# AGENDA
# SECOND PUBLIC BUDGET HEARING MEETING

**6:00 PM - Wednesday, September 24, 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. PUBLIC HEARING

6.1. Consideration and Approval of a resolution adopting a Final 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 - 5

**RESOLUTION NO.: 2025-046**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A FINAL MILLAGE RATE OF 8.5000 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Agenda Item Report - AIR-25-316

6.2. Considerantion and Approval of a resolution adopting a Final Budget for the Fiscal year commencing October 1, 2025 and ending September 30, 2026 - Finance Director Davermann — 6 - 72

**RESOLUTION NO.: 2025-047**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A FINAL 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; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

Agenda Item Report - AIR-25-317

7. ATTORNEY REPORTS
8. TOWN MANAGER REPORTS
9. ANNOUNCEMENTS

9.1. Regular Commission Meeting, Monday, September 29, 2025 at 7:00 p.m.
Special Magistrate, Wednesday, October 15, 2025 at 9:00 a.m.
Workshop Commission Meeting, October 29, 2025 at 6:00 p.m.

**Special Events**

Food Drive, Saturday, October 4, 2025 at 9:00 am
Fall Festival, Friday, October 24, 2025 at 4:00 p.m.

10. 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 Final 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.<br>RESOLUTION NO.: 2025-046<br>A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A FINAL MILLAGE RATE OF 8.5000 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. |
| Meeting Date: | Second Public Budget Meeting - September 24, 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 No. 2025-046

**RESOLUTION NO. 2025-046**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A FINAL MILLAGE RATE OF 8.5000 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2025-2026; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** a final budget has been prepared estimating expenditure and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount to be appropriated for the ensuing year; and

**WHEREAS,** the Town Commission of the Town of Pembroke Park, Florida has conducted a public hearing and has considered recommendations and the proposed millage to be levied to carry on the government of the Town for the ensuing fiscal year.

**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 final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the Town of Pembroke Park, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the final budget for the fiscal year is hereby set at 8.5000 mills.

**Section 3.** The final millage adopted herein is greater than the rolled-back rate of 7.8676 mills computed pursuant to the TRIM Act (Section 200.065, as amended) by 8.04%.

**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 24th 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

# Agenda Item Report

| | |
|---|---|
| Subject: | Considerantion and Approval of a resolution adopting a Final Budget for the Fiscal year commencing October 1, 2025 and ending September 30, 2026 - Finance Director Davermann<br>RESOLUTION NO.: 2025-047<br>A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A FINAL 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; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE. |
| Meeting Date: | Second Public Budget Meeting - September 24, 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.<br><br>The Town Commission may make modifications to the budget as it sees fit, prior to the conclusion of the Public Hearing. This is the second 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.: 2025-047

FY2026 Budget Book

| | Status: |
|---|---|
| Jacob Horowitz, Town Attorney | Approved - Sep 18 2025 |
| David Lynch, Town Manager | Pending |
| Cynthia Garcia-Lima, Town Clerk | None |

**RESOLUTION NO. 2025-047**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A FINAL 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; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** a final budget has been prepared by the Town estimating expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

**WHEREAS,** the Town Commission of the Town of Pembroke Park, Florida has conducted a public hearing and has considered the recommendations and the suggested budget necessary to be levied to carry on the government of the Town for the ensuing year.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, THAT:**

**Section 1.** Each of the "WHEREAS" clauses set forth above are true and correct and herein incorporated by this reference. All exhibits attached hereto as incorporated herein and made a part hereof.

**Section 2.** That the final 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 final budget is attached hereto as Exhibit "A."

**Section 3.** The final budget shall be published in accordance with the publication and notice requirements set forth in Chapter 200, Florida Statutes. A public hearing has been held on the 24th day of September 2025 for the purpose of adopting a final budget.

**Section 4.** 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 shall in no way affect the validity of the remaining portions of this Resolution.

**Section 5.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 6.** This Resolution shall become effective upon its passage and adoption.

**PASSED AND ADOPTED this 24th 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

# EXHIBIT A

# Town of Pembroke Park

# FY2026 Budget

September 24th, 2025

# Budget Summary

BUDGET SUMMARY

TOWN OF PEMBROKE PARK

FISCAL YEAR 2025-2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE TOWN OF PEMBROKE PARK
ARE 5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

| | |
|---|---|
| General Fund | 8.5000 |
| Voted Fund | 0.0000 |

| ESTIMATED REVENUES: | General Fund | Special Revenue Fund | Stormwater Fund | Sewer Fund | Total All Funds |
|---|---|---|---|---|---|
| TAXES<br>Millage per $1,000 | | | | | |
| **Ad Valorem Taxes 8.5000** | $10,369,336 | $ - | $ - | $ - | $10,369,336 |
| Franchise & Utility Taxes | 1,584,879 | - | | | 1,584,879 |
| Utility Services Tax | 1,851,414 | - | | | 1,851,414 |
| Local Opt Gas Tax | 118,611 | - | | | 118,611 |
| Charges for Services | 700,000 | - | | 3,001,133 | 3,701,133 |
| Investment Earnings | 300,000 | - | | 55,000 | 355,000 |
| Intergovernmental | 798,759 | - | | | 798,759 |
| Fines and Forfeitures | 42,000 | - | | | 42,000 |
| Miscellaneous | 175,000 | 76,383 | 568,029 | - | 819,411 |
| Licenses and Permits | 831,479 | 915,928 | 1,500,000 | | 3,247,408 |
| **TOTAL SOURCES** | **$ 16,771,480** | **$ 992,311** | **$ 2,068,029** | **$ 3,056,133** | **$ 22,887,952** |
| Grants | $ 2,067,144 | $ - | $ - | $ - | **$ 2,067,144** |
| Transfers In | 892,915 | - | | | 892,915 |
| Fund Balance / Reserves / Net Assets | 461,350 | - | 2,327,482 | 861,361 | 3,650,193 |
| **TOTAL REVENUES TRANSFERS BALANCES** | **$ 20,192,889** | **$ 992,311** | **$ 4,395,511** | **$ 3,917,494** | **$ 29,498,205** |
| **EXPENDITURES** | | | | | |
| General Government | 5,022,905 | - | - | - | 5,022,905 |
| Public Safety | 10,418,665 | 936,469 | - | - | 11,355,134 |
| Culture / Recreation | 1,112,895 | - | - | - | 1,112,895 |
| Enterprise Funds (Utilities) | | - | 680,840 | 3,114,141 | 3,794,981 |
| Road & Street | 730,342 | - | - | - | 730,342 |
| Physical Environment / Capital Outlay | 1,897,433 | - | 3,540,000 | 550,000 | 5,987,433 |
| **TOTAL SOURCES** | **$ 19,182,240** | **$ 936,469** | **$ 4,220,840** | **$ 3,664,141** | **$ 28,003,690** |
| Transfers Out | 434,650 | 30,242 | 174,671 | 253,353 | 892,916 |
| Debt Service | 276,000 | - | - | - | 276,000 |
| Fund Balance / Reserves / Net Assets | 299,999 | 25,600 | - | - | 325,599 |
| **TOTAL APPROPRIATED EXPENDITURES** | **$ 20,192,889** | **$ 992,311** | **$ 4,395,511** | **$ 3,917,494** | **$ 29,498,205** |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE TOWN OF PEMBROKE PARK AS A PUBLIC RECORD

# 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

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# 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** |

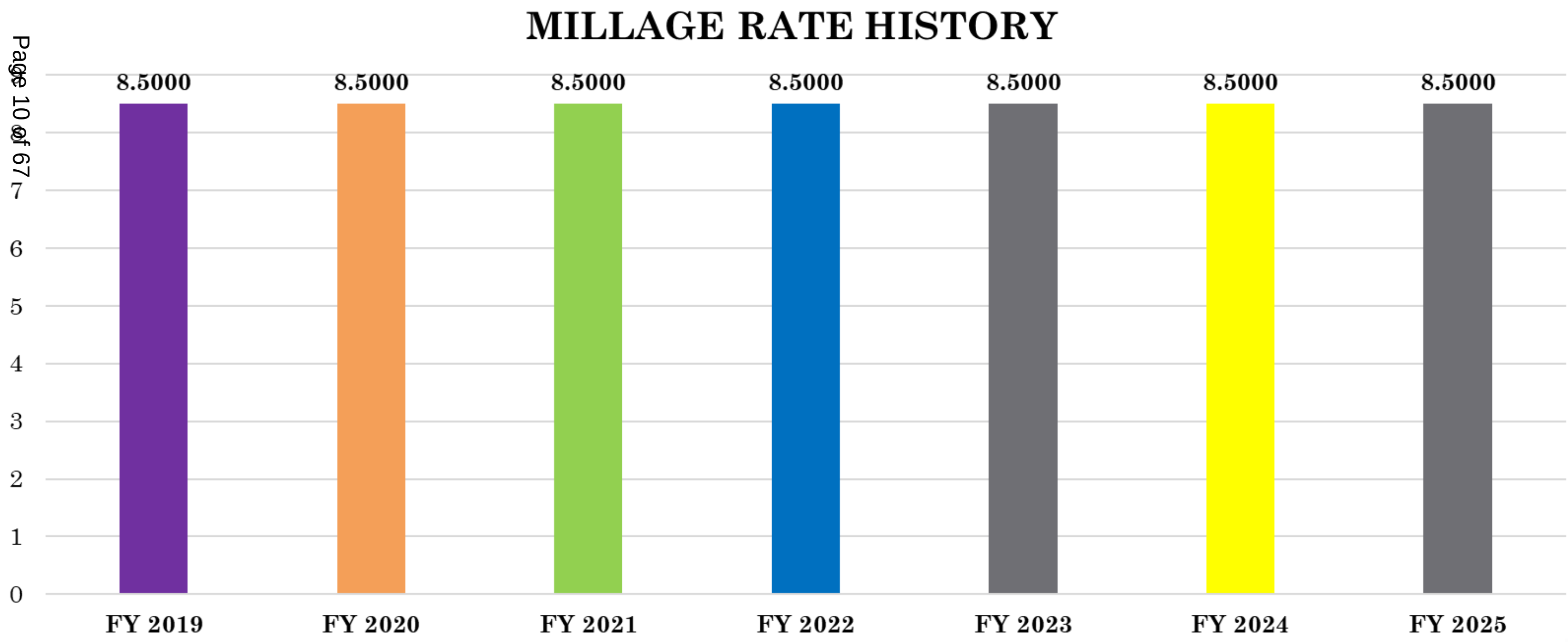
**Combined Available Reserves (excl. Restricted)**

| | |
|---|---|
| **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

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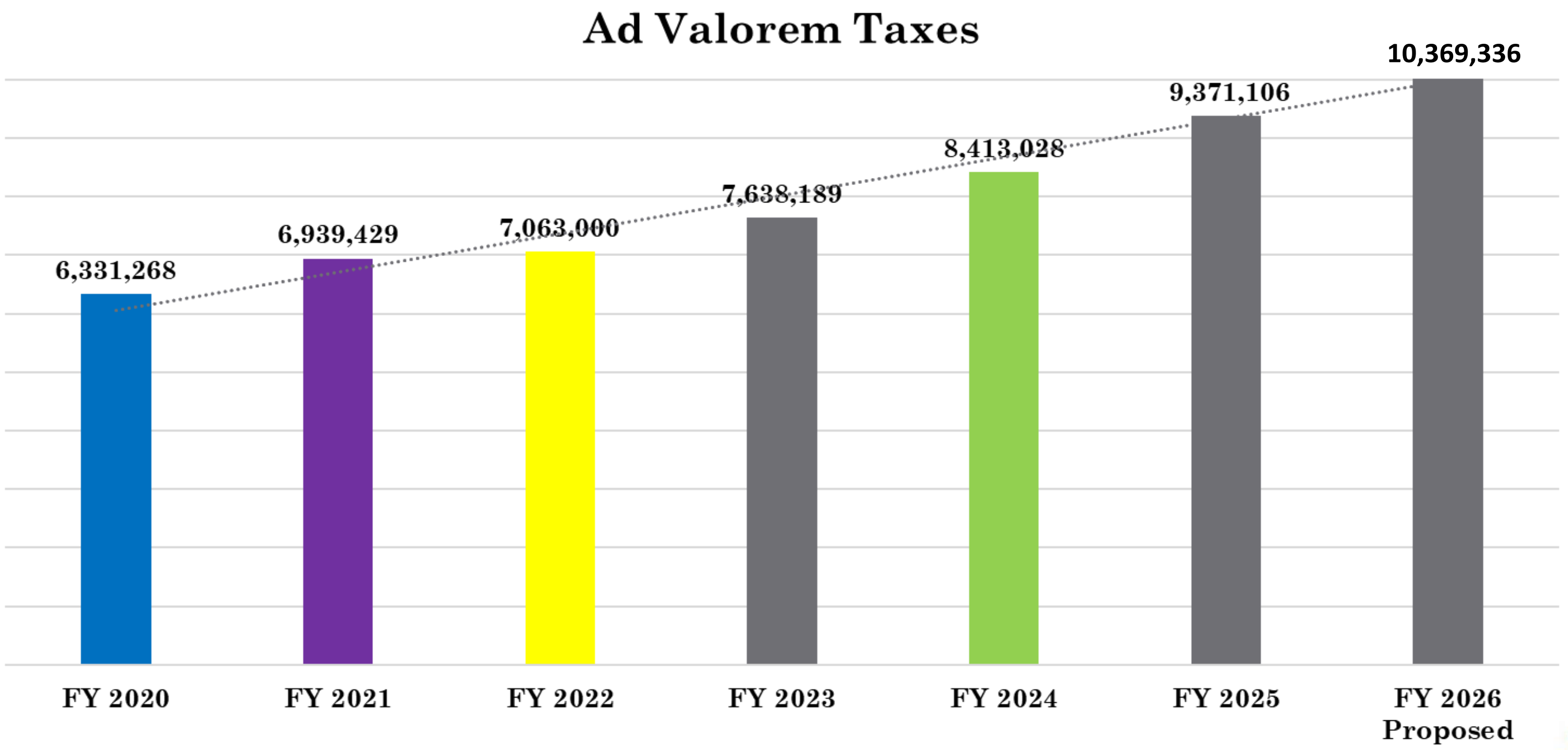


- Ad Valorem has increased 64% since 2020
- 6-yr AAGR of 10%
- Data is based on the most recently appraised property values and the current millage rate

# BUDGET HEADLINES

- Millage Rate of 8.5000
- Taxable values have increased to ~$1.3 Billion
- $800K increase in ad valorem
- $25.3M total fund balance
- 5% COLA
- Budget for Community Events saw 100% increase
- Police Dept. buildout complete
- Town is fully staffed
- Contractors now represent less than 35% of total town expenses vs. 62% in 2019
- Rate of budget increase has slowed due to the zero-based budget. Across all funds budget increase is ~1%
- $1.1M in ARPA has been expended -$2.2M remains and has been fully obligated
- Additional Community Events
- GF spending is only projected to increase 8.5% vs. 33% in the prior year

# MILLAGE RATE SCENARIOS

| | FY 2025 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)

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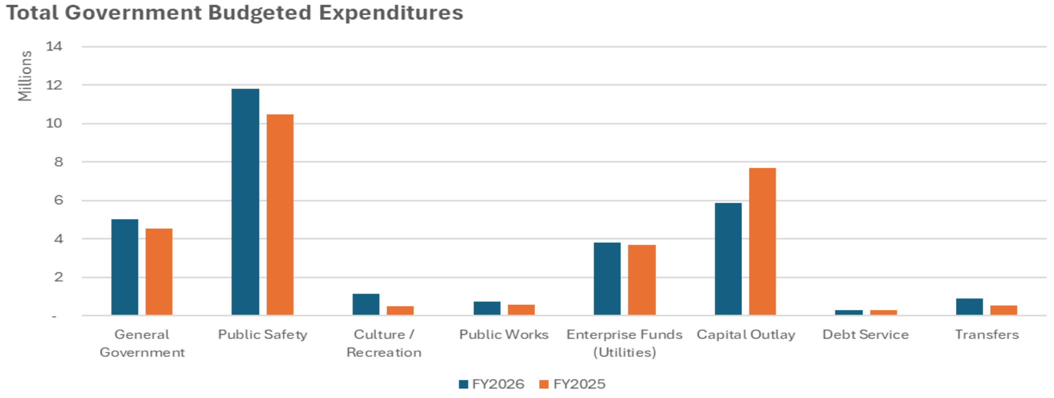
## TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

| 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 | $ 461,350 | - | 2,327,482 | 861,361 | 3,650,193 |
| 17 | Total Sources | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| | | - | - | - | - | |
| | **Expenditures, Uses** | | | | | |
| 18 | General Government | $ 5,022,905 | | - | - | 5,022,905 |
| 19 | Public Safety | 10,853,313 | 936,469 | - | - | 11,789,780 |
| 20 | Culture / Recreation | 1,112,897 | - | - | - | 1,112,897 |
| 21 | Road & Street | 730,342 | - | - | - | 730,342 |
| 23 | Enterprise Funds (Utilities) | - | - | 680,840 | 3,114,141 | 3,794,981 |
| 24 | Capital Outlay | 1,762,783 | 25,600 | 3,540,000 | 550,000 | 5,878,383 |
| 25 | Total Expenditures | $ 19,482,239 | $ 962,069 | $ 4,220,840 | $ 3,664,141 | $ 28,329,287 |
| 26 | | | | | | |
| 27 | Other Uses | | | | | |
| 28 | Debt Service | 276,000 | - | - | - | 276,000 |
| 29 | To Reserves | - | - | - | - | - |
| 30 | Transfers | 434,650 | 30,242 | 174,671 | 253,353 | 892,916 |
| 31 | Total Expenditures & Other Uses | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| 32 | Net | $ (0) | $ (0) | $ (0) | $ (0) | $ 0 |
| | | 0 | 0 | 0 | 0 | (0) |

| Line No | From | To | Amount | |
|---|---|---|---|---|
| 33 | Building Fund | General Fund | 30,242 | Cover OH Allocation |
| 34 | Stormwater Fund | General Fund | 174,671 | Cover OH Allocation |
| 36 | Sewer Fund | General Fund | 253,353 | Cover OH Allocation |
| | General Fund | General Fund | 434,650 | Cover OH Allocation |
| 39 | Total Transfers | | 892,916 | |

| Function | FY2026 | FY2025 | $ Chng | % Chng |
|---|---|---|---|---|
| General Government | 5,022,905 | 4,536,236 | $ 486,669 | 11% |
| Public Safety | 11,789,780 | 10,455,003 | 1,334,777 | 13% |
| Culture / Recreation | 1,112,897 | 477,746 | 635,151 | 133% |
| Public Works | 730,342 | 563,052 | 167,289 | 30% |
| Enterprise Funds (Utilities) | 3,794,981 | 3,683,234 | 111,747 | 3% |
| Capital Outlay | 5,878,383 | 7,691,428 | (1,813,045) | -24% |
| Debt Service | 276,000 | 276,000 | - | 0% |
| Transfers | 892,916 | 513,729 | 379,187 | 74% |
| | $ 29,498,203 | $ 28,196,428 | $ 1,301,775 | 5% |

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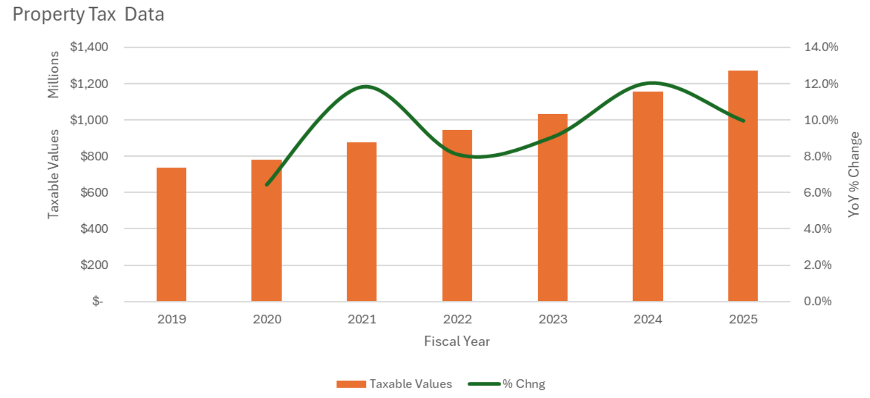
# Town of Pembroke Park
# General Fund

# Town of Pembroke Park

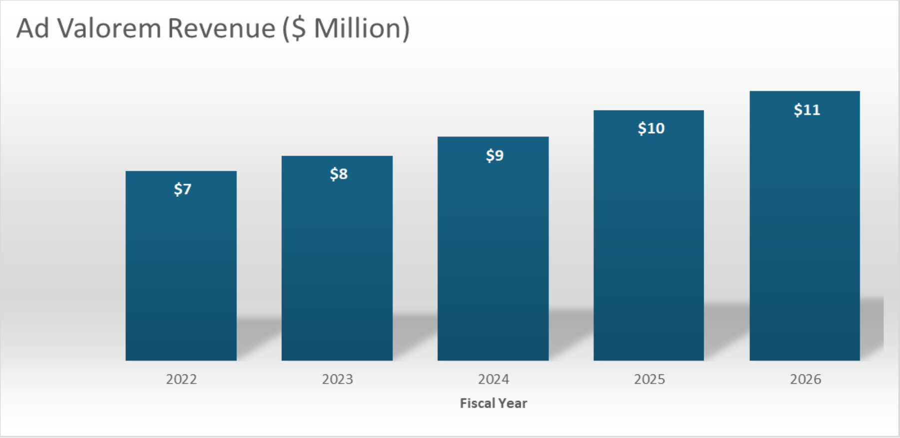
## Ad Valorem Taxes (Property Taxes)




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%

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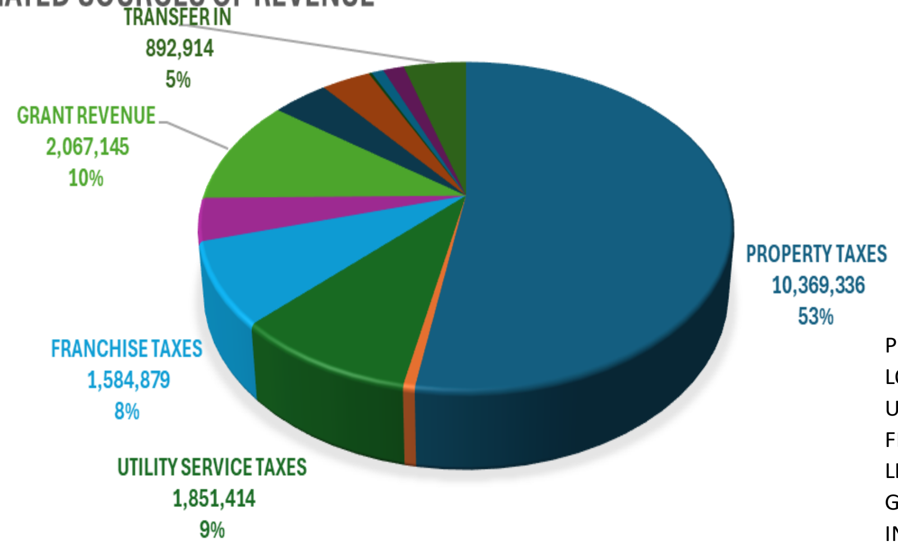
## TOWN OF PEMBROKE PARK FLORIDA ARPA FUNDS DRAWDOWN

| 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

| | Count | Dept | Reg Comp | OT Comp | Total Comp | PR Taxes | Pension Cost | Est Ins Cost | Other Benefits | Fully Loaded Comp |
|---|---|---|---|---|---|---|---|---|---|---|
| | 5 | Finance and Budget | $ 519,757 | $ 6,837 | $ 526,594 | $ 42,127 | $ 106,960 | $ 79,257 | $10,000 | $ 764,937 |
| | 1 | Code | $ 49,089 | $ 5,891 | $ 54,980 | $ 4,398 | $ 7,714 | $ 8,012 | $2,000 | $ 77,104 |
| | 2 | IT | $ 217,369 | $ - | $ 217,369 | $ 17,390 | $ 61,717 | $ 30,063 | $4,001 | $ 330,540 |
| | 2 | Clerk's Office | $ 214,266 | $ - | $ 214,266 | $ 17,141 | $ 57,813 | $ 27,132 | $4,000 | $ 320,352 |
| | 4 | Administration | $ 446,900 | $ - | $ 446,900 | $ 35,752 | $ 100,606 | $ 61,533 | $8,001 | $ 652,792 |
| | 1 | HR | $ 140,000 | $ - | $ 140,000 | $ 11,200 | $ 48,328 | $ 18,889 | $2,000 | $ 220,417 |
| | 4 | Roads | $ 229,102 | $ 27,492 | $ 256,594 | $ 20,528 | $ 36,000 | $ 38,856 | $8,000 | $ 359,977 |
| | 5 | Parks | $ 339,631 | $ 33,653 | $ 373,284 | $ 29,863 | $ 52,372 | $ 57,077 | $12,001 | $ 524,597 |
| | 8 | Commission | $ 300,300 | $ - | $ 300,300 | $ 24,024 | $ 60,060 | $ 48,910 | $12,000 | $ 445,294 |
| 3 | 27 | Police | $ 2,536,456 | $ 453,578 | $ 2,990,034 | $ 239,203 | $ 1,052,193 | $ 440,581 | $54,036 | $ 4,776,047 |
| 5 | 59 | **Total** | $ 4,992,869 | $ 527,451 | $ 5,520,320 | $ 441,626 | $ 1,583,763 | $ 810,309 | $116,039 | **$ 8,472,057** |
| | | | | | | | | | | |
| | 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 | | $ 6,199,989 | $ 591,301 | $ 6,791,290 | $ 543,303 | $ 1,794,352 | $ 1,004,020 | $ 146,042 | **$ 10,279,007** |



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

# Town of Pembroke Park General Fund

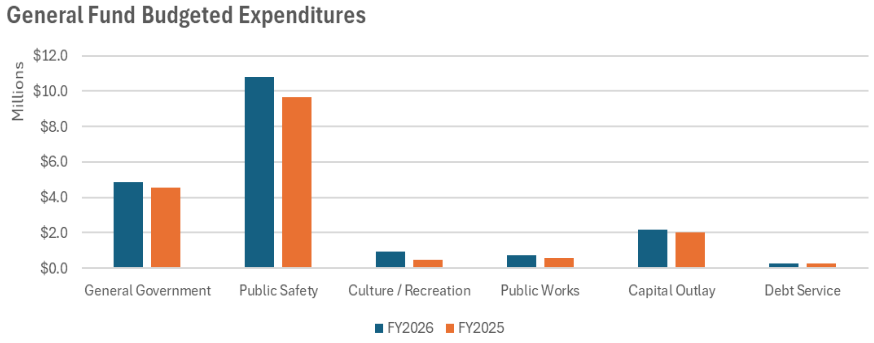
**TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026**

| 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 |
| | Utility Services Tax | $ 1,851,414 | - | - | - | 1,851,414 |
| | Inter-Governmental | $ 798,759 | - | - | - | 798,759 |
| | Miscellaneous Revenues | | | | | |
| | Misc Revenue | $ 175,000 | 76,383 | 568,029 | - | 819,411 |
| | Charges for Service | $ 700,000 | - | 1,500,000 | 3,001,133 | 5,201,133 |
| | Investment Earnings | $ 300,000 | - | - | 55,000 | 355,000 |
| | Fines & Forfeitures | $ 42,000 | - | - | - | 42,000 |
| | 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 | $ 461,350 | - | 2,327,482 | 861,361 | 3,650,193 |
| 17 | Total Sources | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| | | - | - | - | - | |
| | **Expenditures, Uses** | | | | | |
| 18 | General Government | $ 5,022,905 | | - | - | 5,022,905 |
| 19 | Public Safety | 10,853,313 | 936,469 | - | - | 11,789,780 |
| 20 | Culture / Recreation | 1,112,897 | - | - | - | 1,112,897 |
| 21 | Road & Street | 730,342 | - | - | - | 730,342 |
| 23 | Enterprise Funds (Utilities) | - | - | 680,840 | 3,114,141 | 3,794,981 |
| 24 | Capital Outlay | 1,762,783 | 25,600 | 3,540,000 | 550,000 | 5,878,383 |
| 25 | Total Expenditures | $ 19,482,239 | $ 962,069 | $ 4,220,840 | $ 3,664,141 | $ 28,329,287 |
| 26 | | | | | | |
| 27 | Other Uses | | | | | |
| 28 | Debt Service | 276,000 | - | - | - | 276,000 |
| 29 | To Reserves | - | - | - | - | - |
| 30 | Transfers | 434,650 | 30,242 | 174,671 | 253,353 | 892,916 |
| 31 | Total Expenditures & Other Uses | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| 32 | Net | $ (0) | $ (0) | $ (0) | $ (0) | $ 0 |
| | | 0 | 0 | 0 | 0 | (0) |

| | From | To | Amount | |
|---|---|---|---|---|
| 33 | Building Fund | General Fund | 30,242 | Cover OH Allocation |
| 34 | Stormwater Fund | General Fund | 174,671 | Cover OH Allocation |
| 36 | Sewer Fund | General Fund | 253,353 | Cover OH Allocation |
| | General Fund | General Fund | 434,650 | Cover OH Allocation |
| 39 | Total Transfers | | 892,916 | |



| Function | FY2025 | FY2026 | $ Chng |
|---|---|---|---|
| General Government | 4,600,179 | 5,022,905 | 422,725 |
| Public Safety | 9,634,324 | 10,853,313 | 1,218,989 |
| Culture / Recreation | 477,746 | 1,112,897 | 635,151 |
| Road & Street | 563,052 | 730,342 | 167,289 |
| Capital Outlay | 2,598,391 | 2,197,433 | (400,958) |
| Debt Service | 276,000 | 276,000 | - |
| Reserves | | | |
| | 18,149,692 | 20,192,889 | 2,043,196 |




TOWN OF PEMBROKE PARK FLORIDA
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# 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 | 461,350 |
| Total Sources | | | 14,758,038 | 12,701,043 | 13,870,620 | 13,943,728 | 18,192,124 | 20,192,889 |
| **Expense** | | | | | | | | |
| COMPENSATION | Payroll Date | 29% | $ 1,836,999 | $ 2,004,066 | $ 3,668,139 | 3,147,090 | 4,422,791 | $ 5,569,817 |
| PAYROLL TAXES | Payroll Date | 33% | 131,353 | 145,917 | 272,734 | 236,550 | 353,823 | 441,626 |
| INS - EMPLOYEE | Payroll Date | 19% | 448,443 | 394,956 | 635,809 | 601,490 | 797,028 | 847,414 |
| 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 | 1,585,763 |
| 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 | 400,200 |
| Total Expenses | | 14% | $ 11,789,885 | $ 12,701,043 | $ 13,870,620 | $ 13,655,333 | $ 18,192,124 | $ 20,192,889 |
| | | | | 8% | 9.2% | -1.6% | 33.2% | 11.0% |
| **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 | $ 20,192,889 |

## Highlights

- After a 33% increase in FY 2025, the growth rate has moderated to 11% in FY 2026
- As the Town expands its internal workforce, contractor expenses have declined from 62% of total costs in FY 2021 to 33% in FY 2026.

TOWN OF PEMBROKE PARK FLORIDA

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# 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 | 792,501 | -6.5% |
| Finance | -11% | 592,211 | 529,508 | 508,835 | 430,438 | 596,231 | 881,738 | 47.9% |
| 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 | 619,740 | 28.0% |
| Town Clerk | NA | - | - | 121,385 | 467,682 | 392,378 | 397,207 | 1.2% |
| HR | NA | - | - | - | 63,376 | 85,000 | 298,817 | 251.5% |
| 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 | 6,272,691 | 42.9% |
| 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 | 149,404 | -46.4% |
| Parks | 9% | 544,233 | 442,885 | 647,589 | 703,736 | 581,415 | 1,152,897 | 98.3% |
| | 5% | $ 11,789,885 | $ 12,701,043 | $ 13,870,620 | $ 13,655,333 | $ 18,192,124 | $ 20,192,889 | |

# Town of Pembroke Park General Fund – By Dept.

# Commission Budget

| Commission Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 300,300 | 49% |
| PAYROLL TAXES | 24,024 | 4% |
| RETIREMENT | 60,060 | 10% |
| INS - EMPLOYEE | 72,236 | 12% |
| OPERATING | 90,149 | 15% |
| INS - LIAB/PROP | 51,845 | 9% |
| CAPITAL EXP | 10,000 | 2% |
| **Total** | **608,614** | **100%** |

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# Admin Budget



| Admin Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 446,900 | 56% |
| PAYROLL TAXES | 35,752 | 5% |
| RETIREMENT | 100,606 | 13% |
| INS - EMPLOYEE | 69,534 | 9% |
| OPERATING | 96,213 | 12% |
| CONTRACTUAL SERVICES | 23,588 | 3% |
| CAPITAL EXP | 6,909 | 1% |
| INS - LIAB/PROP | 13,000 | 2% |
| **Total** | **792,501** | **100%** |

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# Finance Budget

| Finance Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 526,594 | 60% |
| PAYROLL TAXES | 42,127 | 5% |
| RETIREMENT | 106,960 | 12% |
| INS - EMPLOYEE | 79,257 | 9% |
| OPERATING | 31,500 | 4% |
| CONTRACTUAL SERVICES | 61,000 | 7% |
| INS - LIAB/PROP | 30,000 | 3% |
| CAPITAL EXP | 4,300 | 0% |
| **Total** | **881,738** | **100%** |

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# Planning Budget



| Planning Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | - | - |
| PAYROLL TAXES | - | - |
| RETIREMENT | - | - |
| INS - EMPLOYEE | - | - |
| OPERATING | - | - |
| CONTRACTUAL SERVICES | 90,000 | 100% |
| INS - LIAB/PROP | - | - |
| CAPITAL EXP | - | - |
| **TOTAL** | **90,000** | **100%** |

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# Legal Budget

| Legal Budget | | |
|---|---|---|
| Category | 2026 | |
| COMPENSATION | - | - |
| PAYROLL TAXES | - | - |
| INS - EMPLOYEE | - | - |
| OPERATING | 5,000 | 1% |
| CAPITAL EXP | - | - |
| INS - LIAB/PROP | - | - |
| RETIREMENT | - | - |
| CONTRACTUAL SERVICES | 400,000 | 99% |
| UTILITIES | - | - |
| DEBT SERVICE | - | - |
| OVERHEAD | - | - |
| COMMUNITY EVENTS | - | - |
| **TOTAL** | **405,000** | **100%** |

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# IT Budget

| IT Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 217,369 | 35% |
| PAYROLL TAXES | 17,390 | 3% |
| RETIREMENT | 61,717 | 10% |
| INS - EMPLOYEE | 34,064 | 5% |
| CONTRACTUAL SERVICES | 220,000 | 35% |
| OPERATING | 35,200 | 6% |
| CAPITAL EXP | 25,000 | 4% |
| INS - LIAB/PROP | 9,000 | 1% |
| **TOTAL** | **619,740** | **100%** |

# Town Clerk Budget



| Town Clerk Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 214,266 | 54% |
| PAYROLL TAXES | 17,141 | 4% |
| INS – EMPLOYEE | 31,132 | 8% |
| RETIREMENT | 57,813 | 15% |
| CONTRACTUAL SERVICES | 15,000 | 4% |
| OPERATING | 21,855 | 6% |
| INS - LIAB/PROP | 31,132 | 9% |
| CAPITAL EXP | 3,000 | 1% |
| **TOTAL** | **397,207** | **100%** |

# HR Budget

| HR Budget | | |
|---|---|---|
| Category | 2026 | |
| COMPENSATION | 140,000 | 47% |
| PAYROLL TAXES | 11,200 | 4% |
| INS - EMPLOYEE | 18,889 | 6% |
| RETIREMENT | 50,328 | 17% |
| CONTRACTUAL SERVICES | 60,000 | 20% |
| OPERATING | 18,400 | 6% |
| INS - LIAB/PROP | - | - |
| CAPITAL EXP | - | - |
| **TOTAL** | **298,817** | **100%** |

# Overhead Budget

| Category | GF-OH Budget 2026 | |
|---|---|---|
| OVERHEAD-Misc | 146,468 | 17% |
| OVERHEAD-Town Hall | 30,326 | 3% |
| OVERHEAD-Utilities | 54,001 | 6% |
| OVERHEAD-Maint | 92,971 | 11% |
| OVERHEAD-Donations | 17,315 | 2% |
| OVERHEAD-Lobbying | 258,730 | 30% |
| DEBT SERVICE | 276,000 | 32% |
| **TOTAL** | **875,811** | **100%** |

# Police Budget

| Police Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 2,990,034 | 48% |
| PAYROLL TAXES | 239,203 | 4% |
| INS - EMPLOYEE | 410,000 | 7% |
| OPERATING | 288,000 | 5% |
| CAPITAL EXP | 606,000 | 10% |
| INS - LIAB/PROP | 236,261 | 4% |
| RETIREMENT | 1,052,193 | 17% |
| CONTRACTUAL SERVICES | 451,000 | 7% |
| UTILITIES | - | - |
| DEBT SERVICE | - | - |
| OVERHEAD | - | - |
| COMMUNITY EVENTS | - | - |
| **TOTAL** | **6,272,691** | **100%** |

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# Fire Budget

| Category | Fire Budget 2026 | |
|---|---|---|
| COMPENSATION | - | - |
| PAYROLL TAXES | - | - |
| INS - EMPLOYEE | - | - |
| RETIREMENT | - | - |
| CONTRACTUAL SERVICES | 5,418,128 | 100% |
| OPERATING | - | - |
| INS - LIAB/PROP | - | - |
| CAPITAL EXP | - | - |
| **TOTAL** | **5,418,128** | **100%** |

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# Road & Street Budget

| Road & Street Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 306,091 | 14% |
| PAYROLL TAXES | 20,528 | 1% |
| RETIREMENT | 36,000 | 2% |
| INS – EMPLOYEE | 53,212 | 2% |
| OPERATING | 220,750 | 10% |
| UTILITIES | 48,300 | 2% |
| INS - LIAB/PROP | 45,461 | 2% |
| CAPITAL EXP | 1,500,000 | 67% |
| **TOTAL** | **2,230,342** | **100%** |

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# Code Enforcement Budget

| Code Enforcement Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 54,980 | 37% |
| INS - EMPLOYEE | 10,012 | 7% |
| PAYROLL TAXES | 4,398 | 3% |
| RETIREMENT | 7,714 | 5% |
| INS - LIAB/PROP | 16,000 | 11% |
| CONTRACTUAL SERVICES | 25,700 | 17% |
| OPERATING | 28,100 | 19% |
| CAPITAL EXP | 2,500 | 2% |
| **TOTAL** | **149,404** | **100%** |



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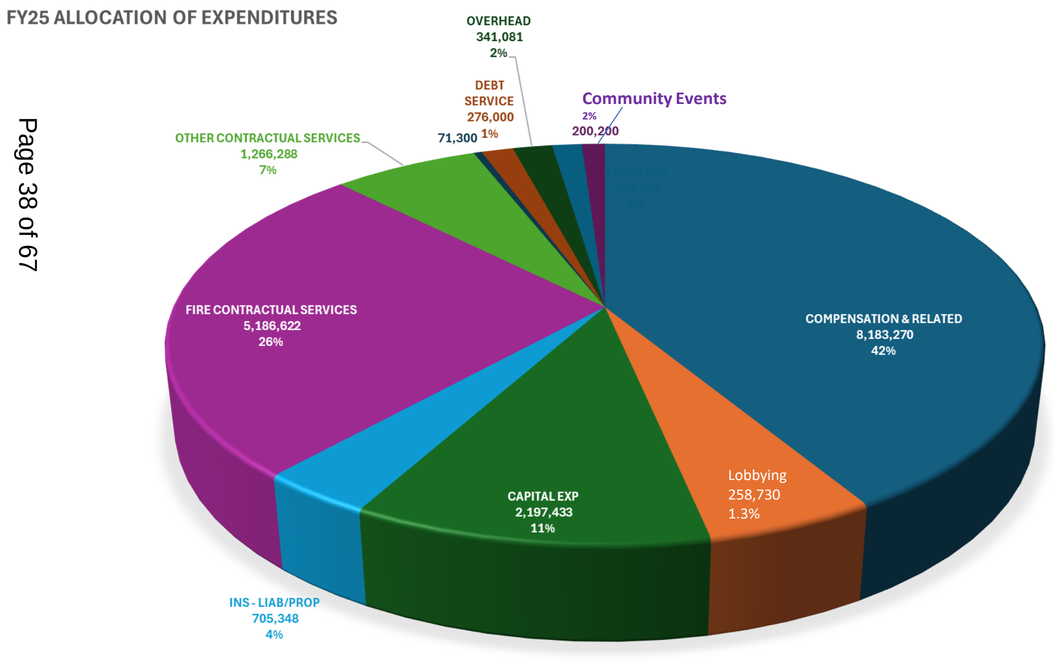
# Parks Budget

| Park Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 373,284 | 32% |
| PAYROLL TAXES | 29,863 | 3% |
| RETIREMENT | 52,372 | 5% |
| INS - EMPLOYEE | 69,078 | 6% |
| CONTRACTUAL SERVICES | 10,000 | 1% |
| OPERATING | 120,100 | 10% |
| UTILITIES | 23,000 | 2% |
| INS - LIAB/PROP | 35,000 | 3% |
| COMMUNITY EVENTS | 400,200 | 35% |
| CAPITAL EXP | 40,000 | 3% |
| **TOTAL** | **1,152,897** | **100%** |

# Town of Pembroke Park General Fund Expenditure Overview




| | | FY2026 |
|---|---|---|
| COMPENSATION & RELATED | 41.8% | 8,444,620 |
| OPERATING | 5.2% | 1,045,267 |
| CAPITAL EXP | 10.9% | 2,197,433 |
| INS - LIAB/PROP | 3.5% | 705,348 |
| FIRE CONTRACTUAL SERVICES | 25.7% | 5,186,622 |
| OTHER CONTRACTUAL SERVICES | 6.3% | 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 | 2.0% | 400,200 |
| | | 20,192,889 |

TOWN OF PEMBROKE PARK FLORIDA
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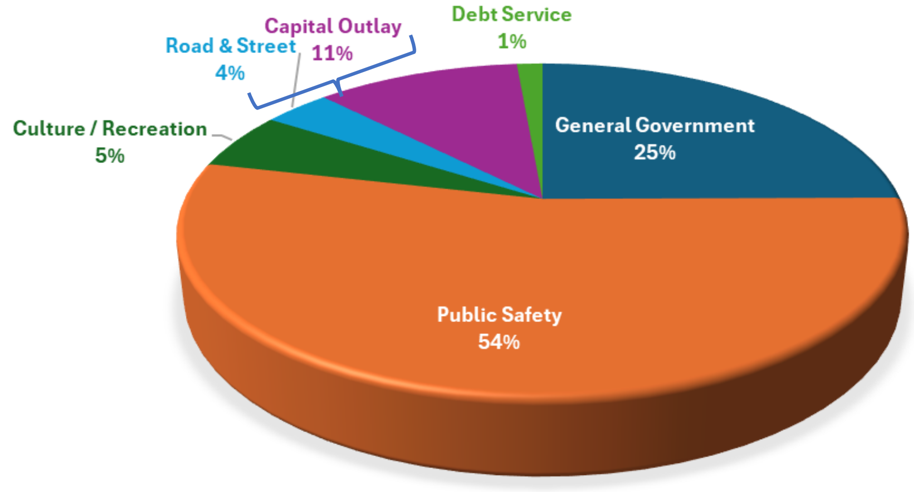
# Town of Pembroke Park General Fund Expenditures

FY2026 BUDGET EXPENDITURES BY FUNCTION




| Function | FY2025 | FY2026 | $ Chng |
|---|---|---|---|
| General Government | 4,600,179 | 5,022,905 | 422,725 |
| Public Safety | 9,634,324 | 10,853,313 | 1,218,989 |
| Culture / Recreation | 477,746 | 1,112,897 | 635,151 |
| Road & Street | 563,052 | 730,342 | 167,289 |
| Capital Outlay | 2,598,391 | 2,197,433 | (400,958) |
| Debt Service | 276,000 | 276,000 | - |
| Reserves | | | |
| | 18,149,692 | 20,192,889 | 2,043,196 |

- 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 at a rate of 1.96%, with a current outstanding balance of $1.6 million.

TOWN OF PEMBROKE PARK FLORIDA
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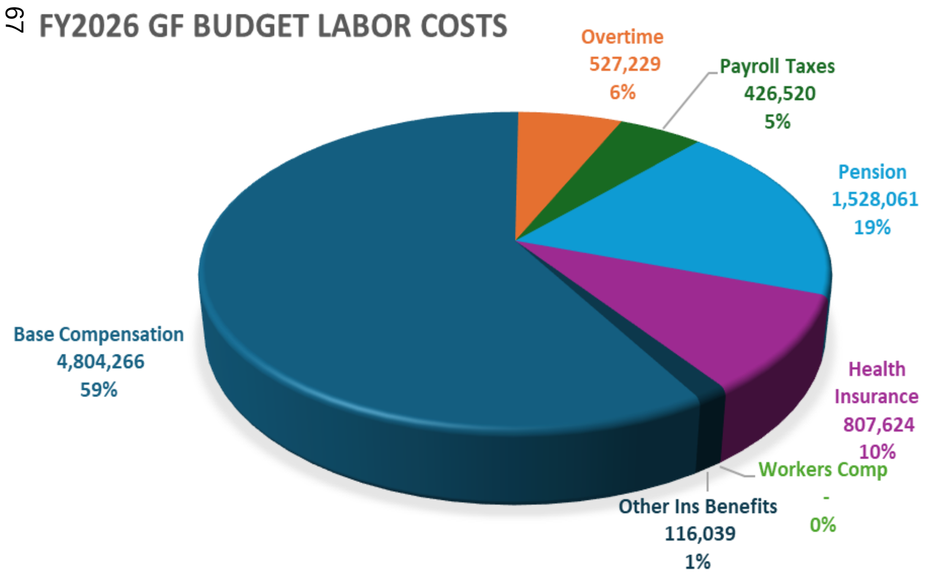
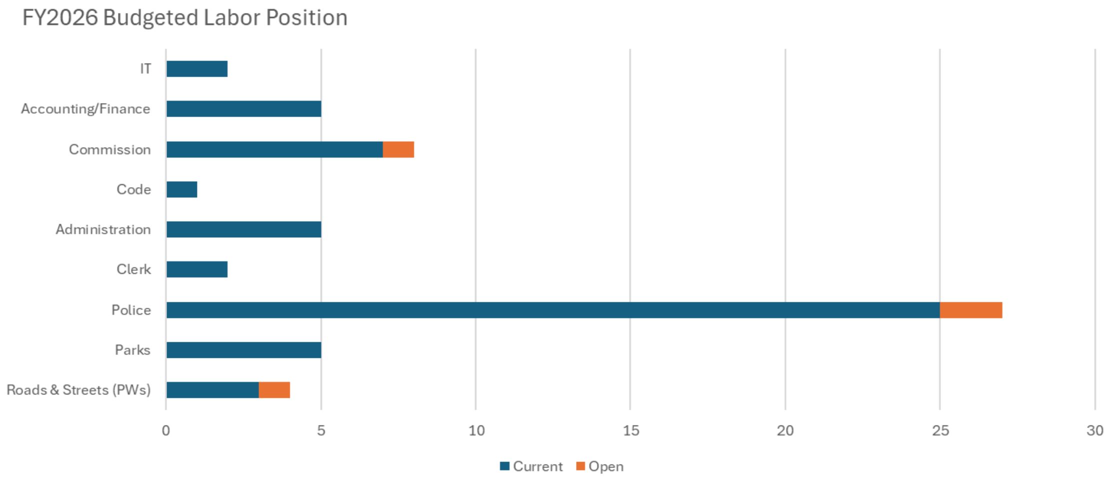
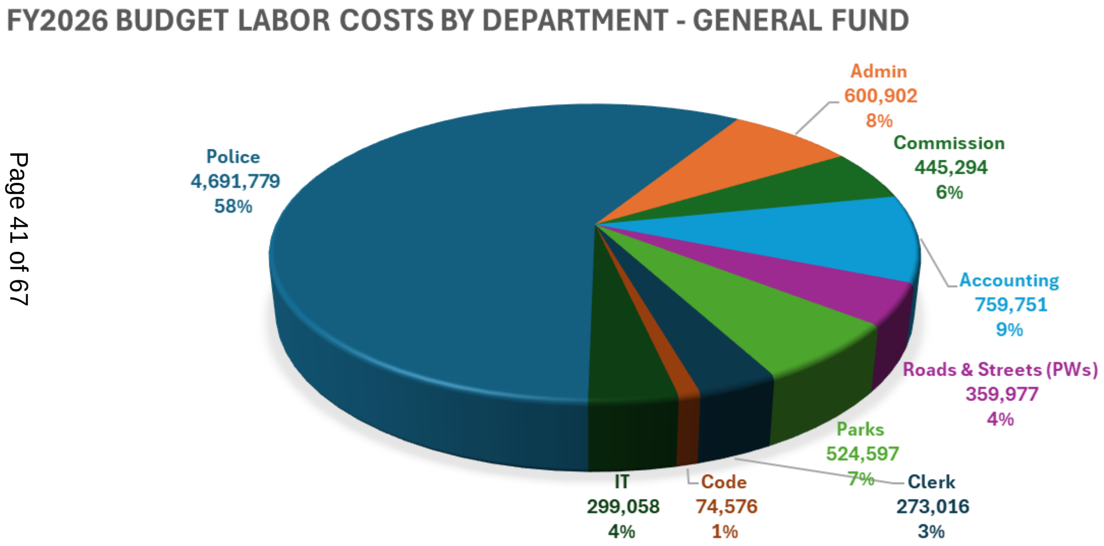
# Town of Pembroke Park General Fund Labor Overview




- 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 General Fund Labor Overview (Continued)

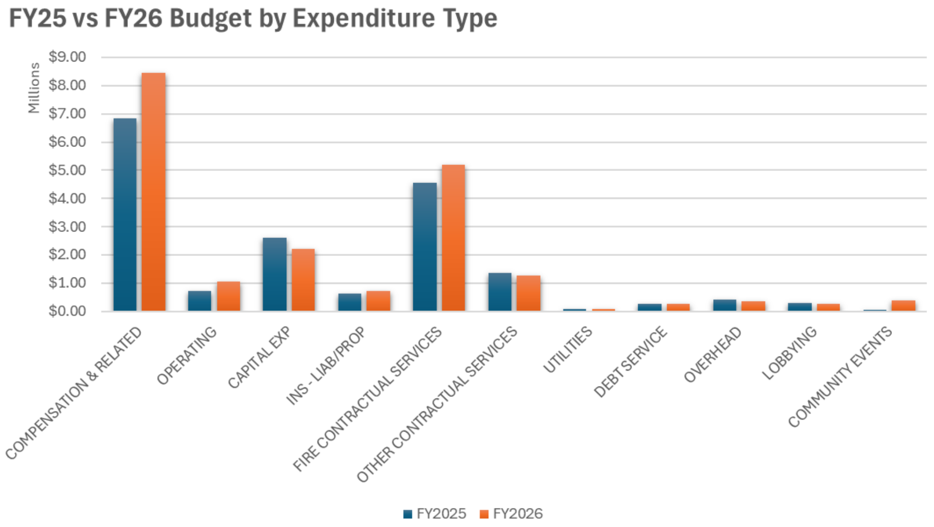



| HOME DEPARTMENT | Labor Cost | % |
|---|---|---|
| Police | 4,691,779 | 57% |
| Admin | 600,902 | 7% |
| Commission | 445,294 | 5% |
| Accounting | 759,751 | 9% |
| Roads & Streets (PWs) | 359,977 | 4% |
| Parks | 524,597 | 6% |
| Clerk | 273,016 | 3% |
| Code | 74,576 | 1% |
| IT | 299,058 | 4% |
| | 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 | 8,444,620 | 1,609,884 | 24% |
| 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 | 400,200 | 345,387 | 630% |
| TRANSFER IN | 316,500 | - | (316,500) | -100% |
| | 18,149,692 | 20,192,889 | 2,043,197 | 11% |

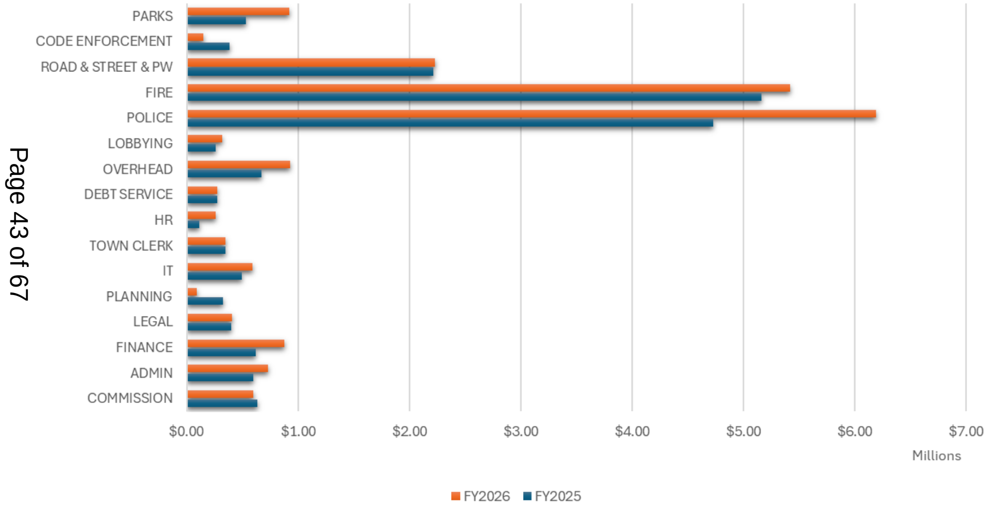



### 7. Cost of Infrastructure Maintenance

- **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 General Fund Expenditures (Depts)

FY25 vs FY26 Budget by Department




| Department | FY2025 | FY2026 | $ Chng | % Chng |
|---|---|---|---|---|
| COMMISSION | 636,547 | 608,614 | (27,933) | -4% |
| ADMIN | 596,528 | 792,501 | 195,973 | 33% |
| FINANCE | 618,209 | 881,738 | 263,529 | 43% |
| LEGAL | 400,000 | 405,000 | 5,000 | 1% |
| PLANNING | 322,355 | 90,000 | (232,355) | -72% |
| IT | 490,784 | 619,740 | 128,956 | 26% |
| TOWN CLERK | 345,060 | 397,207 | 52,147 | 15% |
| HR | 112,695 | 298,817 | 186,122 | 165% |
| 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 | 6,272,691 | 1,544,001 | 33% |
| 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 | 149,404 | (235,794) | -61% |
| PARKS | 527,746 | 1,152,897 | 625,151 | 118% |
| | $ 17,775,258 | $ 20,727,619 | $ 2,952,361 | 17% |

- 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 General Fund Reserves

| Fund Balance (Unassigned) | General | Building | Sewer | Stormwater | Total |
|---|---|---|---|---|---|
| | | | Fund Value | | |
| 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
# Building Fund

# Town of Pembroke Park Building Fund

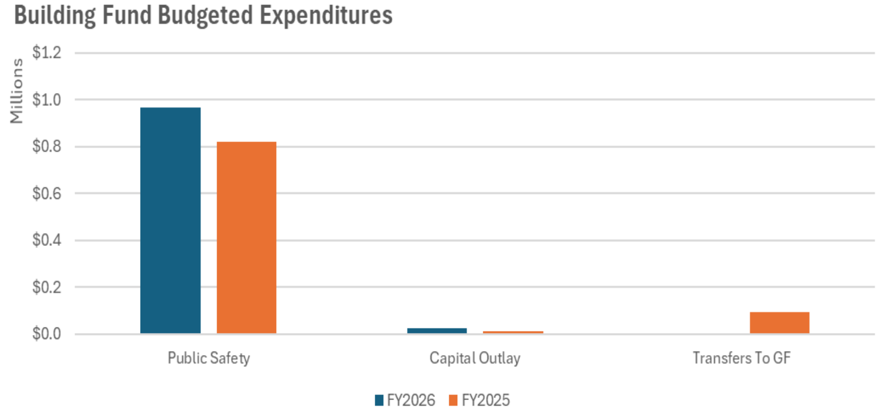
**TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026**



| 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 |
| | 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 | $ 461,350 | - | 2,327,482 | 861,361 | 3,650,193 |
| 17 | Total Sources | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| | | - | - | - | - | |
| | **Expenditures, Uses** | | | | | |
| 18 | General Government | $ 5,022,905 | | - | - | 5,022,905 |
| 19 | Public Safety | 10,853,313 | 936,469 | - | - | 11,789,780 |
| 20 | Culture / Recreation | 1,112,897 | - | - | - | 1,112,897 |
| 21 | Road & Street | 730,342 | - | - | - | 730,342 |
| 23 | Enterprise Funds (Utilities) | - | - | 680,840 | 3,114,141 | 3,794,981 |
| 24 | Capital Outlay | 1,762,783 | 25,600 | 3,540,000 | 550,000 | 5,878,383 |
| 25 | Total Expenditures | $ 19,482,239 | $ 962,069 | $ 4,220,840 | $ 3,664,141 | $ 28,329,287 |
| 26 | | | | | | |
| 27 | Other Uses | | | | | |
| 28 | Debt Service | 276,000 | - | - | - | 276,000 |
| 29 | To Reserves | - | - | - | - | - |
| 30 | Transfers | 434,650 | 30,242 | 174,671 | 253,353 | 892,916 |
| 31 | Total Expenditures & Other Uses | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| 32 | Net | $ (0) | $ (0) | $ (0) | $ (0) | $ 0 |
| | | 0 | 0 | 0 | 0 | (0) |

| Line | From | To | Amount | |
|---|---|---|---|---|
| 33 | Building Fund | General Fund | 30,242 | Cover OH Allocation |
| 34 | Stormwater Fund | General Fund | 174,671 | Cover OH Allocation |
| 36 | Sewer Fund | General Fund | 253,353 | Cover OH Allocation |
| | General Fund | General Fund | 434,650 | Cover OH Allocation |
| 39 | Total Transfers | | 892,916 | |

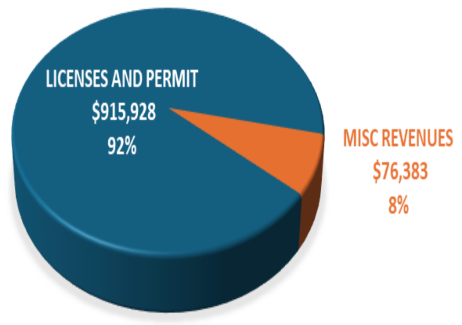
| Special Bldg) Fund | FY2026 | FY2025 | $ Chng | % Chng |
|---|---|---|---|---|
| Public Safety | 936,469 | 820,679 | 115,790 | 14% |
| Capital Outlay | 25,600 | 10,000 | 15,600 | 156% |
| Transfers to GF | 30,242 | 94,479 | (64,237) | -68% |
| | 992,311 | 925,158 | | 7% |



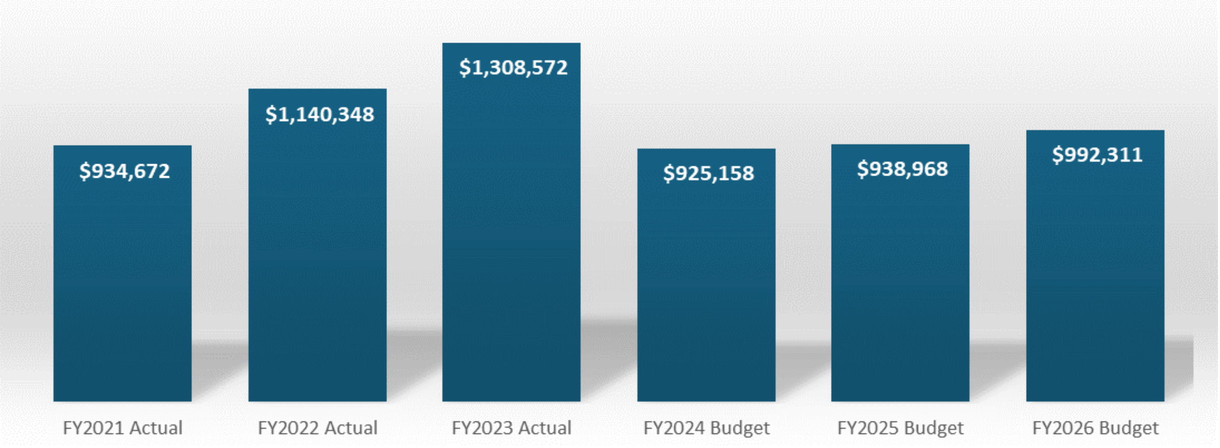
# Town of Pembroke Park Building Fund Revenues



FY26 ESTIMATED BUILDING FUND SOURCES OF REVENUE




BUILDING FUND REVENUES




Despite loss of BTR, revenue is projected to increase due to additional planned developments

Revenue sources consist of permits, inspection fees, plan reviews

# 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 | 40,836 |
| 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 | 30,000 |
| 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 | 199,323 |
| TRANSFERS OUT | NA | - | - | 94,480 | 94,479 | 216,500 | 30,242 |
| 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

# Building Budget

| Building Budget | | |
|---|---|---|
| Category | 2026 | |
| COMPENSATION | 476,997 | 48% |
| PAYROLL TAXES | 38,160 | 4% |
| INS - EMPLOYEE | 84,231 | 8% |
| OPERATING | 39,836 | 4% |
| CAPITAL EXP | 25,600 | 3% |
| INS - LIAB/PROP | 28,500 | 3% |
| RETIREMENT | 66,923 | 7% |
| CONTRACTUAL SERVICES | 199,323 | 20% |
| TRANSFERS OUT | 30,242 | 3% |
| **TOTAL** | **992,311** | **100%** |

TOWN OF PEMBROKE PARK FLORIDA

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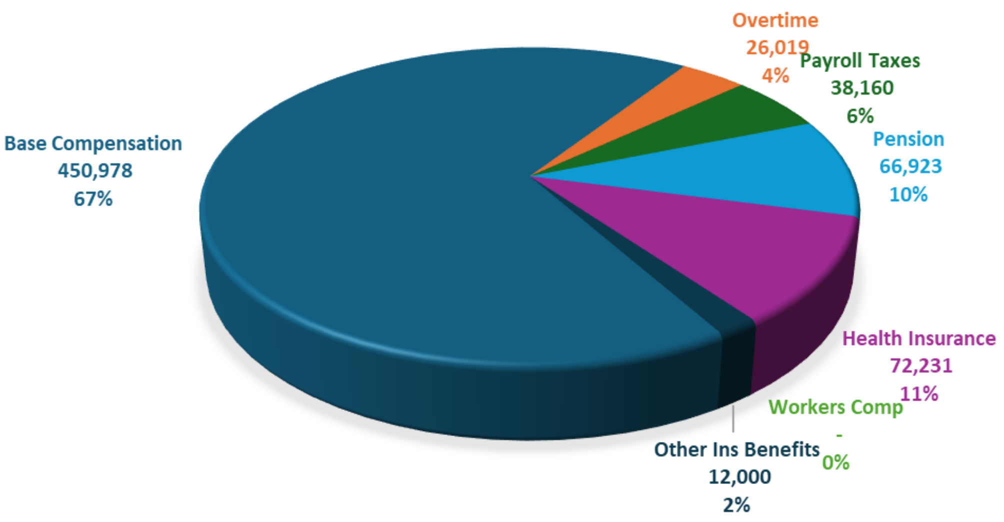
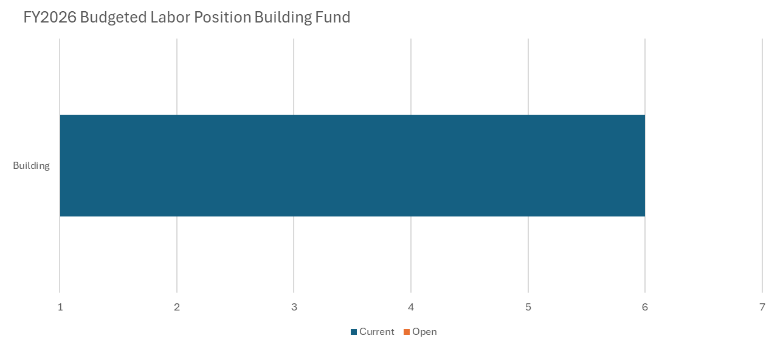
# Town of Pembroke Park Building Fund Labor Overview






- 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 Stormwater Fund

TOWN OF PEMBROKE PARK
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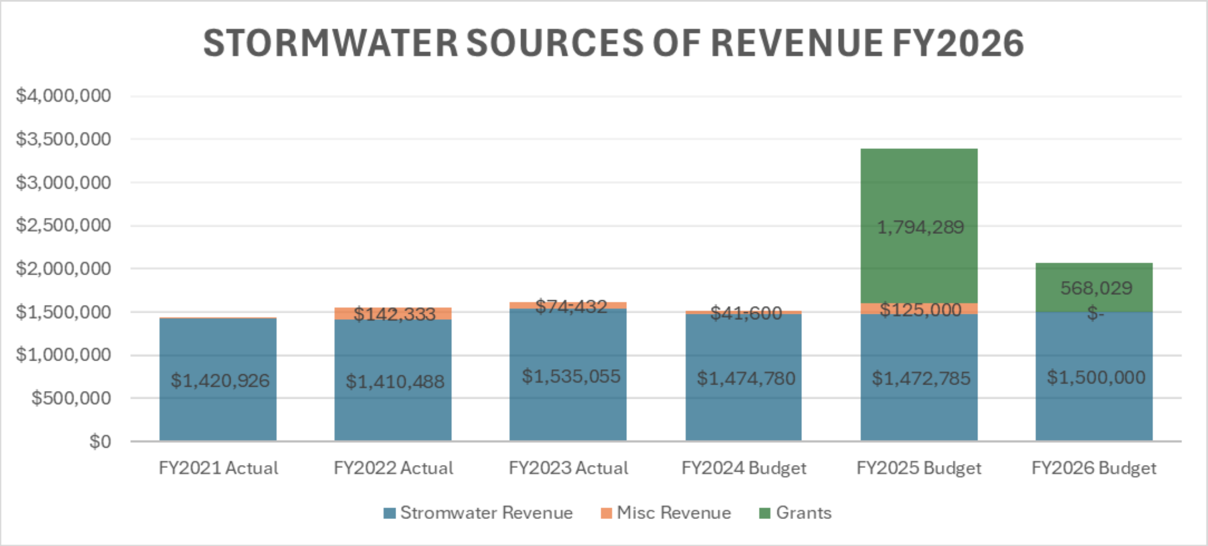
# Town of Pembroke Park Stormwater Fund Revenues




- 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

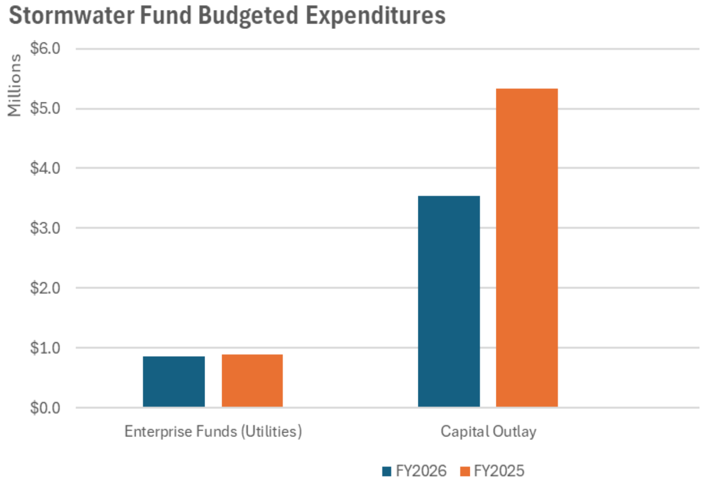
# Town of Pembroke Park Stormwater Fund

**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 | $ 461,350 | - | 2,327,482 | 861,361 | 3,650,193 |
| 17 | Total Sources | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| | | - | - | - | - | |
| | **Expenditures, Uses** | | | | | |
| 18 | General Government | $ 5,022,905 | | - | - | 5,022,905 |
| 19 | Public Safety | 10,853,313 | 936,469 | - | - | 11,789,780 |
| 20 | Culture / Recreation | 1,112,897 | - | - | - | 1,112,897 |
| 21 | Road & Street | 730,342 | - | - | - | 730,342 |
| 23 | Enterprise Funds (Utilities) | - | - | 680,840 | 3,114,141 | 3,794,981 |
| 24 | Capital Outlay | 1,762,783 | 25,600 | 3,540,000 | 550,000 | 5,878,383 |
| 25 | Total Expenditures | $ 19,482,239 | $ 962,069 | $ 4,220,840 | $ 3,664,141 | $ 28,329,287 |
| 26 | | | | | | |
| 27 | Other Uses | | | | | |
| 28 | Debt Service | 276,000 | - | - | - | 276,000 |
| 29 | To Reserves | - | - | - | - | - |
| 30 | Transfers | 434,650 | 30,242 | 174,671 | 253,353 | 892,916 |
| 31 | Total Expenditures & Other Uses | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| 32 | Net | $ (0) | $ (0) | $ (0) | $ (0) | $ 0 |
| | | 0 | 0 | 0 | 0 | (0) |

| Line No | From | To | Amount | |
|---|---|---|---|---|
| 33 | Building Fund | General Fund | 30,242 | Cover OH Allocation |
| 34 | Stormwater Fund | General Fund | 174,671 | Cover OH Allocation |
| 36 | Sewer Fund | General Fund | 253,353 | Cover OH Allocation |
| | General Fund | General Fund | 434,650 | Cover OH Allocation |
| 39 | Total Transfers | | 892,916 | |

| Stormwater Fund | FY2026 | FY2025 | $ Chng | % Chng |
|---|---|---|---|---|
| Enterprise Funds (Utilities) | 680,840 | 894,511 | (213,671) | -24% |
| Capital Outlay | 3,540,000 | 5,333,037 | (1,793,037) | -34% |
| Transfers to GF | 174,671 | - | 174,671 | #DIV/0! |
| | 4,395,511 | 6,227,548 | | -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 | 2,327,482 |
| **Total Sources** | | $ 1,423,093 | $ 1,552,821 | $ 1,609,486 | $ 3,001,855 | $ 5,333,037 | $ 4,395,511 |
| **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 | - |
| | 40% | $ 1,085,904 | $ 855,243 | $ 1,330,044 | $ 3,001,855 | $ 5,333,037 | $ 4,395,511 |
| **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 | $ 4,395,511 |

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

TOWN OF PEMBROKE PARK FLORIDA
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# Stormwater Budget

| Stormwater Budget | | |
|---|---|---|
| **Category** | **2026** | |
| COMPENSATION | 362,543 | 8% |
| PAYROLL TAXES | 29,003 | 1% |
| INS - EMPLOYEE | 64,899 | 1% |
| OPERATING | 73,200 | 2% |
| CAPITAL EXP | 3,540,000 | 81% |
| REPAIRS AND MAINT | 160,000 | 4% |
| INS - LIAB/PROP | 60,000 | 1% |
| RETIREMENT | 50,865 | 1% |
| CONTRACTUAL SERVICES | 15,000 | 1% |
| UTILITIES | 40,000 | 1% |
| **TOTAL** | **4,395,311** | **100%** |



TOWN OF PEMBROKE PARK FLORIDA
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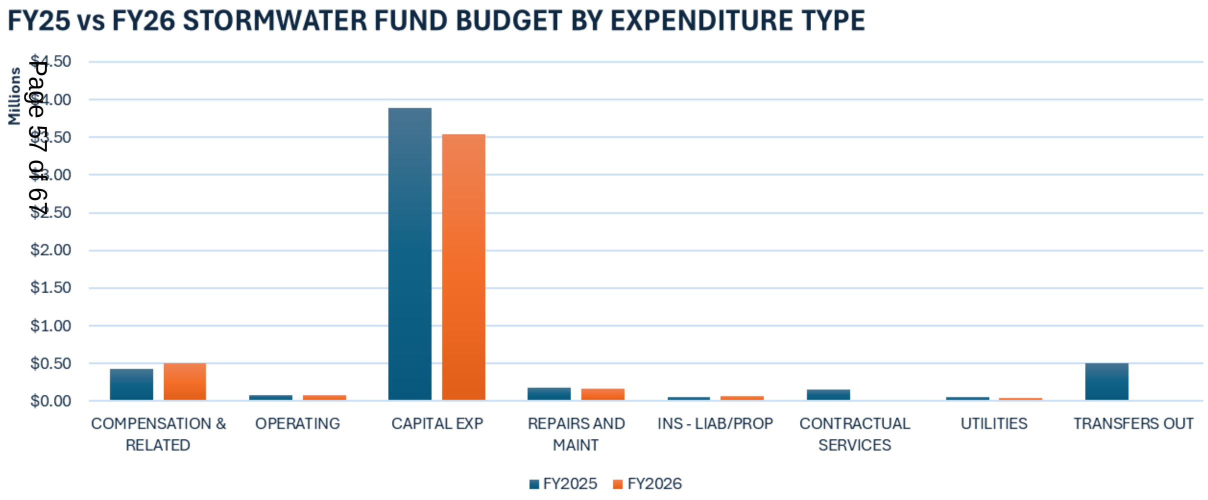
# Town of Pembroke Park Stormwater Fund Expenditures




| 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 | - | (500,000) | -100% |
| | $ 5,333,037 | $ 4,395,511 | $ (937,526) | |

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

TOWN OF PEMBROKE PARK FLORIDA
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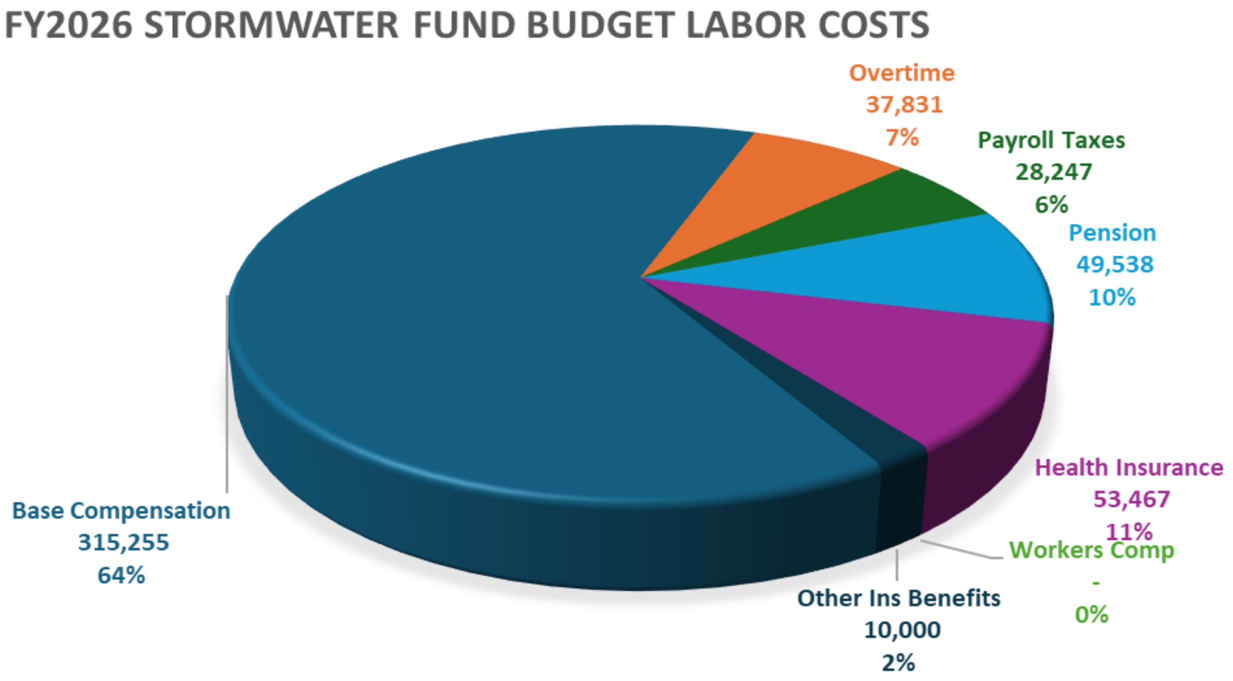
Town of Pembroke Stormwater Fund Labor Overview




- No new hires expected in FY 2026

# Town of Pembroke Park Stormwater 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
# Sewer Fund

# Town of Pembroke Park Sewer Fund

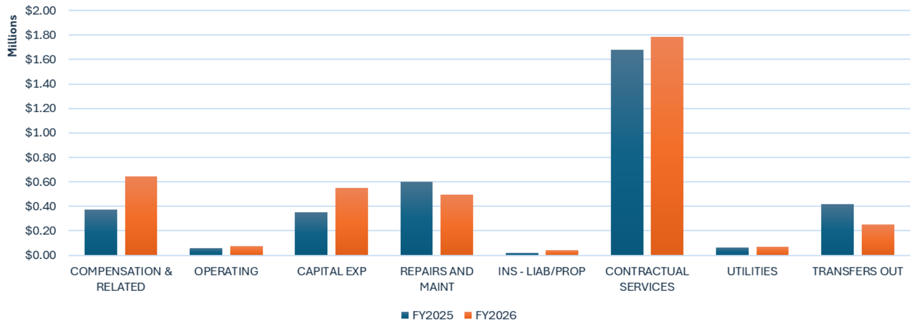
**TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026**

| 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 | $ 461,350 | - | 2,327,482 | 861,361 | 3,650,193 |
| 17 | Total Sources | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| | | - | - | - | - | |
| | **Expenditures, Uses** | | | | | |
| 18 | General Government | $ 5,022,905 | | - | - | 5,022,905 |
| 19 | Public Safety | 10,853,313 | 936,469 | - | - | 11,789,780 |
| 20 | Culture / Recreation | 1,112,897 | - | - | - | 1,112,897 |
| 21 | Road & Street | 730,342 | - | - | - | 730,342 |
| 23 | Enterprise Funds (Utilities) | - | - | 680,840 | 3,114,141 | 3,794,981 |
| 24 | Capital Outlay | 1,762,783 | 25,600 | 3,540,000 | 550,000 | 5,878,383 |
| 25 | Total Expenditures | $ 19,482,239 | $ 962,069 | $ 4,220,840 | $ 3,664,141 | $ 28,329,287 |
| 26 | | | | | | |
| 27 | Other Uses | | | | | |
| 28 | Debt Service | 276,000 | - | - | - | 276,000 |
| 29 | To Reserves | - | - | - | - | - |
| 30 | Transfers | 434,650 | 30,242 | 174,671 | 253,353 | 892,916 |
| 31 | Total Expenditures & Other Uses | $ 20,192,889 | $ 992,311 | $ 4,395,511 | $ 3,917,494 | $ 29,498,203 |
| 32 | Net | $ (0) | $ (0) | $ (0) | $ (0) | $ 0 |
| | | 0 | 0 | 0 | 0 | (0) |

| Line No | From | To | Amount | |
|---|---|---|---|---|
| 33 | Building Fund | General Fund | 30,242 | Cover OH Allocation |
| 34 | Stormwater Fund | General Fund | 174,671 | Cover OH Allocation |
| 36 | Sewer Fund | General Fund | 253,353 | Cover OH Allocation |
| | General Fund | General Fund | 434,650 | Cover OH Allocation |
| 39 | Total Transfers | | 892,916 | |

| 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 | 1,785,220 | 105,628 | 6% |
| UTILITIES | 62,000 | 71,000 | 9,000 | 15% |
| TRANSFERS OUT | 419,250 | 253,353 | (165,897) | -40% |
| | $ 3,557,973 | $ 3,917,494 | $ 359,521 | |

**FY25 vs FY26 SEWER FUND BUDGET BY EXPENDITURE TYPE**




TOWN OF PEMBROKE PARK FLORIDA

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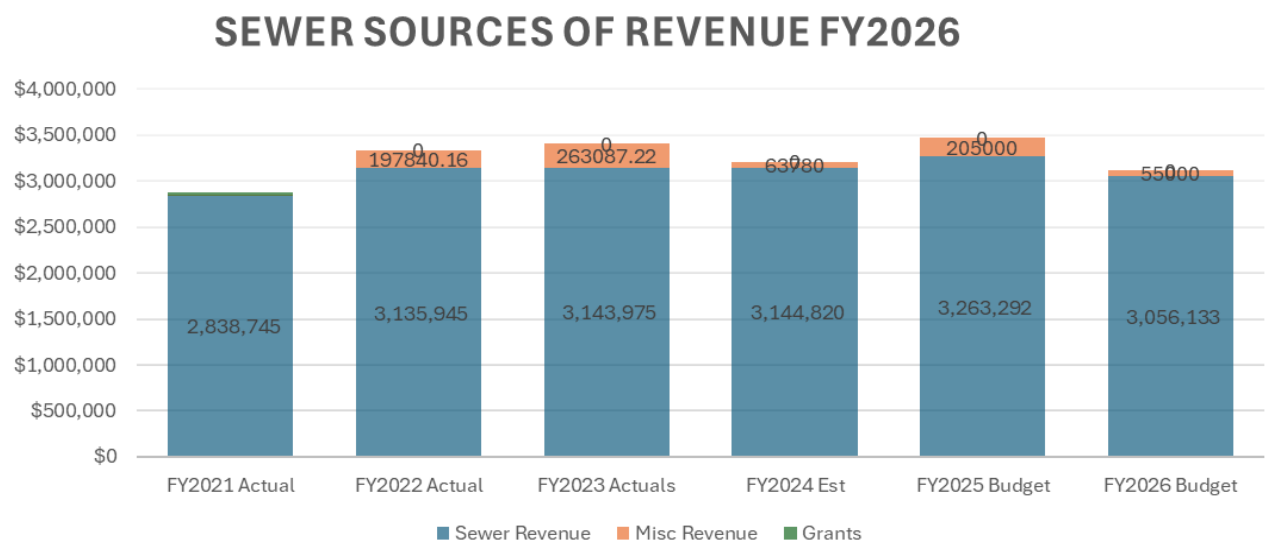
# Town of Pembroke Park
# Sewer Fund Revenues




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

# Town of Pembroke Park Sewer Fund

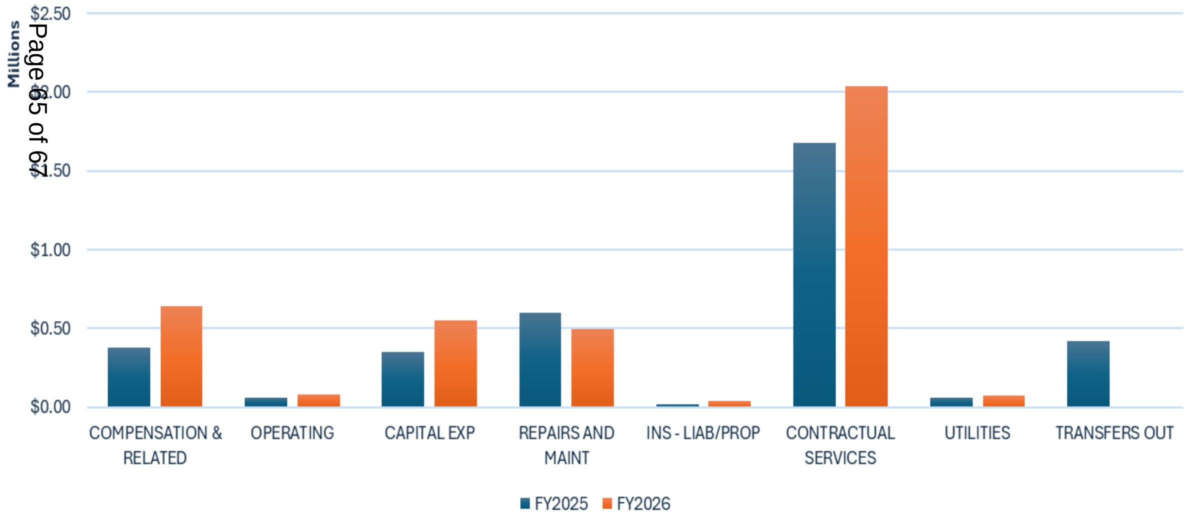
| Revenues | 4 Yr AAGR | Audit FY 2021 | Audit FY 2022 | Audit FY 2023 | Budget FY2024 | Budget FY 2025 | Prelim Budget FY 2026 | |
|---|---|---|---|---|---|---|---|---|
| GRANT REVENUE | NA | $ 34,351 | $ - | $ - | $ 515,312 | $ - | $ - | |
| CHARGES FOR SERVICES | 1% | 2,838,745 | 3,135,945 | 3,143,975 | 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 | **Includes $500K in open CapEx** |
| 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 | 8% | 1,316,558 | 1,033,110 | 1,183,027 | 1,679,592 | 1,815,936 | 1,785,220 | **$1.8M for Sewer Treatment provided by the City of Hollywood** |
| UTILITIES | 4% | 60,856 | 59,895 | 73,286 | 62,000 | 72,136 | 71,000 | |
| DEBT SERVICE | NA | 89,557 | 12,923 | - | - | - | - | |
| TRANSFERS OUT | -10% | 382,821 | 119,872 | 314,438 | 419,250 | 100,000 | 253,353 | |
| | 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 | |

# Sewer Budget

| Category | Sewer Budget 2026 | |
|---|---|---|
| COMPENSATION | 440,887 | 11% |
| PAYROLL TAXES | 35,271 | 1% |
| INS - EMPLOYEE | 73,012 | 2% |
| OPERATING | 77,300 | 2% |
| CAPITAL EXP | 550,000 | 14% |
| REPAIRS AND MAINT | 497,322 | 13% |
| INS - LIAB/PROP | 40,000 | 1% |
| RETIREMENT | 94,128 | 2% |
| CONTRACTUAL SERVICES | 1,785,220 | 46% |
| UTILITIES | 71,000 | 2% |
| TRANSFERS OUT | 253,353 | 6% |
| **TOTAL** | **3,917,494** | **100%** |

# Town of Pembroke Park Sewer Fund Expenditures

## FY25 vs FY26 SEWER FUND BUDGET BY EXPENDITURE TYPE

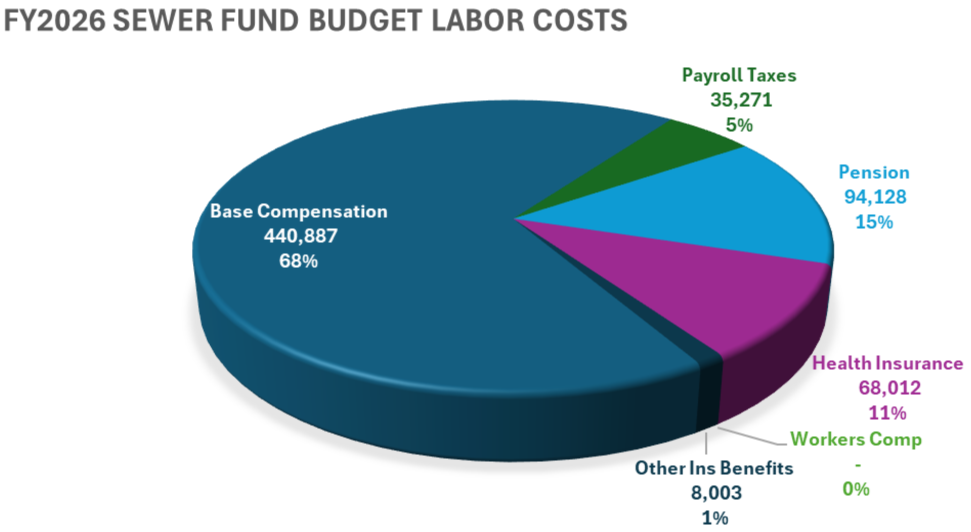


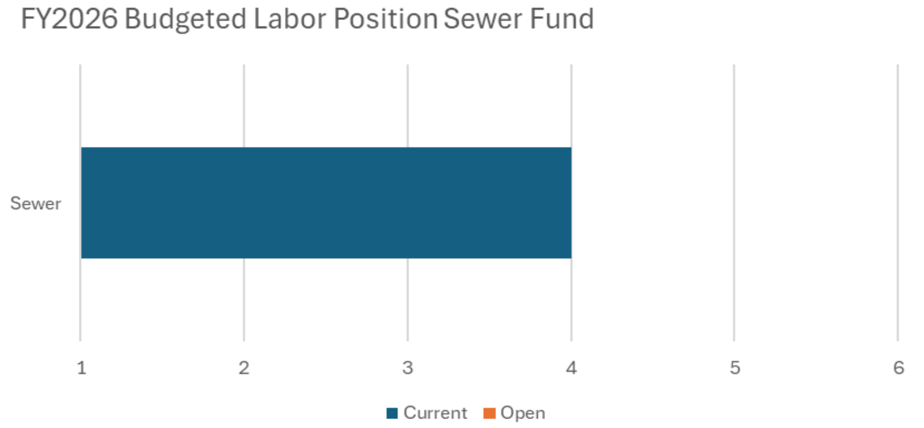



| Expenditure Type | FY2025 | FY2026 | $ Chng | % Chng |
|---|---|---|---|---|
| COMPENSATION & RELATED | 374,123 | 643,299 | $ 269,176 | 72% |
| OPERATING | 56,000 | 77,300 | 21,300 | 38% |
| CAPITAL EXP | 350,000 | 550,000 | 200,000 | 57% |
| REPAIRS AND MAINT | 600,000 | 497,322 | (102,678) | -17% |
| INS - LIAB/PROP | 17,008 | 40,000 | 22,992 | 135% |
| CONTRACTUAL SERVICES | 1,679,592 | 1,785,220 | 105,628 | 6% |
| UTILITIES | 62,000 | 71,000 | 9,000 | 15% |
| TRANSFERS OUT | 419,250 | 253,353 | (165,897) | -40% |
| | $ 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

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# Town of Pembroke Park Sewer Reserves

| Fund Balance (Unassigned) | General | Building | Sewer | Stormwater | Total |
|---|---|---|---|---|---|
| | | | Fund Value | | |
| 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.

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