



AGENDA

BUDGET HEARING MEETING

5:01 PM - Monday, December 1, 2025

Commission Chambers

Page

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

The meeting was called to order at 0:00 pm by Mayor Mohammed. Present at the meeting were Ashira Mohammed, Mayor
Erik Morrisette, Vice Mayor
William Hodgkins, Clerk Commissioner
Musfika Kashem, Acting Clerk Commissioner
Geoffrey Jacobs, Commissioner
Aleem Ghany, Public Services Director.

Additional staff in attendance were Cynthia Garcia-Lima, Town Clerk
Mark Pakula, Information Technology Director
Ra Shana Dabney-Donovan, Police Chief
Suzi Reutlinger, Executive Assistant to Commission

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 - Sponsored by Finance Director Davermann

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RESOLUTION NO.:2025-077

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-25-433](#)

- 6.2. Consideration and Approval of a resolution adopting a Final Budget for the Fiscal year commencing October 1, 2025 and ending September 30, 2026 - Sponsored by Finance Director Davermann

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RESOLUTION NO.: 2025-078

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-25-432](#)

- 7. ATTORNEY REPORTS
- 8. TOWN MANAGER REPORTS
- 9. ANNOUNCEMENTS
- 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 - Sponsored by Finance Director Davermann RESOLUTION NO.:2025-077 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:	Final Budget Hearing Meeting - December 1, 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. 2025-077](#)

RESOLUTION NO. 2025-077

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, on September 24, 2025, the Town of Pembroke Park (the “Town”) held a public hearing and adopted a final millage rate for FY25-26; and

WHEREAS, on November 13, 2025, the Town received a notification from the Florida Department of Revenue (“DOR”) advising of violations of the Truth in Millage (“TRIM”) law as it relates to the certain numbers contained with the Town’s advertisement; and

WHEREAS, in accordance with DOR’s violation notice and direction, the Town has re-advertised its millage rate and budget for FY25-26 and conducted another public hearing on the FY25-26; and

WHEREAS, a final budget has been prepared estimating expenditure and revenues of the Town for the ensuing year, with detailed information, based on the millage rate set forth herein, 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.

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.

THE REST OF THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK.

PASSED AND ADOPTED this 1st day of December, 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:	Consideration and Approval of a resolution adopting a Final Budget for the Fiscal year commencing October 1, 2025 and ending September 30, 2026 - Sponsored by Finance Director Davermann RESOLUTION NO.: 2025-078 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:	Final Budget Hearing Meeting - December 1, 2025
Prepared For:	Town Commission
Staff Contact:	Finance Director, Finance & Budget Director
Dept/Group:	Finance
Recommendation for Counsel to consider:	
Background Information:	On November 13, 2025, the Florida Department of Revenue advised that there were discrepancies with our millage certification documents. FINDINGS OF FACT 1. The ad valorem proceeds in the Budget Summary advertisement were calculated using less than 95 percent of the gross taxable value, as required by s. 200.065(2)(a)1., F.S. The ad valorem proceeds were understated by approximately \$174,460 or 1.65 percent (see attached copy for correct calculations). 2. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required s. 200.065(3)(a), F.S., were incorrect (see attached copy

	for correct amount to advertise). The notice overstated last year's initially proposed tax levy and incorrectly stated the tax reductions resulting from value adjustment board (VAB) and other assessment changes. 3. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required s. 200.065(3)(a), F.S., were incorrect (see attached copy for correct amount to advertise). The notice understated last year's actual tax levy. Understatement of the prior year's tax levy results in an overstatement of the increase in the levy. The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S. Within 15 days of receipt of this notice, the taxing authority must post the Notice of Proposed Tax Increase/Notice of Budget Hearing (with applicable violation clause) and Budget Summary advertisements. Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement. After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office: • Copies of the advertisements (page from newspaper or screenshot from publicly accessible website) with proofs of publication • A copy of the resolution/ordinance adopting the millage • A copy of the resolution/ordinance adopting the budget; and • Certification of Compliance (Form DR-487) By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.
Staff Recommendations:	
Procurement:	
Financial Implications:	

Alternatives:	
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ATTACHMENTS:[Resolution 2025-078](#)[16.27 - TPP Violation and Corrections Memo 11.17.25](#)[16.27 - Town of Pembroke Park - 2025 TRIM Violation Package](#)[TRIM- BUDGET SUMMARY FOR FY 2025.11.14.25](#)[NOTICE OF PROPOSED TAX INCREASE FY25-26 Revised](#)

RESOLUTION NO. 2025-078

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, on September 24, 2025, the Town of Pembroke Park (the “Town”) held a public hearing and adopted a final budget for FY25-26; and

WHEREAS, on November 13, 2025, the Town received a notification from the Florida Department of Revenue (“DOR”) advising of violations of the Truth in Millage (“TRIM”) law as it relates to the certain numbers contained with the Town’s advertisement; and

WHEREAS, in accordance with DOR’s violation notice and direction, the Town has re-advertised its millage rate and budget for FY25-26 and conducted another public hearing on the FY25-26; and

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.

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 1st day of December, 2025, in accordance with the direction of the Florida Department of Revenue, for the purposes 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 1st day of December, 2025.

MAYOR GEOFFREY JACOBS

ATTEST:

CYNTHIA GARCIA-LIMA
Town Clerk

Approved as to form and legal sufficiency

JACOB G. HOROWITZ
Town Attorney

EXHIBIT A



3150 SW 52nd Avenue
Pembroke Park, FL 33023
Phone - 954.966.4600
www.tppfl.gov

11/17/2025

Re: Town of Pembroke Park TRIM Violation & Corrective Measures
Town Manager, Town Commission
Town of Pembroke Park

This memorandum has been drafted in response to a notice of violation received from the Florida Dept. of Revenue dated 11/13/25.

The notice found that the Town had reported Ad Valorem proceeds that were 1.65% less than the 95% requirement of gross taxable value, and that the Notice of Proposed Tax Increase advertisement flipped the initial and actual proposed levy values for last year.

The same notice included detailed instructions to remedy, and the Town has made the necessary corrections. The Ad Valorem proceeds have been increased in the budget by 1.65% (\$10.4M -> \$10.5M), partially offset by utility revenue so that the total budget remains unchanged, and the proposed levy values have been switched to their proper places and include a notice of cause. There will be no changes to the budget, millage, or rollback rate as a result of these corrections.

As part of the remedy, the Town will re-advertise the updated Notice of Proposed Tax Increase and Budget Summary within 15 days of the notice and hold a new budget hearing to re-adopt the updated budget.

Sincerely,

Name

Finance & Budget Director, Town of Pembroke Park



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 13, 2025

David Dilena, Interim Finance Director
Town of Pembroke Park
3150 Southwest 52nd Avenue
Pembroke Park, FL 33023

Re: Truth in Millage (TRIM) Certification

Dear Mr. Dilena:

The Department of Revenue (Department) has reviewed the millage certification documents submitted by your taxing authority under sections 200.065 and 200.068, Florida Statutes (F.S.). The following errors are violations of the Truth in Millage (TRIM) law. Your taxing authority must correct the errors immediately or be subject to the loss of revenue sharing and ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

1. The ad valorem proceeds in the Budget Summary advertisement were calculated using less than 95 percent of the gross taxable value, as required by s. 200.065(2)(a)1., F.S. The ad valorem proceeds were understated by approximately \$174,460 or 1.65 percent (see attached copy for correct calculations).
2. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required s. 200.065(3)(a), F.S., were incorrect (see attached copy for correct amount to advertise). The notice overstated last year's initially proposed tax levy and incorrectly stated the tax reductions resulting from value adjustment board (VAB) and other assessment changes.
3. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required s. 200.065(3)(a), F.S., were incorrect (see attached copy for correct amount to advertise). The notice understated last year's actual tax levy. Understatement of the prior year's tax levy results in an overstatement of the increase in the levy.

CONCLUSIONS OF LAW

1. Section 200.065(2)(a)1., F.S., requires each taxing authority, in calculating the millage, to use not less than 95 percent of taxable value the property appraiser certified. This is 95 percent of the gross taxable value appearing on line 4 of Form DR-420. The taxing authority must apply the millage to at least 95 percent of the taxable value, and the tentative advertised budget must be at least 95 percent of actual proceeds. Use of less than 95 percent of the gross taxable value constitutes non-compliance with s. 200.065(2)(a)1. and (3)(l), F.S., as well as Rule 12D-17.005 (2)(c)3., F.A.C.

2. The Notice of Proposed Tax Increase advertisement misstated last year's initially proposed tax levy and the reductions resulting from VAB and other assessment changes. This violates s. 200.065(3)(a), F.S., and Rule 12D-17.005(2)(a) and (2)(c)6., F.A.C.
3. The Notice of Proposed Tax Increase advertisement showed an incorrect property tax levy. This violates s. 200.065(3)(a), F.S., and Rule 12D-17.005(2)(c)8., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S.

Within 15 days of receipt of this notice, the taxing authority must post the *Notice of Proposed Tax Increase/Notice of Budget Hearing* (with applicable violation clause) and *Budget Summary* advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement.

After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office:

- Copies of the advertisements (page from newspaper or screenshot from publicly accessible website) with proofs of publication
- A copy of the resolution/ordinance adopting the millage
- A copy of the resolution/ordinance adopting the budget; and
- *Certification of Compliance* (Form DR-487)

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under ss. 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Chapter 12D-10, Florida Administrative Code (F.A.C.), to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit the withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner described in s. 200.065(13), F.S., and does not recertify compliance to the Department after readvertising and holding the hearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority recertifies compliance and the Department determines the recertification is not in compliance with s. 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

If the taxing authority believes the certification submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

You may have the right to seek an administrative determination of the facts in this matter under ch. 120, F.S., by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. Any such petition must meet the requirements of ch. 28-106, Florida Administrative Code, and should be filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under s. 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action announced in this notice.

If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

You have the right to seek judicial review of this order as provided in s. 120.68, F.S., by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,



Rene Lewis, Program Director
Property Tax Oversight

cc: Honorable Abbey Ajayi
Broward County Tax Collector

Andrea Hunter, Revenue Program Administrator
Florida Department of Revenue
Refunds and Revenue Accounting

RE/#16.27

A Miami-Dade teen girl has been missing for a week. Have you seen her?

BY DAVID J. NEAL
DNeal@miamiherald.com

A teenage girl hasn't been seen for a week and Miami-Dade Sheriff's Office wants the public's help in finding her.

The last time MDSO knows 16-year-old Nicole Rodriguez was seen was around 4:15 p.m. Saturday, Sept. 13 in Miami Lakes, the 8700 block of North-west 149th Terrace.

Nicole stands about 5-foot-4, weighs about 200 pounds and has

brown eyes and red hair. She was wearing a cropped top black shirt and black sweat-pants when last seen.

Anyone who knows anything about where Nicole has been since last week or could be now should reach out to MDSO Deputy M. Ritch Jr. at u308129@mdso.com, 305-715-3257 or 305-715-3300. You can also contact Crime Stop-pers of Miami-Dade & the Florida Keys either online or 305-471-8477 (TIPS).



Miami-Dade Sheriff's Office
Nicole Rodriguez, 16.

A lottery ticket worth \$107,000 was bought in a Miami-Dade supermarket

BY DAVID J. NEAL
DNeal@miamiherald.com

Thursday's three Florida Lottery big money drawings produced three jackpot winners, all of whom played by Quick Pick, all at supermarkets and one from Miami-Dade.

None of the Cash4Life players won big, but the Fantasy 5 midday drawing was split by tickets bought at a Panama City Garner's Supermarket and Clear-water Walmart Neighborhood Market.

The only ticket that matched the Fantasy 5 evening draw numbers —

19, 22, 23, 24, 28 — was sold at the Key Food Supermarket at 1701 NW 119th St. That player won \$107,573.

This ticket must be cashed at a Florida Lottery office.

The Miami district office is at 14621 Oak Ln. in Miami Lakes and can be reached at 305-364-3080 or MIARC@flalot-tery.com. Appointments can be made, but aren't necessary.

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*Our Annual Percentage Yield (APY) is accurate as of the date of publication and is subject to cancellation, or change without notice. \$1,000 minimum balance to open and earn stated APY. This promotion applies to New Money only and not applicable to existing funds in another PNB account. The bank reserves the right to cancel or modify this offer at any time. Your money grows faster because interest is compounded and credited monthly to your account. You may choose to have your interest electronically deposited to another account at PNB or another institution (no interest checks). Renewals automatically to the original fixed term upon maturity. Account fees may reduce earnings and early withdrawal penalties may apply. Accrued interest will be paid if you close your account prior to maturity. Please refer to our Terms and Conditions Disclosure for more information. These promotions do not apply to institutional deposits.

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				
	General Fund	Special Revenue Fund	Stormwater Fund	Sewer Fund	Total All Funds
ESTIMATED REVENUES:					
TAXES					
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					

NOTICE OF PROPOSED TAX INCREASE

The Town of Pembroke Park has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Intially proposed tax levy.....	\$ 9,997,779 ^{9,761,569}
B. Less tax reductions due to Value Adjustment Board and other assessment changes...	\$ 236,210 ^(236,210)
C. Actual property tax levy	\$ 9,761,569 ^{9,997,779}

This year's proposed tax levy.....\$11,098,733 ✓

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Wednesday, September 24, 2025,

6:00 P.M

at

Town of Pembroke Park Town Hall

3150 SW 52nd Ave

Pembroke Park, FL 33023

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

95 % CALCULATION

Town of Pembroke Park
TAXING AUTHORITY

Broward
COUNTY

2025
YEAR

Page 13 of 28

CALCULATION 95% AD VALOREM PROCEEDS:

LINE 4 (DR 420) X .95 X TENTATIVE / ADVERTISED MILLAGE =
MINIMUM REQUIREMENT

<u>\$1,305,733,249</u>	x .95	x	<u>8.5000</u>	PER \$1000 =	<u>\$10,543,796</u>
	x .95	x		PER \$1000 =	<u>\$0</u>
TOTAL					\$10,543,796

\$10,543,796 = Minimum Ad Valorem Proceeds to be included in the budget.

\$0 = Minimum Ad Valorem Proceeds to be included in the budget.

\$10,543,796 = Total Minimum Ad Valorem Proceeds to be included in the budget.

MILLAGE:	OPERATING	VOTED DEBT SERVICE MILLAGE	
	<u>8.5000</u>	<u>0.0000</u>	PROPOSED
	<u>8.5000</u>	<u>0.0000</u>	TENTATIVE / ADVERTISED
	<u>8.5000</u>	<u>0.0000</u>	FINAL
	<u>7.8676</u>	<u>N/A</u>	ROLLED-BACK RATE

Budget Summary Advertisement Requirements

An adjacent **Budget Summary** advertisement meeting the requirements of s. 129.03(3)(b), F.S., must accompany all required TRIM advertisements. This summary will show for each budget and the total of all budgets the proposed tax millages, balances, and reserves. It must also display the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency (s. 129.03(3)(b), F.S.).

Note: "Proposed operating budget expenditures" or "operating expenditures" means all monies of local government, including dependent special districts, that the local government:

- Spent or could spend during the applicable fiscal year; or
 - Retained or could retain as a balance for future spending in the fiscal year
- However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded (s. 200.065(3)(l), F.S.).

The **Budget Summary** advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The advertisements must include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year. There are no size requirements.

The Budget Summary advertisement must:

- Show all tentatively adopted millage rates:
 - General Fund
 - Dependent District
 - MSTU
 - Voted Debt Service
- Show all funds
- Have a balanced budget
 - All funds should balance.
 - The total of all funds should balance.
- Show a line item for Reserves
- Have an adjacent ad (**Notice of Proposed Tax Increase** ad or **Notice of Budget Hearing** ad – **not both**)
- Comply with sections 129 and 166, F.S., and all statutory budget requirements
- **Have at least 95% of ad valorem taxes included in the budget for each millage rate shown.**

Not be in the legal or classified section of the newspaper

Ad valorem calculations

Ad valorem taxes can be more than 95 percent but not less than 95 percent for each millage rate. Show 100 percent of ad valorem taxes if the overall budget shows **less than 5 percent** for estimated revenues.

Calculation of ad valorem taxes:

Current year gross taxable value for operating purposes
(line 4, **Form DR-420**) x tentatively adopted millage rate

Example:

Line 4 x millage x .95 = Minimum Ad Valorem Taxes
 $\$11,252,100 \times 4.4205 \times .95$ (per \$1,000) = \$47,253

Calculation of ad valorem taxes for debt service:

Current year gross taxable value for operating purposes
(line 4, **Form DR-420DEBT**) x tentatively adopted debt millage rate

Example:

Line 4 x millage x .95 = Minimum Ad Valorem Debt Taxes
 $\$11,252,100 \times 1.0000 \times .95$ (per \$1,000) = \$10,689

Example of Advertisement for *Budget Summary* with Budget Increase

Example: Budget Summary Ad With Budget Increase										
BUDGET SUMMARY										
Town of Florida - Current Fiscal Year										
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal)										
MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.										
General fund	4.4205									
Voted fund	1.0000									
ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS	
Taxes:										
Ad Valorem Taxes		4.4205	47,253							47,253
Ad Valorem Taxes		1,000 (voted debt)		10,689						10,689
Sales And Use Taxes		22,639	8,000							30,639
Charges For Services		13,603	3,313		9,467					26,383
Intergovernmental Revenue		28,982	5,620		20,895		23,685			79,182
Fines & Forfeitures		15,240								15,240
Miscellaneous Revenue		16,894	3,350		9,536			1,415		31,195
Licenses And Permits		15,357	4,667		12,350					32,374
Internal Service Charges		8,388	2,415					11,895		22,698
TOTAL SOURCES		168,356	27,365	10,689	52,248	0	23,685	13,310		295,653
Transfers In		2,235								2,235
Fund Balances/Reserves/Net Assets		75,675								75,675
TOTAL REVENUES, TRANSFERS & BALANCES		\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310		\$373,563
EXPENDITURES										
General Government		133,500	4,080		18,650					\$156,230
Public Safety		36,063	3,500		13,340					\$52,903
Physical Environment		13,660	200		3,514					\$17,374
Transportation		9,000	3,260		10,055					\$22,315
Debt Services		6,650		10,689						\$269,675
Human Services		17,765	15,325		3,450		23,685			\$60,225
Internal Services								13,310		\$13,310
TOTAL EXPENDITURES		\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310		\$339,696
Transfers Out					3,239					3,239
Fund Balances/Reserves/Net Assets		29,628	1,000							30,628
TOTAL APPROPRIATED EXPENDITURES		\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310		\$373,563
TRANSFERS, RESERVES & BALANCES										
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.										
Must show at least 95% Ad Valorem Proceeds for each millage										

Example: Completed Last Year's Actual Levy Greater Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The (name of taxing authority) has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$	<u>3,684,715</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	<u>(137,468)</u>
C. Actual property tax levy	\$	<u>3,822,183</u>

This year's proposed tax levy \$ **3,685,183**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

To complete the above *Notice of Proposed Tax Increase* advertisement, use information from the following forms:

Last year's proposed tax levy:

A. <u>\$3,684,715</u>	Prior year Form DR-420, line 25
B. <u>\$(137,468)</u>	Subtract line C from line A to calculate line B
C. <u>\$3,822,183</u>	Current year Form DR-420, line 11 (sum of all Form DR-420 lines 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

<u>\$3,685,183</u>	(current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)
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If the tentatively adopted millage rate is the **same as** the proposed millage rate, use current year Form DR-420, line 25.



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2024	County : Broward
Principal Authority : Town of Pembroke Park	Taxing Authority : Town of Pembroke Park - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	1,056,447,130	(1)
2.	Current year taxable value of personal property for operating purposes	\$	90,913,112	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	1,059,599	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	1,148,419,841	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	42,624,150	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,105,795,691	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,031,592,872	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☒ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	☐ YES ☒ NO	Number 0	(9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/27/2024 4:35:07 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		8.5000 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	8,768,539	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	8,768,539	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	1,105,795,691	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		7.9296 per \$1000	(16)
17.	Current year proposed operating millage rate		8.5000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	9,761,569	(18)

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)				
		☒ Municipality	☐ Water Management District					
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)				
		☐ MSTU	☐ Water Management District Basin					
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)				
DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP HERE - SIGN AND SUBMIT								
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	8,768,539	(22)				
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		7.9296 per \$1,000	(23)				
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	9,106,510	(24)				
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	9,761,569	(25)				
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		8.5000 per \$1,000	(26)				
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		7.19 %	(27)				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">First public budget hearing</td> <td style="width: 15%;">Date : 9/11/2024</td> <td style="width: 15%;">Time : 6:00 PM EST</td> <td style="width: 45%;">Place : 3150 SW 52nd Avenue Pembroke Park 33023</td> </tr> </table>					First public budget hearing	Date : 9/11/2024	Time : 6:00 PM EST	Place : 3150 SW 52nd Avenue Pembroke Park 33023
First public budget hearing	Date : 9/11/2024	Time : 6:00 PM EST	Place : 3150 SW 52nd Avenue Pembroke Park 33023					
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.					
	Signature of Chief Administrative Officer :			Date :				
	Electronically Certified by Principal Taxing Authority			7/29/2024 8:39:40 AM				
	Title :		Contact Name and Contact Title :					
	David Dilen - Interim Finance Director		David Dilen - Interim Finance Director					
	Mailing Address :		Physical Address :					
3150 Southwest 52nd Avenue,		3150 Southwest 52nd Avenue, Pembroke Park Florida 33023						
City, State, Zip :		Phone Number :		Fax Number :				
Pembroke Park Florida 33023		(954) 966-4600, ext. 232		(603) 617-4418				

Instructions on page 3



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2025	County : Broward
Principal Authority : Town of Pembroke Park	Taxing Authority : Town of Pembroke Park - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	1,174,506,734	(1)
2.	Current year taxable value of personal property for operating purposes	\$	130,110,619	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	1,115,896	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	1,305,733,249	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	34,981,234	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,270,752,015	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,176,209,249	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☒ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	☐ YES ☒ NO	Number 0	(9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/27/2025 3:10:01 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		8.5000 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	9,997,779	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	9,997,779	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	1,270,752,015	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		7.8676 per \$1000	(16)
17.	Current year proposed operating millage rate		8.5000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	11,098,733	(18)

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)				
		☒ Municipality	☐ Water Management District					
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)				
		☐ MSTU	☐ Water Management District Basin					
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)				
DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP HERE - SIGN AND SUBMIT								
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	9,997,779	(22)				
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		7.8676 per \$1,000	(23)				
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	10,272,987	(24)				
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	11,098,733	(25)				
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		8.5000 per \$1,000	(26)				
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		8.04 %	(27)				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">First public budget hearing</td> <td style="width: 15%;">Date : 9/10/2025</td> <td style="width: 15%;">Time : 6:00 PM EST</td> <td style="width: 45%;">Place : 3150 SW 52nd Ave Pembroke Park 33023</td> </tr> </table>					First public budget hearing	Date : 9/10/2025	Time : 6:00 PM EST	Place : 3150 SW 52nd Ave Pembroke Park 33023
First public budget hearing	Date : 9/10/2025	Time : 6:00 PM EST	Place : 3150 SW 52nd Ave Pembroke Park 33023					
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.					
	Signature of Chief Administrative Officer :			Date :				
	Electronically Certified by Principal Taxing Authority			7/31/2025 12:37:59 PM				
	Title :		Contact Name and Contact Title :					
	David Dilena - Interim Finance Director		James Davermann - Finance Director					
	Mailing Address :		Physical Address :					
3150 Southwest 52nd Avenue,		3150 Southwest 52nd Avenue, Pembroke Park Florida 33023						
City, State, Zip :		Phone Number :		Fax Number :				
Pembroke Park Florida 33023		(954) 826-1237						

Instructions on page 3

Example: Non-Compliance with Violation Clause
Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE TOWN OF PEMBROKE PARK HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The Town of Pembroke Park has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$	9,761,569
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	(263,210)
C. Actual property tax levy	\$	9,997,779

This year's proposed tax levy.....\$ 11,098,733

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The notice of proposed tax increase ad will:

- Be advertised WITHIN 15 DAYS OF NOTIFICATION of Non-Compliance from the Department of Revenue.
- Have the violation clause in boldfaced type.
- Be a **full 1/4 page** ad.
- Have an adjacent Budget Summary advertisement.
- Have a millage rate above the rolled-back rate.
- Hold Final Hearing within 2 to 5 days after advertised.



CERTIFICATION OF COMPLIANCE
Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

DR-487
R. 01/25
Rule 12D-16.002,
F.A.C.
Effective 04/25
Page 1 of 2
TC

☐ **Check if E-TRIM Participant**

FISCAL YEAR :		County : Select County		☐ Check if new address	
Taxing Authority :		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by: Mail Florida Department of Revenue Property Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000 Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216 Trim package submission email address: TRIM@floridarevenue.com			
Mailing Address :					
Physical Address :					
City, State, Zip :					
Date of Final Hearing :					
All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: ☐ 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) ☐ 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. ☐ 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. ☐ 4. Copy of DR-420, <i>Certification of Taxable Value</i> , include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. ☐ 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . ☐ 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . ☐ 7. DR-422, <i>Certification of Final Taxable Value</i> ,** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable.		School Districts E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: ☐ 1. ESE 524, <i>Millage Resolution</i> . ☐ 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. ☐ 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. ☐ 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-17.002, F.A.C.) ☐ 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. ☐ 6. DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable. *(See Rule 12D-17.004(2)(b), F.A.C.)			
**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. Submit Form DR-422 when it is received from the property appraiser. If you do not submit all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.					
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :		☐ Check if new contact		Date :
	☐ Mr. ☐ Ms.	Print Name of Chief Administrative Officer :		Title :	
	Contact Name and Contact Title :		☐ Check if new contact		E-mail Address :
	Phone Number :		Fax Number :		

All TRIM forms for taxing authorities are available on our website at: floridarevenue.com/property/forms

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.
The forms may be available on your county property appraiser's website
or the Department of Revenue's website at <https://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 12, 2025

David Dilena, Interim Finance Director
Town of Pembroke Park
3150 Southwest 52nd Avenue
Pembroke Park, FL 33023

RE: Maximum Millage Levy Calculation Final Disclosure

Dear David Dilena

The Department of Revenue (Department) has reviewed the maximum millage levy calculation final disclosure documents submitted by your taxing authority. The review included millage levying process documents and documents relating to the total taxes levied by your principal taxing authority, dependent special districts and municipal service taxing units (for counties). Based on the review of documents submitted for these entities, the Department determined that your taxing authority is in compliance with the requirements of maximum total taxes levied, and thus the maximum millage levy requirements of section 200.065(5), Florida Statutes (F.S.).

This determination applies only to the maximum millage levy requirements of section 200.065(5), F.S. The Department will send a determination regarding the Truth in Millage certification requirements of s. 200.065, F.S., in a separate notice.

Sincerely,

Rene Lewis, Program Director
Property Tax Oversight

RE/#16.27

**BUDGET SUMMARY
TOWN OF PEMBROKE PARK
FISCAL YEAR 2025-2026
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE TOWN OF PEMBROKE PARK
ARE 1% 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					
Millage per \$1,000					
Ad Valorem Taxes 3.5000	\$10,543,796	\$ -	\$ -	\$ -	\$10,543,796
Franchise & Utility Taxes	1,584,879	-			1,584,879
Utility Services Tax	1,676,954	-			1,676,954
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	\$ 16,771,479	\$ 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	\$ 20,192,888	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,204
EXPENDITURES					
General Government	5,022,905	-	-	-	5,022,905
Public Safety	10,418,665	936,468	-	-	11,355,133
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	\$ 936,468	\$ 4,220,840	\$ 3,664,141	\$ 28,003,689
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	\$ 992,310	\$ 4,395,511	\$ 3,917,494	\$ 29,498,204
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE TOWN OF PEMBROKE PARK AS A PUBLIC RECORD					

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE TOWN OF PEMBROKE PARK HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The Town of Pembroke Park has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$ 9,761,569
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ (\$263,210)
C. Actual property tax levy	\$ 9,997,779

This year's proposed tax levy **\$11,098,733**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Date and time, 2025
6:00 P.M.
at
**TOWN OF PEMBROKE PARK
COMMISSION CHAMBERS
3150 S.W. 52ND AVENUE
PEMBROKE PARK, FLORIDA 33023**

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.