AGENDA
BUDGET HEARING MEETING
6:00 PM - Wednesday, September 10, 2025
Commission Chambers

Page

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. RESOLUTIONS

6.1. Consideration and Approval of a resolution adopting a Tentative Millage Rate of 8.5000 mills for Fiscal Year 2025-2026, which is 8.04% more than the rolled back rate of 7.8676 mills per $1,000 of taxable property value. 3 - 47

RESOLUTION NO.: 2025-031

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A PROPOSED MILLAGE RATE OF 8.5000 MILLS FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY 2025-2026 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

Agenda Item Report - AIR-25-293

6.2. Considerantion and Approval of a resolution adopting a Tentative Budget for the Fiscal year commencing October 1, 2025 and ending September 30, 2026 - Finance Director Davermann 48 - 53

RESOLUTION NO.: 2025-032

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

Agenda Item Report - AIR-25-294

7. ATTORNEY REPORTS

8. TOWN MANAGER REPORTS

9. COMMISSION REPORTS

9.1. Commissioner Mohammmed
Acting Clerk Commissioner Morrissette
Clerk Commissioner Hodgkins
Vice Mayor Kashem
Mayor Jacobs

10. ANNOUNCEMENTS

10.1. Special Magistrate Hearing, Wednesday, September 17, 2025 at 9:00 a.m.
Second Budget Public Hearing, Wednesday, September 24, 2025 at 6:00 p.m.
Special Commission Meeting, Wednesday, September 24, 2025 at 6:30 p.m.
Workshop Commission meeting, Wednesday, September 24, 2025 at 7:00 p.m. or as soon as the Special Commission Meeting is completed.
Regular Commission meeting, Wednesday, October 15, 2025 at 7:00 p.m.

11. 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:	Consideration and Approval of a resolution adopting a Tentative Millage Rate of 8.5000 mills for Fiscal Year 2025-2026, which is 8.04% more than the rolled back rate of 7.8676 mills per $1,000 of taxable property value. RESOLUTION NO.: 2025-031 A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A PROPOSED MILLAGE RATE OF 8.5000 MILLS FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY 2025-2026 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.
Meeting Date:	First Public Budget Hearing Meeting - September 10, 2025
Prepared For:	Town Commission
Staff Contact:	Finance Director, Finance & Budget Director
Dept/Group:	Finance
Recommendation for Counsel to consider:	
Background Information:	Pursuant to Section 200.65, Florida Statutes, the Broward County Property Appraiser, has certified the taxable value with the Town of Pembroke Park for the year 2025 which includes all real property with the Town.
Staff Recommendations:	
Procurement:	
Financial Implications:	Establishing the proposed millage rate allows the Town to move forward with the FY 2025–2026 budget process and notification requirements. The actual tax revenues will depend on final property values and the adopted millage rate at the public hearing.
Alternatives:	

ATTACHMENTS:

Resolution 2025-031
FY2026 Prelim Budget Presentation-8.13

	Status:
Jacob Horowitz, Town Attorney	Approved - Sep 02 2025
David Lynch, Town Manager	Pending
Cynthia Garcia-Lima, Town Clerk	None

RESOLUTION NO. 2025-031

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A PROPOSED MILLAGE RATE OF 8.5000 MILLS FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY 2025-2026 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Florida Statute 200.065 (TRIM) it is the responsibility of the municipality's governing body to hold a public hearing on the Town's tentative budget and tentative millage rate and to re-compute and adopt the proposed millage rate.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA.

Section 1: That the foregoing "WHEREAS" clause is hereby ratified and confirmed as being true and correct and is hereby made a specific part of this Resolution upon adoption hereof.

Section 2: The Town Commission hereby adopts a proposed millage rate of 8.5000 mills for General Fund budget purposes for Fiscal Year 2025-2026, which represents a 8.04% increase over the rolled-back rate of 7.8676 mills.

Section 3: The Town Commission of the Town of Pembroke Park hereby sets September 24, 2025 at 6:00 P.M**.** at the Commission Chambers of Town Hall, 3150 S.W. 52nd Avenue, Pembroke Park, Florida 33023 as the date, time and location of the Public Hearing to set the final millage rate.

Section 4: That if any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this Resolution.

Section 5: That all Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 6: That this Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED this 10th day of September, 2025.

____
MAYOR GEOFFREY JACOBS

ATTEST:

____
CYNTHIA GARCIA-LIMA
Town Clerk

Approved as to form and legal sufficiency

____
JACOB G. HOROWITZ
Town Attorney

Town of Pembroke Park

FY2026 Preliminary Budget
Workshop

September 10th, 2025

Town of Pembroke Park Overview

Budget is comprised of the following funds:

- General Fund
- Special Revenue Fund (Building Department)
- Sewer Fund
- Stormwater Fund

Enterprise Funds

The General Fund comprises the following Departments:

- Town Commission
- Administration
- Town Clerk
- Account/Finance
- Roads & Streets (Public Works)
- Code Compliance
- Parks
- Police
- Fire
- Legal
- Planning
- IT
- HR

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

Town of Pembroke Park Net Financial Position (09/30/2024)

Governmental Funds

General Fund	9,220,690
Building Fund	2,068,463
GF- Restricted	54,940
Ending Fund Balance	**11,344,093**

Enterprise Funds

Sewer Fund	6,795,142
Sewer Fund (Restricted)*	1,890,458
Stormwater Fund	9,218,796
Net Position	**17,904,396**

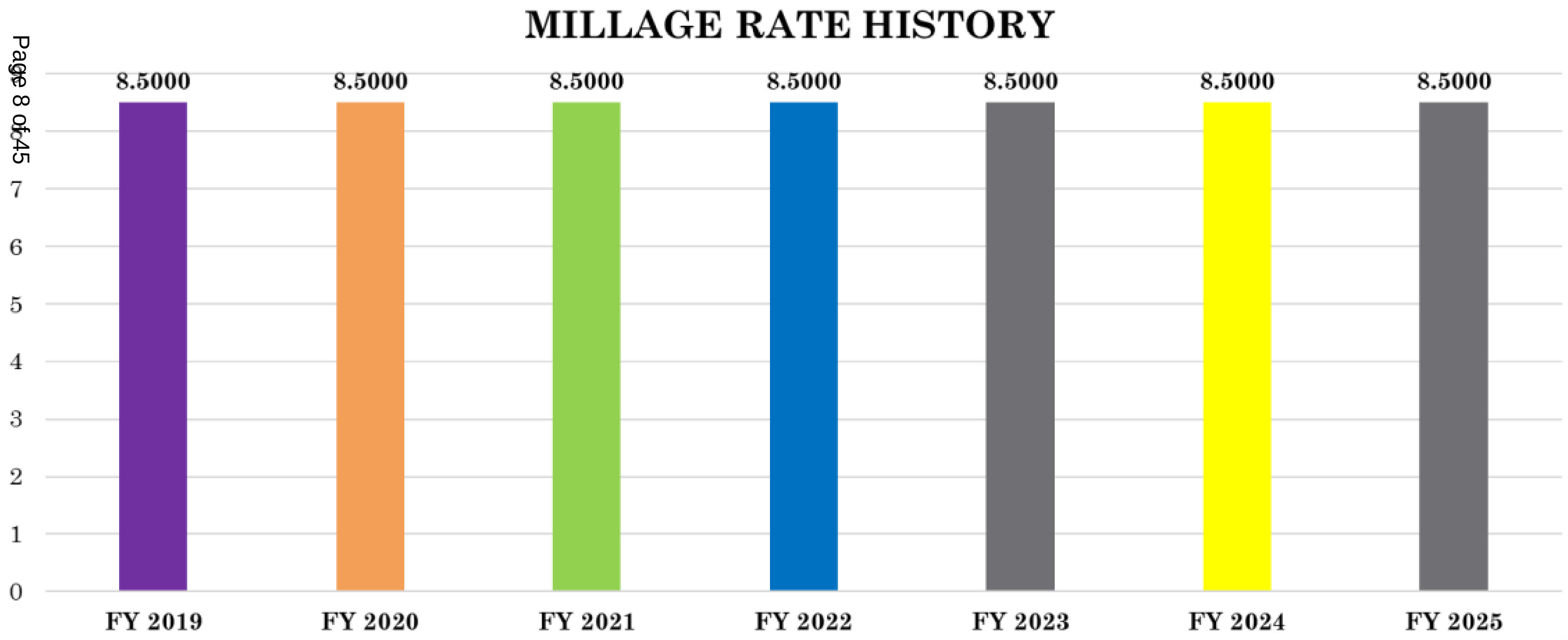
Combined Available Reserves (excl. Restricted)

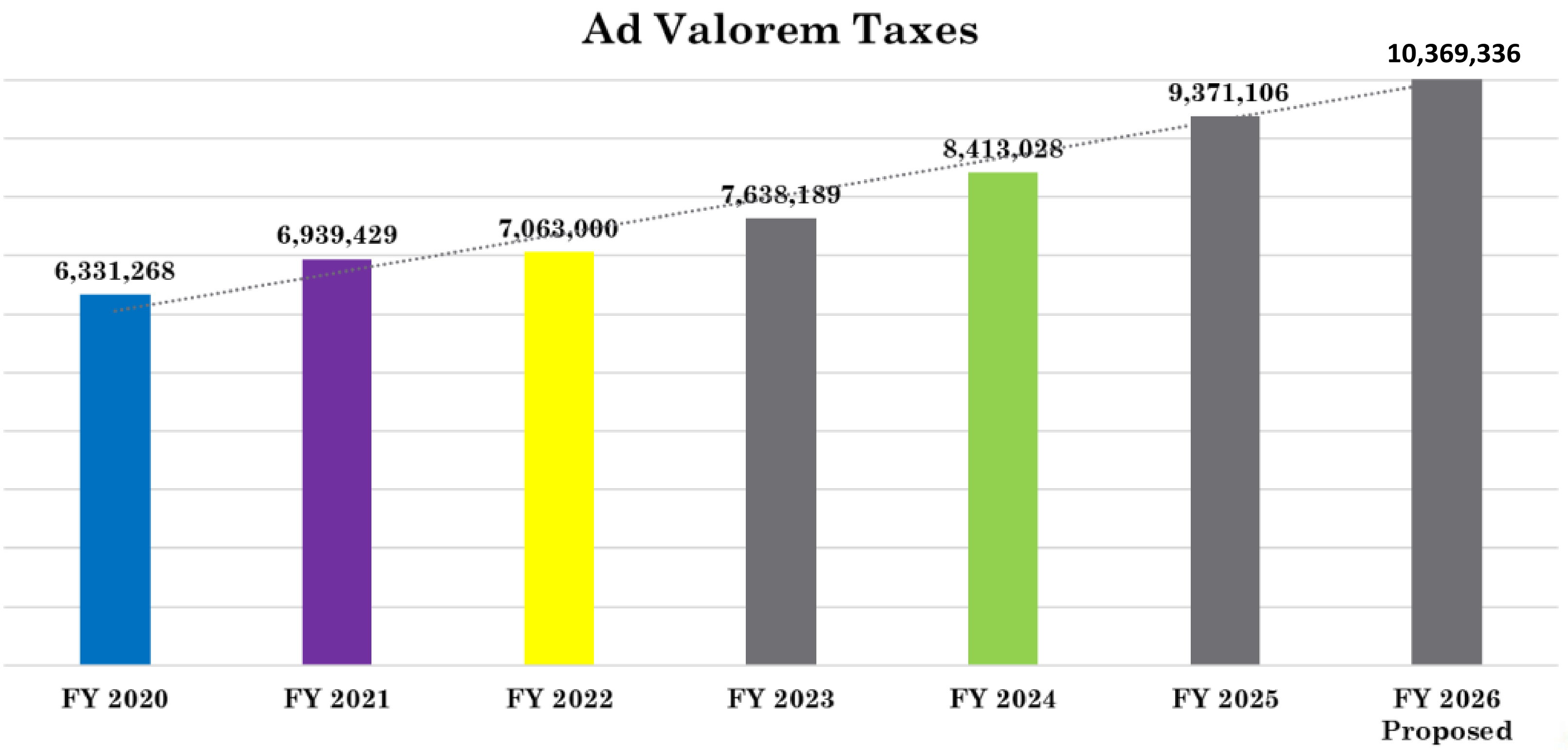
Ending Fund Balance	**25,234,628**

Total Net Position	**29,248,489**

*Represents full depreciated value of Sewer-related net investments and long-term infrastructure

Town of Pembroke Park Millage Overview





- Ad Valorem has increased 64% since 2020
- 6-yr AAGR of 10%
- Data is based on the most recently appraised property values and the current millage rate

MILLAGE RATE SCENARIOS

	FY2025 Baseline for Comparison	Option A: Same	Option B: Rolled-Back Millage Rate 7.8676		
		Projection	Projection	Difference to Baseline	% Change
Total Taxable Value	1,176,209,249	1,270,752,015	1,270,752,015	94,542,766	8.04%
Millage Rate	8.5000	8.5000	7.8676	-0.63	8.04%
Ad Valorem Taxes at 100%	9,997,779	10,801,392	9,997,769	-10	0.0%
Ad Valorem Taxes at 95%	9,497,890	10,261,323	9,497,880	-10	0.0%

Taxable Value increased 8.04%
Ad Valorem increase: $803,613 (FY26 Option A compared to FY25 Baseline)

TOWN OF PEMBROKE PARK FLORIDA
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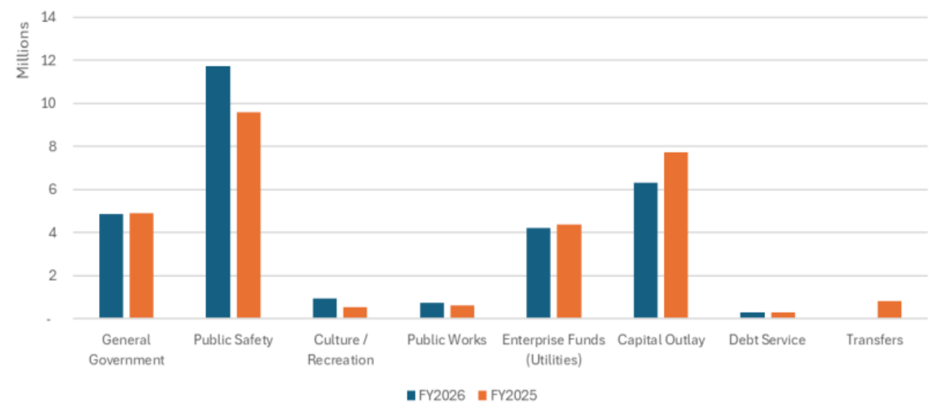
TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	$ 10,369,336	$ -	$ -	$ -	$ 10,369,336
3	Franchise Fees	$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	$ 118,611	-	-	-	118,611
	Utility Services Tax	$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	$ 16,771,480	$ 992,311	$ 2,068,029	$ 3,056,133	$ 22,887,951
13	Other Resources:					
14	Grants	$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	$ 892,914	-	-	-	892,914
16	From Reserves	$ -	-	2,327,482	861,361	3,188,843
17	Total Sources	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,854
		-	-	-	-	
	Expenditures, Uses					
18	General Government	$ 4,844,855		-	-	4,844,855
19	Public Safety	10,770,013	966,711	-	-	11,736,722
20	Culture / Recreation	912,897	-	-	-	912,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	855,511	3,367,494	4,223,005
24	Capital Outlay	2,197,433	25,600	3,540,000	550,000	6,313,033
25	Total Expenditures	$ 19,455,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 28,760,853
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	-	-	-	-	-
31	Total Expenditures & Other Uses	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,853
32	Net	$ (0)	$ (0)	$ -	$ (0)	$ 0
		0	0	-	0	(0)

Function	FY2026	FY2025	$ Chng	% Chng
General Government	4,844,855	4,882,029	$ (37,174)	-1%
Public Safety	11,736,722	9,587,298	2,149,424	22%
Culture / Recreation	912,897	542,722	370,175	68%
Public Works	730,342	597,604	132,738	22%
Enterprise Funds (Utilities)	4,223,005	4,375,339	(152,334)	-3%
Capital Outlay	6,313,033	7,718,220	(1,405,187)	-18%
Debt Service	276,000	276,000	-	0%
Transfers	-	816,500	(816,500)	-100%
	$ 29,036,853	$ 28,795,712	$ 241,141	1%

Total Government Budgeted Expenditures

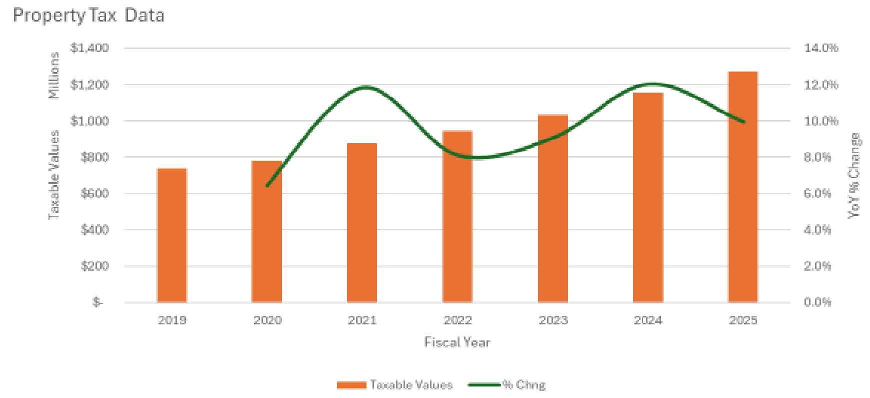


TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park
General Fund

Town of Pembroke Park

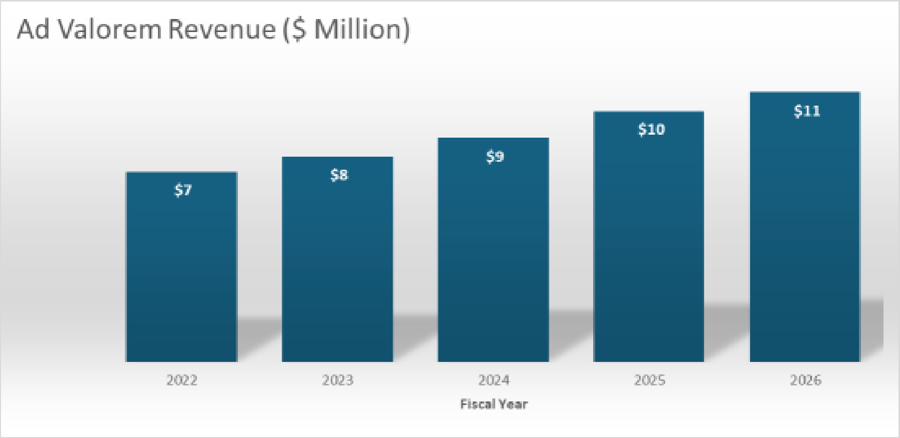
Ad Valorem Taxes (Property Taxes)



Taxable values will increase to just under $1.3 Billion (+10%)

FY		Taxable Values	% Chng	Millage
2019	$	735,085,367		8.5000
2020	$	782,418,144	6.4%	8.5000
2021	$	874,914,939	11.8%	8.5000
2022	$	945,870,509	8.1%	8.5000
2023	$	1,031,614,805	9.1%	8.5000
2024	$	1,155,703,421	12.0%	8.5000
2025	$	1,270,752,015	10.0%	8.5000

6-YR CAGR OF 8.1%



FY		Ad Valorem Revenue	% Chng
2021	$	6,650,554	
2022	$	7,436,777	11.8%
2023	$	8,039,899	8.1%
2024	$	8,768,726	9.1%
2025	$	9,823,479	12.0%
2026	$	10,801,392	10.0%

Allowed to budget 96% of $10.4M

TOWN OF PEMBROKE PARK FLORIDA
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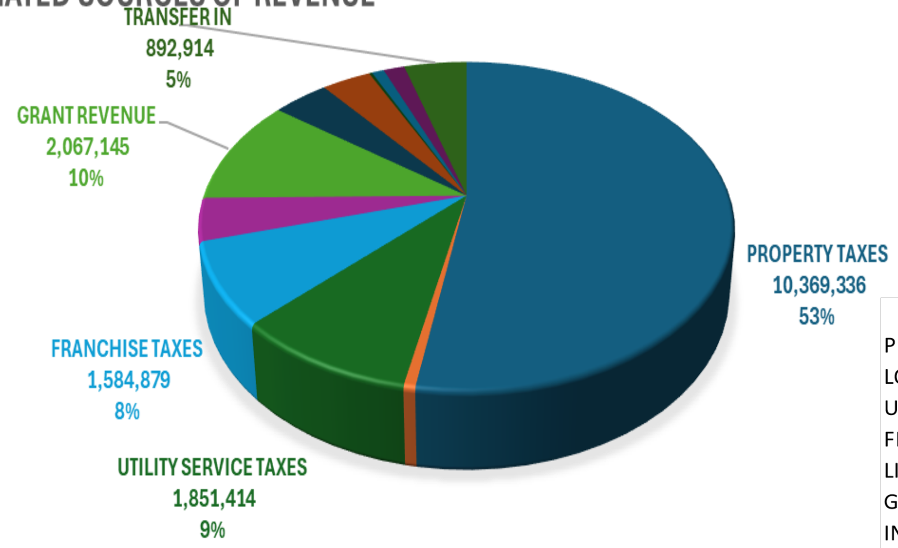
TOWN OF PEMBROKE PARK FLORIDA ARPA FUNDS DRAWDOWN			
Revenues Received	Prior Years Usage	2025 Usage	2026 Balance
$ 3,380,262	$ 487,636	$ 701,006	$ 2,191,620

- All funds must be expended in Fiscal Year 2026
- Unused funds will have to be returned to the Federal Government
- All funds have been obligated and assigned to specific projects. Unobligated balance to be returned is $0.48
- ARPA funds remain in the General Fund, but are eligible for use on any project that the Town designates

Town of Pembroke Park General Fund Revenues

FY26 ESTIMATED SOURCES OF REVENUE



Drop in Misc. Revenues reflect the elimination of BTR

	FY2025	FY2026	$ Chng	% Chng
PROPERTY TAXES	9,371,106	10,369,336	998,231	11%
LOCAL OPTION GAS TAX	115,334	118,611	3,278	3%
UTILITY SERVICE TAXES	1,705,445	1,851,414	145,969	9%
FRANCHISE TAXES	1,387,608	1,584,879	197,271	14%
LICENSES AND PERMIT	558,054	831,479	273,426	49%
GRANT REVENUE	1,938,000	2,067,145	129,145	7%
INTERGOVERNMENTAL REVENUES	893,393	798,759	(94,634)	-11%
CHARGES FOR SERVICES	514,318	700,000	185,682	36%
FINES AND FORFEITURES	119,758	42,000	(77,758)	-65%
MISC REVENUES	652,609	175,000	(477,609)	-73%
INTEREST INCOME	120,000	300,000	180,000	150%
TRANSFER IN	816,500	892,914	76,414	9%
	$ 18,192,124	$ 19,731,539	1,539,415	8%

Projected Roster & Fully Loaded Compensation

Open	Employee Count	Dept	Reg Comp	OT Comp	Total Comp	PR Taxes	Pension Cost	Est Ins Cost	Other Benefits	Fully Loaded Comp
	5	Finance and Budget	$ 515,507	$ 6,837	$ 522,344	$ 41,787	$ 106,363	$ 79,257	$10,000	$ 759,751
	1	Code	$ 47,240	$ 5,669	$ 52,909	$ 4,233	$ 7,423	$ 8,012	$2,000	$ 74,576
	2	IT	$ 195,279	$ -	$ 195,279	$ 15,622	$ 54,092	$ 30,063	$4,001	$ 299,058
	2	Clerk's Office	$ 179,175	$ -	$ 179,175	$ 14,334	$ 48,374	$ 27,132	$4,000	$ 273,016
	4	Administration	$ 406,350	$ -	$ 406,350	$ 32,508	$ 92,510	$ 61,533	$8,001	$ 600,902
	1	HR	$ 113,400	$ -	$ 113,400	$ 9,072	$ 39,146	$ 17,172	$2,000	$ 180,790
	4	Roads	$ 229,102	$ 27,492	$ 256,594	$ 20,528	$ 36,000	$ 38,856	$8,000	$ 359,977
1	5	Parks	$ 339,631	$ 33,653	$ 373,284	$ 29,863	$ 52,372	$ 57,077	$12,001	$ 524,597
1	8	Commission	$ 300,300	$ -	$ 300,300	$ 24,024	$ 60,060	$ 48,910	$12,000	$ 445,294
3	27	Police	$ 2,478,282	$ 453,578	$ 2,931,860	$ 234,549	$ 1,031,721	$ 439,613	$54,036	$ 4,691,779
5	59	**Total**	$ 4,804,266	$ 527,229	$ 5,331,495	$ 426,520	$ 1,528,061	$ 807,624	$116,039	**$ 8,209,739**
	4	Sewer	$ 440,887	$ -	$ 440,887	$ 35,271	$ 94,128	$ 68,012	$ 8,003	$ 646,302
	6	Building	$ 450,978	$ 26,019	$ 476,997	$ 38,160	$ 66,923	$ 72,231	$ 12,000	$ 666,310
	5	Stormwater	$ 315,255	$ 37,831	$ 353,086	$ 28,247	$ 49,538	$ 53,467	$ 10,000	$ 494,338
	15	**Total**	$ 1,207,120	$ 63,850	$ 1,270,970	$ 101,678	$ 210,589	$ 193,710	$ 30,003	**$ 1,806,950**
5	74		$ 6,011,386	$ 591,079	$ 6,602,465	$ 528,197	$ 1,738,650	$ 1,001,335	$ 146,042	**$ 10,016,689**

- Open roles consist of 1 Facilities Maintenance, 1 Legislative Aide, and 3 Officers

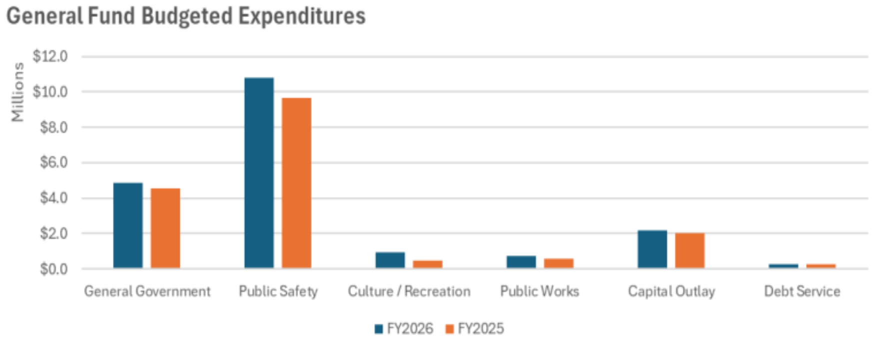
TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park General Fund

TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	$ 10,369,336	$ -	$ -	$ -	$ 10,369,336
3	Franchise Fees	$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	$ 118,611	-	-	-	118,611
5	Utility Services Tax	$ 1,851,414	-	-	-	1,851,414
6	Inter-Governmental	$ 798,759	-	-	-	798,759
7	Miscellaneous Revenues					
8	Misc Revenue	$ 175,000	76,383	568,029	-	819,411
9	Charges for Service	$ 700,000	-	1,500,000	3,001,133	5,201,133
	Investment Earnings	$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	$ 16,771,480	$ 992,311	$ 2,068,029	$ 3,056,133	$ 22,887,951
13	Other Resources:					
14	Grants	$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	$ 892,914	-	-	-	892,914
16	From Reserves	$ -	-	2,327,482	861,361	3,188,843
17	Total Sources	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,854
		-	-	-	-	
	Expenditures, Uses					
18	General Government	$ 4,844,855		-	-	4,844,855
19	Public Safety	10,770,013	966,711	-	-	11,736,722
20	Culture / Recreation	912,897	-	-	-	912,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	855,511	3,367,494	4,223,005
24	Capital Outlay	2,197,433	25,600	3,540,000	550,000	6,313,033
25	Total Expenditures	$ 19,455,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 28,760,853
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	-	-	-	-	-
31	Total Expenditures & Other Uses	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,853
32	Net	$ (0)	$ (0)	$ -	$ (0)	$ 0

General Fund	FY2026	FY2025	$ Chng	% Chng
General Government	$ 4,844,855	4,536,236	$ 308,619	7%
Public Safety	10,770,013	9,634,324	1,135,689	12%
Culture / Recreation	912,897	477,746	435,151	91%
Public Works	730,342	563,052	167,289	30%
Capital Outlay	2,197,433	1,998,391	199,042	10%
Debt Service	276,000	276,000	-	0%
	$ 19,731,539	$ 17,485,749	$ 2,245,790	13%



Town of Pembroke Park General Fund

Revenues	Method	3 Yr AAGR	Audit FY 2021	Audit FY 2022	Unaudited FY 2023	Est FY 2024	Est FY 2025	Prelim Budget FY 2026
PROPERTY TAXES	Appraiser	12%	$ 6,635,594	$ 7,133,140	$ 7,733,029	$ 8,413,028	$ 9,371,106	$ 10,369,336
LOCAL OPTION GAS TAX	Forecast	4%	102,500	110,040	108,277	112,367	115,334	118,611
UTILITY SERVICE TAXES	Forecast	11%	1,226,214	1,386,422	1,459,862	1,587,897	1,705,445	1,851,414
FRANCHISE TAXES	Forecast	13%	931,748	1,001,788	1,158,523	1,268,583	1,387,608	1,584,879
LICENSES AND PERMIT	Forecast	4%	492,058	555,462	468,611	476,300	558,054	831,479
GRANT REVENUE	Est	-19%	3,439,276	66,414	115,196	197,166	1,938,000	2,067,145
INTERGOVERNMENTAL REVENUES	Forecast	9%	676,123	789,371	776,055	842,372	893,393	798,759
CHARGES FOR SERVICES	Forecast	10%	446,972	472,138	530,418	567,863	609,310	700,000
FINES AND FORFEITURES	AAGR	90%	8,118	44,675	370,560	51,200	119,758	42,000
MISC REVENUES	AAGR	-6%	183,918	116,347	118,694	149,820	152,609	175,000
INTEREST INCOME	Est	57%	21,749	(351,099)	185,965	178,750	120,000	300,000
TRANSFER IN	Other Funds	11%	593,768	172,851	568,173	98,382	816,500	892,914
		6%	$ 14,758,038	$ 11,497,550	$ 13,593,362	$ 13,943,728	$ 17,787,116	$ 19,731,539
						-		
Other Sources								
From Reserves			-	1,203,493	277,258		405,008	
Total Sources			14,758,038	12,701,043	13,870,620	13,943,728	18,192,124	19,731,539
Expense								
COMPENSATION	Payroll Date	29%	$ 1,836,999	$ 2,004,066	$ 3,668,139	3,147,090	4,422,791	$ 5,380,992
PAYROLL TAXES	Payroll Date	33%	131,353	145,917	272,734	236,550	353,823	426,520
INS- EMPLOYEE	Payroll Date	19%	448,443	394,956	635,809	601,490	797,028	845,697
OPERATING	Dept Tabs	28%	343,146	406,918	714,375	715,160	786,676	1,045,267
CAPITAL EXP	CapX	83%	259,175	1,092,989	1,626,092	1,313,470	3,173,120	2,197,433
INS- LIAB/PROP	Dept Tabs	81%	55,866	62,670	135,377	327,730	642,860	705,348
RETIREMENT	Payroll Date	34%	387,266	305,979	804,986	1,110,803	1,072,142	1,530,061
CONTRACTUAL SERVICES	Dept Tabs	-7%	7,208,532	7,525,249	5,006,354	5,154,620	5,805,696	6,452,910
UTILITIES	Dept Tabs	11%	55,774	61,872	73,692	66,980	77,971	71,300
DEBT SERVICE	Fixed	NA	-	53,756	45,769	275,500	276,000	276,000
OVERHEAD-Misc	GF-OH Tab	-6%	221,922	133,352	210,567	168,220	185,042	146,468
OVERHEAD-Town Hall	GF-OH Tab	-33%	145,438	71,974	33,610	47,060	54,119	30,326
OVERHEAD-Utilities	GF-OH Tab	-18%	98,983	94,147	75,010	53,110	58,421	54,001
OVERHEAD-Maint	GF-OH Tab	-27%	267,118	178,590	290,318	102,600	117,990	92,971
OVERHEAD-Donations	GF-OH Tab	57%	3,890	8,822	6,340	19,650	21,615	17,315
OVERHEAD-Lobbying	GF-OH Tab	30%	118,628	119,000	205,395	263,190	289,509	258,730
COMMUNITY EVENTS	Dept Tabs	-43%	207,351	40,784	66,053	52,110	57,321	200,200
Total Expenses		14%	$ 11,789,885	$ 12,701,043	$ 13,870,620	$ 13,655,333	$ 18,192,124	$ 19,731,539
				8%	9.2%	-1.6%	33.2%	8.5%
Other Uses								
To Reserves			2,968,153	-	-	288,395		
Total Uses			$ 14,758,038	$ 12,701,043	$ 13,870,620	$ 13,943,728	$ 18,192,124	$ 19,731,539

Highlights

- After a 33% increase in FY 2025, the growth rate has moderated to 8.5% in FY 2026
- As the Town expands its internal workforce, contractor expenses have declined from 60% of total costs in FY 2021 to 33% in FY 2026.

Town of Pembroke Park General Fund – By Dept.

- **10 of 14 departments either saw negative or moderate growth due to application of ZBB**
- **HR saw 200% growth due to +1 HC vs. contractor**
- **Police dept. buildout has been completed**

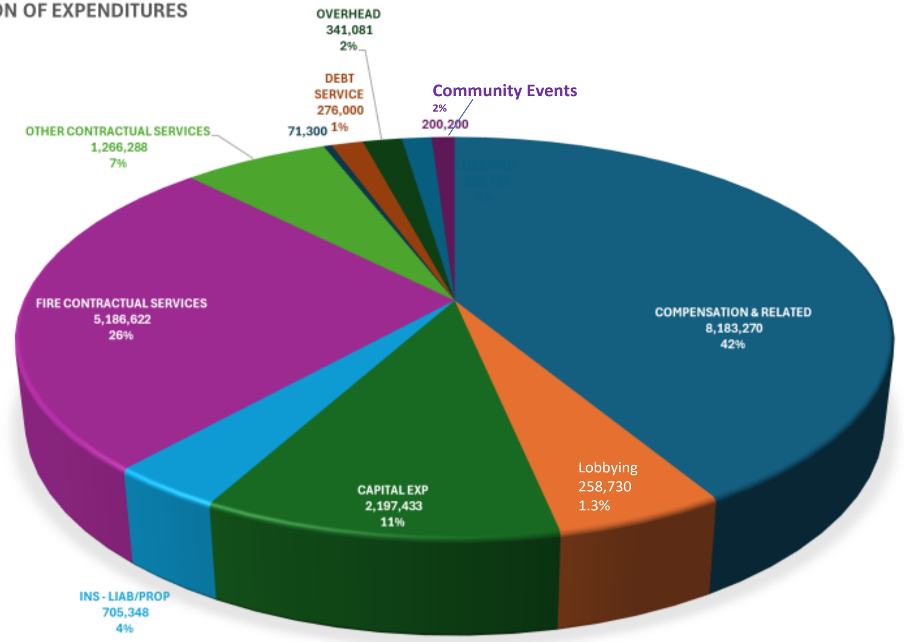
Dept	3 Yr AAGR	Audit FY 2021	Audit FY 2022	Unaudited FY 2023	Est FY 2024	Est FY 2025	Prelim Budget FY 2026	
Commission	14%	371,671	222,781	384,449	566,120	651,004	608,614	-6.5%
Admin	-58%	1,054,940	1,102,624	985,460	183,407	847,547	740,611	-12.6%
Finance	-11%	592,211	529,508	508,835	430,438	596,231	876,552	47.0%
Legal	-1%	424,157	338,967	649,858	416,070	519,666	405,000	-22.1%
Planning	-2%	274,565	305,150	273,733	261,300	287,430	90,000	-68.7%
IT	NA	-	41,231	455,224	467,346	484,072	588,258	21.5%
Town Clerk	NA	-	-	121,385	467,682	392,378	349,871	-10.8%
HR	NA	-	-	-	63,376	85,000	259,190	204.9%
GF-Overhead	7%	749,034	552,144	748,278	929,330	1,002,696	875,811	-12.7%
Police	2%	3,632,406	4,775,505	4,493,436	3,825,895	4,390,868	6,189,391	41.0%
Fire	6%	3,468,493	3,652,284	3,847,980	4,146,940	5,561,634	5,418,128	-2.6%
Road & Street	19%	521,923	522,685	517,228	936,310	2,513,474	2,230,342	-11.3%
Code Enforcement	17%	156,252	215,280	237,166	257,383	278,709	146,876	-47.3%
Parks	9%	544,233	442,885	647,589	703,736	581,415	952,897	63.9%
	5%	$ 11,789,885	$ 12,701,043	$ 13,870,620	$ 13,655,333	$ 18,192,124	$ 19,731,539	

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

Town of Pembroke Park General Fund Expenditure Overview

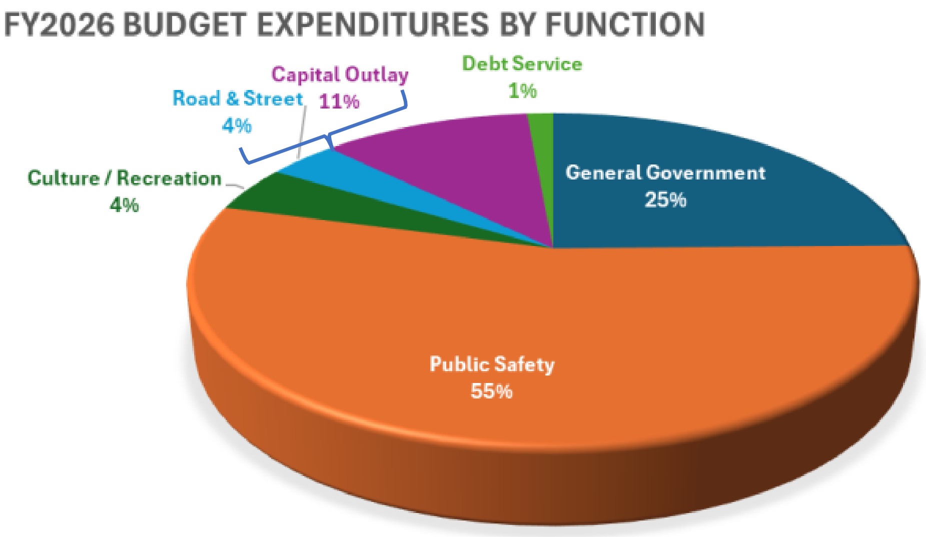
FY25 ALLOCATION OF EXPENDITURES



		FY2026
COMPENSATION & RELATED	41.5%	8,183,270
OPERATING	5.3%	1,045,267
CAPITAL EXP	11.1%	2,197,433
INS - LIAB/PROP	3.6%	705,348
FIRE CONTRACTUAL SERVICES	26.3%	5,186,622
OTHER CONTRACTUAL SERVICES	6.4%	1,266,288
UTILITIES	0.4%	71,300
DEBT SERVICE	1.4%	276,000
OVERHEAD	1.7%	341,081
LOBBYING	1.3%	258,730
COMMUNITY EVENTS	1.0%	200,200
		19,731,539

TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

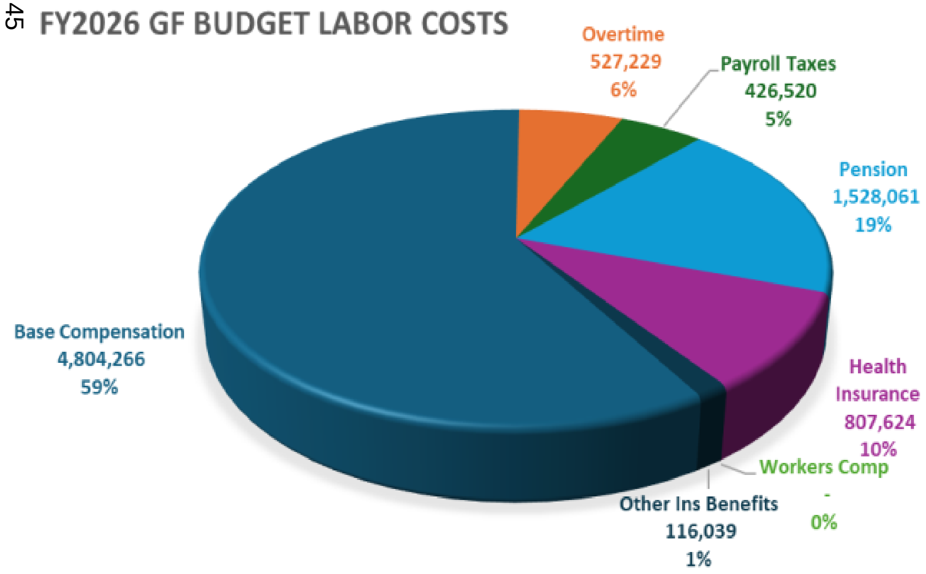
Town of Pembroke Park General Fund Expenditures

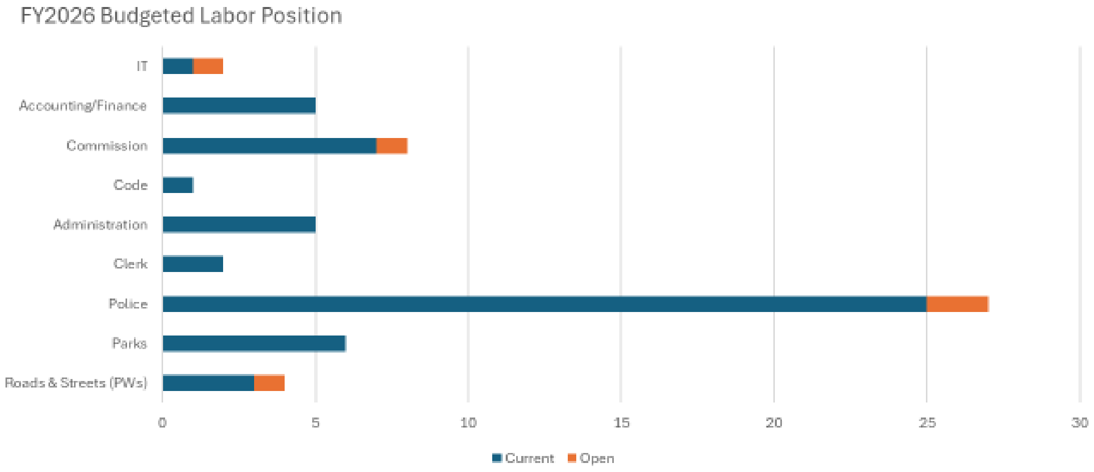


Function	FY2025	FY2026	$ Chng
General Government	4,553,729	4,874,555	320,826
Public Safety	9,634,324	10,770,013	1,135,689
Culture / Recreation	477,746	883,197	405,451
Road & Street	563,052	730,342	167,289
Capital Outlay	2,598,391	2,197,433	(400,958)
Debt Service	276,000	276,000	-
	18,103,242	19,731,539	1,628,297

- PS and Government combine for ~80% of expenses, which is standard for municipalities
- The Town maintains minimal debt, consisting of a single $2.0 million loan issued in 2020 for the Police buildout, with a current outstanding balance of $1.6 million.

Town of Pembroke Park General Fund Labor Overview



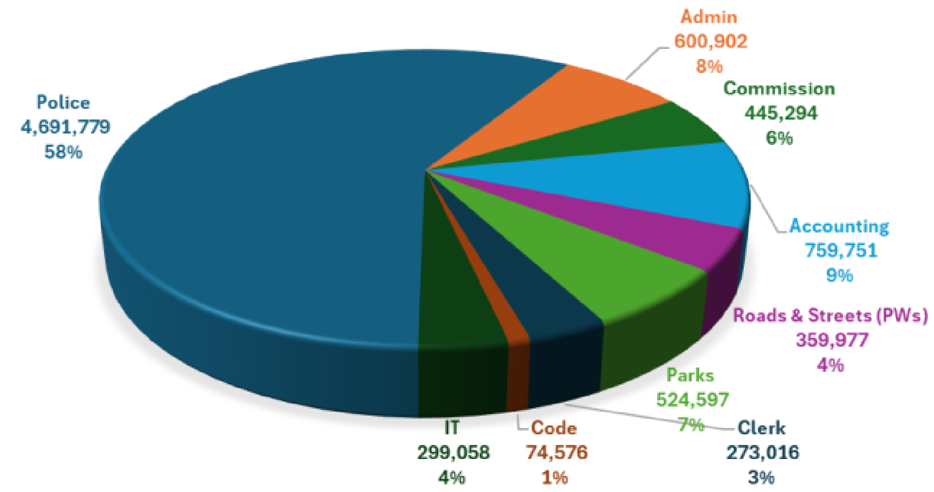


- The Town is nearly fully staffed
- PD expects +2 HC in FY’26
- IT will add on a Network Support Specialist Full-time
- R&S has an opening for a Facilities Maintenance Manager.

TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park General Fund Labor Overview (Continued)

FY2026 BUDGET LABOR COSTS BY DEPARTMENT - GENERAL FUND

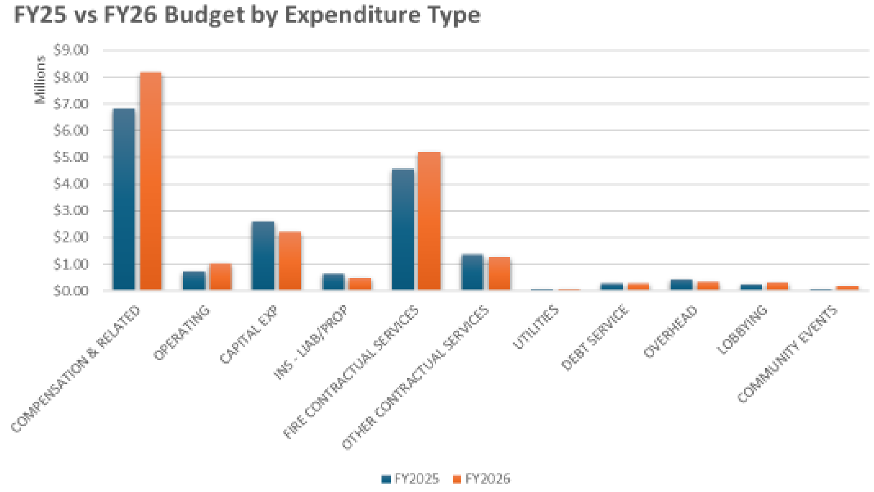


HOME DEPARTMENT	Labor Cost	%
Police	4,691,779	57%
Admin	600,902	7%
Commission	445,294	5%
Accounting	759,751	9%
Roads & Streets (PWs)	359,977	4%
Parks	524,597	6%
Clerk	273,016	3%
Code	74,576	1%
IT	299,058	4%
	8,028,949	

TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park General Fund Expenditures

Expenditure Type	FY2025	FY2026	$ Chng	% Chng
COMPENSATION & RELATED	6,834,736	8,183,270	1,348,534	20%
OPERATING	714,207	1,045,267	331,060	46%
CAPITAL EXP	2,613,391	2,197,433	(415,958)	-16%
INS - LIAB/PROP	642,860	705,348	62,488	10%
FIRE CONTRACTUAL SERVICES	4,561,634	5,186,622	624,988	14%
OTHER CONTRACTUAL SERVICES	1,361,679	1,266,288	(95,391)	-7%
UTILITIES	70,199	71,300	1,101	2%
DEBT SERVICE	276,000	276,000	-	0%
OVERHEAD	414,165	341,081	(73,084)	-18%
LOBBYING	289,509	258,730	(30,779)	-11%
COMMUNITY EVENTS	54,813	200,200	145,387	265%
TRANSFER IN	316,500	-	(316,500)	-100%
	18,149,692	19,731,539	1,581,847	9%

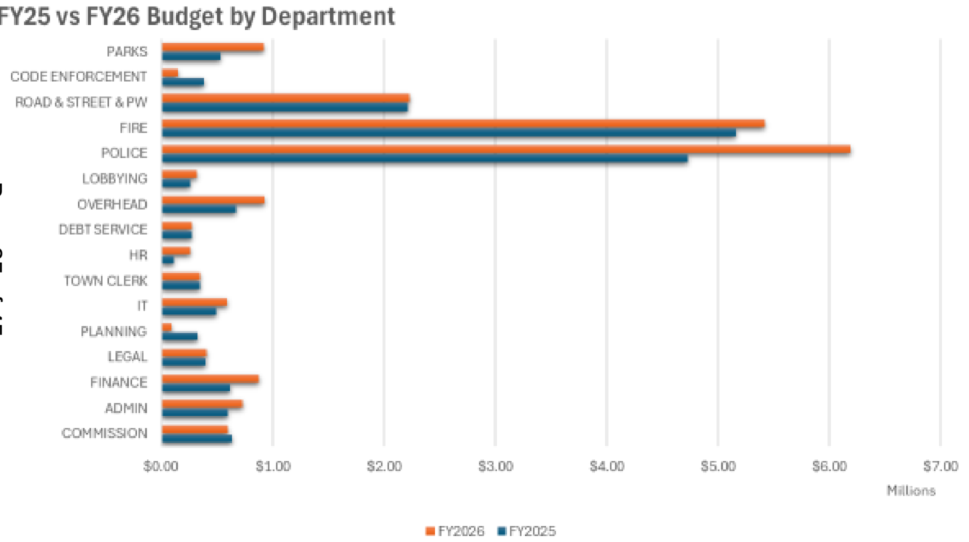


7. Cost of Infrastructure Maintenance

- **Aging Infrastructure**: As infrastructure (such as roads, water systems, and bridges) ages, municipalities face increasing costs to repair, replace, and maintain these systems. In some cases, cities may delay necessary repairs due to budget constraints, which can result in more severe damage over time, requiring even greater spending later. When cities are unable to invest in infrastructure, their long-term financial health can deteriorate, especially as residents and businesses leave due to poor services.

TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park General Fund Expenditures (Depts)



Department	FY2025	FY2026	$ Chng	% Chng
COMMISSION	636,547	608,614	(27,933)	-4%
ADMIN	596,528	740,611	144,083	24%
FINANCE	618,209	876,552	258,343	42%
LEGAL	400,000	405,000	5,000	1%
PLANNING	322,355	90,000	(232,355)	-72%
IT	490,784	588,258	97,474	20%
TOWN CLERK	345,060	349,871	4,811	1%
HR	112,695	259,190	146,495	130%
DEBT SERVICE	276,000	276,000	-	0%
OVERHEAD	671,251	875,811	204,560	30%
LOBBYING	289,509	258,730	(30,779)	-11%
POLICE	4,728,690	6,189,391	1,460,701	31%
FIRE	5,161,634	5,418,128	256,494	5%
ROAD & STREET & PW	2,213,052	2,230,342	17,289	1%
CODE ENFORCEMENT	385,198	146,876	(238,321)	-62%
PARKS	527,746	952,897	425,151	81%
	$ 17,775,258	$ 20,266,269	$ 2,491,011	14%

- Increase in HR driven by +1 HC
- Parks increase is due to doubling the events budget
- Police dept. drove largest increase including new CBA and completion of buildout

TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park General Fund Reserves

	Fund Value				
Fund Balance (Unassigned)	General	Building	Sewer	Stormwater	Total
Audit FY2024	$ 9,220,690	$ 2,068,463	$ 7,877,271	$ 9,218,796	$28,385,220
2024 Est Net Income(Loss)			807,729	633,150	
2024 Est Encumb	54,940			1,397,352	
Estimated Available	$ 9,275,630	$ 2,068,463	$ 8,685,000	$ 11,249,298	$28,385,220
6 Month Exp Res			(2,368,295)	(2,666,519)	(5,034,814)
2 Month Exp Res	(3,288,590)	(156,495)			(3,445,084)
Est. Available after Reserves	$ 5,987,040	$ 1,911,968	$ 6,316,705	$ 8,582,779	$22,798,492
2025 Budget Transfer to/(from) Reserves	-	-			
Est. Available	$ 5,987,040	$ 1,911,968	$ 6,316,705	$ 8,582,779	$22,798,492

Estimated reserves start with the unrestricted fund balance based on the audited FY2024.

GFOA Recommends approximately 2 months of expenses as a reserve.

The recommended reserve for Sewer and Stormwater is 6 months due to frequency of large capital projects

TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

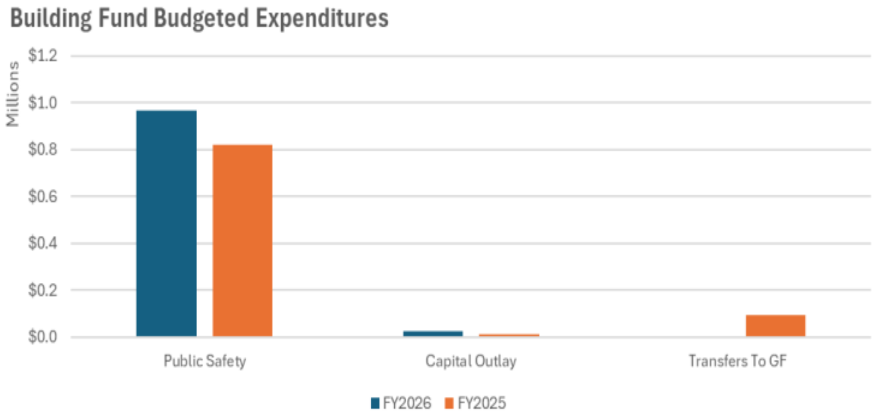
Town of Pembroke Park
Building Fund

Town of Pembroke Park Building Fund

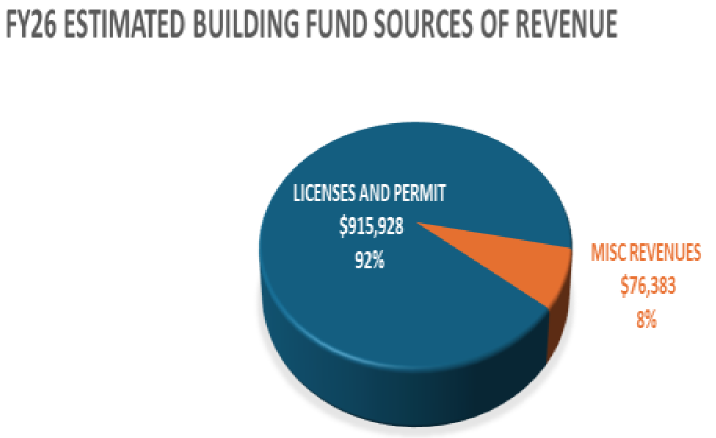
TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

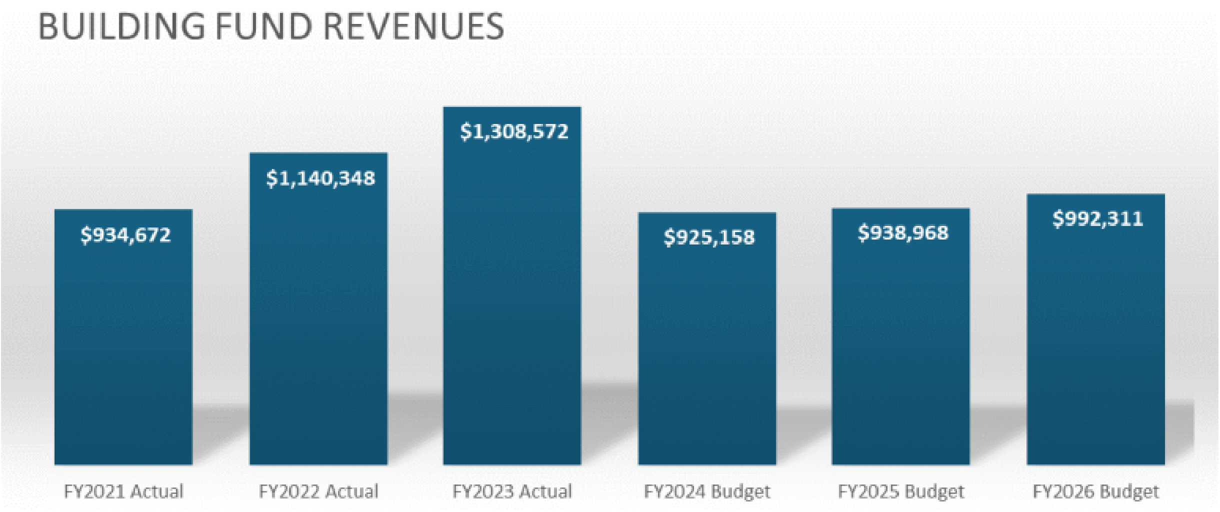
Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	$ 10,369,336	$ -	$ -	$ -	$ 10,369,336
3	Franchise Fees	$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	$ 118,611	-	-	-	118,611
5	Utility Services Tax	$ 1,851,414	-	-	-	1,851,414
6	Inter-Governmental	$ 798,759	-	-	-	798,759
7	Miscellaneous Revenues					
8	Misc Revenue	$ 175,000	76,383	568,029	-	819,411
9	Charges for Service	$ 700,000	-	1,500,000	3,001,133	5,201,133
	Investment Earnings	$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	$ 16,771,480	$ 992,311	$ 2,068,029	$ 3,056,133	$ 22,887,951
13	Other Resources:					
14	Grants	$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	$ 892,914	-	-	-	892,914
16	From Reserves	$ -	-	2,327,482	861,361	3,188,843
17	Total Sources	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,854
		-	-	-	-	
	Expenditures, Uses					
18	General Government	$ 4,844,855		-	-	4,844,855
19	Public Safety	10,770,013	966,711	-	-	11,736,722
20	Culture / Recreation	912,897	-	-	-	912,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	855,511	3,367,494	4,223,005
24	Capital Outlay	2,197,433	25,600	3,540,000	550,000	6,313,033
25	Total Expenditures	$ 19,455,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 28,760,853
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	-	-	-	-	-
31	Total Expenditures & Other Uses	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,853
32	Net	$ (0)	$ (0)	$ -	$ (0)	$ 0

Special (Bldg) Fund	FY2026	FY2025	$ Chng	% Chng
Public Safety	$ 966,711	$ 820,679	$ 146,032	18%
Capital Outlay	25,600	10,000	15,600	156%
Transfers To GF	-	94,479	(94,479)	-100%
	$ 992,311	$ 925,158	$ 67,153	7%



Town of Pembroke Park Building Fund Revenues





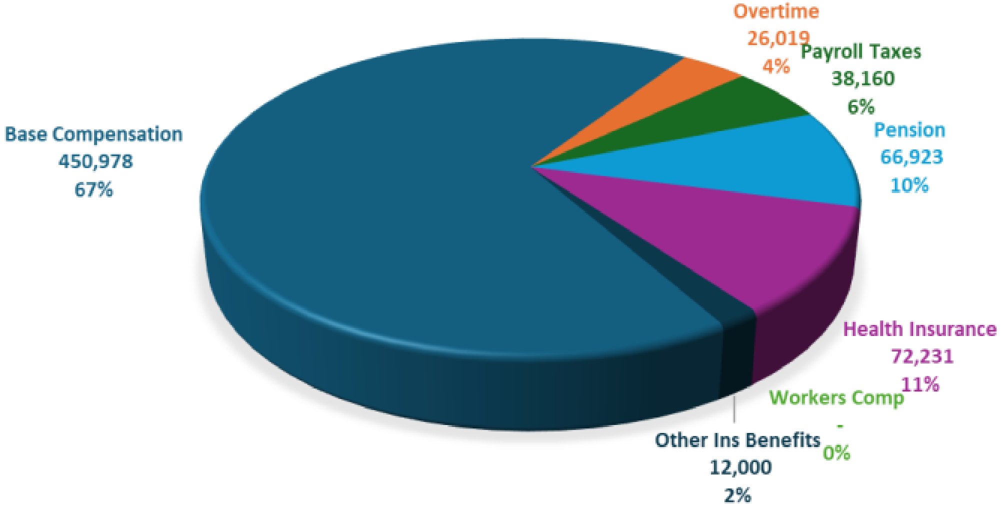
Town of Pembroke Park Building Fund

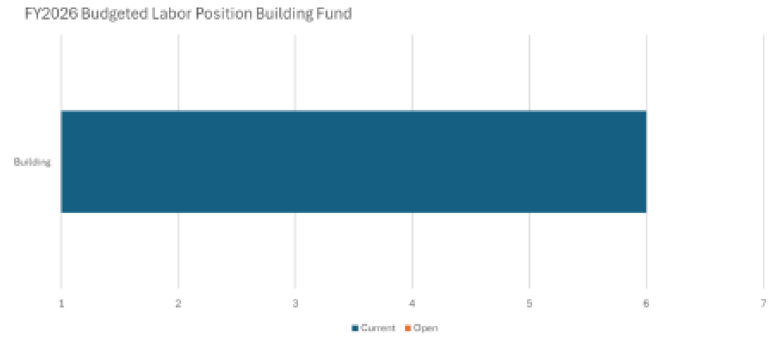
Revenues	4 Yr AAGR	Audit FY 2021	Audit FY 2022	Audit FY 2023	Budget FY2024	Budget FY 2025	Prelim Budget FY 2026
LICENSES AND PERMIT	0%	$ 866,921	$ 1,029,847	$ 1,158,602	$ 854,158	$ 864,083	$ 915,928
MISC REVENUES	5%	60,251	110,501	149,970	71,000	74,885	76,383
INTEREST INCOME	NA	-	-	-	-	-	-
TRANSFER IN	NA	-	-	-	-	-	-
	0%	$ 934,672	$ 1,140,348	$ 1,308,572	$ 925,158	$ 938,968	$ 992,311
Other Sources							
From Reserves							
Total Sources	0%	$ 934,672	$ 1,140,348	$ 1,308,572	$ 925,158	$ 938,968	$ 992,311
Expense							
COMPENSATION	-1%	$ 246,716	$ 350,600	$ 313,864	$ 407,301	$ 234,602	$ 476,997
PAYROLL TAXES	1%	17,745	26,210	24,196	29,774	18,768	38,160
INS - EMPLOYEE	19%	24,548	55,596	56,658	71,337	51,808	84,231
OPERATING	9%	32,687	47,659	23,430	42,950	46,859	39,836
CAPITAL EXP	-70%	341,684	185,914	1,277	10,000	20,659	25,600
INS - LIAB/PROP	50%	7,017	7,856	8,508	28,347	51,160	28,500
RETIREMENT	3%	28,404	62,300	54,393	76,470	31,976	66,923
CONTRACTUAL SERVICES	21%	115,863	139,163	248,156	164,500	266,636	232,065
TRANSFERS OUT	NA	-	-	94,480	94,479	216,500	
Total Expenses	4%	$ 814,664	$ 875,298	$ 824,962	$ 925,158	$ 938,968	$ 992,311
Other Uses							
To Reserves		120,008	265,050	483,610			
Total Uses		$ 934,672	$ 1,140,348	$ 1,308,572	$ 925,158	$ 938,968	$ 992,311

- Increase driven by the addition of 1 Building Official

Town of Pembroke Park Building Fund Labor Overview

FY2026 BUILDING FUND BUDGET LABOR COSTS





- Building is fully staffed with 6 employees and 0 opens
- Any additional services will be contracted out

Town of Pembroke Park Building Fund Reserves

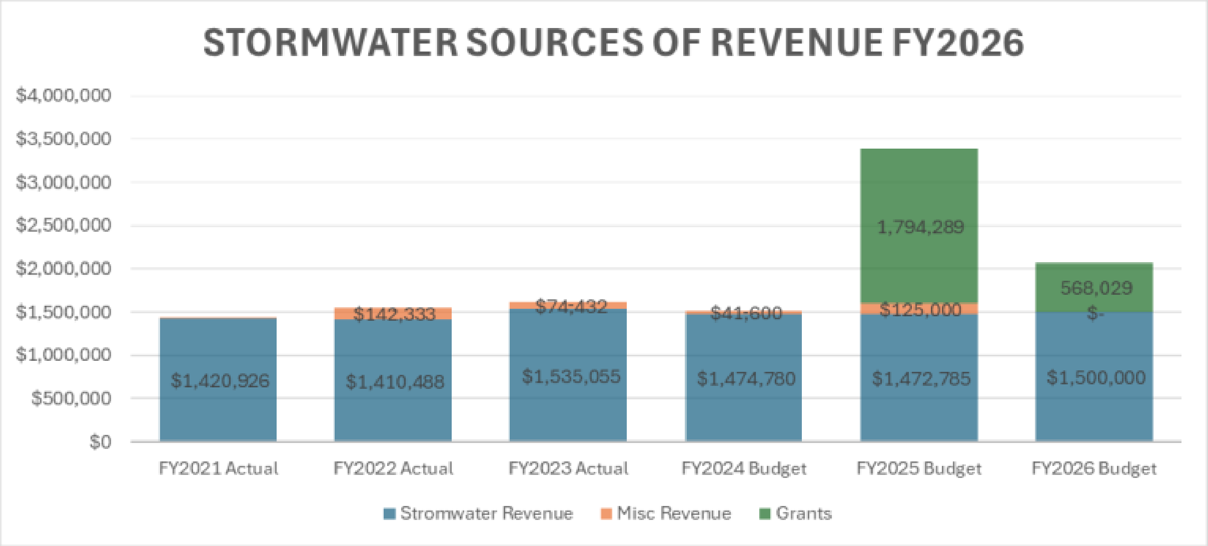
	Fund Value				
Fund Balance (Unassigned)	**General**	**Building**	**Sewer**	**Stormwater**	**Total**
Audit FY2024	$ 9,220,690	$ 2,068,463	$ 7,877,271	$ 9,218,796	$ 28,385,220
2024 Est Net Income(Loss)			807,729	633,150	
2024 Est Encumb	54,940			1,397,352	
Estimated Available	$ 9,275,630	$ 2,068,463	$ 8,685,000	$ 11,249,298	$ 28,385,220
6 Month Exp Res			(2,368,295)	(2,666,519)	(5,034,814)
2 Month Exp Res	(3,288,590)	(156,495)			(3,445,084)
Est. Available after Reserves	$ 5,987,040	$ 1,911,968	$ 6,316,705	$ 8,582,779	$ 22,798,492
2025 Budget Transfer to/(from) Reserves	-	-			
Est. Available	$ 5,987,040	$ 1,911,968	$ 6,316,705	$ 8,582,779	$ 22,798,492

The Estimated Fund Balance (Reserves) is approaching less than $2M at the end of FY2026. This estimate can change significantly with changes in revenue.

TOWN OF PEMBROKE PARK FLORIDA The Small Town that Means Big Business

Town of Pembroke Park Stormwater Fund

Town of Pembroke Park
Stormwater Fund Revenues



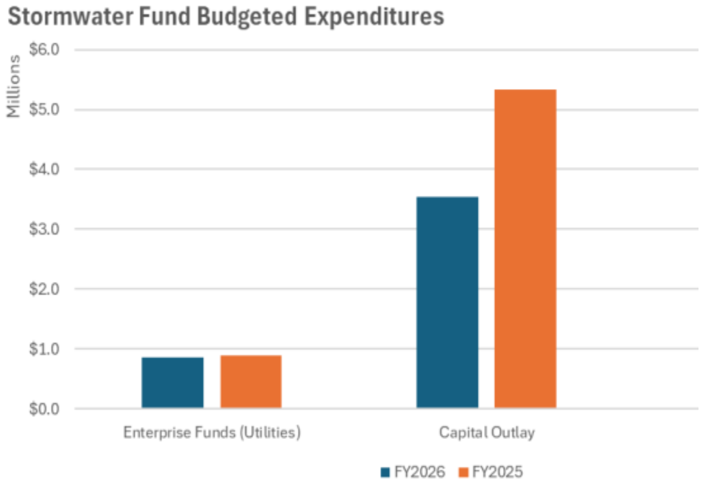
- Revenue projected to decline in FY ‘26 due to non-recurrence of $1.2M in grants for SW25th St. project
- Broward MAP grant of $318K rolls over into FY 2026

Town of Pembroke Park Stormwater Fund

TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	$ 10,369,336	$ -	$ -	$ -	$ 10,369,336
3	Franchise Fees	$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	$ 118,611	-	-	-	118,611
	Utility Services Tax	$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	$ 16,771,480	$ 992,311	$ 2,068,029	$ 3,056,133	$ 22,887,951
13	Other Resources:					
14	Grants	$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	$ 892,914	-	-	-	892,914
16	From Reserves	$ -	-	2,327,482	861,361	3,188,843
17	Total Sources	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,854
		-	-	-	-	
	Expenditures, Uses					
18	General Government	$ 4,844,855		-	-	4,844,855
19	Public Safety	10,770,013	966,711	-	-	11,736,722
20	Culture / Recreation	912,897	-	-	-	912,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	855,511	3,367,494	4,223,005
24	Capital Outlay	2,197,433	25,600	3,540,000	550,000	6,313,033
25	Total Expenditures	$ 19,455,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 28,760,853
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	-	-	-	-	-
31	Total Expenditures & Other Uses	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,853
32	Net	$ (0)	$ (0)	$ -	$ (0)	$ 0

Stormwater Fund	FY2026	FY2025	$ Chng	% Chng
Enterprise Funds (Utilities)	$ 855,511	$ 894,511	$ (39,000)	-4%
Capital Outlay	3,540,000	5,333,037	(1,793,037)	-34%
Transfers To GF	-	-	-	100%
	$ 4,395,511	$ 6,227,548	$ (1,832,037)	-29%



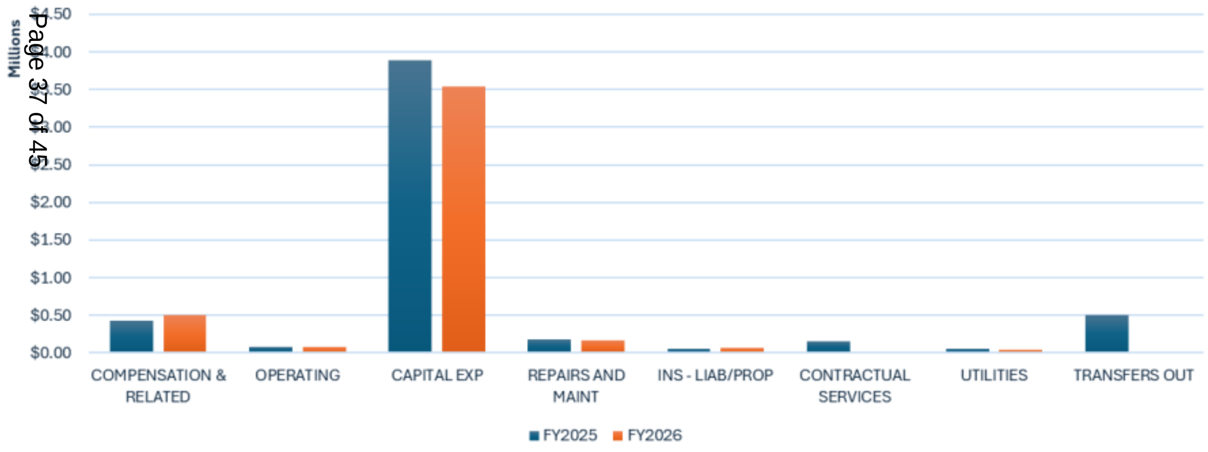
Town of Pembroke Park Stormwater Fund

Revenues	4 Yr AAGR	Audit FY 2021	Audit FY 2022	Audit FY 2023	Budget FY2024	Budget FY 2025	Prelim Budget FY 2026
GRANT REVENUE	NA	$ -	$ -	$ -	$ 1,566,721	$ 1,794,289	$ 568,029
CHARGES FOR SERVICES	1%	1,420,926	1,410,488	1,535,055	1,435,134	1,472,785	1,500,000
INTEREST INCOME	122%	374	(19,127)	62,322	-	50,000	
IMPACT FEE REV	93%	1,794	161,460	12,110	-	75,000	
	22%	$ 1,423,093	$ 1,552,821	$ 1,609,486	$ 3,001,855	$ 3,392,074	$ 2,068,029
Other Sources							
From Reserves						1,940,963	2,527,482
Total Sources		$ 1,423,093	$ 1,552,821	$ 1,609,486	$ 3,001,855	$ 5,333,037	$ 4,595,511
Expense							
COMPENSATION	8%	$ 212,886	$ 157,703	$ 223,964	$ 359,865	$ 298,508	$ 362,543
PAYROLL TAXES	13%	14,426	12,799	16,176	27,530	23,881	29,003
INS - EMPLOYEE	10%	41,711	19,796	44,402	76,302	63,318	64,899
OPERATING	20%	34,015	74,579	38,026	96,350	75,789	73,200
CAPITAL EXP	55%	439,083	441,702	427,800	2,107,344	3,894,289	3,540,000
REPAIRS AND MAINT	26%	64,315	19,252	119,037	100,000	181,280	160,000
INS - LIAB/PROP	8%	38,887	44,062	44,443	28,347	52,973	60,000
RETIREMENT	NA	(10,221)	4,712	213,807	66,117	40,687	50,865
CONTRACTUAL SERVICES	104%	2,308	-	-	55,000	150,000	15,000
UTILITIES	8%	37,547	27,658	43,135	35,000	52,313	40,000
TRANSFERS OUT	22%	210,947	52,980	159,255	50,000	500,000	100,000
	40%	$ 1,085,904	$ 855,243	$ 1,330,044	$ 3,001,855	$ 5,333,037	$ 4,495,511
Other Uses							
To Reserves		337,189	697,578	279,443			
Total Uses		$ 1,423,093	$ 1,552,821	$ 1,609,487	$ 3,001,855	$ 5,333,037	$ 4,495,511

- **$2.5M to support John P. Lyons Project + $900K Capex Design**

Town of Pembroke Park Stormwater Fund Expenditures

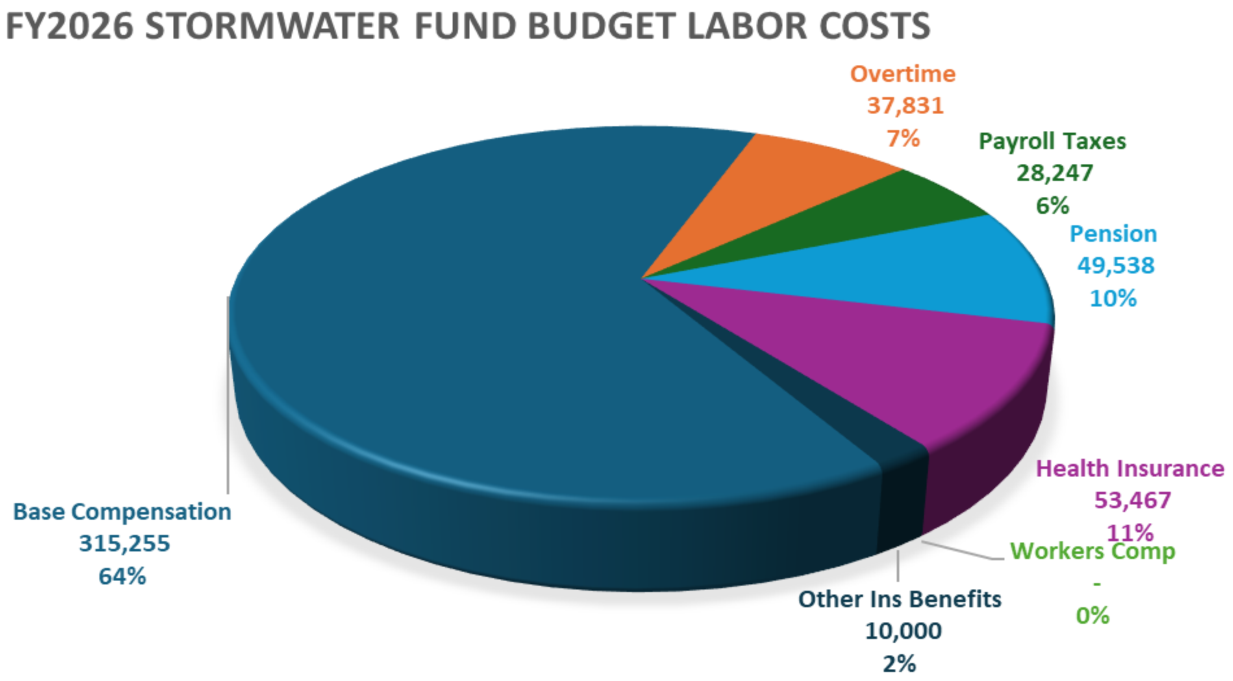
FY25 vs FY26 STORMWATER FUND BUDGET BY EXPENDITURE TYPE



Expenditure Type	FY2025	FY2026	$ Chng	% Chng
COMPENSATION & RELATED	426,394	507,311	$ 80,917	19%
OPERATING	75,789	73,200	(2,589)	-3%
CAPITAL EXP	3,894,289	3,540,000	(354,289)	-9%
REPAIRS AND MAINT	181,280	160,000	(21,280)	-12%
INS - LIAB/PROP	52,973	60,000	7,027	13%
CONTRACTUAL SERVICES	150,000	15,000	(135,000)	-90%
UTILITIES	52,313	40,000	(12,313)	-24%
TRANSFERS OUT	500,000	100,000	(400,000)	-80%
	$ 5,333,037	$ 4,495,511	$ (837,526)	

- Town is generating ~$800K in savings driven by Capex and lower OH

Town of Pembroke Stormwater Fund Labor Overview



- No new hires expected in FY 2026
- Includes enhanced health insurance benefits

Town of Pembroke Park
Sewer Fund

Town of Pembroke Park Sewer Fund

TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	$ 10,369,336	$ -	$ -	$ -	$ 10,369,336
3	Franchise Fees	$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	$ 118,611	-	-	-	118,611
	Utility Services Tax	$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	$ 16,771,480	$ 992,311	$ 2,068,029	$ 3,056,133	$ 22,887,951
13	Other Resources:					
14	Grants	$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	$ 892,914	-	-	-	892,914
16	From Reserves	$ -	-	2,327,482	861,361	3,188,843
17	Total Sources	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,854
		-	-	-	-	
	Expenditures, Uses					
18	General Government	$ 4,844,855		-	-	4,844,855
19	Public Safety	10,770,013	966,711	-	-	11,736,722
20	Culture / Recreation	912,897	-	-	-	912,897
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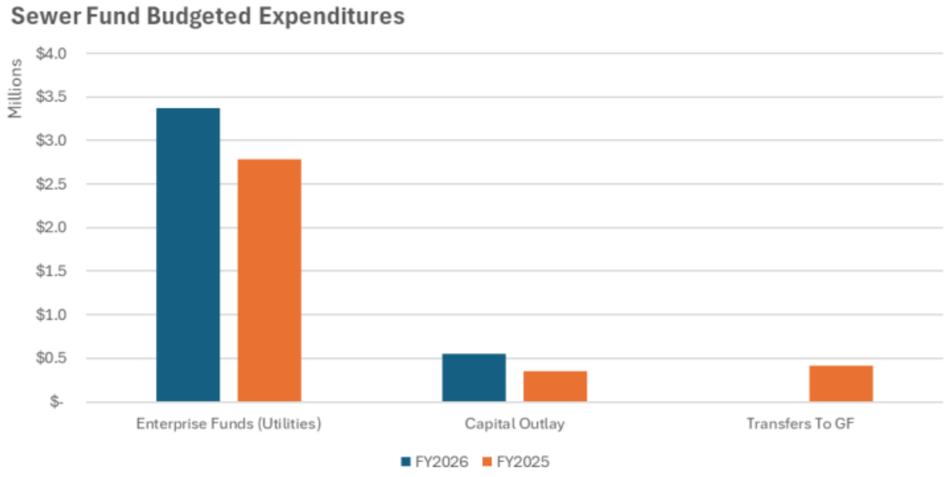
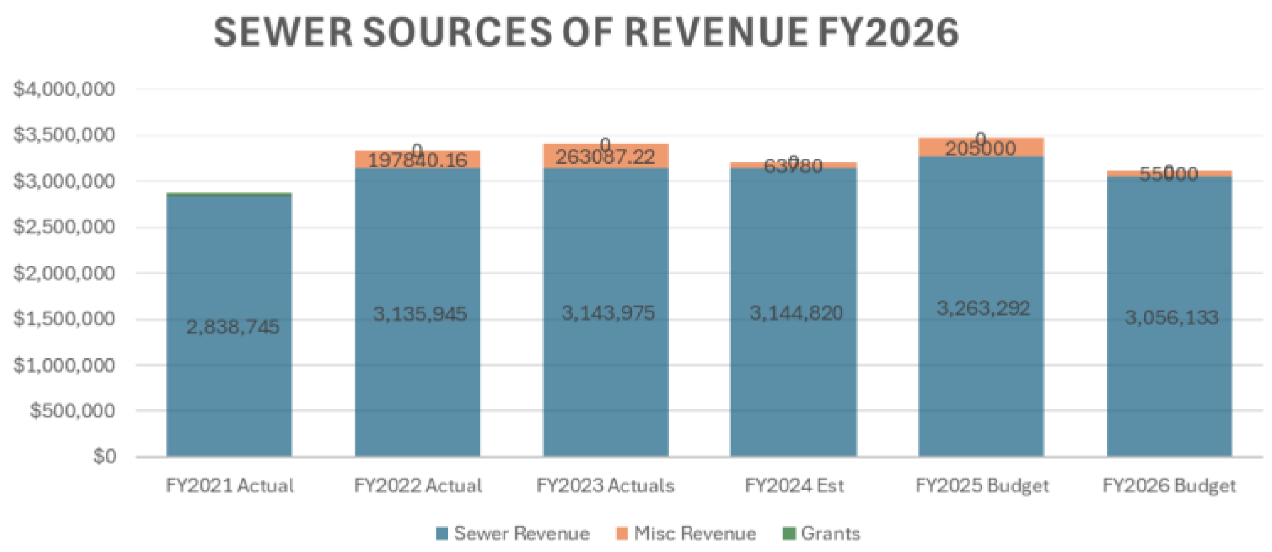
24	Capital Outlay	2,197,433	25,600	3,540,000	550,000	6,313,033
25	Total Expenditures	$ 19,455,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 28,760,853
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	-	-	-	-	-
31	Total Expenditures & Other Uses	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,853
32	Net	$ (0)	$ (0)	$ -	$ (0)	$ 0

Sewer Fund	FY2026	FY2025	$ Chng	% Chng
Enterprise Funds (Utilities)	$ 3,367,494	$ 2,788,723	$ 578,771	21%
Capital Outlay	550,000	350,000	200,000	57%
Transfers To GF	-	419,250	(419,250)	100%
	$ 3,917,494	$ 3,557,973	$ 359,521	10%



TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park
Sewer Fund Revenues



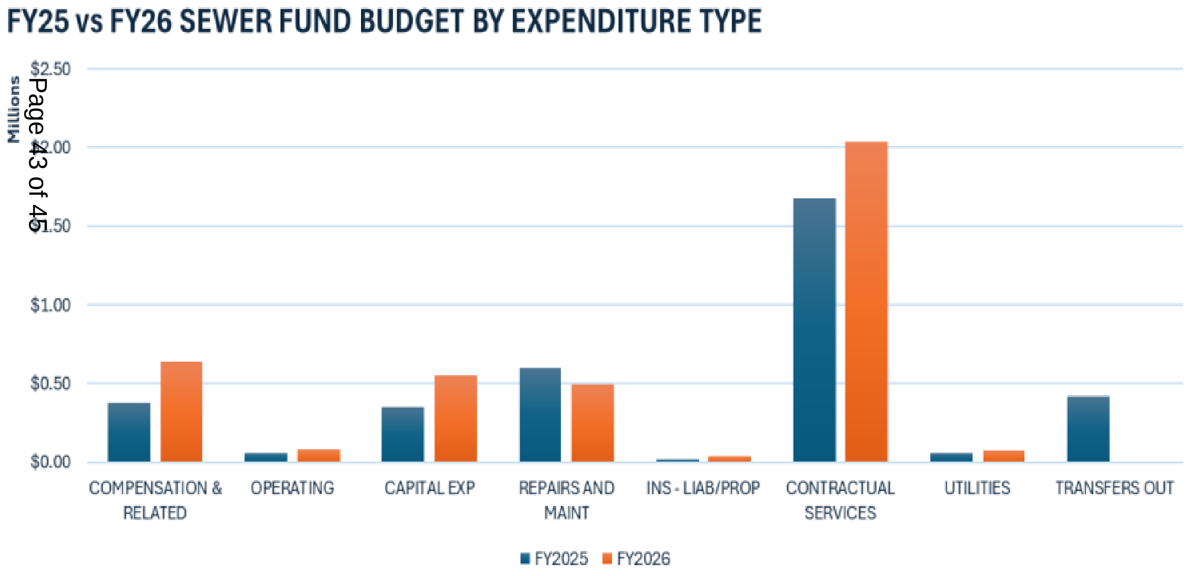
- Revenues consist of Charges for Services ($3M) and Interest Income ($55K)

Town of Pembroke Park Sewer Fund

Revenues	4 Yr AAGR	Audit FY 2021	Audit FY 2022	Audit FY 2023	Budget FY2024	Budget FY 2025	Prelim Budget FY 2026
GRANT REVENUE	NA	$ 34,351	$ -	$ -	$ 515,312	$ -	$ -
CHARGES FOR SERVICES	1%	2,838,745	3,135,945	3,143,975	3,022,661	3,263,292	3,001,133
INTEREST INCOME	122%	419	56,552	55,491	-	55,000	55,000
FIXTURE CHARGES	NA	-	-	-	-	-	
IMPACT FEE REV	NA	1,484	141,288	207,597	20,000	150,000	
	2%	$ 2,875,000	$ 3,333,785	$ 3,407,062	$ 3,557,973	$ 3,468,292	$ 3,056,133
Other Sources							
From Reserves						1,268,299	861,361
Total Sources		$ 2,875,000	$ 3,333,785	$ 3,407,062	$ 3,557,973	$ 4,736,591	$ 3,917,494
Expense							
COMPENSATION	13%	$ 266,566	$ 310,085	$ 175,219	$ 250,866	$ 330,475	$ 440,887
PAYROLL TAXES	16%	18,377	21,616	15,042	19,191	26,438	35,271
INS - EMPLOYEE	0%	73,595	41,889	31,769	52,740	61,294	73,012
OPERATING	15%	41,729	50,176	50,050	56,000	94,171	77,300
CAPITAL EXP	17%	282,648	294,381	340,869	350,000	1,200,000	550,000
REPAIRS AND MAINT	32%	137,512	227,258	851,892	600,000	894,644	497,322
INS - LIAB/PROP	-2%	43,343	49,103	50,899	17,008	67,500	40,000
RETIREMENT	NA	(11,831)	9,101	(110,323)	51,326	73,997	94,128
CONTRACTUAL SERVICES	11%	1,316,558	1,033,110	1,183,027	1,679,592	1,815,936	2,038,573
UTILITIES	4%	60,856	59,895	73,286	62,000	72,136	71,000
DEBT SERVICE	NA	89,557	12,923	-	-	-	-
TRANSFERS OUT	NA	382,821	119,872	314,438	419,250	100,000	-
	9%	$ 2,701,732	$ 2,229,409	$ 2,976,168	$ 3,557,973	$ 4,736,591	$ 3,917,494
Other Uses							
To Reserves		173,268	1,104,376	430,894			
Total Uses		$ 2,875,000	$ 3,333,785	$ 3,407,062	$ 3,557,973	$ 4,736,591	$ 3,917,494

- **Includes $500K in open CapEx**
- **$1.8M for Sewer Treatment provided by the City of Hollywood**

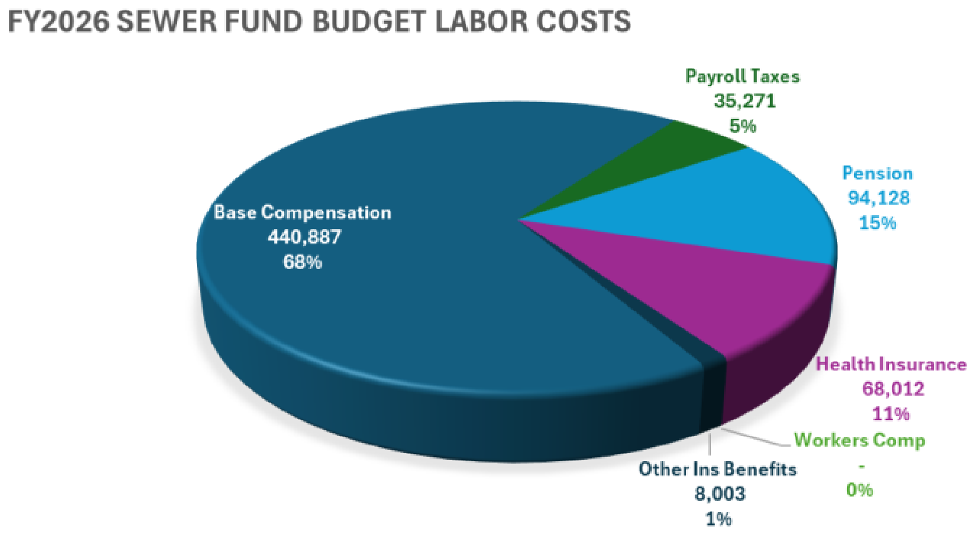
Town of Pembroke Park Sewer Fund Expenditures

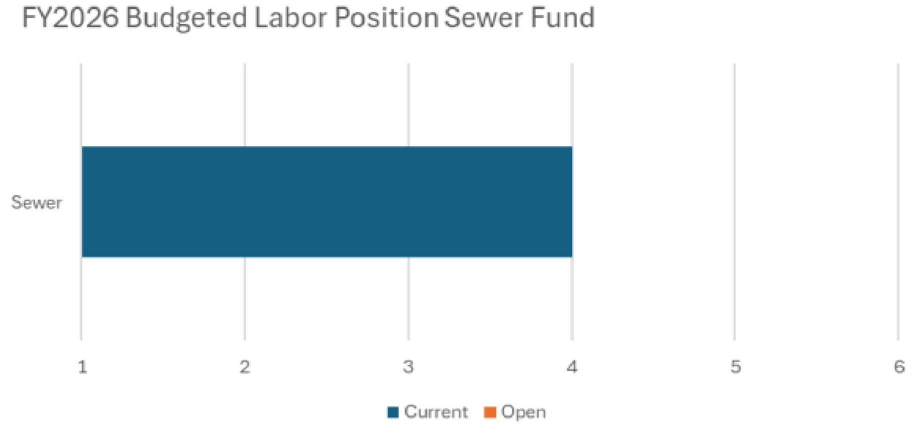


Expenditure Type	FY2025	FY2026	$ Chng	% Chng
COMPENSATION & RELATED	374,123	643,299	$ 269,176	72%
OPERATING	56,000	77,300	21,300	38%
CAPITAL EXP	350,000	550,000	200,000	57%
REPAIRS AND MAINT	600,000	497,322	(102,678)	-17%
INS - LIAB/PROP	17,008	40,000	22,992	135%
CONTRACTUAL SERVICES	1,679,592	2,038,573	358,981	21%
UTILITIES	62,000	71,000	9,000	15%
TRANSFERS OUT	419,250	-	(419,250)	-100%
	$ 3,557,973	$ 3,917,494	$ 359,521	

- Sewer has 2 new additional employees driving difference in Compensation (Project Mgr. + Exec. Admin)
- $500K in open CapEx/Design was added to help seed any needed projects
- Overhead xfer reduced to $0 to offset CapEx

Town of Pembroke Park Sewer Fund Labor Overview





- +2 HC driving $200K increase in Compensation
- Sewer is fully staffed

Town of Pembroke Park Next Steps

Requires one-week lead time in paper before publishing

9/10/2025
- First Hearing Date

Need to Advertise 2nd Meeting with budget numbers

9/24/2025
- Final Budget Hearing

9/30/2025
- Update Budget Numbers in System

10/01/2025
- New Fiscal Year

9/19/2025

Final date to submit updates and changes (e.g. Health insurance/Pay Study)

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

Agenda Item Report

Subject:	Considerantion and Approval of a resolution adopting a Tentative Budget for the Fiscal year commencing October 1, 2025 and ending September 30, 2026 - Finance Director Davermann RESOLUTION NO.: 2025-032 A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.
Meeting Date:	First Public Budget Hearing Meeting - September 10, 2025
Prepared For:	Town Commission
Staff Contact:	Finance Director, Finance & Budget Director
Dept/Group:	Finance
Recommendation for Counsel to consider:	
Background Information:	Pursuant to Section 200.065, Florida Statutes, the Town is required to adopt tentative and final budgets. The Town Commission may make modifications to the budget as it sees fit, prior to the conclusion of the Public Hearing. This is the first of two scheduled Budget PUblic hearings. The Second Public Budget Hearing is set for Wednesday, September 24, 2025 at 6:00 p.m.
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

ATTACHMENTS:

Resolution No. 2025-032
Budget

RESOLUTION NO. 2025-032

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Budget Estimates, in conformity with the Town Charter requirements have been filed with the Town Clerk and have been open for inspection by the public, and

WHEREAS, a Public Hearing has been held pursuant to notice published in a newspaper circulated in the Town; and

WHEREAS, the Town Commission of the Town of Pembroke Park, Florida met on this 10th day of September 2025, to hold a public hearing for the purpose of considering any objections or comments by all interested parties on the Town's Tentative Budget for the operation and maintenance of the Town of Pembroke Park for Fiscal Year 2025-26, which year runs from October 1, 2025 through September 30, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA.

<u>Section 1:</u> Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

<u>Section 2:</u> That the tentative budget of the Town of Pembroke Park, Florida, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Pembroke Park, Florida. A copy of the tentative budget is attached hereto as Exhibit "A."

Section 3: The tentative budget advertisement in conformance with Florida Statute 200.065 shall be published in one issue of a newspaper published in Broward County, Florida, and at the same time the public will be notified of a public hearing to be held on September 24, 2025 at 6:00 P.M. at the Commission Chambers of Town Hall, 3150 S.W. 52nd Avenue, Pembroke Park, Florida 33023 for the purpose of hearing objections or criticisms of the tentative budget and millage. This meeting is for the purpose of setting a Final Tax Levy and Final Budget.

Section 4: The provisions of this resolution shall not be deemed to be a limitation on the powers granted to the Town Commission by the Town Charter, related to the fiscal management of the Town's funds.

Section 5: From time to time, the Town Commission may transfer funds from one fund, account or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this resolution, subject to the requirements of Sec. 166.241, F.S.

Section 6: All resolutions or parts of resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

Section 7: If any section, sentence, clause or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Resolution.

Section 8: This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 10TH day of September 2025.

____
MAYOR GEOFFREY JACOBS

ATTEST:

____
CYNTHIA GARCIA-LIMA
Town Clerk

Approved as to form and legal sufficiency

____
JACOB G. HOROWITZ
Town Attorney

Line No	TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026 Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	$ 10,369,336	$ -	$ -	$ -	$ 10,369,336
3	Franchise Fees	$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	$ 118,611	-	-	-	118,611
	Utility Services Tax	$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	$ 300,000	-	-	55,000	355,000
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12	Total Revenues	$ 16,771,480	$ 992,311	$ 2,068,029	$ 3,056,133	$ 22,887,951
13	Other Resources:					
14	Grants	$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	$ 892,914	-	-	-	[redacted]
16	From Reserves	$ -	-	2,327,482	861,361	3,188,843
17	Total Sources	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,854
		-	-	-	-	
	Expenditures, Uses					
18	General Government	$ 4,844,855		-	-	4,844,855
19	Public Safety	10,770,013	966,711	-	-	11,736,722
20	Culture / Recreation	912,897	-	-	-	912,897
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25	Total Expenditures	$ 19,455,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 28,760,853
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	-	-	-	-	[redacted]
31	Total Expenditures & Other Uses	$ 19,731,539	$ 992,311	$ 4,395,511	$ 3,917,494	$ 29,036,853