REVISED - Agenda

Budget Workshop Meeting

5:00 PM - Wednesday, August 26, 2026

Commission Chambers

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **DELETIONS OR WITHDRAWALS TO THE AGENDA**
5. **PUBLIC COMMENTS RELATED TO AGENDA ITEMS / GOOD & WELFARE**
6. **DISCUSSION**

6.1 Discussion regarding the Tentative Budget and Tentative Millage Rate for Fiscal Year 2026-2027 — Sponsored by Finance Consultants Eisner Amper and Interim Town Manager Sigerson **(SUPPORTING DOCUMENTS ADDED)**

6.2 Consideration and approval of a resolution adopting a Tentative Millage rate of 8.5000 mills for Fiscal Year 2026-2027, which is 8.82% more than the rolled back rate of 7.8110 mills per $1,000 of taxable property value - Sponsored by Interim Town Manager Sigerson and Finance Consultants Eisner Amper
RESOLUTION NO: 2026-065
A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A PROPOSED MILLAGE RATE OF 8.5000 MILLS FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026-2027; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY2026-2027 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

6.3 Consideration and Approval of a resolution adopting a Tentative Budget for the Fiscal year commencing October 1, 2026, and ending September 30, 2027 — Sponsored by Interim Town Manager Sigerson & Finance Consultants Eisner Amper
RESOLUTION NO: 2026-066
A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

7. ANNOUNCEMENTS

7.1 First Budget Hearing Meeting, Wednesday, September 9, 2026 at 6:00 p.m.
Regular Commission meeting, Wednesday, September 9, 2026 at 7:00 p.m. or after the First Budget Hearing meeting ends
Special Magistrate Hearing, Wednesday, September 16, 2026 at 9:00 am
Final Budget Hearing Meeting, Wednesday, September 23, 2026 at 6:00 p.m.
Workshop Commission meeting, Wednesday, September 30, 2026 at 6:00 p.m.

EVENTS

Food Giveaway, Saturday, August 29, 2026, at 9:00 a.m.

8. 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:	Discussion regarding the Tentative Budget and Tentative Millage Rate for Fiscal Year 2026-2027 — Sponsored by Finance Consultants Eisner Amper and Interim Town Manager Sigerson **(SUPPORTING DOCUMENTS ADDED)**
Meeting Date:	Budget Workshop - August 26, 2026
Prepared For:	Budget Workshop
Staff Conact:	David Sigerson
Dept/Group:	Finance/Administrative
Recommendation for Counsel to Consider:	
Background Information:	Review preliminary budget presentation and receive public comment, and provide staff direction on budget development.
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Approvals:

Cynthia Garcia-Lima, Town Clerk Created -
David Sigerson, Town Manager
Cynthia Garcia-Lima, Town Clerk

Attachments:

1. TPP FY2027_Prelim_Budget_Presentation_082626

Town of Pembroke Park

FY2027 Preliminary Budget Presentation

August 26, 2026

Town of Pembroke Park — Overview

The budget is comprised of four funds

General Fund	$22,780,098
Special Revenue Fund (Building Department)	$1,346,485
Stormwater Fund	$8,184,818
Sewer Fund	$3,123,287

Total all funds — $35,434,688, of which $13,460,931 is a fund balance appropriation.

The General Fund comprises these departments

- Town Commission
- Administration
- Town Clerk
- Accounting / Finance
- Legal
- Planning
- Information Technology
- Human Resources
- Code Compliance
- Non-Departmental / Overhead
- Police
- Fire Rescue
- Parks
- Roads & Streets (Public Works)

FY2027 at a glance

- Operating revenue of $21,973,757 supports proposed spending of $35,434,688 — $1.61 spent for every dollar expected to be received.
- The gap of $13,460,931 is closed on paper by a fund balance appropriation in each fund; $1,755,387 of that appropriation has no reserves behind it.

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

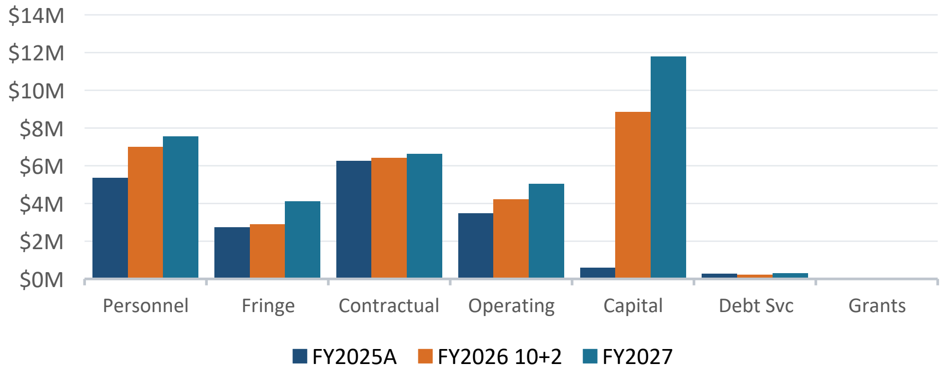
Town of Pembroke Park — All Funds Budget Summary FY2027

Estimated Revenues	General	Building	Stormwater	Sewer	Total	% Rev
Property Taxes	11,483,455	-	-	-	11,483,455	52.3%
Other Taxes	2,994,070	-	-	-	2,994,070	13.6%
Fees	574,317	9,372	1,426,252	2,963,755	4,973,696	22.6%
Permits & Fees	173,185	216,766	-	-	389,951	1.8%
Fines & Forfeitures	172,801	-	-	-	172,801	0.8%
Investments	524,149	-	97,827	84,487	706,463	3.2%
State Revenue	680,677	-	-	-	680,677	3.1%
State Grants	-	-	475,000	-	475,000	2.2%
Other Revenue	97,641	-	-	-	97,641	0.4%
Subtotal Revenue (excl. reserves)	**16,700,296**	**226,139**	**1,999,080**	**3,048,243**	**21,973,758**	**100.0%**
Fund Balance Appropriation	6,079,802	1,120,346	6,185,738	75,045	13,460,931	61.3%
Total Sources	**22,780,098**	**1,346,485**	**8,184,818**	**3,123,287**	**35,434,688**	**161.3%**
Expenditures by Category						
Personnel Services	6,003,000	689,577	307,033	546,864	7,546,474	34.3%
Fringe Benefits	3,446,510	292,530	96,279	282,778	4,118,097	18.7%
Contractual Services	6,215,352	253,527	9,500	162,050	6,640,429	30.2%
Operating Expenditures	3,189,878	107,851	240,552	1,504,595	5,042,876	22.9%
Capital Expenditures	3,629,857	3,000	7,531,455	627,000	11,791,312	53.7%
Debt Service	294,000	-	-	-	294,000	1.3%
Grants	1,500	-	-	-	1,500	0.0%
Total Expenditures	**22,780,098**	**1,346,485**	**8,184,818**	**3,123,287**	**35,434,688**	**161.3%**
Net (Sources less Uses)	**-**	**-**	**-**	**-**	**-**	**-**

Percentages are a share of subtotal revenue — operating revenue excluding the reserves appropriation.

Expense Type	FY2025A	FY2026 10+2	FY2027	$ Chng	% Chng
Personnel Services	5,354,667	6,996,327	7,546,474	550,147	7.9%
Fringe Benefits	2,751,535	2,906,975	4,118,097	1,211,122	41.7%
Contractual Services	6,258,528	6,411,608	6,640,429	228,821	3.6%
Operating Expenditures	3,468,045	4,209,794	5,042,876	833,082	19.8%
Capital Expenditures	593,830	8,845,526	11,791,312	2,945,786	33.3%
Debt Service	275,503	220,403	294,000	73,597	33.4%
Grants	3,699	1,329	1,500	171	12.9%
Other	(47,868)	90	-	(90)	(100.0%)
Investments	8,420	-	-	-	n/a
Total All Funds	**18,666,359**	**29,592,052**	**35,434,688**	**5,842,636**	**19.7%**

All Funds Expenditures by Expense Type



Town of Pembroke Park — Ad Valorem Taxes (Property Taxes)

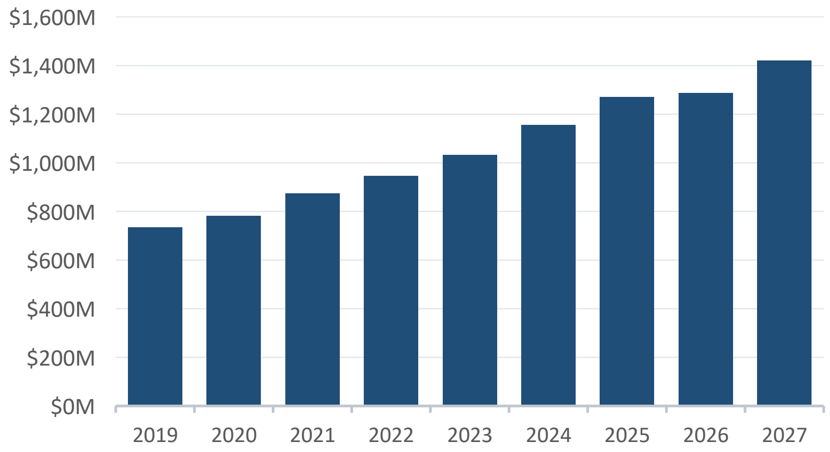
Certified Taxable Value

FY	Taxable Value	% 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
2026	1,286,347,070	1.2%	8.5000
2027	**1,419,306,703**	**10.3%**	**8.5000**

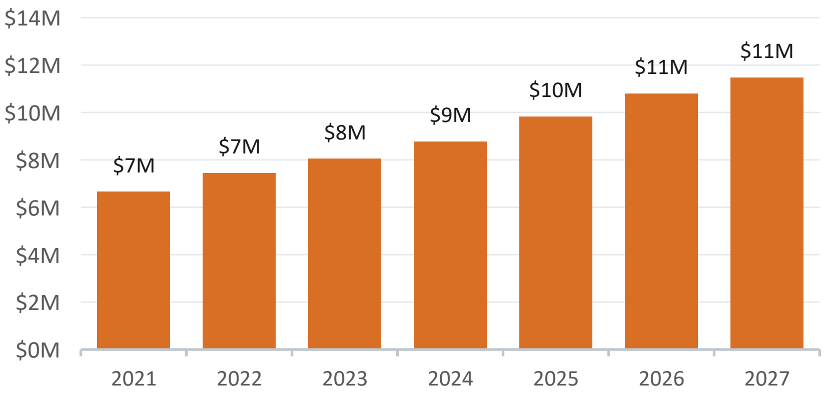
Ad Valorem Revenue

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%
2027	**11,460,902**	**6.1%**

Certified Taxable Value



Ad Valorem Revenue



$1.419B

FY2027 certified taxable value

8.5000

Operating millage (unchanged)

$11,460,902

FY2027 ad valorem revenue

+10.3%

Taxable value vs. FY2026

FY2027 ad valorem = certified taxable value × 8.5000 mills × 95% statutory collection factor.

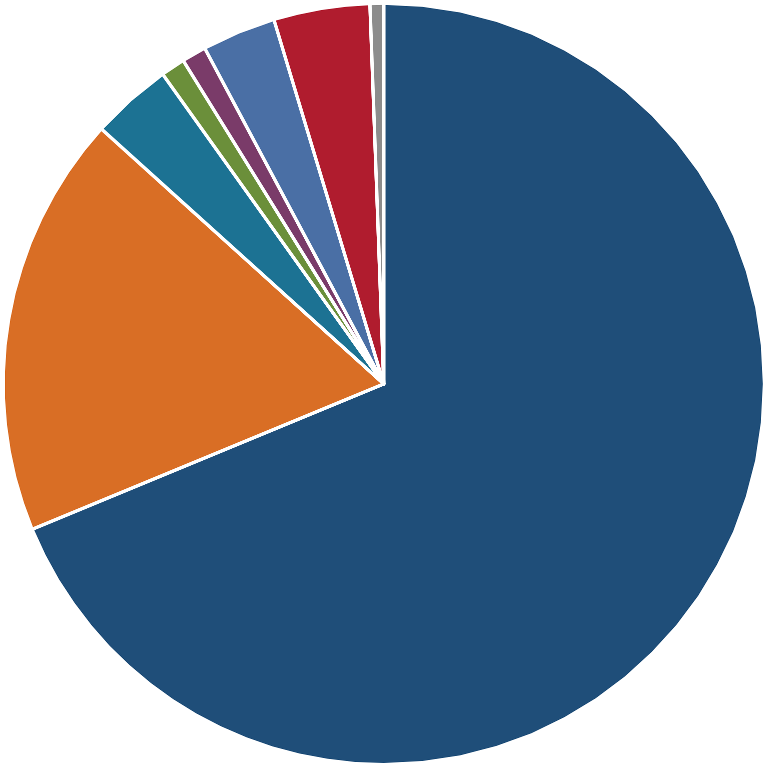
FY2021–FY2026 revenue is carried forward from the FY2026 presentation, which computed it as the prior-year taxable value × millage with no 95% factor — not the same basis as FY2027. Interest and penalties on ad valorem were reclassified to Investments on 8/26/2026, so the FY2027 Property Taxes category is $11,483,455 — the levy above plus $22,553 of delinquent tangible tax, and nothing else.

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

Town of Pembroke Park — General Fund Revenues

FY2027 General Fund Sources of Revenue ($16.7M, excl. reserves)



Category	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs 10+2	% vs 10+2
Property Taxes	9,629,688	10,369,336	10,978,999	11,483,455	504,456	4.6%
Other Taxes	2,623,551	3,450,606	2,987,250	2,994,070	6,820	0.2%
Fees	645,504	764,686	574,317	574,317	-	-
Permits & Fees	449,777	557,540	172,745	173,185	440	0.3%
Fines & Forfeitures	53,705	105,750	172,801	172,801	-	-
Investments	611,328	300,000	409,702	524,149	114,447	27.9%
State Revenue	739,514	1,092,311	680,677	680,677	-	-
Federal Grants	342,274	48,224	-	-	-	n/a
Grants	50	-	-	-	-	n/a
Other Revenue	128,394	240,609	100,327	97,641	(2,686)	(2.7%)
Transfers	-	783,555	-	-	-	n/a
Subtotal Revenue	15,223,784	17,712,618	16,076,819	16,700,296	623,477	3.9%
Fund Balance Appropriation	**-**	**3,060,987**	**-**	**6,079,802**	**6,079,802**	**n/a**
Total Sources	15,223,784	20,773,605	16,076,819	22,780,098	6,703,279	41.7%

Property Taxes are 69% of General Fund operating revenue and the only line growing.

$11,483,455
Property taxes — 69% of revenue

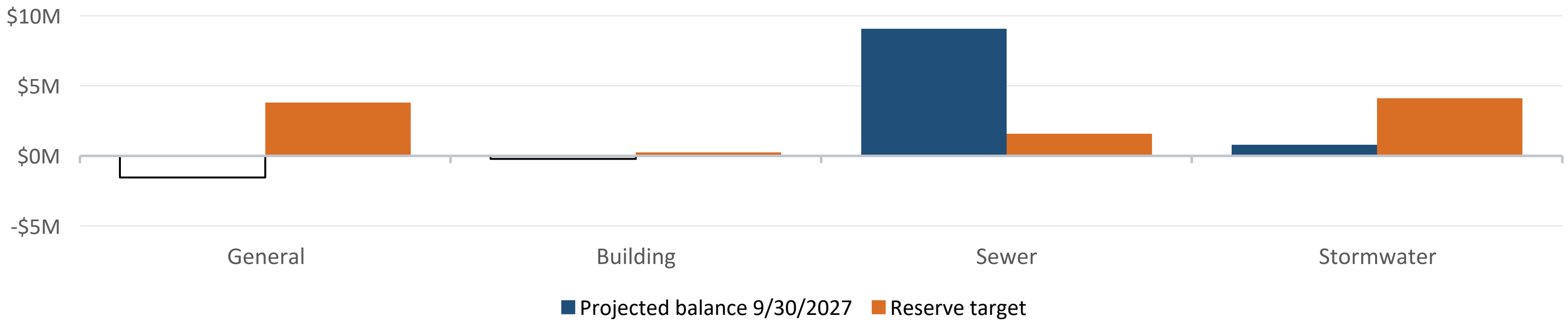
$16,700,296
Total operating revenue

$6,079,802
Fund balance appropriation

Town of Pembroke Park — General Fund Reserves

Fund Balance Roll-Forward	General	Building	Sewer	Stormwater	Total
Audited fund balance (unassigned) 9/30/2024	9,220,690	2,068,463	7,877,271	9,218,796	28,385,220
FY2025 net result (actual)	(709,831)	(333,169)	1,221,360	1,071,589	1,249,948
FY2026 net result (estimated)	(3,973,333)	(828,060)	52,942	(3,303,325)	(8,051,775)
Projected balance 9/30/2026	**4,537,526**	**907,234**	**9,151,573**	**6,987,060**	**21,583,393**
FY2027 net result before appropriation	(6,079,802)	(1,120,346)	(75,045)	(6,185,738)	(13,460,931)
Projected balance 9/30/2027	**(1,542,275)**	**(213,112)**	**9,076,528**	**801,321**	**8,122,462**
Memo — FY2027 fund balance appropriation	6,079,802	1,120,346	75,045	6,185,738	13,460,931
Months of expenditure held as reserve	2	2	6	6	
Reserve requirement on FY2027 expenditure	3,796,683	224,414	1,561,644	4,092,409	9,675,150
Projected available after reserves 9/30/2027	**(5,338,958)**	**(437,526)**	**7,514,884**	**(3,291,088)**	**(1,552,688)**

Projected balance at 9/30/2027 against reserve target



- The General Fund is appropriating $6,079,802 against a projected 9/30/2026 balance of $4,537,526 — short $1,542,275.
- GFOA guidance and the FY2026 Budget Book set the General and Building Fund target at two months of expenditure; Sewer and Stormwater at six.
- On this roll-forward the General Fund closes FY2027 at negative $1,542,275 and is $5,338,958 below its reserve target.
- This is a roll-forward from the audited FY2024 balance. FY2025 audited figures are not yet available and will restate every projected balance.

Town of Pembroke Park
General Fund

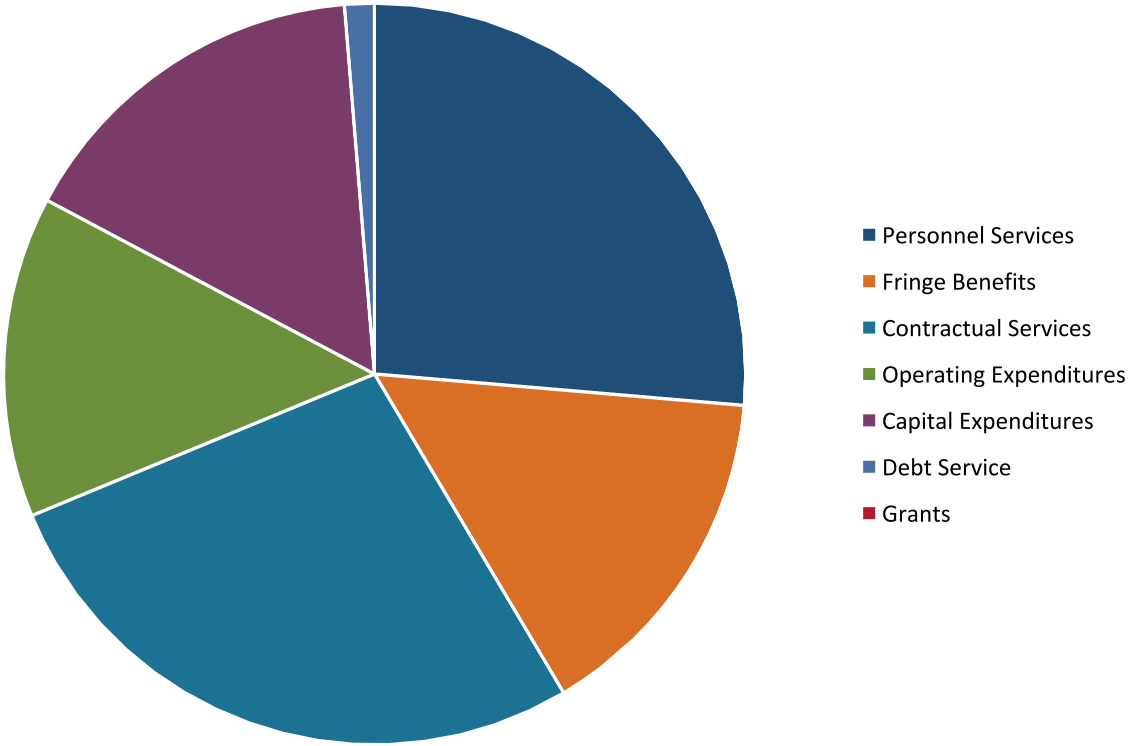
Town of Pembroke Park — General Fund Revenue and Expenditure by Category

Category	FY2023A	FY2024A	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs Bud	% vs Bud
Revenues								
Property Taxes	7,732,975	8,454,670	9,629,688	10,369,336	10,978,999	11,483,455	1,114,119	10.7%
Other Taxes	2,831,690	2,917,560	2,623,551	3,450,606	2,987,250	2,994,070	(456,536)	(13.2%)
Fees	568,367	675,164	645,504	764,686	574,317	574,317	(190,369)	(24.9%)
Permits & Fees	346,313	710,906	449,777	557,540	172,745	173,185	(384,355)	(68.9%)
Fines & Forfeitures	365,352	76,909	53,705	105,750	172,801	172,801	67,051	63.4%
Investments	185,965	649,956	611,328	300,000	409,702	524,149	224,149	74.7%
State Revenue	792,822	767,810	739,514	1,092,311	680,677	680,677	(411,634)	(37.7%)
Federal Grants	115,196	-	342,274	48,224	-	-	(48,224)	(100.0%)
Grants	-	252,777	50	-	-	-	-	n/a
Other Revenue	76,849	268,130	128,394	240,609	100,327	97,641	(142,968)	(59.4%)
Transfers	568,172	98,382	-	783,555	-	-	(783,555)	(100.0%)
Subtotal Revenue	**13,583,702**	**14,872,264**	**15,223,784**	**17,712,618**	**16,076,819**	**16,700,296**	**(1,012,322)**	**(5.7%)**
Fund Balance Appropriation	-	-	-	3,060,987	-	6,079,802		n/a
Total Sources	**13,583,702**	**14,872,264**	**15,223,784**	**20,773,605**	**16,076,819**	**22,780,098**	**2,006,493**	**9.7%**
Expenditures								
Personnel Services	3,700,221	3,078,366	4,534,959	5,352,426	5,481,061	6,003,000	650,574	12.2%
Fringe Benefits	1,713,529	1,705,439	2,375,053	2,874,761	2,451,986	3,446,510	571,749	19.9%
Contractual Services	5,209,001	5,514,136	6,006,417	6,324,709	6,244,519	6,215,352	(109,357)	(1.7%)
Operating Expenditures	1,612,424	1,903,525	2,160,155	2,507,538	2,607,607	3,189,878	682,340	27.2%
Capital Expenditures	1,660,552	952,865	577,828	6,437,222	2,395,156	3,629,857	(2,807,365)	(43.6%)
Debt Service	91,687	275,502	275,503	276,000	220,403	294,000	18,000	6.5%
Grants	-	-	3,699	5,823	1,329	1,500	(4,323)	(74.2%)
Other	-	-	-	-	90	-	-	n/a
Total Expenditures	**13,987,413**	**13,429,833**	**15,933,615**	**23,778,480**	**19,402,151**	**22,780,098**	**(998,382)**	**(4.2%)**
Transfers Out	-	-	-	540,000	648,000	-		n/a
Total Uses	**13,987,413**	**13,429,833**	**15,933,615**	**24,318,480**	**20,050,151**	**22,780,098**	**(1,538,382)**	**(6.3%)**
Net (Sources less Uses)	**(403,712)**	**1,442,431**	**(709,831)**	**(3,544,875)**	**(3,973,332)**	**-**		

FY2023–FY2025 are actuals; FY2026 10+2 is the forecast; FY2027 is the Initial Draft budget.

Town of Pembroke Park — General Fund Expenditure Overview

FY2027 General Fund Expenditures by Expense Type ($22.8M)



Expense Type	FY2027	% of Total
Personnel Services	6,003,000	26.4%
Fringe Benefits	3,446,510	15.1%
Contractual Services	6,215,352	27.3%
Operating Expenditures	3,189,878	14.0%
Capital Expenditures	3,629,857	15.9%
Debt Service	294,000	1.3%
Grants	1,500	0.0%
Total General Fund	**22,780,098**	**100.0%**

People and contracts dominate the fund

$9,449,510
Labor — salaries + fringe

41.5%
Labor as % of GF spending

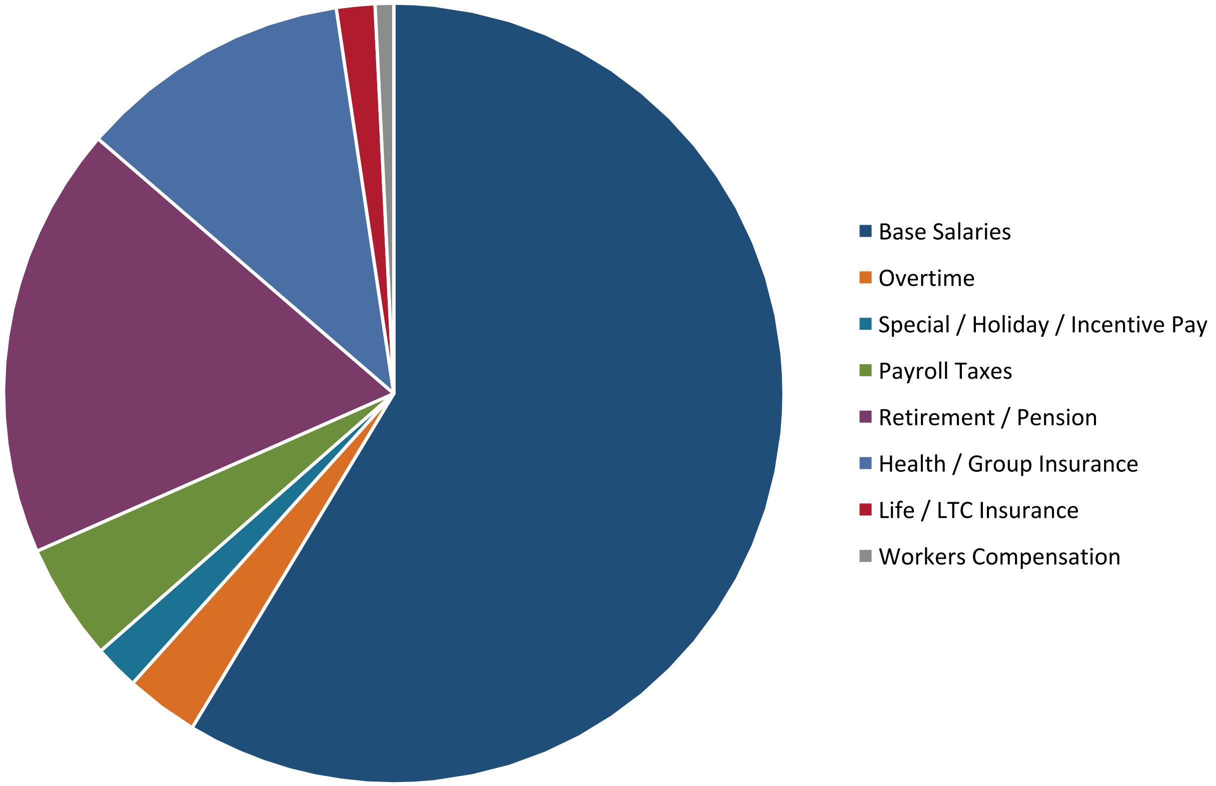
27.3%
Contractual as % of GF

- Fire Rescue alone is $4,834,794 — 78% of General Fund contractual services.

Town of Pembroke Park Florida — The Small Town that Means Big Business

Town of Pembroke Park — General Fund Labor Overview

FY2027 General Fund Labor Cost by Component ($9.45M)



Component	FY2026 10+2	FY2027	$ Chng	% Chng
Base Salaries	4,542,079	5,541,210	999,131	22.0%
Overtime	301,666	286,389	(15,277)	(5.1%)
Special / Holiday / Incentive Pay	637,316	175,402	(461,914)	(72.5%)
Payroll Taxes	434,001	458,678	24,677	5.7%
Retirement / Pension	1,228,174	1,694,912	466,738	38.0%
Health / Group Insurance	643,572	1,069,998	426,426	66.3%
Life / LTC Insurance	91,527	150,249	58,722	64.2%
Workers Compensation	51,741	72,674	20,933	40.5%
Total Labor Cost	**7,930,076**	**9,449,512**	**1,519,436**	**19.2%**

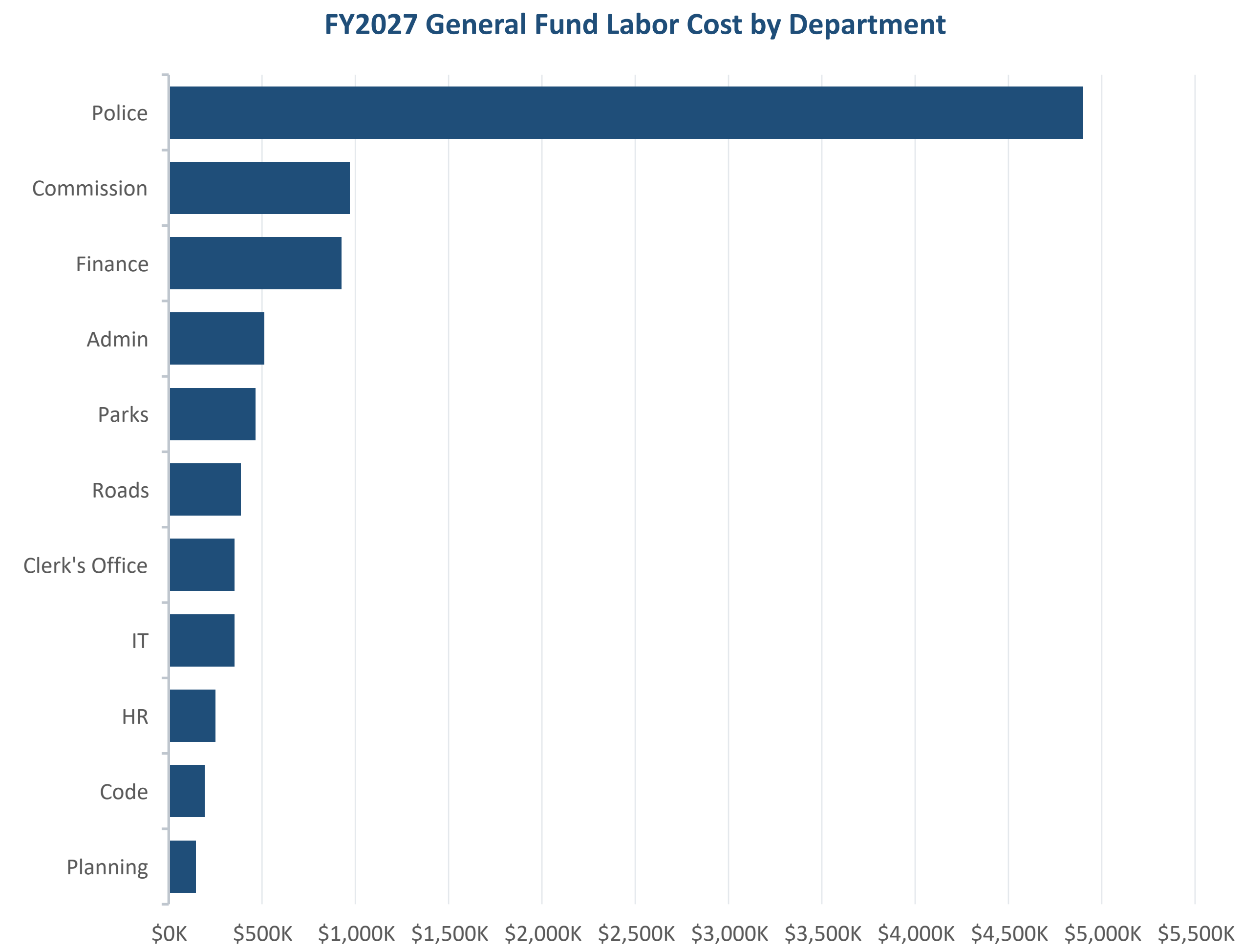
$6,003,000
Personnel Services

$3,446,510
Fringe Benefits

57.4%
Fringe as % of salaries

Labor is presented on a cost basis only and is the Personnel Services and Fringe Benefits categories combined.

Town of Pembroke Park — General Fund Labor Overview (Continued)



Home Department	FY2026 10+2	FY2027	$ Chng	% Chng
Police	3,775,400	4,901,104	1,125,704	29.8%
Commission	913,934	969,643	55,709	6.1%
Finance	734,453	926,027	191,574	26.1%
Admin	930,079	512,085	(417,994)	(44.9%)
Parks	356,050	465,057	109,007	30.6%
Roads	374,541	385,724	11,183	3.0%
Clerk's Office	321,131	351,678	30,547	9.5%
IT	319,673	351,152	31,479	9.8%
HR	155,567	248,899	93,332	60.0%
Code	52,219	192,381	140,162	268.4%
Planning	-	145,762	145,762	n/a
Total General Fund	**7,933,047**	**9,449,512**	**1,516,465**	**19.1%**

Police is 52% of General Fund labor. Fire Rescue carries no labor cost — it is a contracted service ($4,834,794) and sits in Contractual Services. Legal and Non-Departmental likewise carry no direct payroll.

Town of Pembroke Park — General Fund Expenditures

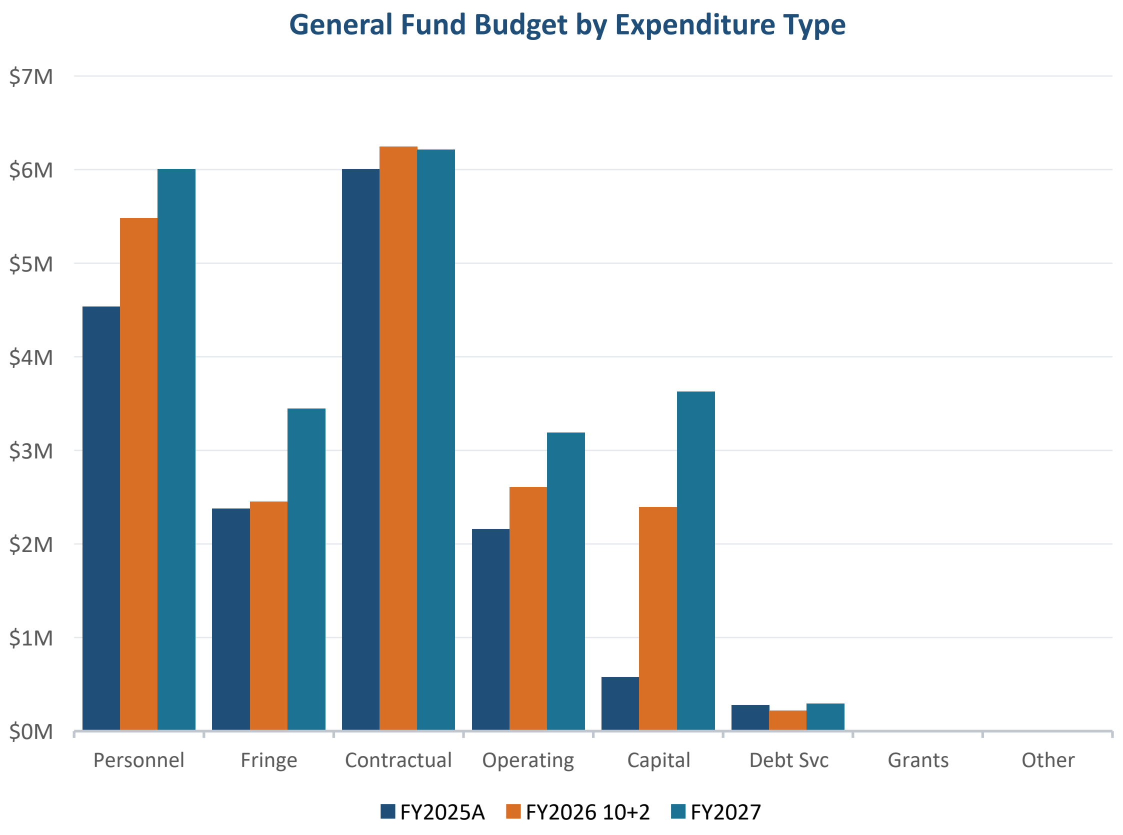
Expenditure Type	FY2025A	FY2026 10+2	FY2027	$ Chng	% Chng
Personnel Services	4,534,959	5,481,061	6,003,000	521,939	9.5%
Fringe Benefits	2,375,053	2,451,986	3,446,510	994,524	40.6%
Contractual Services	6,006,417	6,244,519	6,215,352	(29,167)	(0.5%)
Operating Expenditures	2,160,155	2,607,607	3,189,878	582,271	22.3%
Capital Expenditures	577,828	2,395,156	3,629,857	1,234,701	51.5%
Debt Service	275,503	220,403	294,000	73,597	33.4%
Grants	3,699	1,329	1,500	171	12.9%
Other	-	90	-	(90)	(100.0%)
Total General Fund	**15,933,614**	**19,402,151**	**22,780,097**	**3,377,946**	**17.4%**

Fringe Benefits rise 40.6% against the FY2026 10+2 forecast and now sit at 57.4% of salaries; Capital rises 51.5% and is covered separately.

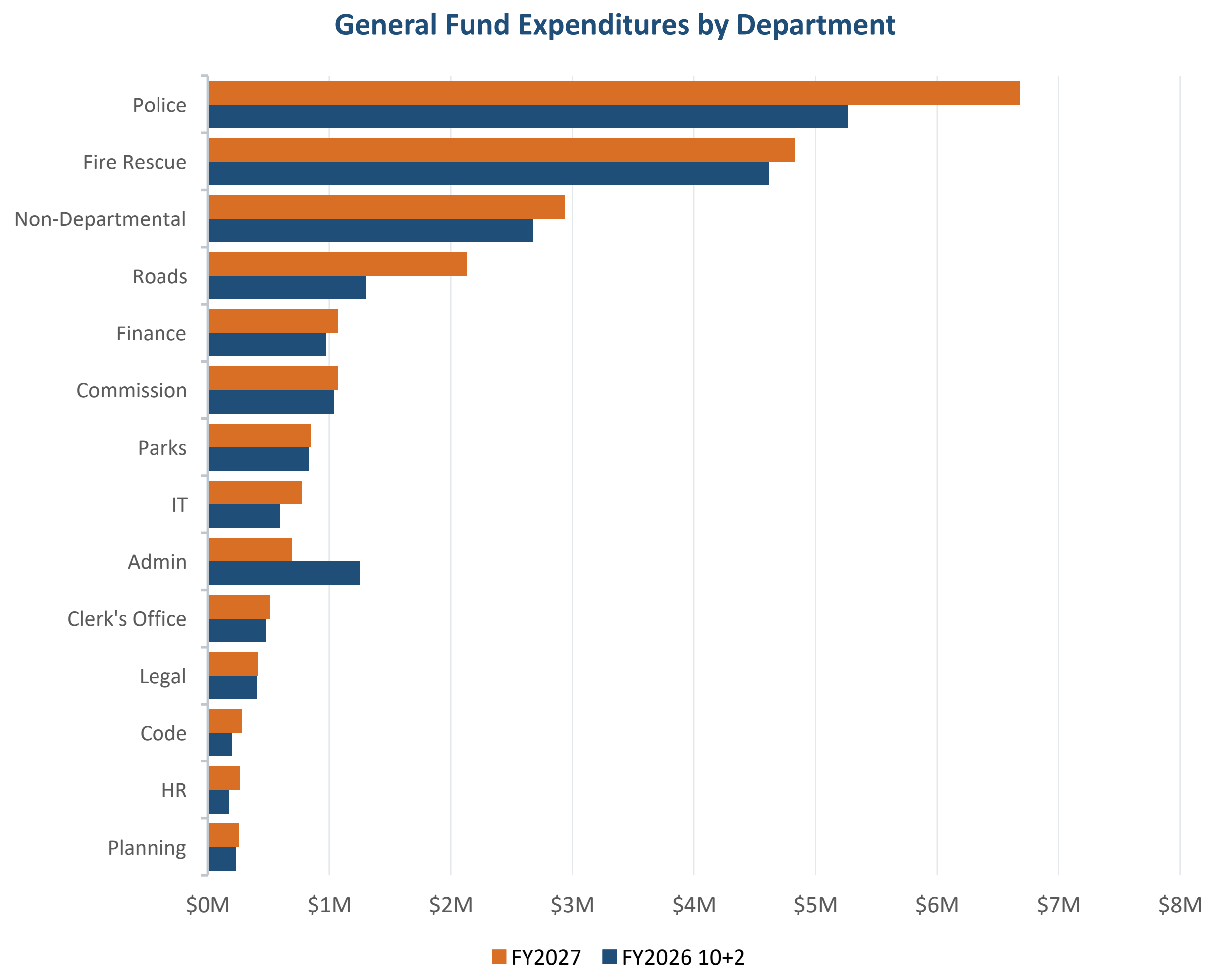
$22.78M
FY2027 General Fund

+17.4%
vs FY2026 10+2

41.5%
Labor share of spending



Town of Pembroke Park — General Fund Expenditures (Departments)



Department	FY2025A	FY2026 10+2	FY2027	$ Chng	% Chng
Police	4,378,887	5,268,208	6,685,143	1,416,935	26.9%
Fire Rescue	4,282,755	4,619,910	4,834,794	214,884	4.7%
Non-Departmental	1,074,581	2,676,279	2,937,913	261,634	9.8%
Roads	614,444	1,301,844	2,132,488	830,644	63.8%
Finance	846,112	976,023	1,073,877	97,854	10.0%
Commission	725,974	1,036,876	1,068,897	32,021	3.1%
Parks	877,409	831,412	848,140	16,728	2.0%
IT	600,644	598,022	778,086	180,064	30.1%
Admin	1,107,663	1,250,814	690,428	(560,386)	(44.8%)
Clerk's Office	332,442	480,856	513,386	32,530	6.8%
Legal	333,236	404,348	411,516	7,168	1.8%
Code	307,298	202,396	281,530	79,134	39.1%
HR	146,947	173,116	263,244	90,128	52.1%
Planning	305,224	230,047	260,657	30,610	13.3%
Total General Fund	**15,933,616**	**20,050,151**	**22,780,099**	**2,729,948**	**13.6%**

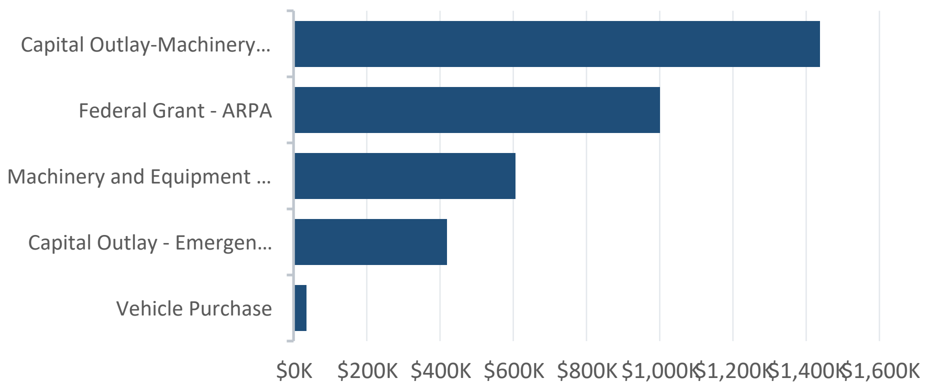
Police and Fire Rescue together are $11.5M — 51% of General Fund spending. Non-Departmental carries central overhead, insurance and the ARPA-funded capital line.

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

Town of Pembroke Park — General Fund Capital Expenditures

Department	Project	FY2026 Bud	FY2026 10+2	FY2027	% of Cap
Roads	Capital Outlay-Machinery and Equipment	1,989,713	669,157	1,437,757	39.6%
Non-Departmental	Federal Grant - ARPA	1,478,921	873,462	1,000,000	27.5%
Police	Machinery and Equipment Law Enforcement	555,000	786,319	605,000	16.7%
Non-Departmental	Capital Outlay - Emergency Generator System	1,200,000	-	418,000	11.5%
Code	Vehicle Purchase	-	-	35,000	1.0%
Non-Departmental	Building Renovations	57,570	9,693	30,000	0.8%
IT	Machinery & Equipment	25,000	1,707	28,000	0.8%
Parks	Community Garden	12,000	13,868	12,600	0.3%
Non-Departmental	Equipment, Security, Holiday Deco (+250)	5,630	11,999	12,000	0.3%
Parks	Parks Equipment	-	-	12,000	0.3%
Code	Machinery & Equipment (over $250.00)	-	-	10,500	0.3%
Parks	Machinery and Equipment Community Garden	444,920	9,074	10,000	0.3%
Non-Departmental	Improvements to Buildings	-	5,803	7,000	0.2%
Commission	Machinery & Equipment (over $250.00)	10,000	2,083	5,000	0.1%
Admin	Machinery and Equipment	6,000	11,992	5,000	0.1%
Finance	Machinery & Equipment	-	-	2,000	0.1%
	Budgeted in FY2026 — not recurring in FY2027				
Fire Rescue	Machinery and Equipment	649,468	-	-	-
Clerk's Office	Machinery & Equipment	3,000	-	-	-
Total Capital		**6,437,222**	**2,395,157**	**3,629,857**	**100.0%**

Largest FY2027 General Fund projects



$3.63M
FY2027 capital

15.9%
of General Fund

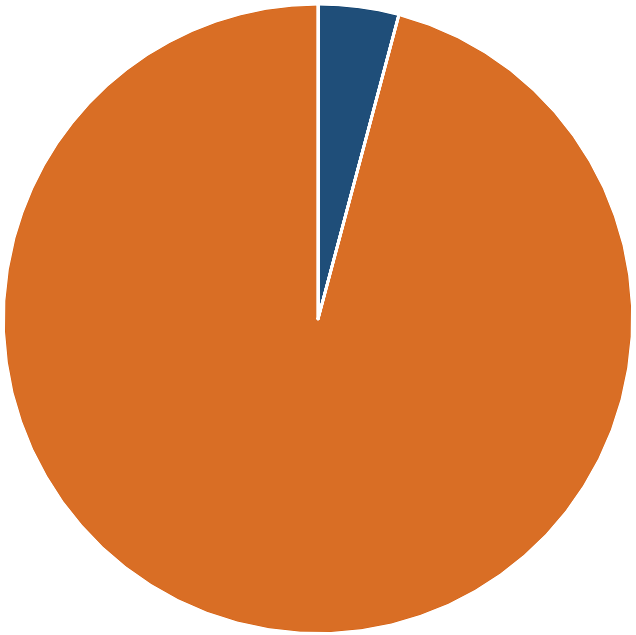
- Roads and Streets is $1,437,757 — 40% of General Fund capital — held to the five-year capital plan.
- The emergency generator system falls from $1,200,000 budgeted to $418,000.

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

Town of Pembroke Park
Building Fund

Town of Pembroke Park — Building Fund Revenues

FY2027 Building Fund Sources of Revenue ($226,139, excl. reserves)



Category	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs 10+2	% vs 10+2
Fees	4,610	-	9,372	9,372	-	-
Permits & Fees	390,786	915,928	216,766	216,766	-	-
Other Revenue	820	76,383	-	-	-	n/a
Subtotal Revenue	**396,216**	**992,311**	**226,139**	**226,139**	**-**	**-**
Fund Balance Appropriation	-	-	-	1,120,346	1,120,346	n/a
Total Sources	**396,216**	**992,311**	**226,139**	**1,346,485**	**1,120,346**	**495.4%**

FY2027 operating revenue of $226,139 is unchanged from the FY2026 10+2 forecast and 23% of the FY2026 budget. Permits & Fees are budgeted at $216,766 against $1,246,135 collected in FY2023 — a fall of 83%.

TOWN OF PEMBROKE PARK FLORIDA
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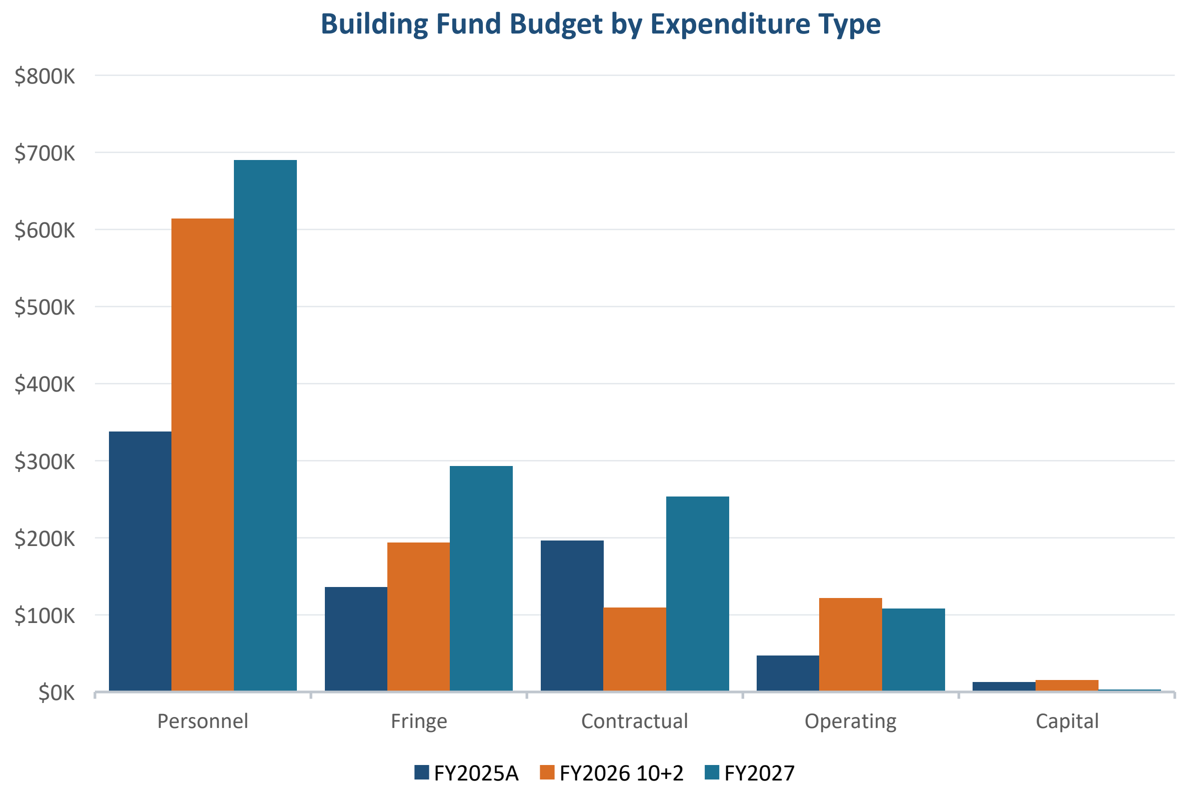
Town of Pembroke Park — Building Fund Revenue and Expenditure by Category

Category	FY2023A	FY2024A	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs Bud	% vs Bud
Revenues								
Fees	6,667	24,430	4,610	-	9,372	9,372	9,372	n/a
Permits & Fees	1,246,135	1,052,848	390,786	915,928	216,766	216,766	(699,162)	(76.3%)
Other Revenue	55,770	603	820	76,383	-	-	(76,383)	(100.0%)
Subtotal Revenue	**1,308,572**	**1,077,882**	**396,216**	**992,311**	**226,139**	**226,139**	**(766,172)**	**(77.2%)**
Fund Balance Appropriation	-	-	-	-	-	1,120,346		n/a
Total Sources	**1,308,572**	**1,077,882**	**396,216**	**992,311**	**226,139**	**1,346,485**	**354,174**	**35.7%**
Expenditures								
Personnel Services	313,864	167,614	337,580	387,010	614,043	689,577	302,567	78.2%
Fringe Benefits	135,246	76,967	135,602	159,942	193,847	292,530	132,588	82.9%
Contractual Services	248,156	241,962	196,418	252,065	109,599	253,527	1,462	0.6%
Operating Expenditures	126,418	137,700	46,899	176,695	121,619	107,851	(68,844)	(39.0%)
Capital Expenditures	1,277	-	12,886	16,600	15,089	3,000	(13,600)	(81.9%)
Total Expenditures	**824,962**	**624,243**	**729,385**	**992,311**	**1,054,198**	**1,346,485**	**354,174**	**35.7%**
Transfers Out	-	-	-	-	-	-		n/a
Total Uses	**824,962**	**624,243**	**729,385**	**992,311**	**1,054,198**	**1,346,485**	**354,174**	**35.7%**
Net (Sources less Uses)	**483,610**	**453,639**	**(333,169)**	**-**	**(828,060)**	**-**		

Permits & Fees have fallen from $1,246,135 in FY2023 to $216,766 budgeted for FY2027 while Building Fund payroll has more than doubled. Total operating revenue of $226,139 supports spending of $1,346,485. Florida expects this fund to be self-supporting.

Town of Pembroke Park — Building Fund Expenditures and Labor



Expenditure Type	FY2025A	FY2026 10+2	FY2027	$ Chng	% Chng
Personnel Services	337,580	614,043	689,577	75,534	12.3%
Fringe Benefits	135,602	193,847	292,530	98,683	50.9%
Contractual Services	196,418	109,599	253,527	143,928	131.3%
Operating Expenditures	46,899	121,619	107,851	(13,768)	(11.3%)
Capital Expenditures	12,886	15,089	3,000	(12,089)	(80.1%)
Total Building Fund	**729,385**	**1,054,197**	**1,346,485**	**292,288**	**27.7%**

Building Fund Labor Cost Detail

Labor Component	FY2026 10+2	FY2027	$ Chng
Base Salaries	528,267	597,499	69,232
Overtime	9,718	16,019	6,301
Special / Holiday / Incentive Pay	76,058	76,058	-
Payroll Taxes	46,595	52,753	6,158
Retirement / Pension	68,395	108,821	40,426
Health / Group Insurance	65,027	109,497	44,470
Life / LTC Insurance	11,641	18,540	6,899
Workers Compensation	2,189	2,919	730
Total Labor Cost	**807,890**	**982,106**	**174,216**

$1.35M
FY2027 Building Fund

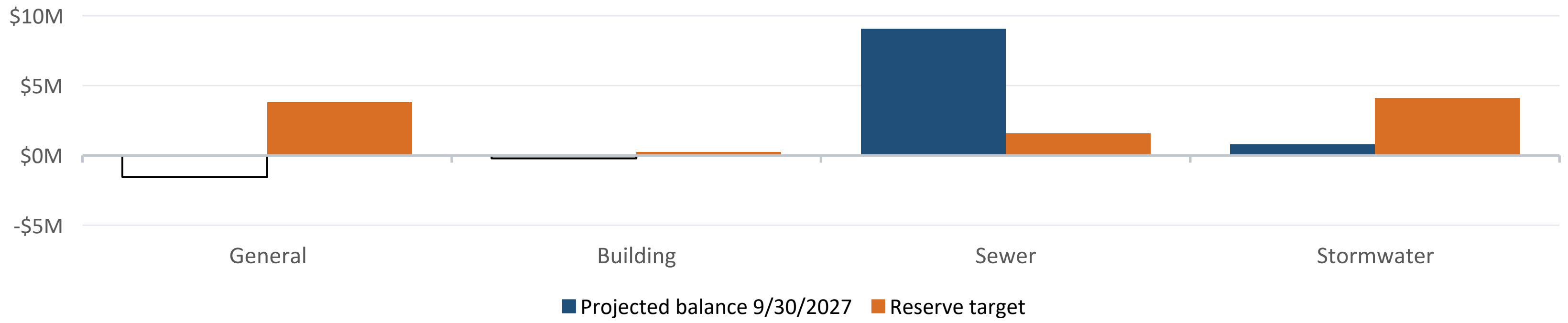
27.7%
vs FY2026 10+2

72.9%
Labor share of spending

Town of Pembroke Park — Building Fund Reserves

Fund Balance Roll-Forward	General	Building	Sewer	Stormwater	Total
Audited fund balance (unassigned) 9/30/2024	9,220,690	2,068,463	7,877,271	9,218,796	28,385,220
FY2025 net result (actual)	(709,831)	(333,169)	1,221,360	1,071,589	1,249,948
FY2026 net result (estimated)	(3,973,333)	(828,060)	52,942	(3,303,325)	(8,051,775)
Projected balance 9/30/2026	**4,537,526**	**907,234**	**9,151,573**	**6,987,060**	**21,583,393**
FY2027 net result before appropriation	(6,079,802)	(1,120,346)	(75,045)	(6,185,738)	(13,460,931)
Projected balance 9/30/2027	**(1,542,275)**	**(213,112)**	**9,076,528**	**801,321**	**8,122,462**
Memo — FY2027 fund balance appropriation	6,079,802	1,120,346	75,045	6,185,738	13,460,931
Months of expenditure held as reserve	2	2	6	6	
Reserve requirement on FY2027 expenditure	3,796,683	224,414	1,561,644	4,092,409	9,675,150
Projected available after reserves 9/30/2027	**(5,338,958)**	**(437,526)**	**7,514,884**	**(3,291,088)**	**(1,552,688)**

Projected balance at 9/30/2027 against reserve target

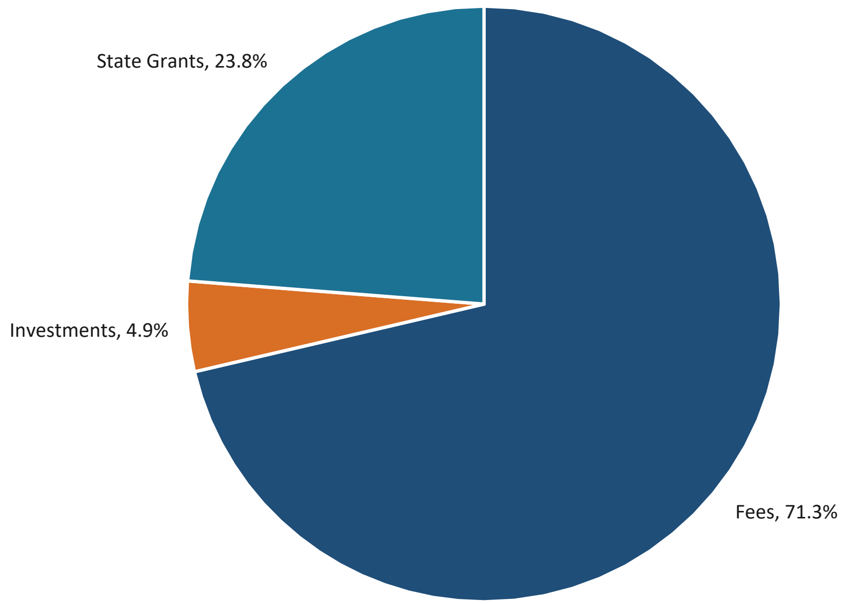


- The Building Fund is appropriating $1,120,346 against a projected 9/30/2026 balance of $907,234 — short $213,112.
- On this roll-forward the fund closes FY2027 at negative $213,112 and is $437,526 below its two-month reserve target.
- This is a roll-forward from the audited FY2024 balance. FY2025 audited figures are not yet available and will restate every projected balance.

Town of Pembroke Park Stormwater Fund

Town of Pembroke Park — Stormwater Fund Revenues

FY2027 Stormwater Fund Sources of Revenue ($1,999,080, excl. reserves)



Category	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs 10+2	% vs 10+2
Fees	1,189,462	3,827,482	1,426,252	1,426,252	-	-
Permits & Fees	-	-	-	-	-	n/a
Investments	94,921	-	54,869	97,827	42,958	78.3%
State Grants	458,029	-	744,176	475,000	(269,176)	(36.2%)
Federal Grants	-	568,029	-	-	-	n/a
Other Revenue	4,000	-	-	-	-	n/a
Transfers	-	500,000	600,000	-	(600,000)	(100.0%)
Subtotal Revenue	**1,746,412**	**4,895,511**	**2,825,298**	**1,999,080**	**(826,218)**	**(29.2%)**
Fund Balance Appropriation	-	-	-	6,185,738	6,185,738	n/a
Total Sources	**1,746,412**	**4,895,511**	**2,825,298**	**8,184,818**	**5,359,520**	**189.7%**

Stormwater utility fees hold at $1,426,252 — 71% of the fund's operating revenue. The $600,000 General Fund transfer that supported the fund in FY2026 is not budgeted in FY2027, and state grant revenue falls from $744,176 to $475,000.

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

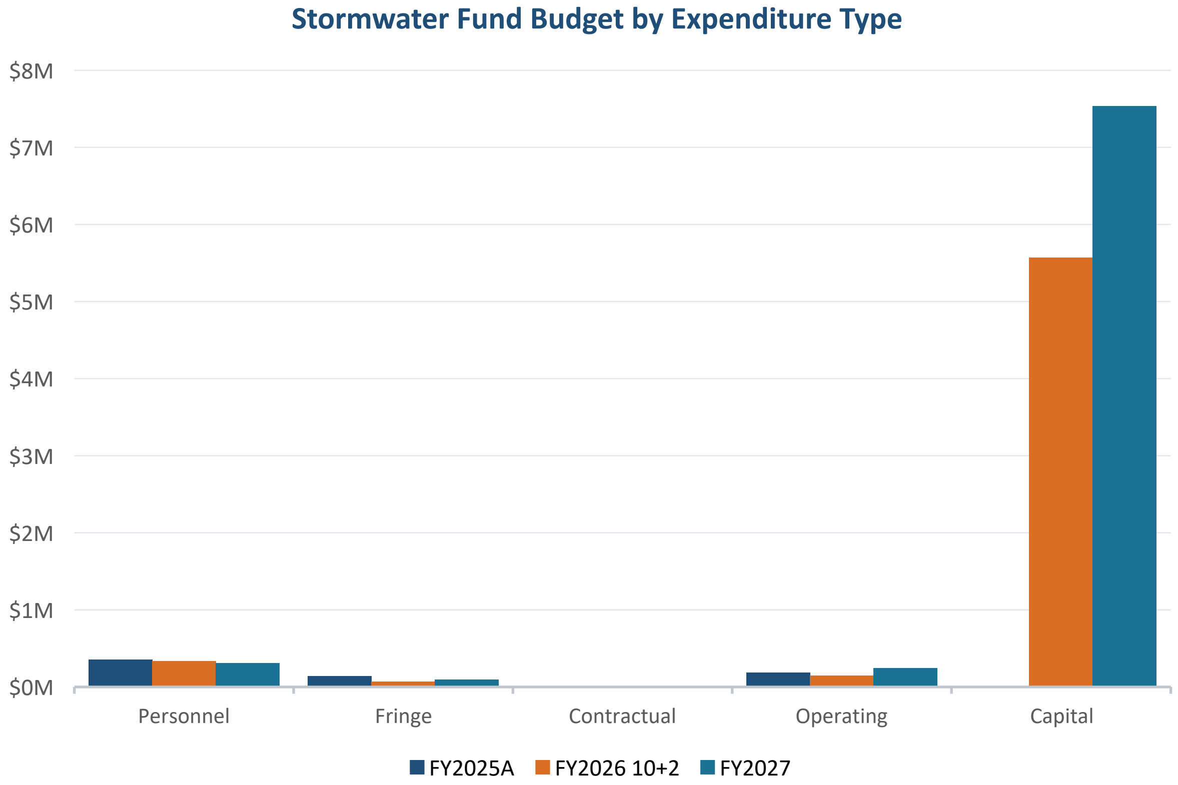
Town of Pembroke Park — Stormwater Fund Revenue and Expenditure by Category

Category	FY2023A	FY2024A	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs Bud	% vs Bud
Revenues								
Fees	1,535,055	1,520,596	1,189,462	3,827,482	1,426,252	1,426,252	(2,401,230)	(62.7%)
Permits & Fees	12,110	1,334	-	-	-	-	-	n/a
Investments	62,322	143,785	94,921	-	54,869	97,827	97,827	n/a
State Grants	-	60,000	458,029	-	744,176	475,000	475,000	n/a
Federal Grants	-	-	-	568,029	-	-	(568,029)	(100.0%)
Other Revenue	-	-	4,000	-	-	-	-	n/a
Transfers	-	-	-	500,000	600,000	-	(500,000)	(100.0%)
Subtotal Revenue	**1,609,486**	**1,725,715**	**1,746,412**	**4,895,511**	**2,825,298**	**1,999,080**	**(2,896,431)**	**(59.2%)**
Fund Balance Appropriation	-	-	-	-	-	6,185,738		n/a
Total Sources	**1,609,486**	**1,725,715**	**1,746,412**	**4,895,511**	**2,825,298**	**8,184,818**	**3,289,307**	**67.2%**
Expenditures								
Personnel Services	223,964	289,577	352,439	241,064	335,948	307,033	65,969	27.4%
Fringe Benefits	274,385	72,253	137,043	99,747	68,569	96,279	(3,468)	(3.5%)
Contractual Services	-	-	2,475	-	9,182	9,500	9,500	n/a
Operating Expenditures	403,895	452,421	182,766	888,494	147,935	240,552	(647,942)	(72.9%)
Capital Expenditures	-	-	100	8,794,538	5,566,989	7,531,455	(1,263,083)	(14.4%)
Total Expenditures	**902,244**	**814,251**	**674,823**	**10,023,842**	**6,128,623**	**8,184,818**	**(1,839,024)**	**(18.3%)**
Transfers Out	-	-	-	-	-	-		n/a
Total Uses	**902,244**	**814,251**	**674,823**	**10,023,842**	**6,128,623**	**8,184,818**	**(1,839,024)**	**(18.3%)**
Net (Sources less Uses)	**707,243**	**911,464**	**1,071,589**	**(5,128,331)**	**(3,303,325)**	**-**		

Capital expenditures of $7,531,455 is 92% of Stormwater spending and 377% of the fund’s own operating revenue. It includes a new $5,514,455 CSLIP / S. Park Road project. For presentation purposes, shown net of grant funding.

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

Town of Pembroke Park — Stormwater Fund Expenditures and Labor



Expenditure Type	FY2025A	FY2026 10+2	FY2027	$ Chng	% Chng
Personnel Services	352,439	335,948	307,033	(28,915)	(8.6%)
Fringe Benefits	137,043	68,569	96,279	27,710	40.4%
Contractual Services	2,475	9,182	9,500	318	3.5%
Operating Expenditures	182,766	147,935	240,552	92,617	62.6%
Capital Expenditures	100	5,566,989	7,531,455	1,964,466	35.3%
Total Stormwater Fund	**674,823**	**6,128,623**	**8,184,819**	**2,056,196**	**33.6%**

Stormwater Fund Labor Cost Detail

Labor Component	FY2026 10+2	FY2027	$ Chng
Base Salaries	278,906	242,460	(36,446)
Overtime	13,572	14,572	1,000
Special / Holiday / Incentive Pay	43,469	50,000	6,531
Payroll Taxes	-	23,488	23,488
Retirement / Pension	32,822	31,062	(1,760)
Health / Group Insurance	28,936	33,548	4,612
Life / LTC Insurance	2,870	4,181	1,311
Workers Compensation	3,941	4,000	59
Total Labor Cost	**404,516**	**403,311**	**(1,205)**

$8.18M
FY2027 Stormwater Fund

33.6%
vs FY2026 10+2

4.9%
Labor share of spending

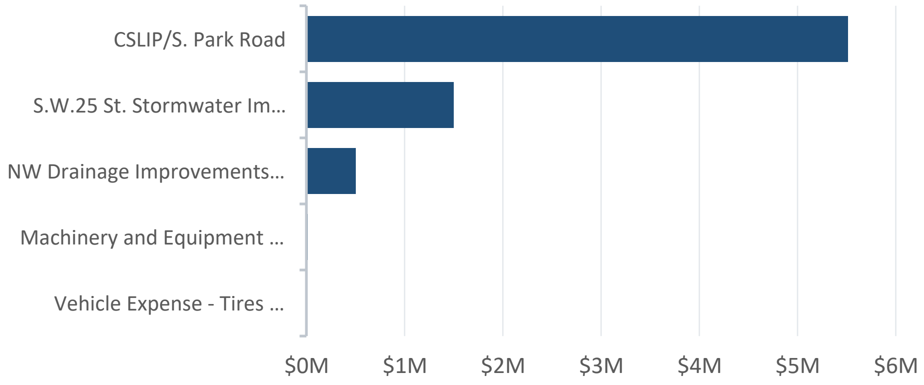
TOWN OF PEMBROKE PARK FLORIDA
The Small Town that Means Big Business

Town of Pembroke Park — Stormwater Fund Capital Expenditures

Department	Project	FY2026 Bud	FY2026 10+2	FY2027	% of Cap
Storm	CSLIP/S. Park Road	-	-	5,514,455	73.2%
Storm	S.W.25 St. Stormwater Improvement Phase III #3355	4,826,213	4,702,709	1,500,000	19.9%
Storm	NW Drainage Improvements - Design	-	-	500,000	6.6%
Storm	Machinery and Equipment New Stormwater Truck	213,000	254,719	15,000	0.2%
Storm	Vehicle Expense - Tires & Batteries (Shared)	-	-	2,000	0.0%
	Budgeted in FY2026 — not recurring in FY2027				
Storm	John P. Lyons Phase II Engineering & Design #3354	2,053,206	14,638	-	-
Storm	CAPEX Storm	900,000	594,923	-	-
Storm	ARPA Project Expenditures - Stormwater	500,000	-	-	-
Storm	Stormwater Master Plan	302,118	-	-	-
Total Capital		**8,794,537**	**5,566,989**	**7,531,455**	**100.0%**

Capital is 377% of the fund's own operating revenue of $1,999,080. Four projects carried FY2026 budget that does not recur, including John P. Lyons Phase II at $2,053,206.

Largest FY2027 Stormwater Fund projects



$7.53M
FY2027 capital

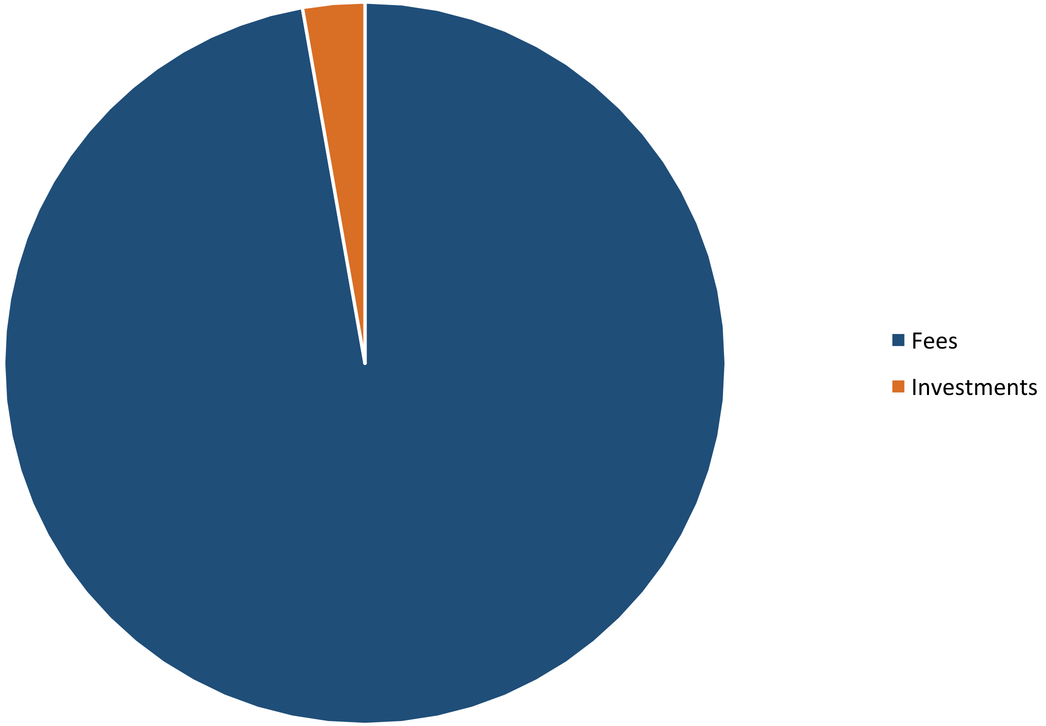
92%
of Stormwater spending

- CSLIP / S. Park Road at $5,514,455 is 73% of the fund's capital expenditures. For presentation purposes, shown net of grant funding.

Town of Pembroke Park
Sewer Fund

Town of Pembroke Park — Sewer Fund Revenues

FY2027 Sewer Fund Sources of Revenue ($3,048,243, excl. reserves)



Category	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs 10+2	% vs 10+2
Fees	2,465,691	3,862,494	2,963,755	2,963,755	-	-
Permits & Fees	-	-	-	-	-	n/a
Investments	84,204	55,000	48,268	84,487	36,219	75.0%
Transfers	-	40,000	48,000	-	(48,000)	(100.0%)
Subtotal Revenue	**2,549,896**	**3,957,494**	**3,060,024**	**3,048,243**	**(11,781)**	**(0.4%)**
Fund Balance Appropriation	-	-	-	75,045	75,045	n/a
Total Sources	**2,549,896**	**3,957,494**	**3,060,024**	**3,123,287**	**63,263**	**2.1%**

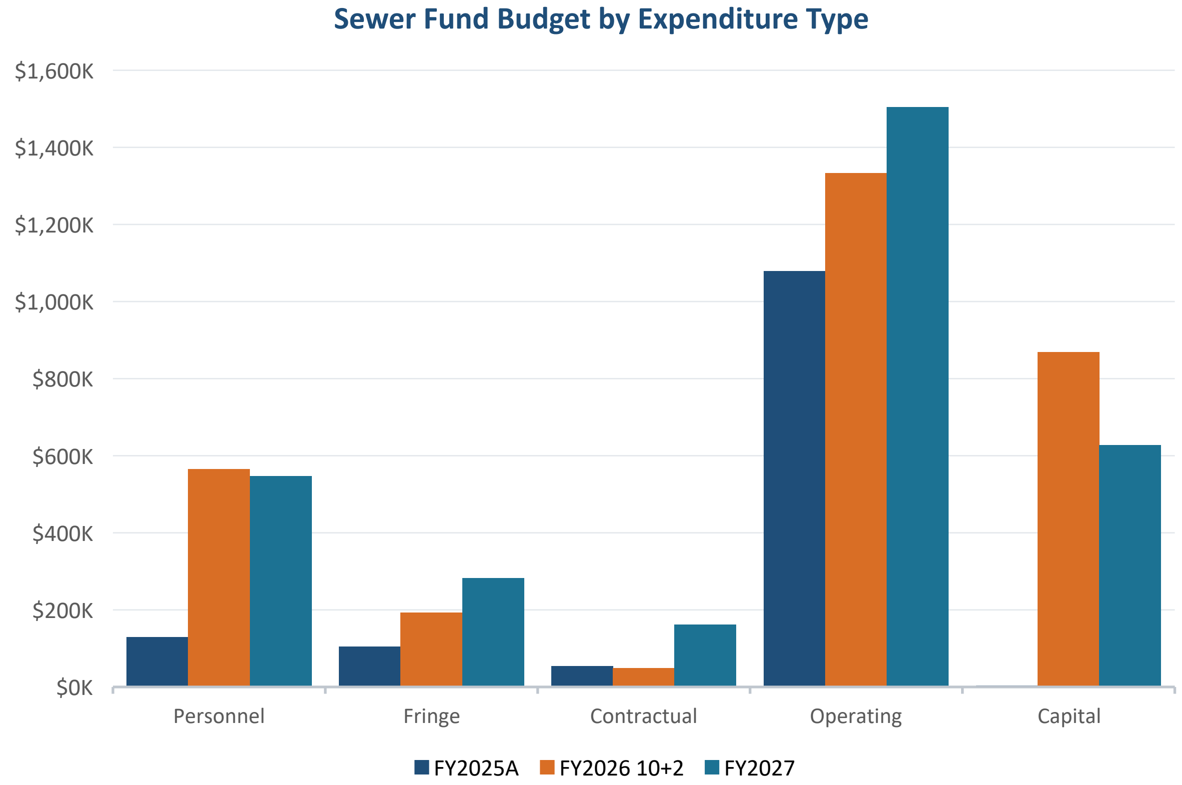
Sewer fees of $2,963,755 are flat against the FY2026 10+2 forecast and 77% of the FY2026 budget. Fixture charges of $73,994 were moved into Fees on 8/26/2026.

Town of Pembroke Park — Sewer Fund Revenue and Expenditure by Category

Category	FY2023A	FY2024A	FY2025A	FY2026 Bud	FY2026 10+2	FY2027	$ vs Bud	% vs Bud
Revenues								
Fees	3,143,975	3,356,226	2,465,691	3,862,494	2,963,755	2,963,755	(898,739)	(23.3%)
Permits & Fees	207,597	11,482	-	-	-	-	-	n/a
Investments	55,491	127,296	84,204	55,000	48,268	84,487	29,487	53.6%
Transfers	-	-	-	40,000	48,000	-	(40,000)	(100.0%)
Subtotal Revenue	**3,407,062**	**3,495,004**	**2,549,896**	**3,957,494**	**3,060,024**	**3,048,243**	**(909,251)**	**(23.0%)**
Fund Balance Appropriation	-	-	-	-	-	75,045		n/a
Total Sources	**3,407,062**	**3,495,004**	**2,549,896**	**3,957,494**	**3,060,024**	**3,123,287**	**(834,207)**	**(21.1%)**
Expenditures								
Personnel Services	175,219	366,320	129,689	462,887	565,275	546,864	83,977	18.1%
Fringe Benefits	(63,512)	265,744	103,837	198,111	192,573	282,778	84,667	42.7%
Contractual Services	146,899	148,877	53,218	152,500	48,308	162,050	9,550	6.3%
Operating Expenditures	2,376,544	1,581,403	1,078,225	2,553,995	1,332,633	1,504,595	(1,049,400)	(41.1%)
Capital Expenditures	159	-	3,016	953,548	868,292	627,000	(326,548)	(34.2%)
Investments	-	-	8,420	-	-	-	-	n/a
Other	149	-	(47,868)	-	-	-	-	n/a
Total Expenditures	**2,635,458**	**2,362,345**	**1,328,536**	**4,321,042**	**3,007,082**	**3,123,287**	**(1,197,755)**	**(27.7%)**
Transfers Out	-	-	-	-	-	-		n/a
Total Uses	**2,635,458**	**2,362,345**	**1,328,536**	**4,321,042**	**3,007,082**	**3,123,287**	**(1,197,755)**	**(27.7%)**
Net (Sources less Uses)	**771,604**	**1,132,660**	**1,221,360**	**(363,548)**	**52,942**	**-**		

Capital rises to $627,000 and includes the $500,000 Mobile Home Sewer System Repairs project. Its engineering scope is still to be set.

Town of Pembroke Park — Sewer Fund Expenditures and Labor



Expenditure Type	FY2025A	FY2026 10+2	FY2027	$ Chng	% Chng
Personnel Services	129,689	565,275	546,864	(18,411)	(3.3%)
Fringe Benefits	103,837	192,573	282,778	90,205	46.8%
Contractual Services	53,218	48,308	162,050	113,742	235.5%
Operating Expenditures	1,078,225	1,332,633	1,504,595	171,962	12.9%
Capital Expenditures	3,016	868,292	627,000	(241,292)	(27.8%)
Total Sewer Fund	**1,367,985**	**3,007,081**	**3,123,287**	**116,206**	**3.9%**

Sewer Fund Labor Cost Detail

Labor Component	FY2026 10+2	FY2027	$ Chng
Base Salaries	565,261	546,864	(18,397)
Payroll Taxes	43,121	41,835	(1,286)
Retirement / Pension	68,556	109,084	40,528
Health / Group Insurance	73,821	122,392	48,571
Life / LTC Insurance	4,710	7,158	2,448
Workers Compensation	2,365	2,310	(55)
Total Labor Cost	**757,834**	**829,643**	**71,809**

$3.12M
FY2027 Sewer Fund

3.9%
vs FY2026 10+2

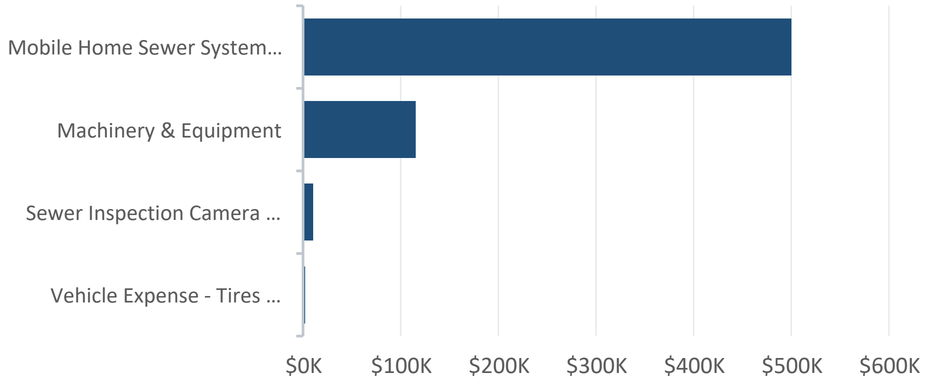
26.6%
Labor share of spending

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

Town of Pembroke Park — Sewer Fund Capital Expenditures

Department	Project	FY2026 Bud	FY2026 10+2	FY2027	% of Cap
Sewer	Mobile Home Sewer System Repairs	-	-	500,000	79.7%
Sewer	Machinery & Equipment	913,548	868,292	115,000	18.3%
Sewer	Sewer Inspection Camera (Replacement)	-	-	10,000	1.6%
Sewer	Vehicle Expense - Tires & Batteries (Shared)	-	-	2,000	0.3%
	Budgeted in FY2026 — not recurring in FY2027				
Sewer	ARPA Project Expenditures - Sewer	40,000	-	-	-
Total Capital		**953,548**	**868,292**	**627,000**	**100.0%**

Largest FY2027 Sewer Fund projects



$627K
FY2027 capital

20.1%
of Sewer spending

$500K
Mobile home sewer repairs

- Mobile Home Sewer System Repairs at $500,000 is 80% of Sewer capital — engineering scope is still to be set.
- Machinery and equipment falls to $115,000 after the FY2026 truck purchase.
- Sewer is the only fund able to absorb its capital from reserves without falling below target.

Town of Pembroke Park — FY2027 Summary

$21,973,757
FY2027 operating revenue

$35,434,688
FY2027 total expenditures

$13,460,931
Gap closed by appropriation

161.3%
Spending per dollar of revenue

Fund	Operating Revenue	Total Expenditures	Gap	Projected Balance 9/30/26	Appropriation Funded?
General Fund	16,700,296	22,780,098	6,079,802	4,537,526	No — short $1,542,275
Building Fund	226,139	1,346,485	1,120,346	907,234	No — short $213,112
Stormwater Fund	1,999,080	8,184,818	6,185,738	6,987,060	Yes — balance falls to $801,321
Sewer Fund	3,048,243	3,123,287	75,045	9,151,573	Yes
Total All Funds	**21,973,757**	**35,434,688**	**13,460,931**	**21,583,393**	**$1,755,387 unfunded**

Decisions required before adoption

- $1,755,387 of the balancing appropriation cannot be funded from reserves.
- The $5,514,455 Stormwater CSLIP project is shown net of grant funding source. Net balance to be funded from stormwater fund balance.
- The fund balance appropriation was added to present a balanced budget.
- Add interfund transfers to budget allocate other funds’ share of central administrative costs.
- $1,000,000 of ARPA-funded capital carries no offsetting grant revenue.

Town of Pembroke Park — Next Steps

08/26/2026
First Public Hearing

09/09/2026
Advertise second hearing with budget numbers

09/23/2026
Final Budget Hearing

09/30/2026
Update budget numbers in system

10/01/2026
New Fiscal Year begins

- Budget numbers must reach the paper by 9/09/2026 for publication ahead of the final hearing on 9/23/2026.
- FY2027 begins 10/01/2026. Adopted figures must be loaded to the system by 9/30/2026, the last day of FY2026.

Agenda Item Report

Subject:	Consideration and approval of a resolution adopting a Tentative Millage rate of 8.5000 mills for Fiscal Year 2026-2027, which is 8.82% more than the rolled back rate of 7.8110 mills per $1,000 of taxable property value - Sponsored by Interim Town Manager Sigerson and Finance Consultants Eisner Amper **RESOLUTION NO: 2026-065** **A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A PROPOSED MILLAGE RATE OF 8.5000 MILLS FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026-2027; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY2026-2027 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**
Meeting Date:	Budget Workshop Meeting - August 26, 2026
Prepared For:	Budget Workshop Meeting
Staff Conact:	David Sigerson
Dept/Group:	Administrative
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 2026 which includes all real property with the Town.

	The Town is required to adopt a Tentative Millage Rate at the First Budget Public Hearing scheduled for September 9, 2026.
Staff Recommendations:	
Procurement:	
Financial Implications:	Establishing the proposed millage rate allows the Town to move forward with the FY 2026–2027 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:	

Approvals:

Cynthia Garcia-Lima, Town Clerk	Created/Initiated - 8/19/2026
Jacob Horowitz, Town Attorney	Approved - 8/21/2026
David Sigerson, Town Manager	Approved - 8/21/2026
Cynthia Garcia-Lima, Town Clerk	Final Approval - 8/21/2026

Attachments:

1. Resolution 2026-065 - millage rate

RESOLUTION NO. 2026-065

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A PROPOSED MILLAGE RATE OF 8.5000 MILLS FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2026-2027; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO FORMALLY ADOPT THE FY2026-2027 MILLAGE RATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

Section 2: The Town Commission hereby adopts a proposed millage rate of 8.5000 mills for General Fund budget purposes for Fiscal Year 2026-2027, which represents an 8.82% increase over the rolled-back rate of 7.8110 mills.

Section 3: The Town Commission of the Town of Pembroke Park hereby sets September 23, 2026 at 6:00 P.M**.** at the Commission Chambers of Town Hall, 3150 S.W. 52nd Avenue, Pembroke Park, Florida 33023 as the date, time and location of the Public Hearing to set the final millage rate.

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

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

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

PASSED AND ADOPTED this 9th day of September 2026.

____
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 Tentative Budget for the Fiscal year commencing October 1, 2026, and ending September 30, 2027 — Sponsored by Interim Town Manager Sigerson & Finance Consultants Eisner Amper **RESOLUTION NO: 2026-066** **A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**
Meeting Date:	Budget Workshop Meeting - August 26, 2026
Prepared For:	Budget Workshop Meeting
Staff Conact:	David Sigerson
Dept/Group:	Administrative
Recommendation for Counsel to Consider:	
Background Information:	Pursuant to Section 200.065, Florida Statutes, the Town is required to adopt a tentative and final budget. The Town Commission may make modifications to the budget as it sees fit, prior to the conclusion of the Final

	Public Hearing. This is a workshop to discuss the tentative budget. The first scheduled Public Budget hearing is set for Wednesday, September 9, 2026, at 6:00 p.m. The Second Public Budget Hearing is set for Wednesday, September 23, 2026, at 6:00 p.m.
Staff Recommendations:	
Procurement:	
Financial Implications:	
Alternatives:	

Approvals:

Cynthia Garcia-Lima, Town Clerk	Created/Initiated - 8/19/2026
Jacob Horowitz, Town Attorney	Approved - 8/19/2026
David Sigerson, Town Manager	Approved - 8/20/2026
Cynthia Garcia-Lima, Town Clerk	Final Approval - 8/21/2026

Attachments:

1. Resolution No: 2026-066 Tentative Budget

RESOLUTION NO. 2026-066

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the Town Commission of the Town of Pembroke Park, Florida met on this 9th day of September 2026, to hold a public hearing for the purpose of considering any objections or comments by all interested parties on the Town's Tentative Budget for the operation and maintenance of the Town of Pembroke Park for Fiscal Year 2026-27, which year runs from October 1, 2026 through September 30, 2027.

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

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

Section 2: That the tentative budget of the Town of Pembroke Park, Florida, for the fiscal year beginning October 1, 2026, and ending September 30, 2027, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Pembroke Park, Florida. A copy of the tentative budget is attached hereto as Exhibit "A."

Section 3: The tentative budget advertisement in conformance with Florida Statute 200.065 shall be published in one issue of a newspaper published in Broward County, Florida, and at the same time the public will be notified of a public hearing to be held on September 23, 2026 at 6:00 P.M. at the Commission Chambers of Town Hall, 3150 S.W. 52nd Avenue, Pembroke Park, Florida 33023 for the purpose of hearing objections or criticisms of the tentative budget and millage. This meeting is for the purpose of setting a Final Tax Levy and Final Budget.

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

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

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

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

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

PASSED AND ADOPTED this 9th day of September, 2026.

____
MAYOR GEOFFREY JACOBS

ATTEST:

____
CYNTHIA GARCIA-LIMA
Town Clerk

Approved as to form and legal sufficiency

____
JACOB G. HOROWITZ
Town Attorney

EXHIBIT A