Agenda

Continued First Public Budget Hearing

5:01 PM - Tuesday, September 15, 2026
Commission Chambers

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1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **DELETIONS OR WITHDRAWALS TO THE AGENDA**

5. **PUBLIC COMMENTS RELATED TO AGENDA ITEMS / GOOD & WELFARE**

6. **PUBLIC HEARING**

   6.1 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

   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 TENTATIVE 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 Special Magistrate Hearing, Wednesday, September 16, 2026 at 9:00 a.m.
Final Public Budget Hearing, Wednesday, September 23, 2026 at 6:00 p.m.
Workshop Commission Meeting, Wednesday, September 23, 2026 at 7:00 p.m. or immediately after the Final Budget Hearing
Regular Commission Meeting, Wednesday, October 14, 2026 at 7:00 p.m.

EVENTS

Food Giveaway, Saturday, September 26, 2026 at 9:00 a.m.
Food Giveaway, Saturday, October 17, 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
Meeting Date:	Continued First Public Budget Hearing - September 15, 2026
Prepared For:	Budget Hearing
Staff Contact:	David Sigerson
Dept/Group:	Finance
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/Initiated - 9/11/2026
David Sigerson, Town Manager	Approved - 9/11/2026
Cynthia Garcia-Lima, Town Clerk	Final Approval - 9/11/2026

Attachments:

1. TPP_FY2027_Budget_Book_9.15.26

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 FORTHCOMING)**
Meeting Date:	First Public Budget Public Hearing - September 9, 2026
Prepared For:	Budget Hearing
Staff Contact:	David Sigerson
Dept/Group:	Finance
Recommendation for Counsel to Consider:	
Background Information:	Review preliminary budget presentation and receive public comments 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:

None

Town of Pembroke Park

FY2027 Budget

September 15, 2026

Figures are the Town's own; including FY27 projected millage, service, fee, and other revenues and each department's capital, operating expenditures, and headcount plans have been applied.

Town of Pembroke Park

Budget Summary

Town of Pembroke Park — Overview

The budget is comprised of four funds

Fund	FY2027 Budget
General Fund	23,206,570
Special Revenue Fund (Building Department)	1,216,236
Stormwater Fund	2,770,630
Sewer Fund	2,460,410
Total All Funds	**29,653,847**

Total all funds — 29,653,847, of which 5,883,511 is a fund balance appropriation added to present a balanced budget.

Operating revenue of 24,358,168 supports proposed spending of 29,653,847.

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)

Town of Pembroke Park Net Financial Position (09/30/2025)

Governmental Funds — Fund Balance	General	Building	Total
Nonspendable — prepaid items	114,157	12,635	126,792
Restricted — building department	-	1,710,720	1,710,720
Assigned — subsequent year's budget	461,350	-	461,350
Unassigned	8,045,748	-	8,045,748
Total fund balances	**8,621,255**	**1,723,355**	**10,344,610**

Enterprise Funds — Net Position	Sewer	Stormwater	Total
Net investment in capital assets	2,358,078	2,346,911	4,704,989
Restricted for surtax funded projects	-	318,029	318,029
Unrestricted	7,517,785	9,596,802	17,114,587
Total net position	**9,875,863**	**12,261,742**	**22,137,605**

Source: audited statements in the Town of Pembroke Park FY2025 Annual Comprehensive Financial Report.

Town-Wide	Amount
Governmental activities net position	10,481,176
Business-type activities net position	22,137,605
Total net position 9/30/2025	**32,618,781**
Change in net position, FY2025	1,235,646

- Governmental funds closed FY2025 at $10,344,610, a decrease of $895,762
- Sewer net position rose $1,413,253 and Stormwater $1,124,553
- The reserve roll-forward in this book starts from these audited balances

TOWN OF PEMBROKE PARK FLORIDA
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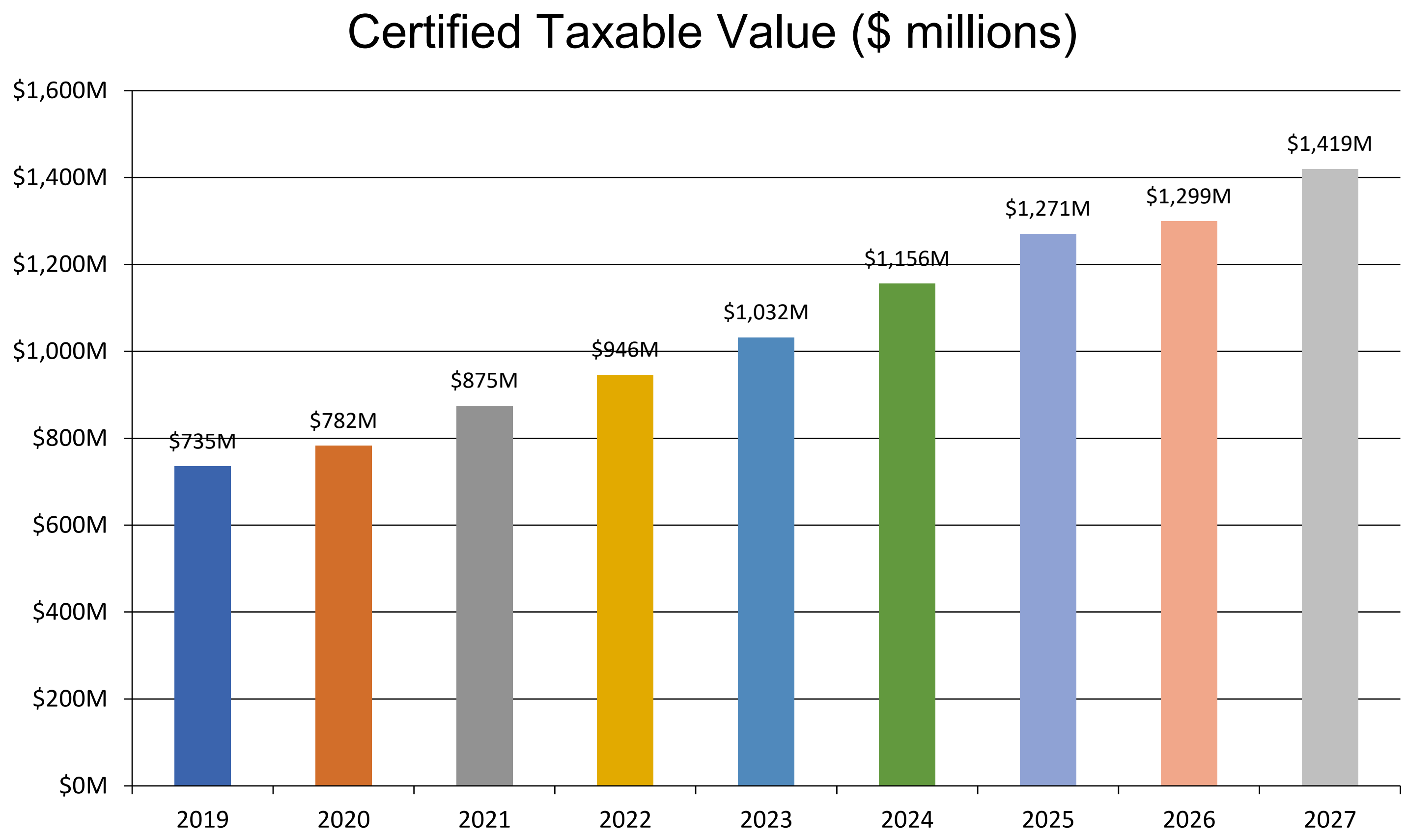
All Funds Reserve Roll-Forward — from the FY2025 Audit

Fund Balance Roll-Forward	General	Building*	Sewer	Stormwater	Total All Funds
Audited Unassigned fund balance 9/30/2025 (FY2025 ACFR)*	8,045,748	1,723,355	7,517,785	9,596,802	26,883,690
FY2026 net result (estimated full year)	(3,936,104)	(370,024)	53,242	(3,271,046)	(7,523,933)
Projected balance 9/30/2026	**4,109,644**	**1,353,331**	**7,571,027**	**6,325,756**	**19,359,757**
FY2027 net result (proposed budget, BEFORE fund balance appropriation)	(4,625,476)	(486,485)	587,832	(771,551)	(5,295,679)
Projected balance 9/30/2027	**(515,832)**	**866,846**	**8,158,859**	**5,554,206**	**14,064,078**
Reserve requirement on FY2027 expenditure	3,867,762	202,706	1,230,205	1,385,315	6,685,988
Projected available after reserves 9/30/2027	**(4,383,594)**	**664,140**	**6,928,654**	**4,168,891**	**7,378,090**

** Building fund balance is restricted to the Building Fund*

- Opening unassigned fund balances are the audited 9/30/2025 figures in the FY2025 Annual Comprehensive Financial Report: General Fund unassigned fund balance, Building Fund total fund balance, and unrestricted net position for the Sewer and Stormwater Funds. This presentation includes restricted Building fund balances that are eligible to be used for Building expenditures in the FY27 budget.
- Reserve targets are 2 months of FY2027 expenditure for the General and Building Funds and 6 months for the Sewer and Stormwater Funds, as set in the FY2026 Budget Book.
- The fund balance appropriation is shown as a memo line and is excluded from the FY2027 net result, because appropriating fund balance draws on the balance rather than adding to it. A fund whose net result before appropriation is a surplus carries no appropriation — the surplus is retained in the fund. The Sewer Fund is in that position in FY2027.

Town of Pembroke Park Millage Overview



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	1,299,103,816	2.2%	8.5000
2027	1,419,306,703	9.3%	8.5000

FY2027 certified taxable value of $1,419,306,703, +9.3% on the FY2026 final roll of $1,299,103,816 per Form DR-420.

Operating millage of 8.5000 unchanged.

TOWN OF PEMBROKE PARK FLORIDA
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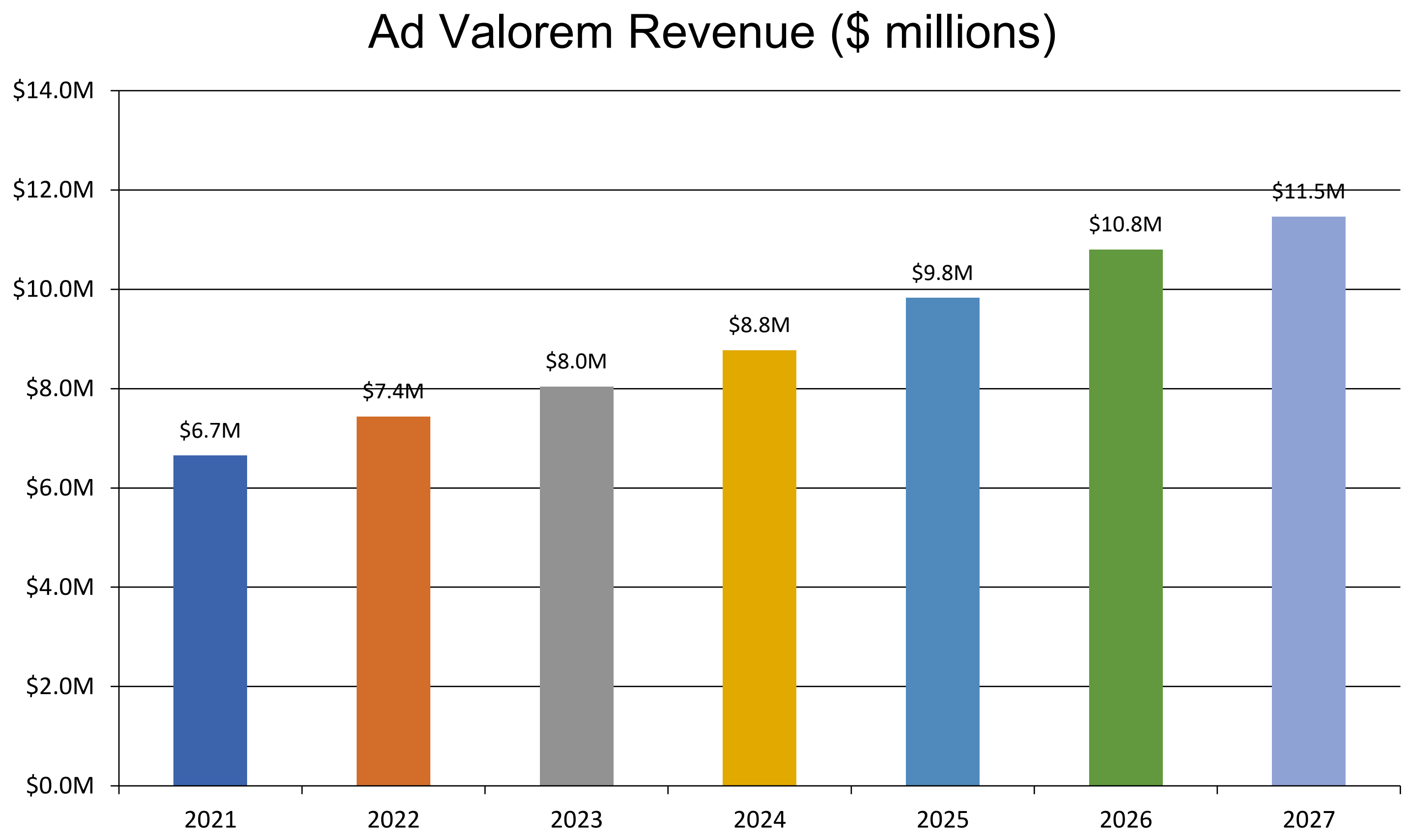
Town of Pembroke Park — Ad Valorem Growth



- FY2027 ad valorem revenue of $11,460,902
- Ad valorem has increased 72% since 2021
- 6-year AAGR of 9.5%
- Computed as certified taxable value × 8.5000 mills × 95% statutory collection factor

Budget Headlines

- Millage rate of 8.5000, unchanged for the ninth consecutive year
- Certified taxable value of $1.419 billion, up 9.25% on the FY2026 final roll
- Ad valorem revenue of $11,460,902 at the 95% collection factor — an increase of $970,638
- The proposed rate is 8.82% above the rolled-back rate of 7.8110 and is a tax increase for TRIM purposes
- No cost-of-living adjustment in FY2027. Police union employees carry a 5.5% increase under their collective bargaining agreement
- 75 budgeted positions — 65 full time and 10 part time
- Across all funds the budget totals $29,653,847, of which $5,883,511 is a fund balance appropriation
- Total projected reserves at 9/30/2027 of $14,064,078
- FY2025 audited results received — governmental funds closed at $10,344,610

Millage Rate Scenarios

	FY2026 Baseline for Comparison	Option A: Same 8.5000	Option B: Rolled-Back 7.8110	Difference to Baseline (Option A)	% Change
Total Taxable Value	1,299,103,816	1,419,306,703	1,419,306,703	120,202,887	9.25%
Millage Rate	8.5000	8.5000	7.8110	-	-
Ad Valorem Taxes at 100%	11,042,382	12,064,107	11,086,205	1,021,725	9.25%
Ad Valorem Taxes at 95%	10,490,263	11,460,902	10,531,894	970,638	9.25%

- Taxable value increased 9.25% — $120,202,887
- Ad valorem increase at 8.5000 mills: $970,638 at the 95% collection factor (Option A against the FY2026 baseline)
- Option B, the rolled-back rate, would raise $10,531,872 at 95% — $929,030 less than Option A and only $41,608 above the FY2026 baseline

Certified Values — Form DR-420 (7/10/2026)	
Current year gross taxable value (Line 4)	1,419,306,703
Current year net new taxable value (Line 5)	5,607,258
Current year adjusted taxable value (Line 6)	1,413,699,445
Prior year final gross taxable value (Line 7)	1,299,103,816
Prior year operating millage (Line 10)	8.5000
Adjusted prior year ad valorem proceeds (Line 13)	11,042,382
Current year rolled-back rate (Line 16)	7.8110
Current year proposed operating millage (Line 17)	8.5000
Total taxes at proposed millage (Line 18)	12,064,107
Proposed rate as % change of rolled-back rate (Line 27)	8.82%

TOWN OF PEMBROKE PARK FLORIDA
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Town of Pembroke Park Florida — All Funds Summary Report FY2027

Line	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Property Taxes	11,483,455	-	-	-	11,483,455
2	Local Option Gas Tax	87,353	-	-	-	87,353
3	Utility Service Taxes	1,630,026	-	-	-	1,630,026
4	Franchise Taxes	1,404,361	-	-	-	1,404,361
5	Licenses And Permit	881,251	716,926	-	-	1,598,177
6	Grant Revenue	-	-	475,000	-	475,000
7	Intergovernmental Revenues	748,745	-	-	-	748,745
8	Charges For Services	613,373	12,765	1,426,252	2,963,755	5,016,146
9	Fines And Forfeitures	186,776	-	-	-	186,776
10	Misc Revenues	128,691	60	-	-	128,751
11	Interest Income	524,149	-	97,827	84,487	706,464
12	**Operating Revenue**	**17,688,180**	**729,752**	**1,999,080**	**3,048,243**	**23,465,254**
13	Interfund Transfers, net	892,914	-	-	-	892,914
14	**From Reserves (fund balance appropriation)**	**4,625,476**	**486,485**	**771,551**	**-**	**5,883,511**
15	**Total Sources**	**23,206,570**	**1,216,236**	**2,770,630**	**3,048,243**	**30,241,679**
	Expenditures / Uses					
16	General Government	6,040,962	1,103,877	-	-	7,144,839
17	Public Safety	11,003,580	-	-	-	11,003,580
18	Culture / Recreation	1,061,944	-	-	-	1,061,944
19	Road & Street	919,431	-	-	-	919,431
20	Enterprise Funds (Utilities)	-	-	767,032	2,098,649	2,865,681
21	Capital Outlay	3,905,149	3,000	1,456,804	125,000	5,489,953
22	Debt Service	275,503	-	-	-	275,503
23	Transfers	-	109,359	546,794	236,761	892,914
24	**Total Expenditures & Other Uses**	**23,206,570**	**1,216,236**	**2,770,630**	**2,460,410**	**29,653,847**
25	**Net**	**-**	**-**	**-**	**587,832**	**587,832**

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

Town of Pembroke Park

General Fund

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

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
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2026	1,299,103,816	2.2%	8.5000
2027	1,419,306,703	9.3%	8.5000

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%

- Taxable values increase to $1.419 billion (+9.3%)
- Operating millage unchanged at 8.5000
- FY2027 ad valorem = taxable value × 8.5000 mills × 95%
- FY2026 is the final post-VAB roll of $1,299,103,816 per Form DR-420

Town of Pembroke Park Florida — ARPA Funds Drawdown

Project / Item	Department / Category	Allocated	Expended	Encumbered	Remaining
Parking Lot — Repair and Blacktop Restripe	Public Works	100,000	100,000	-	-
Amnesty / Code Assistance	Code Enforcement	100,000	15,679	-	84,321
Architect Bldg.	Public Works / Admin	10,000	-	-	10,000
2nd Floor Renovation, 3rd Floor EOC & Drainage	General Government	133,401	25,849	51,923	55,630
Police Bonus	Police	240,000	240,000	-	-
Parks Service Bldg.	Parks & Recreation	380,000	339,780	35,782	4,438
Vac Truck	Public Works / Stormwater	150,000	150,000	-	-
Excavator	Public Works	110,000	39,020	-	70,980
A/C Building	General Services / Facilities	300,000	300,000	-	-
SW 25 Pump Station Contribution	Stormwater / Public Works	500,000	500,000	-	-
Police Equipment	Police	250,000	217,509	-	32,491
Stormwater Control (Addl Pumps)	Stormwater	100,000	100,000	-	-
Community Center	Parks & Recreation	225,000	-	-	225,000
Town Hall Restrooms ADA	General Government	65,000	-	-	65,000
Police Badges	Police	5,000	4,091	-	910
Town Hall Exterior	General Services / Facilities	27,000	-	-	27,000
Third Floor Furniture	General Government	35,000	-	11,817	23,183
AED and Life Vac Devices	General Government / Safety	35,000	5,025	-	29,975
IT Upgrades	Information Technology	100,000	53,748	-	46,252
Third Floor Conference Room (additional PO)	General Government	-	-	93,165	(93,165)
Hazard Pay (prior project)	Town-wide	17,934	17,934	-	-
Police Department (prior project)	Police	483,150	483,150	-	-
Amnesty I (prior project)	Code Enforcement	13,776	13,776	-	-
Total		**3,380,261**	**2,605,560**	**192,686**	**582,015**

Position at 04/30/2026	
Total ARPA funds received	3,380,261
Expended to date	2,605,560
Remaining balance	**774,701**
Of which encumbered on open purchase orders	192,686
Uncommitted balance	582,015

- The FY2027 budget carries $774,701 of ARPA-funded capital in the General Fund (001-510519-640005) — the full remaining balance, including the $192,686 committed on open purchase orders
- No FY2027 grant revenue is budgeted, and none is due: the $3,380,261 was received in prior years and is held in the General Fund
- The program expenditure deadline is 12/31/2026

Source: Master ARPA Expenditure Tracker as of 04/30/2026; provided 9/15/2026, itemized by project.

Town of Pembroke Park General Fund Revenues

Category	FY2026 Budget	FY2027	$ Chng	% Chng
PROPERTY TAXES	10,369,336	11,483,455	1,114,118	11%
LOCAL OPTION GAS TAX	1,281,659	87,353	(1,194,307)	(93%)
UTILITY SERVICE TAXES	1,561,830	1,630,026	68,197	4%
FRANCHISE TAXES	607,117	1,404,361	797,244	131%
LICENSES AND PERMIT	561,143	881,251	320,108	57%
GRANT REVENUE	48,224	-	(48,224)	(100%)
INTERGOVERNMENTAL REVENUES	1,092,311	748,745	(343,566)	(31%)
CHARGES FOR SERVICES	719,631	613,373	(106,258)	(15%)
FINES AND FORFEITURES	42,000	186,776	144,776	345%
MISC REVENUES	345,810	128,691	(217,119)	(63%)
INTEREST INCOME	300,000	524,149	224,149	75%
Total	**16,929,062**	**17,688,180**	**759,117**	**4%**

FY2026 column is the amended budget. Excludes the FY2027 fund balance appropriation, which is shown separately on the All Funds Summary and Reserves pages.

TOWN OF PEMBROKE PARK FLORIDA

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Employee Census FY 26 - 27 — Summary and Tie-Out

Fund	Positions (FTE)	Census Salary	Budgeted Base Salary	Difference
General Fund	62	5,432,605	5,432,605	-
Building Fund	6	460,286	460,286	-
Stormwater Fund	3.5	272,252	272,252	-
Sewer Fund	3.5	272,252	272,252	-
Town Total	**75**	**6,437,396**	**6,437,396**	**-**

Open Positions	Department	FY2027 Budget
Town Manager	Administration	207,398
Finance Director	Finance	150,000
406 - Police Officer	Police	89,803
Town Planner	Planning	85,000
AP clerk	Finance	53,997
Total open positions		**586,198**

Budgeted base salaries agree to the FY2027 employee census in every fund.

- 75 budgeted positions — 65 full time and 10 part time
- 5 positions are open at 9/15/2026
- 9 employees are shared across funds and are split as the census directs:
- 4 Public Works positions 25% each to Roads, Parks, Stormwater and Sewer, and
- 5 Stormwater/Wastewater positions 50% each to Stormwater and Sewer
- Police union employees carry a 5.5% increase under their collective bargaining agreement

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

Employee Census FY 26 - 27

Last Name	First Name	Job Title	Department	Status	Hire Date	FY2027 Budget
Portala	Christine E	EAT - Executive Assistant to Town Manager	Administration	FT	08/12/2024	90,000
Open Position		Town Manager	Administration	FT	OPEN	207,398
		Administration Total — 2 positions				**297,398**
Guzman	Jacqueline	Assistant	Commission	PT	04/21/2025	25,935
Hodgkins	William Richard	Commissioner	Commission	FT	08/31/2021	70,000
Jacobs	Geoffrey R.	Commissioner	Commission	FT	04/01/2019	70,000
Kashem	Musfika	Commissioner	Commission	FT	03/20/2023	70,000
Mohammed	Ashira	Commissioner	Commission	FT	03/12/2003	70,000
Morris	Jalin Rashard	Assistant	Commission	PT	09/19/2025	25,935
Morrissette	Joseph Erik Mark	Commissioner	Commission	FT	03/20/2023	70,000
ODay	Sharon	Assistant	Commission	PT	07/10/2025	25,935
Roper	Ellen D	Assistant	Commission	PT	08/18/2025	25,935
Sikora	Ashley	Assistant	Commission	PT	03/07/2023	25,935
		Commission Total — 10 positions				**479,675**
Price	Valerie	Senior Accountant/AR	Finance	FT	01/18/2012	91,163
Rockfeld	Donna M	Procurement Assistant	Finance	PT	06/06/2025	18,899
Rodriguez	Lissette	Assistant Finance Director	Finance	FT	02/03/2025	131,250
Woodbury	Stephanie M	Procurement Manager	Finance	FT	06/21/2004	93,000
Open Position		AP clerk	Finance	FT	OPEN	53,997

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

Employee Census FY 26 - 27 (cont'd)

Last Name	First Name	Job Title	Department	Status	Hire Date	FY2027 Budget
Open Position		Finance Director	Finance	FT	OPEN	150,000
		Finance Total — 6 positions				**538,308**
Frishman	Bradley	HR - Human Resources & Risk Management Director	Human Resources	FT	05/05/2025	140,000
		Human Resources Total — 1 position				**140,000**
Open Position		Town Planner	Planning	FT	OPEN	85,000
		Planning Total — 1 position				**85,000**
Jones	Marlin	Network Administrator	IT	FT	06/02/2025	80,000
Pakula	Mark A	ITD - IT Director	IT	FT	07/06/2020	152,369
		IT Total — 2 positions				**232,369**
Garcia-Lima	Cynthia	TWC - Town Clerk	Town Clerk	FT	11/25/2024	135,439
Monfiston	Natalie	20250206 - Assistant/Deputy Town Clerk	Town Clerk	FT	02/03/2025	78,827
		Town Clerk Total — 2 positions				**214,266**
Candiotti	Jason	Code Compliance Clerk	Code Enforcement	FT	11/07/2025	55,000
Fontalva	Aimara	CEO - Code Enforcement Officer (Part-time)	Code Enforcement	PT	10/21/2024	31,872
		Code Enforcement Total — 2 positions				**86,872**
Allen	Dennis Lee	403 - Police Lieutenant	Police	FT	10/01/2022	146,025
Baez	Jose Carlos	404 - Police Sergeant	Police	FT	06/19/2025	120,133
Belony	Anatus	406 - Police Officer	Police	FT	12/23/2024	85,121
Casas	Reinaldo	405 - Police Detective	Police	FT	08/26/2024	94,742

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

Last Name	First Name	Job Title	Department	Status	Hire Date	FY2027 Budget
Cason	Dwaymon	404 - Police Sergeant	Police	FT	10/01/2022	120,478
DeCoursey	Daniel	401 - Police Chief	Police	FT	04/15/2024	207,398
Di Mella	Pablo	406 - Police Officer	Police	FT	03/23/2026	80,683
Dodge	Brian Christopher	404 - Police Sergeant	Police	FT	10/01/2022	120,478
Esteva	Ernesto	405 - Police Detective	Police	FT	02/12/2024	80,683
Graziadei	David	406 - Police Officer	Police	FT	05/19/2025	95,193
Heath	Heather	410 - Administrative Assistant to Chief of Police	Police	FT	09/09/2024	90,000
Ingram	Arnold	406 - Police Officer	Police	FT	01/23/2026	90,258
Liu	Qingyu	406 - Police Officer	Police	FT	07/06/2025	89,802
Manekas	Christopher	406 - Police Officer	Police	FT	07/27/2026	94,745
Mobley Jr	Eugene Edward	404 - Police Sergeant	Police	FT	10/01/2022	114,741
Morgan	Randean	RCC - Records & Evidence Custodian	Police	FT	02/06/2023	68,127
Noel	Luma	406 - Police Officer	Police	FT	03/03/2025	76,477
Ochoa	Jason	402 - Police Major/Deputy Chief	Police	FT	06/03/2024	165,000
Okegbola	Olayemi Olayinka	406 - Police Officer	Police	FT	04/27/2026	94,742
Pollock	Alvin	406 - Police Officer	Police	FT	05/12/2025	99,953
Prichard	Donald A	250110 - Police Captain	Police	FT	03/03/2025	150,000
Rimmer	Eva T	406 - Police Officer	Police	FT	02/06/2023	94,742
Rodriguez	Ethan	406 - Police Officer	Police	FT	05/26/2026	80,683

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

Employee Census FY 26 - 27 (cont'd)

Last Name	First Name	Job Title	Department	Status	Hire Date	FY2027 Budget
Velazquez	Jose Jesus	406 - Police Officer	Police	FT	10/01/2022	85,121
Wilson	John	20260203 - Traffic Infraction Enforcement Officer	Police	PT	12/30/2025	41,600
Open Position		406 - Police Officer	Police	FT	OPEN	89,803
		Police Total — 26 positions				**2,676,730**
Achaibar	Alex Aryan	MNW - Maintenance Worker	Parks	PT	07/24/2023	30,428
Linkous	Kevin	20240903 - Horticulture and Recreation Specialist	Parks	FT	09/23/2024	59,193
Mesa	Adrian	MLP - Maintenance Crew Leader - Parks	Parks	FT	08/06/2005	70,962
Sukie	Nicholas	MWP - Maintenance Worker - Parks	Parks	FT	10/01/2023	49,998
Thomas	Steve	MWP - Maintenance Worker - Parks	Parks	FT	11/07/2022	51,888
		Parks Total — 5 positions				**262,468**
Avila	John	MWR - Maintenance Worker - Roads & Streets	Road & Street	FT	11/13/2023	51,880
Hill	Byron R	MLR - Maintenance Leader - Roads & Streets	Road & Street	FT	06/11/2012	68,219
Petit	Edgar	MWR - Maintenance Worker - Roads & Streets	Road & Street	FT	08/18/2025	54,600
		Road & Street Total — 3 positions				**174,699**
Daniel	Velouse L	20250107 - Administrative Operations Manager - PW	Public Works (shared — 25% each)	FT	08/01/2025	94,500
Harty	Naudia	PRM - Project Manager - Public Works	Public Works (shared — 25% each)	FT	08/01/2025	118,650
Larzabal	Osmanny	DPS - Deputy Public Services Director	Public Works (shared — 25% each)	FT	09/23/2024	118,989
Odoms	Jeff	PSD - Public Services Director	Public Works (shared — 25% each)	FT	06/06/2025	157,500
		Public Works (shared — 25% each) Total — 4 positions				**489,639**

Employee Census FY 26 - 27 (cont'd)

Last Name	First Name	Job Title	Department	Status	Hire Date	FY2027 Budget
Bivins	Tyren	MWS - Maintenance Worker - Stormwater Wastewater	Stormwater / Sewer (shared — 50% each)	FT	04/03/2023	51,929
Blake	Mathew	20250208 - Vacuum Truck Operator - Crew Lead	Stormwater / Sewer (shared — 50% each)	FT	01/03/2023	64,450
Flores	Misael	SUP - Superintendent	Stormwater / Sewer (shared — 50% each)	FT	11/30/2015	99,750
Lacroix Jr.	Louis Hurles	MWS - Maintenance Worker - Stormwater Wastewater	Stormwater / Sewer (shared — 50% each)	FT	01/22/2024	57,225
Nereus	Gary	MWS - Maintenance Worker - Stormwater Wastewater	Stormwater / Sewer (shared — 50% each)	PT	10/06/1997	26,331
		Stormwater / Sewer (shared — 50% each) Total — 5 positions				**299,685**
Agbenohevi	Emmanuel Kwame	CBO - Chief Building Official	Building	FT	04/07/2025	141,750
Cardona	Nazly	20250211 - Business Licensing Administrator	Building	FT	08/03/2021	56,700
Louis	Jeffrey J	BMN - Building and Facilities Manager	Building	FT	07/30/2001	92,400
Paul-Sauveur	Nehemie	BCP - Building Clerk/Permit Technician	Building	FT	10/21/2024	55,000
Santiago	Marta	BCP - Building Clerk/Permit Technician	Building	FT	10/15/2024	58,276
Stephen	Ronnie	20260202 - Security Guard	Building	FT	12/05/2025	56,160
		Building Total — 6 positions				**460,286**
Town Total		**75 budgeted positions**				**6,437,396**

Town of Pembroke Park General Fund Expenditures Y/Y Budget Comparison — By Function

Function	FY2026 Budget	FY2027 Budget	$ Chng	% Chng
General Government	5,272,068	6,040,962	768,894	15%
Public Safety	10,073,770	11,003,580	929,810	9%
Culture / Recreation	995,448	1,061,944	66,496	7%
Road & Street	730,342	919,431	189,090	26%
Capital Outlay	6,430,852	3,905,149	(2,525,703)	(39%)
Debt Service	276,000	275,503	(497)	(0%)
Transfers	540,000	-	(540,000)	(100%)
Total	**24,318,480**	**23,206,570**	**(1,111,910)**	**(5%)**

Town of Pembroke Park General Fund — Five Year Summary — Revenues

Revenues	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
PROPERTY TAXES	7,732,975	8,454,670	9,629,688	10,369,336	10,978,999	11,483,455	10%
LOCAL OPTION GAS TAX	108,277	103,493	101,053	1,281,659	87,353	87,353	-5%
UTILITY SERVICE TAXES	1,457,346	1,520,699	1,436,974	1,561,830	1,630,026	1,630,026	3%
FRANCHISE TAXES	1,158,523	1,168,078	1,030,207	607,117	1,276,691	1,404,361	5%
LICENSES AND PERMIT	473,397	891,652	507,740	561,143	791,431	881,251	17%
GRANT REVENUE	115,196	252,777	342,324	48,224	-	-	n/a
INTERGOVERNMENTAL REVENUES	793,362	767,810	739,514	1,092,311	680,677	748,745	-1%
CHARGES FOR SERVICES	543,893	520,794	566,753	719,631	557,612	613,373	3%
FINES AND FORFEITURES	364,680	73,771	52,299	42,000	169,796	186,776	-15%
MISC REVENUES	81,915	370,181	205,905	345,810	148,373	128,691	12%
INTEREST INCOME	185,965	649,956	611,328	300,000	557,610	524,149	30%
Operating Revenue	**13,015,529**	**14,773,882**	**15,223,784**	**16,929,062**	**16,878,569**	**17,688,180**	
Interfund Transfers, net	568,172	98,382	-	783,555	-	892,914	
Total Sources before reserves	**13,583,702**	**14,872,264**	**15,223,784**	**17,712,618**	**16,878,569**	**18,581,094**	
Fund Balance Appropriation	-	-	-	3,060,987	-	4,625,476	
Total Sources	**13,583,702**	**14,872,264**	**15,223,784**	**20,773,605**	**16,878,569**	**23,206,570**	

FY2025 figures are actuals from the general ledger, before audit adjustments. Audited FY2025 balances are used on the reserve roll-forward pages.

Town of Pembroke Park General Fund — Five Year Summary — Expenditures

Expenditures	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
COMPENSATION	3,700,221	3,078,366	4,534,959	5,352,426	5,481,061	5,994,646	13%
PAYROLL TAXES	272,734	231,615	349,028	450,626	438,133	451,337	13%
RETIREMENT	804,986	829,078	1,173,853	1,563,252	1,651,502	1,748,678	21%
INS - EMPLOYEE	635,809	644,747	852,173	860,884	918,982	1,618,344	26%
CONTRACTUAL SERVICES	5,173,978	5,418,549	5,857,836	6,108,440	6,247,101	6,021,431	4%
OPERATING	735,211	897,602	1,056,993	1,025,700	1,044,615	1,303,435	15%
UTILITIES	73,692	70,931	69,097	72,800	78,689	83,320	3%
COMMUNITY EVENTS	176,043	50,060	102,594	289,352	297,082	162,192	-2%
INS - LIAB/PROP	140,522	291,319	383,726	475,939	365,280	448,964	34%
OVERHEAD-Town Hall	33,610	53,250	20,996	33,139	70,492	70,039	20%
OVERHEAD-Utilities	75,010	63,029	58,007	54,001	83,352	84,800	3%
OVERHEAD-Maint	130,140	121,503	85,706	64,815	64,313	95,000	-8%
OVERHEAD-Misc	210,567	247,995	233,865	429,739	406,680	523,731	26%
OVERHEAD-Donations	6,340	13,100	11,512	31,786	38,143	40,000	58%
OVERHEAD-Lobbying	205,395	263,712	308,797	258,730	271,933	380,000	17%
CAPITAL EXP	1,521,468	879,476	558,971	6,430,852	2,461,362	3,905,149	27%
DEBT SERVICE	91,687	275,502	275,503	276,000	247,953	275,503	32%
TRANSFERS OUT	-	-	-	540,000	648,000	-	n/a
Total Expenditures	**13,987,413**	**13,429,833**	**15,933,615**	**24,318,480**	**20,814,674**	**23,206,570**	
Net (before fund balance appropriation)	**(403,712)**	**1,442,431**	**(709,831)**	**(6,605,862)**	**(3,936,104)**	**(4,625,476)**	

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

Town of Pembroke Park General Fund — By Dept.

Dept	FY2023A	FY2024A	FY2025A	FY2026 Budget	FY2027	% Chng
Police	4,493,580	3,549,409	4,378,887	6,272,191	6,268,787	(0%)
Fire	3,847,980	4,145,880	4,282,755	5,006,047	4,834,794	(3%)
GF - Overhead	794,195	1,042,907	1,074,581	4,430,332	3,138,926	(29%)
Road & Street	517,228	851,665	614,444	2,720,055	2,803,343	3%
Parks	647,589	548,400	877,409	1,440,368	1,283,149	(11%)
Commission	384,449	637,170	725,974	608,614	1,068,611	76%
Finance	528,835	432,363	846,112	1,024,204	966,489	(6%)
IT	457,024	452,063	600,644	619,740	701,613	13%
Admin	1,017,042	323,458	1,107,663	792,501	580,876	(27%)
Town Clerk	121,385	430,938	332,442	497,207	487,916	(2%)
Legal	650,358	388,298	333,236	389,000	370,516	(5%)
HR	-	55,255	146,947	278,817	254,891	(9%)
Planning	290,583	320,269	305,224	90,000	248,877	177%
Code Enforcement	237,166	251,759	307,298	149,404	197,782	32%
Total General Fund	**13,987,413**	**13,429,833**	**15,933,615**	**24,318,480**	**23,206,570**	**(5%)**

Town of Pembroke Park

General Fund — Revenues

General Fund Revenues Summary

Revenues

GL Acct No.	Description	Category	Value
001-000310-311001-01-0000	Ad Valorem Taxes	PROPERTY TAXES	11,460,901.65
001-000310-311002-01-0000	Tangible Personal Prop. Taxes - Delinquent	PROPERTY TAXES	22,553.16
001-000310-312410-00-0000	Local Option Gas Tax	LOCAL OPTION GAS TAX	87,352.72
001-000310-314100-00-0000	Electric Utility Tax	UTILITY SERVICE TAXES	1,142,144.48
001-000310-314300-00-0000	Water Utility Tax	UTILITY SERVICE TAXES	360,149.75
001-000310-314400-00-0000	Gas Utility Tax	UTILITY SERVICE TAXES	19,679.26
001-000310-315100-01-0000	Communication Tax	UTILITY SERVICE TAXES	108,052.62
001-000310-323100-00-0000	Electric Franchise Fee	FRANCHISE TAXES	875,363.25
001-000310-323400-00-0000	Gas Franchise Fee	FRANCHISE TAXES	24,082.67
001-000310-323700-00-0000	Garbage Franchise Fee	FRANCHISE TAXES	504,914.72
001-000320-322002-01-0000	Electrical Permit-Reinspection Fee	LICENSES AND PERMIT	858.00
001-000320-329101-00-0000	Certificate of Use Permits	LICENSES AND PERMIT	-1,044.60
001-000320-329102-00-0000	Building Inspection Fees	LICENSES AND PERMIT	1,782.00
001-000320-329103-00-0000	Fire Inspection Fees Business Tax	LICENSES AND PERMIT	6,336.00
001-000320-329103-01-0000	Fire Inspection Fees Annual Renewals	LICENSES AND PERMIT	32,268.72
001-000320-329103-04-0000	Fire Inspection Fees Permits	LICENSES AND PERMIT	16,262.40
001-000320-329103-06-0000	Fire Reinspection Fee	LICENSES AND PERMIT	36,019.14
001-000320-329105-00-0000	Code Enforcement Admin Fees	LICENSES AND PERMIT	124,134.60
001-000320-329106-01-0000	Zoning & Variance & Site Plan Fees	LICENSES AND PERMIT	3,781.80
001-000320-329107-00-0000	Engineering-Planning Services	LICENSES AND PERMIT	15,114.00
001-000320-329108-00-0000	Alarm Registration Fees	LICENSES AND PERMIT	13.20
Subtotal — this page			**14,840,719.54**

Revenues

GL Acct No.	Description	Category	Value
001-000320-329500-00-0000	Other License, Fees, Permits	LICENSES AND PERMIT	7,333.33
001-000330-335125-00-0000	Municipal Revenue Sharing Program	INTERGOVERNMENTAL REVENUES	251,844.36
001-000330-335140-00-0000	Mobile Home Licenses	INTERGOVERNMENTAL REVENUES	3,846.94
001-000330-335150-00-0000	Alcoholic Beverage Licenses	INTERGOVERNMENTAL REVENUES	6,573.67
001-000330-335180-00-0000	Half Cent Sales Tax	INTERGOVERNMENTAL REVENUES	486,480.19
001-000340-341905-00-0000	Lien Searches	CHARGES FOR SERVICES	4,810.41
001-000340-342601-00-0000	EMS Transport Collections	CHARGES FOR SERVICES	578,231.16
001-000340-347200-02-0000	Park Facility Rental-Preserve	CHARGES FOR SERVICES	2,805.00
001-000340-349001-04-0000	Reimbursable Charges Filing Fees	LICENSES AND PERMIT	2,970.00
001-000340-349001-07-0000	Reimbursable Charges Misc., Late and Interest Fee	LICENSES AND PERMIT	629,944.13
001-000340-349001-08-0000	Reimbursable Charges Planning Services	LICENSES AND PERMIT	5,478.00
001-000350-351001-00-0000	Local Law Enforcement Trust Fund Fines	FINES AND FORFEITURES	3,115.20
001-000350-351002-00-0000	Rec. Vehicle Inspection Fee Revenue	CHARGES FOR SERVICES	858.00
001-000350-351002-02-0000	Police Department Fees	CHARGES FOR SERVICES	9,113.76
001-000350-351003-00-0000	False Alarm Fees	FINES AND FORFEITURES	36,531.00
001-000350-351004-00-0000	Code Enforcement Fines	FINES AND FORFEITURES	6,351.18
001-000350-359001-00-0000	Other Fines and Forfeitures	FINES AND FORFEITURES	140,778.18
001-000350-361100-01-0000	Interest - Checking Accounts	INTEREST INCOME	120,012.84
001-000360-361100-00-0000	Interest/Penalties - Ad Valorem/Tangible	INTEREST INCOME	1,844.98
001-000360-361100-01-0000	Interest - Checking Accounts	INTEREST INCOME	51,465.06
001-000360-361100-02-0000	Interest - FL Dept Admin - LGIP Investments	INTEREST INCOME	262,355.03
Subtotal — this page			**2,612,742.42**

General Fund Revenues Summary (cont'd)

Revenues

GL Acct No.	Description	Category	Value
001-000360-361100-03-0000	Interest/Penalties - Ad Valorem/Tangible Taxes	INTEREST INCOME	88,471.26
001-000360-361400-00-0000	Penalty and Late Charges	MISC REVENUES	18,620.14
001-000360-361500-00-0000	Garbage Collection Fees OES	CHARGES FOR SERVICES	17,555.10
001-000360-366001-00-0000	Contributions/Donations from Private Src	MISC REVENUES	46,200.00
001-000360-369001-00-0000	Other Revenue	MISC REVENUES	63,871.16
001-000380-381001-00-0000	Interfund Transfers	TRANSFER IN	892,914.00
001-000380-389900-00-0000	Use of Fund Balance	FUND BALANCE / RESERVES	4,625,476.05
Total			**23,206,569.67**

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

Town of Pembroke Park

General Fund — By Department

Commission Budget

Commission Budget		
Category	**2027**	**%**
COMPENSATION	479,675	45%
PAYROLL TAXES	37,091	3%
RETIREMENT	318,692	30%
INS - EMPLOYEE	136,100	13%
OPERATING	54,069	5%
INS - LIAB/PROP	37,983	4%
CAPITAL EXP	5,000	0%
Total	**1,068,611**	**100%**

Commission Budget Detail

Commission

GL Acct No.	Description	Category	Value
001-510511-120000-00-0000	Salaries	COMPENSATION	479,675.30
001-510511-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	37,091.38
001-510511-220000-00-0000	Employer Contribution Retirement Fund	RETIREMENT	318,692.03
001-510511-230001-00-0000	Group Insurance Health	INS - EMPLOYEE	103,294.20
001-510511-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	8,200.95
001-510511-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	4,384.44
001-510511-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	2,791.02
001-510511-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	13,781.52
001-510511-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	3,648.00
001-510511-400001-00-0000	Travel	OPERATING	13,216.40
001-510511-400002-00-0000	Travel - Lodging	OPERATING	2,288.23
001-510511-400004-00-0000	Travel and Per Diem-POV Mileage	OPERATING	912.72
001-510511-400006-00-0000	Travel - Per Diem/Meals	OPERATING	3,133.39
001-510511-410001-00-0000	Cell Phone	OPERATING	4,730.28
001-510511-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	37,982.83
001-510511-490006-00-0000	Business Meetings	OPERATING	15,433.07
001-510511-490900-00-0000	Misc. Charges	OPERATING	5,915.58
001-510511-540001-00-0000	Memberships	OPERATING	7,860.00
001-510511-540001-01-0000	Education and Training	OPERATING	579.58
001-510511-640003-00-0000	Machinery & Equipment (over $250.00)	CAPITAL EXP	5,000.00
Total			**1,068,610.92**

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

Admin Budget

Admin Budget		
Category	**2027**	**%**
COMPENSATION	297,398	51%
PAYROLL TAXES	22,751	4%
RETIREMENT	79,843	14%
INS - EMPLOYEE	36,367	6%
CONTRACTUAL SERVICES	15,083	3%
OPERATING	102,807	18%
INS - LIAB/PROP	23,128	4%
CAPITAL EXP	3,500	1%
Total	**580,876**	**100%**

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

Admin

GL Acct No.	Description	Category	Value
001-510512-120000-00-0000	Full Time Salaries	COMPENSATION	297,398.04
001-510512-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	22,750.95
001-510512-220000-00-0000	Employee Retirement Expense	RETIREMENT	79,842.75
001-510512-230001-00-0000	Group Insurance	INS - EMPLOYEE	28,720.80
001-510512-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	1,312.51
001-510512-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	1,185.24
001-510512-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	1,500.00
001-510512-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	3,648.00
001-510512-340006-01-0000	Town Hall-Janitorial Services	OPERATING	5,340.00
001-510512-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	15,083.00
001-510512-340012-07-0000	Contractual Services - Reclassified Position	OPERATING	20,798.61
001-510512-400001-00-0000	Travel	OPERATING	7,000.00
001-510512-400003-00-0000	Travel and Per Diem-Registration Fees	OPERATING	500.00
001-510512-400006-00-0000	Travel - Per Diem/Meals	OPERATING	1,500.00
001-510512-410001-00-0000	Cellular Phones	OPERATING	888.00
001-510512-410002-00-0000	Telephone/Communications Cost-Beepers	OPERATING	720.00
001-510512-441001-00-0000	Lease Expense - Vehicles	OPERATING	8,559.12
001-510512-450002-00-0000	General Liability - Property Insurance	INS - LIAB/PROP	23,128.08
001-510512-480001-00-0000	Advertising	OPERATING	9,042.84
001-510512-490002-00-0000	Misc. Charges	OPERATING	10,000.00
001-510512-490006-00-0000	Business Meetings/Meals	OPERATING	4,200.00
Subtotal — this page			**543,117.94**

Admin Budget Detail (cont'd)

Admin

GL Acct No.	Description	Category	Value
001-510512-510001-00-0000	Office Supplies	OPERATING	24,258.16
001-510512-521004-00-0000	Vehicle Expense - Car Allowance	OPERATING	6,000.00
001-510512-540001-00-0000	Memberships/Subscriptions	OPERATING	1,000.00
001-510512-541001-00-0000	Education/Training - Instructor Led Sem	OPERATING	3,000.00
001-510512-640003-00-0000	Machinery and Equipment	CAPITAL EXP	3,500.00
Total			**580,876.10**

Finance Budget

Finance Budget		
Category	**2027**	**%**
COMPENSATION	544,145	56%
PAYROLL TAXES	41,627	4%
RETIREMENT	99,103	10%
INS - EMPLOYEE	106,358	11%
CONTRACTUAL SERVICES	128,171	13%
OPERATING	19,800	2%
INS - LIAB/PROP	25,285	3%
CAPITAL EXP	2,000	0%
Total	**966,489**	**100%**

Finance

GL Acct No.	Description	Category	Value
001-510513-120000-00-0000	Salaries	COMPENSATION	538,308.27
001-510513-140000-00-0000	Overtime	COMPENSATION	5,837.01
001-510513-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	41,627.11
001-510513-220000-00-0000	Employee Retirement Expense	RETIREMENT	99,102.78
001-510513-230001-00-0000	Group Insurance	INS - EMPLOYEE	90,301.80
001-510513-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	3,617.93
001-510513-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	8,249.04
001-510513-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	800.00
001-510513-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	1,200.00
001-510513-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	2,189.00
001-510513-320001-00-0000	Recurring Audit Costs	CONTRACTUAL SERVICES	69,000.00
001-510513-340006-01-0000	Contractual Service	CONTRACTUAL SERVICES	6,000.00
001-510513-340007-00-0000	Contractual Services-Software Maint Fees	CONTRACTUAL SERVICES	13,000.00
001-510513-340011-00-0000	Contractual Services-Professional Svcs	CONTRACTUAL SERVICES	40,171.00
001-510513-400001-00-0000	Travel	OPERATING	5,000.00
001-510513-410001-00-0000	Cellular Phones	OPERATING	800.00
001-510513-441002-00-0000	Lease Expense-Copiers	OPERATING	800.00
001-510513-450002-00-0000	General Liability - Property Insurance	INS - LIAB/PROP	25,284.67
001-510513-470000-00-0000	Printing and Forms	OPERATING	700.00
001-510513-490006-00-0000	Business Meetings/Meals	OPERATING	500.00
001-510513-490900-00-0000	Misc. Charges	OPERATING	2,000.00
Subtotal — this page			**954,488.61**

Finance

GL Acct No.	Description	Category	Value
001-510513-510001-00-0000	Office Supplies	OPERATING	1,000.00
001-510513-540001-00-0000	Memberships	OPERATING	1,000.00
001-510513-541900-00-0000	Education & Training-Registration/Books	OPERATING	8,000.00
001-510513-640003-00-0000	Machinery & Equipment	CAPITAL EXP	2,000.00
Total			**966,488.61**

Planning Budget

Planning Budget		
Category	**2027**	**%**
COMPENSATION	85,000	34%
PAYROLL TAXES	6,502	3%
RETIREMENT	11,552	5%
INS - EMPLOYEE	30,929	12%
CONTRACTUAL SERVICES	114,894	46%
Total	**248,877**	**100%**

Planning Budget Detail

Planning

GL Acct No.	Description	Category	Value
001-510515-120000-00-0000	Salaries	COMPENSATION	85,000.00
001-510515-210000-00-0000	Fica Taxes Expense	PAYROLL TAXES	6,502.50
001-510515-220000-00-0000	Employer Contribution - Retirement Expense	RETIREMENT	11,551.50
001-510515-230001-00-0000	Group Health Insurance	INS - EMPLOYEE	24,797.88
001-510515-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	1,492.02
001-510515-230001-02-0000	Life Insurance (Standard Insurance Co)	INS - EMPLOYEE	1,189.22
001-510515-230001-05-0000	Life Insruance (John Hancock VUL)	INS - EMPLOYEE	1,150.00
001-510515-240000-00-0000	Workers Compensation	INS - EMPLOYEE	2,300.00
001-510515-340004-00-0000	Contractual Services-Planning	CONTRACTUAL SERVICES	112,404.36
001-510515-340005-00-0000	Contractual Services-Engineering	CONTRACTUAL SERVICES	2,490.00
Total			**248,877.48**

Legal Budget

Legal Budget		
Category	**2027**	**%**
CONTRACTUAL SERVICES	370,516	100%
Total	**370,516**	**100%**

Legal

GL Acct No.	Description	Category	Value
001-510514-340003-02-0000	Contractual Services-Legal-Non Retainer	CONTRACTUAL SERVICES	370,516.12
Total			**370,516.12**

IT Budget

IT Budget		
Category	**2027**	**%**
COMPENSATION	232,369	33%
PAYROLL TAXES	17,776	3%
RETIREMENT	60,544	9%
INS - EMPLOYEE	43,389	6%
OPERATING	325,115	46%
INS - LIAB/PROP	8,419	1%
CAPITAL EXP	14,000	2%
Total	**701,613**	**100%**

TOWN OF PEMBROKE PARK FLORIDA
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IT Budget Detail

IT

GL Acct No.	Description	Category	Value
001-510516-120000-00-0000	Salaries	COMPENSATION	232,368.84
001-510516-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	17,776.22
001-510516-220000-00-0000	Employee Retirement Expense	RETIREMENT	60,544.24
001-510516-230001-00-0000	Group Insurance	INS - EMPLOYEE	25,194.00
001-510516-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	6,244.57
001-510516-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	5,800.32
001-510516-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	5,421.00
001-510516-240000-00-0000	Workers Compensation	INS - EMPLOYEE	729.60
001-510516-340007-01-0000	Contractual Services - Software Maint Fees	OPERATING	282,915.08
001-510516-400001-00-0000	Travel	OPERATING	12,000.00
001-510516-410001-00-0000	Cellular Phones	OPERATING	4,200.00
001-510516-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	8,419.20
001-510516-510001-00-0000	Office Supplies	OPERATING	6,000.00
001-510516-540003-00-0000	Education & Training	OPERATING	20,000.00
001-510516-640003-00-0000	Machinery & Equipment	CAPITAL EXP	14,000.00
Total			**701,613.07**

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

Town Clerk Budget

Town Clerk Budget		
Category	**2027**	**%**
COMPENSATION	214,266	44%
PAYROLL TAXES	16,391	3%
RETIREMENT	54,866	11%
INS - EMPLOYEE	79,825	16%
CONTRACTUAL SERVICES	51,860	11%
OPERATING	37,000	8%
INS - LIAB/PROP	33,708	7%
Total	**487,916**	**100%**

Town Clerk Budget Detail

Town Clerk

GL Acct No.	Description	Category	Value
001-510517-120000-00-0000	Salaries	COMPENSATION	214,265.74
001-510517-210000-00-0000	FICA Taxes Expenses	PAYROLL TAXES	16,391.33
001-510517-220000-00-0000	Employee Retirement Expenses	RETIREMENT	54,865.66
001-510517-230001-00-0000	Group Insurance	INS - EMPLOYEE	65,503.56
001-510517-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	4,369.14
001-510517-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	2,815.68
001-510517-230001-05-0000	Long Term Care (John Hancock VUL)	INS - EMPLOYEE	5,677.20
001-510517-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	1,459.68
001-510517-340007-00-0000	Contracual Services	CONTRACTUAL SERVICES	51,860.00
001-510517-400001-00-0000	Travel	OPERATING	6,000.00
001-510517-450002-00-0000	General Liability - Property Insurance	INS - LIAB/PROP	33,708.05
001-510517-480001-00-0000	Advertising	OPERATING	7,000.00
001-510517-490002-00-0000	Misc. Charges	OPERATING	5,000.00
001-510517-490002-01-0000	Election Expenses	OPERATING	13,000.00
001-510517-510001-00-0000	Office Supplies	OPERATING	1,000.00
001-510517-540001-00-0000	Memberships/Subscriptions	OPERATING	1,500.00
001-510517-540003-00-0000	Education & Training	OPERATING	3,500.00
Total			**487,916.04**

HR Budget

HR Budget		
Category	**2027**	**%**
COMPENSATION	140,000	55%
PAYROLL TAXES	10,710	4%
RETIREMENT	45,640	18%
INS - EMPLOYEE	50,495	20%
OPERATING	8,045	3%
Total	**254,891**	**100%**

HR Budget Detail

HR

GL Acct No.	Description	Category	Value
001-510518-120000-00-0000	Salaries	COMPENSATION	140,000.12
001-510518-210000-00-0000	FICA Taxes Expenses	PAYROLL TAXES	10,710.01
001-510518-220000-00-0000	Employee Retirement Expenses	RETIREMENT	45,640.04
001-510518-230001-00-0000	Group Insurance	INS - EMPLOYEE	25,193.64
001-510518-230001-02-0000	Life Insurance (Standard Insur. Co.)	INS - EMPLOYEE	21,271.80
001-510518-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	2,829.96
001-510518-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	1,200.00
001-510518-400001-00-0000	Travel	OPERATING	2,165.00
001-510518-410001-00-0000	Cellular Phones	OPERATING	480.00
001-510518-490002-00-0000	Misc. Charges	OPERATING	500.00
001-510518-510001-00-0000	Office Supplies	OPERATING	900.00
001-510518-540001-00-0000	Memberships/Subscriptions	OPERATING	1,000.00
001-510518-540003-00-0000	Education & Training	OPERATING	3,000.00
Total			**254,890.57**

GF - Overhead Budget

GF - Overhead Budget		
Category	**2027**	**%**
INS - LIAB/PROP	1,321	0%
OVERHEAD-Town Hall	70,039	2%
OVERHEAD-Utilities	84,800	3%
OVERHEAD-Maint	95,000	3%
OVERHEAD-Misc	523,731	17%
OVERHEAD-Donations	40,000	1%
OVERHEAD-Lobbying	380,000	12%
CAPITAL EXP	1,668,532	53%
DEBT SERVICE	275,503	9%
Total	**3,138,926**	**100%**

GF - Overhead Budget Detail

GF - Overhead

GL Acct No.	Description	Category	Value
001-510519-310900-00-0000	Professional Services	OVERHEAD-Misc	6,500.00
001-510519-340004-00-0000	Various Contractual Services	OVERHEAD-Misc	160,000.00
001-510519-340006-02-0000	Contractual Services-Town Hall Security*	OVERHEAD-Town Hall	3,500.00
001-510519-340006-04-0000	Contractual Services-Town Hall Phone*	OVERHEAD-Town Hall	3,500.00
001-510519-340006-05-0000	Contractual Srvs-Town Hall-Pest Control	OVERHEAD-Town Hall	2,200.00
001-510519-340007-00-0000	Contractual Svc-Computer Related Service	OVERHEAD-Town Hall	60,838.90
001-510519-340011-00-0000	Contractual Services-Prof Services	OVERHEAD-Misc	2,800.00
001-510519-410003-00-0000	Town Hall Line Charge/Internet Connection	OVERHEAD-Utilities	5,000.00
001-510519-410007-00-0000	Internet Connection	OVERHEAD-Utilities	15,500.00
001-510519-411003-00-0000	Postage-Shipping-Fed Express	OVERHEAD-Misc	4,500.00
001-510519-430001-00-0000	Electricity-Town Hall	OVERHEAD-Utilities	56,000.00
001-510519-430010-00-0000	Electricity - Other	OVERHEAD-Utilities	1,800.00
001-510519-431001-00-0000	Water-Town Hall	OVERHEAD-Utilities	6,500.00
001-510519-450002-00-0000	Insurance Expense - General Liability/Prop.	INS - LIAB/PROP	1,320.60
001-510519-460010-00-0000	Maintenance & Repair Car Bldg & Equipmnt	OVERHEAD-Maint	70,000.00
001-510519-460011-00-0000	Maintenance and Repair-3RD FLOOR	OVERHEAD-Maint	3,000.00
001-510519-480003-00-0000	Donations	OVERHEAD-Donations	40,000.00
001-510519-490001-00-0000	Lobbying Expenses	OVERHEAD-Lobbying	380,000.00
001-510519-490003-00-0000	Misc Charges	OVERHEAD-Misc	340,000.00
001-510519-510001-00-0000	Office Supplies-General Office Supplies	OVERHEAD-Misc	4,000.00
001-510519-510002-00-0000	Office Supplies-Software	OVERHEAD-Misc	2,529.15
Subtotal — this page			**1,169,488.65**

GF - Overhead

GL Acct No.	Description	Category	Value
001-510519-510900-00-0000	Office Supplies-Other	OVERHEAD-Misc	1,902.22
001-510519-520900-00-0000	Misc. Market Supplies/Office Supplies	OVERHEAD-Maint	15,000.00
001-510519-630000-00-0000	Improvements to Buildings	OVERHEAD-Maint	7,000.00
001-510519-640000-00-9067	Building Renovations	CAPITAL EXP	30,000.00
001-510519-640000-00-9068	Capital Outlay - Emergency Generator System	CAPITAL EXP	851,831.00
001-510519-640003-00-0000	Equipment, Security, Holiday Deco (+250)	CAPITAL EXP	12,000.00
001-510519-640005-00-0000	Federal Grant - ARPA	CAPITAL EXP	774,701.04
001-510519-710000-00-0000	Debt Service-Principal Payment	DEBT SERVICE	247,172.77
001-510519-720000-00-0000	Debt Service-Interest Payment	DEBT SERVICE	28,330.55
001-510519-810001-00-0000	Grant and Aids -Grant Matches	OVERHEAD-Misc	1,500.00
Total			**3,138,926.23**

Police Budget

Police Budget		
Category	**2027**	**%**
COMPENSATION	3,102,793	49%
PAYROLL TAXES	229,714	4%
RETIREMENT	958,981	15%
INS - EMPLOYEE	813,862	13%
CONTRACTUAL SERVICES	487,079	8%
OPERATING	312,012	5%
INS - LIAB/PROP	264,345	4%
CAPITAL EXP	100,000	2%
Total	**6,268,787**	**100%**

TOWN OF PEMBROKE PARK
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Police Budget Detail

Police

GL Acct No.	Description	Category	Value
001-520521-120000-00-0000	Salaries	COMPENSATION	2,676,730.16
001-520521-122000-00-0000	Salary Incentives	COMPENSATION	23,000.00
001-520521-123000-00-0000	Holiday Pay	COMPENSATION	73,892.85
001-520521-140000-00-0000	Overtime	COMPENSATION	229,170.16
001-520521-150001-00-0000	Special Pay-Employee Awards/Incentives	COMPENSATION	100,000.00
001-520521-210000-00-0000	Fica Taxes Expenses	PAYROLL TAXES	229,713.68
001-520521-220000-00-0000	Employer Contribution - Retirement Exepnse	RETIREMENT	958,981.19
001-520521-230001-00-0000	Group Health Insurance	INS - EMPLOYEE	605,873.57
001-520521-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	65,409.92
001-520521-230001-02-0000	Life Insurance - (Reliance Insurance)	INS - EMPLOYEE	64,297.38
001-520521-230001-05-0000	Life Insurance John Hakcock Co VUL	INS - EMPLOYEE	25,733.60
001-520521-240000-00-0000	Workers Compensation	INS - EMPLOYEE	52,548.00
001-520521-340006-00-0000	Janitorial Services	OPERATING	5,608.01
001-520521-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	278,688.00
001-520521-340011-00-0000	Contractual Services-Computer related	CONTRACTUAL SERVICES	208,391.00
001-520521-400001-00-0000	Travel	OPERATING	12,000.00
001-520521-400006-00-0000	Travel - Per Diem/Meals	OPERATING	6,000.00
001-520521-410001-00-0000	Cellular Phones	OPERATING	21,500.00
001-520521-441001-00-0000	Lease Expense - Automobiles	OPERATING	56,746.02
001-520521-441002-00-0000	Lease Expense-Copiers	OPERATING	2,763.18
001-520521-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	264,345.12
Subtotal — this page			**5,961,391.84**

Police

GL Acct No.	Description	Category	Value
001-520521-510001-00-0000	Office Supplies - General Office Supp	OPERATING	5,000.00
001-520521-510900-00-0000	Uniforms	OPERATING	10,379.58
001-520521-521001-00-0000	Vehicle Expense - Gasoline	OPERATING	98,000.00
001-520521-521002-00-0000	Vehicle Expense - Maintenance & Repair	OPERATING	55,542.19
001-520521-540001-00-0000	Memberships	OPERATING	2,045.80
001-520521-541001-00-0000	Education/Training - Instructor Led Sem	OPERATING	22,623.62
001-520521-599999-00-0000	Miscellaneous Expense	OPERATING	13,803.83
001-520521-640003-00-0000	Machinery and Equipment Law Enforcement	CAPITAL EXP	100,000.00
Total			**6,268,786.86**

TOWN OF PEMBROKE PARK FLORIDA
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Fire Budget

Fire Budget		
Category	**2027**	**%**
CONTRACTUAL SERVICES	4,834,794	100%
Total	**4,834,794**	**100%**

TOWN OF PEMBROKE PARK FLORIDA
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Fire Budget Detail

Fire

GL Acct No.	Description	Category	Value
001-520522-340002-00-0000	Contractual Services-Fire Rescue	CONTRACTUAL SERVICES	4,834,793.52
Total			**4,834,793.52**

Road & Street Budget

Road & Street Budget		
Category	**2027**	**%**
COMPENSATION	360,437	13%
PAYROLL TAXES	27,573	1%
RETIREMENT	47,862	2%
INS - EMPLOYEE	144,926	5%
CONTRACTUAL SERVICES	3,500	0%
OPERATING	263,382	9%
UTILITIES	50,682	2%
INS - LIAB/PROP	21,068	1%
CAPITAL EXP	1,883,912	67%
Total	**2,803,343**	**100%**

TOWN OF PEMBROKE PARK FLORIDA
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Road & Street Budget Detail

Road & Street

GL Acct No.	Description	Category	Value
001-530541-120000-00-0000	Full Time Employee Salaries	COMPENSATION	297,108.89
001-530541-140000-00-0000	Overtime	COMPENSATION	13,670.08
001-530541-150001-00-0000	Special Pay	COMPENSATION	49,658.52
001-530541-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	27,573.47
001-530541-220000-00-0000	Employee Retirement Expense	RETIREMENT	47,862.28
001-530541-230001-00-0000	Group Insurance	INS - EMPLOYEE	111,734.13
001-530541-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	19,166.61
001-530541-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	6,958.59
001-530541-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	2,862.21
001-530541-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	4,204.80
001-530541-340006-01-0000	Town Hall Janitorial	OPERATING	5,500.00
001-530541-340007-00-0000	Contractual Services-Software Maint Fees	CONTRACTUAL SERVICES	3,500.00
001-530541-410001-00-0000	Cellular Phones	OPERATING	2,400.00
001-530541-430009-00-0000	Electricity-Outdoor Lighting	UTILITIES	47,250.00
001-530541-431006-00-0000	Water-Public Works	UTILITIES	3,432.00
001-530541-441001-00-0001	Lease Expense - Vehicles	OPERATING	36,374.40
001-530541-450002-00-0000	Insurance Expense Prop - General Liability	INS - LIAB/PROP	21,067.53
001-530541-460060-00-0000	Maintenance & Repair Car Bldg & Equipmnt	OPERATING	148,400.00
001-530541-460900-00-0000	Maintenance and Repair-Other	OPERATING	4,100.58
001-530541-490900-00-0000	Misc. Charges	OPERATING	20,000.00
001-530541-510001-00-0000	Office Supplies	OPERATING	1,000.00
Subtotal — this page			**873,824.09**

Road & Street Budget Detail (cont’d)

Road & Street

GL Acct No.	Description	Category	Value
001-530541-520003-00-0000	Uniform Expense	OPERATING	2,357.30
001-530541-520900-00-0000	Operating Supplies-Other	OPERATING	2,000.00
001-530541-521001-00-0000	Vehicle Expense-Gasoline	OPERATING	18,900.00
001-530541-521002-00-0000	Vehicle Expense-Mainttenance & Repair	OPERATING	10,000.00
001-530541-521003-00-0000	Vehicle Expense-Tires and Batteries	OPERATING	2,000.00
001-530541-541001-00-0000	Education & Training-Registration/Books	OPERATING	10,350.00
001-530541-640000-00-9081	Quiet Zone/Safety Arms	CAPITAL EXP	400,000.00
001-530541-640000-00-9082	Street Light Maintenance/Light Pole Repairs	CAPITAL EXP	46,154.44
001-530541-640003-00-0000	Capital Outlay-Machinery and Equipment	CAPITAL EXP	1,437,757.14
Total			**2,803,342.97**

Code Enforcement Budget

Code Enforcement Budget		
Category	**2027**	**%**
COMPENSATION	94,087	48%
PAYROLL TAXES	7,198	4%
RETIREMENT	11,806	6%
INS - EMPLOYEE	16,565	8%
CONTRACTUAL SERVICES	10,000	5%
OPERATING	51,127	26%
CAPITAL EXP	7,000	4%
Total	**197,782**	**100%**

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Code Enforcement

GL Acct No.	Description	Category	Value
001-539539-120000-00-0000	Full Time Salaries	COMPENSATION	86,871.86
001-539539-140000-00-0000	Overtime	COMPENSATION	215.05
001-539539-150001-00-0000	Special Pay	COMPENSATION	7,000.00
001-539539-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	7,197.65
001-539539-220000-00-0000	Employee Retirement Expense	RETIREMENT	11,805.89
001-539539-230001-00-0000	Group Insurance	INS - EMPLOYEE	12,597.00
001-539539-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	602.99
001-539539-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	576.24
001-539539-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	600.00
001-539539-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	2,188.80
001-539539-340003-02-0000	Contractual Services-Legal-Non Retainer	CONTRACTUAL SERVICES	10,000.00
001-539539-340006-01-0000	Town Hall-Janitorial	OPERATING	6,408.00
001-539539-400002-00-0000	Travel - Hotel, Airfare, Mileage, Tolls & Meals	OPERATING	7,460.00
001-539539-410001-00-0000	Cell Phones	OPERATING	898.80
001-539539-410002-00-0000	Communications Cost-Beepers	OPERATING	426.67
001-539539-441001-00-0001	Lease Expense - Vehicles	OPERATING	22,929.24
001-539539-470000-00-0000	Printing and Forms	OPERATING	4,400.00
001-539539-520003-00-0000	Uniform Expense	OPERATING	2,000.00
001-539539-521001-00-0000	Vehicle Expense-Gasoline	OPERATING	2,203.92
001-539539-521002-00-0000	Vehicle Expense-Maintenance & Repair	OPERATING	1,000.00
001-539539-540001-00-0000	Memberships	OPERATING	400.00
Subtotal — this page			**187,782.11**

Code Enforcement

GL Acct No.	Description	Category	Value
001-539539-541900-00-0000	Education & Training - Other	OPERATING	3,000.00
001-539539-640003-00-0000	Machinery & Equipment (over $250.00)	CAPITAL EXP	7,000.00
Total			**197,782.11**

TOWN OF PEMBROKE PARK FLORIDA
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Parks Budget

Parks Budget		
Category	**2027**	**%**
COMPENSATION	444,475	35%
PAYROLL TAXES	34,002	3%
RETIREMENT	59,790	5%
INS - EMPLOYEE	159,526	12%
CONTRACTUAL SERVICES	5,534	0%
OPERATING	130,078	10%
UTILITIES	32,638	3%
COMMUNITY EVENTS	162,192	13%
INS - LIAB/PROP	33,708	3%
CAPITAL EXP	221,205	17%
Total	**1,283,149**	**100%**

Parks Budget Detail

Parks

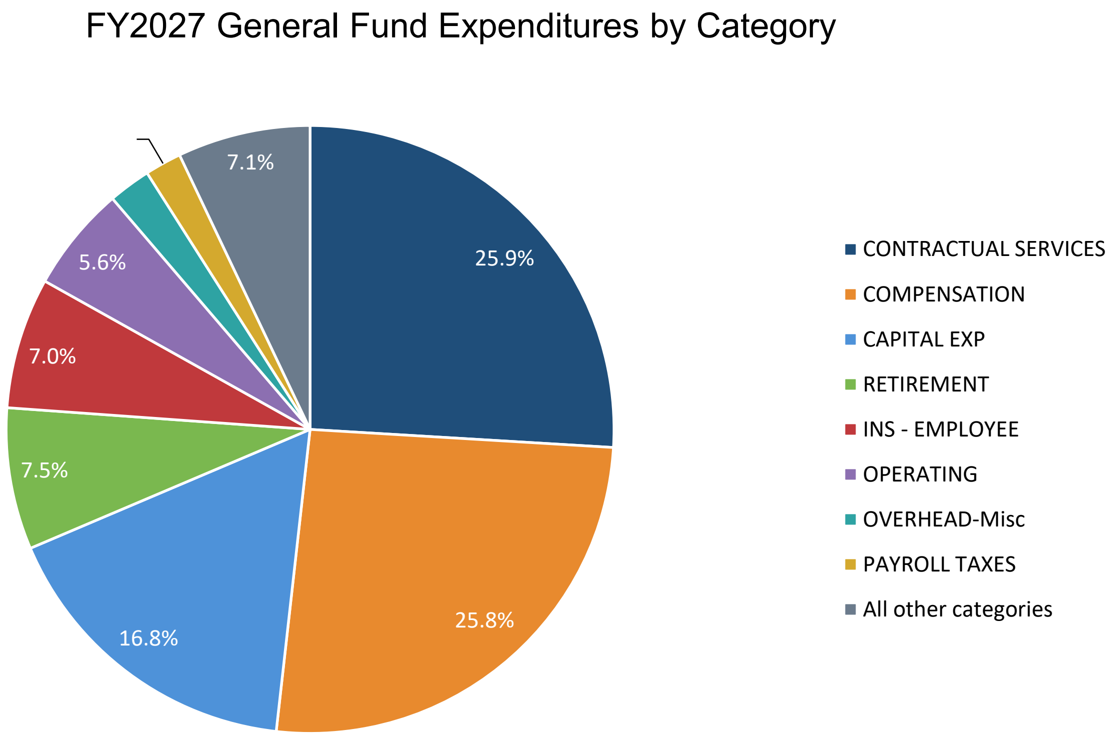
GL Acct No.	Description	Category	Value
001-570572-120000-00-0000	Full Time Salaries	COMPENSATION	384,878.00
001-570572-140000-00-0000	Overtime	COMPENSATION	27,041.02
001-570572-150001-00-0000	Special Pay	COMPENSATION	32,555.89
001-570572-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	34,002.33
001-570572-220000-00-0000	Employee Retirement Expense	RETIREMENT	59,790.10
001-570572-230001-00-0000	Group Insurance	INS - EMPLOYEE	143,982.09
001-570572-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	6,031.98
001-570572-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	4,830.39
001-570572-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	2,901.21
001-570572-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	1,780.80
001-570572-340006-05-0000	Contractual Services	CONTRACTUAL SERVICES	5,534.20
001-570572-400000-00-0000	Travel- Hotel, Airfare, Milage, Tolls & Meals	OPERATING	2,000.00
001-570572-410001-00-0000	Cellular Phones & Beepers	OPERATING	1,447.19
001-570572-410005-00-0000	Phone Line-Behan Park	OPERATING	6,390.71
001-570572-410006-00-0000	Phone Line- Oglesby Preserve	OPERATING	8,638.93
001-570572-430003-00-0000	Electricity	UTILITIES	22,095.82
001-570572-431003-00-0000	Water Charges	UTILITIES	10,542.49
001-570572-441002-00-0000	Vehicle Expense - Interest	OPERATING	33,181.08
001-570572-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	33,708.05
001-570572-460900-00-0000	Maintenance & Repair Car Bldg & Equipmt.	OPERATING	36,275.40
001-570572-490900-00-0000	Other Current Charges-Other	OPERATING	1,380.59
Subtotal — this page			**858,988.27**

Parks Budget Detail (cont'd)

Parks

GL Acct No.	Description	Category	Value
001-570572-510001-00-0000	Office Supplies	OPERATING	3,500.00
001-570572-520003-00-0000	Uniform Expense	OPERATING	4,281.18
001-570572-520900-00-0000	Misc. Charges	OPERATING	20,232.92
001-570572-521001-00-0000	Gasoline Costs	OPERATING	5,250.00
001-570572-521002-00-0000	Vehicle Expense-Maintenance & Repair	OPERATING	5,500.00
001-570572-521003-00-0000	Vehicle Expense-Tires & Batteries	OPERATING	2,000.00
001-570572-640000-00-9049	Pembroke Park Health Fair Festival	COMMUNITY EVENTS	23,000.00
001-570572-640000-00-9051	Pembroke Park- Egg Hunt	COMMUNITY EVENTS	12,600.00
001-570572-640000-00-9052	Pembroke Park- Toy Drive	COMMUNITY EVENTS	12,600.00
001-570572-640000-00-9053	Pembroke Park- Turkey Drive	COMMUNITY EVENTS	12,500.00
001-570572-640000-00-9055	Community Garden	COMMUNITY EVENTS	15,000.00
001-570572-640000-00-9058	School Supply Drive	COMMUNITY EVENTS	3,418.00
001-570572-640000-00-9061	Holiday Decorations	COMMUNITY EVENTS	12,500.00
001-570572-640000-00-9062	Food Distribution Farm Share	COMMUNITY EVENTS	2,415.25
001-570572-640000-00-9063	Holiday Party	COMMUNITY EVENTS	8,158.46
001-570572-640000-00-9070	Fall Music Festival	COMMUNITY EVENTS	20,000.00
001-570572-640000-00-9092	Christmas Display	COMMUNITY EVENTS	35,000.00
001-570572-640000-00-9093	Community Garden Event Programming	COMMUNITY EVENTS	5,000.00
001-570572-640000-00-9094	Mobile Stage	CAPITAL EXP	199,205.00
001-570572-640003-00-0000	Machinery and Equipment Community Garden	CAPITAL EXP	10,000.00
001-570572-640004-00-0000	Parks Equipment	CAPITAL EXP	12,000.00
Total			**1,283,149.08**

Town of Pembroke Park General Fund Expenditure Overview



Category	FY2027	% of Total
CONTRACTUAL SERVICES	6,021,431	25.9%
COMPENSATION	5,994,646	25.8%
CAPITAL EXP	3,905,149	16.8%
RETIREMENT	1,748,678	7.5%
INS - EMPLOYEE	1,618,344	7.0%
OPERATING	1,303,435	5.6%
OVERHEAD-Misc	523,731	2.3%
PAYROLL TAXES	451,337	1.9%
INS - LIAB/PROP	448,964	1.9%
OVERHEAD-Lobbying	380,000	1.6%
DEBT SERVICE	275,503	1.2%
COMMUNITY EVENTS	162,192	0.7%
OVERHEAD-Maint	95,000	0.4%
OVERHEAD-Utilities	84,800	0.4%
UTILITIES	83,320	0.4%
OVERHEAD-Town Hall	70,039	0.3%
OVERHEAD-Donations	40,000	0.2%
Total General Fund	**23,206,570**	**100.0%**

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

Town of Pembroke Park General Fund Expenditure Budget Y/Y Comparison — By Function

Function	FY2026 Budget	FY2027 Budget	$ Chng	% Chng
General Government	5,272,068	6,040,962	768,894	15%
Public Safety	10,073,770	11,003,580	929,810	9%
Culture / Recreation	995,448	1,061,944	66,496	7%
Road & Street	730,342	919,431	189,090	26%
Capital Outlay	6,430,852	3,905,149	(2,525,703)	(39%)
Debt Service	276,000	275,503	(497)	(0%)
Transfers	540,000	-	(540,000)	(100%)
Total	**24,318,480**	**23,206,570**	**(1,111,910)**	**(5%)**

Town of Pembroke Park General Fund Labor Overview

Labor Component	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	5,352,426	5,994,646	642,220	12%
PAYROLL TAXES	450,626	451,337	711	0%
RETIREMENT	1,563,252	1,748,678	185,427	12%
INS - EMPLOYEE	860,884	1,618,344	757,460	88%
Total Labor Cost	**8,227,187**	**9,813,005**	**1,585,818**	**19%**

- FY2027 labor cost of $9,813,005
- 42.3% of General Fund spending
- 62 budgeted positions on the FY2027 employee census
- 5 open positions: Town Manager; AP clerk; Finance Director; Town Planner; Police Officer

Home Department	FY2027 Labor Cost	%
Police	5,105,351	52%
Commission	971,559	10%
Finance	791,233	8%
Parks	697,794	7%
Road & Street	580,800	6%
Admin	436,358	4%
Town Clerk	365,348	4%
IT	354,079	4%
HR	246,846	3%
Planning	133,983	1%
Code Enforcement	129,655	1%
Total General Fund	**9,813,005**	**100%**

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

Town of Pembroke Park General Fund Expenditures — By Category

Expenditure Type	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	5,352,426	5,994,646	642,220	12%
PAYROLL TAXES	450,626	451,337	711	0%
RETIREMENT	1,563,252	1,748,678	185,427	12%
INS - EMPLOYEE	860,884	1,618,344	757,460	88%
CONTRACTUAL SERVICES	6,108,440	6,021,431	(87,009)	(1%)
OPERATING	1,025,700	1,303,435	277,736	27%
UTILITIES	72,800	83,320	10,520	14%
COMMUNITY EVENTS	289,352	162,192	(127,160)	(44%)
INS - LIAB/PROP	475,939	448,964	(26,975)	(6%)
OVERHEAD-Town Hall	33,139	70,039	36,899	111%
OVERHEAD-Utilities	54,001	84,800	30,799	57%
OVERHEAD-Maint	64,815	95,000	30,185	47%
OVERHEAD-Misc	429,739	523,731	93,992	22%
OVERHEAD-Donations	31,786	40,000	8,214	26%
OVERHEAD-Lobbying	258,730	380,000	121,270	47%
CAPITAL EXP	6,430,852	3,905,149	(2,525,703)	(39%)
DEBT SERVICE	276,000	275,503	(497)	(0%)
TRANSFERS OUT	540,000	-	(540,000)	(100%)
Total General Fund	**24,318,480**	**23,206,570**	**(1,111,910)**	**(5%)**

Town of Pembroke Park General Fund Expenditures (Departments)

Department	FY2025A	FY2026 Budget	FY2027	$ Chng	% Chng
Police	4,378,887	6,272,191	6,268,787	(3,404)	(0%)
Fire	4,282,755	5,006,047	4,834,794	(171,253)	(3%)
GF - Overhead	1,074,581	4,430,332	3,138,926	(1,291,405)	(29%)
Road & Street	614,444	2,720,055	2,803,343	83,288	3%
Parks	877,409	1,440,368	1,283,149	(157,219)	(11%)
Commission	725,974	608,614	1,068,611	459,997	76%
Finance	846,112	1,024,204	966,489	(57,715)	(6%)
IT	600,644	619,740	701,613	81,874	13%
Admin	1,107,663	792,501	580,876	(211,625)	(27%)
Town Clerk	332,442	497,207	487,916	(9,291)	(2%)
Legal	333,236	389,000	370,516	(18,484)	(5%)
HR	146,947	278,817	254,891	(23,926)	(9%)
Planning	305,224	90,000	248,877	158,877	177%
Code Enforcement	307,298	149,404	197,782	48,378	32%
Total General Fund	**15,933,615**	**24,318,480**	**23,206,570**	**(1,111,910)**	**(5%)**

Town of Pembroke Park General Fund Reserves

Fund Balance Roll-Forward	General Fund
Audited unassigned fund balance 9/30/2025 (FY2025 ACFR)	8,045,748
FY2026 net result (estimated full year)	(3,936,104)
Projected balance 9/30/2026	**4,109,644**
FY2027 net result (proposed budget, BEFORE fund balance appropriation)	(4,625,476)
Projected balance 9/30/2027	**(515,832)**
Reserve requirement on FY2027 expenditure	3,867,762
Projected available after reserves 9/30/2027	**(4,383,594)**

- Reserve target is 2 months of FY2027 expenditure
- Projected balance at 9/30/2027 of $(515,832)
- Below the reserve target by $4,383,594
- Roll-forward from the audited 9/30/2025 balance in the FY2025 Annual Comprehensive Financial Report. Only FY2026 and FY2027 are unaudited.

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

Capital Improvement Plan FY2027

GL Acct No.	Fund	Department	Project	FY2027	Funding
001-530541-640003-00-0000	General	Road & Street	Capital Outlay-Machinery and Equipment	1,437,757	
401-941002-693200-00-3355	Stormwater	Storm	S.W.25 St. Stormwater Improvement Phas	1,079,328	
001-510519-640000-00-9068	General	GF - Overhead	Capital Outlay - Emergency Generator S	851,831	
001-510519-640005-00-0000	General	GF - Overhead	Federal Grant - ARPA	774,701	ARPA (remaining balance)
001-530541-640000-00-9081	General	Road & Street	Quiet Zone/Safety Arms	400,000	
401-941004-693200-00-3360	Stormwater	Storm	SW 36th Ct Stormwater Rehabilitation p	325,000	
001-570572-640000-00-9094	General	Parks	Mobile Stage	199,205	
400-530535-640003-00-0000	Sewer	Sewer	Machinery & Equipment	115,000	
001-520521-640003-00-0000	General	Police	Machinery and Equipment Law Enforcemen	100,000	
001-530541-640000-00-9082	General	Road & Street	Street Light Maintenance/Light Pole Re	46,154	

Capital Improvement Plan FY2027 (cont'd)

GL Acct No.	Fund	Department	Project	FY2027	Funding
401-941002-693200-00-3354	Stormwater	Storm	John P. Lyons Phase II Engineering & D	37,477	
001-510519-640000-00-9067	General	GF - Overhead	Building Renovations	30,000	
401-530538-640001-00-0000	Stormwater	Storm	Machinery and Equipment New Stormwater	15,000	
001-510516-640003-00-0000	General	IT	Machinery & Equipment	14,000	
001-510519-640003-00-0000	General	GF - Overhead	Equipment, Security, Holiday Deco (+25	12,000	
001-570572-640004-00-0000	General	Parks	Parks Equipment	12,000	
001-570572-640003-00-0000	General	Parks	Machinery and Equipment Community Gard	10,000	
400-530535-640004-00-0000	Sewer	Sewer	Sewer Inspection Camera (Replacement)	10,000	
001-539539-640003-00-0000	General	Code Enforcement	Machinery & Equipment (over $250.00)	7,000	
001-510511-640003-00-0000	General	Commission	Machinery & Equipment (over $250.00)	5,000	

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

Capital Improvement Plan FY2027 (cont'd)

GL Acct No.	Fund	Department	Project	FY2027	Funding
001-510512-640003-00-0000	General	Admin	Machinery and Equipment	3,500	
100-524524-640001-00-0000	Building	Building	Machinery and Equipment	3,000	
001-510513-640003-00-0000	General	Finance	Machinery & Equipment	2,000	
Total Capital Improvement Plan				**5,489,953**	

Town of Pembroke Park

Building Fund

Town of Pembroke Park Building Fund

Function	FY2026 Budget	FY2027 Budget	$ Chng	% Chng
General Government	866,352	1,103,877	237,525	27%
Capital Outlay	16,600	3,000	(13,600)	(82%)
Transfers	109,359	109,359	-	0%
Total	**992,311**	**1,216,236**	**223,925**	**23%**

Town of Pembroke Park Building Fund Revenues

Category	FY2026 Budget	FY2027	$ Chng	% Chng
LICENSES AND PERMIT	915,928	716,926	(199,002)	(22%)
CHARGES FOR SERVICES	-	12,765	12,765	n/a
MISC REVENUES	76,383	60	(76,323)	(100%)
Operating Revenue	**992,311**	**729,752**	**(262,560)**	**(26%)**
Interfund Transfers, net	-	-	-	n/a
Total Sources before reserves	**992,311**	**729,752**	**(262,560)**	**(26%)**

- Permits and fees are budgeted at $716,926 for FY2027
- Operating revenue of $729,752 against spending of $1,216,236, which includes a $109,359 administrative cost allocation transfer out to the General Fund
- Florida expects this fund to be self-supporting

Interfund transfers in are shown separately from operating revenue. Transfers out are budgeted as expenditures within the fund.

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

Building Fund Revenues

Revenues

GL Acct No.	Description	Category	Value
100-000320-322001-00-0000	Building Permits	LICENSES AND PERMIT	576,835.06
100-000320-322001-01-0000	Building Permit - Reinspection Fee	LICENSES AND PERMIT	4,740.00
100-000320-322001-02-0000	Building Dept. Reinstatement Fee	LICENSES AND PERMIT	285.00
100-000320-322001-03-0000	Building Inspection Fee	LICENSES AND PERMIT	29,880.00
100-000320-329109-00-0000	Radon Fees - 10% Restricted for Education	LICENSES AND PERMIT	9,888.37
100-000320-329114-00-0000	Plan Review	LICENSES AND PERMIT	64,458.00
100-000320-329115-00-0000	Processing Fee	LICENSES AND PERMIT	30,840.00
100-000340-341903-00-0000	Certificate of Occupancy Fees	CHARGES FOR SERVICES	510.00
100-000340-341903-01-0000	Certificate of Completion	CHARGES FOR SERVICES	12,255.12
100-000360-369001-01-0000	Other Revenue Building Depatment	MISC REVENUES	60.00
100-000380-389900-00-0000	Use of Fund Balance - FY2027 Balancing Appropriation	FUND BALANCE / RESERVES	486,484.72
Total			**1,216,236.27**

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

Town of Pembroke Park Building Fund — Five Year Summary — Revenues

Revenues	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
LICENSES AND PERMIT	1,245,815	1,052,848	390,786	915,928	716,926	716,926	-13%
CHARGES FOR SERVICES	6,667	24,430	4,610	-	12,765	12,765	18%
MISC REVENUES	55,770	603	820	76,383	60	60	-82%
IMPACT FEE REV	320	-	-	-	-	-	n/a
Operating Revenue	**1,308,572**	**1,077,882**	**396,216**	**992,311**	**729,752**	**729,752**	
Interfund Transfers, net	-	-	-	-	-	-	
Total Sources before reserves	**1,308,572**	**1,077,882**	**396,216**	**992,311**	**729,752**	**729,752**	
Fund Balance Appropriation	-	-	-	-	-	486,485	
Total Sources	**1,308,572**	**1,077,882**	**396,216**	**992,311**	**729,752**	**1,216,236**	

Town of Pembroke Park Building Fund — Five Year Summary — Expenditures

Expenditures	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
COMPENSATION	313,864	167,614	337,580	387,010	614,043	518,195	13%
PAYROLL TAXES	24,196	12,746	25,638	38,160	46,595	39,642	13%
RETIREMENT	54,393	25,608	53,804	66,923	100,142	70,497	7%
INS - EMPLOYEE	56,658	38,613	56,160	54,859	91,815	146,473	27%
CONTRACTUAL SERVICES	243,860	238,062	199,134	248,065	145,677	240,335	-0%
OPERATING	27,726	15,206	12,568	41,336	62,364	56,672	20%
INS - LIAB/PROP	8,508	28,011	31,514	30,000	24,049	32,064	39%
CAPITAL EXP	1,277	-	12,886	16,600	15,089	3,000	24%
TRANSFERS OUT	94,480	98,382	100	109,359	-	109,359	4%
Total Expenditures	**824,962**	**624,243**	**729,385**	**992,311**	**1,099,776**	**1,216,236**	
Net (before fund balance appropriation)	**483,610**	**453,639**	**(333,169)**	**-**	**(370,024)**	**(486,485)**	

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

Building Budget

Building Budget		
Category	**2027**	**%**
COMPENSATION	518,195	43%
PAYROLL TAXES	39,642	3%
RETIREMENT	70,497	6%
INS - EMPLOYEE	146,473	12%
CONTRACTUAL SERVICES	240,335	20%
OPERATING	56,672	5%
INS - LIAB/PROP	32,064	3%
CAPITAL EXP	3,000	0%
TRANSFERS OUT	109,359	9%
Total	**1,216,236**	**100%**

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

Building

GL Acct No.	Description	Category	Value
100-524524-120000-00-0000	Full Time Salaries	COMPENSATION	460,286.22
100-524524-140000-00-0000	Overtime	COMPENSATION	20,316.68
100-524524-150001-00-0000	Special Pay	COMPENSATION	37,592.10
100-524524-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	39,641.92
100-524524-220000-00-0000	Employee Retirement Expense	RETIREMENT	70,496.50
100-524524-230001-00-0000	Group Insurance	INS - EMPLOYEE	120,426.24
100-524524-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	5,574.31
100-524524-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	5,722.80
100-524524-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	11,830.04
100-524524-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	2,919.31
100-524524-340004-00-0000	Contractural Services-Planning	CONTRACTUAL SERVICES	1,833.30
100-524524-340006-01-0000	Contractual Service-Town Hall-Janitorial	OPERATING	4,200.00
100-524524-340007-00-0000	Contractual Services-Software Maint Fees	CONTRACTUAL SERVICES	36,495.69
100-524524-340012-01-0000	Contractual Services-Bldg Dept Elect	CONTRACTUAL SERVICES	32,749.93
100-524524-340012-02-0000	Contractual Services-Bldg Dept Plumb	CONTRACTUAL SERVICES	53,327.00
100-524524-340012-03-0000	Contractual Services-Bldg Dept Mech	CONTRACTUAL SERVICES	53,327.00
100-524524-340012-05-0000	Contractual Services Business Tax. Structural	CONTRACTUAL SERVICES	28,756.56
100-524524-340012-99-0000	Contractual Services-Bldg Dept Structural	CONTRACTUAL SERVICES	27,196.00
100-524524-340013-00-0000	Contractual Services-User Fees Ink Force	CONTRACTUAL SERVICES	6,650.00
100-524524-400001-00-0000	Travel	OPERATING	6,510.00
100-524524-410001-00-0000	Cell Phone	OPERATING	3,272.98
Subtotal — this page			**1,029,124.58**

Building Budget Detail (cont'd)

Building

GL Acct No.	Description	Category	Value
100-524524-410002-00-0000	Communications Cost-Beepers	OPERATING	426.67
100-524524-441001-00-0001	Lease Expense - Vehicles	OPERATING	22,289.16
100-524524-441002-01-0000	Lease Expense-Copier	OPERATING	773.00
100-524524-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	32,064.00
100-524524-490900-00-0000	Misc. Charges	OPERATING	4,894.03
100-524524-510001-00-0000	Office Supplies	OPERATING	1,585.17
100-524524-510900-00-0000	Office Supplies- Other	OPERATING	3,414.86
100-524524-520003-00-0000	Uniforms	OPERATING	2,113.99
100-524524-521001-00-0000	Vehicle Expense-Gasoline Costs	OPERATING	1,000.00
100-524524-540001-00-0000	Memberships/Subscription	OPERATING	1,798.81
100-524524-541900-00-0000	Education & Training-Registration/Books	OPERATING	4,393.00
100-524524-581400-00-0000	Interfund Transfer Out	TRANSFERS OUT	109,359.00
100-524524-640001-00-0000	Machinery and Equipment	CAPITAL EXP	3,000.00
Total			**1,216,236.27**

Town of Pembroke Park Building Fund Labor Overview

Labor Component	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	387,010	518,195	131,185	34%
PAYROLL TAXES	38,160	39,642	1,482	4%
RETIREMENT	66,923	70,497	3,574	5%
INS - EMPLOYEE	54,859	146,473	91,613	167%
Total Labor Cost	**546,951**	**774,806**	**227,855**	**42%**

- FY2027 labor cost of $774,806
- 63.7% of Building Fund spending
- 6 budgeted positions on the FY2027 employee census
- 0 open positions
- Shared Public Works positions are split across funds as the census directs

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

Town of Pembroke Park Building Fund Reserves

Fund Balance Roll-Forward	Building Fund
Audited fund balance 9/30/2025 (FY2025 ACFR)	1,723,355
FY2026 net result (estimated full year)	(370,024)
Projected balance 9/30/2026	**1,353,331**
FY2027 net result (proposed budget, BEFORE fund balance appropriation)	(486,485)
Projected balance 9/30/2027	**866,846**
Reserve requirement on FY2027 expenditure	202,706
Projected available after reserves 9/30/2027	**664,140**

- Reserve target is 2 months of FY2027 expenditure
- Projected balance at 9/30/2027 of $866,846
- Above the reserve target by $664,140
- Roll-forward from the audited 9/30/2025 balance in the FY2025 Annual Comprehensive Financial Report. Only FY2026 and FY2027 are unaudited.

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

Town of Pembroke Park

Stormwater Fund

Town of Pembroke Park Stormwater Fund Revenues

Category	FY2026 Budget	FY2027	$ Chng	% Chng
GRANT REVENUE	568,029	475,000	(93,029)	(16%)
CHARGES FOR SERVICES	3,827,482	1,426,252	(2,401,230)	(63%)
INTEREST INCOME	-	97,827	97,827	n/a
Operating Revenue	**4,395,511**	**1,999,080**	**(2,396,431)**	**(55%)**
Interfund Transfers, net	500,000	-	(500,000)	(100%)
Total Sources before reserves	**4,895,511**	**1,999,080**	**(2,896,431)**	**(59%)**

- Stormwater utility fees of $1,426,252 are 71% of operating revenue
- State grant revenue of $475,000
- Spending of $2,770,630 includes a $546,794 administrative cost allocation transfer out to the General Fund
- FY26 was budgeted over historical run rate. FY27 in line with historical service revenue trends.

Interfund transfers in are shown separately from operating revenue. Transfers out are budgeted as expenditures within the fund.

Revenues

GL Acct No.	Description	Category	Value
401-000330-334360-00-0000	Storm Water Management State Grant	GRANT REVENUE	475,000.00
401-000340-343500-00-0000	Stormwater Management Utility Fees	CHARGES FOR SERVICES	1,426,252.43
401-000360-361100-02-0000	Interest - Revenue- LGIP	INTEREST INCOME	97,827.30
401-000380-389900-00-0000	Use of Fund Balance - FY2027 Balancing Appropriation	FUND BALANCE / RESERVES	771,550.56
Total			**2,770,630.29**

Town of Pembroke Park Stormwater Fund

Function	FY2026 Budget	FY2027 Budget	$ Chng	% Chng
Enterprise Funds (Utilities)	682,511	767,032	84,521	12%
Capital Outlay	8,794,538	1,456,804	(7,337,733)	(83%)
Transfers	546,794	546,794	-	0%
Total	**10,023,842**	**2,770,630**	**(7,253,212)**	**(72%)**

TOWN OF PEMBROKE PARK FLORIDA
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Town of Pembroke Park Stormwater Fund — Five Year Summary — Revenues

Revenues	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
GRANT REVENUE	-	60,000	458,029	568,029	744,176	475,000	n/a
CHARGES FOR SERVICES	1,535,055	1,520,596	1,189,462	3,827,482	1,426,252	1,426,252	-2%
MISC REVENUES	-	-	4,000	-	-	-	n/a
INTEREST INCOME	62,322	143,785	94,921	-	109,738	97,827	12%
IMPACT FEE REV	12,110	1,334	-	-	-	-	n/a
Operating Revenue	**1,609,486**	**1,725,715**	**1,746,412**	**4,395,511**	**2,280,167**	**1,999,080**	
Interfund Transfers, net	-	-	-	500,000	600,000	-	
Total Sources before reserves	**1,609,486**	**1,725,715**	**1,746,412**	**4,895,511**	**2,880,167**	**1,999,080**	
Fund Balance Appropriation	-	-	-	-	-	771,551	
Total Sources	**1,609,486**	**1,725,715**	**1,746,412**	**4,895,511**	**2,880,167**	**2,770,630**	

Town of Pembroke Park Stormwater Fund — Five Year Summary — Expenditures

Expenditures	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
COMPENSATION	223,964	289,577	352,439	241,064	335,948	336,825	11%
PAYROLL TAXES	16,176	22,109	26,800	28,247	-	25,767	12%
RETIREMENT	213,807	12,778	47,473	41,500	47,812	43,540	-33%
INS - EMPLOYEE	44,402	37,367	62,770	30,000	41,393	78,532	15%
CONTRACTUAL SERVICES	-	167,892	98,002	105,000	16,820	54,000	n/a
OPERATING	38,026	78,158	19,984	73,200	83,234	107,313	30%
UTILITIES	43,135	43,832	26,529	40,000	29,401	37,852	-3%
REPAIRS AND MAINT	119,037	128,119	7,651	70,000	4,714	50,000	-19%
INS - LIAB/PROP	44,443	34,420	33,075	53,500	24,902	33,202	-7%
CAPITAL EXP	-	-	100	8,794,538	5,566,989	1,456,804	n/a
TRANSFERS OUT	159,255	-	-	546,794	-	546,794	36%
Total Expenditures	**902,244**	**814,251**	**674,823**	**10,023,842**	**6,151,212**	**2,770,630**	
Net (before fund balance appropriation)	**707,243**	**911,464**	**1,071,589**	**(5,128,331)**	**(3,271,046)**	**(771,551)**	

Stormwater Budget

Stormwater Budget		
Category	**2027**	**%**
COMPENSATION	336,825	12%
PAYROLL TAXES	25,767	1%
RETIREMENT	43,540	2%
INS - EMPLOYEE	78,532	3%
CONTRACTUAL SERVICES	54,000	2%
OPERATING	107,313	4%
UTILITIES	37,852	1%
REPAIRS AND MAINT	50,000	2%
INS - LIAB/PROP	33,202	1%
CAPITAL EXP	1,456,804	53%
TRANSFERS OUT	546,794	20%
Total	**2,770,630**	**100%**

Stormwater

GL Acct No.	Description	Category	Value
401-530538-120000-00-0000	Salaries	COMPENSATION	272,252.39
401-530538-140000-00-0000	Overtime	COMPENSATION	14,572.32
401-530538-150001-00-0000	Special Pay	COMPENSATION	50,000.20
401-530538-210000-00-0000	FICA Taxes	PAYROLL TAXES	25,767.11
401-530538-220000-00-0000	Employee Retirement Expense	RETIREMENT	43,540.32
401-530538-230001-00-0000	Group Insurance - Health	INS - EMPLOYEE	65,125.89
401-530538-230001-01-0000	Group Insurance - Dental & Vision	INS - EMPLOYEE	4,063.62
401-530538-230001-02-0000	Group Life Insurance - SIC	INS - EMPLOYEE	3,235.71
401-530538-230001-05-0000	Life Insurance - JHC VUL	INS - EMPLOYEE	855.27
401-530538-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	5,251.20
401-530538-340007-00-0000	Contractual Services-Software Maint. Fee	CONTRACTUAL SERVICES	18,000.00
401-530538-340008-00-0000	Contractual Services	CONTRACTUAL SERVICES	6,000.00
401-530538-340011-00-0000	Professional Services	CONTRACTUAL SERVICES	30,000.00
401-530538-410001-00-0000	Cell Phones/Beepers	OPERATING	2,251.56
401-530538-430006-00-0000	Electricity-Drainage Pumps	UTILITIES	37,852.50
401-530538-441002-00-0000	Lease Expense	OPERATING	35,511.48
401-530538-450002-00-0000	Insurance - Prop & General Liability	INS - LIAB/PROP	33,202.22
401-530538-460900-00-0000	Maintenance & Repair Cars, Building & Other	REPAIRS AND MAINT	50,000.00
401-530538-490900-00-0000	Misc. Charges	OPERATING	35,000.00
401-530538-520003-00-0000	Uniform Expense	OPERATING	4,000.00
401-530538-520004-00-0000	Fuel	OPERATING	11,550.00
Subtotal — this page			**748,031.79**

TOWN OF PEMBROKE PARK
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Stormwater Budget Detail (cont'd)

Stormwater

GL Acct No.	Description	Category	Value
401-530538-521003-00-0000	Vehicle Expense - Tires & Batteries (Shared)	OPERATING	10,000.00
401-530538-541001-00-0000	Memberships/Subscriptions and Dues	OPERATING	7,500.00
401-530538-541002-00-0000	Education & Training,Registration, Books	OPERATING	1,500.00
401-530538-581400-00-0000	Interfund Transfer Out	TRANSFERS OUT	546,794.00
401-530538-640001-00-0000	Machinery and Equipment New Stormwater Truck	CAPITAL EXP	15,000.00
401-941002-693200-00-3354	John P. Lyons Phase II Engineering & Design #3354	CAPITAL EXP	37,477.00
401-941002-693200-00-3355	S.W.25 St. Stormwater Improvement Phase III #3355	CAPITAL EXP	1,079,327.50
401-941004-693200-00-3360	SW 36th Ct Stormwater Rehabilitation project	CAPITAL EXP	325,000.00
Total			**2,770,630.29**

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

Town of Pembroke Park Stormwater Fund Expenditures

Expenditure Type	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	241,064	336,825	95,761	40%
PAYROLL TAXES	28,247	25,767	(2,480)	(9%)
RETIREMENT	41,500	43,540	2,040	5%
INS - EMPLOYEE	30,000	78,532	48,532	162%
CONTRACTUAL SERVICES	105,000	54,000	(51,000)	(49%)
OPERATING	73,200	107,313	34,113	47%
UTILITIES	40,000	37,852	(2,148)	(5%)
REPAIRS AND MAINT	70,000	50,000	(20,000)	(29%)
INS - LIAB/PROP	53,500	33,202	(20,298)	(38%)
CAPITAL EXP	8,794,538	1,456,804	(7,337,733)	(83%)
TRANSFERS OUT	546,794	546,794	-	0%
Total	**10,023,842**	**2,770,630**	**(7,253,212)**	**(72%)**

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

Town of Pembroke Park Stormwater Fund Labor Overview

Labor Component	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	241,064	336,825	95,761	40%
PAYROLL TAXES	28,247	25,767	(2,480)	(9%)
RETIREMENT	41,500	43,540	2,040	5%
INS - EMPLOYEE	30,000	78,532	48,532	162%
Total Labor Cost	**340,811**	**484,664**	**143,853**	**42%**

- FY2027 labor cost of $484,664
- 17.5% of Stormwater Fund spending
- 3.5 budgeted positions on the FY2027 employee census
- 0 open positions
- Shared Public Works positions are split across funds as the census directs

Town of Pembroke Park Stormwater Fund Reserves

Fund Balance Roll-Forward	Stormwater Fund
Audited unassigned fund balance 9/30/2025 (FY2025 ACFR)	9,596,802
FY2026 net result (estimated full year)	(3,271,046)
Projected balance 9/30/2026	**6,325,756**
FY2027 net result (proposed budget, BEFORE fund balance appropriation)	(771,551)
Projected balance 9/30/2027	**5,554,206**
Reserve requirement on FY2027 expenditure	1,385,315
Projected available after reserves 9/30/2027	**4,168,891**

- Reserve target is 6 months of FY2027 expenditure
- Projected balance at 9/30/2027 of $5,554,206
- Above the reserve target by $4,168,891
- Roll-forward from the audited 9/30/2025 balance in the FY2025 Annual Comprehensive Financial Report. Only FY2026 and FY2027 are unaudited.

Town of Pembroke Park

Sewer Fund

Town of Pembroke Park Sewer Fund Expenditures

Expenditure Type	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	462,887	287,252	(175,635)	(38%)
PAYROLL TAXES	35,271	21,975	(13,296)	(38%)
RETIREMENT	94,128	43,540	(50,588)	(54%)
INS - EMPLOYEE	68,712	76,434	7,722	11%
CONTRACTUAL SERVICES	2,041,073	1,356,956	(684,117)	(34%)
OPERATING	78,400	110,180	31,780	41%
UTILITIES	71,000	78,311	7,311	10%
REPAIRS AND MAINT	239,261	80,000	(159,261)	(67%)
INS - LIAB/PROP	40,000	44,000	4,000	10%
CAPITAL EXP	953,548	125,000	(828,548)	(87%)
TRANSFERS OUT	236,761	236,761	-	0%
Total	**4,321,042**	**2,460,410**	**(1,860,632)**	**(43%)**

Town of Pembroke Park Sewer Fund Revenues

Category	FY2026 Budget	FY2027	$ Chng	% Chng
CHARGES FOR SERVICES	3,862,494	2,963,755	(898,739)	(23%)
INTEREST INCOME	55,000	84,487	29,487	54%
Operating Revenue	**3,917,494**	**3,048,243**	**(869,252)**	**(22%)**
Interfund Transfers, net	40,000	-	(40,000)	(100%)
Total Sources before reserves	**3,957,494**	**3,048,243**	**(909,252)**	**(23%)**

- Sewer charges for service of $2,963,755
- Interest income of $84,487
- Spending of $2,460,410 includes a $236,761 administrative cost allocation transfer out to the General Fund
- Sewer is the only fund in surplus before appropriation, at $587,832, and draws no fund balance

Interfund transfers in are shown separately from operating revenue. Transfers out are budgeted as expenditures within the fund.

TOWN OF PEMBROKE PARK FLORIDA
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Sewer Revenues

Revenues

GL Acct No.	Description	Category	Value
400-000340-343501-00-0000	Sewer Service Charges	CHARGES FOR SERVICES	2,889,761.08
400-000340-343502-00-0000	Fixture Charges	CHARGES FOR SERVICES	73,994.40
400-000360-361100-02-0000	Interest - Revenue- LGIP	INTEREST INCOME	84,487.21
Total			**3,048,242.69**

Town of Pembroke Park Sewer Fund — Five Year Summary — Revenues

Revenues	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
CHARGES FOR SERVICES	3,143,975	3,356,226	2,465,691	3,862,494	2,963,755	2,963,755	-1%
INTEREST INCOME	55,491	127,296	84,204	55,000	96,537	84,487	11%
IMPACT FEE REV	207,597	11,482	-	-	-	-	n/a
Operating Revenue	**3,407,062**	**3,495,004**	**2,549,896**	**3,917,494**	**3,060,292**	**3,048,243**	
Interfund Transfers, net	-	-	-	40,000	48,000	-	
Total Sources before reserves	**3,407,062**	**3,495,004**	**2,549,896**	**3,957,494**	**3,108,292**	**3,048,243**	
Fund Balance Appropriation	-	-	-	-	-	-	
Total Sources	**3,407,062**	**3,495,004**	**2,549,896**	**3,957,494**	**3,108,292**	**3,048,243**	

TOWN OF PEMBROKE PARK FLORIDA

The Small Town that Means Big Business

Town of Pembroke Park Sewer Fund — Five Year Summary — Expenditures

Expenditures	FY2023	FY2024	FY2025	FY2026 Budget	FY2026 Est	FY2027 Budget	4-Yr AAGR
COMPENSATION	175,219	366,320	129,689	462,887	574,183	287,252	13%
PAYROLL TAXES	15,042	27,518	9,914	35,271	43,121	21,975	10%
RETIREMENT	(106,842)	201,211	62,260	94,128	91,400	43,540	n/a
INS - EMPLOYEE	28,288	37,015	31,663	68,712	94,371	76,434	28%
CONTRACTUAL SERVICES	1,183,027	1,312,012	836,884	2,041,073	1,149,120	1,356,956	3%
OPERATING	50,050	93,155	47,333	78,400	60,900	110,180	22%
UTILITIES	73,286	73,247	60,436	71,000	69,046	78,311	2%
REPAIRS AND MAINT	851,892	234,624	96,421	239,261	72,887	80,000	-45%
INS - LIAB/PROP	50,899	17,244	42,023	40,000	31,731	44,000	-4%
CAPITAL EXP	159	-	3,016	953,548	868,292	125,000	429%
DEBT SERVICE	-	-	8,420	-	-	-	n/a
TRANSFERS OUT	314,438	-	479	236,761	-	236,761	-7%
Total Expenditures	**2,635,458**	**2,362,345**	**1,328,536**	**4,321,042**	**3,055,051**	**2,460,410**	
Net (before fund balance appropriation)	**771,604**	**1,132,660**	**1,221,360**	**(363,548)**	**53,242**	**587,832**	

TOWN OF PEMBROKE PARK FLORIDA
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Sewer Budget

Sewer Budget		
Category	**2027**	**%**
COMPENSATION	287,252	12%
PAYROLL TAXES	21,975	1%
RETIREMENT	43,540	2%
INS - EMPLOYEE	76,434	3%
CONTRACTUAL SERVICES	1,356,956	55%
OPERATING	110,180	4%
UTILITIES	78,311	3%
REPAIRS AND MAINT	80,000	3%
INS - LIAB/PROP	44,000	2%
CAPITAL EXP	125,000	5%
TRANSFERS OUT	236,761	10%
Total	**2,460,410**	**100%**

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

Sewer

GL Acct No.	Description	Category	Value
400-530535-120000-00-0000	Regular Full Time Salary	COMPENSATION	272,252.39
400-530535-150001-00-0000	Special Pay	COMPENSATION	15,000.00
400-530535-210000-00-0000	FICA Taxes	PAYROLL TAXES	21,974.81
400-530535-220000-00-0000	Employee Retirement Expense	RETIREMENT	43,540.32
400-530535-230001-00-0000	Group Insurance - Health	INS - EMPLOYEE	65,125.89
400-530535-230001-01-0000	Group Insurance - Dental & Vision	INS - EMPLOYEE	4,063.62
400-530535-230001-02-0000	Group Life Insurance (SIC)	INS - EMPLOYEE	3,235.71
400-530535-230001-05-0000	Life Insurance - JHC VUL	INS - EMPLOYEE	855.27
400-530535-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	3,153.60
400-530535-310900-00-0000	Other Professional Services	CONTRACTUAL SERVICES	20,000.00
400-530535-340005-00-0000	Contractual Services-Engineering	CONTRACTUAL SERVICES	75,000.00
400-530535-340007-00-0000	Contractual Services-Software Maitenance	CONTRACTUAL SERVICES	4,550.00
400-530535-340009-01-0000	Sewer Maintenenace & Treatment - Hollywood	CONTRACTUAL SERVICES	1,232,406.22
400-530535-340009-02-0000	Misc. Contractual Services-Sewer Department	CONTRACTUAL SERVICES	25,000.00
400-530535-400001-00-0000	Travel	OPERATING	3,670.00
400-530535-410001-00-0000	Cellular Phones/Beepers	OPERATING	7,330.00
400-530535-430007-00-0000	Electricity-Sewer Pumps	UTILITIES	56,907.27
400-530535-431001-00-0000	Water-Town Hall	UTILITIES	1,404.10
400-530535-431006-00-0000	Water-Public Works	UTILITIES	20,000.00
400-530535-441001-00-0000	Lease Expense - Vehicles	OPERATING	54,692.88
400-530535-450002-00-0000	Insurance - Property & Liability FLC	INS - LIAB/PROP	44,000.00
Subtotal — this page			**1,974,162.08**

Sewer Budget Detail (cont'd)

Sewer

GL Acct No.	Description	Category	Value
400-530535-460050-00-0000	Maintenance-Lift Stations	REPAIRS AND MAINT	75,000.00
400-530535-460060-00-0000	Maint & Repair-Maintenance-Equip Streets	REPAIRS AND MAINT	5,000.00
400-530535-490900-00-0000	Misc. Charges	OPERATING	15,000.00
400-530535-510001-00-0000	Office Supplies-General Office Supplies	OPERATING	1,500.00
400-530535-520003-00-0000	Operating Supplies-Uniform Expense	OPERATING	1,674.35
400-530535-520900-00-0000	Operating Supplies-Other	OPERATING	10,000.00
400-530535-521001-00-0000	Vehicle Expense-Gasoline	OPERATING	9,450.00
400-530535-522000-00-0000	Vehicle Expense - Tires & Batteries (Shared)	OPERATING	2,000.00
400-530535-540001-00-0000	Memberships	OPERATING	1,863.00
400-530535-541001-00-0000	Education & Training-Registration/Books	OPERATING	3,000.00
400-530535-581400-00-0000	Interfund Transfer Out	TRANSFERS OUT	236,761.00
400-530535-640003-00-0000	Machinery & Equipment	CAPITAL EXP	115,000.00
400-530535-640004-00-0000	Sewer Inspection Camera (Replacement)	CAPITAL EXP	10,000.00
Total			**2,460,410.43**

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

Town of Pembroke Park Sewer Fund

Function	FY2026 Budget	FY2027 Budget	$ Chng	% Chng
Enterprise Funds (Utilities)	3,130,733	2,098,649	(1,032,084)	(33%)
Capital Outlay	953,548	125,000	(828,548)	(87%)
Transfers	236,761	236,761	-	0%
Total	**4,321,042**	**2,460,410**	**(1,860,632)**	**(43%)**

Town of Pembroke Park Sewer Fund Labor Overview

Labor Component	FY2026 Budget	FY2027	$ Chng	% Chng
COMPENSATION	462,887	287,252	(175,635)	(38%)
PAYROLL TAXES	35,271	21,975	(13,296)	(38%)
RETIREMENT	94,128	43,540	(50,588)	(54%)
INS - EMPLOYEE	68,712	76,434	7,722	11%
Total Labor Cost	**660,999**	**429,202**	**(231,797)**	**(35%)**

- FY2027 labor cost of $429,202
- 17.4% of Sewer Fund spending
- 3.5 budgeted positions on the FY2027 employee census
- 0 open positions
- Shared Public Works positions are split across funds as the census directs

Town of Pembroke Park Sewer Fund Reserves

Fund Balance Roll-Forward	Sewer Fund
Audited unassigned fund balance 9/30/2025 (FY2025 ACFR)	7,517,785
FY2026 net result (estimated full year)	53,242
Projected balance 9/30/2026	**7,571,027**
FY2027 net result (proposed budget, BEFORE fund balance appropriation)	587,832
Projected balance 9/30/2027	**8,158,859**
Reserve requirement on FY2027 expenditure	1,230,205
Projected available after reserves 9/30/2027	**6,928,654**

- Reserve target is 6 months of FY2027 expenditure
- The fund is in surplus before appropriation, so no fund balance is appropriated
- Projected balance at 9/30/2027 of $8,158,859
- Above the reserve target by $6,928,654
- Roll-forward from the audited 9/30/2025 balance in the FY2025 Annual Comprehensive Financial Report. Only FY2026 and FY2027 are unaudited.

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

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 TENTATIVE 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:	Continued First Budget Public Hearing - September 15, 2026
Prepared For:	Budget Hearing
Staff Contact:	David Sigerson
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 2026 which includes all real property with the Town.

	The Town is required to adopt a Tentative Millage Rate at the Continued First Budget Public Hearing scheduled for September 15, 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 -
Lissette Rodrigquez, Assistant Finance Director
Stephanie Woodbury, Procurement Administrator
Jacob Horowitz, Town Attorney
David Sigerson, Town Manager
Cynthia Garcia-Lima, Town Clerk

Attachments:

1. 2026-065 - millage rate

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 TENTATIVE 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:	First Budget Public Hearing - September 9, 2026
Prepared For:	Budget Hearing
Staff Contact:	David Sigerson
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 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 - 9/1/2026
Jacob Horowitz, Town Attorney	Approved - 9/3/2026
David Sigerson, Town Manager	Approved - 9/3/2026
Cynthia Garcia-Lima, Town Clerk	Final Approval - 9/4/2026

Attachments:

1. 2026-065 - millage rate

RESOLUTION NO. 2026-065

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK ADOPTING A TENTATIVE 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 tentative millage rate of 8.5000 mills for General Fund budget purposes for Fiscal Year 2026-2027, which represents a 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:	Continued First Budget Public Hearing - September 15, 2026
Prepared For:	Budget Hearing
Staff Contact:	David Sigerson
Dept/Group:	Finance
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 public hearing to discuss the tentative budget. The first scheduled Public Budget hearing was set for Wednesday, September 9, 2026, at 6:00 p.m. and was continued to September 15, 2026, at 5:01 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 -
Jacob Horowitz, Town Attorney
David Sigerson, Town Manager
Cynthia Garcia-Lima, Town Clerk

Attachments:

1. Resolution No: 2026-066 Tentative Budget

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:	First Budget Public Hearing - September 9, 2026
Prepared For:	Budget Hearing
Staff Contact:	David Sigerson
Dept/Group:	Finance
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 - 9/1/2026
Jacob Horowitz, Town Attorney	Approved - 9/3/2026
David Sigerson, Town Manager	Approved - 9/3/2026
Cynthia Garcia-Lima, Town Clerk	Final Approval - 9/4/2026

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

Town of Pembroke Park
Resolution No: 2026-066

EXHIBIT A