety of the Town's outstanding long-term debt," omits it.
- **FY2024 elevator loan.** The same statement now shows "Loan from Reserves – Elevator Repairs — 100,000" in FY2024. FY2027 appropriates the elevator again ($49,511 at rollback, p. 34; $100,000 at 4.6, p. 112) with no accounting for what the FY2024 loan bought or whether it was repaid.
- **Carry-forward coded as fund balance.** The 4.6 option's "Carry Forward FY26 Fund 001 — 84,170" now carries account 001-00-271.00.99 (p. 100). In the Uniform Accounting System, 271 is fund balance. Staff's own coding classifies the item the message says does not exist.

B. Defects introduced

- **Historical columns on different fund bases.** The FY2024 column of the revenue statement (pp. 21–22, 99–100) now includes Fund 202 stormwater bond levy ($58,850), Fund 141 utility fee ($55,000), Funds 172/175 parking meters ($186,500) and parking tickets ($15,500) — all zero in FY2025–FY2027. The FY2024 total is an all-funds figure; the other three columns are General Fund + Fund 125. The columns are not "parallel."
- **Actuals deleted rather than audited column added.** v2's rollback revenue statement carried FY2024/FY2025 "Actual" figures that disagreed with the summary. v3 relabeled the columns "Budget" and replaced the figures with budget figures (pp. 21–22). The disagreement is gone because the actuals are gone.
- **Typo propagated.** "Alcoholic Beverage Licenses" FY2025 = $44,000 (FY2024 $4,300; FY2026 $4,400) was confined to the 4.6 page in v2; it is now on both pages (pp. 21, 99). The $385,000 FY2025 intergovernmental total still foots, so another line absorbs $39,600.
- **New rollback-only increase.** Fire detail at rollback now shows "Short term Capital Outlay Radio/Bunker Gear 37,000" (p. 44) while the department sheet (p. 41) and the 4.6 detail (p. 122) show $22,500. A $14,500 difference between options, in the same direction as every other one, introduced the night before the hearing.

- **Arithmetic.** General Services detail (p. 35): Computer Experts 12 × \$4,271 shown as \$54,327 (= 12 × \$4,527); two subtotals blank. Legislative: the 4.6 main sheet was changed to match its detail (p. 103: 4,625 / 3,645) while the rollback main sheet was not (p. 25: 4,650 / 3,620), so the options now differ on two more lines.
- **Posting.** v3 was generated at 8:33 PM on September 2 for a September 3 hearing; v2 at 9:32 PM on September 1. § 166.241(3)(a) (2025 text, in force for this budget) requires posting at least two days before the hearing.

C. Useful additions

- A Millage Proceeds Calculations page (pp. 19/97) showing DR-420 values, proceeds at each rate, and that 4.6000 requires a two-thirds vote under § 200.065(5)(a) (2026). It also says "Levy Debt Service? Yes," which conflicts with Res. 2026-06 § 2 and the paid-off Fund 202 (p. 69).
- The Budget Messages are now native text rather than scans, with a Debt Service section. Their content is unchanged (Part III.D).

III. What v3 still has not corrected — mandatory minimums, by provision

Town Code § 15-4(a): 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." Charter § 3.03 requires the Manager to submit the budget "in the form and with the contents provided for in this chapter." Each item below is a minimum, not a preference, and each was identified in writing before this packet was prepared.

A. Parallel columns — § 15-4(c), (d)

The vote pages (pp. 20, 98) show FY24 "Budget," FY25 "Budget," FY26 "Budget," FY27 "Budget." That is element [1] — the prior year's approved budget — and nothing else. Elements [2] (received/expended to the date of preparation), [3] (estimated remainder) and [4] (last completed fiscal year "as determined by an independent certified public accountant") are absent from the summary and the revenue statement in both options. The audited FY2025 figures have been in the Town's custody since April 2026.

Department main sheets (pp. 25, 28, 30, 32, 34, 37, 41, 45, 47; 103, 106, 108, 110, 112, 115, 119, 123, 125) carry "FY25 Actual," "FY26 Budget," "FY26 Actual," "FY26 Projected." The FY25 column is not identified as audited and in Legal differs between options (p. 32: \$168,559; p. 110: \$167,239). The FY26 Actual column has no as-of date. The Projected column is, on most lines, the FY26 budget copied down (Legislative election expense projected \$18,634 against \$13,639 actual with one month left; General Services line after line). Department detail sheets — the "several items" the Code refers to — carry no historical column at all (pp. 26–27, 29, 31, 33, 35–36, 39–40, 43–44, 46, 48; 104–105, 107, 109, 111, 113–114, 117–118, 121–122, 124, 126). Fund schedules follow the department pattern except Fund 122 (pp. 54/132: no budget or projected column) and Fund 333 (pp. 70/148: no FY27 expenditure column).

B. Revenue narrative and expenditure explanation — § 15-4(c) (last sentence); § 15-4(e)

There is no "explanation of the sources of revenues, assumptions underlying the revenue estimates and identification of key revenue trends" anywhere in 159 pages. The 97% collection assumption, the interest assumption (\$40,000 → \$100,000), the vacation-rental fee reversal, the ordinance-fine estimate (\$0 at rollback, \$5,000 at 4.6; \$18,110 actual in FY2025), and the doubling of the stormwater assessment (\$55,500 →

$111,869, p. 60) are bare numbers. No department page explains its change; the "Increase %" footers were recomputed in v3 (Executive: 30.90% at rollback, 34.42% at 4.6, for proposals $9,272 apart) and explain nothing. No chart or graph appears in the budget document.

C. Capital shown as operating — § 15-10; § 15-4(f)

§ 15-10 defines capital outlay as fixed assets with a unit value of $500 or more. The summary's "Long Term Capital Items" column totals $16,560 (p. 20) and $12,450 (p. 98); the packet's own CIP totals General Fund capital at $186,031 (p. 78) and $221,410 (p. 156). The difference is capital booked inside departmental operating totals: ADA software $22,619 (pp. 25/103), the elevator (pp. 34/112), the Engine 58 lease payment $79,460 and bunker gear inside Fire "Capital Outlay" (pp. 41/119), body cams, radios and laptops as "Equipment Maintenance" (pp. 37/115), tasers as "Protective Gear" (pp. 39/117). The engine payment is described as debt service in the message, budgeted as capital outlay in the department, and listed as a capital project in the CIP — one $79,460 payment classified three ways. Fund 333 (pp. 70/148) holds $670,544 of designated General Fund capital with no FY2027 expenditure column while the elevator and bunker gear are charged to operating. The CIP (pp. 78–79, 156–157) has no "proposed or alternative funding sources" column, omits the ADA software and Fund 351's $135,000 FY2027 paving (p. 72), mislabels Fund 141 as "341," and refers to a "bond project total above" that is not on the page.

D. Budget message — § 15-4(g); Charter § 3.03

The message was re-typeset, not corrected. Ten of twelve fund balances in the rollback table (p. 12) and eleven of twelve in the 4.6 table (p. 90) disagree with the v3 schedules; Fund 341 is stated at $137,737 / $134,737 (pp. 13/91) against $97,737 / $94,737 on the schedules (pp. 71/149); Fund 103 is $10,226 in one message, $6,930 in the other, $1,398 on the schedules. The rollback message promises a 4.25% raise (p. 11), the 4.6 message 3.75% (p. 89). The rollback message says parking revenue is "reflected in the general fund this year" (p. 10) and, two pages later, "is not reflected in the General Fund" (p. 12). Both say "No funds have been budgeted from reserves." Neither states the fire personnel cost trajectory ($194,992 FY2025 actual → $571,310 FY2027, p. 41), the $188,780 loan, the $668,734 receivable, or the solvency path of Funds 175 ($117,552 → $26,557 in two years) and 125. These are the "conditions ... requiring changes in operations in order to ensure financial stability or solvency" the Code requires the message to state.

E. Resolutions — Code § 15-5(a); § 166.241(2), F.S.

Res. 2026-07 (pp. 81/159) adopts "$5,070,425" or "$5,126,817" — the General Fund and Fund 125 only. § 166.241(2): "At a minimum, the adopted budget must show for each fund ... budgeted revenues and expenditures by organizational unit." Code § 15-5(a): revenues by major source, expenditures by department and fund. Funds 141, 172, 175, 201, 333, 341 and 351 — roughly $900,000 — are not appropriated; § 15-5(b) voids contracts exceeding appropriations for a department that has none. Res. 2026-06 (pp. 80/158) is in statutory form but "Time Adopted" is blank and § 2 states the debt millage as "0.00%" rather than in mills.

F. Balances and figures still stated two ways

- Fund 172 opening FY2027 balance: $100,731.71 (p. 62) vs $105,215.24 (p. 140) — the rollback figure matches nothing, including the fund's own FY2026 projected ending ($88,715.84).
- Fund 125 opening FY2027 balance: $108,428.20 (p. 57) vs $87,646.13 (p. 135). Fund 104 ending: $10,179.55 (p. 51) vs $10,005.31 (p. 129).

- Legal FY2026 actual: $168,559 (p. 32) vs $167,239 (p. 110). Legislative main vs detail at rollback (p. 25 vs 26–27). Fire detail vs main at rollback (p. 44 vs 41).
- Every non-millage line difference identified September 1: legal $155,000 / $145,742; planner $65,000 / $55,000; People Element $6,000 / $0; tasers $11,124 / $6,124; pier $18,500 in the General Fund at rollback and in Fund 175 at 4.6; street signs $12,500 / $8,000; PW capital $8,000 / $0; fire tools and equipment $16,572 / $13,000; partial police vehicle $7,110 / $0; carry-forward $0 / $84,170; parking transfers $174,532 / $0; raise 4.25% / 3.75%.

IV. What v3 corrected

For the record, v3 corrected: the bank-balance total (now $5,711,671.07, which foots; pp. 18/96); the HR worksheet's $65,043/$64,053 transposition (p. 23); the Police Chief raise shown as 0.00% (p. 24); the Executive FY2026 column in both options ($263,662, matching both summaries; pp. 28/106); the Fund 125 total in the 4.6 option ($218,254 throughout; pp. 98, 134–136); fire equipment-maintenance and police medical detail totals (pp. 43, 40); the orphan and blank pages; and the transmittal memo's statement that "It is too late in the process to amend the millage rate," which was contrary to § 200.065(2)(c) and is now deleted (p. 3). The messages were converted to native text and given a Debt Service section. These are acknowledged. None of them touches a § 15-4 minimum, a resolution, or a non-millage difference between the options.

V. Why the uncorrected items are material

A budget document has one purpose: to let the Commission and the taxpayers decide, on accurate figures and stated reasons, how much to levy and how to spend it. The Code's minimums exist to make that possible — the audited column so the reader can see what actually happened, the estimate column so the reader can see where this year is ending, the narrative so the reader knows why the numbers moved, and the message so the reader knows what threatens solvency. When those are missing, the reader is not merely under-informed; the reader is left with whatever the remaining numbers imply, and in this packet what they imply is wrong in specific, identifiable ways.

The rollback option is made to look unable to fund stormwater. The packet's stated purpose for the higher rate is "capital project construction" (p. 3). The 4.6 option funds no construction; it funds $77,078 of engineering (p. 149). The rollback option is presented with $0 for stormwater because — and only because — it carries $78,175 of expense the 4.6 option does not, on lines that have nothing to do with the millage rate: the same attorney at $155,000 instead of $145,742; the same planner at $65,000 instead of $55,000; a software subscription that exists in one option only; the same $18,500 pier moved from Fund 175 into the General Fund; tasers at $11,124 instead of $6,124; a larger raise; and no carry-forward. If a difference between the options were an intended austerity measure it would be lower at rollback and, under § 15-4(e), explained. These are higher at rollback and unexplained, after being questioned at the August 26 meeting and in writing twice since. Held to the same assumptions, the rollback option shows roughly $162,000 of capacity that the packet presents as zero. A Commissioner who votes for 4.6 "to fund stormwater" on this packet is voting on a premise the packet's own numbers refute.

"No funds have been budgeted from reserves" is contradicted by the packet. The rollback option is balanced with $174,532 of parking-fund cash that draws Fund 172 from $100,732 to $42,542 in one year. The 4.6 option is balanced with $84,170 of fund balance that staff coded to the fund-balance account. Last year's budget was balanced with a $188,780 loan from reserves for paid fire staffing that v3 now labels as a loan, and the year before with a $100,000 loan for the elevator. None is repaid in FY2027. The message's "Current reserve funds of $3,067,491" and "reserves exceed the GFOA range" are stated without those facts. A resident reading the message would conclude the Town is living within its revenue; the schedules show it has borrowed from itself three years running and is budgeting to do so again.

The fire-staffing decision is being financed without being stated. Fire salaries and benefits rise from $194,992 (FY2025 actual) to $571,310 (FY2027) — $376,318, or 2.7 times the entire millage difference between the options. That is the single largest change in the Town's cost structure in a decade. It appears in no narrative, is not connected to the $188,780 loan that started it, and is not connected to the parking-fund transfers ($64,053 of the $174,532 is the third captain's salary, paid from Ocean Park parking at rollback). The millage debate is framed as stormwater; the money is going to fire. Both may be good policy. Neither can be decided honestly when the document does not say so. § 15-4(g) exists for exactly this.

The message misstates the Town's fund balances. Twenty-one of twenty-four fund-balance figures in the two message tables are wrong against the schedules in the same packet, some by an order of magnitude (Fund 107: $15,818 stated, $1,013 scheduled; Fund 141: $120,681 stated, $61,142 scheduled). The message was re-typeset in v3 without changing any of them. A resident, a bond underwriter, a State auditor or a court reading the message will get the wrong balance for nearly every fund the Town has.

Two budgets carry the same resolution number and one appropriates nothing by fund. Two different documents are both "Resolution 2026-07." Whichever is adopted appropriates one number for two funds and nothing for seven others. Every special-fund expenditure in FY2027 — parking, stormwater, paving, debt service — will be made without a stated appropriation, and § 15-5(b) says what happens to contracts made that way. The certification the Town must file with the Department of Revenue under § 200.068 attaches "the ordinance or resolution so adopted"; the resolution that will be certified does not do what § 166.241(2) says an adopted budget must do.

The historical columns cannot be compared. After v3, the FY2024 column is an all-funds figure and FY2025 is a budget figure with a $44,000 typo in it; neither is the audited actual. Every "increase," "decrease" and percentage in the packet and the message rests on columns that were edited to agree with each other rather than with the audit. The Code requires the audited column precisely so that the base is not editable.

What follows. Adopting these documents tonight adopts the stale balances into the record; adopts a resolution that does not appropriate by fund; carries the unexplained non-millage differences into the final hearing as "the tentative budget"; and — if 4.6 is adopted — commits the Town to a "Notice of Proposed Tax Increase" advertisement whose § 129.03(3)(b) summary must show balances and reserves for every fund, which this packet cannot supply from a General-Fund-only summary. A defective advertisement is a § 200.065(13) violation: forfeiture of state revenue sharing and escrow of collections above the rolled-back rate. The auditors will receive this packet with the FY2026 audit; the Joint Legislative Auditing Committee, whose auditors are named in the message, will receive it on request. Every one of these consequences is avoidable by doing what the Code has required since before this Commission took office.

VI. Resolutions and TRIM — §§ 200.065, 200.068, 166.241, F.S.

The millage resolutions are in statutory form and 4.6000 requires four votes under § 200.065(5)(a) (2026); the Town advised 4.6000 on the DR-420, so either rate may be adopted tonight and, under § 200.065(2)(c), the Commission may amend the tentative budget and recompute the millage before adopting it. The first substantive issue must be the increase over the rolled-back rate and "the specific purposes for which ad valorem tax revenues are being increased" (§ 200.065(2)(e)1) — by line item, since the packet's stated purpose is not funded by either option. The budget resolutions are deficient as stated in Part III.E. If a corrected resolution is presented tonight that was not in a timely posted packet, the § 166.241(3)(a) objection applies to it as it does to v2 and v3. TRIM exposure — the two-thirds vote, the "Notice of Proposed Tax Increase" form, the all-funds § 129.03(3)(b) summary, the § 200.065(13) forfeiture and escrow, the § 200.068 certification — attaches to the 4.6000 option only.

VII. FEMA Hurricane Irma receivable and outstanding records requests

This section is not a Chapter 15 minimum in the way the columns are. It is a set of unresolved facts the Town has not provided, without which neither the Commission nor the public can know whether $668,734 belongs in this budget, and if so where.

The FY2025 audit carries $668,734 "due from other governments" in the Capital Projects fund — the fund this packet calls Fund 341 Stormwater Capital, whose $94,737 opening balance the stormwater debate is being conducted on. Nearly all of it is FEMA PW 587 / Project 14620, "Repair culverts on three streets" (Rosewood/Dogwood, Riverview/Oak), obligated June 2018 at $810,719 federal, paid 0%, closeout "Returned To Applicant" before May 2020, still "Obligated" in OpenFEMA as of July 30, 2026. The audits have carried it at full value with no allowance every year on "management's best estimate"; the FY2025 note dropped "Hurricane Matthew" from its description without changing the number. Every FEMA revenue line in both FY2027 options is $0 (pp. 21, 60, 71, 99, 138, 149). Neither message mentions it. Staff recently described the approach as "just leaving it off."

One of two things is true. If the receivable is collectible, the Town holds roughly $700,000 of federally obligated stormwater-culvert money it has not pursued for six years while telling residents stormwater cannot be funded without a bond and that rollback means no construction. If it is not collectible, the Capital Projects fund balance is overstated by up to $668,734, the "financially sound" and "reserves exceed GFOA range" statements are overstated by the same amount, and the write-down is a material event that belongs on an agenda, not in silence. Either way it is a "condition ... requiring changes in operations to ensure financial stability or solvency" under § 15-4(g), a "balance brought forward" question under § 166.241(2), and a receivable-valuation question the FY2026 audit must answer.

The Commission has asked about this receivable for at least three years, and consistently for the last two, and has not received a status. Today the Mayor made a public-records request for the PW 587 records — the closeout package as submitted, FDEM's letter returning it with reasons, the requests for reimbursement, the three-streets invoices and pay applications, and the subsidiary schedule behind the $668,734. Three weeks ago, and again today, the Mayor requested the capital project and capital property inventory, the Fund 122 (Police ICE) inventory, and the inventory of items over $500 required by Code § 15-10. None has been received; the Mayor was told today they would be provided next week. These are electronic printouts the auditors require the Town to maintain; they are public records; they are not exempt; and they bear directly on the budget under consideration tonight. An extensive FEMA tracing memorandum reconstructing the receivable from the audits, OpenFEMA, FDEM payment records and the general ledger was provided to the Town Manager and Town Attorney recently and is available to the Commission on request.

VIII. Pages lacking a required parallel column

Key: [1] FY26 approved budget · [2] FY26 actual to date of preparation · [3] estimated remainder of FY26 · [4] FY25 per independent CPA · [N] § 15-4(c) narrative.

v3 pages (Rollback / 4.6)	Sheet	Present	Missing
20 / 98	Statement of Revenues & Expenditures (vote page)	[1]	[2], [3], [4], [N]
21–22 / 99–100	Statement of Revenues	[1]; FY24 column on a different fund basis	[2], [3], [4], [N]
23–24 / 101–102	Workforce (HR) worksheets	Current vs proposed	Prior-year actual; single raise assumption
25, 28, 30, 32, 34, 37, 41, 45, 47 / 103, 106, 108, 110, 112, 115, 119, 123, 125	Department main sheets	[1]; unaudited FY25; undated FY26 actual; "projected" ≈ budget	[4] as CPA-determined; [2] as-of date; [3] as an estimate
26–27, 29, 31, 33, 35–36, 39–40, 43–44, 46, 48 / 104–105, 107, 109, 111, 113–114, 117–118, 121–122, 124, 126	Department detail (Qty/Cost) — "the several items"	FY27 only	[1], [2], [3], [4] — all
50–53, 55–56, 58, 60, 62–63, 66–68, 71–75 / 128–131, 133–134, 136, 138, 140–141, 144–147, 149–153	Fund schedules	[1]; FY25 actual; FY26 actual; FY26 projected	[4] as CPA-determined; [2] date; [3] as estimate; [N]
54 / 132	Fund 122 Police ICE	FY25 and FY26 actual	[1], [3], [4]; $167,510 transfer unexplained
59, 61, 65 / 137, 139, 143	Fund detail sheets — 125, 141, 172	FY27 only	[1], [2], [3], [4] — all
70 / 148	Fund 333 Long-Term Capital	Carry-forward; FY26 in/out	[4]; FY27 expenditure column; [1]/[3]
78–79 / 156–157	Capital Improvement Plan	FY27–FY31	§ 15-4(f) funding-source column; reconciliation to summary, departments, Funds 333/341/351

IX. Requested actions

1. Do not adopt Res. 2026-07 in its posted form; if a budget is adopted tonight, direct that the final-hearing resolution set out each fund's revenues by major source (including balances brought forward) and expenditures by department, with totals that tie to the schedules (§ 166.241(2); Code § 15-5(a)).
2. Direct staff to produce, before the final hearing, one document with both options in adjacent columns and the § 15-4(c)–(d) columns populated from the April 2026 audit and a dated general-ledger cut, with narrative under § 15-4(c) and (e).
3. Direct that both options use one raise, one carry-forward treatment, one Fund 172/175 policy, and identical figures for every non-millage line, with written justification for any line that still differs.
4. Direct disclosure in the Budget Message of the $188,780 FY2026 reserve loan and its repayment terms; the FY2024 $100,000 elevator loan; the $668,734 FEMA receivable and PW 587 closeout status; the fire personnel cost trajectory; and the solvency path of Funds 172, 175 and 125.
5. Direct reclassification of capital per § 15-10 and a CIP that reconciles to the summary, the departments, Fund 333, Fund 351 and the message, with a funding-source column.
6. Direct that the final-hearing advertisement's budget summary be prepared on an all-funds basis per § 129.03(3)(b), and that the DR-487 package be circulated to the Commission before filing.
7. Confirm on the record which version of the tentative budget was posted two days before this hearing, and that the Commission may amend the tentative budget and recompute the millage tonight under § 200.065(2)(c).
8. Direct production of the outstanding public records — PW 587 closeout file, capital project and property inventory, Fund 122 inventory, and the § 15-10 over-$500 inventory — before the final hearing.

9. Provide the Town Attorney's written opinion requested August 26, 2026.

Method: v3 was compared to v2 line by line by text extraction; the Budget Messages, now native text, were compared to the OCR of the v1/v2 scanned messages. Posting times are from PDF metadata (UTC, converted to local) and should be confirmed against the website log. Figures are the packet's own; any transcription error is the Mayor's.

ATTACHMENT 2-A — PAGE-BY-PAGE DEFICIENCY, ANOMALY AND INCONSISTENCY TABLE — FY2027 TENTATIVE BUDGET PACKET v3 (posted September 2, 2026; 159 pp.)

Rollback option pp. 4–81; 4.6000 option pp. 82–159 (v3 printed page numbers). Last column: status in v3 (green = fixed; yellow = new in v3; otherwise unchanged). 4.6 rows appear only where the page differs from or adds to its rollback counterpart. "§" citations are to Town Code Ch. 15 unless stated. Bold-underlined text is the suggested question.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
3	Transmittal memo: "At the Rollback rate ... no capital project construction"; "too late ... to amend the millage rate"	—	Agenda memo, Town Manager	pp. 20 vs 97 (Transfer to Fund 341: 0 vs 74,078); pp. 71 vs 151 (Fund 341 FY27 expense: 0 vs 77,078 'Engineering Service')	Statement is not supported by either budget: the 4.6 option funds $77,078 of engineering, not construction. § 15-4(e),(g) require explanation of changes and conditions affecting solvency; a conclusory comparison is not an explanation.	Frames the millage vote as construction-vs-none when the documents show engineering-vs-none. The $141,755 ad valorem difference is the only figure that must differ; everything else is a choice (see p. 20 rows).	**Which line item in the 4.6 budget funds stormwater construction that the rollback budget does not?**	PARTLY FIXED: "too late to amend" sentence deleted; "no capital project construction" sentence retained.
4	Budget Message p.1: "No funds have been budgeted from reserves this fiscal year"; "third lowest in Brevard County"	$5,070,425	Message (Rollback)	p. 20/22 Transfers in from Funds 172/175 $174,532 (draws those funds' cash, pp. 62, 66); p. 82/88/98 4.6 message books $84,170 FY2026 'carry forward' as revenue	Assertion conflicts with the packet: the rollback option is balanced with $174,532 of parking-fund cash; the 4.6 option with $84,170 of General Fund balance. Both are uses of accumulated balances. § 15-4(g) message must be accurate as to financial policies; § 166.241(2) (balances forward).	'No reserves used' is the headline claim residents will repeat. It is true only under a definition that excludes fund balance of every fund but one.	**Under what definition is a $84,170 carry-forward, or a $145,237 draw on Fund 172, not a use of reserves?**	Unchanged.
10	Budget Message p.7: "austerity measures ... no additional capital projects ... including stormwater and street paving, unless the GO bond is approved"	—	Message (Rollback)	p. 72 Fund 351 budgets $135,000 of mill-and-pave/curb in FY27; p. 78 CIP says paving 'Removed in lieu of GO Bond' and curbs 'Austerity measure'; p. 88 (4.6 message) omits this paragraph	Internally contradictory: Fund 351 spends $135,000 on paving/curbs in FY27 in BOTH options while the message and CIP say paving is removed. § 15-4(f),(g).	A reader cannot tell whether paving is funded, deferred, or bond-contingent. The 'austerity' framing appears only in the rollback message.	**Is the $135,000 in Fund 351 (p. 72) being spent in FY27 or not? If yes, why does the CIP say 'removed'? If no, why is it budgeted?**	Unchanged.
10	Budget Message p.7 revenue table: "Transfer In (from Fund 172 and 175) $174,532"; text: "In addition to being reflected in the general fund this year, parking revenue..."	$174,532	Message (Rollback); Funds 172/175	p. 12 note (same document): "parking revenue is not reflected in the General Fund"; p. 88 (4.6): "Parking revenues are not reflected in the General Fund ... self-supporting"; p. 141 (FY26 actual: Fund 172 transferred $130,934 to GF)	The rollback message says parking revenue both IS and IS NOT in the General Fund. The 4.6 message adopts the opposite policy from FY26 practice. § 15-4(c) explanation of revenue sources/assumptions; § 15-4(g).	The $174,532 is the single largest non-millage difference between the two options. Whether parking funds reimburse salaries is a policy decision, not a consequence of the millage rate.	**Which policy is the Town's: do Funds 172/175 reimburse General Fund salaries (as in FY26 and the rollback option) or not (4.6 option)? Why does it change with the millage rate?**	Unchanged.
11	Budget Message p.8: "Employees in good standing are entitled to	4.25%	Message (Rollback); all salary lines	p. 89 (4.6 message): 3.75%; p. 23 vs p. 101 (HR worksheets:	The lower-revenue option grants the larger raise. No rationale in either message. § 15-4(e)	Flows through every salary, FICA, FRS and SUI line in every department (≈	**Which raise is proposed — 4.25% or 3.75% — and why does the rollback budget**	Unchanged.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	a 4.25% wage increase"			TM $125,100 vs $124,500; Finance Mgr $78,739.90 vs $78,362.25); 4.6 workbook is titled '... Workbook 3.75.xlsx' (p. 106 header)	(explanation of significant changes), § 15-4(g) (work force/compensation policy).	$5,800 GF). It also means the two options are not comparable line by line.	**carry the higher one?**	
11	Budget Message p.8: insurance costs "reduced by approximately $100,000"	≈$100,000	Message; Dept 19 lines 510.45.00–.03	p. 34: GL 97,850→66,480; Property 121,763→67,213; Auto 13,362→8,223; Flood 6,655→8,308 (net ≈ −$88,500 vs FY26 budget; ≈ −$95,000 vs FY26 actual)	Rounded claim; not tied to the schedule. § 15-4(e) explanation should cite the lines.	Minor — but the reduction is the single largest FY27 saving and should be stated exactly and sourced (renewal quote).	**What is the exact FY27 premium reduction by line, and is a renewal quote in hand?**	Unchanged.
12	Budget Message p.9 fund table: 'FY27 Ending Cash' column	103: $10,226; 104: $9,215; 107: $15,818; 121: $2,264; 124: $2,048; 141: $120,681; 172: $21,526; 175: $18,841; 391: $14,253; 622: $5,026	Message table — Funds 103,104,107,121,124,141,172,175,391,622	Fund schedules in the same packet: p. 50 (103: 1,398); p. 51 (104: 10,180); p. 52 (107: 1,013); p. 53 (121: 2,784); p. 55 (124: 1,142); p. 60 (141: 61,142); p. 62 (172: 42,542); p. 66 (175: 26,557); p. 74 (391: 13,714); p. 75 (622: 11,026)	Ten of the twelve ending-cash figures in the message do not match the schedules the message summarizes. The v2 revision updated the schedules but left the message untouched (scanned pages are byte-identical to v1). § 15-4(g) 'integral part of the budget'.	The message is the document residents read. Every fund balance in it is now wrong, several by an order of magnitude (Fund 107: $15,818 vs $1,013; Fund 141: $120,681 vs $61,142).	**Which figures are correct — the message table or the fund schedules — and will the message be re-issued to match?**	NOT FIXED: message retyped as native text (was scanned) with a new Debt Service section added, but every fund-balance figure is unchanged and still disagrees with the schedules.
12	Same table: Fund 125 Building — Revenue $228,300 / Expense $218,291 / Ending $10,009	$218,291	Fund 125	p. 56 (218,291 ✓); p. 58 dept page 218,291 ✓; but 4.6: p. 90 msg 217,844; p. 98 summary 218,254; p. 136 dept 217,844	Rollback is internally consistent; the 4.6 option carries three different Fund 125 expense totals (see p. 98 row).	Fund 125 is a self-balancing special revenue fund; its total must be one number.	—	NOT FIXED: message retyped as native text (was scanned) with a new Debt Service section added, but every fund-balance figure is unchanged and still disagrees with the schedules.
13	Budget Message p.10: Fund 341 FY27 Revenue $3,000 / Expense $0 / Ending $137,737; Fund 333 $41,560	$137,737	Message; Funds 341, 333	p. 71 (v2 schedule: FY27 beginning 94,737; ending 97,737); p. 91 (4.6 message: 134,737) vs p. 149 (94,737)	Fund 341 opening balance was reduced $40,000 in v2 (FY26 projected expense raised to $2,034,905) but the message still shows the v1 figure. § 15-4(g).	The stormwater capital fund balance is the number the GO-bond discussion turns on.	**Is Fund 341's 10/1/2026 balance $134,737 or $94,737, and what was the $40,000 FY26 charge added in v2?**	NOT FIXED: $137,737 still stated; schedule p. 71 says $97,737.
13	Budget Message p.10 'Capital Highlights': Public Safety $124,780 — police vehicle & equipment ($22,820); fire bunker gear &	$124,780 / $22,820	Message; Depts 21, 22	p. 78 CIP: Police FY27 $11,560 (vehicle 7,110 + computers 4,450); p. 37: 520.46.15 Equipment 11,260	$22,820 = 11,560 + 11,260: the message counts an operating maintenance line as capital. $79,460 is debt service on the engine lease, not capital outlay (the message itself calls it debt service	Inflates 'capital investment' by mixing debt service and operating supplies into it; simultaneously the same items are booked as	**Is the $79,460 engine payment debt service or capital outlay? It cannot be both. Where is the $22,820 police 'capital' in the CIP?**	NOT FIXED: $137,737 still stated; schedule p. 71 says $97,737.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	engine payment ($101,960)			(body cams, radios, laptop) is an OPERATING line; p. 41: 520.64.01 'Capital Outlay' 101,960 = $79,460 lease debt service + $22,500 bunker gear	on p. 13–14). § 15-10 (capital outlay defined); § 15-4(f).	operating in the departments. Classification must be one or the other.		
18	Reserve & Operating Account Balances, July 31, 2026: Reserve $3,067,490.97 + Operating $2,644,180.51 = 'Total All Bank Funds $5,583,980.45'	$5,583,980.45	Cash page	p. 96 (same figure); v1 showed $5,711,671.48 (which foots) with a $20,000 operating discrepancy between versions	New error introduced in v2: the components sum to $5,711,671.48, not $5,583,980.45 (Δ $127,691.03). A bank balance page that does not foot is a § 15-4(a)/(e) accuracy defect and an audit-readiness flag.	This is the page that supports the 'reserves exceed GFOA range' claim (p. 4). It now contains an arithmetic error on its face.	**Which is wrong — the two components or the total? What is the $127,691.03?**	FIXED: total now $5,711,671.07 and foots (operating changed by $0.41 to $2,644,180.10).
18	'Annual Operating Budget $5,070,425'	$5,070,425	Cash page	p. 81 Res. 2026-07 ($5,070,425, GF + Fund 125 only); fund pages 50–75	Figure is the General Fund + Fund 125 only, labeled as 'Annual Operating Budget'. The all-funds total (≈ $6.0M incl. Funds 141, 172, 175, 201, 341, 351 etc.) appears nowhere. § 15-5(a): resolution must state revenues by major source and expenditures by department AND fund.	Readers compare $5.07M of budget to $5.58M (or $5.71M) of cash and conclude the Town holds a full year of spending in the bank; the all-funds picture is different.	**What is the total FY27 appropriation across all funds, and why is it not stated on this page or in Res. 2026-07?**	FIXED: total now $5,711,671.07 and foots (operating changed by $0.41 to $2,644,180.10).
20	GF & Fund 125 Statement of Revenues & Expenditures — column headings: FY24 'Budget', FY25 'Budget', FY26 'Budget', FY27 'Budget'	FY25 Taxes 3,818,033; Total Rev 4,582,113	Summary statement	p. 21–22 label the same FY24/FY25 columns 'Actual' with DIFFERENT figures (FY25 Taxes 3,972,348; Total Rev 4,861,677); p. 98–100 (4.6) use 'Budget' on both pages	(1) § 15-4(c),(d) element [4] — FY2025 as determined by the independent CPA — MISSING on the summary. (2) Elements [2] and [3] — FY2026 actually expended/received to date and estimated remainder — MISSING. (3) The FY25 column is 'Budget' here and 'Actual' two pages later, with different totals; neither is audited.	This is the page the Commission votes on. It has one historical column (FY26 budget) that the Code requires and none of the three others. The mislabeling means the packet contradicts itself on what FY2025 revenue was.	**Which FY2025 figure is the audited actual per the April 2026 audit — $4,582,113, $4,861,677, or neither? Why is the same column labeled 'Budget' on p. 20 and 'Actual' on p. 21?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Revenue: 'Transfer in from Fund 172/175' four lines totaling $174,532; 'Misc Income - Carry Forward' absent	$174,532 / $0	001-00-381.00.00	p. 98 (4.6): transfers $0; 'Carry Forward from FY2026' $84,170	Two non-millage revenue items are switched on/off between the options. The FY2026 carry-forward either exists or it doesn't; it cannot depend on FY27 millage. § 15-4(c) (assumptions), § 166.241(2).	Net effect: the rollback option is shown with $174,532 of parking cash and no carry-forward; the 4.6 option with $84,170 carry-forward and no parking cash. Neither presentation is neutral.	**Why is the $84,170 FY2026 carry-forward recognized only in the 4.6 option? Why are the Fund 172/175 reimbursements used only in the rollback option?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Fines & Forfeitures	$11,251	Fines	p. 22 (125-24-354.00.00 Fines–Local Ordinance = 0); p. 98/100 (4.6: 16,250; ordinance fines	Same revenue source, two estimates, no millage connection. FY25 actual was $18,110; FY26 budget $15,000. § 15-4(c) requires explanation of assumptions and trends.	$5,000 of revenue that appears only when the Town budgets at the higher rate.	**What is the FY27 ordinance-fine estimate, and why does it differ between the options?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
				5,000); p. 56 vs p. 134				were removed rather than the audited column added.
20	Legal Counsel (14)	$169,280	Dept 14	p. 98 (4.6): 160,042; p. 32 vs p. 110	Non-millage expense set higher in the rollback option by $9,238 with no explanation. § 15-4(e).	Legal fees do not rise because the millage falls. Rollback inflation of operating lines is what removes the stormwater transfer.	**Why is legal $155,000 at rollback and $145,742 at 4.6? Which is the estimate?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Comprehensive Planning – Town Planner (15)	$65,000	Dept 15	p. 98 (4.6): 55,000; p. 32–33 vs p. 110–111	Non-millage expense set $10,000 higher in the rollback option; FY26 budget was $9,000. § 15-4(e).	Same as legal — the planner does not cost more at a lower millage.	**Why is planning $65,000 at rollback and $55,000 at 4.6?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Finance (13)	$282,637	Dept 13	p. 98 (4.6): 275,897; p. 30–31 vs p. 108–109 ('People Element Annual Fee' $6,000 appears only in rollback)	A finance-department software subscription exists in one option only. § 15-4(e).	$6,000 unexplained; a line that appears only under one millage is not a budget estimate, it is a plug.	**Does the Town need People Element or not? Why is it budgeted only at rollback?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Public Works (41)	$488,092	Dept 41	p. 98 (4.6): 455,124; p. 47 vs p. 125; p. 67 vs p. 145 (Pier 18,500)	Rollback is $32,968 higher: Pier Maintenance $18,500 moved INTO the General Fund (it sits in Fund 175 in the 4.6 option); Street Signs 12,500 vs 8,000; Capital Outlay 8,000 vs 0; Street Repair 7,500 vs 7,000. § 15-4(e).	The pier is the clearest example: the same $18,500 cost changes funds depending on which millage option is being shown, making the General Fund look $18,500 more expensive at rollback.	**Where is the pier maintenance budgeted — Fund 001 or Fund 175 — and why does it move with the millage rate?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Law Enforcement (21); Fire Control (22)	$1,683,961; $787,456	Depts 21, 22	p. 98: 1,677,353; 782,710. p. 37/39 vs p. 115/117 (Tasers 11,124 vs 6,124; Medical 6,032 vs 5,000); p. 41 vs p. 119 (Equip. Maint. 9,572 vs 8,000; Tools 7,000 vs 5,000)	$11,354 of police/fire operating lines higher at rollback, unexplained. § 15-4(e).	Cumulatively (legal, planner, finance, PW, police, fire, raises, partial vehicle) the rollback option carries $78,175 of expense the 4.6 option does not — more than the $74,078 stormwater transfer it 'cannot afford'.	**Why do tasers cost $11,124 at rollback and $6,124 at 4.6?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Executive (12); General Services (19)	$345,134; $524,347	Depts 12, 19	p. 98: 354,406; 574,836. p. 28–29 vs 106–107 (Misc 'Teambuilding' 400 vs 10,400); p. 34 vs	The two items where 4.6 is higher: $10,000 of teambuilding and $50,489 of elevator (funded by the carry-forward the rollback omits). § 15-4(e).	Shows the pattern runs both ways: discretionary items are added to whichever option they fit, rather than held constant.	**What is the $10,400 teambuilding line? Is the elevator a $49,511 or $100,000 project?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
				112 (Elevator 49,511 vs 100,000)				— the FY25 actual figures were removed rather than the audited column added.
20	'Long Term Capital Items' column: 5,000 + 11,560 = 16,560	$16,560	Capital column	p. 25 (ADA software 22,619 'Capital Expense'); p. 34 (Capital Outlay 59,511); p. 41 (Capital Outlay 101,960); p. 47 (8,000); p. 78 CIP GF total 186,031	Capital is embedded in departmental operating totals and only the transfers to Fund 333 are shown as capital. § 15-10 defines capital outlay (≥ $500 unit value); § 15-4(f) requires the CIP to list projects ≥ $10,000. The summary understates capital by ≈ $192,000 and overstates operating by the same.	Operating vs capital classification drives every 'operations are up X%' statement, reserve-ratio calculations, and the audit's capital-asset reconciliation.	**What is the FY27 General Fund capital outlay total — $16,560, $186,031, or $208,650 (with ADA software)?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
20	Executive (12) FY26 Budget	$263,662	Dept 12 FY26 column	p. 28 (dept page: FY26 Budget 281,662 incl. Prof. Services 18,000); p. 106 (v2 changed 4.6 dept page to 281,662 too); p. 98 still 263,662	The FY2026 adopted budget for one department is stated two ways in the same option. The v2 'fix' aligned the two department pages with each other but not with either summary. § 15-4(d) element [1].	Element [1] is the one historical column the packet claims to provide; it is wrong for at least one department.	**Was the FY26 Executive budget $263,662 or $281,662? Which figure is in the adopted FY26 resolution?**	Unchanged: same columns, same labels, same figures; now the revenue statement (pp. 21–22) has been relabeled "Budget" to match — the FY25 actual figures were removed rather than the audited column added.
21	Statement of Revenues (Taxes, Licenses, Intergovernmental, Services): FY24/FY25 columns labeled 'Actual'	FY24 Taxes 3,714,561; FY25 3,972,348	Revenue statement	p. 20 (same columns 'Budget': 3,746,412 / 3,818,033); p. 99 (4.6 version of this page uses 'Budget' figures)	Column basis differs from the summary and from the 4.6 packet. No FY25 audited column; no FY26 received-to-date; no FY26 estimated remainder. No 'explanation of the sources of revenues, assumptions ... and key revenue trends'. § 15-4(c).	Ad valorem is 61% of GF revenue. The 97% collection assumption, the taxable-value base ($725,977,934, p. 80) and the trend are stated nowhere in narrative form.	**Where is the § 15-4(c) revenue narrative — sources, assumptions, trends?**	CHANGED: FY24/FY25 columns relabeled "Budget" (actual figures removed). FY24 column now includes Fund 202/141/172/175 revenues (stormwater bond 58,850; utility fee 55,000; parking meters 184,000; parking tickets 15,500) that are not General Fund revenue and are zero in every other year — historical totals are not comparable across columns.
22	Revenue statement (cont.): Fines; Transfers from other funds; Miscellaneous	Interest 100,000; Vac. rental app. fee 1,600; Fund 125 fines 0	Various	p. 100 (4.6: fines 5,000; interest 100,000); p. 11 message (+80 bps)	Unexplained swings: interest 40,000→100,000 (+150%); vacation-rental application fee 8,600→1,600 (−81%) while renewal fee 12,000→14,400; ordinance fines 15,000→0 (FY25 actual 18,110). § 15-4(c) requires the assumptions.	These are the lines § 15-4(c) exists for. A 150% interest assumption on a $5.7M balance at +80 bps does not compute without stating the rate and balance assumed.	**What balance and rate produce $100,000 of interest? Why do vacation-rental application fees fall 81%?**	CHANGED: FY26 "Loan from Reserves Paid Fire Fighters Dep" $188,780 and FY24 "Loan from Reserves – Elevator Repairs" $100,000 now labeled on the face of the statement; no FY27 repayment line for either; carry-forward still absent at rollback.
23	Workforce (HR) worksheet: 4.25% increase; TM $125,100; 'Portion of Salary &	$65,043	HR sheet; Fund 172 offset	p. 20 and p. 63: Transfer in from Fund 172 Dept 22 = 64,053; p. 101 (4.6	$65,043 vs $64,053 — a $990 transposition between the HR sheet and the fund/summary pages. 'Level-up' raises of 9%–	The HR worksheet is the derivation for ≈ $2.8M of personnel cost; it should tie to the penny.	**Is the fire-captain reimbursement from Fund 172 $65,043 or $64,053?**	FIXED: $64,053 now matches; 4.25% raise unchanged.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	Benefits paid by Fund 172 — 65,043'			HR sheet: 3.75%, TM $124,500, no Fund 172/175 offsets at all)	23.5% for five positions are listed without explanation. § 15-4(e),(g).			
24	HR detail worksheet: Medicare row shows '1494.36%'; totals $1,876,895.60 salaries / $2,800,138.55 total compensation	1494.36%	HR detail	p. 102 (4.6 equivalent)	Stray value in the rate table (formula artifact). Cosmetic, but on a legally required schedule.	Signals the worksheet was not proofread before posting.	—	Unchanged.
25	Legislative (11) main sheet: 'Capital Expense' 22,619 (ADA software); Election 1,500 (FY26 18,634); FY26 Projected = FY26 Budget for most lines	$22,619	001-11-510.64.01	p. 27 detail; p. 78 CIP (ADA software NOT listed); p. 103 (4.6 identical)	A $22,619 item with multi-year life is booked in the operating department and omitted from the CIP. § 15-10; § 15-4(f) (projects ≥ $10,000, 5-yr life). FY26 'Projected' column is a copy of the FY26 budget (e.g., Election projected 18,634 vs actual 13,639 with one month left) — not an estimate. § 15-4(d) element [3].	A 'projection' that equals the budget conveys nothing; the ordinance requires management's estimate of the remainder.	<u>**Is the FY26 projected figure a management estimate or a copy of the budget column? Why is ADA software not in the CIP?**</u>	Unchanged in v3.
26–27	Legislative detail (Qty/Cost): Travel–Staff total 4,625; Training & Schools total 3,645	4,625 / 3,645	001-11-510.40.10; 510.54.10	p. 25 main sheet: 4,650 and 3,620 (the two errors offset, so the department total still foots)	Detail does not agree with the main sheet on two lines; no historical columns on any detail line. § 15-4(d) ('opposite the several items').	Offsetting errors that hide in totals are exactly what line-level parallel columns expose.	<u>**Which is the budget for staff travel — $4,625 or $4,650?**</u>	NOT FIXED at rollback (main sheet still 4,650/3,620 vs detail 4,625/3,645). 4.6 main sheet (p. 103) was changed to 4,625/3,645 — so the two options now differ on these lines too.
28	Executive (12) main sheet: Professional Services 78,000 (FY26 18,000; FY26 actual 21,041); Health Ins. 47,390 (FY26 29,759); 'Increase 22.53% / 63,472'	$78,000	001-12-510.31.00	p. 29 (Grant Writing 33,000 + 'Non-Ad Valorem Study' 45,000); p. 106–107 (4.6: same 78,000 but 'Increase 25.83% / 72,744' — different base); p. 20 FY26 263,662	A 333% increase in one line and a 59% increase in health insurance with no § 15-4(e) explanation. Percentage increase is computed on different bases in the two options.	$45,000 'non-ad valorem study' is a policy decision (a new assessment) presented as a line item without narrative.	<u>**What is the Non-Ad Valorem Study, who is the vendor, and what assessment is being studied?**</u>	FIXED for FY26 column ($263,662, matches p. 20) — "Increase" now 30.90%; other items unchanged.
30–31	Finance (13): Professional Services 25,000 'General Fund Projection'; Licenses & Fees 24,730 incl. 'People Element Annual Fee 6,000'; Check Printing 1 × 625 = 600	$25,000; $6,000	001-13-510.31.00; 543.00.00	p. 108–109 (4.6: no People Element; L&F 18,730); p. 20	People Element appears only at rollback. Check-printing arithmetic (625 → 600). No historical columns on detail. § 15-4(d),(e).	A $25,000 consultant 'General Fund projection' is the long-range model the Mayor's office has already produced (Supp. Packet pp. 27–32); scope should be stated.	<u>**What is the $25,000 'General Fund Projection' engagement?**</u>	Unchanged in v3.
32	Legal (14): Prof. Services 155,000; Code Enf. Svc 4,280; Magistrate 10,000; FY26 Actual total 168,559. Planning (15):	$155,000; $65,000	001-14-510.31.00/.01/.03; 001-15-510.31.00	p. 110 (4.6: 145,742 + 14,300 merged; FY26 Actual 167,239); p. 33 note '20% increase in	Same department, same year-to-date: FY26 actual $168,559 in one option, $167,239 in the other (the $1,320 magistrate actual dropped). Two different account	Historical actuals are facts; they cannot differ by option. Legal and planning are the two lines the Mayor flagged last cycle as	<u>**What was actually spent on legal through the date of budget preparation — $168,559 or $167,239? What justifies $155,000 vs**</u>	Unchanged in v3.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	65,000; header reads 'FY2026 BUDGET'			legal fees' (127,200 × 1.2 = 152,640 — matches neither)	structures for the same department. Planner header mislabeled. § 15-4(d) elements [2],[3],[4]; § 15-4(e).	being set differently without reason — they still are.	**$145,742?**	
34	General Services (19): Capital Outlay 59,511 (elevator 49,511) in operating; insurance lines; 'Decrease −27.42% (199,943)'; Healthy Environment Bldg 10,000 (FY26 actual 301)	$59,511	001-19-510.64.01	p. 112 (4.6: 110,000; '*See Transfer In'); p. 70 Fund 333 Dept 19 carry-forward 179,424.56; p. 78 CIP elevator 49,511 + 50,000 FY28	Elevator is a § 15-4(f) capital project funded through an operating line while Fund 333 holds $179,424 of Dept 19 long-term capital. Split funding over two years appears only at rollback. § 15-10; § 15-4(f).	If $179,424 of long-term capital is already reserved for General Government, the elevator does not need to be an operating cost in either option — which changes the 'no money for stormwater' conclusion.	**Why is the state-mandated elevator repair funded from operating when Fund 333 holds $179,424 for General Government capital?**	Unchanged in v3.
34	Orphan strip: 'FY2027 — Page 17' with no content	—	Layout	p. 113 (same artifact in 4.6); p. 57, 135 (Fund 125 cash rows split onto their own page); p. 64 (blank capital template); p. 102 (blank)	Print-range overflow pages. Not a substantive defect, but the packet is the public record.	Six pages of the 161 are blank or orphaned rows.	—	FIXED: orphan page removed (also pp. 102, 113 in 4.6). Fund 125 cash strips (pp. 57, 135) remain.
37	Law Enforcement (21): Protective Gear 14,574; Medical 6,032; Transfer LT Capital 11,560; Equipment Maint. 11,260 'body cams, car radios, laptop, printer, lights'; Workers Comp FY26 Projected 14,996 (actual 14,966)	$14,574	001-21-520.52.05	p. 39 detail (Tasers 11,124); p. 115/117 (4.6: 9,574 / Tasers 6,124); p. 70 (vehicle 7,110)	Tasers $5,000 higher at rollback; body cams/radios/laptops (each ≥ $500) booked as 'maintenance'. Typo in projected column. § 15-10; § 15-4(e).	Police is the largest department; a $5,000 taser swing and misclassified equipment are small individually but the pattern is one-directional.	**How many tasers at what unit cost — and why $11,124 at rollback vs $6,124 at 4.6?**	PARTLY: FY26 projected typo unchanged; tasers unchanged; police medical detail now 6,032 (matches).
41	Fire Control (22): Capital Outlay 101,960 (= $79,460 engine lease + $22,500 bunker gear); Retirement Town Employees 115,138 (FY26 41,089); Overtime 51,236 (FY26 actual 1,139); Stipend 59,200; Equip. Maint. 9,572; Tools 7,000	$101,960	001-22-520.64.01	p. 43 detail (Equipment Maintenance subtotal 10,000 but total 9,572); p. 119 (4.6: 8,000 / 5,000); p. 13 message (engine = debt service); p. 78 CIP	Debt service classified as capital outlay in operating; bunker gear ($4,500/set) in operating though Fund 333 carries bunker gear as long-term capital (p. 70). Detail subtotal ≠ line total. FRS special-risk jump (+180%) and overtime (+4,400% over actual) unexplained. § 15-10; § 15-4(e),(f).	Fire is the department whose cost structure changed most (three paid captains). It has the least explanation.	**Why is the engine lease payment 'capital outlay' here and 'debt service' in the message? What drives $51,236 of overtime against $1,139 actual?**	PARTLY: fire detail (p. 43) equipment maint. now 9,572 (matches) — but detail capital outlay changed to "Radio/Bunker Gear 37,000" (p. 44) while the main sheet (p. 41) still shows 22,500 bunker gear inside 101,960; new $14,500 mismatch.
42	Fire roster: Chief $79,070.37; Captains $59,943.52	$79,070.37	HR	p. 120 (4.6: $78,691.14; captains $59,656.19)	Same positions, two salaries — the 4.25%/3.75% split again.	—	—	Unchanged in v3.
45	Code Enforcement (29): 'Increase 27.01% / 19,296'; FY26 Health Insurance budget 0 vs actual 2,230; Salary +9.04% level-up	$90,748	Dept 29	p. 123 (4.6 identical)	FY26 budget omitted health insurance for a benefited position; no § 15-4(e) explanation for a 27% increase.	A department that is identical in both options — useful control: it shows the drafters CAN hold a department constant.	—	Unchanged in v3.

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47	Public Works (41): Pier Maint. 18,500; Street Signs 12,500; Capital Outlay 8,000; Street Repair 7,500; Grounds Maint. 13,500 (FY26 18,500); Ryckman/Old PO repairs 0; FICA FY26 Budget 0; 'increase 1.01% / 4,872'	$18,500	001-41-530.46.35	p. 125 (4.6: pier blank, signs 8,000, capital 0, repair 7,000; '−5.81% / −28,096'); p. 67 (rollback Fund 175: NO pier line; Grounds Maint. 13,000 'New'; Ryckman 1,000; Old PO 1,400); p. 145 (4.6 Fund 175: Pier 18,500 'New')	Costs are shuttled between Fund 001 and Fund 175 differently in each option: at rollback the pier comes into the GF and grounds/repairs go out to 175; at 4.6 the pier stays in 175. FY26 FICA budget of $0 is an error. § 15-4(e).	Cross-fund shifting changes the General Fund total without changing what the Town spends. It is invisible unless the two options are read side by side — which the format prevents.	**For each of pier, grounds maintenance, Ryckman House and Old Post Office repairs: which fund pays in FY27, and why does the answer change with the millage?**	Unchanged in v3.
49	PW capital table: Blue Bldg electric 8,000 FY27; Truck FY28 50,000	$8,000	Dept 41 capital	p. 78 CIP (same); p. 127 (4.6: 0)	$8,000 project funded only at rollback.	—	—	Unchanged in v3.
50–55	Funds 103, 104, 107, 121, 122, 124 (v2 added FY26 Actual / Projected columns and revised balances)	103: 1,398; 104: 10,180; 107: 1,013; 121: 2,784; 124: 1,142	Special revenue / agency funds	p. 12 message table (all different); p. 54 Fund 122: FY26 'Transfer In From General Fund' 167,510 and Capital Outlay 142,934	Balances corrected in v2 but the message was not. Fund 122 shows a $167,510 General Fund transfer and $142,934 of capital outlay that appear nowhere in the General Fund FY25/FY26 columns (p. 20). Fund 122 page has no Budget or Projected columns at all. § 15-4(c),(d).	A $167,510 transfer into an agency fund with $142,934 of capital spending is material and unexplained.	**What is Fund 122 'Police ICE', what was the $167,510, and where does it appear in the General Fund?**	Unchanged in v3.
56–59	Fund 125 Building: revenue 228,300 (fines 0); dept page header 'FY27 Projected'; p. 57 cash strip: Beginning 10/1 $32,612.66 / $33,496.82 / $108,428.20	FY27 beginning $108,428.20	Fund 125	p. 135 (4.6 cash strip: $18,635.68 / $33,496.82 / $87,646.13 — FY27 beginning $87,646.13); p. 134 (fines 5,000)	Fund 125's 10/1/2026 cash balance differs by $20,782 between the two options — a NOT-FIXED balance conflict (v2 corrected Funds 141, 175, 341 but not 125 or 172). Column header typo. § 15-4(c),(d).	Building fund solvency (permit revenue is falling) depends on this balance.	**Is Fund 125's opening FY27 balance $108,428 or $87,646?**	NOT FIXED: $108,428.20 vs $87,646.13.
60	Fund 141 Stormwater Assessment: fees 111,868.86 (FY26 55,500); Capital Outlay 72,000 'Manatee Grates'; total expense 94,000; FY27 beginning 40,272.73 / ending 61,141.59	$111,868.86	141-41-313.33.00	p. 138 (4.6: beginning 40,272.55 — 18¢ off); p. 12/90 message (ending 120,681); p. 79 CIP ('Emergency Repairs 111,868' — matches neither 94,000 nor 72,000)	Assessment doubles ($68.90/ERU) with no § 15-4(c) assumption narrative; CIP treats the entire assessment as 'emergency repairs' while the fund budgets $72,000 of grates and $22,000 of O&M. Message balance stale.	This is the fund the Commission certifies by Sept 15 under § 27-5; its FY27 plan is stated three different ways.	**What does Fund 141 spend in FY27 — $94,000 per the schedule, $111,868 per the CIP, or something else?**	Unchanged in v3.
62–63	Fund 172 Ocean Park: FY27 beginning $100,731.71; expense 198,689 incl. transfers to GF 70,198 (police) + 64,053 (fire) + 10,986 (PW); ending 42,542.45	$100,731.71	Fund 172	p. 140 (4.6: beginning 105,215.24; expense 53,452; transfers 0; ending 192,263); own FY26 Projected ending on p. 62 =	NOT FIXED: the same fund opens FY27 with two different balances, and the rollback figure matches nothing — including the fund's own FY26 projection. The fund either reimburses $145,237 of salaries or it doesn't. § 15-4(c),(d); §	Fund 172 is the swing factor in the rollback option. Its opening balance and its policy are both indeterminate.	**What is Fund 172's 10/1/2026 balance — $100,731.71, $105,215.24, or $88,715.84? Which option reflects the Town's policy on salary reimbursement?**	NOT FIXED: $100,731.71 vs $105,215.24 (p. 140).

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
				88,715.84; p. 12 message 21,526	166.241(2).			
64	Fund 172 capital table — blank template	—	Fund 172	p. 143 (same)	Blank page.	—	—	Unchanged in v3.
65	Fund 172 detail: 'Transfer to General Fund 70198 / 64,053 / Fire Officer Salary 10,986 — Total 145,237'	$145,237	172-75-581.00.00	p. 23 (10,986 is the PW Maintenance Worker 15%; 64,053 is the fire captain)	Labels misaligned: $10,986 is captioned 'Fire Officer Salary'. Cosmetic but on the operative transfer line.	—	—	Unchanged in v3.
66–67	Fund 175 Ryckman Park: beginning 80,402.36 (now matches 4.6); expense 153,745 incl. Transfer to Fund 001 29,295 (PW salary); Grounds Maint. 13,000 'New'; Ryckman 1,000 'New'; Old PO 1,400 'New'; ST capital 30,000 (bathroom roof); LT 31,000; Transfer to Fund 341 = 0 (FY26 75,000); ending 26,557	$153,745	Fund 175	p. 144–145 (4.6: expense 144,950; Pier 18,500 'New'; no transfer to 001; ending 35,352); p. 47; p. 12 message (18,841)	Balance fixed; policy not. Parking fund stops its $75,000 stormwater contribution in both options while absorbing General Fund maintenance costs. Fund is budgeted to lose $53,845 (rollback) / $45,050 (4.6). § 15-4(c),(g).	A fund drawn from $117,552 (10/1/25) to $26,557 in two years is a solvency item the § 15-4(g) message must address; it doesn't.	**<u>Why does Fund 175 stop funding stormwater ($75,000 in FY26) in both options, and what is the plan when its balance reaches $26,557?</u>**	Unchanged in v3.
70	Fund 333 Long-Term Capital: Dept 19 carry-forward $179,424.56; Dept 21 FY27 transfer in 11,560 (vehicle 7,110 + computers 4,450); Dept 22 balance 113,849.07 (bunker gear, radios, EMS monitors); total FY27 in 41,560	$179,424.56	Fund 333	p. 148 (4.6: Dept 21 4,450; total 34,450); p. 34/112 elevator; p. 41 bunker gear 22,500 in operating; p. 78 CIP	Fund 333 holds $670,544 of General Fund capital at 9/30/26 (per the page), yet the departments budget elevator, bunker gear and computers as operating outlay. No FY27 expenditure column is populated for 333. § 15-4(f); § 15-10.	If the Town already holds $670k of designated capital money, the 'no capital at rollback' narrative needs to explain why that money is not the funding source.	**<u>What is Fund 333's FY27 expenditure plan, and why is the elevator not funded from the $179,424 Dept 19 balance?</u>**	Unchanged in v3.
71	Fund 341 Stormwater Capital: FY27 revenue 3,000; expense 0; beginning 94,737 (was 134,737 in v1); FY26 Projected expense raised to 2,034,905	$94,737	Fund 341	p. 149 (4.6: revenue 77,078; expense 77,078 'Engineering Service'; ending 94,737); p. 13/91 message (137,737 / 134,737)	Opening balance now consistent between options but the $40,000 FY26 charge added in v2 is unexplained and the message still carries the old balance. Neither option funds construction. § 15-4(e),(f),(g).	This is the fund the whole millage debate is nominally about.	**<u>What is the $40,000 added to FY26 projected stormwater expense in v2? What does the $77,078 of FY27 engineering buy?</u>**	Unchanged in v3.
72	Fund 351 Road Paving: FY27 revenue 0; expense 135,000 (Mill & Pave 80,000; Curb 55,000); beginning 155,384; ending 20,384	$135,000	Fund 351	p. 78–79 CIP ('Pave and Mill ... Removed in lieu of GO Bond'; 'Curb and Sidewalk ... Austerity measure'; Fund 351 absent from town-wide capital	The fund page spends $135,000 on paving/curbs in FY27; the CIP and message say those projects are removed. Fund 351 capital is excluded from the CIP total. § 15-4(f).	Either $135,000 of FY27 capital is missing from the CIP, or Fund 351 is budgeting money it will not spend.	**<u>Is the FY27 mill-and-pave happening? If so, add it to the CIP; if not, correct Fund 351.</u>**	Unchanged in v3.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
				total); p. 10 message				
74–75	Fund 391 Old Town Hall ending 13,714; Fund 622 Police Donations ending 11,026 (FY26 donations 6,030)	13,714; 11,026	Funds 391, 622	p. 12 message (14,253; 5,026)	Balances revised in v2; message not.	—	—	Unchanged in v3.
78	CIP (Rollback): GF total 186,031; Elevator 49,511 + 50,000 (FY28); Police vehicle 7,110; Fire Engine 58 lease 79,460 listed as capital; Bunker Gear 22,500; ADA software absent; Fund 351 paving absent; 'Note: Bond project total above (≈ $5.3M ...)'	$186,031	CIP	p. 20 (capital column 16,560); pp. 25, 34, 41, 47 (dept capital lines); p. 70; p. 72; p. 156 (4.6 CIP: 221,410)	§ 15-4(f) requires: each project ≥ $10,000 with 5-yr life, with 'proposed or alternative funding sources', and consistency with the Comprehensive Plan. This CIP has no funding-source column, omits a $22,619 software project and $135,000 of Fund 351 paving, includes $79,460 of lease debt service as capital, and refers to a 'bond project total above' that does not appear on the page.	The CIP does not reconcile to the summary statement, the department pages, Fund 333, Fund 351 or the message. It cannot be the § 15-4(f) program in its current form.	**<u>Where is the ≈ $5.3M bond project list the note refers to? Why is lease debt service counted as capital outlay?</u>**	Unchanged: same CIP, same "341" mislabel, same dangling bond note.
79	CIP (cont.): 'Stormwater Assessment Utility Fund (341) — Emergency Repairs 111,868'; town-wide total 297,899	$111,868	CIP	p. 60 (Fund 141 expenses 94,000; capital 72,000); p. 71 (Fund 341 is the CAPITAL fund; FY27 = 0)	Fund number wrong (141 is the assessment fund; 341 is capital); amount matches neither fund. Fund 341/351 capital omitted from the town-wide total. § 15-4(f).	A CIP that mislabels the stormwater funds undermines the bond narrative it is supposed to support.	**<u>Which fund is meant on p. 79, and why doesn't $111,868 match either fund's schedule?</u>**	Unchanged.
81	Res. 2026-07: appropriations and revenue estimate 'in the amount of $5,070,425'	$5,070,425	Budget resolution	p. 18; fund pages 50–75; § 15-5(a); § 200.065(2)(e), Fla. Stat.	Resolution adopts only the General Fund + Fund 125 total. § 15-5(a) requires the resolution to set forth revenues by major source and expenditures by department and fund; § 166.241(2) requires a balanced budget for each fund. Special revenue, debt, capital and agency funds are not appropriated.	Expenditures from an un-appropriated fund are exposed under § 15-5(b) ('null and void').	**<u>Which funds are appropriated by Res. 2026-07? Where are Funds 141, 172, 175, 201, 333, 341 and 351?</u>**	Unchanged: Res. 2026-07 still a single number; "Time Adopted" blank; Section 2 still "0.00%".
82	Budget Message p.1 (4.6): 'No funds have been budgeted from reserves'; 'fourth lowest in Brevard County'	$5,126,817	Message (4.6)	p. 88/98 ('Carry Forward from FY2026' $84,170 as revenue)	Same claim as p. 4; here the budget is balanced with $84,170 of General Fund balance. § 15-4(g); § 166.241(2).	—	**<u>Is the $84,170 a use of fund balance? If not, what is it?</u>**	Unchanged.
88	Budget Message p.7 (4.6): revenue table 'Carry Forward from FY2026 $84,170'; 'Parking revenues are not reflected in the General Fund ... self-supporting'; Ryckman FY27 'funded in part by $67,046 in carried-forward cash'	$84,170; $67,046	Message (4.6)	p. 10 (rollback message: transfers 174,532); p. 141 (Fund 172 FY26 actual transfers to GF 130,934); p. 144 (v2 Fund 175 opening now 80,402, not 67,046)	Reverses FY26 practice and the rollback option without explanation; cites a Fund 175 balance ($67,046) the v2 schedule no longer shows. § 15-4(c),(g).	—	**<u>Why does the 4.6 option abandon $130,934 of parking-fund salary reimbursement the Town used in FY26?</u>**	Unchanged.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
89	Budget Message p.8 (4.6): 3.75% wage increase	3.75%	Message (4.6)	p. 11 (4.25%); p. 101–102	See p. 11 row.	—	—	Unchanged.
90	Budget Message p.9 (4.6) fund table ending cash	103: 6,930; 104: 9,215; 107: 15,818; 121: 2,264; 124: 2,048; 125: 217,844/10,456; 141: 120,681; 172: 179,327; 175: 21,996; 391: 14,253; 622: 5,026	Message table (4.6)	p. 128 (1,398); p. 129 (10,005); p. 130 (1,013); p. 131 (2,784); p. 133 (1,142); p. 136 (217,844 ✓ but p. 98 says 218,254); p. 138 (61,141); p. 140 (192,263); p. 144 (35,352); p. 152 (13,714); p. 153 (11,026)	Eleven of twelve balances stale vs the v2 schedules. Fund 103 is $6,930 here and $10,226 in the rollback message (p. 12) — the same fund, same date, two figures in two messages, neither matching the schedule ($1,398). § 15-4(g).	—	—	NOT FIXED (same as p. 12).
91	Budget Message p.10 (4.6): Fund 341 $77,078 / $77,078 / ending $134,737; Fund 333 $34,450; Public Safety capital $117,670 (police $15,710)	$134,737; $15,710	Message (4.6)	p. 149 (ending 94,737); p. 156 CIP (police FY27 4,450 — no vehicle); p. 115 (Equipment Maint. 11,260 operating)	Stale balance; police 'capital' $15,710 = 4,450 + 11,260 (operating maintenance line). § 15-10; § 15-4(f),(g).	—	—	NOT FIXED: $134,737 still stated; schedule p. 149 says $94,737.
96	Reserve page (4.6): Operating $2,644,180.51 (now matches p. 18); Total All Bank Funds $5,583,980.45	$5,583,980.45	Cash page	p. 18	Same non-footing total as p. 18 (components sum to $5,711,671.48).	—	**<u>See p. 18.</u>**	FIXED (see p. 18).
98	GF Summary (4.6): Ad valorem 4,242,463; Carry Forward 84,170; Transfers in 0; Fines 16,250; Legal 160,042; Planning 55,000; Finance 275,897; PW 455,124; Police 1,677,353; Fire 782,710; Exec 354,406; Gen Svcs 574,836; Bldg 125 218,254; Transfer to Fund 341 74,078; LT capital (21) 4,450; 'Long Term Capital' column 8,000 + 4,450	$5,126,817	Summary statement (4.6)	p. 20 (mirror rows); p. 136 (Bldg 125 dept page total 217,844); p. 90 message (217,844); p. 106 (Exec FY26 281,662 vs 263,662 here)	All § 15-4(c),(d) column omissions of p. 20 apply here. Additionally: Building Fund 125 total is $218,254 on this page, $217,844 on its own page and in the message — a $410 unexplained difference within one option; and the Executive FY26 budget is now stated two ways inside the 4.6 option after the v2 edit to p. 106.	The 4.6 summary is the number in Res. 2026-07 (p. 159). A $410 internal mismatch means the resolution total does not tie to the department schedules.	**<u>Is Fund 125's FY27 expense $218,254 or $217,844? Which figure is in the $5,126,817 resolution total?</u>**	CHANGED: carry-forward now coded 001-00-271.00.99 (Uniform Accounting System 271 = fund balance) — staff's own coding classifies it as an appropriation of fund balance, contradicting "No funds have been budgeted from reserves" (pp. 4, 82).
99–100	Statement of Revenues (4.6): FY24/FY25 columns labeled 'Budget' (figures match p. 98); Alcoholic Beverage Licenses FY25	44,000; 199,500	Revenue statement (4.6)	p. 21 (rollback: same columns labeled 'Actual', Alcoholic Beverage FY25 actual 4,400; Parking tickets FY24 0)	Column basis differs from the rollback packet for the same historical periods. '44,000' is a ten-fold typo (4,400) that nonetheless foots to the 385,000 intergovernmental total —	Historical columns that differ between two copies of the same year are not 'actuals' or 'budget' — they are transcription.	**<u>Which intergovernmental FY25 line is wrong — alcoholic beverage licenses (44,000 vs 4,400) or the total?</u>**	PARTLY: stray "199,500" removed; FY24 ad valorem changed to 2,685,662; alcoholic beverage FY25 $44,000 unchanged and now also on the rollback page (p.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	= 44,000; stray 'Other Services 199,500'; Parking Tickets FY24 = 16,000				meaning another line absorbs the error. Stray unlabeled '199,500'. § 15-4(c).			21).
101–102	HR worksheets (4.6): 3.75%; TM $124,500; no Fund 172/175 offsets listed	3.75%	HR (4.6)	p. 23–24	See p. 23.	—	—	Unchanged in v3.
102	Blank page	—	Layout	—	Blank.	—	—	FIXED: removed.
106–107	Executive (4.6): FY26 Budget now 281,662 (v2 change); 'Increase 25.83% / 72,744'; Misc 10,400 ('Teambuilding')	$10,400	001-12-510.49.99	p. 28–29 (rollback Misc 400); p. 98 (FY26 263,662)	$10,000 of teambuilding appears only at 4.6; percentage increase computed on a different base than the rollback page for the same department. § 15-4(e).	—	**<u>What is the $10,400 'Teambuilding' line?</u>**	FY26 column fixed ($263,662); teambuilding $10,400 unchanged.
108–111	Finance/Legal/Planning (4.6): L&F 18,730 (no People Element); Legal 145,742 + 14,300; Planning 55,000; FY26 Actual legal 167,239	145,742; 55,000	Depts 13, 14, 15	p. 30–33	See p. 20 and p. 32 rows.	—	—	Unchanged in v3.
112	General Services (4.6): Capital Outlay 110,000 (Elevator 100,000 '*See Transfer In'); total 579,836	$110,000	001-19-510.64.01	p. 34 (59,511); p. 98 (carry-forward 84,170); p. 156 CIP	'See Transfer In' ties the elevator to the $84,170 carry-forward — confirming the carry-forward is a funding source that exists independent of millage and was simply left out of the rollback option. § 15-4(f); § 15-10.	—	**<u>If the carry-forward funds the elevator at 4.6, what funds it at rollback — and why is the carry-forward not available there?</u>**	Unchanged in v3.
113	Orphan strip 'Page 17'	—	Layout	p. 34	—	—	—	FIXED: removed.
115–117	Law Enforcement (4.6): Salaries 848,307; Protective Gear 9,574 (Tasers 6,124); Medical 5,000; LT capital 4,450; FY26 Actual/Projected now populated (v2)	$9,574	Dept 21 (4.6)	p. 37–40	See p. 37 row.	—	—	Unchanged in v3.
119–120	Fire (4.6): Salaries 243,653; Equip. Maint. 8,000; Tools 5,000; Chief $78,691.14; FY26 columns populated (v2)	$8,000; $5,000	Dept 22 (4.6)	p. 41–43	See p. 41 row.	—	—	Unchanged in v3.
125	Public Works (4.6): Pier / Ryckman / Old PO FY27 blank; Signs 8,000; Capital 0; Repair 7,000; '−5.81% / −28,096'	$455,124	Dept 41 (4.6)	p. 47; p. 145	See p. 47 row.	—	—	Unchanged in v3.
128–133	Funds 103–124 (4.6): balances revised in v2 to	103: 1,398; 104: 10,005;	Special revenue (4.6)	p. 50–55; p. 90	Fund 104 FY27 ending is 10,005.31 here and 10,179.55 on p. 51 — the	—	—	Unchanged.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	match rollback pages	107: 1,013			two options still differ by $174 for a fund with no millage exposure.			
134–136	Fund 125 (4.6): fines 5,000; cash strip FY27 beginning $87,646.13; dept total 217,844	$87,646.13; $217,844	Fund 125 (4.6)	p. 56–58 (fines 0; beginning $108,428.20; total 218,291); p. 98 (218,254)	See p. 56–59 and p. 98 rows: opening balance differs by $20,782 between options; three different FY27 expense totals inside the 4.6 option.	—	—	PARTLY: 4.6 Fund 125 now 218,254 throughout (matches p. 98); opening balance still $87,646.13 vs $108,428.20 at rollback (p. 57).
138–141	Funds 141 and 172 (4.6): 141 beginning 40,272.55; 172 beginning 105,215.24, expense 53,452, transfers 0, ending 192,263	$105,215.24	Funds 141, 172 (4.6)	p. 60, 62–63	Fund 172 opening balance NOT reconciled between options ($105,215.24 vs $100,731.71). Fund 172 ends FY27 with $192,263 idle while the General Fund is presented as unable to fund stormwater.	—	<u>**Why does the 4.6 option leave $192,263 in Fund 172 rather than continue FY26's salary reimbursement?**</u>	NOT FIXED.
144–145	Fund 175 (4.6): beginning 80,402.36; expense 144,950 incl. Pier 18,500 'New'; no transfer to Fund 001; ending 35,352	$18,500	Fund 175 (4.6)	p. 66–67; p. 47	See p. 47 and p. 66–67 rows.	—	—	Unchanged in v3.
148–150	Funds 333, 341, 351 (4.6): 333 total 34,450; 341 revenue/expense 77,078 (engineering), ending 94,737; 351 expense 135,000	$77,078	Funds 333, 341, 351 (4.6)	p. 70–72; p. 91; p. 156	See p. 70–72 rows. The only stormwater spending in either option is $77,078 of engineering.	—	—	Unchanged in v3.
156–157	CIP (4.6): GF total 221,410; Elevator 100,000; no police vehicle FY27; Glock firearms 729; town-wide 333,278; same '341' mislabel and dangling bond note	$221,410	CIP (4.6)	p. 78–79; p. 98 ('Long Term Capital' column 12,450); p. 112	All p. 78–79 defects apply. A $729 item is below the § 15-4(f) $10,000 threshold and belongs on the § 15-10 asset register, not the CIP.	—	—	Unchanged.
158–159	Res. 2026-06 (4.6000; 4.58% over rolled-back rate); Res. 2026-07 ($5,126,817)	$5,126,817	Resolutions (4.6)	p. 80–81; p. 98; § 15-5(a)	Same all-funds omission as p. 81; resolution total ties to a summary page that itself contains a $410 internal mismatch (p. 98 row).	—	—	Unchanged.
19 / 97	New 'Millage Proceeds Calculations' page: rollback 4.3987 (majority vote) → 4.6000 (2/3 vote); DR-420 values; 'Levy Debt Service? Yes'	$3,193,359 at 100%; $3,339,498 at 4.6	Millage worksheet	p. 80/158 Res. 2026-06 §2 (debt service 0.00%); § 200.065(5)(a) 2026	Useful and correct on the rate arithmetic. 'Levy Debt Service? Yes' conflicts with the resolution's zero debt millage (Fund 202 bond is paid off, p. 69). Confirms 4.6 requires a two-thirds vote.	Establishes on the Town's own page that the $141,755 difference is the whole millage effect; everything else in the packet is discretionary.	—	NEW in v3.
21 (rollback)	Intergovernmental: Alcoholic Beverage Licenses FY25 'Budget'	$44,000	001-00-335.15.00	v1/v2 rollback p. 20 showed FY25 actual $4,400	The $44,000 typo that was confined to the 4.6 page in v2 is now on both pages, because the	A 'historical' column that was edited to match a typo is not history. § 15-4(c)	<u>**Which FY25 intergovernmental line is wrong — alcoholic beverage**</u>	NEW in v3.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
/ 99 (4.6)	$44,000 (FY24 $4,300; FY26 $4,400); FY25 total $385,000				rollback page was conformed to the 4.6 page rather than the reverse. The $385,000 FY25 total still foots, so another line absorbs the $39,600.	element [1]/[4].	**licenses or the $385,000 total?**	
21–22 / 99–100	Statement 'General Fund and Major Funds': FY24 column includes 202-00-311 Stormwater Bond $58,850; 141-41-313.33 Utility Fee $55,000; 175/172 parking meters $186,500; 175/172 parking tickets $15,500 — all zero in FY25–FY27	FY24 Total Revenues $4,923,187	Funds 202, 141, 172, 175 lines	p. 20 summary FY24 total $4,923,187 (same); pp. 60, 62, 66 (fund pages carry these revenues in every year)	The FY24 column is an all-funds number and the FY25–FY27 columns are General Fund + 125 only. Any year-over-year comparison across this statement is invalid. § 15-4(c),(d) require columns 'in parallel' — i.e., on the same basis.	The Budget Message's 'a decrease from the FY2026 adopted budget' and the summary's percentage changes rest on columns with different fund scope.	**On what fund basis is each historical column of pp. 21–22 prepared?**	NEW in v3.
22 / 100	Transfers: FY26 'Loan from Reserves Paid Fire Fighters Dep' $188,780; FY24 'Loan from Reserves – Elevator Repairs' $100,000; FY26 'Transfer from Reserves – Retirement/Leave' $33,481; FY27 all $0	$188,780; $100,000	001-00-381.00.00	Budget Message pp. 4/82 ('No funds have been budgeted from reserves'); p. 34/112 elevator $49,511/$100,000 budgeted again in FY27; p. 41 fire salaries $571,310 (FY25 actual $194,992); no repayment line anywhere	v3 labels the FY26 reserve draw for paid firefighters as a 'Loan' for the first time. A loan has a repayment term. There is no repayment line in either FY27 option, the message does not mention it, and the FY24 $100,000 elevator loan is followed by a new FY27 elevator appropriation with no accounting for the first. § 15-4(c) (assumptions), § 15-4(g) (solvency), § 166.241(2).	This is the disclosure the whole fire-funding question turns on: $188,780 borrowed from reserves in FY26 to start paid staffing, unrepaid, while the message says no reserves are used and the millage debate is framed as stormwater.	**What are the repayment terms of the $188,780 FY26 reserve loan for paid firefighters? What happened to the FY24 $100,000 elevator loan, and why is the elevator being funded again?**	NEW in v3.
44 (rollback)	Fire detail: 'Short term Capital Outlay Radio/Bunker Gear 37,000'; Total Fire Expense 216,146	$37,000	001-22-520.64.01 detail	p. 41 main sheet: Capital Outlay 101,960 = 79,460 lease + 22,500 bunker gear (unchanged); p. 122 (4.6 detail: 22,500); p. 78 CIP (radios FY28+)	Detail sheet raised by $14,500 (radios) without changing the main sheet or the department total; the 4.6 detail was not changed. New rollback-only inflation of a fire line, unexplained.	Same one-directional pattern, introduced in the version posted the night before the hearing.	**Is fire capital outlay $22,500 or $37,000 at rollback, and why does the 4.6 option differ?**	NEW in v3.
35 (rollback)	General Services detail: General Cleaning 12 × 1,629 = [blank]; Computer Experts 12 × 4,271 = 54,327 (12 × 4,271 = 51,252); Security Filtering 1 × 2,500 = [blank]	$54,327	001-19-510.34.00/.41.10 detail	p. 34 main sheet totals unchanged; p. 114 (4.6 detail: 4,527 × 12 = 54,327)	Unit cost changed but total not recomputed; two subtotals blanked. Detail no longer supports the main sheet.	Arithmetic errors introduced in v3 on the department that carries the insurance savings and the elevator.	—	NEW in v3.
4–17 / 82–95	Budget Messages re-issued as native text (were scanned) with a new 'Debt Service'	—	Message	pp. 12, 13, 90, 91 rows; p. 22 ($188,780 loan); p. 60 ($668,734 FEMA	The message was reformatted, not corrected: every fund balance, the raise percentages, the parking contradiction, the 'no reserves'	The message is the document that will be quoted. It was retyped without fixing a single	**Why was the message re-typeset but not corrected?**	NEW in v3.

Pg	What is shown	Figure	Fund / line	Cross-reference	Deficiency & citation	Why it matters	Question for the record	Status in v3
	section (pp. 14–16 / 92–94)			receivable not mentioned)	claim, and the stormwater 'no construction' claim are unchanged. The new Debt Service section describes the FMLC bond and engine lease and omits the $188,780 reserve loan and the $668,734 Irma receivable. § 15-4(g).	figure the Mayor identified in writing.		
Posting	v3 PDF generated Sept. 2, 2026, 8:33 PM local (metadata), for a Sept. 3 hearing; v2 generated Sept. 1, 9:32 PM	< 24 hours	Packet	§ 166.241(3)(a) (2025 text: tentative budget posted 'at least 2 days before the budget hearing'); Charter/Code posting rules	The tentative budget actually before the Commission was not posted 48 hours before the hearing; neither was v2. v1, which was, differs from v3 in fund balances, the bank total, revenue-statement columns and department detail.	If the Commission adopts v3 tonight, it adopts a document the public did not have two days to read.	**Which version was posted 48 hours before the hearing, and is that the version being adopted?**	NEW in v3.

ATTACHMENT 3

Incorporation by Reference

The Mayor's Supplemental Packet of Materials for the August 26, 2026 Special Town Commission Meeting — Budget (83 pages: Memorandum, Record of Communications and Objection; Parallel-Column Compliance Exhibit; Reserve Balance Projections; Police Compensation Report; HB 1329 Memorandum; Charter and Code Analytical Tables; Hearing and Action Sheet) — was posted to the Town website on September 3, 2026 as a single electronic supplemental document, combined with and following the Town Manager's walk-on supplemental documents for that meeting.

That document is incorporated by reference into this submission in its entirety as though set out in full, and is available through the Town Clerk and on the Town website.