



Agenda

Special Commission Meeting

6:00 PM - Wednesday, May 6, 2026
Commission Chambers

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Deletions Or Withdrawals To The Agenda**
5. **Public Comments Related To Agenda Items / Good & Welfare**
6. **Presentation**
 - 6.1 ARPA Review — Finance Director Davermann
 - 6.2 Report from the Finance Department — Finance Director Davermann
7. **Discussion**
 - 7.1 Discussion on the Finance Department and Town Financial Update — Sponsored by Vice Mayor Kashem
 - 7.2 Discussion on Financial Services — Town Manager Sigerson
 - 7.3 Discussion on attorney fees and possible action for reimbursement on the matter of Babette Friedman v Town of Pembroke Park — Sponsored by Mayor Jacobs
 - 7.4 Discussion and possible action for a repayment plan from Clerk Commissioner Hodgkins — Sponsored by Mayor Jacobs
8. **Commissioner Comments**
9. **Attorney Comments**
 - 9.1 Update on the Agreement for Forvis Mazar
10. **Town Manager Comments**
11. **Announcements**

- 11.1 Regular Commission meeting, Wednesday, May 13, 2026 at 7:00 p.m.
- Special Magistrate Hearing, Wednesday, May 20, 2026 at 9:00 a.m.
- Workshop Commission meeting, Wednesday, May 27, 2026 at 6:00 p.m.

SPECIAL EVENT

Food Giveaway, Saturday, May 30, 2026 at 9:00 a.m.

12. Adjournment

In accordance with the provisions of F.S. Section 286.0105, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at this meeting or hearing, he or she will need a record of the proceedings, and, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Any person requiring auxiliary aids and services at this meeting may call the town clerks office at 954-966-4600 at least two calendar days prior to the meeting. If you are hearing or speech impaired please contact the florida relay services by using the following numbers: 1-800-955-8770 (voice) or 1-800-955-8771 (TDD)

Decorum — All comments must be addressed to the commission as a body and not to individuals. Any person making impertinent or slanderous remarks, or who becomes boisterous while addressing the commission, shall be barred from further audience before the commission by the presiding officer, unless permission to continue or again address the commission is granted by the majority vote of the commission members present. No clapping, applauding, heckling or verbal outbursts in support or in opposition to a speaker or his/her remarks shall be permitted. No signs or placards shall be allowed in the commission chambers. Please mute or turn off your cell phone or pager at the start of the meeting. Failure to do so may result in being barred from the meeting. persons exiting the chamber shall do so quietly.

Cynthia Garcia-Lima
Town Clerk



Agenda Item Report

Subject:	ARPA Review — Finance Director Davermann
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	James Davermann, Finance Director
Dept/Group:	Finance
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

1. TPP_ARPA_Tracking_Template_4.30.26
2. ARPA_REVIEW_4_29_26_UPDATED (1)

TOWN OF PEMBROKE PARK

ARPA / SLFRF Expenditure Tracking Template

Source List: Proposed New ARPA List for Approval by Commission April 23, 2025 (Amended)

HOW TO USE THIS WORKBOOK	
Tab 2 — Master Tracker	The primary itemized spreadsheet. Populate actual expenditure data from Tyler ERP Pro 10 (Incode). Every column
Tab 3 — Commission Approvals Log	Cross-reference each line item to the Commission agenda item, resolution number, meeting date, and motion/vote record. Pull from
Tab 4 — Beneficiary & Geographic Detail	Item-by-item classification of WHO benefited (residents, businesses, staff, facilities) and WHERE (community-wide, district-
Tab 5 — Fund Balance Reconciliation	Rolls up total appropriated vs. expended vs. remaining. Ties to unassigned fund balance remediation workstream and the
Tab 6 — Source & Methodology Notes	Documents data sources, definitions, and classification logic for audit support and public disclosure.

AT-A-GLANCE SUMMARY	
Metric	Amount / Value
Total ARPA (SLFRF) Award Received FY2021	\$3,380,000
Total Approved on 4/23/2025 Commission List	\$2,865,401
Total Expended to Date	\$2,090,700
Total Encumbered / Committed (Open POs)	\$99,521
Remaining Available Balance — Approved Items	\$675,180
ARPA Funds Prior to Commission List	\$514,599
Obligation Deadline (SLFRF Final Rule)	12/31/2024
Expenditure Deadline (SLFRF Final Rule)	12/31/2026

ed 4/23 at 5:06 PM)

Notes
<i>Federal SLFRF allocation. Verify to Treasury portal.</i>
<i>Auto-sum from Master Tracker column E</i>
<i>Auto-sum from Master Tracker column F</i>
<i>Auto-sum from Master Tracker column G</i>
<i>Allocated - Expended - Encumbered</i>
<i>Award less approved list; enter manually if different</i>
<i>Obligation deadline — VERIFY compliance</i>
<i>Must be fully spent by this date</i>

MASTER ARPA EXPENDITURE TRACKER

Itemized by Project — Addresses Items 1, 2, 3, 4, 6 of Public Records Request

Line #	Project / Item Description	Department / Category
1	Parking Lot — Repair and Blacktop Restripe	Public Works
2	Amnesty / Code Assistance	Code Enforcement
3	Architect Bldg.	Public Works / Admin
4	2nd Floor Bldg. Renovation, 3er floor EOC & Drainage Issues	General Government
5	Police Bonus	Police Department
6	Parks Service Bldg.	Parks & Recreation
7	Vac Truck	Public Works / Stormwater
8	Excavator	Public Works
9	A/C Building	General Services / Facilities
10	SW 25 Pump Station Contribution	Stormwater / Public Works
11	Police Equipment	Police Department
12	Stormwater Control (Addl Pumps)	Stormwater
13	Community Center	Parks & Recreation
14	Town Hall Restrooms ADA	General Government
15	Police Badges	Police Department
16	Town Hall Exterior	General Services / Facilities
17	Third Floor Furniture	General Government
18	AED and Life Vac Devices	General Government / Safety

19	IT Upgrades	Information Technology
Previous Projects		
20		
21		
22		

Facility / Location	Amount Allocated (\$)	Amount Expended to Date (\$)	Encumbered / Open PO (\$)
Town Hall Complex	\$100,000	\$100,000	
Town-wide	\$100,000	\$15,679	
Town Hall Complex	\$10,000		
Town Hall — 2nd Floor	\$133,401	\$25,849	\$51,923
Police Department	\$240,000	\$240,000	
Parks Service Building	\$380,000	\$339,780	\$35,782
Town-wide Operations	\$150,000	\$150,000	
Town-wide Operations	\$110,000	\$39,020	
Town Hall Complex	\$300,000	\$300,000	
SW 25 Pump Station	\$500,000	\$500,000	
Police Department	\$250,000	\$217,509	
Town-wide Stormwater System	\$100,000	\$100,000	
Community Center	\$225,000		
Town Hall — Restrooms	\$65,000		
Police Department	\$5,000	\$4,091	
Town Hall Exterior	\$27,000		
Town Hall — 3rd Floor	\$35,000		\$11,817
Multiple Town Facilities	\$35,000	\$5,025	

Town-wide IT Infrastructure	\$100,000	\$53,748	
TOTAL	\$2,865,401	\$2,090,700	\$99,521
Hazard Pay	\$17,934	\$17,934	
Police Department	\$483,150	\$483,150	
Amnesty I	\$13,776	\$13,776	

Total \$3,380,261

Remaining Balance (\$)	% Utilized
-	100.0%
\$84,321	15.7%
\$10,000	-
\$55,630	58.3%
-	100.0%
\$4,438	98.8%
-	100.0%
\$70,980	35.5%
-	100.0%
-	100.0%
\$32,491	87.0%
-	100.0%
\$225,000	-
\$65,000	-
\$910	81.8%
\$27,000	-
\$23,183	33.8%
\$29,975	14.4%

\$46,252	53.7%
\$675,180	76.4%
-	100.0%
(\$0)	100.0%
\$0	100.0%

ARPA / SLFRF FUND BALANCE RECONCILIATION

Addresses Item 6 — Remaining balance; ties to appropriation status

A. FEDERAL AWARD SUM	
Total SLFRF Award Received (FY2021)	\$3,380,261
Total Available	\$3,380,261
B. APPROPRIATION & EXPENDIT	
Total Appropriated by Commission (4/23/2025 list)	\$2,865,401
Previously Appropriated / Spent Pre-4/23/2025	\$514,860
Total Appropriated (All Periods)	\$3,380,261
Total Expended to Date	\$2,090,700
Total Encumbered / Open POs	\$99,521
Total Obligated (Expended + Encumbered)	\$2,190,221
Unspent	\$675,180
TOTAL REMAINING ARPA BALANCE	\$675,180

MARY

Treasury allocation — verify to award letter

Auto-calc

URE STATUS

Auto from Master Tracker total

Enter prior-year ARPA expenditures not on this list

Auto-calc

Auto from Master Tracker

Auto from Master Tracker

Auto-calc

Appropriated minus Expended minues Encumbered

Unspent \$

Police Payroll ARPA Funds Distributions

COMPANY CODE	NAME	PAY DATE
P2E	Belony, Anatus	05/16/2025
P2E	Bethea, Robert	08/22/2025
P2E	Casas, Reinaldo	05/16/2025
P2E	Esteva, Ernesto	05/16/2025
P2E	Gabriel, Tara	05/16/2025
P2E	Graziadei, David	06/13/2025
P2E	Liu, Qingyu	07/25/2025
P2E	Noel, Luma	05/16/2025
P2E	Pollock, Alvin	05/30/2025
P2E	Sanchez, Jose A	05/16/2025
P2E	Velazquez, Jose Jesus	05/16/2025
P2E	Ingram, Arnold	02/20/2026
Totals For Company Code P2E:		

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ADDITIONAL EARNINGS : OTH

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

20,000.00

240,000.00

Town of Pembroke Park

ARPA/SLRF Update

April 29th, 2026



The \$3.38M FY2021 SLFRF award was recognized as revenue but never appropriated — control has been restored by applying budget authority out of unassigned fund balance

Commission action on 4/23/2025 established dedicated ARPA expenditure authority across Funds 001, 400, and 401, re-homing project costs and making all expenditures traceable to the federal award.

ISSUE

Award recognized without offsetting budget authority

- FY2021 \$3.38M SLFRF receipt posted to revenue, absorbed into unassigned fund balance
- No traceable ARPA appropriation; no dedicated expenditure authority established
- Expenditures charged to departmental lines, commingling federal and general resources
- Auditor finding on compliance, fund classification, and use-of-funds documentation

\$3,380,261

Federal award not appropriated

ACTION

Budget authority applied by removing from fund balance

- Commission approved corrective budget amendment (4/23/2025)
- Six dedicated GL accounts established (lead: 001-510519-640005)
- \$2.87M appropriated out of unassigned fund balance into ARPA authority
- Interfund transfer entries across Funds 001, 400, and 401
- Resolution and agenda memo filed for audit record

6

New GL accounts / 3 funds impacted

OUTCOME

Appropriation control restored; activity fully traceable

- Every project mapped to an itemized line with beneficiary and % utilized
- \$2.09M expended, \$99.5K encumbered vs. \$2.87M appropriated (76.4% utilized)
- \$675.2K remaining within SLFRF expenditure deadline (12/31/2026)
- Reconciliation ties to Tyler ERP trial balance and Treasury portal

\$675,180

Remaining available — on track



76.4% of the \$2.87M appropriation has been expended across 19 approved projects, with \$675.2K remaining to deploy against the 12/31/2026 deadline

TOTAL APPROPRIATED

\$2,865,401

19 projects on 4/23/25 list

EXPENDED TO DATE

\$2,090,700

76.4% of appropriation

ENCUMBERED / OPEN PO

\$99,521

Active commitments

REMAINING BALANCE

\$675,180

23.6% available

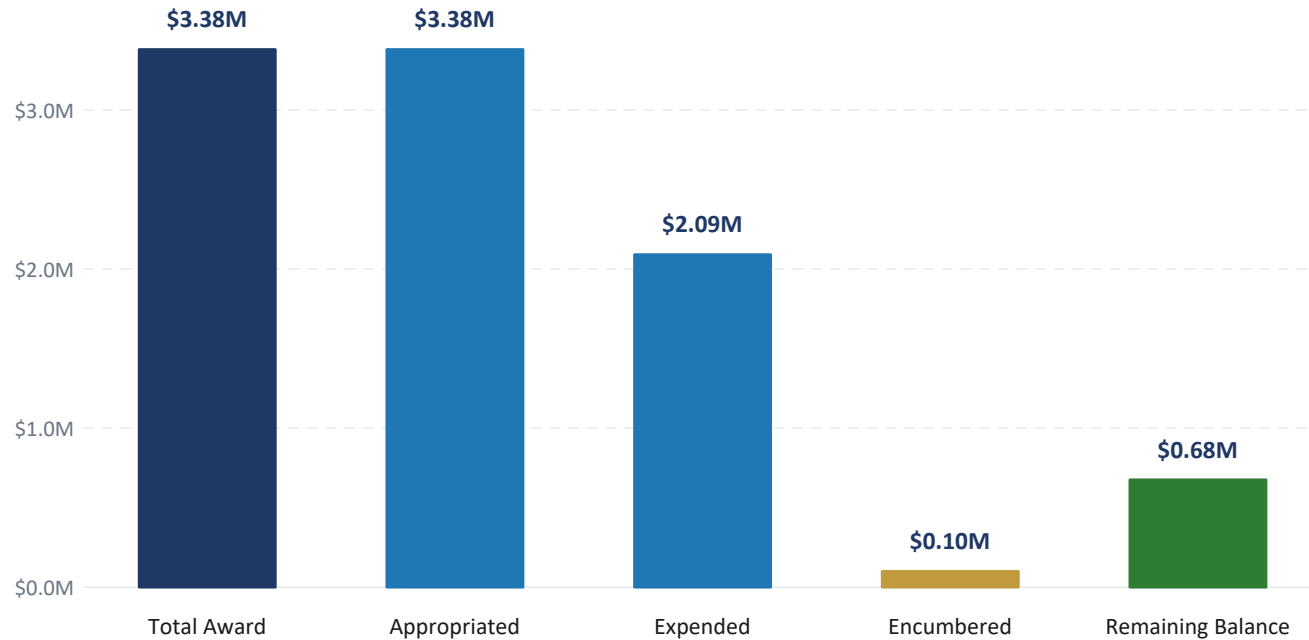
#	PROJECT	DEPARTMENT	ALLOCATED	EXPENDED	UTILIZATION	%
1	Parking Lot — Repair and Restripe	Public Works	\$100,000	\$100,000		100%
2	Amnesty / Code Assistance	Code Enforcement	\$100,000	\$15,679		16%
3	Architect Building	Public Works / Admin	\$10,000	\$0		0%
4	2nd Floor Renovation & Drainage	General Government	\$133,401	\$25,849		19%
5	Police Bonus	Police Department	\$240,000	\$240,000		100%
6	Parks Service Building	Parks & Recreation	\$380,000	\$339,780		89%
7	Vac Truck	Public Works / Stormwater	\$150,000	\$150,000		100%
8	Excavator	Public Works	\$110,000	\$39,020		35%
9	A/C Building	General Services / Facilities	\$300,000	\$300,000		100%
10	SW 25 Pump Station Contribution	Stormwater / Public Works	\$500,000	\$500,000		100%
11	Police Equipment	Police Department	\$250,000	\$217,509		87%
12	Stormwater Control (Additional Pumps)	Stormwater	\$100,000	\$100,000		100%
13	Community Center	Parks & Recreation	\$225,000	\$0		0%
14	Town Hall Restrooms ADA	General Government	\$65,000	\$0		0%
15	Police Badges	Police Department	\$5,000	\$4,091		82%
16	Town Hall Exterior	General Services / Facilities	\$27,000	\$0		0%
17	Third Floor Furniture	General Government	\$35,000	\$0		0%
18	AED and Life Vac Devices	General Government / Safety	\$35,000	\$5,025		14%
19	IT Upgrades	Information Technology	\$100,000	\$53,748		54%
TOTAL — 19 PROJECTS			\$2,865,401	\$2,090,700		76.4%

■ Complete (100%)
 ■ Advanced (≥50%)
 ■ In progress (<50%)
 ■ Not started



\$3.38M federal award traces cleanly from appropriation to \$2.19M obligated and \$675.2K remaining, with all figures reconciling to Tyler ERP and the SLFRF award

FLOW OF FUNDS (\$ MILLIONS)



RECONCILIATION DETAIL

As of 4/30/2026

A. FEDERAL AWARD

SLFRF award (FY2021) **\$3,380,261**

B. APPROPRIATIONS

Commission list (4/23/25) **\$2,865,401**

Prior-period ARPA spend **\$514,860**

Total appropriated \$3,380,261

C. EXPENDITURES & OBLIGATIONS

Expended to date **\$2,090,700**

Encumbered / open POs **\$99,521**

Total obligated \$2,190,221

REMAINING BALANCE \$675,180





Agenda Item Report

Subject:	Report from the Finance Department — Finance Director Davermann
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	
Dept/Group:	Town Clerk
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

1. TPP_Finance_Accomplishments_4.22.26

Town of Pembroke Park Finance Department – Accomplishments & Updates

Welcome To
The Town of
Pembroke Park

Established 1957

Town of Pembroke Park Commission Workshop

April 29th, 2026



Finance Department Mission: Five Pillars of Operational Excellence

Our mission is to safeguard the Town's fiscal health through disciplined stewardship, ensuring compliance with all statutory requirements while delivering the financial infrastructure that enables the Town to meet its commitments to residents, employees, and stakeholders.

1

FISCAL SUSTAINABILITY

Ensure the Town is properly funded through sound revenue management, reserve policies, and long-term financial planning that supports current operations and future investments

2

BUDGET STEWARDSHIP

Deliver a transparent, policy-driven budget process that aligns resources with Commission priorities and provides clear accountability for taxpayer dollars

3

AUDIT EXCELLENCE

Maintain audit-ready financial records with strong internal controls, ensuring timely completion of annual audits with minimal findings and full statutory compliance

4

OPERATIONAL INTEGRITY

Process vendor payments, payroll, and financial transactions accurately and on time, ensuring the Town honors its commitments to employees, vendors, and service providers

5

REGULATORY COMPLIANCE

Meet all federal, state, and local reporting requirements including tax filings, grant compliance, GASB standards, and statutory deadlines without exception

OUR COMMITMENT

These five pillars guide every decision we make, ensuring the Town remains financially sound, legally compliant, and fully capable of delivering on its promises to the community.

WHAT SUCCESS LOOKS LIKE

On-time audits with clean opinions | Balanced budgets aligned with strategic priorities | Accurate and timely vendor and payroll processing | Full statutory compliance with zero exceptions | Healthy reserves and fund balances | Transparent financial reporting to Commission and residents



The Problem: A Single Employee Was Creating, Approving, and Updating AP Payment Packets

Evidence from Tyler ERP Packet Audit Report — same person listed as Creator, Approver, and Updater across all three entries

		Packet Audit Report					
Pembroke Park, FL							
Packet Number	Process	Created	Created by	Approved	Approved by	Updated	Updated by
APPKT01017	APPayment	05/17/2024	Christian Noel	05/17/2024 1:02 PM	Christian Noel	05/17/2024	Christian Noel
APPKT01017	APPayment	05/17/2024	Christian Noel	05/17/2024 1:02 PM	Christian Noel	05/17/2024	Christian Noel
APPKT01017	APPayment	05/17/2024	Christian Noel	05/17/2024 1:02 PM	Christian Noel	05/17/2024	Christian Noel

Christian Noel appears 3x — as Creator, Approver, AND Updater for all entries in the packet

WHAT WE SAW

- Same employee created the payment packet, approved it, and updated it
- No second set of eyes before a check was printed and signed
- No confirmation that work was performed or invoice was accurate

RISKS EXPOSED

- Fraudulent or duplicate payments going undetected
- Payment for work not performed or invoices over-billed by vendors
- Commissioners signing checks with no assurance of prior review

AUDIT CONCERN

- Material weakness in segregation of duties — a foundational internal control
- Exposes the Town to reportable audit findings and repeat observations
- Creates personal liability for officials signing checks they didn't verify

The Fix: Multi-Level Independent Review Before Any Check is Signed

Evidence from the Invoice Approval History Register — every invoice now shows a documented chain of independent approvers

Pembroke Park, FL		Invoice Approval History Register				
Vendor Name	Payable Number	Post Date	Description		Amount	
Craig A. Smith and Associates LLC	3209	10/01/2025	S.W. 25th Street Stormwater Improv-Sr. Supv Eng		\$195.00	
Approval Path/Department	Approver	Status	Order	Comment	Date	
Roads & Streets/Roads & Streets	Paul Barsky	Submitted			03/13/2026	
Roads & Streets/Roads & Streets	Lissette Rodriguez	Approved	0		03/16/2026	
Roads & Streets/Roads & Streets	Jeffrey Odoms	Approved	10		03/18/2026	
Roads & Streets/Roads & Streets	James Davermann	Approved	20		03/18/2026	
	Lissette Rodriguez	Approved			03/20/2026	
Empire Computing & Consulting Inc.	14518	10/01/2025	Excess control for first floor		\$1,613.60	
Approval Path/Department	Approver	Status	Order	Comment	Date	
IT/I.T.	Paul Barsky	Submitted			03/27/2026	
IT/I.T.	Lissette Rodriguez	Approved	0		03/27/2026	
IT/I.T.	Mark Pakula	Approved	10		03/27/2026	
IT/I.T.	James Davermann	Approved	20		03/30/2026	
	David Lynch	Approved			03/30/2026	

WHAT THE REGISTER SHOWS

- ✓ **Craig A. Smith** — 4 distinct approvers across Roads & Streets
- ✓ **Empire Computing** — 4 approvers including Town Manager
- ✓ **Department accountability** — routing by Roads & Streets and I.T. ensures work is confirmed by the requesting department
- ✓ **Every step timestamped** — full audit trail captured in Tyler ERP
- ✓ **No self-approval** — submitter never appears as approver

WORK VERIFIED

Department Head confirms work was performed and services delivered before any approval moves forward

COST VALIDATED

Finance Director and Town Manager verify amount, GL coding, and budget availability before check release

COMPLIANCE ALIGNED

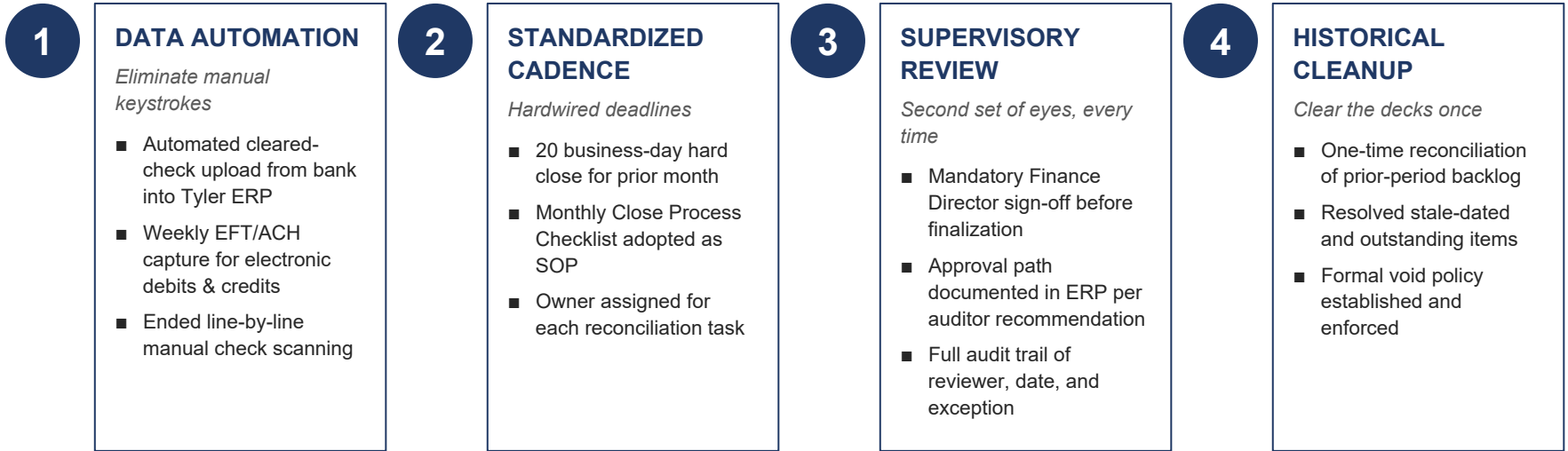
Segregation of duties now meets COSO and GAO Green Book internal control standards

Bank Reconciliation Cycle Time Transformed from Months to 20 Business Days

Resolved prior audit finding by redesigning the reconciliation process around four mutually reinforcing drivers



FOUR DRIVERS OF THE TURNAROUND



OUTCOMES: Prior audit finding resolved | Monthly financials delivered on time | Fraud and error detected within weeks, not quarters | Audit-ready documentation captured in Tyler ERP

Raised Capitalization Threshold from \$250 to \$5,000 to Reduce Admin Burden and Audit Risk

New SOP brings Pembroke Park in line with GFOA Best Practice, Federal Uniform Guidance, and every peer municipality in the region

PRIOR POLICY

\$250

capitalization threshold

20x
INCREASE

NEW POLICY (FINANCE SOP)

\$5,000

matches GFOA & peer standard

THE PRACTICAL IMPACT

A \$300 office chair or a \$500 printer is no longer tracked for 5+ years of depreciation schedules, reducing hundreds of hours of administrative overhead annually.

PRIOR \$250 POLICY — DRAWBACKS

- **Administrative overload:** staff tracked, tagged, and depreciated hundreds of low-value items (chairs, calculators, small tools)
- **Audit exposure:** more asset records = more items to reconcile, more opportunities for error, more findings
- **Immaterial distortion:** tracking \$250 items added clutter without improving financial insight or stewardship
- **Out of step:** 20x stricter than GFOA Best Practice and all comparable Broward municipalities

NEW \$5,000 POLICY — BENEFITS

- **Reduced admin burden:** Finance and departments stop tagging, tracking, and depreciating low-value items
- **Lower audit risk:** fewer asset records mean cleaner reconciliations and fewer findings on immaterial items
- **Focus on materiality:** staff effort concentrated on assets that actually affect financial statements
- **Peer alignment:** Pembroke Park now benchmarks cleanly against comparable Florida municipalities

PEER BENCHMARK: \$5,000 is the prevailing threshold across comparable Florida municipalities (Broward County and statewide), matching the GFOA Best Practice recommendation since 1997

New Event Expense Tracking Form Enables Real-Time Audit and Vendor Price History

One-page form captures budget, GL coding, vendor line items, and prior-year comparisons — shown below for the 2025 Lighting Display event

EVENT PLANNING FORM		
Budgeted Amount:	200,000.00	
Event Name	Lighting Display	
Date of Event		
GL Account #	001-570572-640000-00-9092	
PO #		
Department:	PARKS	
VENDOR NAME	ACTUAL	ITEM DESCRIPTION
Artistic Holiday Designs	71,200.00	Field services
Artistic Holiday Designs	25,799.00	Lease equipment
Security Alliance LLC	3,770.00	Security guard
Samclub	3,282.66	Hot dogs, drinks, chips
Flying Connected Inc	3,000.00	Onsite support & training/payment processing
Miami Sound Rental	2,565.61	Stage rental
Miami Sound Rental	1,841.05	Stage rental
Ernest B. Gonder	1,800.00	Choir
Webrestaurantstore sinals 2025	1,719.00	Hot & cold portable hand sink
United Rental	1,396.83	light tower rentals
Walmart	1,289.73	kaffle items
SP Dallas Toys Wholesale	1,220.43	Merchandise to sell at holiday event
Event Depot	1,070.00	Snow machine rental
Rands Miami	1,000.00	Search lights
Tree Lighting ceremony Billboards Lights 2025 : Vendor - Synovus Bank-Card Services	1,000.00	Billboard-Ceremony
Flying Connected Inc	876.22	ipad 9.7", chip card reader,dock for square reader/payment processing
Samclub	874.14	Hot dogs, drinks, chips
Bounce 2 Bounce	827.99	Super Bounce House
A & A Parts & Carts, LLC	750.00	Carts rentals
SP Dallas Toys Wholesale	747.00	Merchandise to sell at holiday event
SP Dallas Toys Wholesale	625.00	Merchandise to sell at holiday event
Flying Connected Inc	616.75	Printers for POS
SP Dallas Toys Wholesale	534.00	Merchandise to sell at holiday event
SP Dallas Toys Wholesale	445.00	Merchandise to sell at holiday event

Form excerpt — full form continues with additional vendors. Totals: \$131,882.68 actual spend against \$200,000 budget.

WHAT THIS FORM UNLOCKS

- **Real-time event audit:** every dollar visible by vendor, item, and GL code without waiting for year-end
- **Vendor price history:** “Previous” column lets staff catch price creep and negotiate from data
- **Budget vs. actual:** \$200K budget vs. \$131.9K actual — 34% under budget, documented on one page
- **Vendor consolidation signal:** repeat vendors stand out, exposing opportunities to negotiate volume or rebid
- **GL & PO traceability:** single GL account and PO tie every expense back to the event for clean reporting
- **Year-over-year budgeting:** historical actuals inform next year’s budget with evidence, not guesswork
- **Fraud & duplicate detection:** outliers and double-pays are visible at a glance during review
- **Sunshine-Law ready:** one-page answer to any public records request on event spending

ARPA Remediation: Restored Budget Authority Over Federal Relief Funds in Their Final Year

Finance identified an accounting misclassification that had quietly buried ARPA dollars in fund balance, then moved quickly to restore Commission oversight before the federal deadline

1

THE PROBLEM

ARPA dollars were invisible to the Commission

- Federal ARPA relief funds had been recorded in a way that commingled them with fund balance
- No dedicated budget lines existed, so Commission could not authorize or track spending
- Federal obligation deadline was approaching in the final eligible year

2

THE DISCOVERY

Finance traced the money back to its source

- Diagnosed how ARPA revenue had been recognized and where it had come to rest in fund balance
- Identified affected funds and confirmed the full amount remained unspent and eligible
- Coordinated with external auditors to validate the correction path

3

THE SOLUTION

Built a clean, Commission-approved path

- Drafted a corrective budget amendment to create dedicated ARPA spending authority
- Executed interfund transfers so dollars landed in the right funds for eligible uses
- Packaged resolution, memo, and supporting workbook for Commission approval

4

THE OUTCOME

Commission now controls the funds

- Commission voted spending authority into place before federal deadline
- Federal relief dollars preserved, visible, and ready to deploy in the final eligible year
- Books cleared and aligned with auditor expectations for the current cycle

Compressed Purchase Order Cycle Time from 7–10 Days to 48 Hours

Departments now get procurement answers fast enough to keep operations moving — eliminating the bottlenecks that stalled vendor payments and delayed projects

BEFORE

7–10 days

typical PO turnaround

~80%
FASTER

AFTER

48 hours

standard SLA, every PO

WHY IT MATTERS

Emergency repairs, time-sensitive contracts, and routine purchases no longer stall. Departments keep moving without workarounds.

BOTTLENECKS REMOVED AT EVERY STAGE OF THE PROCESS

STAGE 1 INTAKE

BOTTLENECKS ELIMINATED

- Paper/email requests with missing vendor info
- Back-and-forth to find the right GL account
- No visibility into request status

NEW FLOW

- ✓ Standardized request form with required fields
- ✓ Procurement Administrator triages requests same-day

STAGE 2 REVIEW & APPROVAL

BOTTLENECKS ELIMINATED

- Serial approvals waiting on individual availability
- Unclear thresholds triggering extra sign-offs
- Requests routed without budget verification

NEW FLOW

- ✓ Clear approval thresholds and routing rules
- ✓ Budget availability confirmed before approval

STAGE 3 ISSUANCE

BOTTLENECKS ELIMINATED

- Manual PO entry into Tyler ERP
- Vendor set-up handled ad hoc when PO ready
- Requestor not notified when PO issued

NEW FLOW

- ✓ Vendor set-up handled up-front in parallel
- ✓ PO issued and requestor notified same day

Budget Analysis Enabled Competitive Police Pay

Scenario modeling ensured fiscal sustainability while achieving recruitment goals

CHALLENGE

Determine optimal CBA terms that attract experienced officers while keeping PD budget under 30% of Town revenues

APPROACH

Built budget projection model testing 4 scenarios across pessimistic, base, and optimistic revenue assumptions:

Scenario	Scale Adj.	Step Increase	Status
A	3%	5%	—
B	5%	5%	—
C	5%	7%	—
D	7%	5.5% / 4.7%*	✓ APPROVED

*Officers 5.5% / Sergeants & Lieutenants 4.7%

RESULT

Scenario D approved — competitive rates now attract officers with 8-10 years of average experience



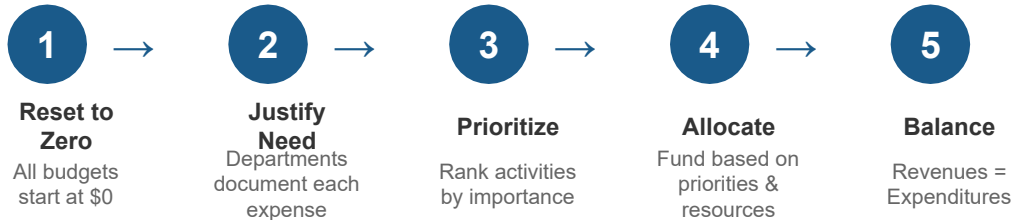
Zero-Based Budgeting Delivered Balanced FY26 Budget

Every dollar justified from zero — no automatic carryovers from prior year

WHAT IS ZERO-BASED BUDGETING?

Unlike traditional budgeting that adjusts prior year amounts, ZBB requires each department to build their budget from scratch and justify every expense.

THE ZBB PROCESS



KEY BENEFITS

Benefit	Impact
Eliminates wasteful spending	No inherited inefficiencies
Aligns resources to priorities	Strategic fund allocation
Increases accountability	Departments own their numbers
Improves transparency	Clear justification for all spending

RESULT



Balanced Budget

Adopted FY26

Revenues = Expenditures

No deficit financing required

All expenses justified from zero

Only 2% increase vs. prior year

\$29,498,205 vs. \$28,920,789 PY

Town of Pembroke Park Adopts First Capital Improvements Element in 11 Years

\$36.1M investment across 18 projects positions the Town for sustainable infrastructure growth through FY 2030

Investment by Category: Sewer (\$23.2M) | Stormwater (\$8.4M) | Facilities (\$3.3M) | Parks (\$0.3M) | Roads (\$1.0M)

Critical Infrastructure Priorities: Lift Station replacements (LS 14, 17, 19) to protect public health; septic-to-sewer conversion on SW 30th Avenue; Town Hall generator and HVAC modernization

Funding Strategy: \$1.6M grant-funded (HMGP, LWCF, MPO Surtax, CSLIP); \$8.3M Town-funded; rate study implementation and credit financing options for \$28.0M unfunded need

Compliance Framework: Now aligned with current Florida Statutes 163.3177 and 163.3180 (as amended through 2024); establishes Level of Service standards; requires annual review and amendment

Finance Department Achieved First On-Time Audit in Seven Years Through Process Redesign and Enhanced Coordination

7

years since last on-time audit

~40%

reduction in year-end audit workload

Accounting firm with 100+ government clients (James Moore & Co.) was selected to conduct the audit.

Key Strategies Implemented

- 1 Year-Round Audit Preparation**
Shifted from reactive year-end scramble to continuous documentation and monthly reconciliation cycles
- 2 Enhanced Auditor Coordination**
Established bi-weekly check-ins with external auditors and proactive issue communication
- 3 Cross-Departmental Accountability**
Implemented clear deadlines and escalation protocols for information requests
- 4 Standardized Documentation**
Created audit-ready workpaper templates and centralized document repository
- 5 Created a Schedule of Tasks by Employee**
Produced file separating tasks by category and employee, which along with workpaper templates and centralized document storage reduced overlap and workload by 40%

New Procurement Administrator Strengthened Compliance, Training, and Risk Management Town-Wide

100%

New Hires Require Procurement Training

7

Multi-dept. Training Sessions Completed as of 1/26

48-hour turnaround for Purchase Orders

5

RFP and Bid Processes Completed since May (~\$200K)

Training & Education

- Conducted 7 training sessions for leadership and staff on procurement rules and best practices
- Developed procurement training materials for all new hires

Risk Management

- Proactively identifies procurement risks and flags questionable transactions
- Surfaces concerns directly to Town Manager and Finance Director
- Assists with setting up vendors
- Conducts contract reviews to find lower pricing opportunities

Compliance & Oversight

- Confers with Town Attorney and in-house procurement expert to ensure best practice compliance
- Currently updating the Procurement Manual
- Directly oversees all Town purchases > \$1,500

Strategic Initiatives

- Spearheads CCNA Evaluation Committee
- Drives continuous improvement in procurement processes town-wide
- Implementation of the Bid-Waiver Justification form to speed up emergency responses and recognize sole source vendors
- Paperless e-bidding

Strengthening procurement integrity through training, compliance, and proactive risk management



Finance Department Developed Five Standardized Forms to Streamline Processes, Improve Accuracy, and Strengthen Controls

1 CHECK REQUEST FORM

Problem: Inconsistent documentation for ad-hoc payment requests; missing approvals and incomplete information causing processing delays

Solution: Standardized form for non-travel reimbursements and last-minute check requests

2 TRAVEL REIMBURSEMENT FORM

Problem: Manual per diem calculations prone to errors; inconsistent application of mileage rates; time-consuming verification by Finance staff

Solution: Simplified per diem form with auto-calculated totals based on rates and mileage

3 EVENT EXPENSE FORM

Problem: No visibility into event spending trends; budget overruns discovered after the fact; inability to benchmark costs year-over-year

Solution: Itemizes and tracks event expenses with prior year comparison for better control

4 BUILDING CHECK REQUEST FORM

Problem: Time spent on manual lookups

Solution: Automates pay calculation for building inspection services by vendor type

5 FINANCIAL REPORTING CALENDAR TRACKER

Problem: Town was often out of compliance due to missing unknown filing deadlines

Solution: Calendar lists each report due by date, state agency, requirements, reported contacts, and data locations

KEY IMPACT

Reduced processing errors | Faster approval cycles | Improved documentation consistency | Enhanced audit trail | Better budget visibility | On-Time Reporting

Finance Department Cleared Six-Month Fuel Tax Filing Backlog and Established Sustainable Compliance Process

6

Month Backlog
Cleared

\$2K

Tax Refund
Recouped

THE CHALLENGE

Six months of unfiled fuel tax returns created compliance risk and potential penalties. Documentation was scattered across departments.

Key Issues:

- Unclear accountability for filings
- Previous manual process for tabulating fuel usage

THE SOLUTION

Reconstructed six months of filings and created a sustainable compliance framework going forward.

Actions Taken:

- Reconstructed historical fuel purchase records in WEX
- Automated fuel usage tabulation by fuel type and category
- Filed all late returns with the state
- Identified and claimed \$2K tax refund on initial attempt
- Reports are now filed on time monthly and refunds granted (approx. ~\$500/month)

New Compliance Framework: Documentation Requirements Now Tracked

Fuel Receipts

Detailed receipts for all tax-paid purchases collected systematically

Vehicle Registration

Verification of registration and weight maintained for IFTA

Equipment IDs

Vehicle and equipment identification numbers tracked centrally



Five Strategic Initiatives To Drive Finance Department Transformation in FY27

INITIATIVE	WHY IT MATTERS	KEY ACTIONS	EXPECTED OUTCOME
1 Updated Fixed Assets Policy & Roll Forward	Current capitalization thresholds are outdated and inconsistent with GASB standards; fixed asset records require reconciliation to ensure audit-ready accuracy	Draft new SOP with revised thresholds; conduct physical inventory; reconcile additions, disposals, and depreciation; obtain Commission approval	GASB-compliant asset management; cleaner audit findings; accurate financial statements; reduced depreciation errors
2 Comprehensive Budget Book	Town lacks a formal budget document that communicates fiscal priorities, performance metrics, and resource allocation to stakeholders and residents	Contracted third-party vendor (CLEARGOV) specializing in budget book creation, formatting, and updating for municipalities. Town only need provide relevant data	GFOA Distinguished Budget Award eligibility; enhanced transparency; improved Commission and public engagement
3 Continuous Auditing Program	Internal control weaknesses are typically discovered during annual audit, limiting time for corrective action and increasing risk of repeat findings	Develop on-the-go internal audit program including quarterly self-assessment checklists; interim audits in conjunction with external auditors; creation of corrective action tracking system to proactively address findings	Proactive issue identification; reduced audit findings; stronger internal controls; year-round compliance assurance
4 Automated Financial Reporting Dashboards	Monthly financial reports are manually compiled, delaying budget-to-actual visibility and limiting department heads' ability to manage spending proactively	Build Excel/Power BI dashboards linked to ERP; automate data refresh; train department heads; establish monthly review cadence	Real-time budget visibility; faster decision-making; reduced manual effort; improved fiscal accountability across departments
5 Multi-Year Financial Forecasting Model	Budget planning is limited to single-year horizon, making it difficult to anticipate revenue trends, plan for capital needs, or model policy impacts	Build 5-year projection model; incorporate revenue drivers and expenditure trends; integrate with CIP; present scenarios to Commission annually	Long-term fiscal sustainability; informed capital planning; proactive policy decisions; enhanced credit rating support



Agenda Item Report

Subject:	Discussion on the Finance Department and Town Financial Update — Sponsored by Vice Mayor Kashem
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	Musfika Kashem, Vice Mayor
Dept/Group:	Commission
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

1. 2026 Account Summary Export and Detail 5_1_2026_revised - Department
2. 2026 Account Summary Export and Detail 5_1_2026_revised - Encumbrances
3. 2026 Account Summary Export and Detail 5_1_2026_revised - Budget Transfer

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Admin	Cellular Phones	-	-	-	-	-	262.61	(262.61)
Admin	Misc. Charges	35,000.00	-	6,260.88	-	35,000.00	45,405.35	(16,666.23)
Admin	Contractual Services	17,000.00	99,710.62	91,945.87	-	116,710.62	38,896.79	(14,132.04)
Admin	Contractual Services-Legal Retainer Anx	-	-	-	-	-	13,992.50	(13,992.50)
Admin	Office Supplies	3,000.00	-	-	-	3,000.00	15,211.39	(12,211.39)
Admin	Special Pay-Employee Awards/Incentives	-	-	-	-	-	11,597.80	(11,597.80)
Admin	Office Supplies-Other*	-	-	-	-	-	10,384.67	(10,384.67)
Admin	Group Insurance	57,000.00	-	-	-	57,000.00	66,246.98	(9,246.98)
Admin	Life Insurance (John Hancock VUL)	3,812.10	-	-	-	3,812.10	9,316.35	(5,504.25)
Admin	Dental/Vision Insurance	2,702.64	-	-	-	2,702.64	7,404.48	(4,701.84)
Admin	Vehicle Expense-Admin-Interest	-	-	-	-	-	3,740.91	(3,740.91)
Admin	Advertising	-	-	-	-	-	3,504.87	(3,504.87)
Admin	Education/Training - Instructor Led Sem	-	-	-	-	-	3,143.21	(3,143.21)
Admin	Life Insurance (Standard Insur.Co.)	3,140.94	-	-	-	3,140.94	5,654.28	(2,513.34)
Admin	Memberships/Subscriptions	1,000.00	-	-	-	1,000.00	3,275.31	(2,275.31)
Admin	Overtime	-	-	-	-	-	1,979.25	(1,979.25)
Admin	Workers' Compensation	739.63	-	-	-	739.63	2,280.72	(1,541.09)
Admin	General Liability - Property Insurance	13,000.00	-	-	-	13,000.00	14,455.05	(1,455.05)
Admin	Cellular Phones	2,000.00	-	-	-	2,000.00	3,203.11	(1,203.11)
Admin	Other Current Charges - Other	-	-	-	-	-	1,176.00	(1,176.00)
Admin	Town Hall-Janitorial Services	4,000.00	-	3,691.07	-	4,000.00	1,306.57	(997.64)
Admin	Telephone/Communications Cost-Beeper	-	-	-	-	-	926.54	(926.54)
Admin	Travel - Per Diem/Meals	-	-	-	-	-	760.40	(760.40)
Admin	Vehicle Expense - Maintenance & Repair	-	-	-	-	-	639.31	(639.31)
Admin	Clerk's Office-Document Retention	-	-	(298.00)	-	-	723.54	(425.54)
Admin	Travel and Per Diem-Registration Fees	-	-	-	-	-	400.30	(400.30)
Admin	Vehicle Expense-Tires and Batteries	-	-	-	-	-	157.95	(157.95)
Admin	Operating Supplies - Other*	-	-	-	-	-	103.24	(103.24)
Admin	Machinery and Equipment	6,000.00	-	(1,696.68)	-	6,000.00	7,782.43	(85.75)
Admin	Vehicle Expense-Other	-	-	-	-	-	16.50	(16.50)
Admin	Misc. Maintenance - Car & Buildings	-	-	-	-	-	14.88	(14.88)
Admin	Printing	144.22	-	-	-	144.22	-	144.22
Admin	Membership/Subscriptions-Series	800.00	-	-	-	800.00	430.00	370.00
Admin	Lease Expense-Copy Machine	908.63	-	-	-	908.63	260.63	648.00
Admin	Vehicle Expense - Gasoline	2,268.36	-	-	-	2,268.36	317.98	1,950.38
Admin	Long Term Care (John Hancock Co.)	2,138.72	-	-	-	2,138.72	(403.50)	2,542.22
Admin	Travel	10,000.00	-	-	-	10,000.00	4,535.32	5,464.68
Admin	Contractual Services Business Tax Structural	6,588.00	-	-	-	6,588.00	700.00	5,888.00
Admin	Business Meetings/Meals	10,000.00	-	-	-	10,000.00	1,733.08	8,266.92
Admin	FICA Taxes Expense	35,751.97	-	-	-	35,751.97	20,876.69	14,875.28
Admin	Employee Retirement Expense	100,606.46	-	-	-	100,606.46	84,179.26	16,427.20
Admin	Lease Expense - Vehicles	28,000.00	-	-	-	28,000.00	-	28,000.00
Admin	Full Time Salaries	446,899.62	(99,710.62)	-	-	347,189.00	270,291.76	76,897.24
Building	Contractual Services-Software Maint Fees	10,000.00	-	29,666.67	-	10,000.00	23,250.55	(42,917.22)
Building	Professional Services-Engineering	-	-	-	-	-	28,110.00	(28,110.00)
Building	Misc. Charges	10,000.00	-	122.01	-	10,000.00	25,429.23	(15,551.24)
Building	Group Insurance	36,000.00	-	-	-	36,000.00	41,384.41	(5,384.41)
Building	Special Pay	25,000.00	-	-	-	25,000.00	30,237.56	(5,237.56)
Building	Office Supplies- Other	-	-	-	-	-	3,414.86	(3,414.86)
Building	Contractual Services-User Fees Ink Force	1,000.00	-	-	-	1,000.00	3,500.00	(2,500.00)
Building	Vehicle Expense - Interest	-	-	-	-	-	2,440.08	(2,440.08)
Building	Contractual Services-Planning	-	-	-	-	-	1,455.00	(1,455.00)
Building	Uniforms	800.00	-	-	-	800.00	2,113.99	(1,313.99)
Building	Contractual Services-Engineering	-	-	-	-	-	1,140.00	(1,140.00)
Building	Education & Training-Registration/Books	2,600.00	-	-	-	2,600.00	3,584.00	(984.00)
Building	Life Insurance (Standard Insur.Co.)	3,500.00	-	-	-	3,500.00	4,258.76	(758.76)
Building	Life Insurance (John Hancock VUL)	3,859.32	-	-	-	3,859.32	4,423.35	(564.03)
Building	Vehicle Expense - Principal	-	-	-	-	-	234.89	(234.89)
Building	Communications Cost-Beeper	-	-	-	-	-	148.15	(148.15)

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Building	Memberships/Subscription	2,000.00	-	-	-	2,000.00	1,798.81	201.19
Building	Lease Expense-Copier	650.00	-	-	-	650.00	260.62	389.38
Building	Maintenance & Repair Car Bldg & Equipmt.	700.00	-	-	-	700.00	142.95	557.05
Building	Dental/Vision Insurance	3,500.00	-	-	-	3,500.00	2,466.50	1,033.50
Building	Office Supplies	1,900.00	-	-	-	1,900.00	752.71	1,147.29
Building	Workers' Compensation	4,000.00	-	-	-	4,000.00	1,824.57	2,175.43
Building	Cell Phone	4,000.00	-	-	-	4,000.00	1,136.45	2,863.55
Building	Contractual Service-Town Hall-Janitorial	4,000.00	-	-	-	4,000.00	-	4,000.00
Building	Printing & Forms	4,685.90	-	-	-	4,685.90	-	4,685.90
Building	Long Term Care (John Hancock Co.)	4,000.00	-	-	-	4,000.00	(762.86)	4,762.86
Building	Vehicle Expense-Gasoline Costs	6,000.00	-	-	-	6,000.00	143.33	5,856.67
Building	Travel	7,500.00	-	-	-	7,500.00	6.72	7,493.28
Building	Insurance - Property & Liability	30,000.00	-	-	-	30,000.00	20,041.20	9,958.80
Building	Machinery and Equipment	25,600.00	-	2,060.88	-	25,600.00	12,574.57	10,964.55
Building	Employee Retirement Expense	66,922.68	-	-	-	66,922.68	49,254.54	17,668.14
Building	FICA Taxes Expense	38,159.76	-	-	-	38,159.76	20,149.10	18,010.66
Building	Overtime	26,019.30	-	-	-	26,019.30	5,029.54	20,989.76
Building	Machinery and Equipment	-	-	-	-	-	(23,000.00)	23,000.00
Building	Contractual Services-Bldg Dept Structural	27,196.32	-	-	-	27,196.32	-	27,196.32
Building	Contractual Services Business Tax. Structural	27,387.20	-	-	-	27,387.20	-	27,387.20
Building	Contractual Services-Bldg Dept Mech	53,327.20	-	-	-	53,327.20	20,050.00	33,277.20
Building	Contractual Services-Bldg Dept Elect	53,327.20	-	-	-	53,327.20	12,850.00	40,477.20
Building	Contractual Services-Bldg Dept Plumb	53,327.20	-	-	-	53,327.20	7,575.00	45,752.20
Building	Administrative Services GF Cost Allocation	109,358.73	-	-	-	109,358.73	-	109,358.73
Building	Full Time Salaries	345,990.28	-	-	-	345,990.28	230,136.99	115,853.29
Clerk's Office	Contractual Services	15,000.00	100,000.00	65,315.61	-	115,000.00	64,251.44	(14,567.05)
Clerk's Office	Workers' Compensation	-	-	-	-	-	912.30	(912.30)
Clerk's Office	Memberships/Subscriptions	1,400.00	-	-	-	1,400.00	2,298.00	(898.00)
Clerk's Office	Long Term Care (John Hancock VUL)	2,500.00	-	-	-	2,500.00	3,311.70	(811.70)
Clerk's Office	Dental/Vision Insurance	1,700.00	-	-	-	1,700.00	2,439.50	(739.50)
Clerk's Office	Misc. Charges	1,500.00	-	-	-	1,500.00	2,035.13	(535.13)
Clerk's Office	Life Insurance (Standard Insur.Co.)	1,300.00	-	-	-	1,300.00	1,642.48	(342.48)
Clerk's Office	Office Supplies	500.00	-	-	-	500.00	473.50	26.50
Clerk's Office	Cellular Phones	605.00	-	-	-	605.00	-	605.00
Clerk's Office	Advertising	1,500.00	-	-	-	1,500.00	750.00	750.00
Clerk's Office	Group Insurance	25,632.27	-	-	-	25,632.27	22,809.08	2,823.19
Clerk's Office	Machinery & Equipment	3,000.00	-	-	-	3,000.00	(464.39)	3,464.39
Clerk's Office	Education & Training	8,350.00	-	-	-	8,350.00	3,936.25	4,413.75
Clerk's Office	Travel	8,000.00	-	-	-	8,000.00	3,202.17	4,797.83
Clerk's Office	FICA Taxes Expenses	17,141.25	-	-	-	17,141.25	7,566.48	9,574.77
Clerk's Office	General Liability - Property Insurance	37,000.00	-	-	-	37,000.00	21,067.53	15,932.47
Clerk's Office	Special Pay	29,461.00	-	-	-	29,461.00	1,402.30	28,058.70
Clerk's Office	Employee Retirement Expenses	57,812.92	-	-	-	57,812.92	28,498.01	29,314.91
Clerk's Office	Salaries	184,804.67	-	-	-	184,804.67	98,891.88	85,912.79
Code	Misc. Charges	5,000.00	-	-	-	5,000.00	69,033.68	(64,033.68)
Code	Vehicle Expense - Interest	-	-	-	-	-	7,869.43	(7,869.43)
Code	Special Pay	-	-	-	-	-	2,579.29	(2,579.29)
Code	Unemployment Compensation	-	-	-	-	-	2,475.00	(2,475.00)
Code	Workers' Compensation	-	-	-	-	-	1,368.42	(1,368.42)
Code	Vehicle Expense-Tires and Batteries	-	-	-	-	-	157.76	(157.76)
Code	Communications Cost-Beepers	-	-	-	-	-	148.15	(148.15)
Code	Long Term Care (John Hancock Co.)	-	-	-	-	-	(71.94)	71.94
Code	Vehicle Expense-Maintenance & Repair	3,000.00	-	-	-	3,000.00	2,912.54	87.46
Code	Insurance - Property & Liability	16,000.00	-	-	-	16,000.00	15,802.62	197.38
Code	Memberships	800.00	-	-	-	800.00	170.00	630.00
Code	Life Insurance (Standard Insur.Co.)	1,000.00	-	-	-	1,000.00	222.49	777.51
Code	Dental/Vision Insurance	1,000.00	-	-	-	1,000.00	192.72	807.28
Code	Life Insurance (John Hancock VUL)	1,012.00	-	-	-	1,012.00	150.00	862.00
Code	Town Hall-Janitorial	6,000.00	-	3,688.65	-	6,000.00	1,306.35	1,005.00

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Code	Education & Training - Other	1,300.00	-	-	-	1,300.00	-	1,300.00
Code	Uniform Expense	2,000.00	-	-	-	2,000.00	620.00	1,380.00
Code	Office Supplies	1,500.00	-	-	-	1,500.00	-	1,500.00
Code	Printing and Forms	1,500.00	-	-	-	1,500.00	-	1,500.00
Code	Machinery & Equipment (over \$250.00)	2,500.00	-	-	-	2,500.00	-	2,500.00
Code	Contractual Services	9,700.00	-	5,000.00	-	9,700.00	2,129.63	2,570.37
Code	Cell Phones	3,000.00	-	-	-	3,000.00	194.69	2,805.31
Code	FICA Taxes Expense	4,398.40	-	-	-	4,398.40	1,026.14	3,372.26
Code	Group Insurance	7,000.00	-	-	-	7,000.00	3,558.01	3,441.99
Code	Travel - Hotel, Airfare, Mileage, Tolls & Meals	4,000.00	-	-	-	4,000.00	6.26	3,993.74
Code	Employee Retirement Expense	7,713.70	-	-	-	7,713.70	2,773.18	4,940.52
Code	Overtime	5,890.72	-	-	-	5,890.72	115.05	5,775.67
Code	Vehicle Expense-Gasoline	6,000.00	-	-	-	6,000.00	86.21	5,913.79
Code	Contractual Services-Legal-Non Retainer	10,000.00	-	-	-	10,000.00	3,270.00	6,730.00
Code	Full Time Salaries	49,089.31	-	-	-	49,089.31	10,791.22	38,298.09
Commission	Employer Contribution Retirement Fund	60,060.00	-	-	-	60,060.00	260,783.61	(200,723.61)
Commission	Misc. Charges	25,000.00	-	34,607.82	-	25,000.00	8,934.74	(18,542.56)
Commission	Workers' Compensation	-	-	-	-	-	2,280.72	(2,280.72)
Commission	Travel - Lodging	-	-	-	-	-	1,906.86	(1,906.86)
Commission	Long Term Care (John Hancock Co.)	83.94	-	-	-	83.94	1,894.76	(1,810.82)
Commission	Travel and Per Diem-POV Mileage	-	-	-	-	-	760.60	(760.60)
Commission	Special Pay	-	-	-	-	-	525.00	(525.00)
Commission	Education and Training	-	-	-	-	-	482.98	(482.98)
Commission	Life Insurance (Standard Insur.Co.)	3,000.00	-	-	-	3,000.00	2,557.59	442.41
Commission	Dental/Vision Insurance	6,328.89	-	-	-	6,328.89	4,581.15	1,747.74
Commission	Memberships	6,000.00	-	-	-	6,000.00	4,067.00	1,933.00
Commission	Life Insurance (John Hancock VUL)	10,373.52	-	-	-	10,373.52	7,990.08	2,383.44
Commission	Cell Phone	7,149.41	-	-	-	7,149.41	4,490.69	2,658.72
Commission	Travel - Per Diem/Meals	5,000.00	-	-	-	5,000.00	2,138.16	2,861.84
Commission	FICA Taxes Expense	24,024.00	-	-	-	24,024.00	21,101.30	2,922.70
Commission	Machinery & Equipment (over \$250.00)	10,000.00	-	2,662.02	-	10,000.00	1,736.03	5,601.95
Commission	Business Meetings	12,000.00	-	-	-	12,000.00	5,380.62	6,619.38
Commission	Group Insurance Health	52,449.30	-	-	-	52,449.30	34,974.15	17,475.15
Commission	Travel	35,000.00	-	-	-	35,000.00	11,311.15	23,688.85
Commission	Insurance - Property & Liability	51,845.00	-	-	-	51,845.00	23,739.27	28,105.73
Commission	Salaries	300,300.00	-	-	-	300,300.00	236,865.24	63,434.76
Finance	Contractual Services-Professional Svcs	56,000.00	-	69,014.99	-	56,000.00	49,092.50	(62,107.49)
Finance	Special Pay	-	-	-	-	-	13,409.02	(13,409.02)
Finance	Contractual Service	-	-	1,022.94	-	-	3,977.10	(5,000.04)
Finance	Instructor Led Seminars	-	-	-	-	-	1,075.00	(1,075.00)
Finance	Life Insurance (Standard Insur.Co.)	3,000.00	-	-	-	3,000.00	4,070.73	(1,070.73)
Finance	Office Supplies-Other	-	-	-	-	-	692.17	(692.17)
Finance	Long Term Care (John Hancock Co.)	800.00	-	-	-	800.00	638.10	161.90
Finance	Dental/Vision Insurance	3,500.00	-	-	-	3,500.00	3,054.12	445.88
Finance	Cellular Phones	800.00	-	-	-	800.00	337.51	462.49
Finance	Lease Expense-Copiers	800.00	-	-	-	800.00	260.62	539.38
Finance	Printing and Forms	1,200.00	-	-	-	1,200.00	660.20	539.80
Finance	Life Insurance (John Hancock VUL)	500.00	-	-	-	500.00	(84.00)	584.00
Finance	Memberships	1,500.00	-	-	-	1,500.00	-	1,500.00
Finance	Contractual Services-Software Maint Fees	5,000.00	-	-	-	5,000.00	3,385.00	1,615.00
Finance	Office Supplies	2,000.00	-	-	-	2,000.00	352.65	1,647.35
Finance	Workers' Compensation	3,500.00	-	-	-	3,500.00	1,368.52	2,131.48
Finance	Maintenance & Repair	2,500.00	-	-	-	2,500.00	-	2,500.00
Finance	Overtime	6,837.01	-	-	-	6,837.01	3,806.61	3,030.40
Finance	Machinery & Equipment	3,500.00	-	-	-	3,500.00	-	3,500.00
Finance	Misc. Charges	5,000.00	-	-	-	5,000.00	133.41	4,866.59
Finance	Travel	6,000.00	-	-	-	6,000.00	-	6,000.00
Finance	Education & Training-Registration/Books	12,500.00	-	-	-	12,500.00	2,376.33	10,123.67
Finance	General Liability - Property Insurance	30,000.00	-	-	-	30,000.00	15,802.62	14,197.38

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Finance	FICA Taxes Expense	42,127.49	-	-	-	42,127.49	19,839.55	22,287.94
Finance	Group Insurance	67,957.00	-	-	-	67,957.00	42,247.54	25,709.46
Finance	Employee Retirement Expense	106,959.63	-	-	-	106,959.63	54,302.37	52,657.26
Finance	Salaries	519,756.66	-	-	-	519,756.66	243,030.66	276,726.00
Fire rescute	Machinery and Equipment	-	649,468.00	-	-	649,468.00	-	649,468.00
Fire rescute	Contractual Services-Fire Rescue	4,957,277.78	(600,698.78)	-	-	4,356,579.00	3,079,252.69	1,277,326.31
HR	Travel	-	-	-	-	-	1,667.71	(1,667.71)
HR	Education & Training	5,000.00	-	-	-	5,000.00	5,190.00	(190.00)
HR	Life Insurance (Standard Insur. Co.)	-	-	-	-	-	188.80	(188.80)
HR	Cellular Phones	1,000.00	-	-	-	1,000.00	100.10	899.90
HR	Office Supplies	1,800.00	-	-	-	1,800.00	768.99	1,031.01
HR	Workers' Compensation	1,200.00	-	-	-	1,200.00	-	1,200.00
HR	Dental/Vision Insurance	3,000.00	-	-	-	3,000.00	206.22	2,793.78
HR	Life Insurance (John Hancock VUL)	3,000.00	-	-	-	3,000.00	-	3,000.00
HR	Memberships/Subscriptions	4,000.00	-	-	-	4,000.00	999.00	3,001.00
HR	Long Term Care (John Hancok Co.)	3,000.00	-	-	-	3,000.00	(63.30)	3,063.30
HR	Group Insurance	6,972.00	-	-	-	6,972.00	1,656.78	5,315.22
HR	FICA Taxes Expenses	11,200.00	-	-	-	11,200.00	4,942.13	6,257.87
HR	Misc. Charges	8,317.00	-	-	-	8,317.00	426.42	7,890.58
HR	Employee Retirement Expenses	50,328.00	-	-	-	50,328.00	-	50,328.00
HR	Contractual Services	60,000.00	-	-	-	60,000.00	4,000.00	56,000.00
HR	Salaries	140,000.00	-	-	-	140,000.00	64,665.44	75,334.56
IT	Miscellaneous Expenses	12,500.00	-	7,164.48	-	12,500.00	20,392.35	(15,056.83)
IT	Special Pay	-	-	-	-	-	10,480.43	(10,480.43)
IT	Office Supplies	1,000.00	-	-	-	1,000.00	6,412.78	(5,412.78)
IT	Cellular Phones	12,000.00	-	-	-	12,000.00	12,893.21	(893.21)
IT	Overtime	-	-	-	-	-	50.70	(50.70)
IT	Memberships/Subscriptions	1,000.00	-	-	-	1,000.00	900.00	100.00
IT	Contractual Services - Computer Related	10,000.00	-	2,564.90	-	10,000.00	6,933.08	502.02
IT	Dental/Vision Insurance	3,000.00	-	-	-	3,000.00	1,696.29	1,303.71
IT	Life Insurance (Standard Insur.Co.)	3,000.00	-	-	-	3,000.00	1,616.92	1,383.08
IT	Workers Compensation	3,000.00	-	-	-	3,000.00	456.15	2,543.85
IT	Education & Training	2,700.00	-	-	-	2,700.00	-	2,700.00
IT	Life Insurance (John Hancock VUL)	6,500.00	-	-	-	6,500.00	3,162.25	3,337.75
IT	Insurance - Property & Liability	9,000.00	-	-	-	9,000.00	5,264.91	3,735.09
IT	Group Insurance	11,783.00	-	-	-	11,783.00	7,700.01	4,082.99
IT	Travel	6,000.00	-	-	-	6,000.00	1,525.58	4,474.42
IT	Long Term Care Ins.	6,781.00	-	-	-	6,781.00	(1,253.58)	8,034.58
IT	Contractual Services	210,000.00	-	88,490.95	7,554.20	210,000.00	105,318.52	8,636.33
IT	FICA Taxes Expense	17,389.51	-	-	-	17,389.51	8,263.64	9,125.87
IT	Machinery & Equipment	25,000.00	-	3,159.26	-	25,000.00	-	21,840.74
IT	Employee Retirement Expense	61,717.22	-	-	-	61,717.22	30,320.36	31,396.86
IT	Salaries	217,368.83	-	-	-	217,368.83	98,432.24	118,936.59
Legal	Advertising	5,000.00	-	-	-	5,000.00	5,877.30	(877.30)
Legal	Contractual Services-Legal-Non Retainer	400,000.00	-	2,591.00	-	400,000.00	175,732.74	221,676.26
Non Departmental	Misc Charges	106,760.09	(2,813.60)	117,022.80	-	103,946.49	140,421.53	(153,497.84)
Non Departmental	Various Contractual Services	19,144.80	-	25,777.90	-	19,144.80	77,354.73	(83,987.83)
Non Departmental	Lobbying Expenses	258,730.00	-	121,230.58	-	258,730.00	167,278.66	(29,779.24)
Non Departmental	Lobbying Expense	-	-	13,500.00	-	-	9,000.00	(22,500.00)
Non Departmental	Debt Service-Interest Payment	-	-	-	-	-	17,215.79	(17,215.79)
Non Departmental	Internet Connection	-	-	-	-	-	6,283.43	(6,283.43)
Non Departmental	Improvements to Buildings	-	-	-	-	-	4,836.00	(4,836.00)
Non Departmental	Contractual Svc-Computer Related Service	29,941.55	-	(13,476.30)	-	29,941.55	46,053.67	(2,635.82)
Non Departmental	Contractual Services-Town Hall Phone*	-	-	-	-	-	1,468.00	(1,468.00)
Non Departmental	Electricity - Other	-	-	-	-	-	1,425.00	(1,425.00)
Non Departmental	Misc. Market Supplies/Office Supplies	7,789.12	-	-	-	7,789.12	8,971.20	(1,182.08)
Non Departmental	Contractual Services-Prof Services	-	-	-	-	-	1,107.23	(1,107.23)
Non Departmental	Insurance Expense - General Liability/Prop.	-	-	-	-	-	917.08	(917.08)
Non Departmental	Contractual Srvs-Town Hall-Pest Control	384.30	-	-	-	384.30	1,180.00	(795.70)

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Non Departmental	Office Supplies-General Office Supplies	2,318.65	-	-	-	2,318.65	3,016.03	(697.38)
Non Departmental	Office Supplies-Software	-	-	-	-	-	686.10	(686.10)
Non Departmental	Contractual Services-Law Enforcement	-	-	-	-	-	629.40	(629.40)
Non Departmental	Office Supplies-Other	-	-	-	-	-	449.18	(449.18)
Non Departmental	Memberships/Subscription	-	-	-	-	-	129.00	(129.00)
Non Departmental	Telephone Cost - Cellular	-	-	-	-	-	79.35	(79.35)
Non Departmental	Transfer Out to Sewer Fund 400	-	40,000.00	-	-	40,000.00	40,000.00	-
Non Departmental	Employee Awards/Incentives	-	-	-	-	-	-	-
Non Departmental	Transfer Out to Stormwater 401	-	500,000.00	-	-	500,000.00	500,000.00	-
Non Departmental	Contractual Services-Town Hall Security*	-	2,813.60	-	-	2,813.60	2,813.60	-
Non Departmental	Lease Expense-Copy Machine and Other	1,661.16	-	-	-	1,661.16	-	1,661.16
Non Departmental	Town Hall Line Charge/Internet Connection	5,326.97	-	-	-	5,326.97	2,646.08	2,680.89
Non Departmental	Grant and Aids -Grant Matches	5,823.28	-	-	-	5,823.28	1,107.83	4,715.45
Non Departmental	Water-Town Hall	9,082.31	-	-	-	9,082.31	3,606.42	5,475.89
Non Departmental	Maintenance and Repair-3RD FLOOR	7,765.11	-	-	-	7,765.11	2,200.00	5,565.11
Non Departmental	Postage-Shipping-Fed Express	10,759.54	-	-	-	10,759.54	2,149.94	8,609.60
Non Departmental	Donations	17,315.00	-	-	-	17,315.00	5,486.00	11,829.00
Non Departmental	Maintenance & Repair Car Bldg & Equipmnt	45,521.09	-	9,318.75	-	45,521.09	22,101.35	14,100.99
Non Departmental	Electricity-Town Hall	39,591.87	-	-	-	39,591.87	22,171.22	17,420.65
Non Departmental	Building Renovations	31,895.80	-	-	-	31,895.80	8,077.50	23,818.30
Non Departmental	Debt Service-Principal Payment	276,000.00	-	-	-	276,000.00	143,494.48	132,505.52
Non Departmental	Federal Grant - ARPA	-	1,478,920.96	(47,658.10)	-	1,478,920.96	727,884.70	798,694.36
Non Departmental	Capital Outlay - Emergency Generator System	-	1,200,000.00	-	348,169.00	1,200,000.00	-	851,831.00
Parks	Vehicle Expense - Interest	-	-	-	-	-	20,438.70	(20,438.70)
Parks	Pembroke Park- Turkey Drive	12,000.00	-	5,876.55	-	12,000.00	23,811.30	(17,687.85)
Parks	Special Pay	-	-	-	-	-	17,272.51	(17,272.51)
Parks	Christmas Display	200,000.00	(73,117.32)	10,563.74	-	126,882.68	126,882.68	(10,563.74)
Parks	Pembroke Park Health Fair Festival	15,000.00	-	2,203.77	-	15,000.00	22,205.35	(9,409.12)
Parks	Fall Music Festival	12,000.00	-	714.63	-	12,000.00	18,825.24	(7,539.87)
Parks	Office Supplies	-	-	-	-	-	3,253.85	(3,253.85)
Parks	Vehicle Expense-Maintenance & Repair	-	-	-	-	-	3,020.08	(3,020.08)
Parks	Water Charges	5,000.00	-	-	-	5,000.00	6,281.19	(1,281.19)
Parks	Pembroke Park- Toy Drive	12,000.00	-	289.48	-	12,000.00	12,070.92	(360.40)
Parks	Pembroke Park- Egg Hunt	12,000.00	-	3,202.99	-	12,000.00	8,841.00	(43.99)
Parks	Travel- Hotel, Airfare, Milage, Tolls & Meals	-	-	-	-	-	20.18	(20.18)
Parks	Holiday Decorations	50,000.00	(39,411.02)	-	-	10,588.98	10,588.98	-
Parks	Life Insurance (John Hancock VUL)	2,000.00	-	-	-	2,000.00	1,909.98	90.02
Parks	Phone Line- Oglesby Preserve	4,000.00	-	-	-	4,000.00	3,878.23	121.77
Parks	Uniform Expense	2,500.00	-	561.57	-	2,500.00	1,406.70	531.73
Parks	Dental/Vision Insurance	3,000.00	-	-	-	3,000.00	2,143.40	856.60
Parks	Workers' Compensation	2,001.00	-	-	-	2,001.00	1,113.00	888.00
Parks	Citizenship Drive	1,000.00	-	-	-	1,000.00	-	1,000.00
Parks	Memorial Day Event	1,000.00	-	-	-	1,000.00	-	1,000.00
Parks	Juneteenth	1,000.00	-	-	-	1,000.00	-	1,000.00
Parks	Veterans Day Event	1,200.00	-	-	-	1,200.00	-	1,200.00
Parks	Life Insurance (Standard Insur.Co.)	3,000.00	-	-	-	3,000.00	1,779.54	1,220.46
Parks	Phone Line-Behan Park	4,000.00	-	-	-	4,000.00	2,245.20	1,754.80
Parks	FICA Taxes Expense	29,862.72	-	-	-	29,862.72	27,572.61	2,290.11
Parks	Long Term Care (John Hancock Co.)	2,000.00	-	-	-	2,000.00	(309.12)	2,309.12
Parks	Gasoline Costs	5,000.00	-	-	-	5,000.00	2,681.00	2,319.00
Parks	Cellular Phones & Beepers	3,600.00	-	-	-	3,600.00	651.73	2,948.27
Parks	Community Garden	12,000.00	-	(1,326.98)	-	12,000.00	9,137.55	4,189.43
Parks	Education & Training-Registration/Books	5,000.00	-	-	-	5,000.00	-	5,000.00
Parks	Holiday Party	12,000.00	-	1.28	-	12,000.00	6,798.72	5,200.00
Parks	Contractual Services	10,000.00	-	-	-	10,000.00	2,599.71	7,400.29
Parks	Misc. Charges	20,000.00	-	-	-	20,000.00	11,375.73	8,624.27
Parks	Electricity	18,000.00	-	-	-	18,000.00	8,406.66	9,593.34
Parks	Food Distribution Farm Share	12,000.00	-	-	-	12,000.00	1,093.90	10,906.10
Parks	Farmer's Market	12,000.00	-	-	-	12,000.00	-	12,000.00

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Parks	School Supply Drive	12,000.00	-	-	-	12,000.00	-	12,000.00
Parks	Community Movie Night	12,000.00	-	-	-	12,000.00	-	12,000.00
Parks	Culturefest	12,000.00	-	-	-	12,000.00	-	12,000.00
Parks	Insurance - Property & Liability	35,000.00	-	-	-	35,000.00	21,067.53	13,932.47
Parks	Overtime	33,652.55	-	-	-	33,652.55	13,266.17	20,386.38
Parks	Group Insurance	57,077.06	-	-	-	57,077.06	35,217.51	21,859.55
Parks	Employee Retirement Expense	52,371.75	-	-	-	52,371.75	20,550.78	31,820.97
Parks	Maintenance & Repair Car Bldg & Equipmt.	75,000.00	-	28,303.98	-	75,000.00	8,912.33	37,783.69
Parks	Full Time Salaries	339,631.45	-	-	-	339,631.45	48,679.75	290,951.70
Parks	Machinery and Equipment Community Garden	40,000.00	400,000.00	71,722.00	-	440,000.00	(35,348.92)	403,626.92
Planning	Contractual Services-Planning	90,000.00	-	80,503.28	-	90,000.00	158,500.10	(149,003.38)
Planning	Contractual Services-Engineering	-	-	-	-	-	1,875.00	(1,875.00)
Planning	Reimbursable Expense	-	-	-	-	-	127.50	(127.50)
Police	Special Pay-Employee Awards/Incentives	-	-	-	-	-	218,093.25	(218,093.25)
Police	Lease Exp - Int	-	-	-	-	-	48,466.81	(48,466.81)
Police	Contractual Services-Computer related	-	-	9,474.68	-	-	4,735.32	(14,210.00)
Police	Janitorial Services	2,500.00	-	3,691.01	-	2,500.00	1,306.63	(2,497.64)
Police	Miscellaneous Expense	-	-	-	-	-	1,619.40	(1,619.40)
Police	Contractual Services-Law Enforcement	-	-	-	-	-	1,182.00	(1,182.00)
Police	Misc. Charges	-	-	-	-	-	750.00	(750.00)
Police	Workers Compensation	30,000.00	-	-	-	30,000.00	30,710.47	(710.47)
Police	Various Contractual Services	-	-	-	-	-	345.30	(345.30)
Police	Group Life Insurance	-	-	-	-	-	277.74	(277.74)
Police	Business Meetings/Meals	-	-	-	-	-	58.61	(58.61)
Police	Lease Expense-Copiers	1,000.00	-	-	-	1,000.00	260.63	739.37
Police	Office Supplies - General Office Supp	5,000.00	-	-	-	5,000.00	2,685.99	2,314.01
Police	Travel	10,000.00	(5,000.00)	-	-	5,000.00	2,026.40	2,973.60
Police	Life Insurance - (Reliance Insurance)	20,000.00	-	-	-	20,000.00	16,391.29	3,608.71
Police	Travel - Per Diem/Meals	-	5,000.00	-	-	5,000.00	1,276.25	3,723.75
Police	Dental/Vision Insurance	20,000.00	-	-	-	20,000.00	15,166.72	4,833.28
Police	Cellular Phones	15,000.00	-	-	-	15,000.00	8,590.51	6,409.49
Police	Memberships	10,000.00	-	-	-	10,000.00	533.34	9,466.66
Police	Vehicle Expense - Maintenance & Repair	55,000.00	-	13,010.00	-	55,000.00	30,284.12	11,705.88
Police	Life Insurance John Hakcock Co VUL	20,000.00	-	-	-	20,000.00	6,587.58	13,412.42
Police	Education/Training - Instructor Led Sem	35,000.00	-	-	-	35,000.00	17,309.40	17,690.60
Police	Police Maintenance and Repair	20,000.00	-	-	-	20,000.00	(250.00)	20,250.00
Police	Miscellaneous Expense	30,000.00	-	(599.96)	-	30,000.00	7,252.98	23,346.98
Police	Vehicle Expense - Gasoline	65,000.00	-	-	-	65,000.00	38,038.13	26,961.87
Police	Long Term Care Ins	20,000.00	-	-	-	20,000.00	(9,243.52)	29,243.52
Police	Uniforms	40,000.00	-	-	-	40,000.00	2,330.93	37,669.07
Police	Lease Expense - Automobiles	-	50,000.00	-	-	50,000.00	-	50,000.00
Police	Insurance - Property & Liability	236,261.00	-	-	-	236,261.00	165,215.70	71,045.30
Police	Machinery and Equipment Law Enforcement	605,000.00	(50,000.00)	194,169.23	-	555,000.00	254,392.41	106,438.36
Police	Group Health Insurance	300,000.00	-	-	-	300,000.00	171,373.16	128,626.84
Police	FICA Taxes Expenses	239,202.75	-	-	-	239,202.75	85,188.78	154,013.97
Police	Contractual Services	451,000.00	-	60,749.18	-	451,000.00	112,448.87	277,801.95
Police	Overtime	453,578.14	-	-	-	453,578.14	92,970.07	360,608.07
Police	Employer Contribution - Retirement Exepnse	1,052,193.09	-	-	-	1,052,193.09	417,681.06	634,512.03
Police	Salaries	2,536,456.22	-	-	-	2,536,456.22	867,286.48	1,669,169.74
Roads	Vehicle Expense-Mainttenance & Repair	-	-	-	-	-	3,848.55	(3,848.55)
Roads	Contractual Services-Software Maint Fees	-	-	-	-	-	3,331.66	(3,331.66)
Roads	Operating Supplies-Other	-	-	-	-	-	775.73	(775.73)
Roads	Town Hall Janitorial	4,350.00	-	3,691.07	-	4,350.00	1,306.57	(647.64)
Roads	Travel	-	-	-	-	-	200.00	(200.00)
Roads	Capital Outlay-Machinery and Equipment	1,500,000.00	489,713.22	1,672,313.77	-	1,989,713.22	317,399.45	-
Roads	Uniform Expense	1,700.00	-	408.59	-	1,700.00	1,245.54	45.87
Roads	Cellular Phones	1,500.00	-	-	-	1,500.00	1,087.93	412.07
Roads	Long Term Care (John Hancock Co.)	500.00	-	-	-	500.00	(381.82)	881.82
Roads	Group Insurance	38,855.63	-	-	-	38,855.63	37,952.55	903.08

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Roads	Office Supplies	1,000.00	-	-	-	1,000.00	77.86	922.14
Roads	Life Insurance (John Hancock VUL)	1,016.00	-	-	-	1,016.00	-	1,016.00
Roads	Workers' Compensation	4,000.00	-	-	-	4,000.00	2,627.40	1,372.60
Roads	Dental/Vision Insurance	5,413.13	-	-	-	5,413.13	3,570.57	1,842.56
Roads	Life Insurance (Standard Insur.Co.)	3,427.22	-	-	-	3,427.22	1,485.05	1,942.17
Roads	Water-Public Works	3,300.00	-	-	-	3,300.00	460.06	2,839.94
Roads	Maintenance and Repair-Other	5,000.00	-	-	-	5,000.00	1,851.15	3,148.85
Roads	Vehicle Expense-Gasoline	14,000.00	-	-	-	14,000.00	9,291.81	4,708.19
Roads	Rental Expense-Equipment Copier	8,200.00	-	-	-	8,200.00	260.63	7,939.37
Roads	FICA Taxes Expense	20,527.50	-	-	-	20,527.50	11,110.80	9,416.70
Roads	Education & Training-Registration/Books	10,000.00	-	-	-	10,000.00	-	10,000.00
Roads	Employee Retirement Expense	36,000.11	-	-	-	36,000.11	16,729.66	19,270.45
Roads	Overtime	27,492.19	-	-	-	27,492.19	7,923.18	19,569.01
Roads	Misc. Charges	35,000.00	-	4,700.00	-	35,000.00	10,345.60	19,954.40
Roads	Special Pay	49,497.40	-	-	-	49,497.40	29,220.26	20,277.14
Roads	Insurance Expense Prop - General Liability	45,460.77	-	-	-	45,460.77	21,067.53	24,393.24
Roads	Electricity-Outdoor Lighting	45,000.00	-	-	-	45,000.00	19,479.97	25,520.03
Roads	Maintenance & Repair Car Bldg & Equipmnt	140,000.00	-	(44,723.91)	-	140,000.00	86,089.25	98,634.66
Roads	Full Time Employee Salaries	229,101.60	-	-	-	229,101.60	108,737.23	120,364.37
Sewer	Other Professional Services	-	-	-	-	-	18,999.11	(18,999.11)
Sewer	Contractual Services-Software Maitenance	-	-	-	-	-	3,331.68	(3,331.68)
Sewer	Group Insurance - Health	48,012.24	-	-	-	48,012.24	50,740.30	(2,728.06)
Sewer	Operating Supplies-Other	-	-	-	-	-	2,041.54	(2,041.54)
Sewer	Cellular Phones/Beeepers	3,000.00	-	-	-	3,000.00	4,532.01	(1,532.01)
Sewer	Office Supplies-General Office Supplies	-	-	-	-	-	1,365.69	(1,365.69)
Sewer	Workers' Compensation	1,000.00	-	-	-	1,000.00	1,970.55	(970.55)
Sewer	Misc. Contractual Services-Sewer Department	20,000.00	-	5,581.90	-	20,000.00	15,335.42	(917.32)
Sewer	Education & Training-Registration/Books	500.00	-	-	-	500.00	950.00	(450.00)
Sewer	Group Insurance - Dental & Vision	5,000.00	-	-	-	5,000.00	4,581.15	418.85
Sewer	Long Term Care Insurance (JHC)	1,000.00	-	-	-	1,000.00	420.00	580.00
Sewer	Life Insurance - JHC VUL	1,000.00	-	-	-	1,000.00	136.38	863.62
Sewer	Group Life Insurance (SIC)	5,000.00	-	-	-	5,000.00	3,754.59	1,245.41
Sewer	Travel	3,000.00	-	-	-	3,000.00	1,698.46	1,301.54
Sewer	Memberships	1,800.00	-	-	-	1,800.00	-	1,800.00
Sewer	Vehicle Expense-Gasoline	9,000.00	-	-	-	9,000.00	4,424.25	4,575.75
Sewer	Operating Supplies-Uniform Expense	10,000.00	-	-	-	10,000.00	-	10,000.00
Sewer	Water-Public Works	22,000.00	-	-	-	22,000.00	11,881.76	10,118.24
Sewer	Special Pay	12,000.00	-	-	-	12,000.00	-	12,000.00
Sewer	Insurance - Property & Liability FLC	40,000.00	-	-	-	40,000.00	26,442.15	13,557.85
Sewer	FICA Taxes	35,270.99	-	-	-	35,270.99	21,566.06	13,704.93
Sewer	Maintenance & Repair Car Bldg & Equipmt.	50,000.00	-	2,060.23	-	50,000.00	32,085.01	15,854.76
Sewer	Electricity-Sewer Pumps	49,000.00	-	-	-	49,000.00	23,203.81	25,796.19
Sewer	Misc. Charges	50,000.00	-	1,654.97	-	50,000.00	13,484.24	34,860.79
Sewer	ARPA Project Expenditures - Sewer	-	40,000.00	-	-	40,000.00	-	40,000.00
Sewer	Employee Retirement Expense	94,128.25	-	-	-	94,128.25	49,515.25	44,613.00
Sewer	Contractual Services-Engineering	130,000.00	-	(15,480.00)	-	130,000.00	18,980.00	126,500.00
Sewer	Regular Full Time Salary	440,887.42	-	-	-	440,887.42	282,717.41	158,170.01
Sewer	Maintenance-Lift Stations	210,561.00	-	6,405.00	-	210,561.00	16,110.91	188,045.09
Sewer	Machinery & Equipment	550,000.00	363,547.72	376,403.66	-	913,547.72	312,873.17	224,270.89
Sewer	Administrative Services	236,761.00	-	-	-	236,761.00	-	236,761.00
Sewer	Sewer Maintenance & Treatment - Hollywood	1,888,573.45	-	339,757.84	-	1,888,573.45	728,664.45	820,151.16
Storm	Professional Services	15,000.00	-	99,698.42	-	15,000.00	4,925.00	(89,623.42)
Storm	Machinery and Equipment New Stormwater Truck	140,000.00	-	-	-	140,000.00	212,265.56	(72,265.56)
Storm	Lease Expense	-	-	-	-	-	18,016.96	(18,016.96)
Storm	Special Pay	-	-	-	-	-	17,798.53	(17,798.53)
Storm	Contractual Services-Software Maint. Fee	-	-	-	-	-	3,331.66	(3,331.66)
Storm	Workers' Compensation	-	-	-	-	-	3,284.15	(3,284.15)
Storm	Uniform Expense	-	-	1,114.06	-	-	1,421.64	(2,535.70)
Storm	Group Insurance - Dental & Vision	-	-	-	-	-	2,369.60	(2,369.60)

TOWN OF PEMBROKE PARK

Department name	Account Name	Sum of Original Budget	Budget Adjustments & transfers	Total Encumbrances	Total Reserve	Current Budget	Total Activity	Total Budget Remaining
Storm	Group Life Insurance - SIC	-	-	-	-	-	2,037.17	(2,037.17)
Storm	Contractual Services	-	-	-	-	-	1,440.00	(1,440.00)
Storm	Education & Training,Registration, Books	-	-	-	-	-	710.00	(710.00)
Storm	Life Insurance - JHC VUL	-	-	-	-	-	304.02	(304.02)
Storm	Stormwater Master Plan	-	302,118.30	302,118.30	-	302,118.30	-	-
Storm	Cell Phones/Beepers	2,200.00	-	-	-	2,200.00	936.91	1,263.09
Storm	Long Term Care Insurance - JHC	-	-	-	-	-	(1,892.49)	1,892.49
Storm	Fuel	11,000.00	-	-	-	11,000.00	4,131.08	6,868.92
Storm	Misc. Charges	30,000.00	-	9,900.00	-	30,000.00	12,461.57	7,638.43
Storm	Employee Retirement Expense	35,000.00	-	-	-	35,000.00	23,384.78	11,615.22
Storm	Group Insurance - Health	30,000.00	-	-	-	30,000.00	16,607.59	13,392.41
Storm	Memberships/Subscriptions and Dues	15,000.00	-	-	-	15,000.00	429.00	14,571.00
Storm	Education & Training, Registration, Book	15,000.00	-	-	-	15,000.00	-	15,000.00
Storm	Overtime	26,679.77	-	-	-	26,679.77	4,041.49	22,638.28
Storm	Electricity-Drainage Pumps	40,000.00	-	-	-	40,000.00	15,230.13	24,769.87
Storm	Insurance - Prop & General Liability	60,000.00	-	-	-	60,000.00	20,751.39	39,248.61
Storm	FICA Taxes	28,246.84	-	-	-	28,246.84	(11,302.16)	39,549.00
Storm	Maintenance & Repair Cars, Building & Other	160,000.00	-	30,194.00	-	160,000.00	1,630.00	128,176.00
Storm	Salaries	287,384.23	-	-	-	287,384.23	113,440.47	173,943.76
Storm	CAPEX Storm	900,000.00	-	70,015.00	-	900,000.00	488,556.84	341,428.16
Storm	Administrative Services GF Cost Allocation	546,793.63	-	-	-	546,793.63	-	546,793.63
Storm	ARPA Project Expenditures - Stormwater	-	500,000.00	-	-	500,000.00	(500,000.00)	1,000,000.00
Storm	John P. Lyons Phase II Engineering & Design #3354	2,053,206.37	-	(13,148.50)	-	2,053,206.37	12,198.50	2,054,156.37
Storm	S.W.25 St. Stormwater Improvement Phase III #3355	-	4,826,213.00	(1,476,405.34)	-	4,826,213.00	1,976,700.34	4,325,918.00
Total		29,036,854.92	10,176,754.08	2,502,120.44		39,213,609.00	16,367,394.06	19,988,371.30

TOWN OF PEMBROKE PARK

Encumbrances

Department	Account Name	Sum of Original Budget	Budget Adjustments & Transfers	Total Encumbrances	Reserves	Current Budget	Total Activity	Total Budget Remaining
Admin	Contractual Services	17,000.00	99,710.62	91,945.87		116,710.62	38,896.79	(14,132.04)
Admin	Misc. Charges	35,000.00	-	6,260.88		35,000.00	45,405.35	(16,666.23)
Admin	Town Hall-Janitorial Services	4,000.00	-	3,691.07		4,000.00	1,306.57	(997.64)
Admin	Clerk's Office-Document Retention	-	-	(298.00)		-	723.54	(425.54)
Admin	Machinery and Equipment	6,000.00	-	(1,696.68)		6,000.00	7,782.43	(85.75)
Building	Contractual Services-Software Maint Fees	10,000.00	-	29,666.67		10,000.00	23,250.55	(42,917.22)
Building	Machinery and Equipment	25,600.00	-	2,060.88		25,600.00	12,574.57	10,964.55
Building	Misc. Charges	10,000.00	-	122.01		10,000.00	25,429.23	(15,551.24)
Clerk's Office	Contractual Services	15,000.00	100,000.00	65,315.61		115,000.00	64,251.44	(14,567.05)
Code	Contractual Services	9,700.00	-	5,000.00		9,700.00	2,129.63	2,570.37
Code	Town Hall-Janitorial	6,000.00	-	3,688.65		6,000.00	1,306.35	1,005.00
Commission	Misc. Charges	25,000.00	-	34,607.82		25,000.00	8,934.74	(18,542.56)
Commission	Machinery & Equipment (over \$250.00)	10,000.00	-	2,662.02		10,000.00	1,736.03	5,601.95
Finance	Contractual Services-Professional Svcs	56,000.00	-	69,014.99		56,000.00	49,092.50	(62,107.49)
Finance	Contractual Service	-	-	1,022.94		-	3,977.10	(5,000.04)
IT	Contractual Services	210,000.00	-	88,490.95	7,554.20	210,000.00	105,318.52	8,636.33
IT	Miscellaneous Expenses	12,500.00	-	7,164.48		12,500.00	20,392.35	(15,056.83)
IT	Machinery & Equipment	25,000.00	-	3,159.26		25,000.00	-	21,840.74
IT	Contractual Services - Computer Related	10,000.00	-	2,564.90		10,000.00	6,933.08	502.02
Legal	Contractual Services-Legal-Non Retainer	400,000.00	-	2,591.00		400,000.00	175,732.74	221,676.26
Non Departmental	Lobbying Expenses	258,730.00	-	121,230.58		258,730.00	167,278.66	(29,779.24)
Non Departmental	Misc Charges	106,760.09	(2,813.60)	117,022.80		103,946.49	140,421.53	(153,497.84)
Non Departmental	Various Contractual Services	19,144.80	-	25,777.90		19,144.80	77,354.73	(83,987.83)
Non Departmental	Lobbying Expense	-	-	13,500.00		-	9,000.00	(22,500.00)
Non Departmental	Maintenance & Repair Car Bldg & Equipmnt	45,521.09	-	9,318.75		45,521.09	22,101.35	14,100.99
Non Departmental	Contractual Svc-Computer Related Service	29,941.55	-	(13,476.30)		29,941.55	46,053.67	(2,635.82)
Non Departmental	Federal Grant - ARPA	-	1,478,920.96	(47,658.10)		1,478,920.96	727,884.70	798,694.36
Parks	Machinery and Equipment Community Gardel	40,000.00	400,000.00	71,722.00		440,000.00	(35,348.92)	403,626.92
Parks	Maintenance & Repair Car Bldg & Equipmt.	75,000.00	-	28,303.98		75,000.00	8,912.33	37,783.69
Parks	Christmas Display	200,000.00	(73,117.32)	10,563.74		126,882.68	126,882.68	(10,563.74)
Parks	Pembroke Park- Turkey Drive	12,000.00	-	5,876.55		12,000.00	23,811.30	(17,687.85)
Parks	Pembroke Park- Egg Hunt	12,000.00	-	3,202.99		12,000.00	8,841.00	(43.99)
Parks	Pembroke Park Health Fair Festival	15,000.00	-	2,203.77		15,000.00	22,205.35	(9,409.12)
Parks	Fall Music Festival	12,000.00	-	714.63		12,000.00	18,825.24	(7,539.87)
Parks	Uniform Expense	2,500.00	-	561.57		2,500.00	1,406.70	531.73
Parks	Pembroke Park- Toy Drive	12,000.00	-	289.48		12,000.00	12,070.92	(360.40)
Parks	Holiday Party	12,000.00	-	1.28		12,000.00	6,798.72	5,200.00
Parks	Community Garden	12,000.00	-	(1,326.98)		12,000.00	9,137.55	4,189.43
Planning	Contractual Services-Planning	90,000.00	-	80,503.28		90,000.00	158,500.10	(149,003.38)
Police	Machinery and Equipment Law Enforcement	605,000.00	(50,000.00)	194,169.23		555,000.00	254,392.41	106,438.36
Police	Contractual Services	451,000.00	-	60,749.18		451,000.00	112,448.87	277,801.95
Police	Vehicle Expense - Maintenance & Repair	55,000.00	-	13,010.00		55,000.00	30,284.12	11,705.88
Police	Contractual Services-Computer related	-	-	9,474.68		-	4,735.32	(14,210.00)
Police	Janitorial Services	2,500.00	-	3,691.01		2,500.00	1,306.63	(2,497.64)
Police	Miscellaneous Expense	30,000.00	-	(599.96)		30,000.00	7,252.98	23,346.98
Roads	Capital Outlay-Machinery and Equipment	1,500,000.00	489,713.22	1,672,313.77		1,989,713.22	317,399.45	-
Roads	Misc. Charges	35,000.00	-	4,700.00		35,000.00	10,345.60	19,954.40
Roads	Town Hall Janitorial	4,350.00	-	3,691.07		4,350.00	1,306.57	(647.64)
Roads	Uniform Expense	1,700.00	-	408.59		1,700.00	1,245.54	45.87
Roads	Maintenance & Repair Car Bldg & Equipmnt	140,000.00	-	(44,723.91)		140,000.00	86,089.25	98,634.66
Sewer	Machinery & Equipment	550,000.00	363,547.72	376,403.66		913,547.72	312,873.17	224,270.89
Sewer	Sewer Maintenance & Treatment - Hollywoo	1,888,573.45	-	339,757.84		1,888,573.45	728,664.45	820,151.16

TOWN OF PEMBROKE PARK

Encumbrances

Department	Account Name	Sum of Original Budget	Budget Adjustments & Transfers	Total Encumbrances	Reserves	Current Budget	Total Activity	Total Budget Remaining
Sewer	Maintenance-Lift Stations	210,561.00	-	6,405.00		210,561.00	16,110.91	188,045.09
Sewer	Misc. Contractual Services-Sewer Department	20,000.00	-	5,581.90		20,000.00	15,335.42	(917.32)
Sewer	Maintenance & Repair Car Bldg & Equipmt.	50,000.00	-	2,060.23		50,000.00	32,085.01	15,854.76
Sewer	Misc. Charges	50,000.00	-	1,654.97		50,000.00	13,484.24	34,860.79
Sewer	Contractual Services-Engineering	130,000.00	-	(15,480.00)		130,000.00	18,980.00	126,500.00
Storm	Stormwater Master Plan	-	302,118.30	302,118.30		302,118.30	-	-
Storm	Professional Services	15,000.00	-	99,698.42		15,000.00	4,925.00	(89,623.42)
Storm	CAPEX Storm	900,000.00	-	70,015.00		900,000.00	488,556.84	341,428.16
Storm	Maintenance & Repair Cars, Building & Other	160,000.00	-	30,194.00		160,000.00	1,630.00	128,176.00
Storm	Misc. Charges	30,000.00	-	9,900.00		30,000.00	12,461.57	7,638.43
Storm	Uniform Expense	-	-	1,114.06		-	1,421.64	(2,535.70)
Storm	John P. Lyons Phase II Engineering & Design #.	2,053,206.37	-	(13,148.50)		2,053,206.37	12,198.50	2,054,156.37
Storm	S.W.25 St. Stormwater Improvement Phase III	-	4,826,213.00	(1,476,405.34)		4,826,213.00	1,976,700.34	4,325,918.00
		10,723,288.35	7,934,292.90	2,502,120.44		18,657,581.25	6,609,544.95	9,538,361.66

TOWN OF PEMBROKE PARK

budget adjustments and transfers

Department name	Account Name	Sum of Original Budget	Budget Adjustments & Transfers	Total Encumbrances	Reserve	Current Budget	Total Activity	Total Budget Remaining
Admin	Full Time Salaries	446,899.62	(99,710.62)	-		347,189.00	270,291.76	76,897.24
Admin	Contractual Services	17,000.00	99,710.62	91,945.87		116,710.62	38,896.79	(14,132.04)
Clerk's Office	Contractual Services	15,000.00	100,000.00	65,315.61		115,000.00	64,251.44	(14,567.05)
Fire rescute	Contractual Services-Fire Rescue	4,957,277.78	(600,698.78)	-		4,356,579.00	3,079,252.69	1,277,326.31
Fire rescute	Machinery and Equipment	-	649,468.00	-		649,468.00	-	649,468.00
Non Departmental	Misc Charges	106,760.09	(2,813.60)	117,022.80		103,946.49	140,421.53	(153,497.84)
Non Departmental	Contractual Services-Town Hall Security*	-	2,813.60	-		2,813.60	2,813.60	-
Non Departmental	Transfer Out to Sewer Fund 400	-	40,000.00	-		40,000.00	40,000.00	-
Non Departmental	Transfer Out to Stormwater 401	-	500,000.00	-		500,000.00	500,000.00	-
Non Departmental	Capital Outlay - Emergency Generator System	-	1,200,000.00	-	348,169.00	1,200,000.00	-	851,831.00
Non Departmental	Federal Grant - ARPA	-	1,478,920.96	(47,658.10)		1,478,920.96	727,884.70	798,694.36
Parks	Christmas Display	200,000.00	(73,117.32)	10,563.74		126,882.68	126,882.68	(10,563.74)
Parks	Holiday Decorations	50,000.00	(39,411.02)	-		10,588.98	10,588.98	-
Parks	Machinery and Equipment Community Garden	40,000.00	400,000.00	71,722.00		440,000.00	(35,348.92)	403,626.92
Police	Machinery and Equipment Law Enforcement	605,000.00	(50,000.00)	194,169.23		555,000.00	254,392.41	106,438.36
Police	Travel	10,000.00	(5,000.00)	-		5,000.00	2,026.40	2,973.60
Police	Travel - Per Diem/Meals	-	5,000.00	-		5,000.00	1,276.25	3,723.75
Police	Lease Expense - Automobiles	-	50,000.00	-		50,000.00	-	50,000.00
Roads	Capital Outlay-Machinery and Equipment	1,500,000.00	489,713.22	1,672,313.77		1,989,713.22	317,399.45	-
Sewer	ARPA Project Expenditures - Sewer	-	40,000.00	-		40,000.00	-	40,000.00
Sewer	Machinery & Equipment	550,000.00	363,547.72	376,403.66		913,547.72	312,873.17	224,270.89
Storm	Stormwater Master Plan	-	302,118.30	302,118.30		302,118.30	-	-
Storm	ARPA Project Expenditures - Stormwater	-	500,000.00	-		500,000.00	(500,000.00)	1,000,000.00
Storm	S.W.25 St. Stormwater Improvement Phase III #3355	-	4,826,213.00	(1,476,405.34)		4,826,213.00	1,976,700.34	4,325,918.00
Total		8,497,937.49	10,176,754.08	1,377,511.54		18,674,691.57	7,330,603.27	9,618,407.76



Agenda Item Report

Subject:	Discussion on Financial Services — Town Manager Sigerson
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	
Dept/Group:	Administrative
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

1. Financial Services Company Report



MEMORANDUM

TO: The Honorable Musfika Kashem, Vice Mayor, Town of Pembroke Park
Board of Commissioners, Town of Pembroke Park
David K. Sigerson, Acting Town Manager, Town of Pembroke Park
Cynthia Lima, Clerk, Town of Pembroke Park
Jacob Horowitz, Attorney, Town of Pembroke Park

FROM: Desinda "Dee" Wood-Carper, Municipal Administrative & Grants Consultant

DATE: May 4, 2026

SUBJECT: Recommendation for Contracted Municipal Finance Management Services

During Commission Workshop Meeting (Wednesday, April 30, 2026), directives were given to staff to provide/present three (3) firms by May 6th for Commissioner review. The purpose of this memorandum is to provide you with the top five area service providers and a structured framework for the procurement of professional firms capable of managing the day-to-day operations of a municipal finance department under State and local statutes.

MARKET ANALYSIS: TOP SERVICE PROVIDERS

Based on regional presence and specialized expertise in Florida governmental accounting, the following five firms are identified as excellent candidates for outsourced management:

- **James Moore & Co.:** Offers a dedicated "Municipal Finance Support" division focused on day-to-day ledger management and interim staffing.
 - **Expertise:** Municipal Finance Support Services.
 - **Capabilities:** **One of the few firms with a dedicated division for daily municipal accounting.** They offer outsourced CFO/Finance Director services, budgeting assistance, and day-to-day ledger management tailored to Florida's specific regulatory environment.
- **PFM Financial Advisors LLC:** The state's leading municipal advisor, specialized in high-level strategic financial planning and debt management.
 - **Expertise:** Strategic Financial Management & Advisory.
 - **Capabilities:** Frequently ranked as the top advisor for Florida governments. While they excel in long-term debt and investment management, **they also provide high-level financial planning and operational oversight for city administrations.**



- **EisnerAmper:** Provides large-scale business process outsourcing with a significant West Palm Beach presence.
 - **Expertise:** Outsourced Financial & Advisory Services.
 - **Capabilities:** A large-scale firm with a significant local presence. They offer "Business Process Outsourcing" for government entities, **handling back-office accounting, financial reporting, and complex audit preparation.**

- **Caballero Fierman Llerena & Garcia (CFLG):** A South Florida-based firm with deep roots in local governmental auditing and stewardship.
 - **Expertise:** South Florida Governmental Specialization.
 - **Capabilities:** As a regional specialist, CFLG focuses heavily on the South Florida market. They provide hands-on financial stewardship, **ensuring that day-to-day operations remain compliant with state and local statutes.**

- **Baker Tilly:** A national firm providing independent municipal advisory and operational restructuring.
 - **Expertise:** Public Sector Consulting & Management.
 - **Capabilities:** They provide independent municipal advisory services and can assist in restructuring or managing a city's financial department. **Their focus is on operational efficiency and risk management for public entities.**

* **Local Market Knowledge:** Firms like **Verdeja & Alvarez, LLP** and **Capital City Consulting** also maintain strong ties in Broward County, often providing specialized consulting for **complex urban financial issues.**

PROPOSED SCOPE OF SERVICES

To establish and maintain fiscal health and statutory compliance, the selected firm must fulfill the following daily and seasonal obligations:

- **Operational Accounting:** Full oversight of Accounts Payable, Receivable, and Payroll.
- **Budgetary Oversight:** Comprehensive management of the annual budget process and **TRIM** (Truth in Millage) compliance.



- **Audit & Reporting:** Preparation of the **Annual Comprehensive Financial Report (ACFR)** and primary liaison for external auditors, as well as addressing previous audit findings and planning of the next fiscal year audit process.
- **Treasury Management:** Ensuring city investments align with **Florida Statute 218**.

CRITICAL QUALIFICATIONS

The Companies must meet the following minimum criteria:

- **Licensure:** Assigned personnel must hold active **Florida CPA** licenses.
- **Experience:** A minimum of 5–10 years managing Florida municipal finances.
- **Software:** Documented proficiency in the Town’s specific ERP (e.g., Tyler Munis, CentralSquare, et cetera).
- **Availability:** A defined schedule for on-site presence at City Hall.
- **Technical Experience:** Demonstrated success with Florida-specific statutes.
- **Staff Qualifications:** Professional designations (CPA, CGFO, CPFO).
- **Defined Methodology:** The firm’s plan for daily department management and internal controls articulated to each Commissioner via memorandum.
- **Cost:** Fee structure relative to the proposed level of service.

NEXT STEPS:

Upon approval of this framework, directive to Town Attorney to proceed with the finalization of the formal agreement and approval of Acting Town Manager to enter into the agreement should the Commission be on hiatus, is required.

Should you have any questions or concerns, please contact me. Respectfully submitted.



Agenda Item Report

Subject:	Discussion on attorney fees and possible action for reimbursement on the matter of Babette Friedman v Town of Pembroke Park — Sponsored by Mayor Jacobs
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	Geoffrey Jacobs, Mayor
Dept/Group:	Commission
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

1. 244869741 Final Order Of Dismissal

**IN THE CIRCUIT COURT OF THE 17TH JUDICIAL CIRCUIT
IN AND FOR BROWARD COUNTY, FLORIDA**

CASE NO. CACE25015617 DIVISION: 13 JUDGE: Robinson, Michael A (13)

Babette Friedman

Plaintiff(s) / Petitioner(s)

v.

Town of Pembroke Park, Florida, et al

Defendant(s) / Respondent(s)

_____ /


FINAL ORDER OF DISMISSAL WITH PREJUDICE AND CLOSURE

THIS CAUSE having come to be heard on the Stipulation for Dismissal with Prejudice by the Plaintiff, BABETTE FRIEDMAN, and Defendant, TOWN OF PEMBROKE PARK, and the Court having reviewed the file and Stipulation, and otherwise being fully advised in the premises, it is:

ORDERED AND ADJUDGED that the above-entitled cause be, and the same is hereby, dismissed with prejudice as to Defendant, TOWN OF PEMBROKE PARK, with each party to bear their own costs and attorneys' fees.

The Clerk is directed to close the case.

DONE AND ORDERED in Chambers at Broward County, Florida on 30th day of March, 2026.


CACE25015617 03-30-2026 10:17 AM
CACE25015617 03-30-2026 10:17 AM
Hon. Michael Robinson
CIRCUIT COURT JUDGE
Electronically Signed by Michael Robinson

Copies Furnished To:

Benedict P Kuehne , E-mail : EFiling@KuehneLaw.com

Benedict P Kuehne , E-mail : IAedo@KuehneLaw.com

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Michael Terrell Davis , E-mail : efileing@KDLawyersPA.com
Michael Terrell Davis , E-mail : iaedo@KDLawyersPA.com



Agenda Item Report

Subject:	Discussion and possible action for a repayment plan from Clerk Commissioner Hodgkins — Sponsored by Mayor Jacobs
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	Geoffrey Jacobs, Mayor
Dept/Group:	Commission
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

None



Agenda Item Report

Subject:	Update on the Agreement for Forvis Mazar
Meeting Date:	Special Commission Meeting - May 6, 2026
Prepared For:	Special Commission
Staff Contact:	
Dept/Group:	Town Attorney
Recommendation for Counsel to Consider:	
Background Information:	
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Attachments:

1. Professional Services Agreement (Forvis Mazars) 4908-0576-0154 2_FM Legal SK 4.27.26 (002) 4899-6927-5814 1

PROFESSIONAL SERVICES AGREEMENT

THIS IS AN AGREEMENT, dated the _____ day of _____, 2026, by and between:

Town of Pembroke Park, a municipal corporation of the State of Florida with a business address of **3150 S.W. 52nd Avenue, Pembroke Park, FL 33023** (hereinafter referred to as the "TOWN")

and

Forvis Mazars, LLP, authorized to do business in the State of Florida, with a business address of **500 E. Broward Boulevard, Suite 1550, Ft. Lauderdale, FL 33308** (hereinafter referred to as the "CONSULTANT"). TOWN and CONSULTANT may hereinafter be referred to collectively as the "Parties."

WITNESSETH:

In consideration of the mutual terms and conditions, promises, covenants and payments hereinafter set forth, TOWN and CONSULTANT agree as follows:

ARTICLE 1
PREAMBLE

In order to establish the background, context and form of reference for this Agreement and to generally express the objectives, and intentions of the respective parties herein, the following statements, representations and explanations shall be accepted as predicates for the undertakings and commitments included within the provisions which follow and may be relied upon by the parties as essential elements of the mutual considerations upon which this Agreement is based.

1.1 The TOWN seeks to engage CONSULTANT, as a professional service provider, as defined in Section 2-121 of the Town’s Code of Ordinances; however, the services provided by the CONSULTANT, as more particularly described in Exhibit “A,” shall not include any professional services as defined by Section 287.055, F.S.

1.2 Negotiations pertaining to the services to be performed by the CONSULTANT were undertaken and this Agreement incorporates the results of such negotiation.

ARTICLE 2
SERVICES AND RESPONSIBILITIES

2.1 CONSULTANT hereby agrees to perform consulting services, as more particularly described in **Exhibit "A"** attached hereto and by this reference made a part hereof. In the event of any conflicts between this Agreement and Exhibit “A” this Agreement shall prevail.

2.2 CONSULTANT shall furnish all services, labor, equipment, and materials necessary and as may be required in the performance of this Agreement, except as otherwise specifically provided for herein, and all work performed under this Agreement shall be done in a professional manner.

2.3 CONSULTANT hereby represents to TOWN, with full knowledge that TOWN is relying upon these representations when entering into this Agreement with CONSULTANT, that CONSULTANT has the professional expertise, experience and manpower to perform the services to be provided by CONSULTANT pursuant to the terms of this Agreement.

2.4 CONSULTANT assumes professional and technical responsibility for performance of its services to be provided hereunder in accordance with recognized professional standards of good engineering practice. If within one year following completion of its services, such services fail to meet the aforesaid standards, and the TOWN promptly advises CONSULTANT thereof in writing, CONSULTANT agrees to re-perform such deficient services without charge to the TOWN.

2.5 CONSULTANT shall not utilize the services of any sub-consultant without the prior written approval of TOWN.

ARTICLE 3

TERM AND TERMINATION

3.1 The term of this Agreement shall commence upon execution of this Agreement and shall terminate upon completion to the satisfaction of the Town of the scope of services set forth in Exhibit "A." This agreement may be renewed upon the mutual written consent of both parties.

3.2 This Agreement may be terminated by either party for cause, or by the TOWN for convenience, or by the CONSULTANT on the basis of its professional standards, upon ten (10) days' written notice by the terminating party to the other party in which event the CONSULTANT shall be paid its compensation for services performed to termination date. All finished documents, data, studies, plans, surveys, and reports prepared by CONSULTANT shall become the property of TOWN, subject to the limitations on use and disclosure set forth herein and shall be delivered by CONSULTANT to TOWN immediately.

3.3 SCRUTINIZED COMPANIES. CONSULTANT certifies that it and any of its affiliates are not scrutinized companies as identified in Section 287.135, F.S. In addition, CONSULTANT agrees to observe the requirements of Section 287.135, F.S., for applicable sub-agreements entered into for the performance of work under this Agreement. Pursuant to Section 287.135, F.S., the TOWN may immediately terminate this Agreement for cause if the CONSULTANT, its affiliates, or its subConsultants are found to have submitted a false certification; or if the CONSULTANT, its affiliates, or its subConsultants are placed on any applicable scrutinized companies list or engaged in prohibited contracting activity during the term of the Agreement. As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

ARTICLE 4

COMPENSATION AND METHOD OF PAYMENT

4.1 CONSULTANT shall be entitled to invoice TOWN on a monthly basis for services performed. The invoice shall include, but not be limited to, date of service, the amount of time spent, a description of the service, and any other information reasonably required by TOWN. TOWN shall pay CONSULTANT in accordance with the Fees and Rate Card included in Exhibit "A;" however, the total amount of compensation paid to CONSULTANT pursuant to this agreement shall not exceed \$36,000 without a subsequent written amendment approved by the Town Commission.

4.2 TOWN will make its best efforts to pay CONSULTANT within thirty (30) days of receipt of proper invoice the total shown to be due on such invoice.

4.3 All payments shall be governed by the Florida Prompt Payment Act, as set forth in Part VII, Chapter 218, Florida Statutes.

4.4 Payment will be made to CONSULTANT at:

ARTICLE 5
CHANGES TO SCOPE OF WORK AND ADDITIONAL WORK

5.1 TOWN or CONSULTANT may request changes that would increase, decrease, or otherwise modify the Scope of Services, as described in **Exhibit "A,"** to be provided under this Agreement as described in Article 2 of this Agreement. These changes will affect the monthly compensation accordingly. Such changes or additional services must be in accordance with the provisions of the Code of Ordinances of the TOWN, and must be contained in a written amendment, executed by the parties hereto, with the same formality, equality and dignity herewith prior to any deviation from the terms of this Agreement, including the initiation of any additional or extra work.

5.2 In no event will the CONSULTANT be compensated for any work which has not been described in a separate written agreement executed by the parties hereto.

ARTICLE 6
INDEMNIFICATION

6.1 CONSULTANT shall indemnify and save harmless the TOWN, its trustees, elected and appointed officials, agents, servants and employees from and against any and all third-party claims, demands, or causes of action of whatsoever kind or nature, for all costs, losses and expenses, including but not limited to, damages to persons or third party property, judgments and attorneys' fees, sustained by the TOWN to the extent arising out of, or by reason of, or resulting from acts, error, omission, or negligent act of CONSULTANT, its agents, servants or employees in the performance under this Agreement, .

6.2 CONSULTANT shall indemnify TOWN for all loss, damage, expense or liability including,

without limitation, court costs and attorneys' fees that may result by reason of any infringement or claim of infringement of any patent, trademark, copyright, trade secret or other proprietary right due to services furnished pursuant to this Agreement. CONSULTANT will defend and/or settle at its own expense any action brought against the TOWN to the extent that it is based on a claim that products or services furnished to TOWN by CONSULTANT pursuant to this Agreement, or if any portion of the services or goods furnished in the performance of the service becomes unusable as a result of any such infringement or claim.

6.3 CONSULTANT'S aggregate liability, if any, shall not exceed to the amount of the fees paid by TOWN for the Services. This limitation shall not apply to the extent that the liability resulted from the intentional or willful misconduct of CONSULTANT or if enforcement of this provision is disallowed by applicable law or professional standards. The TOWN's rights and remedies and CONSULTANT's liabilities as set forth in this Agreement, are exclusive, and the TOWN hereby releases CONSULTANT from all further or subsequent liability, whether based in contract or tort and irrespective of fault, negligence, or strict liability.

6.4 The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the CONSULTANT and that Florida Statutes §725.06 requires a specific consideration be given therefor. The parties therefore agree that the sum of **Ten Dollars and 00/100 (\$10.00)**, receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by CONSULTANT. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

ARTICLE 7 **INSURANCE**

7.1 The CONSULTANT expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the CONSULTANT shall in no way limit the responsibility to indemnify, keep and save harmless the TOWN or its officers, employees, agents and instrumentalities as herein provided.

7.2 CONSULTANT shall not commence work under this Agreement until it has obtained all insurance required under this paragraph and such insurance has been approved by the Risk Manager of the TOWN nor shall the CONSULTANT allow any subConsultant to commence work on his subcontract until all similar such insurance required of the subConsultant has been obtained and similarly approved.

7.3 Certificates of Insurance, reflecting evidence of the required insurance, shall be filed with the TOWN's Risk Manager prior to the commencement of this Agreement. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. The insurance company shall be rated no less than "A" as to management, and no less than "Class VI" as to financial strength according to the latest edition of Best's Insurance Guide published by A.M. Best Company.

7.4 CONSULTANT shall provide the TOWN with notice in the event of cancellation of required insurance under this Agreement.

7.5 Insurance shall be in force until all obligations required to be fulfilled under the terms of the Agreement are satisfactorily completed as evidenced by the formal acceptance by the TOWN. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the CONSULTANT shall furnish, at least forty-five (45) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension thereunder is in effect. The CONSULTANT shall not commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect. CONSULTANT shall be liable to TOWN for any lapses in service resulting from a gap in insurance coverage.

7.6 REQUIRED INSURANCE

7.6.1 Comprehensive General Liability Insurance written on an occurrence basis including, but not limited to: coverage for bodily injury and property damage, personal & advertising injury, products & completed operations, and contractual liability. Coverage must be written on an occurrence basis, with limits of liability no less than:

1. Each Occurrence Limit - \$1,000,000
2. Fire Damage Limit (Damage to rented premises) - \$100,000
3. Personal & Advertising Injury Limit - \$1,000,000
4. General Aggregate Limit - \$2,000,000
5. Products & Completed Operations Aggregate Limit - \$2,000,000

Products & Completed Operations Coverage shall be maintained for two (2) years after the final payment under this contract.

The Town of Pembroke Park must be shown as an additional insured with respect to this coverage.

7.6.2 Worker's Compensation and Employers Liability Insurance covering all employees, and/or volunteers of the CONSULTANT engaged in the performance of the scope of work associated with this Agreement. In the case any work is sublet, the CONSULTANT shall require the subConsultants similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the CONSULTANT. Coverage for the CONSULTANT and his subConsultants shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation Insurance with limits of liability no less than:

1. Workers' Compensation: Coverage A – Statutory
2. Employers Liability: Coverage B \$500,000 Each Accident
\$500,000 Disease – Policy Limit
\$500,000 Disease – Each Employee

If CONSULTANT claims to be exempt from this requirement, CONSULTANT shall provide TOWN proof of such exemption along with a written request for TOWN to exempt CONSULTANT, written on CONSULTANT letterhead.

7.6.3 Comprehensive Auto Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the performance of work under this Agreement, with a combined single limit of liability for bodily injury and property damage no less than:

1. Any Auto (Symbol 1)
Combined Single Limit (Each Accident) - \$1,000,000
2. Hired Autos (Symbol 8)
Combined Single Limit (Each Accident) - \$1,000,000
3. Non-Owned Autos (Symbol 9)
Combined Single Limit (Each Accident) - \$1,000,000

7.6.4 Professional Liability/Errors & Omissions Insurance, when applicable, with a limit of liability no less than \$1,000,000 per wrongful act. This coverage shall be maintained for a period of no less than two (2) years after final payment of the contract.

7.6.5 Sexual Abuse may not be excluded from any policy.

7.7 REQUIRED ENDORSEMENTS

7.7.1 The Town of Pembroke Park shall be named as an Additional Insured on each of the General Liability policies required herein

7.7.1 Waiver of all Rights of Subrogation against the TOWN

7.7.3 CONSULTANT shall provide 30 Day Notice of Cancellation or Non-Renewal to the TOWN

7.7.4 CONSULTANTS' policies shall be Primary & Non-Contributory

7.7.5 All policies shall contain a "severability of interest" or "cross liability" liability clause without obligation for premium payment of the TOWN

7.8 CONSULTANT shall name the TOWN, as an additional insured on each of the General Liability policies required herein and shall hold the TOWN its agents, officers and employees harmless on account of claims for damages to persons, property or premises arising out of the services provided hereunder.

7.9 Any insurance required of the CONSULTANT pursuant to this Agreement must also be required by any subConsultant in the same limits and with all requirements as provided herein, including naming the TOWN as an additional insured, in any work that is subcontracted unless such subConsultant is covered by the protection afforded by the CONSULTANT and provided proof of such coverage is provided to TOWN. The CONSULTANT and any subConsultants shall maintain such policies during the term of this Agreement.

7.10 The TOWN reserves the right to require any other additional types of insurance coverage and/or higher limits of liability it deems necessary based on the nature of work being performed under this Contract.

ARTICLE 8
INDEPENDENT CONSULTANT

8.1 This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONSULTANT is an independent Consultant under this Agreement and not the TOWN's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. The CONSULTANT shall retain sole and absolute discretion in the judgment of the manner and means of carrying out CONSULTANT's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of CONSULTANT, which policies of CONSULTANT shall not conflict with TOWN, State, H.U.D., or United States policies, rules or regulations relating to the use of CONSULTANT's Funds provided for herein. The CONSULTANT agrees that it is a separate and independent enterprise from the TOWN, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the CONSULTANT and the TOWN and the TOWN will not be liable for any obligation incurred by CONSULTANT, including but not limited to unpaid minimum wages and/or overtime premiums.

ARTICLE 9
VENUE

9.1 This Agreement shall be governed by the laws of the State of Florida as now and hereafter in force. The venue for actions arising out of this agreement shall be in Broward County, Florida.

ARTICLE 10
PUBLIC RECORDS

10.1 The Town of Pembroke Park is public agency subject to Chapter 119, Florida Statutes. The CONSULTANT shall comply with Florida's Public Records Law. Specifically, the CONSULTANT shall:

10.1.1 Keep and maintain public records required by the TOWN to perform the service;

10.1.2 Upon request from the TOWN's custodian of public records, provide the TOWN with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, Fla. Stat., or as otherwise provided by law;

10.1.3 Ensure that public records that are exempt or that are confidential and exempt from public record disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and, following completion of the contract, CONSULTANT shall destroy all copies of such confidential and exempt records remaining in its possession after the CONSULTANT transfers the records in its possession to the TOWN; provided CONSULTANT is not obligated to destroy or return any such confidential and exempt records that must be retained for regulatory, legal, or risk management purposes or which is retained as part of its routine archival or backup procedures. Such retained confidential and exempt records shall continue to be subject to the non-use and confidentiality obligations of this Agreement; and

10.1.4 Upon completion of the contract, CONSULTANT shall transfer to the TOWN, at no cost to the TOWN, all public records in CONSULTANT's possession. All records stored electronically by the CONSULTANT must be provided to the TOWN, upon request from the TOWN's custodian of public records, in a format that is compatible with the information technology systems of the TOWN.

10.2 The failure of CONSULTANT to comply with the provisions set forth in this Article shall constitute a Default and Breach of this Agreement, for which, the TOWN may terminate the Agreement.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT

**TOWN CLERK
3150 S.W. 52nd AVENUE
PEMBROKE PARK, FL 33023
(954) 966-4600
townclerk@tppfl.gov**

**ARTICLE 11
MISCELLANEOUS**

11.1 **Ownership of Documents.** Completed reports, surveys, plans, studies and other data provided in connection with this Agreement are and shall remain the property of TOWN, subject to the limitations on use and disclosure set forth herein. TOWN hereby agrees to use CONSULTANT's work product for its intended purposes.

11.1.1 Unless specifically authorized by CONSULTANT in writing or as authorized by applicable law, TOWN will not provide any third party with CONSULTANT's work product for their use or reliance.

11.2 **Records.** CONSULTANT shall keep such records and accounts and require any and all subConsultants to keep records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged to this engagement, and any expenses for which CONSULTANT expects to be reimbursed. Such books and records will be available at all reasonable times for examination and audit by TOWN and shall be kept for a period of seven (7) years after the completion of all work to be performed pursuant to this Agreement. Incomplete or incorrect entries in such books and records will be grounds for disallowance by TOWN of any fees or expenses based upon such entries. All records shall be maintained and available for disclosure, as appropriate, in accordance with Chapter 119, F.S.

11.3 **Assignments; Amendments.** This Agreement, and any interests herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by CONSULTANT without the prior written consent of TOWN. For purposes of this Agreement, any change of ownership of CONSULTANT shall constitute an assignment which requires TOWN approval. However, this Agreement shall run to the benefit of TOWN and its successors and assigns.

It is further agreed that no modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

11.4 **No Contingent Fees.** CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for CONSULTANT to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONSULTANT any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, TOWN shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

11.5 **Notice.** Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, CONSULTANT and TOWN designate the following as the respective places for giving of notice:

TOWN: Town Manager
Town of Pembroke Park
3150 S.W. 52nd Avenue
Pembroke Park, Florida 33023
Telephone No. (954) 966-4600

Copy To: Jacob G. Horowitz, Town Attorney
Goren, Cherof, Doody & Ezrol, P.A.
3099 East Commercial Boulevard, Suite 200

Fort Lauderdale, Florida 33308
Telephone No. (954) 771-4500
Facsimile No. (954) 771-4923

Consultant: Forvis Mazars, LLP
500 E. Broward Boulevard
Suite 1550
Fort Lauderdale, Florida 33394
Email: _____

11.6 **Binding Authority.** Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

11.7 **Headings.** Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

11.8 **Exhibits.** Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this Agreement and are incorporated herein by reference.

11.9 **Severability.** If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

11.10 **Extent of Agreement.** This Agreement represents the entire and integrated agreement between the TOWN and the CONSULTANT and supersedes all prior negotiations, representations or agreements, either written or oral.

11.11 **Legal Representation.** It is acknowledged that each party was represented by counsel in the preparation of and contributed equally to the terms and conditions of this Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply herein due to the joint contributions of both parties.

11.12 **Counterparts and Execution.** This Agreement may be executed in multiple originals or counterparts, each of which shall be deemed to be an original and together shall constitute one and the same agreement. Execution and delivery of this Agreement by the Parties shall be legally binding, valid and effective upon delivery of the executed documents to the other party through facsimile transmission, email, or other electronic delivery.

11.13 **Scrutinized Companies** CONSULTANT, its principals or owners, certify that they

are not listed on the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or are engaged in business operations with Syria. In accordance with Section 287.135, Florida Statutes, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services of:

11.13.1 Any amount if, at the time bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

11.13.2 One million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company:

11.13.2.1 Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes; or

11.13.2.2 Is engaged in business operations in Syria.

11.14 **E-Verify** CONSUTLANT certifies that it is aware of and complies with the requirements of Section 448.095, Florida Statutes, as may be amended from time to time and briefly described herein below.

11.14.1 Definitions for this Section:

11.14.1.1 “Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a Flagler or consultant.

11.14.1.2 “Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

11.14.1.3 “E-Verify system” means an Internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

11.14.2 Registration Requirement; Termination:

Pursuant to Section 448.095, Florida Statutes, effective January 1, 2021, Contractors, shall register with and use the E-verify system in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

11.14.2.1 All persons employed by a Contractor to perform employment duties within Florida during the term of the contract;

11.14.2.2 All persons (including subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the Town of Pembroke Park. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the Town of Pembroke Park; and

11.14.2.3 The Contractor shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. Contractor shall also require all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination. Termination of this Contract under this Section is not a breach of contract and may not be considered as such. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first written above.

TOWN:

TOWN OF PEMBROKE PARK, FLORIDA

ATTEST:

CYNTHIA LIMA-GARCIA,
TOWN CLERK

By: _____
MAYOR GEOFFREY JACOBS

APPROVED AS TO FORM:

OFFICE OF THE TOWN ATTORNEY

CONSULTANT:

Forvis Mazars, LLP

By: _____

Name: _____

Title: _____

EXHIBIT "A"
(FORVIS MAZARS PROPOSAL / SCOPE AND COMPENSATION)