



Southwest Ranches Volunteer Fire-Rescue, Inc.

Board of Directors Meeting Agenda

June 25, 2026

Southwest Ranches Council Chambers
6:30 PM THURSDAY

13400 Griffin Road Southwest
Ranches, FL 33330

<u>Chair</u>	<u>Board Members</u>	<u>Town Administrator</u>	<u>Town Attorney</u>
Steve Breitreuz	Jim Allbritton	Russell C. Muniz, ICMA-CM	Keith M. Poliakoff, J.D.
<u>Vice Chair</u>	Bob Hartmann	<u>Town Financial Administrator</u>	<u>Town Clerk</u>
Gary Jablonski	David S. Kuczenski, Esq.	Emil C. Lopez, CPM	Debra M. Ruesga

In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation, a sign language interpreter or hearing impaired to participate in this proceeding should contact the Town Clerk at (954) 434-0008 for assistance no later than four days prior to the meeting.

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance**
- 3. Approval of Meeting Minutes**
 - a. June 26, 2025
 - b. July 24, 2025
- 4. Reports of Committee**
- 5. Reports of Officers**
- 6. New Business**
 - a) Approval of FY2025 IRS Form 990-YR2024. Return of Organization Exempt from Income Tax
 - b) Approval of FY2026-2027 Volunteer Fire Fund and Public Safety - Fire Operational Budget. Volunteer Fire is a blended component unit of the Town of Southwest Ranches.
- 7. Adjournment**

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SOUTHWEST RANCHES VOLUNTEER FIRE- RESCUE, INC.

Board of Directors Regular Meeting Minutes June 26, 2025

Southwest Ranches Council Chambers
6:30 p.m.

13400 Griffin Road
Southwest Ranches, FL 33330

1) Roll Call – Meeting was called to order at 6:33 p.m.

Chair – Steve Breitkreuz – Present

Vice Chair – Bob Hartmann – Present

Board Member – Jim Allbritton - Present

Board Member – Gary Jablonski - Present

Board Member -- David S. Kuczenski, Esq. - Present

2) Pledge of Allegiance

3) Approval of Minutes

a. June 27, 2024

The following motion was made by Board Member Jablonski seconded by Board Member Allbritton and passed by 5-0 roll call vote. The vote was as follows: Board Members Allbritton, Jablonski, Kuczenski, Vice Chair Hartmann, and Chair Breitkreuz voting Yes.

MOTION: TO APPROVE THE JUNE 26, 2024 SWRVFD BOARD MEETING MINUTES.

4) Reports of Committee

None.

5) Reports of Officers

None.

6) New Business

a) Approval of FY 2024 IRS Form 990-YR2023. Return of Organization Exempt from Income Tax

Town Administrator Muñiz advised the Board that the firm the Town has used in the past had been non-responsive for this year's filing. For transparency's sake Town Administrator Muñiz advised Town Council that Town Financial Administrator Lopez was able to file the form at no cost to the Town under his company, Caonabo Holdings, LLC..

The following motion was made by Vice Chair Hartmann, seconded by Board Member Kuczenski and passed by 5-0 roll call vote. The vote was as follows: Board Members Allbritton, Jablonski, Kuczenski, Vice Chair Hartmann, and Chair Breitkreuz voting Yes.

MOTION: TO APPROVE THE FY 2024 IRS FORM #990-YR2023

b) Approval of FY 2025-2026 Volunteer Fire Fund and Public Safety – Fire Operational Budget. Volunteer Fire is a blended component unit of the Town of Southwest Ranches.

Town Administrator Muñiz briefed the Board on the recent Fire Advisory Board meeting. During that meeting, the Volunteer Fire Department budget was reviewed, and a proposal was discussed to adjust the salaries of three Fire Officers who work alongside Fire Chief Bennett: Lieutenant Petrillo, Captain Garcia, and Battalion Assistant Training Chief Evans. The proposal is to increase Captain Garcia's compensation to \$2,200 per year. The same \$2,200 per year increase is proposed for Lieutenant Petrillo. These amounts are in addition to the items previously discussed at the Fire Advisory Board meeting. Battalion Assistant Training Chief Evans' increase is already included in the current budget, so only the additional amounts for Captain Garcia and Lieutenant Petrillo are being requested. The total additional compensation beyond what is reflected in the existing budget request is \$1,800, which is the amount being sought for approval.

The following motion was made by Board Member Kuczenski, seconded by Vice Chair Hartmann and passed by 5-0 roll call vote. The vote was as follows: Board Members Allbritton, Jablonski, Kuczenski, Vice Chair Hartmann, and Chair Breitkreuz voting Yes.

MOTION: TO ADJUST THE SALARIES FOR LIEUTENANT PETRILLO AND CAPTAIN GARCIA TO \$2200 PER YEAR, APPROVE THE ADDITIONAL BUDGET REQUEST FOR \$1800 FOR THE INCREASES AND APPROVE THE FY 2025-2026 VOLUNTEER FIRE FUND AND PUBLIC SAFETY – FIRE OPERATIONAL BUDGET

Before adjournment, Mayor Breitkreuz provided an update on a discussion from the most recent Fire Advisory Board meeting regarding potential new hires for an Assistant Chief position. The possibility of hiring the Fire Chief's son was mentioned, noting his extensive professional experience. A question had been raised about whether such a hire was permissible under the current bylaws. After reviewing the bylaws, Town Attorney Poliakoff confirmed that the hire would be allowable. Any such appointment would still require approval by this Board.

SOUTHWEST RANCHES VOLUNTEER FIRE- RESCUE, INC.

Board of Directors Regular Meeting Minutes June 26, 2025

Southwest Ranches Council Chambers

6:30 p.m.

13400 Griffin Road
Southwest Ranches, FL 33330

It was also noted that the anticipated need for filling the Assistant Chief position is no longer immediate, as the current Assistant Chief is able to continue in the role for the foreseeable future. A decision is therefore not required at this time.

- 7) Adjournment – Meeting was adjourned at 6:44 p.m.

Respectfully submitted:

Debra M. Ruesga, CMC, Town Clerk

*Adopted by the Town Council on
this 25th day of June, 2026.*

Steve Breitkreuz, Chair

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SOUTHWEST RANCHES VOLUNTEER FIRE- RESCUE, INC.

Board of Directors Regular Meeting Minutes July 24, 2025

Southwest Ranches Council Chambers
6:50 p.m.

13400 Griffin Road
Southwest Ranches, FL 33330

1) Roll Call – Meeting was called to order at 6:56 p.m.

Chair – Steve Breitkreuz – Absent

Vice Chair – Bob Hartmann – Present

Board Member – Jim Allbritton - Absent

Board Member – Gary Jablonski - Present

Board Member -- David S. Kuczenski, Esq. - Present

2) Pledge of Allegiance

The following motion was made by Board Member Jablonski seconded by Board Member Kuczenski and passed by 3-0 roll call vote. The vote was as follows: Board Members Jablonski, Kuczenski, and Vice Chair Hartmann voting Yes.

MOTION: TO EXCUSE THE ABSENCES OF CHAIR BREITKREUZ AND BOARD MEMBER ALLBRITTON.

3) Reports of Committee

None.

4) Reports of Officers

None.

5) New Business

a) Appointing a New Assistant Fire Chief

Town Administrator Muñiz reported that the Town had been informed by Deputy Fire Chief William Updegraff of his decision to retire effective immediately. He presented a recommendation for the appointment of a new Deputy Fire Chief and advised that Kyle Bennett was considered to fill the position. Town Administrator Muñiz noted that Mr. Bennett's resume had been provided for the Board's review and reminded the Board that the appointment is subject to Town Council approval. Vice Chair Hartmann asked Fire Chief Bennett to introduce Kyle Bennett to the Town Council. Fire Chief Bennett provided the Town Council with Mr. Bennett's professional background and qualifications.

The following motion was made by Board Member Jablonski, seconded by Board Member Kuczenski and passed by 3-0 roll call vote. The vote was as follows: Board Members Jablonski, Kuczenski and Vice Chair Hartmann voting Yes.

MOTION: TO APPROVE THE HIRING OF KYLE BENNETT TO THE ROLE OF ASSISTANT FIRE CHIEF.

- 6) Adjournment – Meeting was adjourned at 7:01 p.m.

Respectfully submitted:

Debra M. Ruesga, CMC, Town Clerk

*Adopted by the Town Council on
this 25th day of June, 2026.*

Steve Breitkreuz, Chair



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628
(954) 434-0008 Town Hall
(954) 434-1490 Fax
web: www.southwestranches.org

Board of Directors
Steve Breitreuz, Chair
Gary Jablonski, Vice Chair
Jim Allbritton, Board Chair
Bob Hartmann, Board Chair
David S. Kuczenski, Esq, Board Chair

Town Administration
Russell Muñiz, ICMA-CM, Town Administrator
Debra Ruesga, CMC, Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Emil C. Lopez, CPM, MAcc, Town Financial Administrator

BOARD MEMORANDUM

TO: Honorable Chair Breitreuz and Board Members

THRU: Russell Muñiz, Town Administrator

FROM: Emil Lopez, Town Financial Administrator

DATE: June 25, 2026

SUBJECT: IRS Form 990 – Year 2024 (Period 10/01/24 to 09/30/25)

Recommendation

Board consideration for a motion to approve IRS Form 990.

Strategic Priorities

- A. Sound Governance
- C. Reliable Public Safety

Background/Issue

The Volunteer Fire Services Fund is considered a blended component of the Town of Southwest Ranches. In accordance with generally accepted governmental standards and accounting principles this fund is presented within the Town as a special revenue fund.

The Southwest Ranches Voluntary Fire Rescue, Inc. is an IRS 501(c)(4) non-profit whose Board of Directors consists of the entire membership of the Town Council who preside and transact business independently.

Fiscal Impact/Analysis

None.

Staff Contact

Emil Lopez, Town Financial Administrator

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Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning **10-01**, 2024, and ending **09-30**, 2025**2024**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

SOUTHWEST RANCHES VOLUNTEER FIRE RESCUE INC

EIN or SSN

65-1086624

Name and title of officer or person subject to tax

STEVE BREITKREUZ, DIRECTOR, SECRETARY**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b	283,142
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9) 2b	
3a Form 1120-POL check here ☐	b Total tax (Form 1120-POL, line 22) 3b	
4a Form 990-PF check here ☐	b Tax based on investment income (Form 990-PF, Part V, line 5). 4b	
5a Form 8868 check here ☐	b Balance due (Form 8868, line 3c) 5b	
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4) 6b	
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1) 7b	
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, Item D) 8b	
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 19) 9b	
10a Form 8038-CP check here ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **Marc E OConnor CPA PA** to enter my PIN **12345** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date **06-25-2026****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

604500 33026**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **Marc OConnor**Date **06-11-2026****ERO Must Retain This Form - See Instructions**
Do Not Submit This Form to the IRS Unless Requested To Do So**For Privacy Act and Paperwork Reduction Act Notice, see the instructions.**

EEA

June 25, 2026 Southwest Ranches Volunteer Fire Department Board of Directors Meeting

Form **8879-TE** (2024)
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A

For the 2024 calendar year, or tax year beginning

10-01, 2024, and ending

09-30, 2025

B

Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C

Name of organization

SOUTHWEST RANCHES VOLUNTEER FIRE RESCUE INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

13400 GRIFFIN ROAD

City or town, state or province, country, and ZIP or foreign postal code

SOUTHWEST RANCHES, FL 33330

F

Name and address of principal officer:

CHIEF LEE BENNETT

Same as C above

H(a)

Is this a group return for subordinates?

☐ Yes

☒ No

H(b)

Are all subordinates included?

☐ Yes

☐ No

If "No," attach a list. See instructions

H(c)

Group exemption number

D

Employer identification number

65-1086624

E

Telephone number

(954) 434-0008

G

Gross receipts

\$

283,142

I

Tax-exempt status:

☐ 501(c)(3)

☒ 501(c) (4)

(insert no.)

☐ 4947(a)(1) or

☐ 527

J

Website:

N/A

K

Form of organization:

☒ Corporation

☐ Trust

☐ Association

☐ Other

L

Year of formation:

2000

M

State of legal domicile:

FL

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PROVIDING FOR THE PROTECTION OF HUMAN LIFE AND ANIMAL LIFE AND PROPERTY AGAINST FIRE	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	5
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	25
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
Revenue	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0
	8	Contributions and grants (Part VIII, line 1h)	6,785
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	266
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	276,091
Expenses	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	283,142
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	243,218
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
Net Assets or Fund Balances	b	Total fundraising expenses (Part IX, column (D), line 25)	0
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	46,044
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	289,262
	19	Revenue less expenses. Subtract line 18 from line 12	(6,120)
	20	Total assets (Part X, line 16)	66,198
	21	Total liabilities (Part X, line 26)	17,557
	22	Net assets or fund balances. Subtract line 21 from line 20	48,641

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

STEVE BREITKREUZ

Signature of officer

STEVE BREITKREUZ, DIRECTOR, SECRETARY

Type or print name and title

Date

Paid Preparer Use Only

Preparer's name

Marc OConnor

Preparer's signature

Marc OConnor

Date

06-11-2026

Check ☐ if self-employed

PTIN

P01283260

Firm's name

Marc E OConnor CPA PA

Firm's EIN

Firm's address

9710 Stirling Rd STE 107

Cooper City FL 33024

Phone no.

954-900-8942

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2024)

EEA

June 25, 2026 Southwest Ranches Volunteer Fire Department Board of Directors Meeting

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Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

- 1 Briefly describe the organization's mission:
PROVIDING FOR THE PROTECTION OF HUMAN LIFE AND ANIMAL LIFE AND PROPERTY AGAINST FIRE
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **289,262** including grants of \$) (Revenue \$)
PROVIDING FOR THE PROTECTION OF HUMAN LIFE AND ANIMAL LIFE AND PROPERTY AGAINST FIRE

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **289,262**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	5	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent	1b	5	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . .	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed _____
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☒ Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

TOWN FINANCIAL ADMIN (954)434-0008, 13400 GRIFFIN ROAD, SOUTHWEST RANCHES, FL 33330

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)CHIEF LEE BENNETT PRESIDENT	24.00			X				19,800	0	0
(2)WILLIAM UPDEGRAFF PAST VICE PRESIDENT, PAST TREASURER	24.00			X				6,346	0	0
(3)KYLE BENNETT VICE PRESIDENT, TREASURER	24.00			X				4,654	0	0
(4)JIM ALLBRITTON DIRECTOR	2.00	X						0	0	0
(5)STEVE BREITKREUZ DIRECTOR, SECRETARY	2.00	X		X				0	0	0
(6)ROBERT HARTMANN DIRECTOR	2.00	X						0	0	0
(7)DAVID KUCZENSKI DIRECTOR	2.00	X						0	0	0
(8)GARY JABLONSKI DIRECTOR	2.00	X						0	0	0
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b	Subtotal							30,800		
c	Total from continuation sheets to Part VII, Section A									
d	Total (add lines 1b and 1c)							30,800	0	0

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
	(A)	(B)	(C)
	Name and business address	Description of services	Compensation
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	6,785			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		6,785			
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	266	266		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross rents	6a	(i) Real	(ii) Personal		
b		Less: rental expenses . .	6b				
c		Rental income or (loss)	6c				
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory . .	7a	(i) Securities	(ii) Other		
b		Less: cost or other basis and sales expenses . .	7b				
c		Gain or (loss)	7c				
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
b		Less: direct expenses	8b				
c		Net income or (loss) from fundraising events					
9a		Gross income from gaming activities. See Part IV, line 19	9a				
b		Less: direct expenses	9b				
c		Net income or (loss) from gaming activities					
10a		Gross sales of inventory, less returns and allowances	10a				
b		Less: cost of goods sold	10b				
c		Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	MUNICIPAL GENERAL FUND	900099	276,091	276,091		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		276,091			
	12	Total revenue. See instructions		283,142	276,357	0	0

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	225,934	225,934		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits				
10	Payroll taxes	17,284	17,284		
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17. .				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	45,983	45,983		
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	SUNBIZ FEES	61	61		
b					
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e. .	289,262	289,262	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	49,669	1	54,881
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	10,634	7	11,317
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,722	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	72,025	16	66,198	
Liabilities	17 Accounts payable and accrued expenses	17,264	17	17,557
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	17,264	26	17,557
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds	54,761	31	48,641
	32 Total net assets or fund balances	54,761	32	48,641
	33 Total liabilities and net assets/fund balances	72,025	33	66,198

EEA

Form 990 (2024)

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	283,142
2	Total expenses (must equal Part IX, column (A), line 25)	2	289,262
3	Revenue less expenses. Subtract line 2 from line 1	3	(6,120)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	54,761
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	48,641

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Name of the organization

Employer identification number

SOUTHWEST RANCHES VOLUNTEER FIRE RESCUE INC

65-1086624

01. Governing body meeting documentation (Part VI, line 8a)
MEETINGS ARE DOCUMENTED WHICH INCLUDE BOARD OF DIRECTORS DECISIONS, ACTIONS, AND DISCUSSIONS AND ARE AVAILABLE PURSUANT TO FLORIDA PUBLIC RECORD STATUTES.

02. Committee meeting documentation (Part VI, line 8b)
MEETINGS ARE DOCUMENTED WHICH INCLUDE BOARD OF DIRECTORS DECISIONS, ACTIONS, AND DISCUSSIONS AND ARE AVAILABLE PURSUANT TO FLORIDA PUBLIC RECORD STATUTES.

03. Form 990 governing body review (Part VI, line 11)
ORGANIZATIONS PROCESS TO REVIEW FORM 990 INCLUDE ACCEPTANCE AND APPROVAL BY THE BOARD OF DIRECTORS AT AN ANNUAL MEETING.

04. Conflict of interest policy compliance (Part VI, line 12c)
THE VOLUNTEER FIRE ADOPTED THE TOWN'S POLICY. CONFLICTS ARE BROUGHT TO THE TOWN ADMINISTRATOR ATTENTION AS DISCOVERED/FOUND. LANGUAGE IS SHARED WITH NEW HIRES AS PART OF THEIR ONBOARDING PROCESS.

05. CEO, executive director, top management comp (Part VI, line 15a)
COMPENSATION REVIEWED AND DISCUSSED PUBLICLY AT BOARD MEETINGS. COMPENSATION USES BOTH PUBLIC INPUT AND GOVERNMENT COMPENSATION DATA AVAILABLE.

06. Other officer or key employee compensation (Part VI, line 15b)
COMPENSATION REVIEWED AND DISCUSSED PUBLICLY AT BOARD MEETINGS. COMPENSATION USES BOTH PUBLIC INPUT AND GOVERNMENT COMPENSATION DATA AVAILABLE.

07. Form 990 availability to public (Part VI, line 18)
FORM 990 IS AVAILABLE TO THE PUBLIC PURSUANT TO FLORIDA PUBLIC RECORD STATUTES BY CONTACTING THE TOWN CLERKS OFFICE. ADDITIONALLY THE FORM 990 GETS PUBLISHED AND DISTRIBUTED PUBLICLY BY THE IRS ONCE FILING HAS BEEN PROCESSED.

08. Governing documents, etc., available to public (Part VI, line 19)
GOVERNING DOCUMENT INCLUDING FORM 990 ARE AVAILABLE TO THE PUBLIC PURSUANT TO FLORIDA PUBLIC RECORD STATUTES BY CONTACTING THE TOWN CLERKS OFFICE.

Marc E OConnor CPA PA

9710 Stirling Rd STE 107

Cooper City, FL 33024

MARC@954.TAX

Phone: (954)900-8942 | Fax: (844)336-1232

June 11, 2026

Southwest Ranches Volunteer Fire Rescue Inc
13400 Griffin Road
Southwest Ranches, FL 33330

Southwest Ranches Volunteer Fire Rescue Inc:

Enclosed is the 2024 federal return for a tax-exempt organization, prepared for Southwest Ranches Volunteer Fire Rescue Inc from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (954)900-8942.

Sincerely,

Marc Oconnor
Marc E OConnor CPA PA

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Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628
(954) 434-0008 Town Hall
(954) 434-1490 Fax
web: www.southwestranches.org

Board of Directors
Steve Breitkreuz, Chair
Gary Jablonski, Vice Chair
Jim Allbritton, Board Chair
Bob Hartmann, Board Chair
David S. Kuczenski, Esq, Board Chair

Town Administration
Russell Muñiz, ICMA-CM, Town Administrator
Debra Ruesga, CMC, Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Emil C. Lopez, CPM, MAcc, Town Financial Administrator

BOARD MEMORANDUM

TO: Honorable Chair Breitkreuz and Board Members

THRU: Russell Muñiz, Town Administrator

FROM: Emil Lopez, Town Financial Administrator

DATE: June 25, 2026

SUBJECT: Volunteer Fire Department Operational Budget - FY 2026/2027

Recommendation

Board consideration for a motion to approve the Volunteer Fire Department operational Budget.

Strategic Priorities

- A. Sound Governance
- C. Reliable Public Safety

Background/Issue

The Volunteer Fire Fund is considered a blended component of the Town of Southwest Ranches. In accordance with generally accepted governmental standards and accounting principles this fund is presented within the Town as a special revenue fund.

Fiscal Impact/Analysis

The proposed Volunteer Fire Department budget amount of \$510,291 will be funded through the Fire Assessment.

Staff Contact

Emil Lopez, Town Financial Administrator

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Town of Southwest Ranches
Proposed FY 2026/2027 Budget

Public Safety - Fire Detail					DESCRIPTION FY 2027	
EXPENDITURES	ADOPTED FY 2025/2026	Station 112 (Davie)	Station 82 INDIRECT (VFD)	Station 82 DIRECT (VFD)	PROPOSED FY 2026/2027	
* Studies/Services * Capital Improvements * Town of Davie Fire Services	13,296		13,611	-	13,611	IRS #990 Filing 2K, Fire Assessment Consulting Fees 5K, Annual Service Contract at VFD 6.611K (Increase by 5%)
	70,000		70,000	-	70,000	New/Replace Fire Wells
	4,691,230	4,894,461	-	-	4,894,461	Davie contract (\$8,580,838) at 55% plus 175K Apparatus
Sub-Total: Fire Admin	\$ 4,774,526	\$ 4,894,461	\$ 83,611	\$ -	\$ 4,978,072	
Professional Services	11,700			14,500	14,500	Drug Testing/Background Checks/Polygraph 7.5 + ADP 5K &2K misc
Telecommunications	18,650	9,486		9,486	18,972	Comcast/Int \$545/AT&T-\$96/Granite \$165, 7K for alert sys, wifi 1.3K, misc 1K
Electricity	15,950	7,700	7,700	-	15,400	Utility-FPL Allocated 50%/50%, includes new generator
Water & Sewer	13,500	7,150	7,150	-	14,300	Utility-Water/Sewer Allocated 50%/50%, Water 3K, All Water 8.4K, & Maint 2.9K
Building Maintenance	8,300	4,150	4,150	-	8,300	Misc. - Tower Pest 1.2K /All other Maint/Bio Waste for 4.8K, Misc 2.3K
Equipment Maintenance	10,275			15,900	15,900	Misc. Equip Repairs, SCBA Repairs, Bunker Gear Repairs
Miscellaneous Maintenance	3,000			3,000	3,000	Unforeseen Maintenance & Misc. Fire Item = Fire Ice
Vehicle Maintenance/Repair	32,250			35,500	35,500	Attack truck (A82), Pumper Engine 82 maint
Uniforms	2,000			2,000	2,000	Uniforms
Gas	10,500			10,500	10,500	Gas/Diesel
Supplies	8,500			7,250	7,250	Operating Supplies
Training/Education	1,000			1,000	1,000	Facility/Live Fire Training
Machinery/Equipment	-			73,388	73,388	26,960 (3,370*8 sets) Bk Gear, \$46,428 for SCBA Equip (4 Addtl' & \$11,607)
Contingency VFD Apparatus Replacement	-			-	-	
Contingency Fire Subsidy	350,000	350,000		-	350,000	Fire Subsidy
Rosenbauer Pumper-Note Payment	-			-	-	
Volunteer Stipends	229,225			229,225	229,225	Staffing 3@\$525 daily x 365 days (including Chiefs+F.O. Admin 37.6K in total)
Stipend Payroll Taxes	17,536			17,536	17,536	SS/FICA+Medicare
Volunteer W/Comp & Liability Ins	63,996			72,006	72,006	VFIS=\$7,491 gen liab +\$11,317 auto+\$3,007 accid/sick+\$1,677 flood+w/c \$48,514
Sub-Total: VFD Public Safety Ops+Fire Fd	\$ 796,382	\$ 378,486	\$ 19,000	\$ 491,291	\$ 888,777	
Grand Total: Public Safety-Fire	\$ 5,570,908	\$ 5,272,947	\$ 102,611	\$ 491,291	\$ 5,866,849	
Less:						
* Studies/Services	(13,296)		(13,611)		(13,611)	IRS #990 Filing 2K, Fire Assessment Consulting Fees 5K, Annual Service Contract at VFD 6.611K (Increase by 5%)
* Capital Improvements	(70,000)		(70,000)		(70,000)	New/Replace Fire Wells
* Town of Davie Fire Services	(4,691,230)	(4,894,461)			(4,894,461)	Davie contract (\$8,580,838) at 55% plus 175K Apparatus
Total Stat.#112(DAVIE)and Stat.#82(VFD)	\$ 796,382	\$ 378,486	\$ 19,000	\$ 491,291	\$ 888,777	Represents total proposed VFD budget = \$510,291 vs. \$418,182 adopted in FY 2026 (increase of \$92,109)

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Table 1

RECAP/VARIANCE to Total Fire Safety Budget			
Adopted FY 2026 to Proposed FY 2027			
Prepared by: SWR Finance Services Department			
as of June 25, 2026			
FY 2026 Adopted Budget		\$ 5,570,908	
*****EXPLANATION*****			
	Increase/ (Decrease)		% Variance
1) Davie Fire Services Contract Renewal	\$ 203,231		69%
2) VFD Department impact- see VFD detail Recap/Variance provided	92,109		31%
3) Other Misc line items (net)	601		0%
	-		
	-		0%
Sub-Total		\$ 295,941	100%
FY 2027 Proposed Budget		\$ 5,866,849	

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Table 2

RECAP/VARIANCE to Volunteer Fire Department Safety Budget				
Adopted FY 2026 to Proposed FY 2027				
Prepared by: SWR Finance Services Department				
as of June 25, 2026				
FY 2026 Adopted Budget		\$ 418,182		
*****EXPLANATION*****				
1) VFD Prog Mod: SCBA Equipment	\$ 46,428			50%
3) VFD Program Mod: Bunker Gear Increase (Pants & Jackets)	26,960			29%
3) VFD - Increase of Insurance and Workers Comp	8,010			9%
4) VFD - Equipment Maintenance	5,625			6%
5) VFD - All other Net Increases/Decrease in FY 2027	5,086			6%
Sub-Total		\$ 92,109		100%
FY 2027 Proposed Budget		\$ 510,291		