

Town of Pembroke Park

FY2026 Budget

September 24th, 2025



Budget Summary

BUDGET SUMMARY

TOWN OF PEMBROKE PARK

FISCAL YEAR 2025-2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF

THE TOWN OF PEMBROKE PARK

ARE 5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund	8.5000				
Voted Fund	0.0000				
ESTIMATED REVENUES:	General Fund	Special Revenue Fund	Stormwater Fund	Sewer Fund	Total All Funds
TAXES					
Millage per \$1,000					
Ad Valorem Taxes 8.5000	\$10,369,336	\$ -	\$ -	\$ -	\$10,369,336
Franchise & Utility Taxes	1,584,879	-			1,584,879
Utility Services Tax	1,851,414	-			1,851,414
Local Opt Gas Tax	118,611	-			118,611
Charges for Services	700,000	-		3,001,133	3,701,133
Investment Earnings	300,000	-		55,000	355,000
Intergovernmental	798,759	-			798,759
Fines and Forfeitures	42,000	-			42,000
Miscellaneous	175,000	76,383	568,029	-	819,411
Licenses and Permits	831,479	915,928	1,500,000		3,247,408
TOTAL SOURCES	\$ 16,771,480	\$ 992,311	\$ 2,068,029	\$ 3,056,133	\$ 22,887,952
Grants	\$ 2,067,144	\$ -	\$ -	\$ -	\$ 2,067,144
Transfers In	892,915	-			892,915
Fund Balance / Reserves / Net Assets	461,350	-	2,327,482	861,361	3,650,193
TOTAL REVENUES TRANSFERS BALANCES	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,205
EXPENDITURES					
General Government	5,022,905	-	-	-	5,022,905
Public Safety	10,418,665	936,469	-	-	11,355,134
Culture / Recreation	1,112,895	-	-	-	1,112,895
Enterprise Funds (Utilities)		-	680,840	3,114,141	3,794,981
Road & Street	730,342	-	-	-	730,342
Physical Environment / Capital Outlay	1,897,433	-	3,540,000	550,000	5,987,433
TOTAL SOURCES	\$ 19,182,240	\$ 936,469	\$ 4,220,840	\$ 3,664,141	\$ 28,003,690
Transfers Out	434,650	30,242	174,671	253,353	892,916
Debt Service	276,000	-	-	-	276,000
Fund Balance / Reserves / Net Assets	299,999	25,600	-	-	325,599
TOTAL APPROPRIATED EXPENDITURES	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,205
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE TOWN OF PEMBROKE PARK AS A PUBLIC RECORD					



Town of Pembroke Park Overview

Budget is comprised of the following funds:

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

} Enterprise Funds

The General Fund comprises the following Departments:

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



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

Governmental Funds

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

Enterprise Funds

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

Combined Available Reserves (excl. Restricted)

Ending Fund Balance	25,234,628
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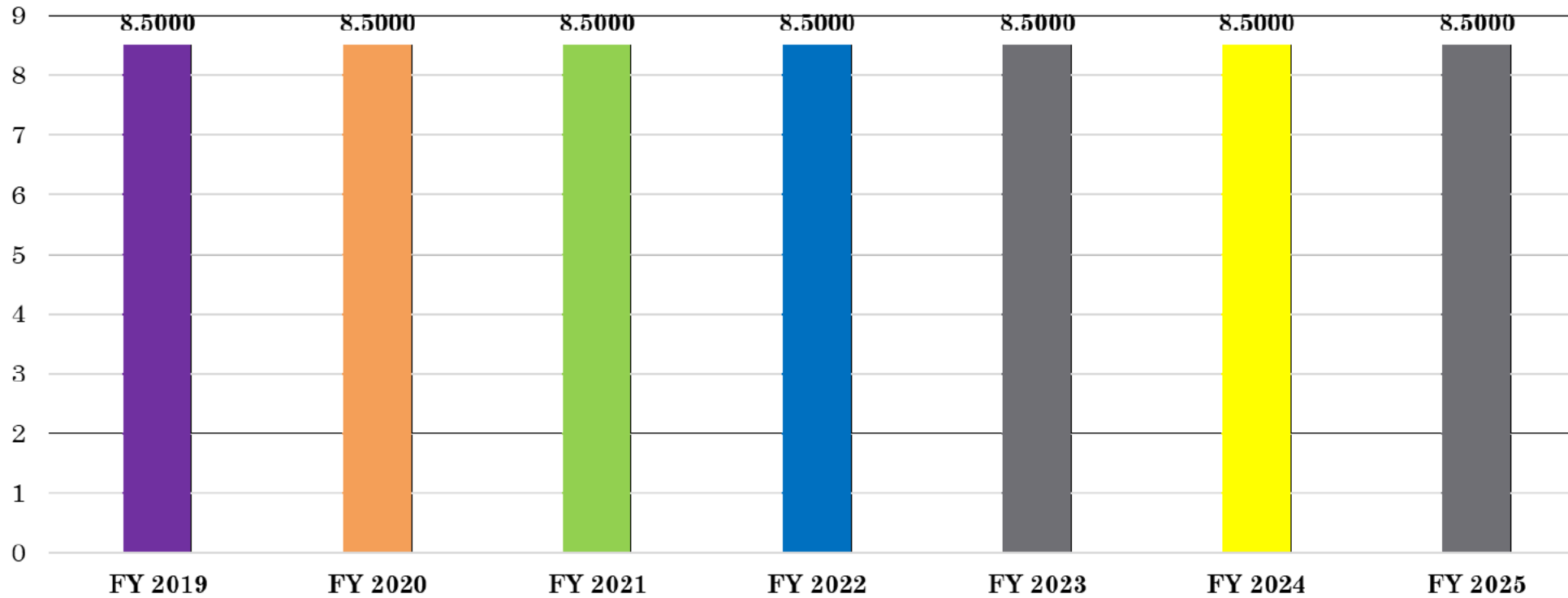
Total Net Position	29,248,489
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*Represents full depreciated value of Sewer-related net investments and long-term infrastructure

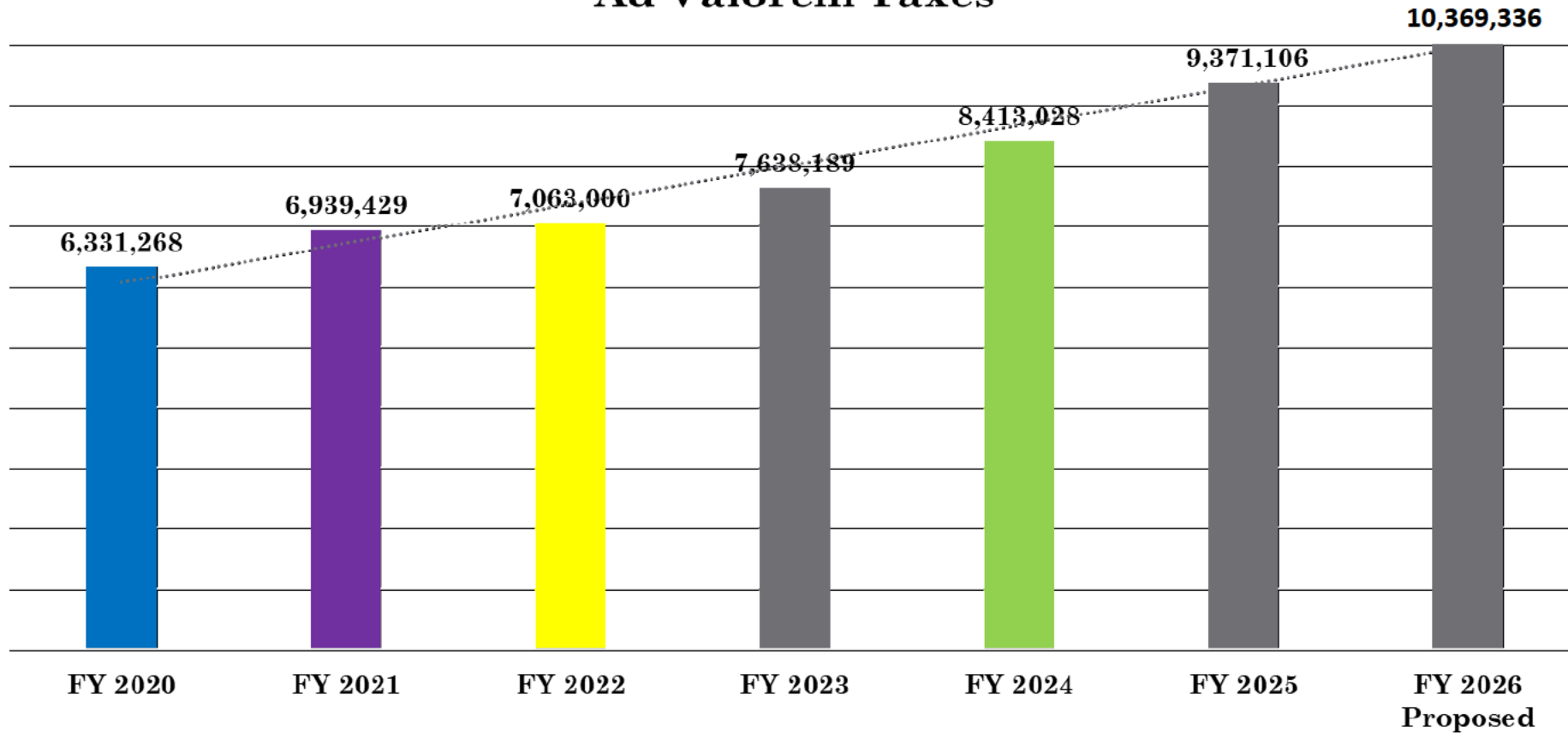


Town of Pembroke Park Millage Overview

MILLAGE RATE HISTORY



Ad Valorem Taxes



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



BUDGET HEADLINES

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



MILLAGE RATE SCENARIOS

		Option A: Same	Option B: Rolled-Back Millage Rate 7.8676		
	FY 2025 Baseline for Comparison	Projection	Projection	Difference to Baseline	% Change
Total Taxable Value	1,176,209,249	1,270,752,015	1,270,752,015	94,542,766	8.04%
Millage Rate	8.5000	8.5000	7.8676	-0.63	8.04%
Ad Valorem Taxes at 100%	9,997,779	10,801,392	9,997,769	-10	0.0%
Ad Valorem Taxes at 95%	9,497,890	10,261,323	9,497,880	-10	0.0%

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

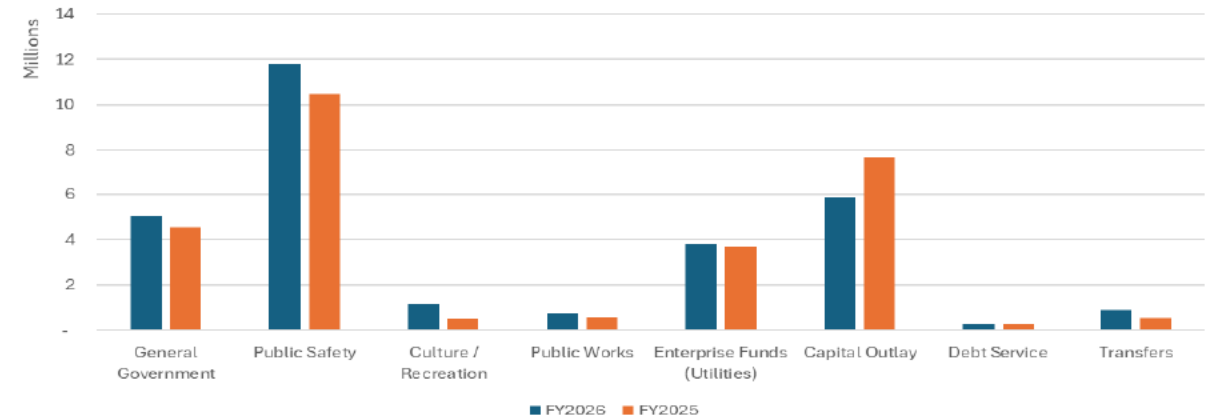


TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	\$ 10,369,336	\$ -	\$ -	\$ -	\$ 10,369,336
3	Franchise Fees	\$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	\$ 118,611	-	-	-	118,611
	Utility Services Tax	\$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	\$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	\$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	\$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	\$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	\$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	\$ 16,771,480	\$ 992,311	\$ 2,068,029	\$ 3,056,133	\$ 22,887,951
13	Other Resources:					
14	Grants	\$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	\$ 892,914	-	-	-	892,914
16	From Reserves	\$ 461,350	-	2,327,482	861,361	3,650,193
17	Total Sources	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
		-	-	-	-	
	Expenditures, Uses					
18	General Government	\$ 5,022,905	-	-	-	5,022,905
19	Public Safety	10,853,313	936,469	-	-	11,789,780
20	Culture / Recreation	1,112,897	-	-	-	1,112,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	680,840	3,114,141	3,794,981
24	Capital Outlay	1,762,783	25,600	3,540,000	550,000	5,878,383
25	Total Expenditures	\$ 19,482,239	\$ 962,069	\$ 4,220,840	\$ 3,664,141	\$ 28,329,287
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	434,650	30,242	174,671	253,353	892,916
31	Total Expenditures & Other Uses	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
32	Net	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
		0	0	0	0	(0)
	From	To	Amount			
33	Building Fund	General Fund	30,242	Cover OH Allocation		
34	Stormwater Fund	General Fund	174,671	Cover OH Allocation		
36	Sewer Fund	General Fund	253,353	Cover OH Allocation		
	General Fund	General Fund	434,650	Cover OH Allocation		
39	Total Transfers		892,916			

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

Total Government Budgeted Expenditures



Town of Pembroke Park General Fund

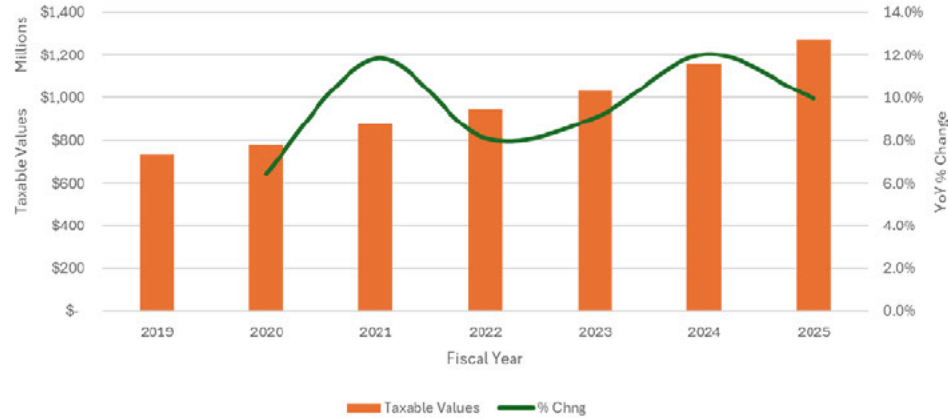


Town of Pembroke Park

Ad Valorem Taxes (Property Taxes)

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

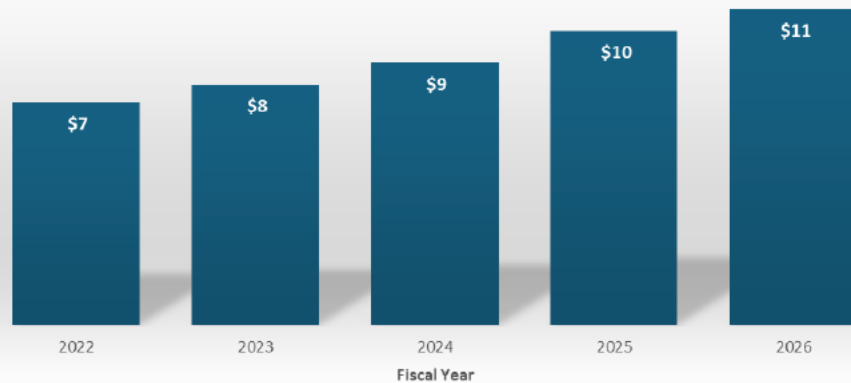
Property Tax Data



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

6-YR CAGR OF 8.1%

Ad Valorem Revenue (\$ Million)



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

Allowed to budget 96%



TOWN OF PEMBROKE PARK FLORIDA ARPA FUNDS DRAWDOWN

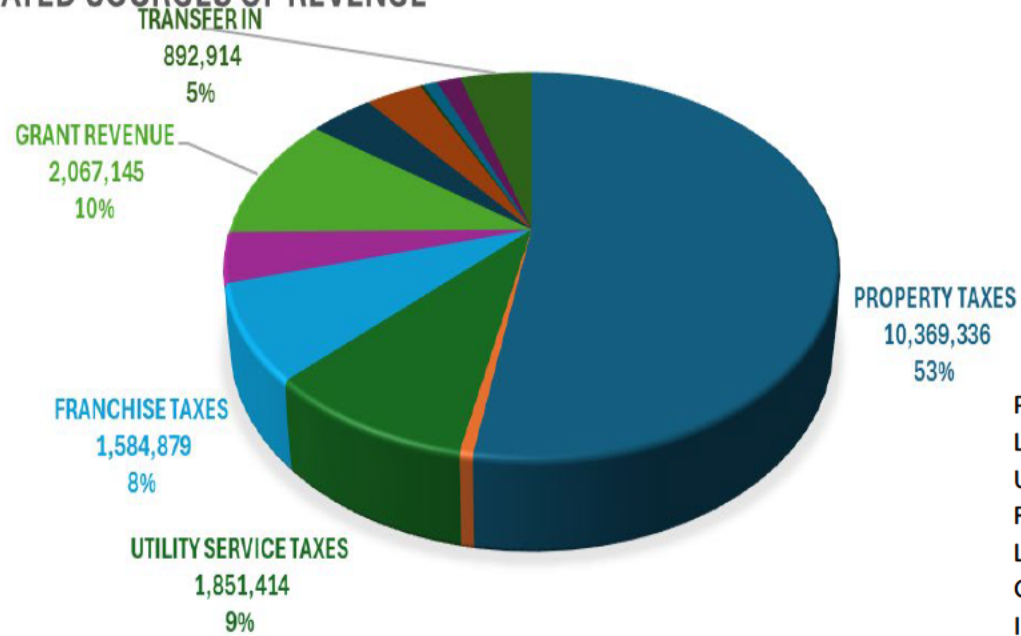
<u>Revenues Received</u>	<u>Prior Years Usage</u>	<u>2025 Usage</u>	<u>2026 Balance</u>
\$ 3,380,262	\$ 487,636	\$ 701,006	\$ 2,191,620

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



Town of Pembroke Park General Fund Revenues

FY26 ESTIMATED SOURCES OF REVENUE



PROPERTY TAXES
LOCAL OPTION GAS TAX
UTILITY SERVICE TAXES
FRANCHISE TAXES
LICENSES AND PERMIT
GRANT REVENUE
INTERGOVERNMENTAL REVENUES
CHARGES FOR SERVICES
FINES AND FORFEITURES
MISC REVENUES
INTEREST INCOME
TRANSFER IN

Drop in Misc. Revenues reflect the elimination of BTR

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



Employee Census

Last Name	First Name	Job Title	Department	Hire Date	FY 25 - 26 Budget
		Business Relations Manager	Administration	08/22/2025	90,000.04
		Public Information Officer	Administration	09/19/2025	90,000.04
		Human Resources Director	Administration	05/05/2025	140,000.12
		Town Manager	Administration	10/21/2024	207,398.10
		Executive Assistant to Town Manager	Administration	08/12/2024	90,000.04
		Applicant Advocate	Administration	06/04/2025	81,900.00
					Admin Total
Building					
		Chief Building Official	Building	01/07/2025	141,750.18
		Business Tax Receipts Clerk	Building	08/03/2021	56,699.97
		Building and Facilities Manager	Building	07/30/2001	92,400.10
		Building Clerk/Permit Technician	Building	10/21/2024	49,358.40
		Administrative Assistant- Building	Building	11/06/2023	56,891.45
					Bldg Total
Clerk's Office					
		Town Clerk	Clerk's Office	11/25/2024	135,438.94
		Assistant/Deputy Town Clerk	Clerk's Office	02/03/2025	78,826.80
					Clerk Total
Code Compliance					
		Code Compliance Clerk	Code	10/21/2024	49,089.46
					Code Total
Commission					
		Legislative Assistant - Part-Time	Commission	04/21/2025	25,935.00
		Commissioner	Commission	08/31/2021	70,000.06
		Commissioner	Commission	04/01/2019	70,000.06
		Commissioner	Commission	03/20/2023	70,000.06
		Commissioner	Commission	03/12/2003	70,000.06
		Legislative Assistant - Part-Time	Commission	09/19/2025	52,000.00
		Commissioner	Commission	03/20/2023	70,000.06
		Legislative Assistant - Part-Time	Commission	07/10/2025	25,935.00
		Legislative Assistant - Part-Time	Commission	08/18/2025	25,935.00
		Legislative Assistant - Part-Time	Commission	03/07/2023	54,600.00
					Comm. Total
Finance and Budget					
		Accounts Payable (AP) Clerk	Finance and Budget	06/04/2025	53,551.68
		Finance and Budget Director	Finance and Budget	09/23/2024	161,437.38
		Accounts Receivable/Payroll Clerk	Finance and Budget	01/18/2012	91,162.66
		Procurement Assistant & RFP Specialist	Finance and Budget	06/06/2025	163,800.00
		Assistant Finance Director	Finance and Budget	02/10/2022	131,250.08
		Procurement Administrator	Finance and Budget	06/21/2004	88,607.22
					Fin Total



The Small Town that Means Big Business

Employee Census (cont'd)

Last Name	First Name	Job Title	Department	Hire Date	FY 25 - 26 Budget
IT					
		Network Support Specialist	IT	06/02/2025	68,250.00
		IT Director	IT	07/06/2020	152,368.84
					IT Total
Parks					
		Maintenance Worker	Parks	07/24/2023	42,596.00
		Horticulture and Recreation Specialist	Parks	09/23/2024	59,193.42
		Maintenance Crew Leader - Parks	Parks	08/06/2005	70,961.70
		Maintenance Worker - Parks	Parks	10/01/2023	49,997.58
		Maintenance Worker - Parks	Parks	11/07/2022	51,887.68
Open Role	Vacant	Facilities Maintenance	Parks		65,000.00
					Parks Total
Police					
		Police Lieutenant	Police	10/01/2022	123,550.13
		Police Sergeant	Police	06/19/2025	106,725.96
		Police Officer	Police	12/23/2024	71,474.02
		Police Officer	Police	08/08/2025	83,928.06
		Police Detective	Police	08/26/2024	79,553.07
		Police Sergeant	Police	10/01/2022	101,935.14
		Police Chief	Police	04/15/2024	207,398.10
		Community Service Aide	Police	11/27/2024	54,600.00
		Police Sergeant	Police	10/01/2022	101,935.14
		Police Officer	Police	02/12/2024	64,216.15
		Police Officer	Police	10/07/2024	64,216.15
		Police Officer	Police	05/19/2025	83,927.84
		Administrative Assistant to Chief of Police	Police	09/09/2024	90,000.04
		Police Officer	Police	07/06/2025	75,000.09
		Police Sergeant	Police	10/01/2022	101,935.14
		Records & Evidence Custodian	Police	02/06/2023	64,575.26
		Police Officer	Police	01/28/2019	89,569.17
		Police Major/ Deputy Chief	Police	06/03/2024	165,000.16
		Police Officer	Police	05/12/2025	83,927.84
		Police Captain	Police	03/03/2025	150,000.24
		Police Officer	Police	02/06/2023	79,553.07
		Police Detective	Police	01/14/2025	83,928.00
		Police Officer	Police	10/01/2022	71,474.02
Open Role	Vacant	Police Officer	Police		71,474.02
Open Role	Vacant	Police Officer	Police		71,474.02
					Police Total



The Small Town that Means Big Business

Employee Census (cont'd)

Last Name	First Name	Job Title	Department	Hire Date	FY 25 - 26 Budget
Roads					
		Maintenance Worker - Roads & Streets	Roads	11/13/2023	51,880.40
		Maintenance Leader - Roads & Streets	Roads	06/11/2012	68,218.80
		Maintenance Worker - Roads & Streets	Roads	01/23/2023	51,880.40
		Maintenance Worker - Roads & Streets	Roads	08/18/2025	54,600.00
					Roads Total
Sewer					
		Administrative Operations Manager - PW	Sewer	08/01/2025	94,500.12
		Project Manager - Public Works	Sewer	08/01/2025	118,649.96
		Deputy Public Services Director	Sewer	09/23/2024	118,988.74
		Public Services Director	Sewer	06/06/2025	157,499.94
					Pub W. Total
Stormwater					
		Vacuum Truck Operator - Crew Lead	Stormwater	01/03/2023	64,449.84
		Maintenance Worker - Stormwater Wastewater	Stormwater	04/03/2023	51,929.49
		Superintendent	Stormwater	11/30/2015	99,750.04
		Maintenance Worker - Stormwater Wastewater	Stormwater	01/22/2024	57,225.17
		Maintenance Worker - Stormwater Wastewater	Stormwater	10/06/1997	26,330.85
					SW Total

Department/Fund	# Employees	Salaries Total
Administration	6	699,298.34
Building	5	397,100.10
Clerk's Office	2	214,265.74
Code	1	49,089.46
Commission	10	534,405.30
Finance and Budget	6	689,809.02
IT	2	220,618.84
Parks	6	339,636.38
Police	25	2,341,370.83
Roads	4	226,579.60
Sewer	4	489,638.76
Stormwater	5	299,685.39
	76	6,501,497.76

* Legislative Aide Salaries are projected full-time in this analysis



Town of Pembroke Park General Fund

TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

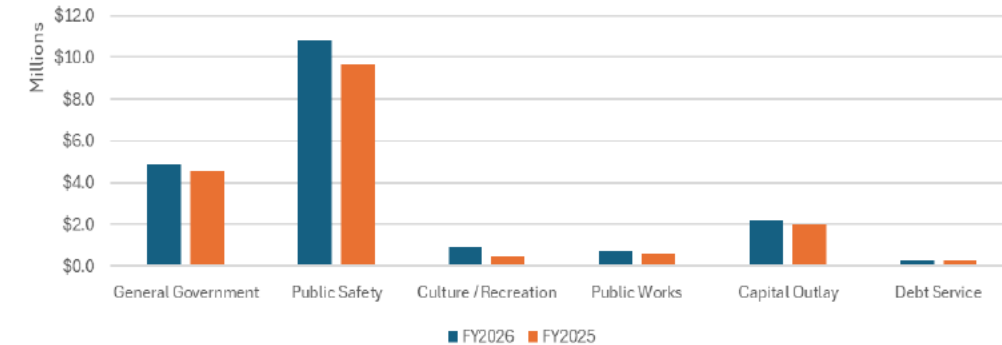
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2	Property Taxes	\$ 10,369,336	\$ -	\$ -	\$ -	\$ 10,369,336
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4	Local Opt Gas Tax	\$ 118,611	-	-	-	118,611
	Utility Services Tax	\$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	\$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	\$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	\$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	\$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	\$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	\$ 16,771,480	\$ 992,311	\$ 2,068,029	\$ 3,056,133	\$ 22,887,951
13	Other Resources:					
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		-	-	-	-	-
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19	Public Safety	10,853,313	936,469	-	-	11,789,780
20	Culture / Recreation	1,112,897	-	-	-	1,112,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	680,840	3,114,141	3,794,981
24	Capital Outlay	1,762,783	25,600	3,540,000	550,000	5,878,383
25	Total Expenditures	\$ 19,482,239	\$ 962,069	\$ 4,220,840	\$ 3,664,141	\$ 28,329,287
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	434,650	30,242	174,671	253,353	892,916
31	Total Expenditures & Other Use	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
32	Net	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
		0	0	0	0	(0)
	From	To	Amount			
33	Building Fund	General Fund	30,242	Cover OH Allocation		
34	Stormwater Fund	General Fund	174,671	Cover OH Allocation		
36	Sewer Fund	General Fund	253,353	Cover OH Allocation		
	General Fund	General Fund	434,650	Cover OH Allocation		
39	Total Transfers		892,916			

Function

General Government	FY2025	FY2026	\$ Chng
Public Safety			
Culture / Recreation			
Road & Street			
Capital Outlay			
Debt Service			
Reserves			

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

General Fund Budgeted Expenditures



Town of Pembroke Park General Fund

Revenues	Method	3 Yr AAGR	Audit FY 2021	Audit FY 2022	Unaudited FY 2023	Est FY 2024	Est FY 2025	Prelim Budget FY 2026
PROPERTY TAXES	Appraiser	12%	\$ 6,635,594	\$ 7,133,140	\$ 7,733,029	\$ 8,413,028	\$ 9,371,106	\$ 10,369,336
LOCAL OPTION GAS TAX	Forecast	4%	102,500	110,040	108,277	112,367	115,334	118,611
UTILITY SERVICE TAXES	Forecast	11%	1,226,214	1,386,422	1,459,862	1,587,897	1,705,445	1,851,414
FRANCHISE TAXES	Forecast	13%	931,748	1,001,788	1,158,523	1,268,583	1,387,608	1,584,879
LICENSES AND PERMIT	Forecast	4%	492,058	555,462	468,611	476,300	558,054	831,479
GRANT REVENUE	Est	-19%	3,439,276	66,414	115,196	197,166	1,938,000	2,067,145
INTERGOVERNMENTAL REVENUES	Forecast	9%	676,123	789,371	776,055	842,372	893,393	798,759
CHARGES FOR SERVICES	Forecast	10%	446,972	472,138	530,418	567,863	609,310	700,000
FINES AND FORFEITURES	AAGR	90%	8,118	44,675	370,560	51,200	119,758	42,000
MISC REVENUES	AAGR	-6%	183,918	116,347	118,694	149,820	152,609	175,000
INTEREST INCOME	Est	57%	21,749	(351,099)	185,965	178,750	120,000	300,000
TRANSFER IN	Other Funds	11%	593,768	172,851	568,173	98,382	816,500	892,914
		6%	\$ 14,758,038	\$ 11,497,550	\$ 13,593,362	\$ 13,943,728	\$ 17,787,116	\$ 19,731,539

Other Sources								
From Reserves			-	1,203,493	277,258		405,008	461,350
Total Sources			14,758,038	12,701,043	13,870,620	13,943,728	18,192,124	20,192,889

Expense								
COMPENSATION	Payroll Date	29%	\$ 1,836,999	\$ 2,004,066	\$ 3,668,139	3,147,090	4,422,791	\$ 5,569,817
PAYROLL TAXES	Payroll Date	33%	131,353	145,917	272,734	236,550	353,823	441,626
INS - EMPLOYEE	Payroll Date	19%	448,443	394,956	635,809	601,490	797,028	847,414
OPERATING	Dept Tabs	28%	343,146	406,918	714,375	715,160	786,676	1,045,267
CAPITAL EXP	CapX	83%	259,175	1,092,989	1,626,092	1,313,470	3,173,120	2,197,433
INS - LIAB/PROP	Dept Tabs	81%	55,866	62,670	135,377	327,730	642,860	705,348
RETIREMENT	Payroll Date	34%	387,266	305,979	804,986	1,110,803	1,072,142	1,585,763
CONTRACTUAL SERVICES	Dept Tabs	-7%	7,208,532	7,525,249	5,006,354	5,154,620	5,805,696	6,452,910
UTILITIES	Dept Tabs	11%	55,774	61,872	73,692	66,980	77,971	71,300
DEBT SERVICE	Fixed	NA	-	53,756	45,769	275,500	276,000	276,000
OVERHEAD-Misc	GF-OH Tab	-6%	221,922	133,352	210,567	168,220	185,042	146,468
OVERHEAD-Town Hall	GF-OH Tab	-33%	145,438	71,974	33,610	47,060	54,119	30,326
OVERHEAD-Utilities	GF-OH Tab	-18%	98,983	94,147	75,010	53,110	58,421	54,001
OVERHEAD-Maint	GF-OH Tab	-27%	267,118	178,590	290,318	102,600	117,990	92,971
OVERHEAD-Donations	GF-OH Tab	57%	3,890	8,822	6,340	19,650	21,615	17,315
OVERHEAD-Lobbying	GF-OH Tab	30%	118,628	119,000	205,395	263,190	289,509	258,730
COMMUNITY EVENTS	Dept Tabs	-43%	207,351	40,784	66,053	52,110	57,321	400,200
Total Expenses		14%	\$ 11,789,885	\$ 12,701,043	\$ 13,870,620	\$ 13,655,333	\$ 18,192,124	\$ 20,192,889
				8%	9.2%	-1.6%	33.2%	11.0%

Other Uses								
To Reserves			2,968,153	-	-	288,395		
Total Uses			\$ 14,758,038	\$ 12,701,043	\$ 13,870,620	\$ 13,943,728	\$ 18,192,124	\$ 20,192,889

Highlights

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



Town of Pembroke Park General Fund – By Dept.

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

Dept	3 Yr AAGR	Audit FY 2021	Audit FY 2022	Unaudited FY 2023	Est FY 2024	Est FY 2025	Prelim Budget FY 2026		
Commission	14%	371,671	222,781	384,449	566,120	651,004	608,614	●	-6.5%
Admin	-58%	1,054,940	1,102,624	985,460	183,407	847,547	792,501	●	-6.5%
Finance	-11%	592,211	529,508	508,835	430,438	596,231	881,738	●	47.9%
Legal	-1%	424,157	338,967	649,858	416,070	519,666	405,000	●	-22.1%
Planning	-2%	274,565	305,150	273,733	261,300	287,430	90,000	●	-68.7%
IT	NA	-	41,231	455,224	467,346	484,072	619,740	●	28.0%
Town Clerk	NA	-	-	121,385	467,682	392,378	397,207	●	1.2%
HR	NA	-	-	-	63,376	85,000	298,817	●	251.5%
GF-Overhead	7%	749,034	552,144	748,278	929,330	1,002,696	875,811	●	-12.7%
Police	2%	3,632,406	4,775,505	4,493,436	3,825,895	4,390,868	6,272,691	●	42.9%
Fire	6%	3,468,493	3,652,284	3,847,980	4,146,940	5,561,634	5,418,128	●	-2.6%
Road & Street	19%	521,923	522,685	517,228	936,310	2,513,474	2,230,342	●	-11.3%
Code Enforcement	17%	156,252	215,280	237,166	257,383	278,709	149,404	●	-46.4%
Parks	9%	544,233	442,885	647,589	703,736	581,415	1,152,897	●	98.3%
	5%	<u>\$ 11,789,885</u>	<u>\$ 12,701,043</u>	<u>\$ 13,870,620</u>	<u>\$ 13,655,333</u>	<u>\$ 18,192,124</u>	<u>\$ 20,192,889</u>		



Town of Pembroke Park General Fund – Revenues

Town of Pembroke Park General Fund - By Dept.



General Fund Revenues Overview

General Fund Revenues	Account Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Forecast	2025-2026 Proposed	Description
001-000310-311001-00-0000	Tangible Personal Property Taxes	\$ 667,501	\$ 792,617	\$ 785,100	\$ 865,660	\$ 1,084,528	\$ 1,104,933	
001-000310-311001-01-0000	Ad Valorem Taxes	5,835,053	6,233,242	6,814,288	7,471,449	9,093,316	9,264,404	
001-000310-311002-00-0000	Ad Valorem Taxes - Delinquent	100,980	103,391	127,560	106,110	298,306	-	On July 1, pursuant to Section 197.413, Florida Statutes, Tax Warrants are issued on all unpaid tangible personal property.
001-000310-311002-01-0000	Tangible Personal Prop. Taxes - Delinquent	32,061	3,890	6,027	11,450	23,587	-	
001-000310-312410-00-0000	Local Option Gas Tax	102,500	110,040	108,277	103,493	101,214	118,611	
001-000310-314100-00-0000	Electric Utility Tax	800,962	801,777	992,997	1,013,432	823,351	1,281,659	
001-000310-314300-00-0000	Water Utility Tax	271,212	302,706	306,453	359,491	299,284	387,630	
001-000310-314400-00-0000	Gas Utility Tax	16,442	18,805	15,606	20,603	18,832	21,952	
001-000310-315100-01-0000	Communication Tax	137,597	134,790	142,290	127,174	118,485	158,024	
001-000310-323100-00-0000	Electric Franchise Fee	575,111	562,920	762,444	736,593	502,336	994,224	
001-000310-323400-00-0000	Gas Franchise Fee	7,229	37,001	9,983	17,840	13,085	28,513	
001-000310-323700-00-0000	Garbage Franchise Fee	332,645	257,750	381,846	413,645	316,671	459,993	
001-000310-323901-00-0000	Towing Franchise Fee	10,000	-	-	-	-	-	
001-000310-323902-00-0000	Bus Stop Shelter Franchise Fee	2,512	-	-	-	-	-	
001-000310-323903-00-0000	Bus Stop Benches Franchise Fee	4,250	4,250	4,250	-	-	-	Bus benches annual fee
001-000320-316000-00-0000	Business Tax Receipt - Local	135,213	19,165	107,004	125,289	(40,271)	-	BTRs are no longer being collected
001-000320-322002-01-0000	Electrical Permit-Reinspection Fee	3,250	8,700	-	-	1,636	2,042	
001-000320-322002-03-0000	Electrical Inspection Fee	150	100	-	-	-	-	
001-000320-329101-00-0000	Certificate of Use Permits	27,387	1,050	17,637	15,000	2,262	2,824	
001-000320-329102-00-0000	Building Inspection Fees	3,525	6,000	-	-	4,188	5,227	
001-000320-329102-01-0000	Building Reinspection Fee B.T.R.	(125)	-	-	-	-	-	
001-000320-329103-00-0000	Fire Inspection Fees Business Tax	14,425	23,120	24,630	21,870	19,200	23,965	
001-000320-329103-01-0000	Fire Inspection Fees Annual Renewals	116,051	183,609	71,732	109,892	59,227	73,925	
001-000320-329103-04-0000	Fire Inspection Fees Permits	-	-	32,164	27,480	15,796	19,717	
001-000320-329103-05-0000	Fire Reinspection Fee B.T.R.	-	260	1,275	2,620	-	-	BTRs are no longer being collected
001-000320-329103-06-0000	Fire Reinspection Fee	-	-	65,679	76,316	38,346	47,863	
001-000320-329105-00-0000	Code Enforcement Admin Fees	74,964	117,256	4,733	304,499	198,688	247,997	
001-000320-329106-00-0000	Zoning & Variance Fees	-	1,825	-	-	-	-	
001-000320-329106-01-0000	Zoning & Variance & Site Plan Fees	150	-	31,250	38,400	16,227	20,254	
001-000320-329107-00-0000	Engineering-Planning Services	(150)	-	12,660	44,769	125,756	106,700	
001-000320-329108-00-0000	Alarm Registration Fees	3,225	84	1,455	61	175	218	
001-000320-329500-00-0000	Other License, Fees, Permits	-	5,000	23,596	20,000	5,455	6,808	
001-000330-331350-00-0000	Federal Grant	3,380,261	1,690,131	115,196	-	373,390	2,067,145	Remaining ARPA funds
001-000330-334800-00-0000	Other Grants	59,015	66,414	-	252,777	-	-	Uncertainty around grants in FY 26
001-000330-335125-00-0000	Municipal Revenue Sharing Program	219,586	264,555	254,631	261,968	258,082	541,520	
001-000330-335140-00-0000	Mobile Home Licenses	4,355	5,525	5,167	4,334	4,078	5,090	
001-000330-335150-00-0000	Alcoholic Beverage Licenses	9,418	10,595	11,601	7,999	10,162	12,684	
001-000330-335180-00-0000	Half Cent Sales Tax	456,537	483,507	521,423	493,510	470,623	533,017	Estimates are calculated by the Fl. Dept. of Revenue's Office of Tax Research.
001-000330-338200-00-0000	Business Tax - County	2,381	76	540	-	-	-	
001-000340-341905-00-0000	Lien Searches	4,075	3,575	2,650	3,000	3,663	35,000	Expected to raise Lien Search rates
001-000340-342601-00-0000	EMS Transport Collections	440,572	401,128	522,668	496,629	396,523	564,000	Town raised EMS rates
001-000340-342602-00-0000	Police Off-Duty Detail	-	-	638	-	-	-	



General Fund Revenues Overview

General Fund Revenues	Account Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Forecast	2025-2026 Proposed	Description
001-000340-347200-02-0000	Park Facility Rental-Preserve	1,250	3,900	3,825	3,850	690	30,000	Estimate based on increased # of events and activities (sponsors, donations, etc)
001-000340-349001-04-0000	Reimbursable Charges Filing Fees	2,700	-	-	-	2,727	3,404	
001-000340-349001-06-0000	Reimbursable Charges Legal Services	3,327	-	-	-	-	-	
001-000340-349001-07-0000	Reimbursable Charges Misc., Late and Intererest Fee	922	-	-	-	-	-	
001-000340-349001-08-0000	Reimbursable Charges Planning Services	70,510	49,265	20,080	15,575	160	199	
001-000350-351001-00-0000	Local Law Enforcement Trust Fund Fines	1,004	230	-	-	-	-	
001-000350-351001-01-0000	Justice-Law Enforcement Trust	-	-	6,832	8,712	4,862	4,000	
001-000350-351002-00-0000	Rec. Vehicle Inspection Fee Revenue	1,075	1,259	1,275	700	1,009	20,000	
001-000350-351002-02-0000	Police Department Fees	-	-	(664)	2,438	(135,377)	43,750	
001-000350-351003-00-0000	False Alarm Fees	5,450	3,625	1,575	825	655	750	
001-000350-351004-00-0000	Code Enforcement Fines	-	39,536	15,467	19,657	23,284	20,000	
001-000350-354001-00-0000	Code Enforcement Fines - Per Diem	(25)	-	-	-	-	-	
001-000350-359001-00-0000	Other Fines and Forfeitures	1,688	1,314	12,928	44,577	19,567	12,000	
001-000360-324610-00-0000	Impact Fees - Parks	502	-	-	-	-	-	
001-000360-361100-00-0000	Interest/Penalties - Ad Valorem/Tangible	10,013	1,988	1,707	4,316	2,842	-	
001-000360-361100-01-0000	Interest - Checking Accounts	-	2,308	3,188	241,717	317,172	300,000	
001-000360-361100-02-0000	Interest - FL Dept Admin - LGIP Investments	431	-	160,377	378,354	-	-	
001-000360-361100-03-0000	Interest/Penalties - Ad Valorem/Tangible Taxes	11,305	12,785	20,224	25,440	24,864	-	
001-000360-361400-00-0000	Penalty and Late Charges	10,143	18,188	5,066	102,051	84,285	105,202	
001-000360-361500-00-0000	Garbage Collection Fees OES	12,237	13,118	13,441	14,177	12,724	15,881	
001-000360-369001-00-0000	Other Revenue	31,571	193,244	5,280	184,606	40,666	43,750	
001-000360-369001-01-0000	Other Revenue Building Depatment	-	-	-	-	-	-	
001-000360-369900-00-0000	Other Miscellaneous (JWL Community Event)	151,845	119,344	71,569	29,390	62,777	43,750	
001-000380-381001-00-0000	Interfund Transfers	593,768	-	568,173	98,382	-	783,555	Overhead x-fers from other funds - plug
001-000320-329105-01-0000	Code Enforcement Penalty Fees	-	-	18,901	-	-	-	
001-000360-369001-02-0000	Office Rent from Building	-	-	-	15,018	-	-	
001-000360-369001-03-0000	Overhead Shared from Building (Internet)	-	-	-	600	-	109,359	Bldg. Overhead - Plug
001-000360-369001-04-0000	Overhead Shared from Building (Telephone)	-	-	-	600	-	-	
001-000360-369001-05-0000	Overhead Shared from Building (Electricity)	-	-	-	600	-	-	
001-000360-369001-06-0000	Overhead Shared from Building (Water)	-	-	-	600	-	-	
001-000360-369001-07-0000	Overhead Shared from Building (Finance)	-	-	-	14,529	-	-	
001-000360-369001-08-0000	Overhead Shared from Building (Legal)	-	-	-	8,901	-	-	
001-000360-369001-09-0000	Overhead Shared from Building (Admin)	-	-	-	8,345	-	-	
001-000350-351001-01-0000	Police Ticketing	-	-	6,832	8,712	4,862	5,250	
001-000320-329500-01-0000	Sign Fee	-	-	40,600	50,000	-	-	
001-000350-351002-03-0000	Public Records Request Revenue	-	-	61	-	-	-	
001-000350-359002-00-0000	Code Enforcement Violations	-	-	327,878	-	-	-	
001-000350-361100-01-0000	Interest - Checking Accounts	-	-	469	129	-	-	
001-000380-389401-00-0000	Donations-Other-	-	-	-	4,943	2,782	43,750	
001-000340-341900-00-0000	Grants Revenue	-	-	-	-	55	-	
001-000340-347200-01-0000	Park and Pavilion Rental-Behan Park	-	-	-	-	218	1,000	
001-000340-347200-03-0000	Park Rental - Other	-	-	-	-	218	10,000	
	Total General Fund Revenue	\$ 14,760,038	\$ 13,114,958	\$ 13,590,534	\$ 14,841,094	\$ 15,127,242	\$ 19,731,539	



The Small Town that Means Big Business

General Fund Revenues Summary

Revenues

GL Acct No.	Description	Category	Value
001-000310-311001-01-0000	Ad Valorem Taxes	PROPERTY TAXES	(10,369,336.44)
001-000310-312410-00-0000	Local Option Gas Tax	LOCAL OPTION GAS TAX	(118,611.44)
001-000310-314100-00-0000	Electric Utility Tax	UTILITY SERVICE TAXES	(1,282,734.00)
001-000310-314300-00-0000	Water Utility Tax	UTILITY SERVICE TAXES	(388,704.41)
001-000310-314400-00-0000	Gas Utility Tax	UTILITY SERVICE TAXES	(21,951.66)
001-000310-315100-01-0000	Communication Tax	UTILITY SERVICE TAXES	(158,024.37)
001-000310-323100-00-0000	Electric Franchise Fee	FRANCHISE TAXES	(1,095,298.64)
001-000310-323400-00-0000	Gas Franchise Fee	FRANCHISE TAXES	(28,512.96)
001-000310-323700-00-0000	Garbage Franchise Fee	FRANCHISE TAXES	(461,067.57)
001-000320-316000-00-0000	Business Tax Receipt - Local	LICENSES AND PERMIT	(694,626.30)
001-000330-334800-00-0000	Other Grants	GRANT REVENUE	(2,067,145.00)
001-000330-335125-00-0000	Municipal Revenue Sharing Program	INTERGOVERNMENTAL REVENUE	(265,741.84)
001-000330-335180-00-0000	Half Cent Sales Tax	INTERGOVERNMENTAL REVENUE	(533,016.91)
001-000340-341905-00-0000	Lien Searches	CHARGES FOR SERVICES	(35,000.00)
001-000340-342601-00-0000	EMS Transport Collections	CHARGES FOR SERVICES	(420,000.00)
001-000340-347200-02-0000	Park Facility Rental-Preserve	CHARGES FOR SERVICES	(210,000.00)
001-000340-349001-08-0000	Reimbursable Charges Planning Services	LICENSES AND PERMIT	(136,853.08)
001-000350-351001-01-0000	Justice-Law Enforcement Trust Fund Fines	FINES AND FORFEITURES	(10,500.00)
001-000350-351002-00-0000	Rec. Vehicle Inspection Fee Revenue	CHARGES FOR SERVICES	(35,000.00)
001-000350-351003-00-0000	False Alarm Fees	FINES AND FORFEITURES	(10,500.00)
001-000350-351004-00-0000	Code Enforcement Fines	FINES AND FORFEITURES	(10,500.00)
001-000350-359001-00-0000	Other Fines and Forfeitures	FINES AND FORFEITURES	(10,500.00)
001-000350-361100-01-0000	Interest - Checking Accounts	INTEREST INCOME	(300,000.00)
001-000360-369001-00-0000	Other Revenue	MISC REVENUES	(175,000.00)
001-000360-369002-00-0000	TRANSFER FROM FUND 400	TRANSFER IN	(236,761.64)
001-000380-381001-00-0000	TRANSFER FROM FUND 100	TRANSFER IN	(109,358.73)
001-003600-369003-00-0000	TRANSFER FROM FUND 401	TRANSFER IN	(546,793.63)
			(19,731,538.61)



Town of Pembroke Park General Fund – By Dept.

Town of Pembroke Park General Fund – By Dept.



Commission Budget

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



Commission Budget Detail

Commission

GL Acct No.	Description	Category	Value
001-510511-120000-00-0000	Salaries	COMPENSATION	300,300.00
001-510511-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	24,024.00
001-510511-220000-00-0000	Employer Contribution Retirement Fund	RETIREMENT	60,060.00
001-510511-230001-00-0000	Group Insurance Health	INS - EMPLOYEE	52,449.30
001-510511-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	6,328.89
001-510511-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	3,000.00
001-510511-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	83.94
001-510511-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	10,373.52
001-510511-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	-
001-510511-400001-00-0000	Travel	OPERATING	35,000.00
001-510511-400006-00-0000	Travel - Per Diem/Meals	OPERATING	5,000.00
001-510511-410001-00-0000	Cell Phone	OPERATING	7,149.41
001-510511-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	51,845.00
001-510511-490006-00-0000	Business Meetings	OPERATING	12,000.00
001-510511-490900-00-0000	Misc. Charges	OPERATING	25,000.00
001-510511-540001-00-0000	Memberships	OPERATING	6,000.00
001-510511-540001-01-0000	Education and Training	OPERATING	-
001-510511-640003-00-0000	Machinery & Equipment (over 250.00)	CAPITAL EXP	10,000.00
			<u>608,614.06</u>



Admin Budget

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



Admin Budget - Detail

Admin

GL Acct No.	Description	Category	Value
001-510512-120000-00-0000	Full Time Salaries	COMPENSATION	446,899.62
001-510512-120000-01-0000	Compensated Absences	COMPENSATION	-
001-510512-140000-00-0000	Overtime	COMPENSATION	-
001-510512-150001-00-0000	Special Pay-Employee Awards/Incentives	COMPENSATION	-
001-510512-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	35,751.97
001-510512-220000-00-0000	Employee Retirement Expense	RETIREMENT	100,606.46
001-510512-230001-00-0000	Group Insurance	INS - EMPLOYEE	57,000.00
001-510512-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	2,702.64
001-510512-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	3,140.94
001-510512-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	2,138.72
001-510512-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	3,812.10
001-510512-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	739.63
001-510512-340003-01-9004	Contractual Services-Legal Retainer Anx	OPERATING	-
001-510512-340006-01-0000	Town Hall-Janitorial Services	OPERATING	4,000.00
001-510512-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	17,000.00
001-510512-340012-05-0000	Contractual Services Business Tax Structural	CONTRACTUAL SERVICES	6,588.00
001-510512-400001-00-0000	Travel	OPERATING	10,000.00
001-510512-410001-00-0000	Cellular Phones	OPERATING	2,000.00
001-510512-410003-00-0000	Town Hall Line Charge/ Internet Connection	OPERATING	-
001-510512-441001-00-0000	Lease Expense - Vehicles	OPERATING	28,000.00
001-510512-441002-00-0000	Lease Expense-Copy Machine	OPERATING	908.63
001-510512-450002-00-0000	General Liability - Property Insurance	INS - LIAB/PROP	13,000.00
001-510512-460010-00-0000	Misc. Maintenance - Car & Buildings	OPERATING	-
001-510512-460011-00-0000	Maintenance & Repair Car Bldg & Equipmt	OPERATING	-
001-510512-470000-00-0000	Printing	OPERATING	144.22
001-510512-490006-00-0000	Business Meetings/Meals	OPERATING	10,000.00
001-510512-490900-00-0000	Other Current Charges - Other	OPERATING	-
001-510512-510001-00-0000	Office Supplies	OPERATING	3,000.00
001-510512-521001-00-0000	Vehicle Expense - Gasoline	OPERATING	2,268.36
001-510512-540001-00-0000	Memberships/Subscriptions	OPERATING	1,000.00
001-510512-540003-00-0000	Education and Training	OPERATING	-
001-510512-540004-00-0000	Membership/Subscriptions-Series	OPERATING	800.00
001-510512-640003-00-0000	Machinery And Equipment	CAPITAL EXP	6,000.00
			792,501.28



Finance Budget

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



Finance Budget Detail

Finance

GL Acct No.	Description	Category	Value
001-510513-120000-00-0000	Salaries	COMPENSATION	519,756.66
001-510513-140000-00-0000	Overtime	COMPENSATION	6,837.01
001-510513-150001-00-0000	Special Pay	COMPENSATION	-
001-510513-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	42,127.49
001-510513-220000-00-0000	Employee Retirement Expense	RETIREMENT	106,959.63
001-510513-230001-00-0000	Group Insurance	INS - EMPLOYEE	67,957.00
001-510513-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	3,500.00
001-510513-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	3,000.00
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	500.00
001-510513-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	3,500.00
001-510513-340006-01-0000	Contractual Service	CONTRACTUAL SERVICES	-
001-510513-340007-00-0000	Contractual Services-Software Maint Fees	CONTRACTUAL SERVICES	5,000.00
001-510513-340011-00-0000	Contractual Services-Professional Svcs	CONTRACTUAL SERVICES	56,000.00
001-510513-400001-00-0000	Travel	OPERATING	6,000.00
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	30,000.00
001-510513-460900-00-0000	Maintenance & Repair	OPERATING	2,500.00
001-510513-470000-00-0000	Printing and Forms	OPERATING	1,200.00
001-510513-490006-00-0000	Business Meetings/Meals	OPERATING	-
001-510513-490900-00-0000	Misc. Charges	OPERATING	5,000.00
001-510513-510001-00-0000	Office Supplies	OPERATING	2,000.00
001-510513-540001-00-0000	Memberships	OPERATING	1,500.00
001-510513-541900-00-0000	Education & Training-Registration/Books	OPERATING	12,500.00
001-510513-640001-00-0000	Machinery And Equipment	CAPITAL EXP	-
001-510513-640003-00-0000	Machinery & Equipment	CAPITAL EXP	3,500.00
			881,737.80



Planning Budget

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



Planning Budget Detail

Planning

GL Acct No.	Description	Category	Value
001-510514-340003-02-0000	Contractual Services-Legal-Non Retainer	CONTRACTUAL SERVICES	400,000.00
001-510514-480001-00-0000	Advertising	OPERATING	5,000.00
			<u>405,000.00</u>



Legal Budget Detail

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



Legal Budget Detail

Legal

GL Acct No.	Description	Category	Value
001-510514-340003-02-0000	Contractual Services-Legal-Non Retainer	CONTRACTUAL SERVICES	400,000.00
001-510514-480001-00-0000	Advertising	OPERATING	5,000.00
			<u>405,000.00</u>



IT Budget

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



IT Budget Detail

IT

GL Acct No.	Description	Category	Value
001-510516-120000-00-0000	Salaries	COMPENSATION	217,368.83
001-510516-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	17,389.51
001-510516-220000-00-0000	Employee Retirement Expense	RETIREMENT	61,717.22
001-510516-230001-00-0000	Group Insurance	INS - EMPLOYEE	11,783.00
001-510516-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	3,000.00
001-510516-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	3,000.00
001-510516-230001-03-0000	Long Term Care Ins.	INS - EMPLOYEE	6,781.00
001-510516-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	6,500.00
001-510516-240000-00-0000	Workers Compensation	INS - EMPLOYEE	3,000.00
001-510516-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	210,000.00
001-510516-340011-00-0000	Contractual Services - Computer Related	CONTRACTUAL SERVICES	10,000.00
001-510516-400001-00-0000	Travel	OPERATING	6,000.00
001-510516-410001-00-0000	Cellular Phones	OPERATING	12,000.00
001-510516-441001-00-0001	Lease Exp - Princ Pmt	OPERATING	-
001-510516-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	9,000.00
001-510516-490900-00-0000	Miscellaneous Expenses	OPERATING	12,500.00
001-510516-510001-00-0000	Office Supplies	OPERATING	1,000.00
001-510516-540001-00-0000	Memberships/Subscriptions	OPERATING	1,000.00
001-510516-540003-00-0000	Education & Training	OPERATING	2,700.00
001-510516-640003-00-0000	Machinery & Equipment	CAPITAL EXP	25,000.00
			619,739.56



Town Clerk Budget

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



Town Clerk Budget Detail

Town Clerk

GL Acct No.	Description	Category	Value
001-510517-120000-00-0000	Salaries	COMPENSATION	184,804.67
001-510517-140000-00-0000	Overtime	COMPENSATION	-
001-510517-150001-00-0000	Special Pay	COMPENSATION	29,461.00
001-510517-210000-00-0000	FICA Taxes Expenses	PAYROLL TAXES	17,141.25
001-510517-220000-00-0000	Employee Retirement Expenses	RETIREMENT	57,812.92
001-510517-230001-00-0000	Group Insurance	INS - EMPLOYEE	25,632.27
001-510517-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	1,700.00
001-510517-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	1,300.00
001-510517-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	-
001-510517-230001-05-0000	Long Term Care (John Hancock VUL)	INS - EMPLOYEE	2,500.00
001-510517-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	-
001-510517-340007-00-0000	Contracual Services	CONTRACTUAL SERVICES	15,000.00
001-510517-400001-00-0000	Travel	OPERATING	8,000.00
001-510517-410001-00-0000	Cellular Phones	OPERATING	605.00
001-510517-450002-00-0000	General Liability - Property Insurance	INS - LIAB/PROP	37,000.00
001-510517-470000-00-0000	Printing	OPERATING	-
001-510517-480001-00-0000	Advertising	OPERATING	1,500.00
001-510517-490002-00-0000	Misc. Charges	OPERATING	1,500.00
001-510517-510001-00-0000	Office Supplies	OPERATING	500.00
001-510517-540001-00-0000	Memberships/Subscriptions	OPERATING	1,400.00
001-510517-540003-00-0000	Education & Training	OPERATING	8,350.00
001-510517-640003-00-0000	Machinery & Equipment	CAPITAL EXP	3,000.00
			<u>397,207.11</u>



HR Budget

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



HR Budget Detail

HR

GL Acct No.	Description	Category	Value
001-510518-120000-00-0000	Salaries	COMPENSATION	140,000.00
001-510518-140000-00-0000	Overtime	COMPENSATION	-
001-510518-150001-00-0000	Special Pay-Employee Awards/Incentives	COMPENSATION	-
001-510518-210000-00-0000	FICA Taxes Expenses	PAYROLL TAXES	11,200.00
001-510518-220000-00-0000	Employer Contribution - Retirement Exepnse	RETIREMENT	50,328.00
001-510518-230001-00-0000	Group Health Insurance	INS - EMPLOYEE	6,972.00
001-510518-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	3,000.00
001-510518-230001-02-0000	Life Insurance - (Reliance Insurance)	INS - EMPLOYEE	-
001-510518-230001-03-0000	Long Term Care Ins	INS - EMPLOYEE	3,000.00
001-510518-230001-05-0000	Life Insurance John Hakcock Co VUL	INS - EMPLOYEE	3,000.00
001-510518-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	1,200.00
001-510518-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	60,000.00
001-510518-410001-00-0000	Cellphone	OPERATING	1,000.00
001-510518-450002-00-0000	Property Insurance	INS - LIAB/PROP	-
001-510518-490002-00-0000	Misc. Charges	OPERATING	8,317.00
001-510518-510001-00-0000	Office Supplies	OPERATING	1,800.00
001-510518-540001-00-0000	Memberships/Subscriptions	OPERATING	4,000.00
001-510518-540003-00-0000	Education & Training	OPERATING	5,000.00
001-510518-640003-00-0000	Machinery & Equipment	CAPITAL EXP	-
			<u>298,817.00</u>



Overhead Budget

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



Overhead Budget Detail

GF - Overhead

GL Acct No.	Description	Category	Value
001-510519-340004-00-0000	Various Contractual Services	CONTRACTUAL SERVICES	19,144.80
001-510519-340006-05-0000	Contractual Srvs-Town Hall-Pest Control	OVERHEAD-Town Hall	384.30
001-510519-340007-00-0000	Contractual Svc-Computer Related Service	OVERHEAD-Town Hall	29,941.55
001-510519-410003-00-0000	Town Hall Line Charge/Internet Connection	UTILITIES	5,326.97
001-510519-411003-00-0000	Postage-Shipping-Fed Express	OVERHEAD-Misc	10,759.54
001-510519-430001-00-0000	Electricity-Town Hall	UTILITIES	39,591.87
001-510519-431001-00-0000	Water-Town Hall	UTILITIES	9,082.31
001-510519-441002-00-0000	Lease Expense-Copy Machine and Other	OVERHEAD-Misc	1,661.16
001-510519-460010-00-0000	Maintenance & Repair Car Bldg & Equipmnt	OVERHEAD-Maint	45,521.09
001-510519-460010-00-0716	Maintenance & Repair-Town Hall-Flood	OVERHEAD-Maint	-
001-510519-460011-00-0000	Maintenance and Repair-3RD FLOOR	OVERHEAD-Maint	7,765.11
001-510519-480003-00-0000	Donations	COMMUNITY EVENTS	17,315.00
001-510519-490001-00-0000	Lobbying Expenses	OVERHEAD-Lobbying	258,730.00
001-510519-490003-00-0000	Misc Charges	OVERHEAD-Misc	106,760.09
001-510519-510001-00-0000	Office Supplies-General Office Supplies	OVERHEAD-Misc	2,318.65
001-510519-520004-00-0716	Operating Supplie-Hurricane-T Hall Flood	OVERHEAD-Misc	-
001-510519-520900-00-0000	Misc. Market Supplies/Office Supplies	OVERHEAD-Maint	7,789.12
001-510519-541002-00-0000	Education/Training-Tuition Assistance	OVERHEAD-Misc	-
001-510519-630000-00-0000	Improvements to Buildings	OVERHEAD-Maint	-
001-510519-640000-00-9067	Building Renovations	OVERHEAD-Maint	31,895.80
001-510519-710000-00-0000	Debt Service-Principal Payment	DEBT SERVICE	276,000.00
001-510519-720000-00-0000	Debt Service-Interest Payment	DEBT SERVICE	-
001-510519-810001-00-0000	Grant and Aids -Grant Matches	OVERHEAD-Misc	5,823.28
			875,810.63



Police Budget

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



Police Budget Detail

Police

GL Acct No.	Description	Category	Value
001-520521-120000-00-0000	Salaries	COMPENSATION	2,536,456.22
001-520521-140000-00-0000	Overtime	COMPENSATION	453,578.14
001-520521-210000-00-0000	FICA Taxes Expenses	PAYROLL TAXES	239,202.75
001-520521-220000-00-0000	Employer Contribution - Retirement Exepnse	RETIREMENT	1,052,193.09
001-520521-230001-00-0000	Group Health Insurance	INS - EMPLOYEE	300,000.00
001-520521-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	20,000.00
001-520521-230001-02-0000	Life Insurance - (Reliance Insurance)	INS - EMPLOYEE	20,000.00
001-520521-230001-03-0000	Long Term Care Ins	INS - EMPLOYEE	20,000.00
001-520521-230001-05-0000	Life Insurance John Hancock Co VUL	INS - EMPLOYEE	20,000.00
001-520521-240000-00-0000	Workers Compensation	INS - EMPLOYEE	30,000.00
001-520521-340006-00-0000	Janitorial Services	OPERATING	2,500.00
001-520521-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	451,000.00
001-520521-340011-00-0000	Contractual Services-Computer related	CONTRACTUAL SERVICES	-
001-520521-400001-00-0000	Travel - Air Fare	OPERATING	10,000.00
001-520521-410001-00-0000	Cellular Phones	OPERATING	15,000.00
001-520521-441002-00-0000	Lease Expense-Copiers	OPERATING	1,000.00
001-520521-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	236,261.00
001-520521-460900-00-0000	Police Maintenance and Repair	OPERATING	20,000.00
001-520521-510001-00-0000	Office Supplies - General Office Supp	OPERATING	5,000.00
001-520521-510900-00-0000	Uniforms	OPERATING	40,000.00
001-520521-521001-00-0000	Vehicle Expense - Gasoline	OPERATING	65,000.00
001-520521-521002-00-0000	Vehicle Expense - Maintenance & Repair	OPERATING	55,000.00
001-520521-540001-00-0000	Memberships	OPERATING	10,000.00
001-520521-541001-00-0000	Education/Training - Instructor Led Sem	OPERATING	35,000.00
001-520521-599999-00-0000	Miscellaneous Expense	OPERATING	30,000.00
001-520521-640003-00-0000	Machinery and Equipment Law Enforcement	CAPITAL EXP	605,000.00
			6,272,191.19



Fire Budget

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



Fire Budget Detail

Fire

GL Acct No.	Description	Category	Value
001-520522-340002-00-0000	Contractual Services-Fire Rescue	CONTRACTUAL SERVICES	5,418,128.00
001-520522-640003-00-0000	Machinery and Equipment	CAPITAL EXP	-
			<u>5,418,128.00</u>



Road & Street Budget

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



Road & Street Budget Detail

Road & Street

GL Acct No.	Description	Category	Value
001-530541-120000-00-0000	Full Time Employee Salaries	COMPENSATION	229,101.60
001-530541-140000-00-0000	Overtime	COMPENSATION	27,492.19
001-530541-150001-00-0000	Special Pay	COMPENSATION	49,497.40
001-530541-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	20,527.50
001-530541-220000-00-0000	Employee Retirement Expense	RETIREMENT	36,000.11
001-530541-230001-00-0000	Group Insurance	INS - EMPLOYEE	38,855.63
001-530541-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	5,413.13
001-530541-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	3,427.22
001-530541-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	500.00
001-530541-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	1,016.00
001-530541-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	4,000.00
001-530541-340006-01-0000	Town Hall Janitorial	OPERATING	4,350.00
001-530541-410001-00-0000	Cellular Phones	OPERATING	1,500.00
001-530541-430009-00-0000	Electricity-Outdoor Lighting	UTILITIES	45,000.00
001-530541-431006-00-0000	Water-Public Works	UTILITIES	3,300.00
001-530541-440001-00-0000	Rental Expense-Equipment Copier	OPERATING	8,200.00
001-530541-450002-00-0000	Insurance Expense Prop - General Liability	INS - LIAB/PROP	45,460.77
001-530541-460060-00-0000	Maintenance & Repair Car Bldg & Equipmnt	OPERATING	140,000.00
001-530541-460900-00-0000	Maintenance and Repair-Other	OPERATING	5,000.00
001-530541-490900-00-0000	Misc. Charges	OPERATING	35,000.00
001-530541-510001-00-0000	Office Supplies	OPERATING	1,000.00
001-530541-520003-00-0000	Uniform Expense	OPERATING	1,700.00
001-530541-521001-00-0000	Vehicle Expense-Gasoline	OPERATING	14,000.00
001-530541-540004-00-0000	Memberships/Subscriptions & Dues	OPERATING	-
001-530541-541001-00-0000	Education & Training-Registration/Books	OPERATING	10,000.00
001-530541-640000-00-9078	Town Hall Hardening Project # 9078	CAPITAL EXP	-
001-530541-640003-00-0000	Capital Outlay-Machinery and Equipment	CAPITAL EXP	1,500,000.00
			2,230,341.56



Code Enforcement Budget

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



Code Enforcement Budget Detail

Code Enforcement

GL Acct No.	Description	Category	Value
001-539539-120000-00-0000	Full Time Salaries	COMPENSATION	49,089.31
001-539539-140000-00-0000	Overtime	COMPENSATION	5,890.72
001-539539-150001-00-0000	Special Pay	COMPENSATION	-
001-539539-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	4,398.40
001-539539-220000-00-0000	Employee Retirement Expense	RETIREMENT	7,713.70
001-539539-230001-00-0000	Group Insurance	INS - EMPLOYEE	7,000.00
001-539539-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	1,000.00
001-539539-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	1,000.00
001-539539-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	-
001-539539-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	1,012.00
001-539539-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	-
001-539539-340003-02-0000	Contractual Services-Legal-Non Retainer	CONTRACTUAL SERVICES	10,000.00
001-539539-340006-01-0000	Town Hall-Janitorial	OPERATING	6,000.00
001-539539-340007-00-0000	Contractual Services	CONTRACTUAL SERVICES	9,700.00
001-539539-400002-00-0000	Travel - Hotel, Airfare, Mileage, Tolls & Meals	OPERATING	4,000.00
001-539539-410001-00-0000	Cell Phones	OPERATING	3,000.00
001-539539-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	16,000.00
001-539539-470000-00-0000	Printing and Forms	OPERATING	1,500.00
001-539539-490900-00-0000	Misc. Charges	OPERATING	5,000.00
001-539539-510001-00-0000	Office Supplies	OPERATING	1,500.00
001-539539-520003-00-0000	Uniform Expense	OPERATING	2,000.00
001-539539-521001-00-0000	Vehicle Expense-Gasoline	OPERATING	6,000.00
001-539539-521002-00-0000	Vehicle Expense-Maintenance & Repair	OPERATING	3,000.00
001-539539-540001-00-0000	Memberships	OPERATING	800.00
001-539539-541001-00-0000	Instructor Led Seminars	OPERATING	-
001-539539-541900-00-0000	Education & Training - Other	OPERATING	1,300.00
001-539539-640003-00-0000	Machinery & Equipment (over 250.00)	CAPITAL EXP	2,500.00
			149,404.13



Parks Budget

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



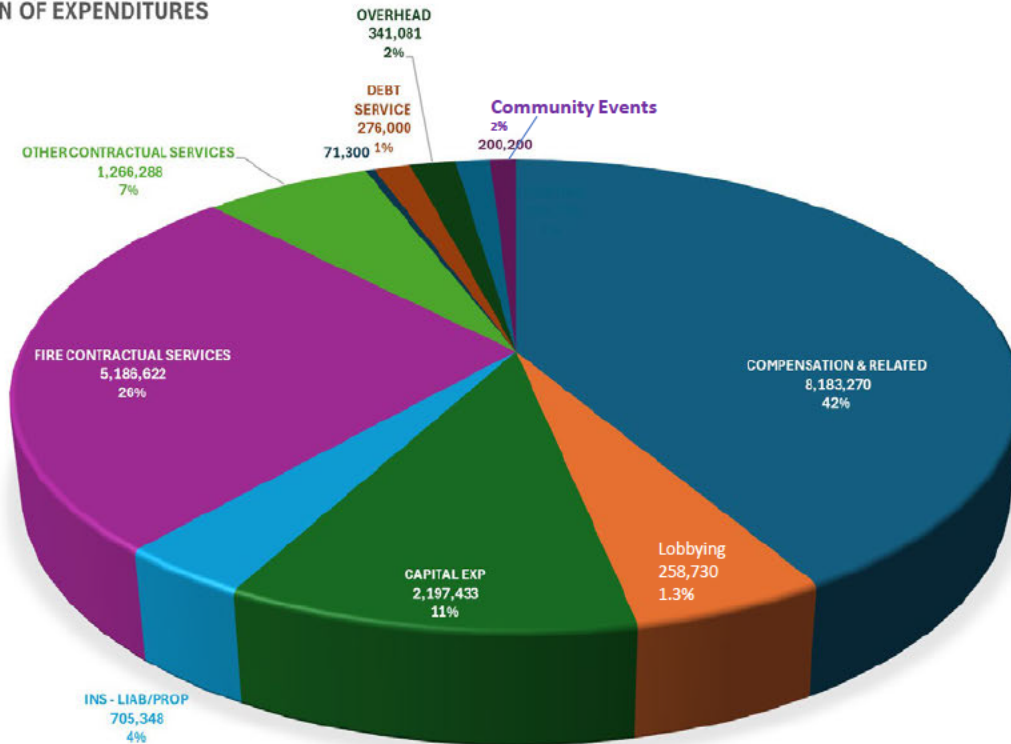
Parks Budget Detail

GL Acct No.	Description	Category	Value
001-570572-120000-00-0000	Full Time Salaries	COMPENSATION	339,631.45
001-570572-140000-00-0000	Overtime	COMPENSATION	33,652.55
001-570572-150001-00-0000	Special Pay	COMPENSATION	-
001-570572-210000-00-0000	FICA Taxes Expense	PAYROLL TAXES	29,862.72
001-570572-220000-00-0000	Employee Retirement Expense	RETIREMENT	52,371.75
001-570572-230001-00-0000	Group Insurance	INS - EMPLOYEE	57,077.06
001-570572-230001-01-0000	Dental/Vision Insurance	INS - EMPLOYEE	3,000.00
001-570572-230001-02-0000	Life Insurance (Standard Insur.Co.)	INS - EMPLOYEE	3,000.00
001-570572-230001-03-0000	Long Term Care (John Hancock Co.)	INS - EMPLOYEE	2,000.00
001-570572-230001-05-0000	Life Insurance (John Hancock VUL)	INS - EMPLOYEE	2,000.00
001-570572-240000-00-0000	Workers' Compensation	INS - EMPLOYEE	2,001.00
001-570572-340006-05-0000	Contractual Services	CONTRACTUAL SERVICES	10,000.00
001-570572-410001-00-0000	Cellular Phones & Beepers	OPERATING	3,600.00
001-570572-410005-00-0000	Phone Line-Behan Park	OPERATING	4,000.00
001-570572-410006-00-0000	Phone Line- Oglesby Preserve	OPERATING	4,000.00
001-570572-430003-00-0000	Electricity	UTILITIES	18,000.00
001-570572-431003-00-0000	Water Charges	UTILITIES	5,000.00
001-570572-450002-00-0000	Insurance - Property & Liability	INS - LIAB/PROP	35,000.00
001-570572-460900-00-0000	Maintenance & Repair Car Bldg & Equipmt.	OPERATING	75,000.00
001-570572-510001-00-0000	Office Supplies	OPERATING	-
001-570572-520003-00-0000	Uniform Expense	OPERATING	2,500.00
001-570572-520900-00-0000	Misc. Charges	OPERATING	20,000.00
001-570572-521001-00-0000	Gasoline Costs	OPERATING	5,000.00
001-570572-540001-00-0000	Membership, Dues & Subscription	OPERATING	-
001-570572-541001-00-0000	Education & Training-Registration/Books	OPERATING	5,000.00
001-570572-640000-00-9049	Pembroke Park Health Fair Festival	COMMUNITY EVENTS	15,000.00
001-570572-640000-00-9051	Pembroke Park- Egg Hunt	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9052	Pembroke Park- Toy Drive	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9053	Pembroke Park- Turkey Drive	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9055	Community Garden	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9056	Community Movie Night	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9058	School Supply Drive	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9061	Holiday Decorations	COMMUNITY EVENTS	50,000.00
001-570572-640000-00-9062	Food Distribution Farm Share	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9063	Holiday Party	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9066	Little Library Dispensers	COMMUNITY EVENTS	-
001-570572-640000-00-9070	Halloween Spectacular Event	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9075	Promotions for All Community Events	COMMUNITY EVENTS	-
001-570572-640000-00-9084	47th Year CDBG Preserve Lighting Improvement	COMMUNITY EVENTS	-
001-570572-640000-00-9086	Citizenship Drive	COMMUNITY EVENTS	1,000.00
001-570572-640000-00-9087	Farmers' Market	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9088	Culturefest	COMMUNITY EVENTS	12,000.00
001-570572-640000-00-9089	Memorial Day	COMMUNITY EVENTS	1,000.00
001-570572-640000-00-9090	Juneteenth	COMMUNITY EVENTS	1,000.00
001-570572-640000-00-9091	Veterans Day	COMMUNITY EVENTS	1,200.00
001-570572-640000-00-9092	Christmas Display	COMMUNITY EVENTS	200,000.00
001-570572-640003-00-0000	Machinery and Equipment Community Garder	CAPITAL EXP	40,000.00
			1,152,896.53



Town of Pembroke Park General Fund Expenditure Overview

FY25 ALLOCATION OF EXPENDITURES



COMPENSATION & RELATED
OPERATING
CAPITAL EXP
INS - LIAB/PROP
FIRE CONTRACTUAL SERVICES
OTHER CONTRACTUAL SERVICES
UTILITIES
DEBT SERVICE
OVERHEAD
LOBBYING
COMMUNITY EVENTS

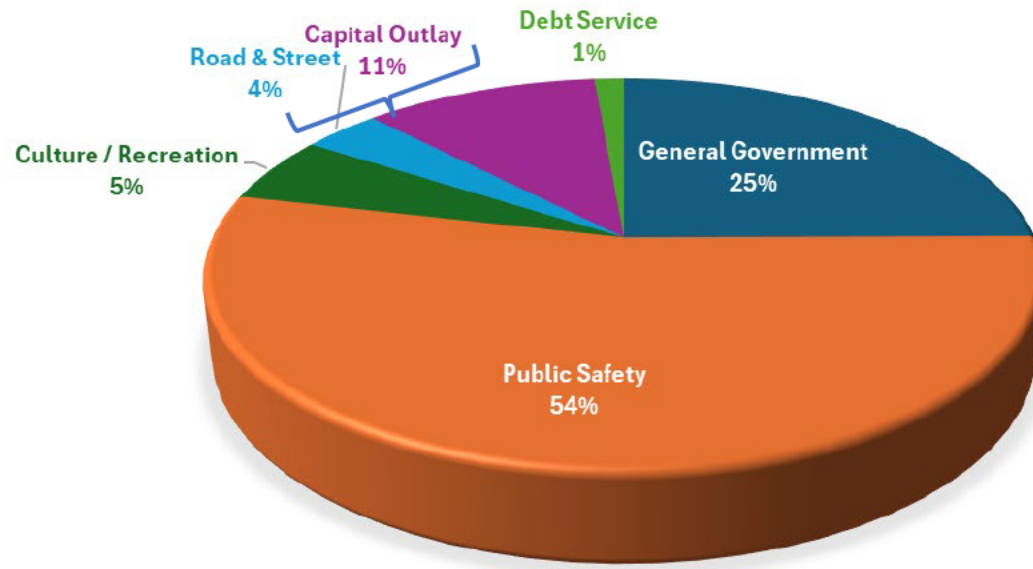
FY2026		
COMPENSATION & RELATED	41.8%	8,444,620
OPERATING	5.2%	1,045,267
CAPITAL EXP	10.9%	2,197,433
INS - LIAB/PROP	3.5%	705,348
FIRE CONTRACTUAL SERVICES	25.7%	5,186,622
OTHER CONTRACTUAL SERVICES	6.3%	1,266,288
UTILITIES	0.4%	71,300
DEBT SERVICE	1.4%	276,000
OVERHEAD	1.7%	341,081
LOBBYING	1.3%	258,730
COMMUNITY EVENTS	2.0%	400,200

20,192,889



Town of Pembroke Park General Fund Expenditures

FY2026 BUDGET EXPENDITURES BY FUNCTION



Function

General Government
Public Safety
Culture / Recreation
Road & Street
Capital Outlay
Debt Service
Reserves

FY2025

4,600,179
9,634,324
477,746
563,052
2,598,391
276,000

FY2026

5,022,905
10,853,313
1,112,897
730,342
2,197,433
276,000

\$ Chng

422,725
1,218,989
635,151
167,289
(400,958)
-

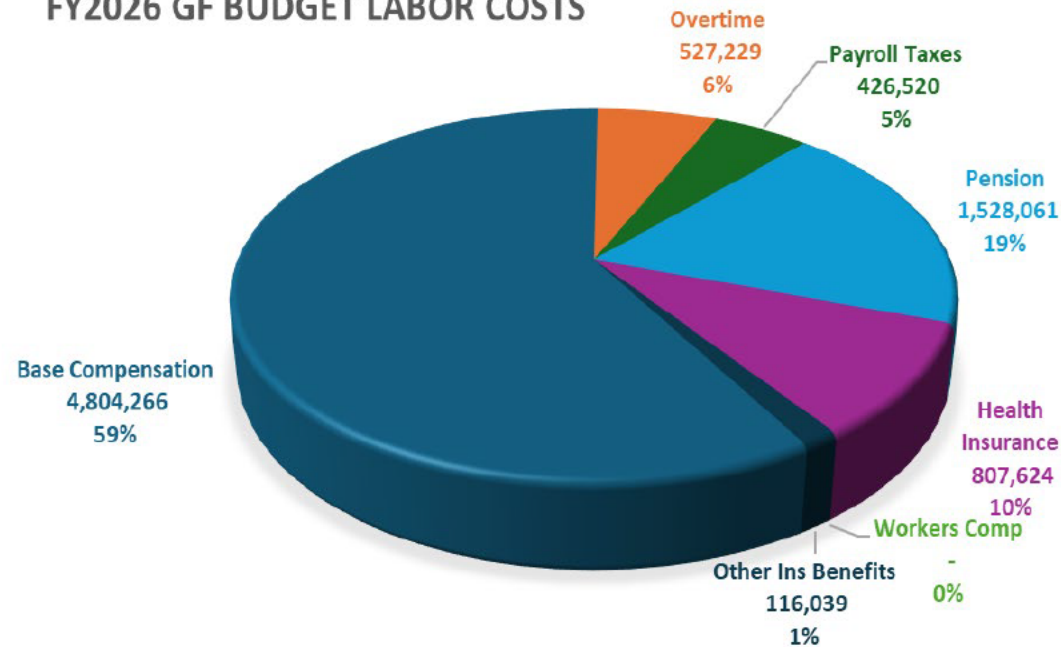
18,149,692	20,192,889	2,043,196
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- PS and Government combine for ~80% of expenses, which is standard for municipalities
- The Town maintains minimal debt, consisting of a single \$2.0 million loan issued in 2020 for the Police buildout at a rate of 1.96%, with a current outstanding balance of \$1.6 million.

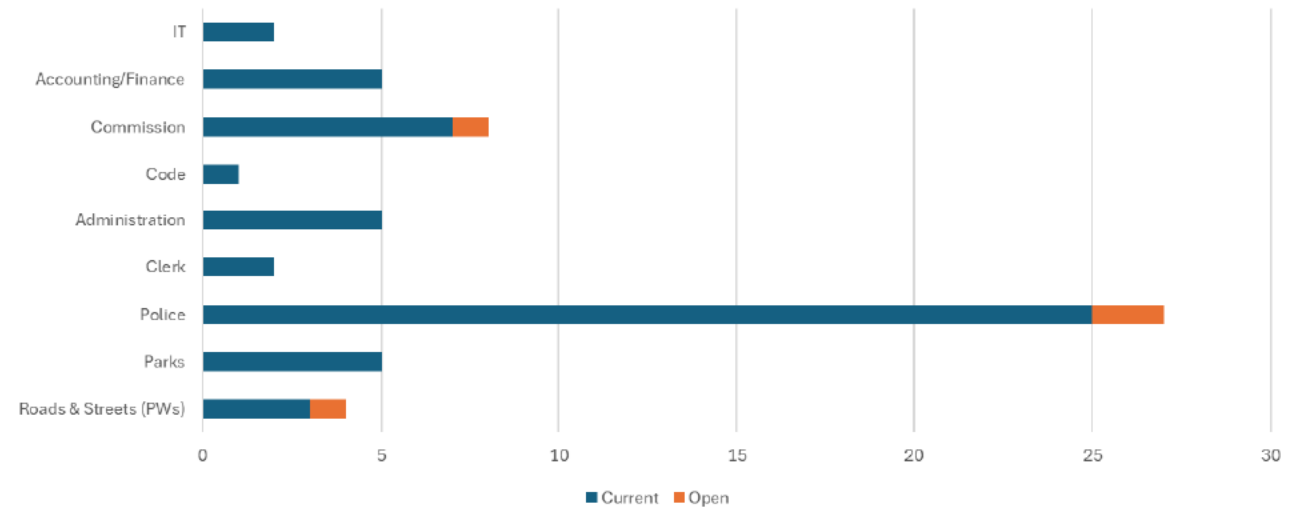


Town of Pembroke Park General Fund Labor Overview

FY2026 GF BUDGET LABOR COSTS



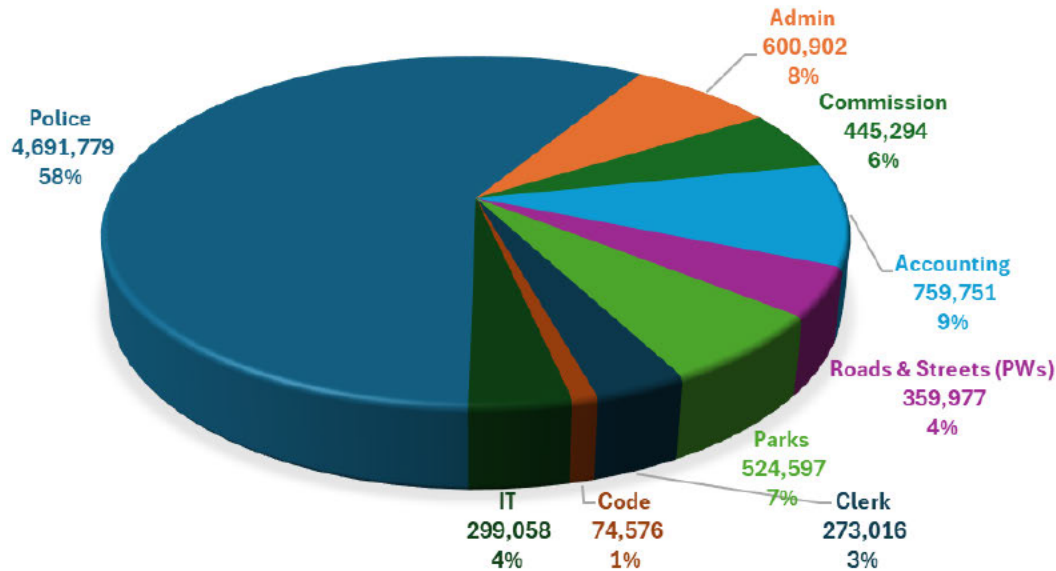
FY2026 Budgeted Labor Position



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



FY2026 BUDGET LABOR COSTS BY DEPARTMENT - GENERAL FUND



HOME DEPARTMENT

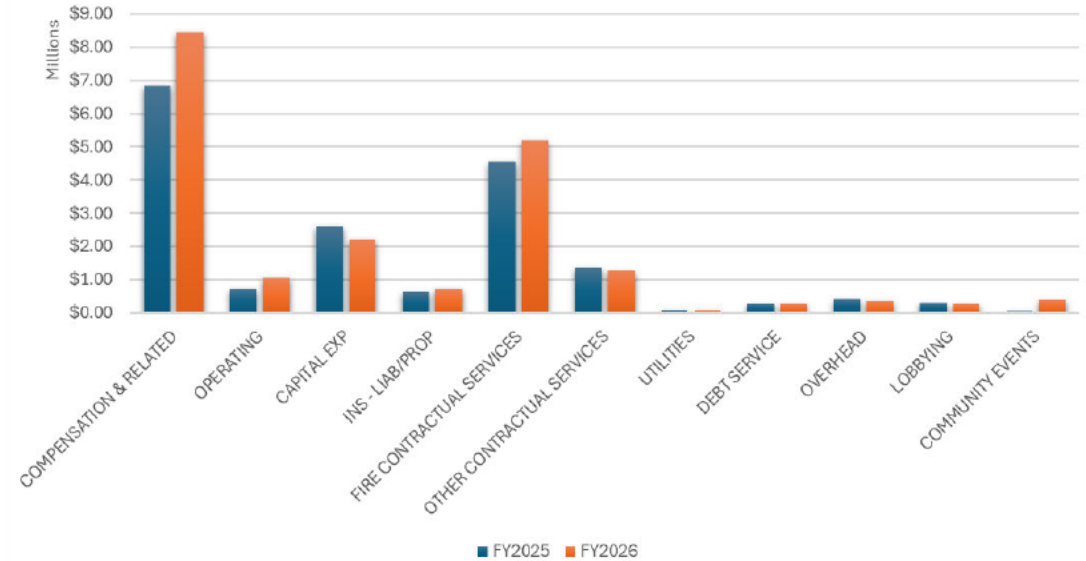
HOME DEPARTMENT	Labor Cost	%
Police	4,691,779	57%
Admin	600,902	7%
Commission	445,294	5%
Accounting	759,751	9%
Roads & Streets (PWs)	359,977	4%
Parks	524,597	6%
Clerk	273,016	3%
Code	74,576	1%
IT	299,058	4%
	<u>8,028,949</u>	



Town of Pembroke Park General Fund Expenditures

Expenditure Type	FY2025	FY2026	\$ Chng	% Chng
COMPENSATION & RELATED	6,834,736	8,444,620	1,609,884	24%
OPERATING	714,207	1,045,267	331,060	46%
CAPITAL EXP	2,613,391	2,197,433	(415,958)	-16%
INS - LIAB/PROP	642,860	705,348	62,488	10%
FIRE CONTRACTUAL SERVICES	4,561,634	5,186,622	624,988	14%
OTHER CONTRACTUAL SERVICES	1,361,679	1,266,288	(95,391)	-7%
UTILITIES	70,199	71,300	1,101	2%
DEBT SERVICE	276,000	276,000	-	0%
OVERHEAD	414,165	341,081	(73,084)	-18%
LOBBYING	289,509	258,730	(30,779)	-11%
COMMUNITY EVENTS	54,813	400,200	345,387	630%
TRANSFER IN	316,500	-	(316,500)	-100%
	18,149,692	20,192,889	2,043,197	11%

FY25 vs FY26 Budget by Expenditure Type



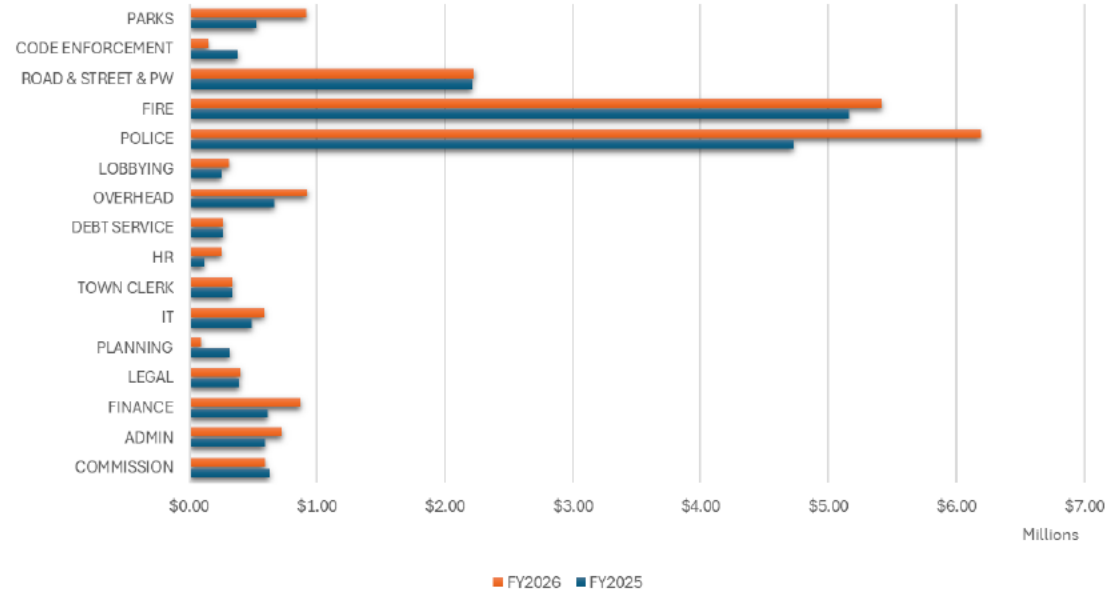
7. Cost of Infrastructure Maintenance

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



Town of Pembroke Park General Fund Expenditures (Depts)

FY25 vs FY26 Budget by Department



Department	FY2025	FY2026	\$ Chng	% Chng
COMMISSION	636,547	608,614	(27,933)	-4%
ADMIN	596,528	792,501	195,973	33%
FINANCE	618,209	881,738	263,529	43%
LEGAL	400,000	405,000	5,000	1%
PLANNING	322,355	90,000	(232,355)	-72%
IT	490,784	619,740	128,956	26%
TOWN CLERK	345,060	397,207	52,147	15%
HR	112,695	298,817	186,122	165%
DEBT SERVICE	276,000	276,000	-	0%
OVERHEAD	671,251	875,811	204,560	30%
LOBBYING	289,509	258,730	(30,779)	-11%
POLICE	4,728,690	6,272,691	1,544,001	33%
FIRE	5,161,634	5,418,128	256,494	5%
ROAD & STREET & PW	2,213,052	2,230,342	17,289	1%
CODE ENFORCEMENT	385,198	149,404	(235,794)	-61%
PARKS	527,746	1,152,897	625,151	118%

\$	17,775,258	\$	20,727,619	\$	2,952,361	17%
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- Increase in HR driven by +1 HC
- Parks increase is due to doubling the events budget
- Police dept. drove largest increase including new CBA and completion of buildout



Town of Pembroke Park General Fund Reserves

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

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

GFOA Recommends approximately 2 months of expenses as a reserve.

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



Capital Projects

Capital Improvement Plan

GL Acct No.	Department	Description	Value
401-941002-693200-00-3354	Stormwater	John P. Lyons Phase II Engineering & Design #3354	2,053,206.37
401-941002-693200-00-3356	Stormwater	CAPEX Storm	900,000.00
400-530535-640003-00-0000	Sewer	CAPEX Design	550,000.00
001-530541-640003-00-0000	Road & Street	Road Improvement Project	1,500,000.00
401-941002-693200-00-3355	Stormwater	S.W.25 St. Stormwater Improvement Phase III #3355	4,826,213.00

9,829,419.37



Town of Pembroke Park Building Fund



Town of Pembroke Park Building Fund

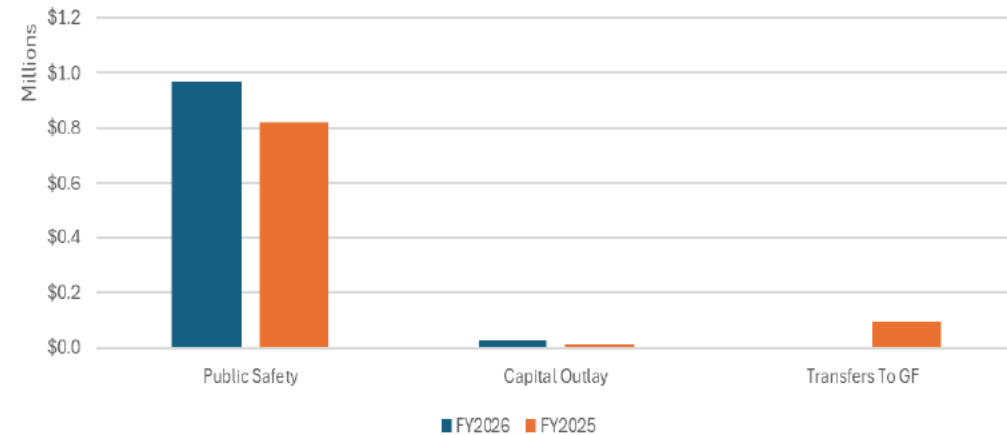
TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	\$ 10,369,336	\$ -	\$ -	\$ -	\$ 10,369,336
3	Franchise Fees	\$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	\$ 118,611	-	-	-	118,611
5	Utility Services Tax	\$ 1,851,414	-	-	-	1,851,414
6	Inter-Governmental	\$ 798,759	-	-	-	798,759
7	Miscellaneous Revenues					
8	Misc Revenue	\$ 175,000	76,383	568,029	-	819,411
9	Charges for Service	\$ 700,000	-	1,500,000	3,001,133	5,201,133
10	Investment Earnings	\$ 300,000	-	-	55,000	355,000
11	Fines & Forfeitures	\$ 42,000	-	-	-	42,000
12	Licenses & Permits	\$ 831,479	915,928	-	-	1,747,408
13	Total Revenues	\$ 16,771,480	\$ 992,311	\$ 2,068,029	\$ 3,056,133	\$ 22,887,951
14	Other Resources:					
15	Grants	\$ 2,067,145	-	-	-	2,067,145
16	Intra-Governmental	\$ 892,914	-	-	-	892,914
17	From Reserves	\$ 461,350	-	2,327,482	861,361	3,650,193
18	Total Sources	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
19		-	-	-	-	-
20	Expenditures, Uses					
21	General Government	\$ 5,022,905	-	-	-	5,022,905
22	Public Safety	10,853,313	936,469	-	-	11,789,780
23	Culture / Recreation	1,112,897	-	-	-	1,112,897
24	Road & Street	730,342	-	-	-	730,342
25	Enterprise Funds (Utilities)	-	-	680,840	3,114,141	3,794,981
26	Capital Outlay	1,762,783	25,600	3,540,000	550,000	5,878,383
27	Total Expenditures	\$ 19,482,239	\$ 962,069	\$ 4,220,840	\$ 3,664,141	\$ 28,329,287
28	Other Uses					
29	Debt Service	276,000	-	-	-	276,000
30	To Reserves	-	-	-	-	-
31	Transfers	434,650	30,242	174,671	253,353	892,916
32	Total Expenditures & Other Uses	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
33	Net	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
34		0	0	0	0	(0)
35	From	To	Amount			
36	Building Fund	General Fund	30,242	Cover OH Allocation		
37	Stormwater Fund	General Fund	174,671	Cover OH Allocation		
38	Sewer Fund	General Fund	253,353	Cover OH Allocation		
39	General Fund	General Fund	434,650	Cover OH Allocation		
40	Total Transfers		892,916			

Special Bldg) Fund

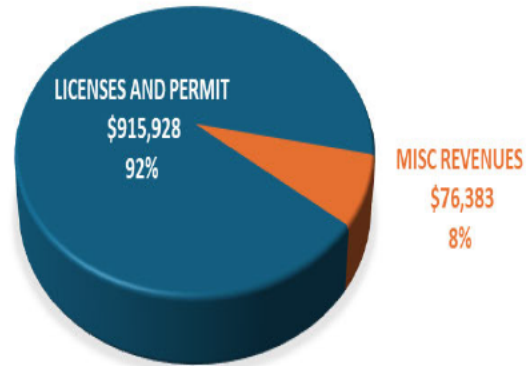
	FY2026	FY2025	\$ Chng	% Chng
Public Safety	936,469	820,679	115,790	14%
Capital Outlay	25,600	10,000	15,600	156%
Transfers to GF	30,242	94,479	(64,237)	-68%
	992,311	925,158		7%

Building Fund Budgeted Expenditures

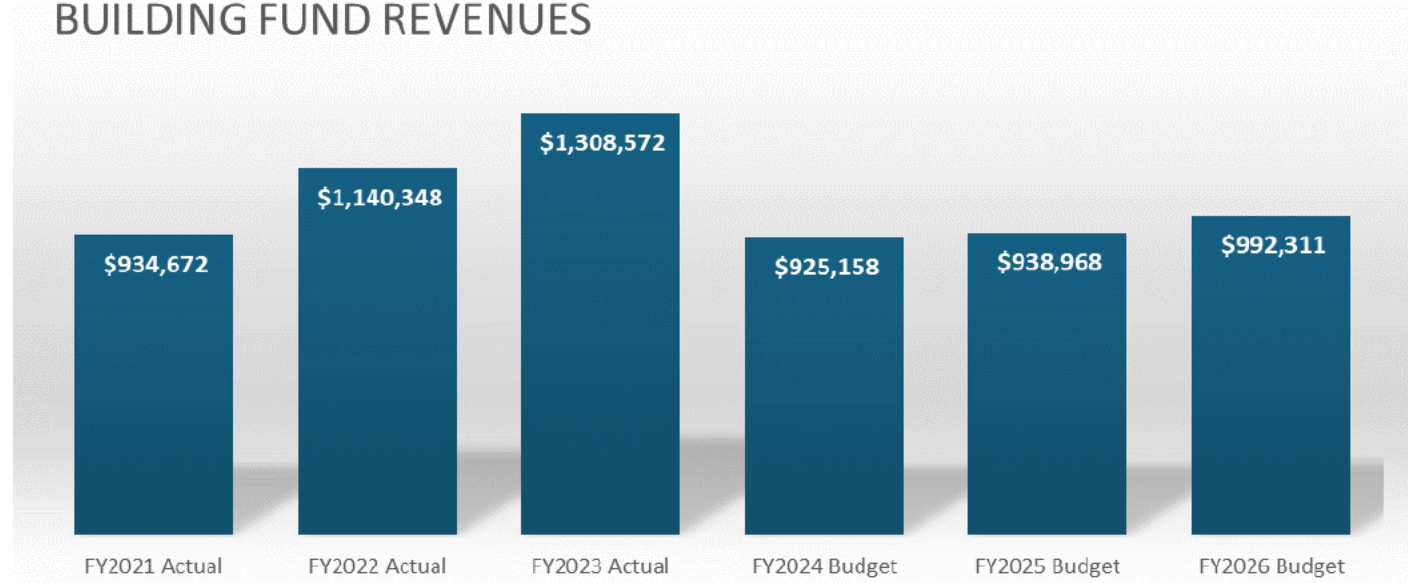


Town of Pembroke Park Building Fund Revenues

FY26 ESTIMATED BUILDING FUND SOURCES OF REVENUE



BUILDING FUND REVENUES



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

Revenue sources consist of permits, inspection fees, plan reviews



Building Revenues

Revenues

GL Acct No.	Description	Category	Value
100-000320-322001-00-0000	Building Permits	LICENSES AND PERMIT	(457,964.19)
100-000320-322001-03-0000	Building Inspection Fee	LICENSES AND PERMIT	(228,982.10)
100-000320-329114-00-0000	Plan Review	LICENSES AND PERMIT	(228,982.10)
100-000360-369001-01-0000	Other Revenue Building Department	MISC REVENUES	(76,382.70)
			<u>(992,311.08)</u>



Town of Pembroke Park Building Fund

	4 Yr AAGR	Audit FY 2021	Audit FY 2022	Audit FY 2023	Budget FY2024	Budget FY 2025	Prelim Budget FY 2026
Revenues							
LICENSES AND PERMIT	0%	\$ 866,921	\$ 1,029,847	\$ 1,158,602	\$ 854,158	\$ 864,083	\$ 915,928
MISC REVENUES	5%	60,251	110,501	149,970	71,000	74,885	76,383
INTEREST INCOME	NA	-	-	-	-	-	-
TRANSFER IN	NA	-	-	-	-	-	-
	0%	\$ 934,672	\$ 1,140,348	\$ 1,308,572	\$ 925,158	\$ 938,968	\$ 992,311
Other Sources							
From Reserves							
Total Sources	0%	\$ 934,672	\$ 1,140,348	\$ 1,308,572	\$ 925,158	\$ 938,968	\$ 992,311
Expense							
COMPENSATION	-1%	\$ 246,716	\$ 350,600	\$ 313,864	\$ 407,301	\$ 234,602	\$ 476,997
PAYROLL TAXES	1%	17,745	26,210	24,196	29,774	18,768	38,160
INS - EMPLOYEE	19%	24,548	55,596	56,658	71,337	51,808	84,231
OPERATING	9%	32,687	47,659	23,430	42,950	46,859	40,836
CAPITAL EXP	-70%	341,684	185,914	1,277	10,000	20,659	25,600
INS - LIAB/PROP	50%	7,017	7,856	8,508	28,347	51,160	30,000
RETIREMENT	3%	28,404	62,300	54,393	76,470	31,976	66,923
CONTRACTUAL SERVICES	21%	115,863	139,163	248,156	164,500	266,636	199,323
TRANSFERS OUT	NA	-	-	94,480	94,479	216,500	30,242
Total Expenses	4%	\$ 814,664	\$ 875,298	\$ 824,962	\$ 925,158	\$ 938,968	\$ 992,311
Other Uses							
To Reserves		120,008	265,050	483,610			
Total Uses		\$ 934,672	\$ 1,140,348	\$ 1,308,572	\$ 925,158	\$ 938,968	\$ 992,311

Increase driven by the addition of 1 Building Official

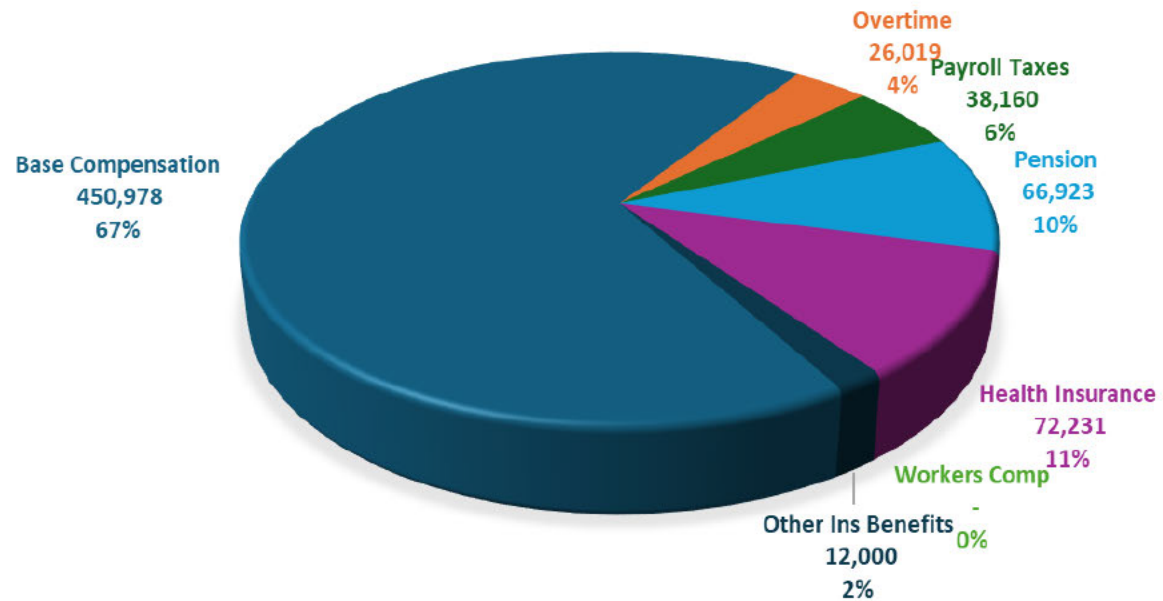


Building Budget

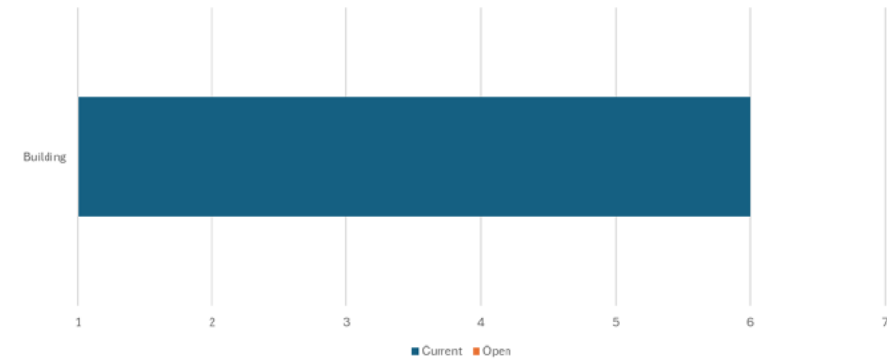
Building Budget		
Category	2026	
COMPENSATION	476,997	48%
PAYROLL TAXES	38,160	4%
INS - EMPLOYEE	84,231	8%
OPERATING	39,836	4%
CAPITAL EXP	25,600	3%
INS - LIAB/PROP	28,500	3%
RETIREMENT	66,923	7%
CONTRACTUAL SERVICES	199,323	20%
TRANSFERS OUT	30,242	3%
TOTAL	992,311	100%



FY2026 BUILDING FUND BUDGET LABOR COSTS



FY2026 Budgeted Labor Position Building Fund



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



Town of Pembroke Park Building Fund Reserves

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

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

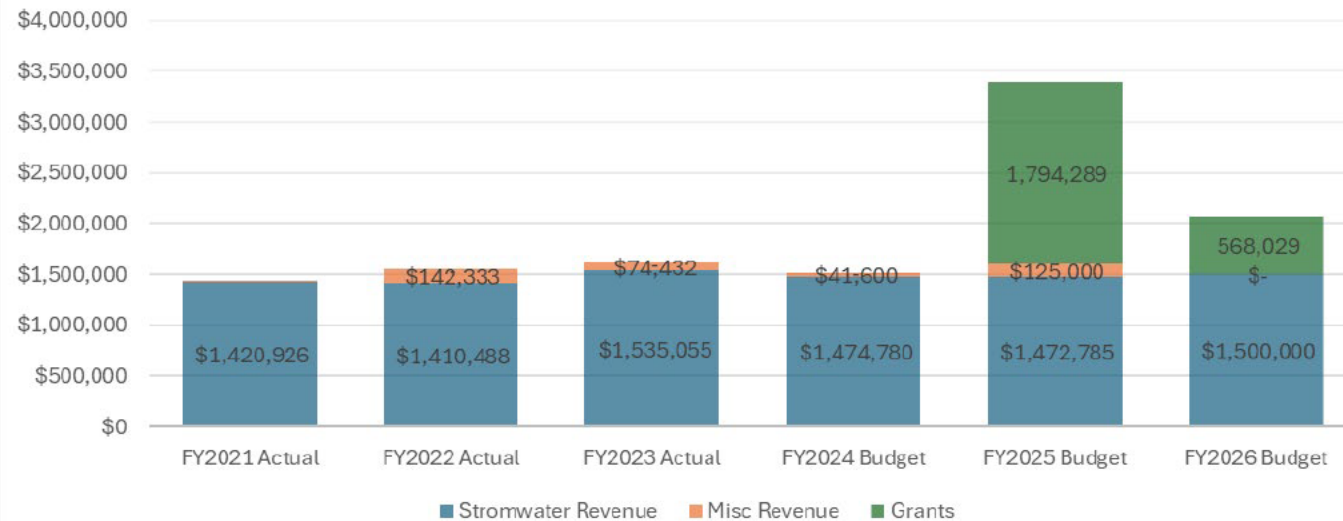


Town of Pembroke Park Stormwater Fund



Town of Pembroke Park Stormwater Fund Revenues

STORMWATER SOURCES OF REVENUE FY2026



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



Stormwater Revenues

Revenues

GL Acct No.	Category	Value
401-000340-343500-00-0000	CHARGES FOR SERVICES	(1,500,000.00)
401-000360-324210-00-0000	IMPACT FEE REV	-
401-000330-331204-00-0000	GRANT REVENUE	(568,028.84)
401-000360-361100-02-0000	INTEREST INCOME	-
401-000000-272001-00-0000	NET POSITION	(2,327,482.00)
		<u>(4,395,510.84)</u>



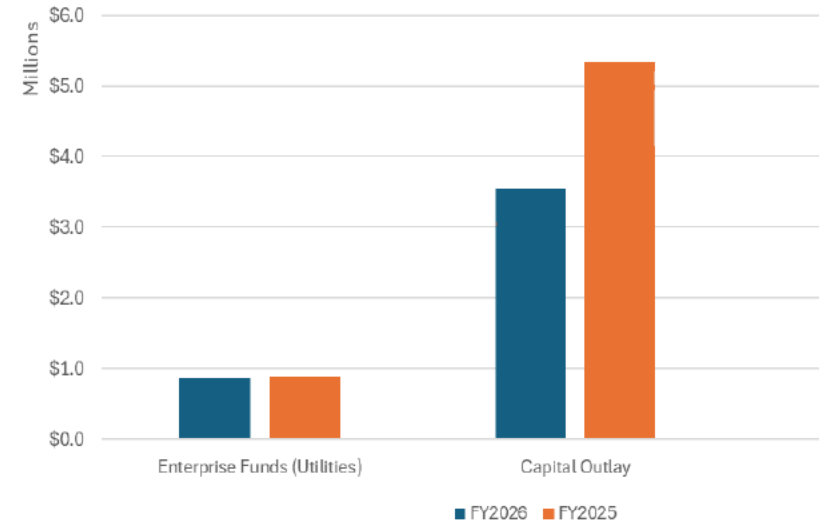
Town of Pembroke Park Stormwater Fund

TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	\$ 10,369,336	\$ -	\$ -	\$ -	\$ 10,369,336
3	Franchise Fees	\$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	\$ 118,611	-	-	-	118,611
	Utility Services Tax	\$ 1,851,414	-	-	-	1,851,414
5	Inter-Governmental	\$ 798,759	-	-	-	798,759
6	Miscellaneous Revenues					
7	Misc Revenue	\$ 175,000	76,383	568,029	-	819,411
8	Charges for Service	\$ 700,000	-	1,500,000	3,001,133	5,201,133
9	Investment Earnings	\$ 300,000	-	-	55,000	355,000
10	Fines & Forfeitures	\$ 42,000	-	-	-	42,000
11	Licenses & Permits	831,479	915,928	-	-	1,747,408
12	Total Revenues	\$ 16,771,480	\$ 992,311	\$ 2,068,029	\$ 3,056,133	\$ 22,887,951
13	Other Resources:					
14	Grants	\$ 2,067,145	-	-	-	2,067,145
15	Intra-Governmental	\$ 892,914	-	-	-	892,914
16	From Reserves	\$ 461,350	-	2,327,482	861,361	3,650,193
17	Total Sources	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
		-	-	-	-	
	Expenditures, Uses					
18	General Government	\$ 5,022,905	-	-	-	5,022,905
19	Public Safety	10,853,313	936,469	-	-	11,789,780
20	Culture / Recreation	1,112,897	-	-	-	1,112,897
21	Road & Street	730,342	-	-	-	730,342
23	Enterprise Funds (Utilities)	-	-	680,840	3,114,141	3,794,981
24	Capital Outlay	1,762,783	25,600	3,540,000	550,000	5,878,383
25	Total Expenditures	\$ 19,482,239	\$ 962,069	\$ 4,220,840	\$ 3,664,141	\$ 28,329,287
26						
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	434,650	30,242	174,671	253,353	892,916
31	Total Expenditures & Other Uses	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
32	Net	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
		0	0	0	0	(0)
	From	To	Amount			
33	Building Fund	General Fund	30,242	Cover OH Allocation		
34	Stormwater Fund	General Fund	174,671	Cover OH Allocation		
36	Sewer Fund	General Fund	253,353	Cover OH Allocation		
	General Fund	General Fund	434,650	Cover OH Allocation		
39	Total Transfers		892,916			

Stormwater Fund	FY2026	FY2025	\$ Chng	% Chng
Enterprise Funds (Utilities)	680,840	894,511	(213,671)	-24%
Capital Outlay	3,540,000	5,333,037	(1,793,037)	-34%
Transfers to GF	174,671	-	174,671	#DIV/0!
	4,395,511	6,227,548		-29%

Stormwater Fund Budgeted Expenditures



Town of Pembroke Park Stormwater Fund

	4 Yr AAGR	Audit FY 2021	Audit FY 2022	Audit FY 2023	Budget FY2024	Budget FY 2025	Prelim Budget FY 2026
Revenues							
GRANT REVENUE	NA	\$ -	\$ -	\$ -	\$ 1,566,721	\$ 1,794,289	\$ 568,029
CHARGES FOR SERVICES	1%	1,420,926	1,410,488	1,535,055	1,435,134	1,472,785	1,500,000
INTEREST INCOME	122%	374	(19,127)	62,322	-	50,000	
IMPACT FEE REV	93%	1,794	161,460	12,110	-	75,000	
	22%	\$ 1,423,093	\$ 1,552,821	\$ 1,609,486	\$ 3,001,855	\$ 3,392,074	\$ 2,068,029
Other Sources							
From Reserves						1,940,963	2,327,482
Total Sources		\$ 1,423,093	\$ 1,552,821	\$ 1,609,486	\$ 3,001,855	\$ 5,333,037	\$ 4,395,511
Expense							
COMPENSATION	8%	\$ 212,886	\$ 157,703	\$ 223,964	\$ 359,865	\$ 298,508	\$ 362,543
PAYROLL TAXES	13%	14,426	12,799	16,176	27,530	23,881	29,003
INS - EMPLOYEE	10%	41,711	19,796	44,402	76,302	63,318	64,899
OPERATING	20%	34,015	74,579	38,026	96,350	75,789	73,200
CAPITAL EXP	55%	439,083	441,702	427,800	2,107,344	3,894,289	3,540,000
REPAIRS AND MAINT	26%	64,315	19,252	119,037	100,000	181,280	160,000
INS - LIAB/PROP	8%	38,887	44,062	44,443	28,347	52,973	60,000
RETIREMENT	NA	(10,221)	4,712	213,807	66,117	40,687	50,865
CONTRACTUAL SERVICES	104%	2,308	-	-	55,000	150,000	15,000
UTILITIES	8%	37,547	27,658	43,135	35,000	52,313	40,000
TRANSFERS OUT	22%	210,947	52,980	159,255	50,000	500,000	-
	40%	\$ 1,085,904	\$ 855,243	\$ 1,330,044	\$ 3,001,855	\$ 5,333,037	\$ 4,395,511
Other Uses							
To Reserves		337,189	697,578	279,443			
Total Uses		\$ 1,423,093	\$ 1,552,821	\$ 1,609,487	\$ 3,001,855	\$ 5,333,037	\$ 4,395,511

• \$2.5M to support John P. Lyons Project + \$900K Capex Design



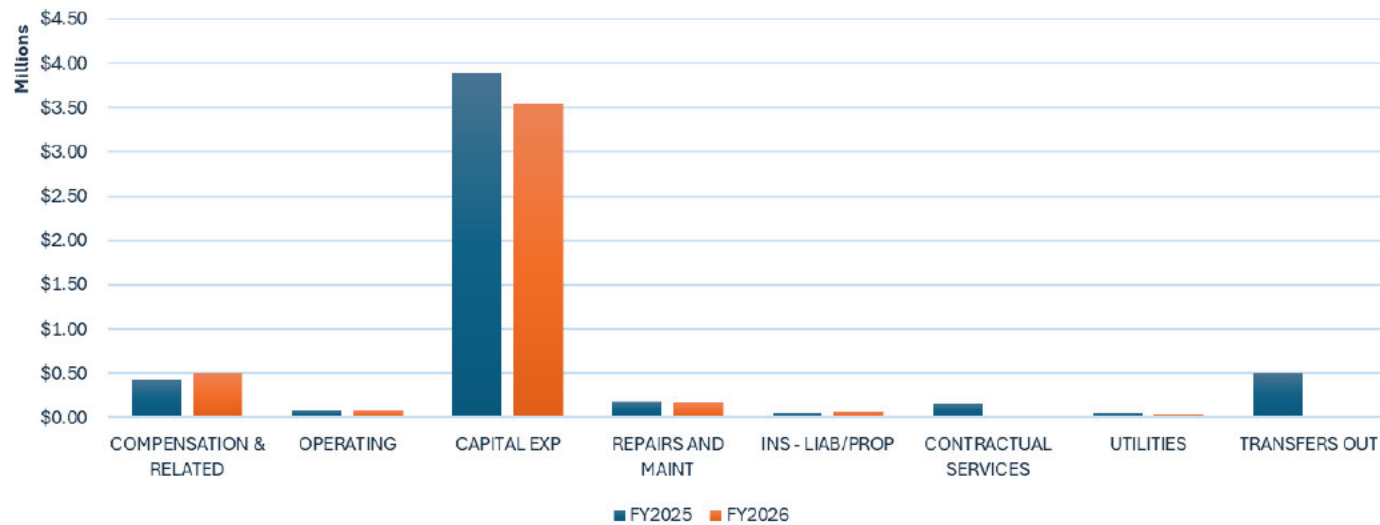
Stormwater Budget

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



Town of Pembroke Park Stormwater Fund Expenditures

FY25 vs FY26 STORMWATER FUND BUDGET BY EXPENDITURE TYPE

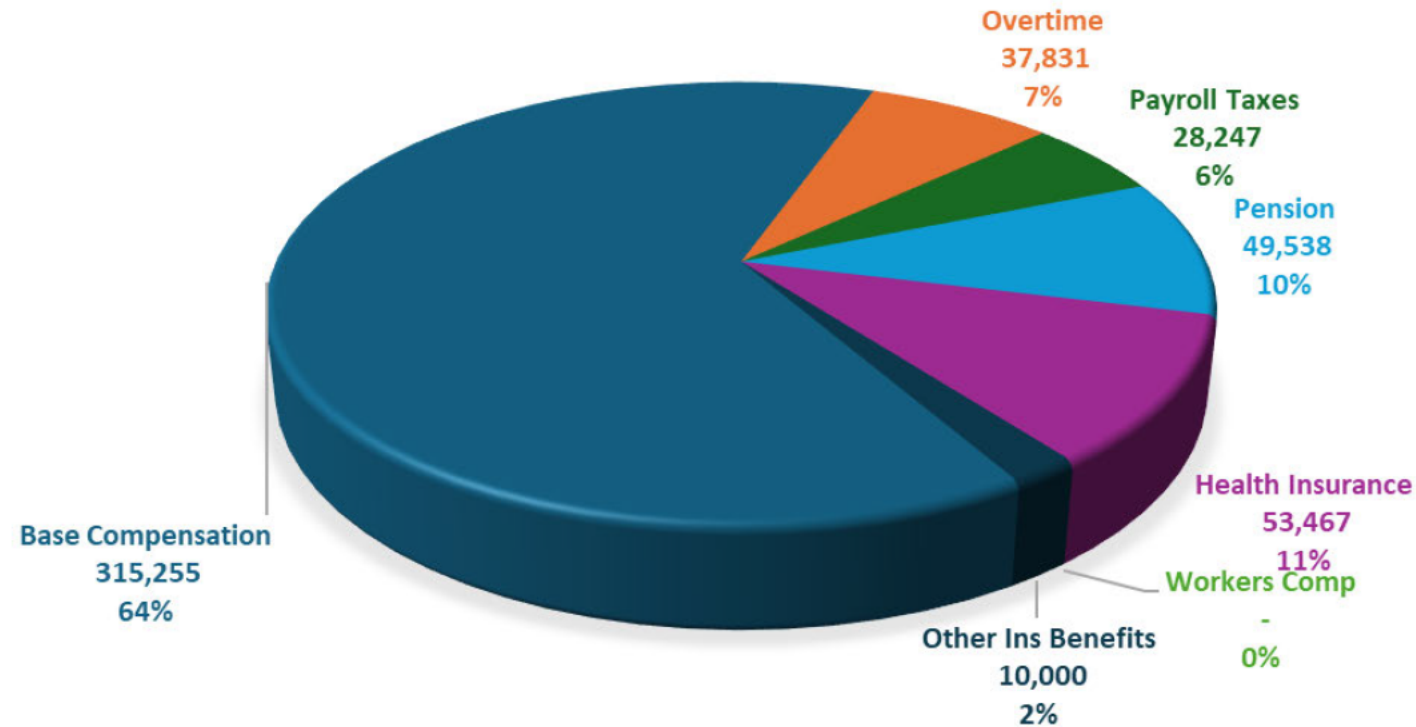


- Town is generating ~\$800K in savings driven by Capex and lower OH

Expenditure Type	FY2025	FY2026	\$ Chng	% Chng
COMPENSATION & RELATED	426,394	507,311	\$ 80,917	19%
OPERATING	75,789	73,200	(2,589)	-3%
CAPITAL EXP	3,894,289	3,540,000	(354,289)	-9%
REPAIRS AND MAINT	181,280	160,000	(21,280)	-12%
INS - LIAB/PROP	52,973	60,000	7,027	13%
CONTRACTUAL SERVICES	150,000	15,000	(135,000)	-90%
UTILITIES	52,313	40,000	(12,313)	-24%
TRANSFERS OUT	500,000	-	(500,000)	-100%
	\$ 5,333,037	\$ 4,395,511	\$ (937,526)	



FY2026 STORMWATER FUND BUDGET LABOR COSTS



- No new hires expected in FY 2026



Town of Pembroke Park Stormwater Reserves

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

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



Town of Pembroke Park Sewer Fund



Town of Pembroke Park Sewer Fund

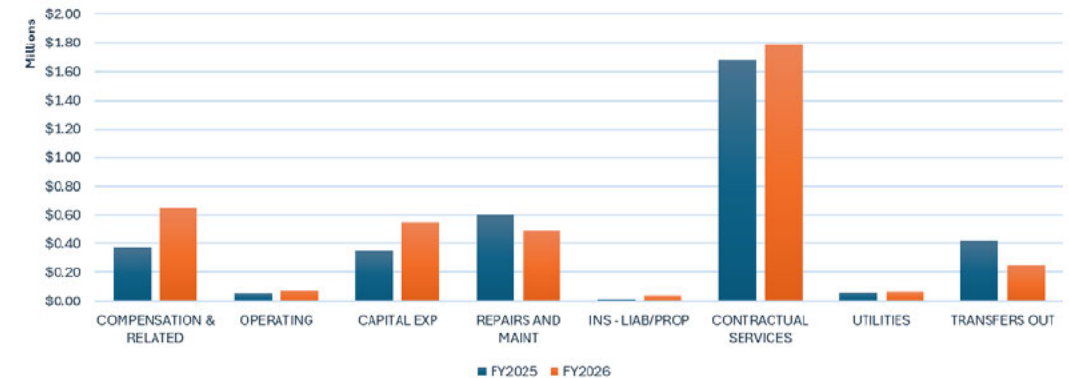
TOWN OF PEMBROKE PARK FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Line No	Estimated Revenues	General Fund	Building Fund	Stormwater Fund	Sewer Fund	Total
1	Taxes:					
2	Property Taxes	\$ 10,369,336	\$ -	\$ -	\$ -	\$ 10,369,336
3	Franchise Fees	\$ 1,584,879	-	-	-	1,584,878
4	Local Opt Gas Tax	\$ 118,611	-	-	-	118,611
5	Utility Services Tax	\$ 1,851,414	-	-	-	1,851,414
6	Inter-Governmental	\$ 798,759	-	-	-	798,759
7	Miscellaneous Revenues					
8	Misc Revenue	\$ 175,000	76,383	568,029	-	819,411
9	Charges for Service	\$ 700,000	-	1,500,000	3,001,133	5,201,133
10	Investment Earnings	\$ 300,000	-	-	55,000	355,000
11	Fines & Forfeitures	\$ 42,000	-	-	-	42,000
12	Licenses & Permits	831,479	915,928	-	-	1,747,408
13	Total Revenues	\$ 16,771,480	\$ 992,311	\$ 2,068,029	\$ 3,056,133	\$ 22,887,951
14	Other Resources:					
15	Grants	\$ 2,067,145	-	-	-	2,067,145
16	Intra-Governmental	\$ 892,914	-	-	-	892,914
17	From Reserves	\$ 461,350	-	2,327,482	861,361	3,650,193
18	Total Sources	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
19	Expenditures, Uses					
20	General Government	\$ 5,022,905	-	-	-	5,022,905
21	Public Safety	10,853,313	936,469	-	-	11,789,780
22	Culture / Recreation	1,112,897	-	-	-	1,112,897
23	Road & Street	730,342	-	-	-	730,342
24	Enterprise Funds (Utilities)	-	-	680,840	3,114,141	3,794,981
25	Capital Outlay	1,762,783	25,600	3,540,000	550,000	5,878,383
26	Total Expenditures	\$ 19,482,239	\$ 962,069	\$ 4,220,840	\$ 3,664,141	\$ 28,329,287
27	Other Uses					
28	Debt Service	276,000	-	-	-	276,000
29	To Reserves	-	-	-	-	-
30	Transfers	434,650	30,242	174,671	253,353	892,916
31	Total Expenditures & Other Uses	\$ 20,192,889	\$ 992,311	\$ 4,395,511	\$ 3,917,494	\$ 29,498,203
32	Net	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
33	From	To	Amount			
34	Building Fund	General Fund	30,242	Cover OH Allocation		
36	Stormwater Fund	General Fund	174,671	Cover OH Allocation		
36	Sewer Fund	General Fund	253,353	Cover OH Allocation		
39	General Fund	General Fund	434,650	Cover OH Allocation		
39	Total Transfers		892,916			

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

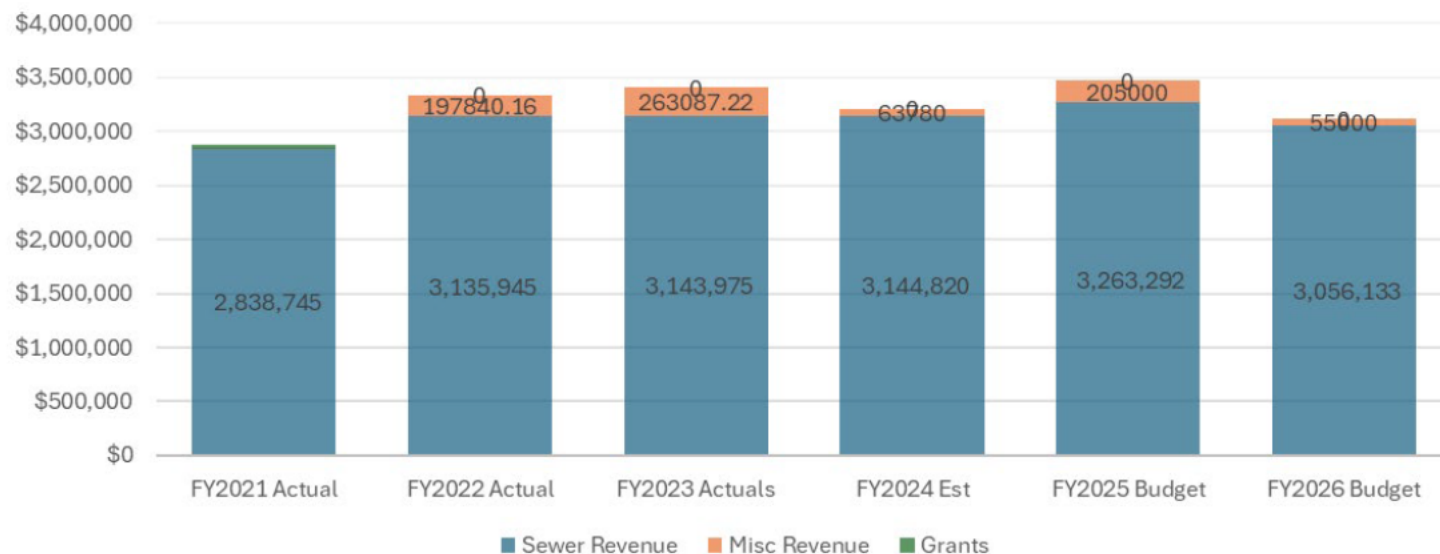
\$	3,557,973	\$	3,917,494	\$	359,521
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FY25 vs FY26 SEWER FUND BUDGET BY EXPENDITURE TYPE



Town of Pembroke Park Sewer Fund Revenues

SEWER SOURCES OF REVENUE FY2026



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



Sewer Revenues

Revenues

GL Acct No.	Description	Category	Value
400-000340-343501-00-0000	Sewer Service Charges	CHARGES FOR SERVICES	(3,001,133.00)
400-000360-361100-02-0000	Interest - Revenue - LGIP	INTEREST INCOME	(55,000.00)
400-000360-324210-00-0000	Impact Fee Physical Environment	IMPACT FEE REV	-
400-000000-271001-00-0000	Fund Balance - Unreserved	NET POSITION	(861,361.35)
400-000340-343502-00-0000	Fixture Charges	CHARGES FOR SERVICES	-
			<u>(3,917,494.35)</u>



Town of Pembroke Park Sewer Fund

Revenues	4 Yr AAGR	Audit FY 2021	Audit FY 2022	Audit FY 2023	Budget FY2024	Budget FY 2025	Prelim Budget FY 2026
GRANT REVENUE	NA	\$ 34,351	\$ -	\$ -	\$ 515,312	\$ -	\$ -
CHARGES FOR SERVICES	1%	2,838,745	3,135,945	3,143,975	3,022,661	3,263,292	3,001,133
INTEREST INCOME	122%	419	56,552	55,491	-	55,000	55,000
FIXTURE CHARGES	NA	-	-	-	-	-	-
IMPACT FEE REV	NA	1,484	141,288	207,597	20,000	150,000	-
	2%	\$ 2,875,000	\$ 3,333,785	\$ 3,407,062	\$ 3,557,973	\$ 3,468,292	\$ 3,056,133
Other Sources							
From Reserves						1,268,299	861,361
Total Sources		\$ 2,875,000	\$ 3,333,785	\$ 3,407,062	\$ 3,557,973	\$ 4,736,591	\$ 3,917,494

Expense							
COMPENSATION	13%	\$ 266,566	\$ 310,085	\$ 175,219	\$ 250,866	\$ 330,475	\$ 440,887
PAYROLL TAXES	16%	18,377	21,616	15,042	19,191	26,438	35,271
INS - EMPLOYEE	0%	73,595	41,889	31,769	52,740	61,294	73,012
OPERATING	15%	41,729	50,176	50,050	56,000	94,171	77,300
CAPITAL EXP	17%	282,648	294,381	340,869	350,000	1,200,000	550,000
REPAIRS AND MAINT	32%	137,512	227,258	851,892	600,000	894,644	497,322
INS - LIAB/PROP	-2%	43,343	49,103	50,899	17,008	67,500	40,000
RETIREMENT	NA	(11,831)	9,101	(110,323)	51,326	73,997	94,128
CONTRACTUAL SERVICES	8%	1,316,558	1,033,110	1,183,027	1,679,592	1,815,936	1,785,220
UTILITIES	4%	60,856	59,895	73,286	62,000	72,136	71,000
DEBT SERVICE	NA	89,557	12,923	-	-	-	-
TRANSFERS OUT	-10%	382,821	119,872	314,438	419,250	100,000	253,353
	9%	\$ 2,701,732	\$ 2,229,409	\$ 2,976,168	\$ 3,557,973	\$ 4,736,591	\$ 3,917,494

Other Uses							
To Reserves		173,268	1,104,376	430,894			
Total Uses		\$ 2,875,000	\$ 3,333,785	\$ 3,407,062	\$ 3,557,973	\$ 4,736,591	\$ 3,917,494

Includes \$500K in open CapEx

\$1.8M for Sewer Treatment provided by the City of Hollywood



The Small Town that Means Big Business

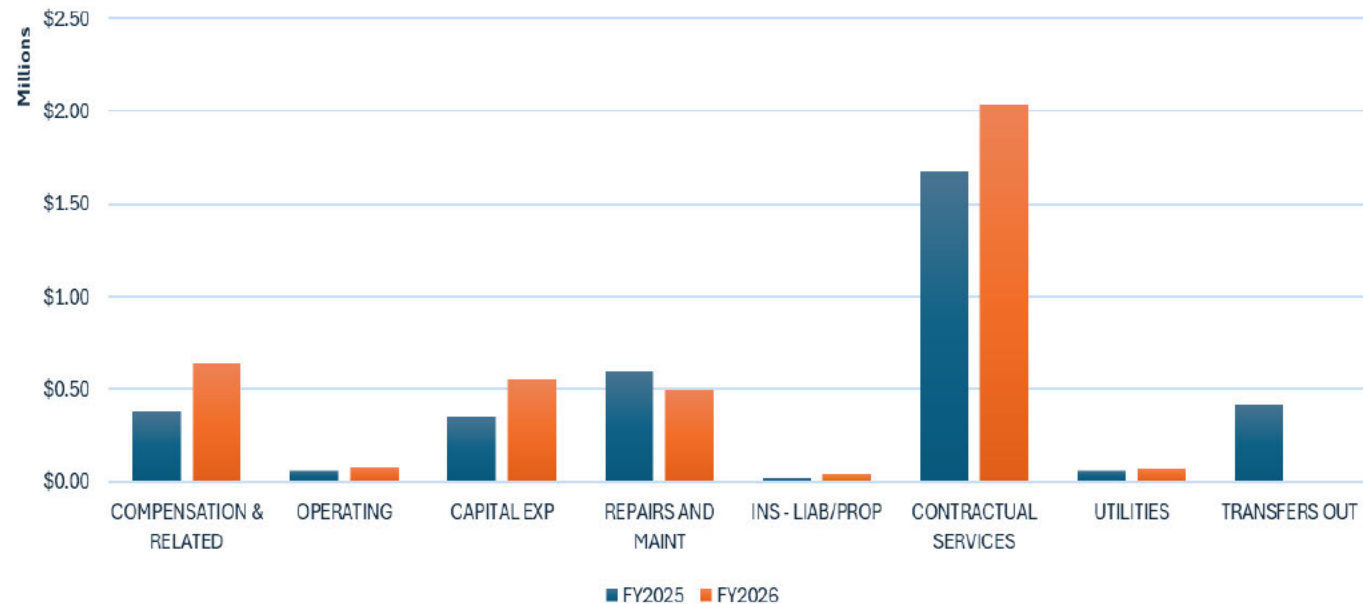
Sewer Budget

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



Town of Pembroke Park Sewer Fund Expenditures

FY25 vs FY26 SEWER FUND BUDGET BY EXPENDITURE TYPE

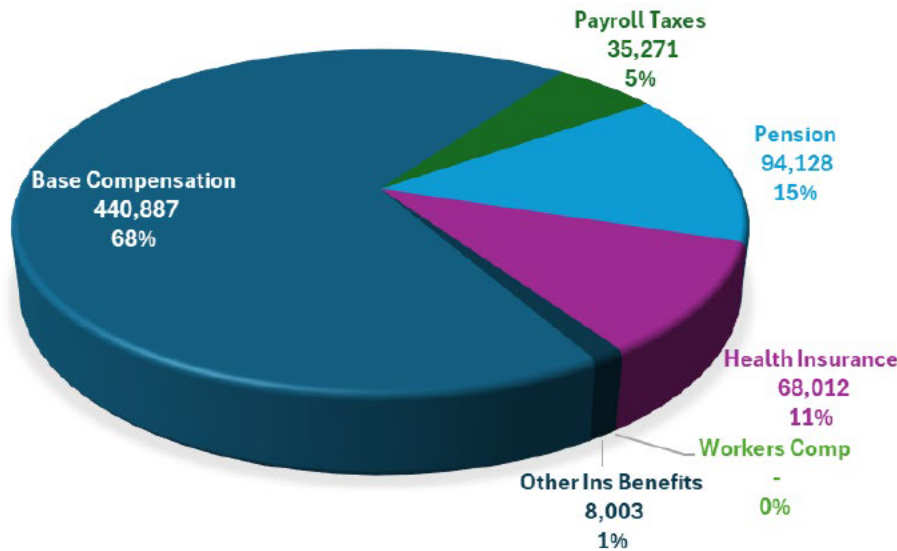


Expenditure Type	FY2025	FY2026	\$ Chng	% Chng
COMPENSATION & RELATED	374,123	643,299	\$ 269,176	72%
OPERATING	56,000	77,300	21,300	38%
CAPITAL EXP	350,000	550,000	200,000	57%
REPAIRS AND MAINT	600,000	497,322	(102,678)	-17%
INS - LIAB/PROP	17,008	40,000	22,992	135%
CONTRACTUAL SERVICES	1,679,592	1,785,220	105,628	6%
UTILITIES	62,000	71,000	9,000	15%
TRANSFERS OUT	419,250	253,353	(165,897)	-40%
	\$ 3,557,973	\$ 3,917,494	\$ 359,521	

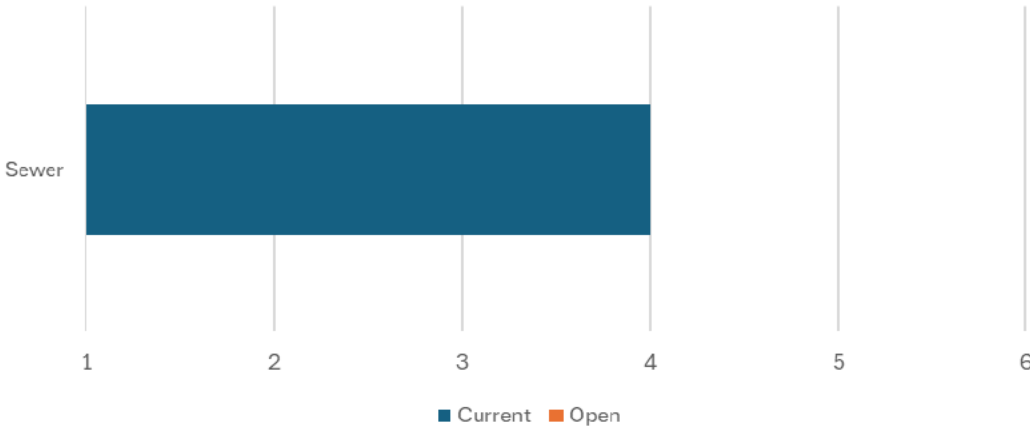
- Sewer has 2 new additional employees driving difference in Compensation (Project Mgr. + Exec. Admin)
- \$500K in open CapEx/Design was added to help seed any needed projects
- Overhead xfer reduced to \$0 to offset CapEx



FY2026 SEWER FUND BUDGET LABOR COSTS



FY2026 Budgeted Labor Position Sewer Fund



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



Town of Pembroke Park Sewer Reserves

	Fund Value				
	General	Building	Sewer	Stormwater	Total
Fund Balance (Unassigned)					
Audit FY2024	\$ 9,220,690	\$ 2,068,463	\$ 7,877,271	\$ 9,218,796	\$28,385,220
2024 Est Net Income(Loss)			807,729	633,150	
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Estimated Available	<u>\$ 9,275,630</u>	<u>\$ 2,068,463</u>	<u>\$ 8,685,000</u>	<u>\$ 11,249,298</u>	<u>\$28,385,220</u>
6 Month Exp Res			(2,368,295)	(2,666,519)	(5,034,814)
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