

Town of Southwest Ranches, FL Fiscal Year 2026-2027 Proposed Budget





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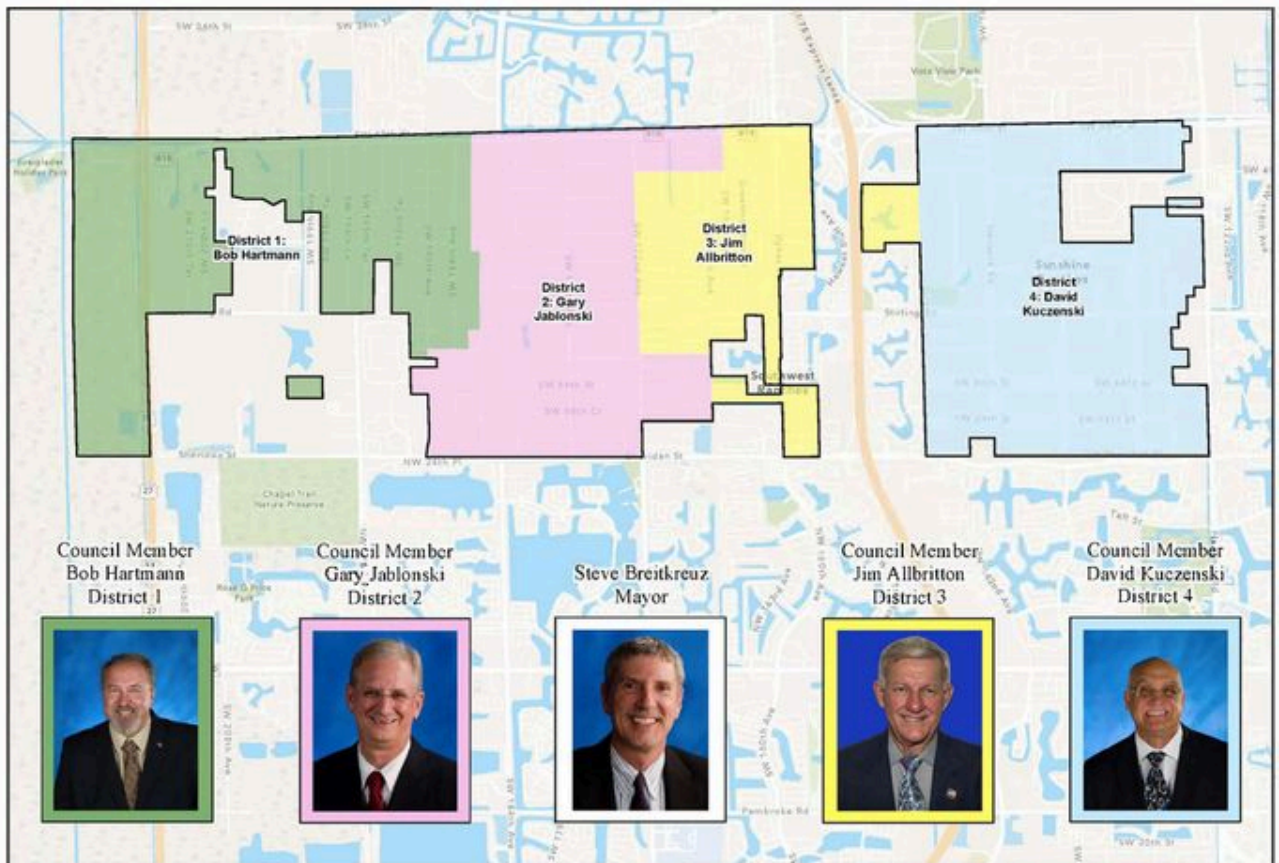
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TOWN OF SOUTHWEST RANCHES, FLORIDA PROPOSED BUDGET

Fiscal Year 2026-2027



Town Council District Map



Steve Breitzkreuz, Mayor



Steve Breitzkreuz has lived in South Florida since he was a teenager. In 1995, he and his wife, Denise, and their three daughters moved to their current home in what was then unincorporated Broward County. In 2000, this area became what we know as Southwest Ranches. He participated in that transition and has been active in the community in many ways. That participation included involvement with the HOAs and Civic Associations in the Town as well as numerous Town boards. In 2006, he was elected to the Town Council District 1, where he served for the next 12 years. In 2020, he was elected as Mayor.

Steve has undergraduate degrees in Finance and Computer Systems from the University of Miami as well as an MBA in Finance from Baylor University. During his career, he has worked in a number of different industries, but always focusing on technology and financial systems, with a goal towards process improvement. He has worked to apply those skills here within our Town as well, striving for efficiencies and improvements in all of our government services. The Town of Southwest Ranches is a diverse community, with common goals of independence, protection of personal property rights and a dedication to the rural lifestyle that originally brought so many of our residents to this area. Steve's dedication to serve as Mayor comes from a strong desire to ensure that these principles are perpetuated forward for future generations.

Gary Jablonski, Vice Mayor (District 2)



Council Member Gary Jablonski along with his wife, Kathy, and two young sons, Kyle and Stephen, moved to the neighborhood of Rolling Oaks in unincorporated Broward County in 1991. The Jablonski became active in the Rolling Oaks Civic Association. When the area was faced with annexation into neighboring cities or incorporation during the 90s, Council Member Jablonski and his family fought for incorporation, in order to preserve the unique character of the area, and our rural lifestyle. Since the formation of the Town of Southwest Ranches in June 2000, Gary has served on various committees including; the Districting Committee, Drainage and Infrastructure, and Parks and Recreation. All of which have given him a unique insight into the challenges encountered on a daily basis in the running of our Town. Council

Member Jablonski is a graduate of The University of Florida with a degree in Forest Resources and Conservation. His goal is to maintain our rural lifestyle, and to keep Southwest Ranches the safest and most animal-friendly town in South Florida.

Bob Hartmann, District 1



When Bob Hartmann and his wife Nancy were married in early 1988, they immediately set out to find a piece of property to build a house and raise their family. They have lived in Southwest Ranches for over 30 years, since before the town was formed. He has served as an elected member of the Town Council since 2018 as both a Council Member and Vice Mayor.

When his family moved here in 1994, their oldest daughter was just a week old. They were looking for a place to call home to raise their family—the Hartmann's needed space for their expanding orchid and landscape nursery. They looked for a community with open spaces and a rural character. A place where their family could gain the benefits of caring for animals. A place with minimal interference and disruption from the local government. They looked throughout South Florida from Boca Raton to Kendall, but only one place stood above the rest; this area would soon become Southwest Ranches.

One of their girls is married and a mother of two. The other is a senior at FIU, but both still have a part of Southwest Ranches within them. Both have been active in the community and still attend many town events. This community helped raise them and is part of who they are. Many of you are a part of their story, and for that, Bob and Nancy are eternally grateful.

Bob says, "If any individual or family wants this rural lifestyle, there is only one choice: Southwest Ranches. I have done and will continue to do all I can to preserve this special place for the next generation. That is my pledge, which is my commitment, and that is what I have done for my years on the Council and for 24 years before my election to the Council as an active community member. I will continue to keep us rural, protect our lifestyle and families, and keep our taxes low."

Jim Allbritton, District 3



Council Member Jim Allbritton, was born and raised in South Florida. After high school, Jim served in the United States Army with the 101st Airborne Division in Vietnam. As a veteran, he has the utmost respect for those who have served and those who currently serve. After service, Jim worked in the construction industry for 42 years, dealing with numerous construction contracts, along with Pension, Health and Welfare and Apprenticeship funds. In 1985, Jim moved to Green Meadows and built the house he and his wife Rose enjoy today. Jim became actively involved in the Town and all the community activities, and he also served on the Town's Comprehensive Plan Advisory Board before being elected to the District 3 Council Seat in November 2020. His goal as Council member is to serve all the residents of Southwest Ranches and to protect the Quality of Life we currently enjoy.

David Kuczenski, Esq., District 4



David moved to our Town in 1997 to attend Law School following completing his Bachelor's studies at Florida State. While studying law at Nova Southeastern, David spent extensive time with the Environmental and Land Use Law Center, representing families fighting over-development. Since his admission to the Florida Bar, David has limited his law practice to personal injury and first-party insurance litigation, recovering tens of millions of dollars in denied and underpaid insurance claims owed to individuals and small businesses. After paying down most of his student loans, he became active in the Sunshine Ranches Homeowners Association.

In 2017, David was unanimously elected President of the HOA and began rebuilding the Association, beginning by implementing policies for conservative fiscal management and promoting membership. In 2018, David led a community-wide effort fighting against a half-a billion-dollar commercial business located inside Sunshine Ranches less than 1,500 feet from several family homes. In 2020, David was elected to the Council on a platform of Keeping Southwest Ranches Rural. He is the first attorney elected to the Council, and the youngest member on the Council. David fights to Preserve our Rural Lifestyle with an emphasis on reducing speeding, fighting increases in tax rates, keeping the new areas of proactive code compliance at a minimum, fighting

against new commercial development in the Town, fighting against the constant pressures, for increased density for housing, promoting activities to help our residents, promoting agriculture uses, and providing a safe community for our animals including horses, livestock, wildlife and domestic dogs and cats. David is the proud owner of three rescue dogs, Lucy, Clinto, and Django, and one cat, Baxter.

TOWN CHARTER OFFICERS

Russell C. Muñiz, MBA, MPA, ICMA-CM — Town Administrator

Emil C. Lopez, CPM, MAcc — Town Financial Administrator

Debra Ruesga, CMC — Town Clerk

Keith Poliakoff, JD — Town Attorney

ADMINISTRATIVE AND SUPPORT STAFF

Kathryn Sims — Deputy Town Administrator

Rod Ley, PE, LEED AP — Public Works Director & Town Engineer

December Lauretano-Haines — Parks, Recreation & Forestry Director

Julio Medina — Community Development Director (Outsource/Contract)

Jeff Katims, AICP, CNU-A — Planning Director (Outsource/Contract)

Luis Hernandez — Building Official (Outsource/Contract)

Richard Strum — Deputy Financial Administrator

Vacant — Deputy Town Clerk

Lee Bennet — Volunteer Fire Chief

Kyle Bennett — Assistant Volunteer Fire Chief

Emily Aceti — Community Services Manager

Thomas Holste — General Services Manager

Christina Semeraro, NIGP-CPP, CPPO, CPPB, — Procurement Officer

Arianna Durbeej, MBA — Senior Accountant

Joyce Marques — Engineering Inspector

Gilbert Ceballos — Parks and Recreation Program Facilitator

Jennifer McCarty — Records & Administrative Coordinator

Danielle Caban — Executive Assistant to Town Administrator

Anjali Seupaul — Communications Coordinator

Susan Kutz — Project Coordinator

Hector Rodriguez — Administrative Assistant



Transmittal Letter

July 23, 2026

Honorable Mayor and Town Council

Town of Southwest Ranches

13400 Griffin Road

Southwest Ranches, Florida 33330

The Fiscal Year 2026-2027 (FY2026-2027) budget is for the period that begins October 1, 2026, and ends September 30, 2027. The preparation of the budget is complex in nature as it consists of many different and/or interrelated parts that are needed for the request of resources and the available revenues to match. The objective of the Town's budget is to fulfill demonstrable needs rather than numerous wants and maintain healthy financial reserves. It reflects the community's priorities and values through the funding of services, programs and projects that support the quality of life for the Citizens of the Town of Southwest Ranches.

The FY2026-2027 Proposed Budget directs sufficient resources to meet Council policy objectives while not overburdening taxpayers. It does not include American Rescue Plan Act (ARPA) funds as these are projected to be expended in FY2025-2026. The Town received and allocated a total of \$3,985,292 in ARPA funds.

Proposed Millage and Assessment Rates Summary:

Background

On July 1st, 2026, the Broward County Property Appraiser (BCPA) certified a total taxable value for real and personal property of \$3,075,689,424 for the Town of Southwest Ranches. The aggregate increase in the Town's assessed valuation when compared to last year's is 11.60% or \$319,807,279. This increase places the Town with the 2nd highest percentage increase among Broward County's 31 municipalities. The increase is generally attributable to new construction, building improvements, and new families wanting to make the Town of Southwest Ranches their home, as well as Town Council policy, its rural lifestyle, and services.

Truth-In-Millage (TRIM a/k/a "Millage")

The Town Administration is recommending maintaining the same millage rate of 3.9000 as that of last year. We are confident that the proposed millage will generate sufficient resources to meet Council policy objectives while maintaining the same excellent level of services.



The FY2026-2027 Proposed Budget is funded at a millage rate of 3.9000 mills for operating improvements and will require, per Florida Statute, a two-thirds vote by Council members (4 out of 5 voting in support). For every \$500,000 of taxable value, this rate represents a combined \$160 dollar increase from the “current year rollback rate” of 3.5809 mills. **It is noted that pursuant to section 193.155(1) of Florida Statutes related to “Save Our Homes”, eligible property owners' change in net taxable value will not exceed 3%.**

Fire Assessment Rates

This rate addresses fire personnel, fire operations, planning, and capital improvements related to fire services such as prevention, awareness, and suppression. The rates for Fire Assessment are the result of the adopted 2021 Fire Protection Assessment Methodology providing for a combination of Commercial/Institutional/Warehouse & Industrial Categories, the contractual increase for the Town of Davie, as well as operational increases when compared to FY2025-2026.

The FY2026-2027 total proposed fire assessment expenses have been estimated at \$3,886,418. This amount represents an increase of \$460,619 when compared to last year’s adopted budgeted amount of \$3,425,799 (FY2025-2026). It’s important to note that last year’s budgeted amount was subsidized to the amount of \$250,000 to reduce the impact on the residents. Taking into consideration this subsidy and normalizing last year’s adopted budgeted amount (\$3,675,799), the net year-over-year increase is \$210,619 or 5%, which aligns with the annual CPI rate adjustment that is contemplated in the Town of Davie contract.

The proposed rates show an increase to the “combined non-residential” category of \$0.1250, to the “residential” category in the amount of \$99.22, and to the acreage category of \$13.27. It is worth mentioning that this year’s proposed rates do not include a subsidy.

Property Category	FY26/27 Proposed	FY25/26 Adopted	Proposed vs. Adopted Increase (Decrease)
Combined Non-Residential	\$1.2249	\$1.0999	\$0.1250
Acreage	\$93.17	\$79.90	\$13.27
Residential	\$866.23	\$767.76	\$99.22

This proposed budget also includes funding for program modifications (PM) related to the Volunteer Fire operations to improve planning and fire well repairs/builds.

For FY2027, the total dollar impact on the Town’s General Fund for the disabled veteran exemption is \$23,388 (twenty-seven (27) exempted). It shall also be noted that the General Fund millage impact of the imposed FS 170.01 (4) pertaining to a full Fire Assessment exemption for vacant agricultural property is \$102,130 (1,098 acres).



Solid Waste Assessment Rates

The Town Council approved a contract with WM (formerly Waste Management) on July 28, 2022, for a solid waste, recyclables, bulk waste collection and disposal franchise agreement. The FY2026-2027 total proposed solid waste assessment expenses have been estimated at \$3,927,320. This amount represents an increase of \$513,039 when compared to last year's budgeted amount of \$3,414,281. It's important to note that last year's adopted budgeted amount was subsidized to the amount of \$250,000 to reduce the impact to the residents. Taking into consideration this subsidy and normalizing last year's adopted budgeted amount (\$3,664,281), the net year-over-year increase is \$263,039 or 7%, which aligns with the annual CPI rate adjustment (6% Cap) that is contemplated in the WM contract.

For FY2027, the Property Appraiser designated twenty-seven (27) 100% service-connected qualified disabled veterans, thus making them eligible to claim a 50% reduction. This year's budget includes ratification of an annual special 50% tax exemption for 100% service-connected disabled veterans, thus making them eligible to claim a 50% reduction. The total dollar impact on the Town's General Fund for the disabled veteran exemption is approximately \$19,824 (Solid Waste Res.: \$8,469; Bulk Waste Res.: \$11,355 estimated).

General Fund

The proposed funding method utilizes nominal appropriations from restricted fund balances to continue the existing quality of services expected from the Town of Southwest Ranches and recommends a millage rate of 3.9000. The proposed millage funds ongoing protective services, two program modifications (PM) such as the "self-contained breathing apparatus SCBA", and various priority capital improvement projects (CIP) like the "Dykes Road turn lanes". Over \$578,000 in transfers to the debt fund to cover the Town's debt service payment was also achieved, as are transfers to fund other necessary items. Last year, the Town Council adopted a fund balance policy that calls to maintain reserves of at least 25% (unassigned fund balance) within the general fund for hurricane, emergency, and disaster recovery. As other necessary transfers are identified during yearly ongoing operations, it is important to mention that the General Fund unassigned fund balance remains well above 25%. In fact, per FY2024-2025 audited financials, this amount stands at \$8,175,286 or 32.2%.

Capital Improvements Planning

The Proposed FY2026-2027 Budget includes a section which serves as an important planning tool and a highlight of the way in which this budget balances Council priorities with available resources. The section is the "Five-Year Capital Improvement Plan." This plan may also be referred to as the 5-Year CIP and should not be confused with the Capital Projects Fund. The latter only includes capital projects of a governmental nature funded within a fiscal year.

The aim of the 5-Year CIP is to identify all capital assets and infrastructure projects which are recommended or scheduled to occur within the next 5 fiscal years within the Town. For each project within the plan there is a detailed page providing an explanation of the project and any other pertinent information. This coordinated 5-Year CIP serves as a quick reference for a project timeline and identifies current and future funding requirements to bring those projects to completion.



Capital Improvements

This proposed budget balances Council priorities with available resources in the area of Capital Improvement Projects (CIPs). The following eight (8) CIPs are funded. More specifically, as it pertains to the Drainage Improvement Projects (\$3,141,953), funding is available, and it includes grant sources (\$2,332,637), thus reducing the millage otherwise necessary to cover for these projects.

Proposed **Funded** FY2026-2027 Capital Improvement Project Requests

Project Name	Department	Project Amount *
Fire Wells Replacement and Installation	Public safety-Fire Admin	\$ 70,000
Emergency Operating Center	Public safety-Fire Admin	\$ 900,000
General Fund Total		\$ 970,000
Project Name		
Sunshine Ranches Equestrian Park Playground Rehabilitation	Parks & Open Spaces	\$ 56,250
Southwest Meadows Sanctuary Park - Native Planting	Parks & Open Spaces	\$ 85,059
Capital Projects Fund Total		\$ 141,309
Project Name		
Drainage Improvement Projects: Non-Surtax	Public Works	\$ 443,825
Transportation Surface & Drainage Ongoing Rehabilitation (TSDOR): Surtax	Public Works	\$ 500,000
Transportation Surface & Drainage Ongoing Rehabilitation (TSDOR): Non-Surtax	Public Works	\$ 1,090,000
Dykes Road Turn Lane	Public Works	\$ 1,108,128
Transportation Fund Total		\$ 3,141,953
Totals		\$ 4,253,262

* NOTE: Not all of the project costs for the Drainage Improvement and TSDOR Projects detailed within the Transportation Fund are funded exclusively by the Town. A narrative explanation is provided on its respective Capital Project page.

An additional three (3) capital improvement projects are not funded in the proposed budget for FY2026-2027 and are identified in the following table. Some of the common potential reasons for a project being deferred are: 1) funding may not be available, 2) managing additional projects may be too cumbersome or 3) project timing and/or awards suggest that a delay is appropriate.

Funding of these projects as requested would result in an additional expenditure of \$571,000 and a net millage increase of 0.2156 in FY2027.

Proposed **Not Funded** FY2026-2027 Capital Improvement Project Requests

Project Name	Department	Project Amount
Frontier Trails Conservation Area	Parks & Open Spaces	\$ 125,000
Country Estates Fishing Hole Park	Parks & Open Spaces	\$ 150,000
Calusa Corners Park	Parks & Open Spaces	\$ 296,000
Capital Projects Fund Total		\$ 571,000



Program Modifications

There are five (5) program modifications currently included as funded in the FY2026-2027 Proposed Budget and each request is presented in this document with an explanation of the project and its anticipated costs.

The following tables represent all requested program modifications that are recommended to be funded. To assist in evaluating the program modifications, the associated costs have a corresponding net millage equivalent, identified where millage would be impacted.

Proposed Funded FY2026-2027 Program Modification Requests

Funded Millage Project Name	Project Amount	Millage Equivalent
Townhall Floor Replacement	\$ 150,000	0.0513
Townhall AC Replacements	\$ 14,000	0.0048
Townhall Chambers Acoustic Wall Panels	\$ 10,000	0.0034
Total	\$ 174,000	0.0595
Funded Fire Assessment Project Name	Project Amount	Millage Equivalent, if applicable
Volunteer Fire (SCBA) Equipment Replacement	\$ 46,428	N/A
Volunteer Fire Bunker Gear	\$ 26,960	N/A
Total	\$ 73,388	
Grand Total Funded	\$ 247,388	

Organizational Changes

The proposed budget includes the following personnel items:

- Continue with the existing merit/performance review of Town's staff, including charter officers, with a base increase of 3% (meets expectations). An additional "up to" 5% is also accounted for that would apply to exemplary employees.
- Continue with the existing tuition reimbursement policy with a maximum amount allowed per employee of \$2,500 per year (Budgeted amount of \$25,000).

Summary Comments

The FY2026-2027 Proposed Budget embraces the Council's fiscal responsibility and stewardship. In doing so, the Administration has responsibly managed operations and continues to make the most of



its resources. Therefore, we are recommending maintaining the same millage rate as last year of 3.9000.

Many of the funded items will directly improve the appearance of the Town, while others focus on improved customer service. The proposed budget may be modified pursuant to the Town Council's review and discussions over the coming weeks. Specific opportunities for discussion include the budget workshop, scheduled for Tuesday, August 11, 2026, two formal public hearings and plan adoption in September (Monday, September 14th and Thursday, September 24th, respectively).

We want to extend our heartfelt appreciation to Deputy Financial Administrator Rich Strum; Senior Accountant, Arianna Durbeej; Procurement Officer, Christina Semeraro; and all Department Directors and their staff for the hard work and dedication in developing this proposed budget. We are grateful for the confidence, trust, and support of our Mayor, Vice Mayor, and the Council Members.

Town Administrator

Russell Muñiz

Russel Muñiz, MBA, MPA, ICMA-CM

Town Financial Administrator

Emil Lopez

Emil C. Lopez, CPM, MAcc

Profile of the Town



The Town comprises approximately thirteen (13) square miles, with an estimated population of 7,656 (Population Demographics) and is located in the southwest portion of Broward County, a major metropolitan area. The Town's motto since its establishment is “Preserving our Rural Lifestyle” and it is located between the three major urban cities: Town of Davie, City of Pembroke Pines, and City of Weston. The neighboring cities provide a wealth of attractions, businesses and amenities for use by the residents of the Town. Accordingly, the residents benefit from this close association with these urban neighbors because the Town does not need to provide for these services.

The Town was incorporated on June 6, 2000, and recently celebrated its 25th anniversary. The Town operates under the Council-Administrator form of government where the Mayor and four Council members must live in residential districts, are elected at large, and appoint a Town Administrator, Town Attorney, Town Clerk, and Town Financial Administrator. The Town Council establishes policy for the operation of the government, enacts ordinances for the safety, welfare, and orderly interaction of the citizens of the Town, adopts a millage rate and annual budget as well as members of various advisory boards, agencies, and authorities within the Town, and engages an independent auditor.

The financial reporting entity (Town of Southwest Ranches) includes all funds of the primary government (i.e., Town of Southwest Ranches as legally defined), as well as all its component units. Component units are legally separate entities for which the Town of Southwest Ranches is financially accountable or the nature and significance of the relationship between the Town and the entity is such that exclusion would cause the Town's financial statements to be misleading or incomplete.

The Town has identified one component unit: The Southwest Ranches Volunteer Fire Rescue, Inc. which is reported as a blended component unit of the Town and its governing body is composed of the members of the Town Council. Additional information can be found in Note 1 of the notes to the basic financial statements (Annual Comprehensive Financial Report).

Demographics

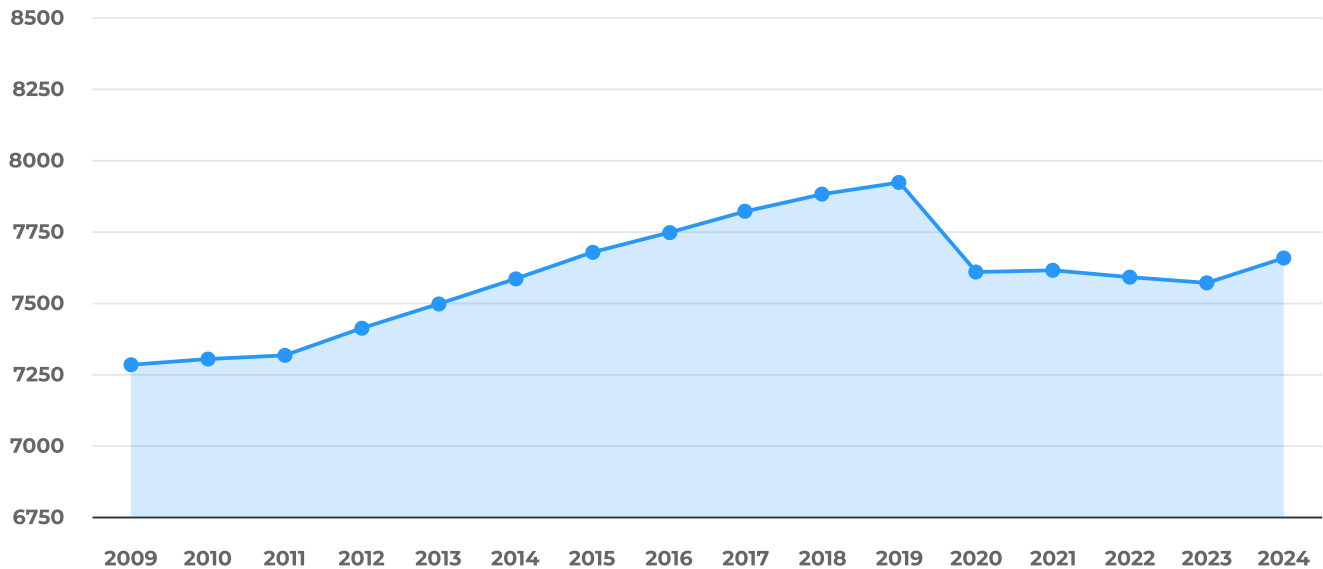
Population



TOTAL POPULATION

7,656**1.15%**
vs. 2023

GROWTH RANK

251 out of **411** Municipalities in Florida

* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



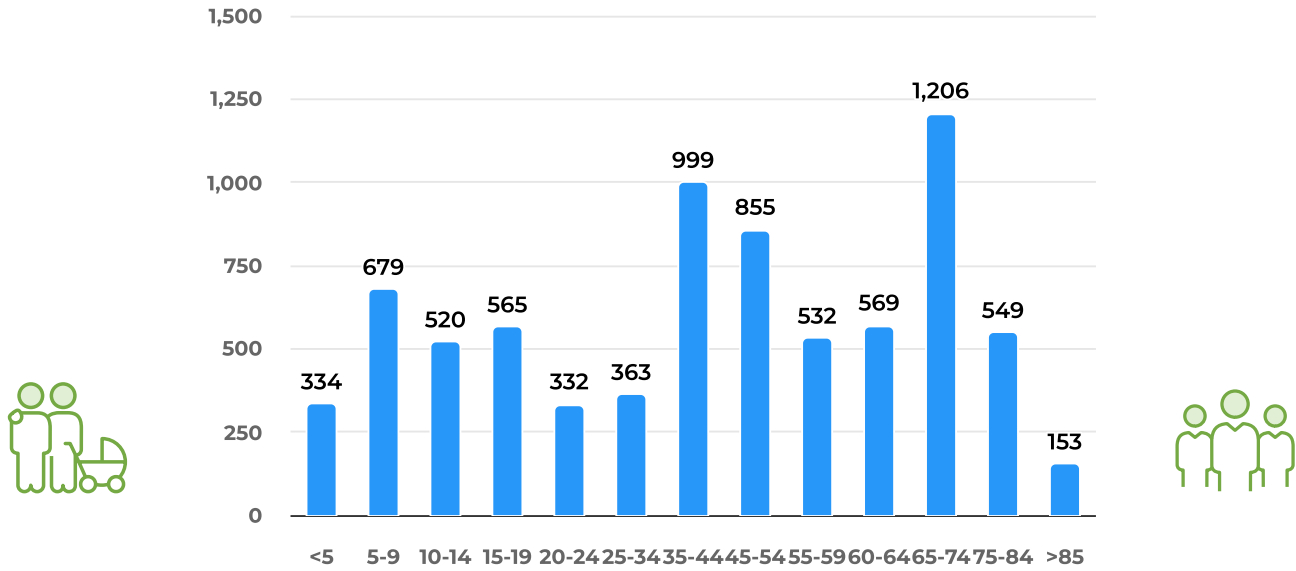
DAYTIME POPULATION

6,445

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

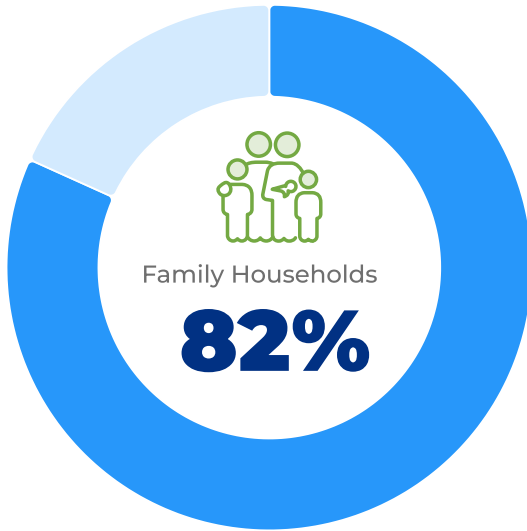
** Data Source: American Community Survey 5-year estimates*

Household

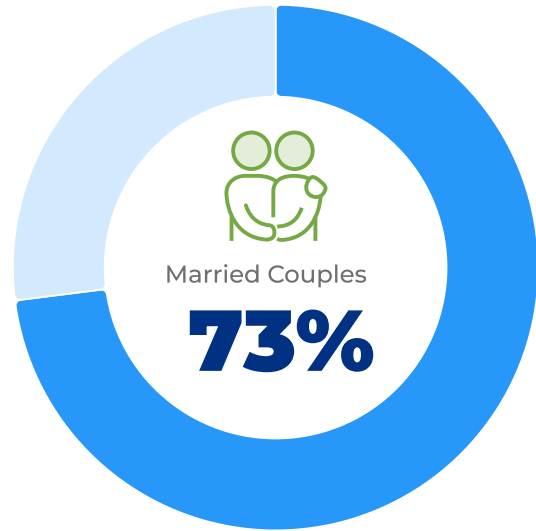
TOTAL HOUSEHOLDS

2,146

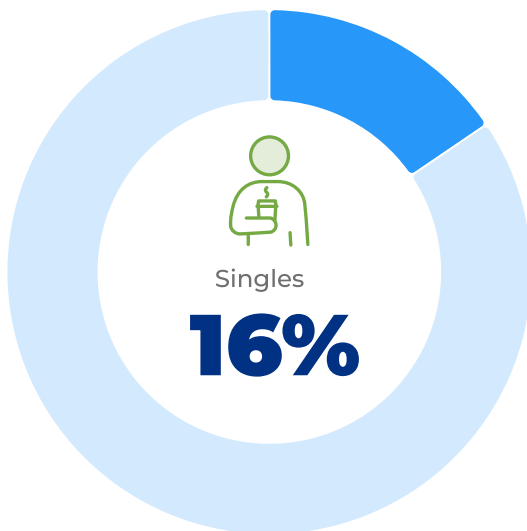
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



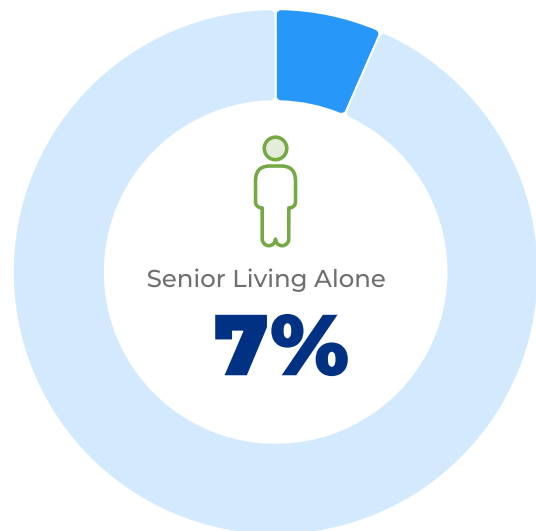
56%
higher than state average



56%
higher than state average



-46%
lower than state average

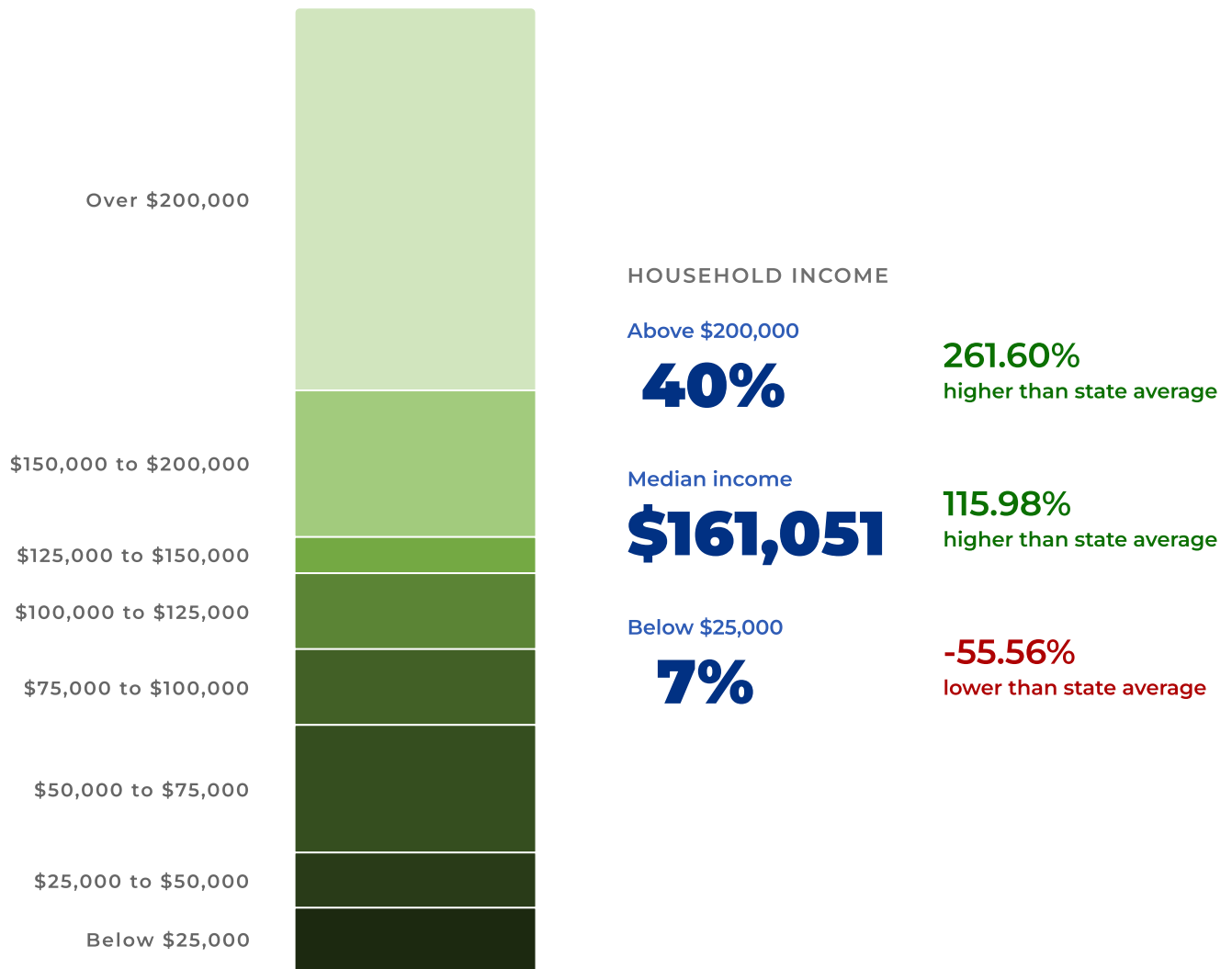


-50%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



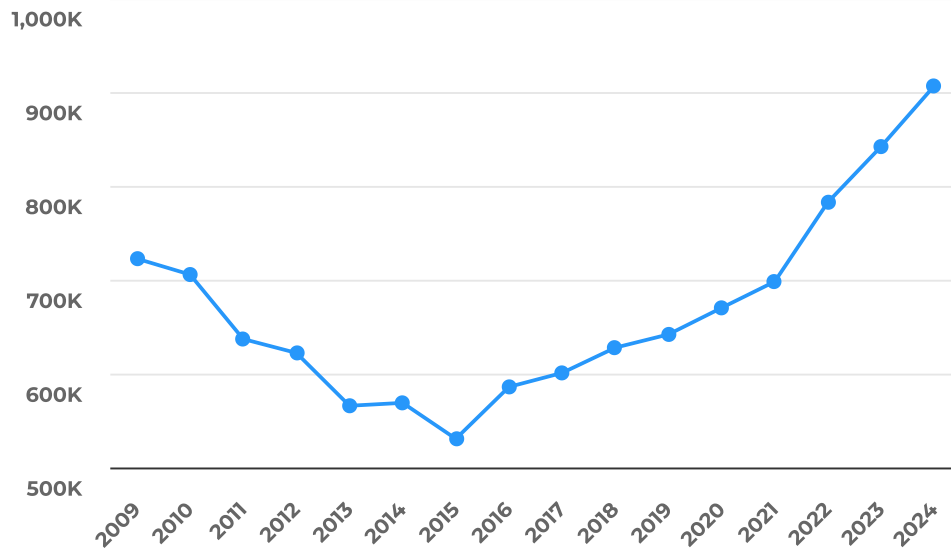
* Data Source: American Community Survey 5-year estimates

Housing



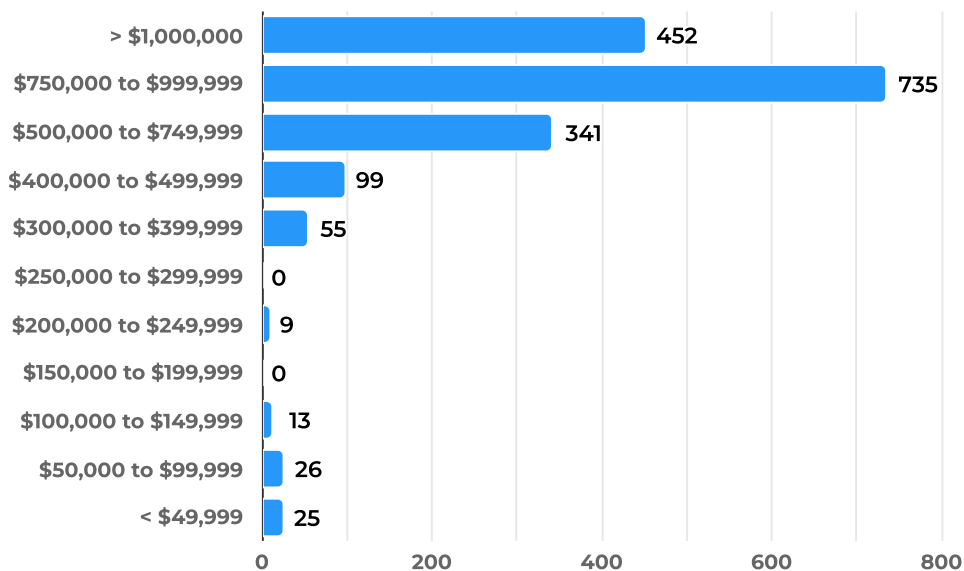
2024 MEDIAN HOME VALUE

\$906,500



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Southwest
Ranches

State Avg.

4%
Rent

32%
Rent

96%
Own

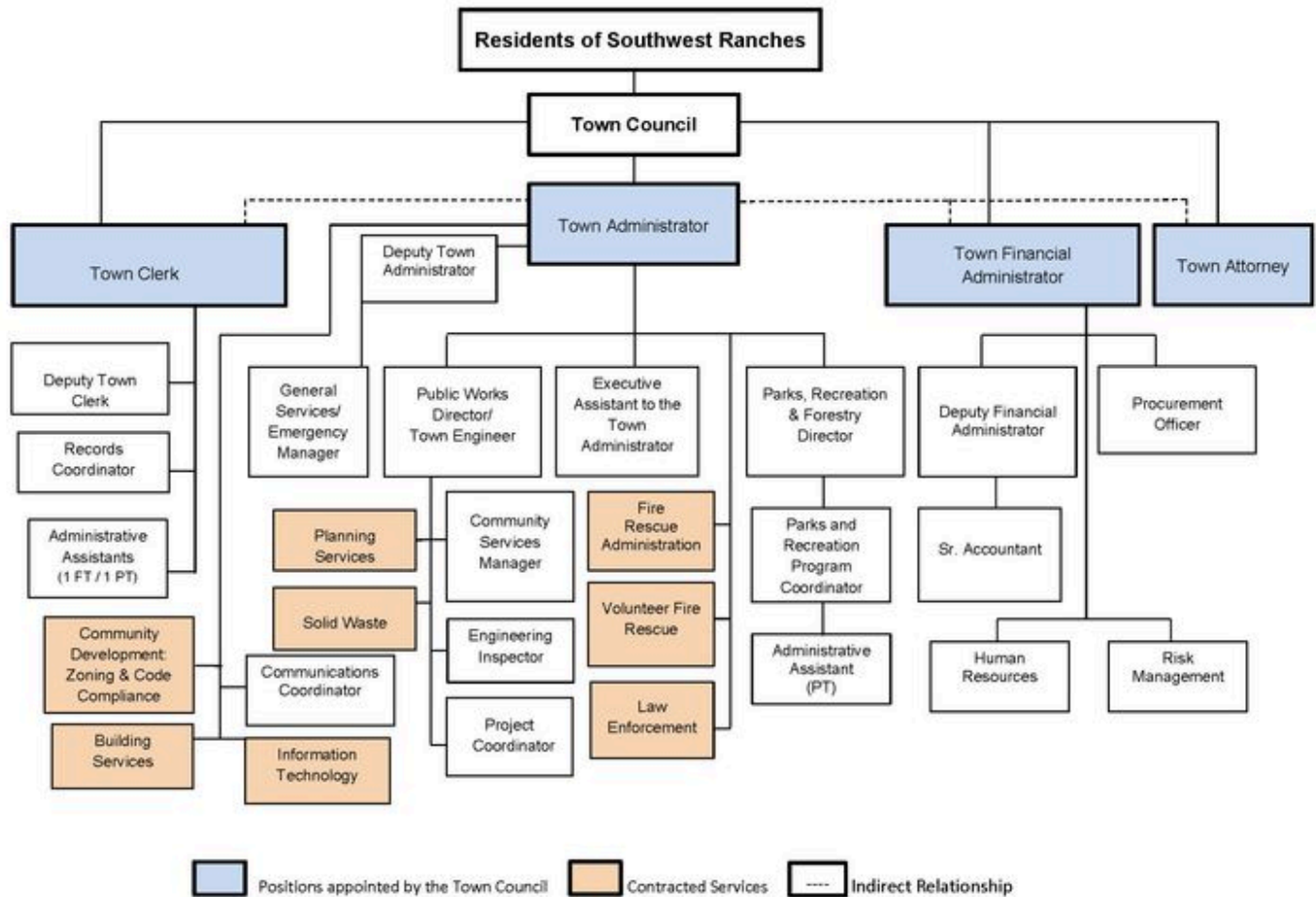
68%
Own

* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Town of Southwest Ranches

Organizational Chart

Fiscal Year 2026-2027



Basis of Budgeting

The basis of budgeting refers to the reporting of revenues and expenditures or expenses in the financial statements as they are recognized in the accounts.

The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting except that encumbrances are treated as the equivalent of expenditures, as opposed to a reservation of fund balance. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recorded when the related fund liability is incurred. At year-end, open operating budget encumbrances lapse. The basis of budgeting for these funds is the same as the basis of accounting used in the Town's audited financial statements.

All enterprise funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. The Town's Solid Waste services fall within this criterion. Revenues are recognized when earned and expenses are recognized when a liability is incurred. The basis of budgeting for these funds is the same as the basis of accounting used in the Town's audited financial statements.

The differences between the budget basis and the full accrual basis of accounting include: 1) budgeting the full amount of the capital expenditures as expense rather than depreciating them, 2) not budgeting interest earnings on restricted funds and 3) presenting debt service expense net of restricted investment proceeds.

The Annual Comprehensive Financial Report (ACFR) presents the status of the Town's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP) (that is, the governmental funds use the modified accrual basis of accounting while the enterprise funds use the full accrual basis).

In order to provide a meaningful comparison of actual results with the budget, the ACFR presents the Town's operations on a GAAP basis and also shows fund expenditures and revenues on a budget basis for the general, special revenues, debt service, capital projects, and enterprise funds.

The Town is required to prepare a balanced budget in which current revenues will be sufficient to support the current expenditures.

Fund Structures

As a municipal corporation, the Town's finances and budget are comprised of a collection of smaller, separate entities known as funds. Funds are the control structures that ensure that public monies are spent only for those purposes authorized and within the limits authorized. Each fund is a distinct financial entity with its own revenues and expenditures, and each fund is classified according to the type of activity that is involved in the fund. Fund types include:

- **Governmental Funds**: include the general fund, special revenue fund, debt service fund and capital project fund
- **Proprietary Funds**: there are two types, enterprise and internal services funds. The Town only has an enterprise fund, which is the Solid Waste fund.
- **Fiduciary Funds**: are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. The Town of Southwest Ranches has no Fiduciary (Trust and/or Agency) Funds.

Governmental Funds — They are subdivided into four sections; general fund, special revenue fund, debt service fund, and capital projects funds.

General Fund (001). — is the Town's primary operating fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise fees, intergovernmental revenues, charges for services, permit fees and other receipts that are not allocated by law or contractual agreement to some other fund. The departments funded within the General Fund include: Legislative, Executive, Town Attorney, Financial Services, Town, Town Clerk, Building, Community Development (Code Compliance & Zoning divisions), Planning, Public Works & Engineering, Police, Fire Administration, Volunteer Fire Services, Parks, Recreation & Forestry, and Non-Departmental.

Transportation Fund (101). — the transportation fund is a type of special revenue fund. The revenues received by that fund have specific limitations on their use. This fund is used to account for the portions of the gas tax, mobility advancement program surtax and other transportation revenues, including a dedicated portion of the Towns Ad Valorem millage that comprises the Transportation surface and drainage ongoing rehabilitation project (known as TSDOR: Non-Surtax), which is committed to transportation and roadway improvements. The transportation fund is also closely associated with a five-year Capital Improvement Plan. The Town Engineer manages the transportation fund, with policy guidance from the Drainage and Infrastructure Advisory Board.

Debt Service Fund (201). — accounts for the repayment of debt and the accumulation of resources for the purpose of making principal and interest payment on debt issued.

Capital Projects Fund (301). — this fund is used for the purpose of budgeting general capital improvement projects with costs of \$25,000 and over and which create assets which are expected to survive for three years or more. As a governmental fund type, it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

The capital projects fund is closely associated with a five-year Capital Improvement Plan (CIP). The CIP, however, includes all major capital improvements across all fund types. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

Proprietary Funds — The Town only has an enterprise fund, which is the Solid Waste fund.

Enterprise Fund — are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

Solid Waste Fund (401) — the Solid Waste Fund is a type of enterprise fund. The Town, through an Independent Contractor, provides solid waste, bulk waste and recycling collection and disposal services to customers within the Town. Charges for the services are made based upon the type of service (residential, commercial, and recycling) and the cost for disposal of the materials collected. This business-like enterprise also provides for contractual oversight of operations, maintenance, collections, disposal, and planning elements. The fund primarily operates under the management of the Public Works department.

Fund Descriptions

They are subdivided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

General Fund: General revenue funds are used to account for and report all financial resources which are not required to be accounted for in other fund types.

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or limited to expenditure for specified purposes other than debt service or major capital projects. The Town has two special revenue funds, the Transportation Fund and the Volunteer Fire Fund.

Debt Service Funds: Debt service funds are used to assign resources to meet current and future debt service requirements on long-term debt

Capital Projects Funds: Capital projects funds are used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

FUND 001 - General Fund

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: Ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Executive, Town Attorney, Finance & Budget, Town Clerk, Building Services, Code Enforcement & Zoning, Planning Services, Public Works: Engineering & Community Services, Public Safety—Police and Fire, and, Parks, Recreation and Open Spaces.

FUND 101 – Transportation Fund

The Transportation Fund is a type of special revenue fund. The revenues received into that fund have specific limitations on their use. This fund is used to account for the portions of the gas tax, mobility advancement program surtax and other transportation revenues (including a dedicated portion of the Towns Ad Valorem millage that comprises the Transportation surface and drainage ongoing rehabilitation project (known as TSDOR: Non-Surtax), which is committed to transportation and roadway improvements. The Transportation Fund is also closely associated with a five-year Capital Improvement Plan. The Town Engineer manages the Transportation Fund, with policy guidance from the Drainage and Infrastructure Advisory Board.

FUND 201 – Debt Service Fund

This fund is used for the purpose of accounting for the accumulation of resources for, and the payment of, general long-term debt principal and interest.



FUND 301 – Capital Projects Fund

This fund is used for the purpose of budgeting general capital improvement projects with costs of \$25,000 and over and which create assets which are expected to survive for three years or more. As a governmental fund type, it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

The Capital Projects Fund is closely associated with a five-year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all fund types. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

Financial Policies

The Town adheres to several financial policies that impact daily operations and the current period's financial statements. The Town's budgetary and financial policies provide the basic framework for the overall fiscal management of the Town. The following policies were used in the development of current activities.

Budgetary Policy

Annual appropriated budgets are adopted for the General Fund, the Transportation Fund, the Capital Projects Fund, and the Debt Service Fund on a basis consistent with accounting principles generally accepted in the United States of America. The Volunteer Fire Rescue Department volunteer fund and fire operational budget is adopted by the Board of Directors of the Town of Southwest Ranches, which consists of the Town Council. In accordance with state law, the Approved Budget is posted on the Town's website within 30 days of adoption.

During July of each year, the Town Administrator and Town Financial Administrator submit to the Town Council a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of funding them. Subsequently, a budget workshop and public hearings are conducted to obtain taxpayer comments and, prior to October 1, the budget is legally enacted through passage of an ordinance. Upon request of the Town Administrator or Town Financial Administrator, the Town Council, in the form of a resolution, may amend the budget, make changes between funds or from a reserve, and increase or decrease a fund. The Town Administrator or Town Financial Administrator may make changes within a department. Therefore, the legal level of control is at the department level. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations.

Revenue Policy

The Town maintains a diversified revenue system to avoid reliance on property taxes. Charges for services are being provided at full cost recovery for services for individual users. It's the recommendation and directive of the Town Administration to never use "one-time" revenue for ongoing operating costs.

Fund Balance Policy

Via resolution No. 2024-071, the Town adopted a fund balance policy to govern non-spendable, restricted, committed, assigned, unassigned fund balances, and emergency funding. The purpose of the fund balance policy is to serve as a framework for consistent operations and appropriate reporting, and to set the standards for the use and replenishment of the unassigned fund balance when it is drawn down below the recommended target level. The policy was adopted during FY2024-2025.

Investment Policy

The Town is authorized to invest in direct obligations of the U.S. Treasury, Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and the Local Government Surplus Funds Trust Fund, or any other intergovernmental investment pool authorized by Florida Statutes, including the Florida PRIME administered by the State Board of Administration. The investment policy defined in the statutes attempts to promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of governments while limiting the risk to which the funds are exposed. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code and Chapters 215 and 218 of the Florida Statutes. These rules provide guidance and establish the policies and general operating procedures for the administration of the Florida PRIME. The Town adopted, via resolution 2025-040, a written investment policy that applies starting with FY2024-2025.

Debt Policy

The Town has no General Obligation debt outstanding and believes that debt is a necessary and integral part of conducting its operations on a financially sound and equitable basis to all taxpayers. The Town reviews as well as evaluates its existing obligations and future borrowing needs regularly. The Town renewed its existing emergency line of credit on 05/23/2023 by an additional five (5) years to 05/23/2028, as provided in section 16 of the agreement, and increased the capacity of the line from \$10,000,000 to \$20,000,000.

Budgeting Process

The annual budgeting process starts in mid-February when the Financial Services department brings to the Town Council the budget calendar for approval. And it officially begins for the Town Departments with the budget kickoff meeting in April. Finance and the Town Administrator provide the departments with an overview of the budget picture and discuss the budget guidelines for the year. At this time, the departments provide their budget requests (program modifications (PM), capital projects (CIP), etc.) and conversations are had on each line item that follows with a detailed explanation/justification of such requests.

This includes but not limited to:

- Revenue and expenditure projections by program/division and line item;
- Trends, priorities, and needs;
- Position related requests;
- Education, training, and travel requests; and
- Budget narrative highlighting funding requests and any proposed programmatic and organizational revisions.

In May, the requested budgets are reviewed by the Town Administrator (TA), Town Financial Administrator (TFA) with their respective deputies for accuracy, completeness, and form. Administration (TA/TFA) then conducts one-on-one meetings with Council to obtain policy directives, guidance, their annual vision, and goals in accordance to the Town's priorities and strategic plan.

The draft operating budget is distributed to the Town Council in early July in preparation for adoption of the proposed millage rate and the preliminary assessment rates for the fire assessment and solid waste rates. These proposed rates are then certified to the required entities by August 4th per state law. The TRIM (Truth-in-millage) notice is mailed to all property owners by the Broward County Property Appraiser by August 24th to inform them of the proposed tax rates, tax amounts, and budget hearing dates related to their property.

A budget workshop is held in mid-August and following the workshop, the budget is updated per Council's programmatic direction and to incorporate all other necessary revisions to the projected revenues and expenditures. Two public hearings are conducted in September to adopt the Town's annual budget and is effective for the fiscal year beginning October 1st and through September 30th.

Amending the adopted budget

The Town's charter and state law allow changes to the adopted budget at any time throughout the fiscal year and up to sixty (60) days after fiscal year-end. These changes include budget transfers, which reallocate already appropriated dollars within the same fund without increasing or decreasing the fund's total budget, and budget amendments, which increase or decrease the total budget of a fund.



Budget Monitoring

The budget is monitored monthly by the Financial Services department to track variances between the actual and budgeted amounts, to identify trends, and to estimate year-end results. Monthly budget reports are distributed to all departments. Additionally, budgetary information is required to be included in all department's check requests for funds availability.

Strategic Plan

Strategic planning is a process through which the Town sets priorities, focuses energy, directs resources, and strengthens operations with internal and external stakeholders. It plays a significant role in helping to guide an organization along a sustainable path. It enables the Town to address immediate issues, examine trends, assess capabilities, define objectives and develop an action plan to put those objectives into effect. At its foundation, strategic planning is about facing change, planning for it, and positioning the community to make the most of it.

The Town is currently engaged with E2W Consulting Services (E2W) in a comprehensive endeavor to revitalize its strategic plan. This initiative reflects a proactive approach by Administration and Town Council to adapt to evolving challenges and opportunities. With a commitment to enhancing various aspects of the Town's life, the revamping of the strategic plan aims to align resources and objectives effectively. By incorporating input from diverse stakeholders and leveraging innovative strategies, the Town is poised to shape a dynamic roadmap that will guide its growth and development in the years to come.

Strategic Planning Process

The strategic planning process is designed to achieve two purposes:

- Develop an organizational climate that responds proactively rather than reactively; and
- Align the Town's resources to accomplish the established strategic objectives.

Each purpose is accomplished through the process of:

- Identifying the vital strategic objectives that will enable the Town to move forward in accomplishing its mission,
- Developing the methods required to meet the established strategic objectives,
- Identifying the benchmarks required to measure the results, and
- Monitoring progress and making changes when necessary.

Background

During the fall of 2013, the staff adopted the existing Town motto: *Preserving our rural lifestyle*. The Town vision and mission statements were developed by staff in accordance with the motto.

In December 2013, all Town staff participated in a strategic planning session that focused on identifying and prioritizing organizational values. They identified the organizational values they deemed to be important, and then the staff as a group prioritized the top five values that they wanted to include in their value statement. Several versions of the value statement were developed and the final statement is:

Five priority areas emerged from the analysis of internal and external environments, and all were further developed by the staff during working sessions from January to October 2014.

The Town is currently engaged with E2W Consulting Services (E2W) in a comprehensive endeavor to revitalize its strategic plan. This initiative reflects a proactive approach by Administration and Town Council to adapt to evolving challenges and opportunities. With a commitment to enhancing various aspects of the town's life, the revamping of the strategic plan aims to align resources and objectives effectively. By incorporating input from diverse stakeholders and leveraging innovative strategies, the Town is poised to shape a dynamic roadmap that will guide its growth and development in the years to come.

On May 28, 2026, E2W presented to the Town Council a progress report that included the scope of work, key data points, strategic recommendations, the implementation process and outcomes. The revised strategic plan is expected to be finalized by the third quarter of fiscal year 2026 and start implementation during the fourth quarter.

E2W has achieved consensus on three (3) priority areas:

Infrastructure

- Roadway resurfacing
- Stormwater management system
- Sea level rise and other environmental threats to existing systems

Town Services

- Productivity improvements to existing services
- New programs that align with equestrian heritage
- Enhancing communications with residents

Technology

- Utilization of technology to improve service delivery (including Artificial Intelligence (AI))
- Focus on cybersecurity to protect against resident data breach

Budget Calendar

TOWN OF SOUTHWEST RANCHES Proposed Budget Calendar for FY 2026-2027	
Thursday, February 26, 2026	Memo to Town Council proposing Budget Calendar for FY 2026-2027 presented at regular Council meeting
Monday, March 2, 2026	Budget Kick-Off with follow up email correspondence to Town staff including Advisory Board liaisons
Friday, March 13, 2026	Department's accomplishments, goals and objectives are DUE from Department Heads
Friday, March 20, 2026	Departmental and Advisory Boards operating, program modifications, and capital outlay requests and justification are DUE
Wednesday, April 1, 2026	Department revenue estimates from Department Heads are DUE
Tuesday, April 14, 2026	Departmental Meetings (10:00-11:30AM; 1:00-2:30PM; 3:00-4:30PM)
Wednesday, April 15, 2026	Departmental Meetings (10:00-11:30AM; 1:00-2:30PM; 3:00-4:30PM)
Thursday, April 16, 2026	Departmental Meetings (10:00-11:30AM; 1:00-2:30PM; 3:00-4:30PM)
Monday, April 20, 2026	Departmental Meetings (1:00-2:30PM; 3:00-4:30PM)
Monday, May 4, 2026	Town Financial Administrator meets with Town Administrator and Town Attorney (preliminary condition assessment/recommendations/modifications)
Wednesday, May 20, 2026	FY2026-2027 Volunteer Fire Department Budget presentation to the Fire Advisory Board
May 21st to June 5th, 2026	Town Administrator and Town Financial Administrator to meet individually with Town Council members to obtain policy direction and guidance
Friday, May 29, 2026	Estimated Tax roll information available from Broward County Property Appraiser
Monday, June 8, 2026	Comments and feedback from Town Administrator, Town Attorney, and Departments are DUE
Thursday, June 25, 2026	Presents FY2026-2027 Volunteer Fire Department Budget to SWR Fire Board of Directors for approval
Wednesday, July 1, 2026	Town's certified taxable values received from Broward County Property Appraiser
Monday, July 13, 2026	Final Proposed Budget finished. Printing & distribution commences
Thursday, July 23, 2026	Preliminary Millage Rate and Initial FY2026-2027 Fire Protection and Solid Waste (SW) special assessment adoption at July Regular Council Meeting (all via resolutions)
Tuesday, July 28, 2026	First Budget Hearing for Broward County School Board
Tuesday, August 4, 2026	Deadline to send the Preliminary Millage Rate and Initial FY 2026-2027 Fire Protection and SW special assessment to the Broward County Property Appraiser Office and the Broward County Treasury Division
Tuesday, August 11, 2026	Budget Workshop on Proposed Budget (7 PM)- Mayor and Town Council (Community Invited)
On or prior to August 24, 2026	Notice for First Public Hearing through TRIM notice sent by Property Appraisers' office
Prior to August 25, 2026	Town advertises its non-ad valorem Special Assessments. Advertisement must run at least 20 days prior to final public hearing (09/14/2026) for assessment adoption.
Thursday, September 3, 2026	First Budget Hearing for Broward County Government
Tuesday, September 8, 2026	Second Budget Hearing for Broward County School Board
Monday, September 14, 2026	First Public Hearing for Tentative Millage and Budget Adoption introduced for FY2026-2027 (via resolution and ordinance, respectively). Final Fire Protection and Solid Waste special assessment Adoption (via resolutions) at 6:00PM. Regular Council meeting begins at 7:30PM.
Monday, September 14, 2026	Deadline to send the adopted Final Fire Protection and Solid Waste special assessments to the Broward County Property Appraiser Office and the Broward County Treasury Division
Thursday, September 17, 2026	Second Budget Hearing for Broward County Government
Saturday, September 19, 2026	First Date: advertisement can run for second public hearing
Tuesday, September 22, 2026	Last Date: advertisement can run for second public hearing
Thursday, September 24, 2026	Second Public Hearing for Final Millage and Budget Adoption (via resolution and ordinance, respectively) @ 6:00 PM. Regular Council meeting begins at 7:00PM
Sunday, September 27, 2026	Deadline to send the adopted Final Millage and Budget Adoption to the Broward County Property Appraiser Office and the Broward County Treasury Division
Wednesday, October 21, 2026	Deadline to send the adopted Final Millage and Budget Adoption to the Broward County Property Appraiser Office and the Broward County Treasury Division
Council Driven Departments Driven Executive Team Driven Volunteer Fire Driven Other Finance Driven	



Budget Overview



Millage Rate Information

Fiscal Year 2027 Millage Maximums and Related Information (Based on Certified Assessment Information)					
Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Revenue Change (from prior year adopted rate funding level)	FY 2027 levy increase per \$500,000 of taxable value*
Current Year Roll-Back Rate	3	3.5809	\$10,463,049	(\$932,379)	\$0
FY 2026-2027 Proposed Rate	4	3.9000	\$11,395,429	\$1,066,709	\$160 *
Adjusted Current Year Roll-Back Rate	3	3.8302	\$11,191,480	(\$203,949)	\$125
Maximum Majority Vote	3	4.0030	\$11,696,386	\$300,956	\$211
Maximum Super Majority Rate	4	4.4033	\$12,866,024	\$1,470,595	\$411
Unanimous Vote of the Governing Body is required if Millage rate is over 4.4100 and UP TO 10.0000	5	10.0000	\$29,219,050	\$17,823,620	\$3,210
Note: * Property owners without a change in net taxable value will receive a real cash reduction of 13.95% in their Town of Southwest Ranches portion of their tax bill due to the increase in taxable value. It is important to note that FY2027 eligible "Save our Homes" exemption property owners change in net taxable value will not exceed 3%.					

Funded Program Modification (PM) Requests

Proposed **Funded** FY2026-2027 Program Modification Requests

Funded Millage Project Name	Project Amount	Millage Equivalent
Townhall Floor Replacement	\$ 150,000	0.0513
Townhall AC Replacements	\$ 14,000	0.0048
Townhall Chambers Acoustic Wall Panels	\$ 10,000	0.0034
Total	\$ 174,000	0.0595
Funded Fire Assessment Project Name	Project Amount	Millage Equivalent, if applicable
Volunteer Fire (SCBA) Equipment Replacement	\$ 46,428	N/A
Volunteer Fire Bunker Gear	\$ 26,960	N/A
Total	\$ 73,388	
Grand Total Funded	\$ 247,388	

Town of Southwest Ranches, Florida

FY 2027 Program Modification**Flooring Replacement**

Department Name	Division Name	Fund	Priority	Fiscal Impact
Non-Departmental	Gen. Services	General Fund		\$150,000

Background

The Town Hall floor is original to the building and shows signs of significant wear and tear. The total area of the floor to be replaced is approximately 11,200 sq. ft. In FY26, funding was approved in the amount of \$75,000 for this project, however with the increase in labor and materials costs, only one portion (Council Chambers) was scheduled to be funded/completed.

Justification & Description

The flooring in the Town Hall has become visibly worn and damaged due to years of high foot traffic from residents and visitors, and staff. The current floor is showing significant signs of wear and tear, with noticeable stains and holes that detract from the building's overall appearance and professionalism. These imperfections not only create a less welcoming environment for visitors but also pose potential safety hazards, such as tripping risks from uneven surfaces or exposed holes. Replacing the flooring will improve the aesthetics, enhance safety, and contribute to a more positive and professional atmosphere for residents who visit the Town Hall for important civic matters. Additionally, a new floor will demonstrate the community's commitment to maintaining public spaces and providing a comfortable, functional environment for all.

Funding Source

Proposed funding is via the General Fund.

Alternative / Adverse Impact if not funded

A negative consequence of not funding the replacement of the flooring at Town Hall could be the continued deterioration of the building's appearance and functionality. As the stains and holes worsen over time, the space may appear neglected or poorly maintained, which could impact the public's perception of the Town Hall and its commitment to serving the community. The existing wear and tear could also pose safety risks, such as tripping hazards from uneven surfaces or exposed holes, potentially leading to accidents or injuries, which could result in costly litigation. Additionally, continued neglect of the flooring may result in more costly repairs in the future, as further damage could accumulate. A worn-out floor may also hinder the effectiveness of Town Hall in hosting public meetings or events, as it may become less inviting or comfortable for residents. Ultimately, failing to address the issue could diminish the overall functionality and professionalism of the building, which is an important civic space for residents.



Town of Southwest Ranches, Florida FY 2027 Program Modification
Flooring Replacement

Required Resources		
Line Item	Title or Description of Request	Cost
001-3900-519-64100	Flooring Replacement	\$150,000



Town of Southwest Ranches, Florida

FY 2027 Program Modification**Air Conditioning Replacements**

Department Name	Division Name	Fund	Priority	Fiscal Impact
Administration	General Services	General Fund		\$14,000

Background

Town Hall has a total of eleven A/C units that have been operating continuously, 24 hours a day. Each unit is over five years old, with varying ages.

Justification & Description

This request is for the replacement of up to two air conditioning units at Town Hall, as needed. The existing units have been freezing up and have reached the end of their useful life, as confirmed by multiple HVAC companies. As a result, they are experiencing frequent breakdowns, leading to significant costs for service calls, including occasional emergency after-hours repairs.

Funding Source

Proposed funding is via the general fund.

Alternative / Adverse Impact if not funded

If this request is not funded, the air conditioning units will continue to deteriorate, leading to more frequent and severe breakdowns. This will result in increased maintenance and emergency repair costs, placing additional strain on the budget. Prolonged outages may disrupt operations at Town Hall, create uncomfortable or unsafe working conditions for staff and visitors, and potentially impact the functionality of equipment sensitive to heat and humidity. Over time, deferred replacement is likely to result in higher overall costs compared to timely equipment upgrades.

Required Resources

Line Item	Title or Description of Request	Cost
001-3900-519-64100	Air conditioning unit replacement (2 units)	\$14,000



Town of Southwest Ranches, Florida

FY 2027 Program Modification**Acoustic Wall Panels for Council Chambers**

Department Name	Division Name	Fund	Priority	Fiscal Impact
Administration	General Services	General Fund		\$10,000

Background

This modification is to enhance the acoustics in the Council Chambers, which will be necessary after the replacement of carpeted floors to porcelain floor tiles.

Justification & Description

In FY 26, the carpeted floors are scheduled to be replaced with porcelain floor tiles. To reduce unnecessary noise, echo and potential feedback during recorded meetings, acoustic wall panel installation is requested.

Funding Source

This will be funded via the general fund.

Alternative / Adverse Impact if not funded

If not funded, the noise levels will affect the quality of sound in the Council Chambers, potentially disrupting public meetings and adversely affecting the quality of recorded meeting audio and live broadcasts. It is essential that sound quality is superior, so that recorded and public discussions are uninterrupted by unnecessary sound caused by echo or feedback of sound equipment.

Required Resources

Line Item	Title or Description of Request	Cost
001-3900-519-64100	Acoustic wall panels for Council Chambers	\$10,000



Town of Southwest Ranches, Florida

FY 2027 Program Modification**Volunteer Fire Self-Contained Breathing Apparatus (SCBA) Equipment Replacement**

Department Name	Division Name	Fund	Priority	Fiscal Impact
Volunteer Fire Department	Public Safety	General		\$46,428.00

Background

NFPA 1981 is the Standard for Open Circuit Self-Contained Breathing Apparatus for Fire and Emergency Services. The standards were last revised in 2013. The standards consider SCBA the most important and widely used tool in the fire service today. Its use has greatly expanded the capacities of firefighters when performing fire attacks and searches or hazmat and technical rescue operations while successfully reducing the number of firefighter fatalities and injuries related to inadequate respiratory protection.

Justification & Description

This program modification requests the replacement of the obsolete SCBA inventory.

A full SCBA package includes:

- 1 Air Pack
- 1 Cylinder
- 1 Face Mask

The Department researched manufacturers and determined that SCOTT (brand) are being used by other municipalities' Fire Departments and is also a verified replacement. SCOTT X3 air packs are standard equipment with all the neighboring Fire Departments as well thus maintaining full compatibility with those Departments. The Fire Advisory Board has recommended on other occasions that firefighters be equipped with SCOTT X3 air packs for this same reason. As such, the Volunteer Fire Department recommends that SCOTT be purchased at one time so that it may be placed into service together. It is important to note that spreading this purchase over multiple years is not an option as firefighters must train with the same air packs as the ones being used in real life. Proceeding otherwise would increase the risk of a firefighter becoming confused and create a life-threatening situation.

Recommended purchase:

- 5 SCOTT X3 air pack packages – includes a total of 5 SCOTT SCBA cylinders. These 5 cylinders can be converted for use with the SCOTT air packs with the purchase of valve assembly units. Therefore, no additional SCBA cylinders will be required to be purchased.
 - This represents 1 Airpack package for each seat on active apparatus. There is a total of 10 seats.
 - This represents 5 additional Airpack packages for use in training and/or as spare sets.
- 5 SCOTT Vision C5 Face pieces – Masks are individually fitted. Following NFPA Standards, extra masks are needed to be purchased so that each firefighter is issued with their own fitted mask



Town of Southwest Ranches, Florida

FY 2027 Program Modification

Volunteer Fire Self-Contained Breathing Apparatus (SCBA) Equipment Replacement

Item	Quantity	Unit Price	Total Cost
Scott X3 Airpack package	4	\$11,207.00	\$44,828.00
Scott Vision C5 Facepieces	4	\$ 400.00	\$ 1,600.00
Totals:		\$11,607.00	\$46,428.00

Funding Source

This will be funded via an annual component of the Fire Assessment

Alternative / Adverse Impact if not funded

It is important to note that spreading this purchase over multiple years is not an option as firefighters must train with the same air packs as the ones being used in real life. Proceeding otherwise would increase the risk of a firefighter becoming confused and create a life-threatening situation.

Required Resources		
Line Item	Title or Description of Request	Cost
001-3200-522-64100	Machinery & Equipment	\$46,428.00

Town of Southwest Ranches, Florida

FY 2027 Program Modification**Volunteer Fire Bunker Gear Replacement Program**

Department Name	Division Name	Fund	Priority	Fiscal Impact
Volunteer Fire Department	Public Safety-VFD	General		\$26,960

Background

Bunker gear, consisting of pants and jackets, have a life expectancy of ten (10) years after which they can no longer be certified as safe for interior firefighting by the National Fire Protection Association (NFPA).

In 2025, 15 sets were removed for service due to the 10-year expiration date. The request to fund 8 sets assures that the Departments inventory of needed gears for FY 2026-2027, is met.

Justification & Description

According to the following schedule, bunker gear currently owned by the Fire Department has reached the end of its useful lives:

Fiscal Year	Pants * Qty	Jackets * Qty	Pants Total	Jacket Total	FMIT Grant	Total (net)	Status
2014-2015	23	23	\$19,205	\$24,817	(\$2,190)	\$41,112	Actual
2015-2016	10	10	\$ 8,920	\$11,570	(\$1,000)	\$19,490	Actual
2016-2017	05	05	\$ 4,690	\$ 6,080	(\$3,000)	\$ 7,770	Actual
2017-2018	02	02	\$ 1,876	\$ 2,432	(\$3,000)	\$ 1,308	Actual
2018-2019	02	02	\$ 1,876	\$ 2,432	(\$1,500)	\$ 2,808	Actual
2019-2020	02	02	\$ 1,876	\$ 2,432	(\$ 500)	\$ 3,808	Actual
2020-2021	02	02	\$ 1,876	\$ 2,432	(\$ 500)	\$ 3,808	Actual
2021-2022	02	02	\$ 1,876	\$ 2,432	(\$ 500)	\$ 3,808	Actual
2022-2023	06	06	\$ 6,336	\$ 8,172	(\$ 500)	\$ 14,008	Actual

* Pants price: \$1,056 / Jackets Price: \$1,362 – FY 2023

Recommended Purchase:

Fiscal Year	Pants * Qty	Jackets * Qty	Pants Total	Jacket Total	FMIT Grant	Total (net)	Status
2026-2027	08	08	\$12,008	\$14,952	(\$ 500) **	\$26,960	Funded

* Pants price: \$1,501 / Jackets Price: \$1,869

** To be determined (TBD)



Town of Southwest Ranches, Florida FY 2027 Program Modification Volunteer Fire Bunker Gear Replacement Program

Funding Source
Proposed funding is via an annual component of the imposed Fire Assessment.

Alternative / Adverse Impact if not funded
Bunker gears have a life expectancy of ten (10) years after which they can no longer be certified as safe for interior firefighting by the National Fire Protection Association (NFPA). Additionally, replacement of outdated bunker gear is a life safety issue.

Required Resources		
Line Item	Title or Description of Request	Cost
001-3200-522-64100	Machinery & Equipment	\$26,960

Funded/Unfunded Capital Improvement (CIP) Requests

Proposed **Funded** FY2026-2027 Capital Improvement Project Requests

Project Name	Department	Project Amount *
Fire Wells Replacement and Installation	Public safety-Fire Admin	\$ 70,000
Emergency Operating Center	Public safety-Fire Admin	\$ 900,000
General Fund Total		\$ 970,000
Project Name		
Sunshine Ranches Equestrian Park Playground Rehabilitation	Parks & Open Spaces	\$ 56,250
Southwest Meadows Sanctuary Park - Native Planting	Parks & Open Spaces	\$ 85,059
Capital Projects Fund Total		\$ 141,309
Project Name		
Drainage Improvement Projects: Non-Surtax	Public Works	\$ 443,825
Transportation Surface & Drainage Ongoing Rehabilitation (TSDOR): Surtax	Public Works	\$ 500,000
Transportation Surface & Drainage Ongoing Rehabilitation (TSDOR): Non-Surtax	Public Works	\$ 1,090,000
Dykes Road Turn Lane	Public Works	\$ 1,108,128
Transportation Fund Total		\$ 3,141,953
Totals		\$ 4,253,262

* NOTE: Not all of the project costs for the Drainage Improvement and TSDOR Projects detailed within the Transportation Fund are funded exclusively by the Town. A narrative explanation is provided on its respective Capital Project page.

Proposed **Not Funded** FY2026-2027 Capital Improvement Project Requests

Project Name	Department	Project Amount
Frontier Trails Conservation Area	Parks & Open Spaces	\$ 125,000
Country Estates Fishing Hole Park	Parks & Open Spaces	\$ 150,000
Calusa Corners Park	Parks & Open Spaces	\$ 296,000
Capital Projects Fund Total		\$ 571,000



FUNDED

Town of Southwest Ranches Capital Improvement Project							
Project	Fire Wells Replacement and Installation						
Priority	Public Safety	Project Manager	Thomas Holste, General Services Manager				
Department	Public Safety - Fire	Division	Fire Administration				
Project Location	Townwide						
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Prior Years
Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 313,226
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 273,126
Revenue Source	FA	FA	FA	FA	FA	FA	
FA : Fire Assessment GF : General Fund							
Description (Justification and Explanation)							
The Town Council has determined that it is in the best interest of the health, safety and welfare of its residents to provide services for the replacement and installation, including drilling, of fire protection water wells. Annual funding is permitted and adopted as a component of the Fire Special Assessment at a cost of approximately \$21,000 each (for up to 3 wells annually) with an additional \$7,000 for unforeseen annual repairs. There are a limited number of fire hydrants serviced by the City of Sunrise Utilities, but the majority of the Town is dependent on #309 fire wells pursuant to a 2025 Town of Davie Fire Marshall report. The location of such and functionality has an impact on the well-being of the residency and an impact on the insurance rating of the municipality. The Town's wells are currently nearing their life expectancy and a gradual replacement should be instituted. As a municipality, the health, safety and welfare of the citizenry is paramount. Historically, fire wells may be damaged, test dry or sand infiltrated in which case they must be replaced. "Whether or not your local government has adopted the Uniform Fire Code or recognizes the NFPA standards, they have an impact on your community's fire insurance rating. When your jurisdiction is inspected by the Insurance Services Office, the inspector will use current regulations and standards as a basis for your rating. Ignoring the standards when new development takes place will have a cumulative adverse impact on your community's fire insurance premiums and in some situations can contribute to some liability on the part of the local government agency." Inadequate funding may lead to impaired health safety and welfare of the community, in addition to increases in insurance for residents. Adopted funding is via an annual component of the imposed Fire Assessment.							
Annual Impact on Operating Budget							
Personnel							
Operating							
Replacement Costs							
Revenue/Other							
Total							



FUNDED

Town of Southwest Ranches Capital Improvement Project						
Project	Public Safety Facility \ Emergency Operations Center (EOC)					
Priority	Public Safety			Project Manager		
Department	Public Works : Engineering			Division		
Project Location	In process of land acquisition					
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	Total	Prior Years
Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition/Site preparation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000	\$ -
TOTAL COST:	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000	\$ -
Revenue Source	Grant	NF	NF	NF		NF
NF: Not Funded						
Description (Justification and Explanation)						
The Town of Southwest Ranches has plans to construct a Public Safety Facility to house the Town's contracted fire services and to operate as an Emergency Operations Center (EOC). The Town desires to purchase land and obtain design plans. The Town was awarded \$900,000 for construction from the State Fire Marshal division (FL Dpt. of Financial Services). This Public Safety Facility will improve emergency management capabilities of preparedness, response, recovery and mitigation by enhancing the Town's response, coordination, and recover from emergency events. Currently, the fire personnel operates from modular trailers to provide these emergency services. This method of operation is not sufficient to meet the needs of the Town's residents. Additionally, the Town has no facilities to provide emergency fire, and EMS services that are rated to withstand the impact and effects of a major hurricane. The construction of an EOC within the planned Public Safety Facility will provide additional response to residents and regional disasters.						
Annual Impact on Operating Budget						
Personnel			Annual Impact to operating budget to be determined (TBD)			
Operating						
Replacement Cost						
Revenue/Other						
Total						



FUNDED

Town of Southwest Ranches Capital Improvement Project							
Project	Sunshine Ranches Equestrian Park Playground Rehabilitation						
Priority	PROS #1		Project Manager	December Lauretano-Haines			
Department	Parks, Recreation and Open Spaces		Division	N/A			
Project Location	Sunshine Ranches Equestrian Park						
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Prior Years
Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 15,732	\$ 15,732			\$ -	\$ -	\$ -
Equipment/Funishings	\$ 40,518	\$ 40,518			\$ -	\$ 81,036	\$ 176,154
TOTAL COST	\$ 56,250	\$ 56,250			\$ -	\$ 112,500	\$ 168,750.00
Revenue Source	Gf-Tfr \$56,250						
Description (Justification and Explanation)							
This request is for year 3 of the 4-year, phased replacement of worn components at Sunshine Ranches Equestrian park playground. The life expectancy of commercial playground equipment is predictably 15-20 years, after which a new installation or major update should be completed. The Sunshine Ranches Equestrian Park playground was completed in 2006. 7 components were replaced or updated in Fiscal Year 21-22. Updates have been accomplished via a multi-year approach, allowing approximately 25% of the components to be upgraded within FY 2024 - 2026. Continuing this replacement program ensures the amenity will remain safe while retaining the unique, attractive qualities for which it was originally chosen. Components of two age-specific play structures, the "Barn" (5-12 year-olds) and the "Tractor" (2-5 year-olds) are planned for further updates in FY 2026 - 2027. Worn slide and climber modules are included for replacement. Upgrading these components will ensure the amenity remains safe in accordance with the Town's Strategic Plan. Components targeted for replacement on Barn and Tractor Structures in FY 2026-2027: 1.Double Poly slide 40 deck 2.Slidewinder 2 32 deck 3.Slidewinder 2 72 deck 4.Double swirl poly slide 48 deck 5. Loop Ladder, Cozy Climber, Step Ladder, Block climber, Skyrail and Corkscrew climbers, as needed. In the next two phases, through FY 2029, activity panels and other ancillary components on the Barn and Tractor Structures as well as swings, access wedges, posts, guardrails, roofs and shade structures will be replaced. Cost estimates were established on manufacturer's rates for equipment and freight. Installation will be performed by local contractor. Funding assistance from the Florida Recreation Development Assistance program has been applied for, but award is not considered likely at this time.							
Annual Impact on Operating Budget							
Personnel							
Operating							
Replacement Costs	Year: 2047						
Revenue/Other							
Total	\$	-					



FUNDED

Town of Southwest Ranches Capital Improvement Project							
Project	SW Meadows Sanctuary Park - Native Planting						
Priority	PROS #2			Project Manager	December Lauretano-Haines, PROS Manager		
Department	Parks, Recreation and Open Spaces			Division	PROS		
Project Location	22-Acre Southwest Meadows Sanctuary Park at Griffin between Dykes Road and SW 163 Avenue						
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Prior Years
Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering, Architecture & Permitting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,626
Land Acquisition/ Site preparation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 85,059	\$ -	\$ -	\$ -	\$ -	\$ 85,059	\$ -
Equipment/ Furnishings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST:	\$ 85,059	\$ -	\$ -	\$ -	\$ -	\$ 85,059	\$ 316,626
Revenue Source	NF G: \$20,471.66 GF Yr \$64,586.87	NF	NF	NF	NF	Various Sources	ARPA
G: FRDAP: Florida Recreation Development Assistance Program NF : Not Funded							
Description (Justification and Explanation)							
Southwest Meadows Sanctuary Park remains a high priority for Fiscal Year 2027. Recent developments achieved via ARPA funding in 2026 have included a pavilion building with restroom, storage, electricity, water, sewer, parking and driveway/ drive aisle improvements. Grant funding applied for from the Florida Department of Agriculture and Consumer Services' Urban and Community Forestry program would add native plantings to augment the site's development and habitat. The Town has also sought assistance from multiple sources to provide for a U.S. Flag monument with seating at the site of the new building, designed to be a gathering place for residents. Acquisition of the site was supported by matching grant sources from the Florida Communities Trust and Broward County Land Preservation Open Space grants. Development of the site fulfills objectives, policies and goals of the Town's Comprehensive Plan and Charter, as well as the Town's obligation to develop recreational amenities identified in the Grant Management Plan. The Town's parks system seeks to: increase water storage and storm water runoff filtering; provide community parks; promote and preserve environmental and recreational areas; provide access to water and open space; construct and link recreational facilities with multi-use trails throughout the Town.							
Annual Impact on Operating Budget							
Personnel			If fully funded, projected operating budget costs would include mowing / landscape maintenance (\$30,000), routine facilities maintenance (\$17,664), mitigation/wetlands maintenance (\$1,800), playground maintenance (\$5,400), well/water system maintenance (\$3,120), electricity (\$2,832), historical facilities maintenance(\$3,312), Health Dept. annual registration (\$790), sign maintenance (\$434), and funding for replacement over the useful life of amenities (\$65,352 / 20 years = \$3,267). Professional coordination for educational programs is planned through grants and user fees.				
Operating	\$ 65,352						
Replacement Cost	Year: 2047	\$ 3,267					
Revenue/Other	\$ -						
Total	\$ 68,619						



FUNDED

Town of Southwest Ranches Capital Improvement Project

Project	Drainage Improvement Projects: Non-Surtax						
Priority	Transportation			Project Manager	Rod Ley, Public Works Director, P.E.		
Department:	Public Works: Engineering			Division	Engineering		
Project Location	Various locations in Town limits.						
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Prior Years
Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,200
Engineering/Architecture	\$ 88,765					\$ 88,765	\$ 316,237
Construction	\$ 355,060	\$1,322,268	\$1,322,268	\$2,504,964	\$1,400,000	\$ 6,904,560	\$ 5,807,571
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,190
TOTAL COST	\$ 443,825	\$1,322,268	\$1,322,268	\$2,504,964	\$1,400,000	\$ 6,993,325	\$ 3,717,684
Revenue Source	GF Tfr	GF Tfr	GF Tfr	GF Tfr			

G: Grant Funding GF Tfr: General Fund Transfer from Operating Revenues TFB Transportation Fund Fund Balance

Description (Justification and Explanation)

The Town desires to provide and maintain a reasonable planning level of roadway drainage service by identifying, prioritizing and implementing an annual street drainage improvement plan. The Town's Drainage & Infrastructure Advisory Board (DIAB) has approved a list of street drainage projects. A drainage project is scheduled for implementation only when rights-of-way or easements are resolved.

The Town is budgeting for completion of the design, surveying and construction of SW 69th Street and SW 185th Way Drainage. The FY 2027 – 2031 priorities are as follows:

Projects	Estimated Cost
FY 2027: SW 69th Street and SW 185th Way Drainage	\$443,825

Sub-total FY 2027	\$443,825
FY 2028 & 2029: Dykes Road	\$2,644,536
FY 2030: SW 164th Avenue Drainage from Griffin Road to SW 53rd Avenue	\$2,504,964
FY 2031: Mather Blvd Drainage Improvements	\$1,400,000
Sub-total FY's 2028-2031	\$6,549,500
Grand Total FY's 2027-2031	\$6,993,325

Annual Impact on Operating Budget

Personnel	\$	Estimated annual maintenance cost to comply with NPDES requirements.
Operating	\$5,000	
Replacement Costs	Year: 2041 \$	
Revenue/Other	\$	
Total	\$5,000	



FUNDED

Town of Southwest Ranches
Capital Improvement Project

Project	Transportation Dykes Road Turn Lanes						
Priority	Transportation				Project Manager	Rod Ley, P.E.	
Department	Public Works				Division	Engineering	
Project Location	Dykes Road						
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Prior Years
Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering, Architecture & Permitting	\$ 53,615	\$ -	\$ -	\$ -	\$ -	\$ 53,615	\$ 81,715
Land Acquisition/Site preparation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,054,513	\$ -	\$ -	\$ -	\$ -	\$ 1,054,513	
Equipment/Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST:	\$ 1,108,128	\$ -	\$ -	\$ -	\$ -	\$ 1,108,128	\$ 81,715
Revenue Source	GF Trf=\$195,963 G=\$912,165						
Description (Justification and Explanation)							
The Town received a \$405,990 Florida Department of Transportation Grant with a 25% Town match for the design and construction of four right turn lanes, four left turn lanes, and one dedicated U-turn Lane on Dykes Road (SW 160th Avenue) between Griffin Road and Stirling Road. The Town was also awarded an additional \$587,890 from the Broward County Surtax program for this project. The Town is required to contribute with a match of \$195,963. Dedicated turn lanes along Dykes Road will significantly improve traffic flow and safety at intersections by allowing vehicles to slow down and turn without obstructing through traffic, leading to reduced rear-end collisions, improved capacity, minimized conflict points and enhanced efficiency at intersections. Surveying, design and bidding were completed in FY 2026. Construction and CEI services will be completed in FY 2027.							
Annual Impact on Operating Budget							
Personnel	\$ -		Estimated annual maintenance cost.				
Operating	\$ 5,000						
Replacement Cost							
Revenue/Other							
Total	\$ 5,000						



FUNDED

Town of Southwest Ranches Capital Improvement Project							
Project	Transportation Surface and Drainage Ongoing Rehabilitation (TSDOR) including Surtax						
Priority	Transportation			Project Manager	Rod Ley, Public Works Director, P.E.		
Department	Public Works : Engineering			Division	Engineering		
Project Location	Various locations within the Town's municipal boundaries.						
Fiscal Year	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Prior Years
Planning / Permitting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Design and Surveying	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 700,000	\$ 729,584
Land Mitigation (Legal)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,358
Construction including Contingency & Inflation	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 7,250,000	\$ 4,302,885
Construction Reserve: Replenishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project Cost	\$ 1,590,000	\$ 1,590,000	\$ 1,590,000	\$ 1,590,000	\$ 1,590,000	\$ 7,950,000	\$ 5,041,827
Revenue Source	GF Tfr=\$1,090,000 Surtax=\$500,000	GF Tfr	GF Tfr				
GF Tfr : General fund Transfer from Operating Revenues TFB Transportation Fund Fund Balance							
Description (Justification and Explanation)							
The Town implemented a Transportation Surface and Drainage Ongoing Rehabilitation (TSDOR) program with the goal of preserving and extending the life of the Town's paved streets. Depending on existing road conditions, construction costs include new pavement surfacing, truing and leveling, full depth reclamation and/or rehabilitation, and drainage swale improvements. Maintenance costs will be addressed within annual operating budgets and are not included in this CIP budget projection. The FY 2027 project includes construction of the shovel-ready project of SW 166th Avenue, SW 51st Manor, SW 52nd Place, SW 54th Place, SW 59th Court. It also includes surveying and design of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino.							
						COST**	
FY 2027 NEW ROAD SEGMENTS							
FY 2027: Construction of SW 166th Avenue, SW 51st Manor, SW 52nd Place, SW 54th Place, SW 59th Court						\$1,450,000	
FY 2027: Design and Surveying of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino						\$140,000	
FUTURE							
FY 2028: Construction of Holatee Trail, Hunter Lane, Luray Road, SW 134th Avenue						\$1,450,000	
FY 2028: Design and Surveying of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino						\$140,000	
FY 2029: Construction of SW 195th Terrace and its side streets; Old Stirling Road, SW 193rd Lane; SW 51st Manor, SW 192nd Ave (south); SW 54th Place; SW 57th Court						\$1,450,000	
FY 2029: Design and Surveying of Mather Blvd, Pinion Way, Clydesdale Road, Lago Mar Road						\$140,000	
Construction Reserve: Replenishment						\$0	
Planning / Permitting							
FY 2027 Segments TOTAL:						\$1,590,000	
FY 2027 Land Mitigation (Legal) TOTAL:						\$21,160	
FY 2027 Grand TOTAL:						\$1,611,160	
** Segment costs assume full public right of way is available							
Annual Impact on Operating Budget							
Personnel	\$ -						
Operating	\$ -						
Replacement Cost							
Revenue/Other	\$ -						
Total	\$ -						

** Segment costs assume full public right of way is available



Five Year Capital Improvement Plan

Five Year Capital Improvement Plan All Funds Project Expenditure Summary FY2027 - FY2031

	FY2027		FY2028		FY2029		FY2030		FY2031		Total
	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	
General Fund Total	FY2027	-	FY2028	-	FY2029	-	FY2030	-	FY2031	-	
Fire Wells Replacement and Installation	70,000	FA	70,000	FA	70,000	FA	70,000	FA	70,000	FA	350,000
Public Safety Facility\Emergency Operations Center (EOC)	900,000	GF	-	NF	-	NF	-	NF	-	NF	900,000
Capital Projects Fund Total											
Sunshine Ranches Equestrian Park Playground Rehabilitation	56,250	GF Tfr	56,250	GF Tfr	0	GF Tfr	-	NF	-	NF	112,500
Southwest Meadows Sanctuary Park - Native Planting	85,059	GF Tfr	-	NF	-	NF	-	NF	-	NF	85,059
Transportation Fund Total											
Drainage Improvement Projects: Non-Surtax *	443,825	GF Tfr	1,322,268	NF	1,322,268	NF	2,504,964	NF	1,400,000	NF	6,993,325
Surface and Drainage Ongoing Rehabilitation (TSDOR): Surtax **	500,000	STx	500,000	STx	500,000	STx	500,000	STx	500,000	STx	2,500,000
Dykes Road Turn Lane *	1,108,128	G, GF Tfr	-	NF	-	NF	-	NF	-	NF	1,108,128
Surface and Drainage Ongoing Rehabilitation (TSDOR): Non-Surtax **	1,090,000	GF Tfr	1,090,000	GF Tfr	1,090,000	GF Tfr	1,090,000	GF Tfr	1,090,000	GF Tfr	5,450,000
* Projects listed within single CIP template; ** Projects combined into a CIP											
PROJECT TOTALS	\$4,253,262		\$3,038,518		\$2,982,268		\$4,164,964		\$3,060,000		\$17,499,012
FY2027 NOT FUNDED CIPS											
Frontier Trails Conservation Area	125,000	NF	223,500	NF	689,650	NF	841,500	NF	841,500	NF	2,721,150
Country Estates Park	150,000	NF	175,000	NF	240,000	NF	229,575	NF	270,425	NF	1,065,000
Calusa Corners Park	296,000	NF	503,225	NF	195,500	NF	211,000	NF	211,000	NF	1,416,725
FY2027 thru FY2031 Not Funded CIPs	\$571,000		\$901,725		\$1,125,150		\$1,282,075		\$1,322,925		\$5,202,875
Funding Source Code	Funding Source Name										
FA	Fire Assessment										
G	Grant Funding										
GF Tfr	General Fund Transfer from Operating Revenues										
NF	Not Funded										
TFB	Transportation Fund Fund Balance										
STx	Surtax										



Fire Assessment Worksheet

Town of Southwest Ranches Proposed FY2026-2027 Fire Assessment Worksheet

Sources:

Fire Administration Department
Volunteer Fire Service Department
Volunteer Fire Fund

Expenditures	Total FY2026-2027 Proposed	General Fund Portion	Fire Assessment Portion	
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%	*
Direct Expenses:				
Fire Rescue Contractual Service	\$ 4,719,461	\$ 2,067,359	\$ 2,652,102	*
Operating Expenses	902,388	\$ 350,000	552,388	
Government & Acreage Exemptions	-	146,136	-	**
Capital Outlay	-	N/A	-	
Fire Protection/Control Contingency	175,000	N/A	175,000	
Sub-Total	\$ 5,796,849	\$ 2,563,495	\$ 3,379,490	

Other Expenses

Publication & Notification Costs	1,436
Statutory Discount	131,142
Collections Cost	44,863
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs	329,488

Council Approved Subsidy

	-
Total Fire Assessment Expenses	\$ 3,886,418

Based on 2026 Consultant Study

Property Category	Assess Unit Type	% Apportioned	Amount	Proposed Rates FY26/27	Adopted Rates FY25/26	Difference: Increase Decrease
Combined Non-Res: Commercial- 318,149SF	Per Sq.Ft. Bldg Area	10.63%	413,127	\$ 1.2249	\$ 1.0999	\$ 0.1250
Combined Non-Res: Institutional- 582,820 SF	Per Sq.Ft. Bldg Area	20.72%	805,263	\$ 1.2249	\$ 1.0999	\$ 0.1250
Combined Non-Res: Warehouse/Indust- 124,184 SF	Per Sq.Ft. Bldg Area	0.96%	37,311	\$ 1.2249	\$ 1.0999	\$ 0.1250
Acreage - 1,727 Acres	Per Acre	4.14%	160,898	\$ 93.17	\$ 79.90	\$ 13.27
Residential - 2,825 Units	Per Unit	63.02%	2,449,221	\$ 866.98	\$ 767.76	\$ 99.22
Government - Exempt - 42,188 SF (General Fund)	Per Sq.Ft. Bldg Area	0.53%	20,598			
Total		100%	\$ 3,886,418			

* 60% / 40% split applies in most cases (Fire Contract services)

** These amounts are funded thru the General Fund (Fire Protection Assessment Methodology Report)



Solid Waste Assessment Worksheet

Town of Southwest Ranches Proposed FY 2026/2027 Solid Waste Assessment Worksheet

Sources:

Waste Management
Broward County Property Appraiser
Munilytics Consultant Study

Description	Solid Waste & Recycling	Bulk Waste	Total Proposed FY26/27
% Allocation Direct Expenses Only	44.55%	55.45%	

Direct Expenses:

Solid Waste - Collection	\$ 876,034	\$ -	\$ 876,034
Solid Waste - Disposal	\$ 317,254	\$ -	\$ 317,254
Bulk Waste - Collection		\$ 1,161,262	\$ 1,161,262
Bulk Waste - Disposal		\$ 723,245	\$ 723,245
Recyclables - Collection	\$ 252,535		\$ 252,535
Recyclables - Processing	\$ 68,388		\$ 68,388
Sub-Total Cost of Service	\$ 1,514,210	\$ 1,884,506	\$ 3,398,717

Other Expenses

Statutory Discount	\$ 125,753
Collections Cost and Other	\$ 16,994
Townwide Personnel/Contractual Costs	\$ 385,857
Town Council approved subsidy	\$ -
Total Solid Waste Assessment Expenses	\$ 3,927,320

Based On Consultant Study

Assessment Range	Lot Sq Ft. Range	Number of Units in Range	Solid Waste Cost Per Unit	Number of Units in Range (Bulk)	Bulk Waste Cost Per Unit	Total Proposed Rates FY26/27	Total Adopted Rates FY25/26	Difference: (Decrease)/Increase)
Track	Sq. Ft Lot Range							
A	0 - 41,200	437	\$ 627.36	400	\$ 553.68	\$ 1,181.04	\$ 1,073.55	\$ 107.49
B	41,201 - 46,999	444	\$ 627.36	455	\$ 653.94	\$ 1,281.30	\$ 1,077.19	\$ 204.11
C	47,000 - 62,999	406	\$ 627.36	406	\$ 834.34	\$ 1,461.70	\$ 1,275.15	\$ 186.55
D	63,000 - 95,999	442	\$ 627.36	456	\$ 875.86	\$ 1,503.22	\$ 1,282.52	\$ 220.70
E	96,000 - 106,999	433	\$ 627.36	445	\$ 1,005.83	\$ 1,633.19	\$ 1,394.65	\$ 238.54
F	107,000 - >107,000	431	\$ 627.36	431	\$ 1,122.77	\$ 1,750.13	\$ 1,596.75	\$ 153.38



Cost Allocation Plan for Special Assessments

Town of Southwest Ranches Proposed Cost Allocation Plan for FY2027 Special Assessments

Townwide Personnel & Contractual Costs *		General Fund Allocation		Solid Waste Assessment Cost Allocation		Fire Assessment Cost Allocation		Building/Permit Allocation (of GF allocation portion only)	
Department	Cost	%	Allocation	%	Allocation	%	Allocation	%	Allocation
Legislature	\$ 71,541	86%	\$ 61,525	5%	\$ 3,577	9%	\$ 6,439	13%	\$ 7,998
Attorney	\$ 591,980	90%	\$ 535,206	4%	\$ 24,113	6%	\$ 32,661	21%	\$ 109,717
Executive	\$ 850,205	77%	\$ 653,609	9%	\$ 76,518	14%	\$ 120,078	16%	\$ 101,309
Finance	\$ 711,602	71%	\$ 504,170	11%	\$ 78,276	18%	\$ 129,156	17%	\$ 83,188
Clerk	\$ 391,096	92%	\$ 359,409	4%	\$ 15,810	4%	\$ 15,877	18%	\$ 64,694
Public Works	\$ 589,505	82%	\$ 483,347	17%	\$ 100,216	1%	\$ 5,942	6%	\$ 29,001
Code Compliance	\$ 415,934	74%	\$ 309,253	21%	\$ 87,346	5%	\$ 19,336	13%	\$ 40,203
PROS	\$ 306,181	100%	\$ 306,181	0%	\$ -	0%	\$ -	3%	\$ 9,185
Totals	\$ 3,928,044		\$ 3,212,699		\$ 385,857		\$ 329,488		\$ 445,296

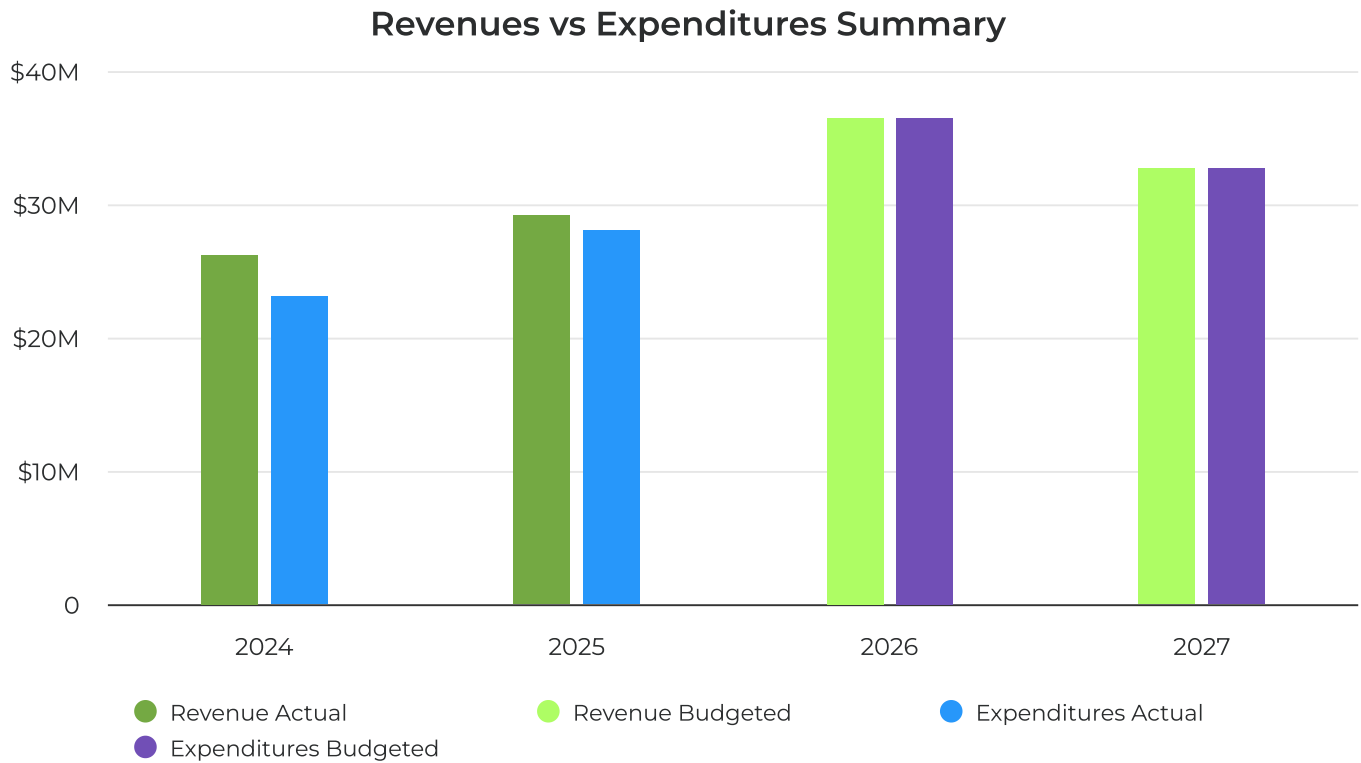
* Note: Does not include the Volunteer Fire Fund as their personnel cost is already 100% allocated to the Fire Assessment

Funds Summary Overview

This section provides a high-level picture of the Town's financial standing and performance by consolidating data from various sources and funds. It also summarizes projected revenues and expenditures for the entire Town, broken down by individual funds (such as the general fund, enterprise fund, and special revenue funds). It acts as a concise, transparent overview of the budget's structure and financial health.



Budget Summary, All Funds



In the 2027 budget, both expenditures and revenues are budgeted at \$32.6 million, reflecting a decrease of 10.52% compared to the 2026 budgeted amounts of \$36.5 million for each category. This reduction indicates a proportional adjustment in both planned spending and expected income for the town.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Total Ad valorem Property Taxes	\$8,336,002	\$9,281,919	\$10,328,721	\$10,328,721	\$11,395,429
Utility Fees	\$1,799,723	\$1,869,941	\$1,760,891	\$1,891,068	\$1,752,353
Permits/Licenses/Inspection	\$2,818,974	\$2,457,205	\$2,018,801	\$2,265,455	\$2,089,597
Franchise Fees	\$968,431	\$1,015,939	\$970,694	\$976,365	\$980,291
Miscellaneous Revenues	\$10,098,776	\$11,972,818	\$16,517,168	\$16,469,109	\$13,094,442
Intergovernmental - Federal/State/Other	\$1,747,592	\$2,233,108	\$4,587,999	\$2,674,602	\$3,073,508
Services Revenues	\$219,396	\$224,081	\$120,541	\$245,228	\$135,127
Fines & Forfeitures	\$159,799	\$167,930	\$164,901	\$88,616	\$119,525
Total Revenues	\$26,148,693	\$29,222,941	\$36,469,716	\$34,939,164	\$32,640,272
Expenditures					
PERSONNEL EXPENSES	\$2,367,096	\$2,717,617	\$3,192,635	\$2,997,546	\$3,373,006
OPERATING EXPENSES	\$15,174,535	\$16,306,531	\$17,284,659	\$17,121,976	\$19,139,015
CAPITAL OUTLAY	\$1,940,505	\$3,600,144	\$7,926,400	\$7,627,834	\$4,507,650
DEBT SERVICE	\$841,417	\$839,665	\$839,287	\$839,585	\$603,069
NON-OPERATING EXPENSES	\$2,705,004	\$4,500,896	\$7,226,735	\$6,688,424	\$5,017,532
Total Expenditures	\$23,028,557	\$27,964,853	\$36,469,716	\$35,275,365	\$32,640,272
Total Revenues Less Expenditures	\$3,120,136	\$1,258,088	-	-\$336,201	-



General Fund Summary

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad-valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Executive, Town Attorney, Finance & Budget, Town Clerk, Building Services, Code Enforcement & Zoning, Planning Services, Public Works: Engineering & Community Services, Public Safety—Police and Fire, and, Parks, Recreation and Open Spaces.



General Fund Summary Fiscal Year 2027

FY 2026 Estimated

Estimated Total Revenues	24,691,869
Estimated Expenditures & Encumbrances	<u>(23,571,024)</u>
Estimated FY 2026 Year End Difference	<u>1,120,845</u>

FY 2027 Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2025	8,175,286
Estimated FY 2026 Year End Difference	1,120,845
Appropriated Fund Balance FY 2026	<u>(1,689,859)</u>
Appropriated Assigned Balance FY 2026	0
Projected Unassigned Fund Balance 9/30/2026	<u>7,606,272</u>
Appropriated Fund Balance FY 2027	<u>(495,007)</u>
Appropriated Restricted Fund Balance FY 2027	43,580
Appropriated Assigned Balance FY 2027	<u>72,500</u>
Projected Unassigned Fund Balance 9/30/2027	<u>7,227,345</u>

FY 2027 Budget Summary

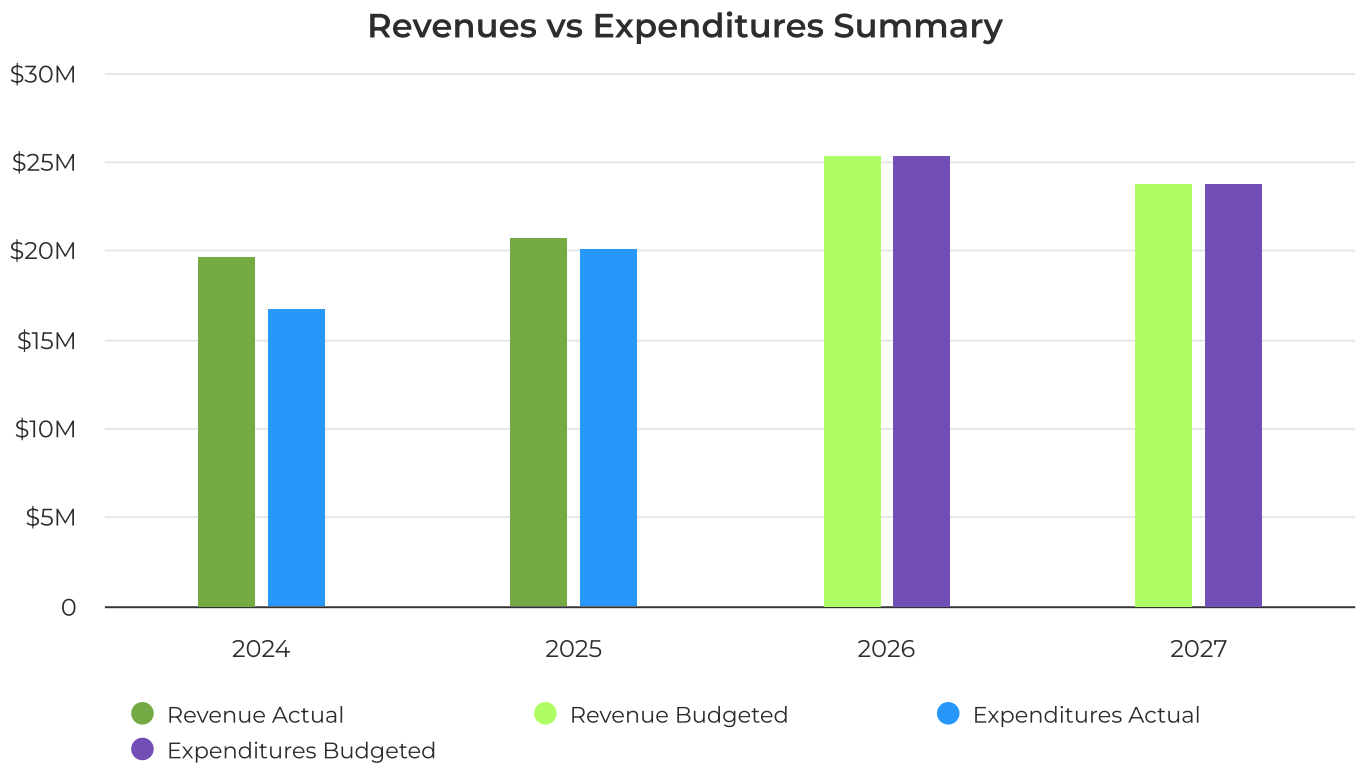
Proposed Revenues

Property Tax	11,395,429
Utility and Franchise Taxes	2,607,143
Permits/Licenses/Inspections	2,089,597
Intergovernmental Revenues	2,131,443
Services Revenues	135,127
Fines & Forfeitures	198,564
Miscellaneous Revenues	4,673,581
Appropriated Fund Balance	<u>495,007</u>
Total Revenue	<u>23,725,891</u>

Proposed Expenditures

Personnel Costs	2,940,968
Operating Items	14,928,860
Capital Outlay	1,224,388
Non-Operating Expenses	<u>4,631,675</u>
Total Expenditures	<u>23,725,891</u>

Note: There is an additional \$4,121,050 in Non-spendable, Restricted, Committed, and Assigned Fund Balance in the General Fund as of 9/30/2025 (Audited).



In the 2027 budget, both expenditures and revenues are budgeted at \$23.7 million, reflecting a decrease of 6.51% compared to the 2026 budgeted amounts of \$25.4 million for each category. This reduction indicates a balanced budget approach with expenditures and revenues aligned at the same level, but at a lower total amount than the previous year.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Total Ad valorem Property Taxes	\$8,336,002	\$9,281,919	\$10,328,721	\$10,328,721	\$11,395,429
Utility Fees	\$1,671,653	\$1,742,411	\$1,630,988	\$1,769,222	\$1,626,852
Permits/Licenses/Inspection	\$2,818,974	\$2,457,205	\$2,018,801	\$2,265,455	\$2,089,597
Franchise Fees	\$968,431	\$1,015,939	\$970,694	\$976,365	\$980,291
Miscellaneous Revenues	\$4,469,380	\$4,527,945	\$6,592,454	\$6,454,404	\$5,247,627
Intergovernmental - Federal/State/Other	\$955,817	\$1,285,641	\$3,551,328	\$2,563,858	\$2,131,443
Services Revenues	\$219,396	\$224,081	\$120,541	\$245,228	\$135,127
Fines & Forfeitures	\$159,799	\$167,930	\$164,901	\$88,616	\$119,525
Total Revenues	\$19,599,452	\$20,703,071	\$25,378,428	\$24,691,869	\$23,725,891
Expenditures					
PERSONNEL EXPENSES	\$1,975,010	\$2,329,812	\$2,773,486	\$2,579,532	\$2,940,968
OPERATING EXPENSES	\$11,814,577	\$12,536,101	\$12,950,500	\$13,209,629	\$14,928,860
CAPITAL OUTLAY	\$476,017	\$982,935	\$2,794,881	\$1,460,148	\$1,224,388
NON-OPERATING EXPENSES	\$2,428,335	\$4,193,906	\$6,859,561	\$6,321,250	\$4,631,675
Total Expenditures	\$16,693,939	\$20,042,754	\$25,378,428	\$23,570,559	\$23,725,891
Total Revenues Less Expenditures	\$2,905,513	\$660,317	-	\$1,121,310	-



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Total Ad valorem Property Taxes					
Ad Valorem Taxes-Current	\$8,336,002	\$9,281,919	\$10,328,721	\$10,328,721	\$11,395,429
Total Total Ad valorem Property Taxes	\$8,336,002	\$9,281,919	\$10,328,721	\$10,328,721	\$11,395,429
Utility Fees					
Utility Services Taxes-Electricity	\$1,228,853	\$1,280,968	\$1,180,458	\$1,351,720	\$1,204,067
Utility Services Taxes-Propane	\$49,945	\$57,330	\$50,882	\$54,692	\$52,719
Communications Services Taxes	\$392,855	\$404,113	\$399,648	\$362,810	\$370,066
Total Utility Fees	\$1,671,653	\$1,742,411	\$1,630,988	\$1,769,222	\$1,626,852
Permits/Licenses/Inspection					
Local Business Tax	\$6,237	\$6,713	\$7,203	\$7,681	\$6,718
Building Permits-Regulatory Fees	\$134,248	\$129,969	\$83,583	\$138,319	\$108,591
Building Permits-Contractor	\$1,624,245	\$1,424,049	\$1,152,899	\$1,383,188	\$1,260,765
Building Permits-SWR 25%	\$541,415	\$474,683	\$528,861	\$469,040	\$478,421
Building Permit-Admin Fees	\$95,293	\$55,773	\$42,725	\$41,574	\$43,580
Fire Inspections	\$11,308	\$14,980	\$14,291	\$14,698	\$14,577
Impact Fee-Residential-Parks/Recreation	\$4,030	\$15,436	\$7,890	\$12,436	\$9,119
Planning & Zoning Review Fees	\$182,018	\$238,474	\$87,116	\$130,012	\$88,858
Engineering\Fire Review Fees	\$216,786	\$96,067	\$92,502	\$67,407	\$77,518
Lobbyist Fees/Registrations	\$350	\$250	\$300	\$150	\$300
Certificate of Use Registrations	\$3,044	\$811	\$1,431	\$950	\$1,150
Total Permits/Licenses/Inspection	\$2,818,974	\$2,457,205	\$2,018,801	\$2,265,455	\$2,089,597
Franchise Fees					
Franchise Fee-Electricity	\$855,509	\$895,470	\$860,799	\$846,606	\$865,862
Franchise Fee-Solid Waste	\$104,157	\$111,751	\$102,140	\$120,155	\$106,016
Franchise Fee-Towing	\$8,765	\$8,718	\$7,755	\$9,604	\$8,413



General Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Total Franchise Fees	\$968,431	\$1,015,939	\$970,694	\$976,365	\$980,291
Miscellaneous Revenues					
Special Assessment-FIRE-Current	\$2,983,267	\$2,998,662	\$3,292,441	\$3,292,441	\$3,612,872
Code Enforcement\Lien Recovery-Legal	\$68,590	\$116,408	\$52,118	\$285,000	\$79,039
Interest-Equity in Pooled Cash	\$995,234	\$894,172	\$505,313	\$678,389	\$519,175
Rents & Royalties - Cell Tower	\$73,373	\$79,039	\$89,098	\$89,098	\$92,662
Disposition of Fixed Assets	\$14,601	\$11,414	-	-	-
Contrib/Donations from Private Sources	-	\$57,355	\$5,000	-	-
Contrib/Donations for Educa/Scholarships	\$46,000	\$51,950	\$49,000	\$40,000	\$51,000
Other Miscellaneous Revenue	\$11,646	\$11,955	\$12,444	\$12,443	\$12,015
Transfers from Solid Waste Fund	\$276,669	\$306,990	\$367,174	\$367,174	\$385,857
Appropriated Fund Balance-Governmental	-	-	\$2,219,866	\$1,689,859	\$495,007
Total Miscellaneous Revenues	\$4,469,380	\$4,527,945	\$6,592,454	\$6,454,404	\$5,247,627
Intergovernmental - Federal/State/Other					
County Source	-	-	\$500,000	\$488,000	\$500,000
Federal Source - ARPA Funds	\$177,381	\$542,155	\$1,183,374	\$1,183,374	-
State Grant-Public Safety	\$14,372	\$5,704	\$900,000	-	\$900,000
State Grant - Culture Recreation	-	-	\$200,000	\$200,000	-
State Rev Share-Proceed (SlS/8 cent motorTx)	\$144,972	\$143,837	\$150,319	\$136,236	\$141,682
State Revenue Sharing-Alcoholic Bev. License Tax	\$2,816	\$2,411	\$2,142	\$875	\$2,034
State Revenue Sharing-1/2 cent Sales Tax	\$616,276	\$591,534	\$615,493	\$555,373	\$587,727
Total Intergovernmental -	\$955,817	\$1,285,641	\$3,551,328	\$2,563,858	\$2,131,443



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Federal/State/Other					
Services Revenues					
Election Qualifying Fees	\$600	-	-	-	-
Service Charge-Ambulance Fees	\$197,300	\$194,995	\$108,957	\$218,210	\$114,405
Service Charge - PROS	\$21,496	\$29,086	\$11,584	\$27,018	\$20,722
Total Services Revenues	\$219,396	\$224,081	\$120,541	\$245,228	\$135,127
Fines & Forfeitures					
Judgments & Fines-Traffic Court	\$61,851	\$20,401	\$46,891	\$4,292	\$28,848
Fines - Local Ord. Violations-False Alarms	\$10,405	\$6,757	\$5,286	\$5,001	\$7,388
Code Enforcement\Lien Recovery	\$87,543	\$140,772	\$112,724	\$79,323	\$83,289
Total Fines & Forfeitures	\$159,799	\$167,930	\$164,901	\$88,616	\$119,525
Total Revenues	\$19,599,452	\$20,703,071	\$25,378,428	\$24,691,869	\$23,725,891



Expenditures by Department

Expenditures by Department

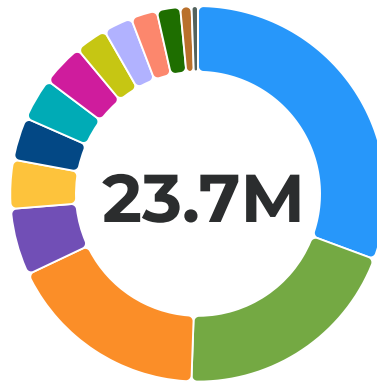
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Legislative	\$176,755	\$219,001	\$286,848	\$229,232	\$230,802
Town Attorney	\$456,505	\$619,046	\$500,000	\$700,390	\$591,980
Executive	\$417,668	\$737,787	\$947,071	\$904,907	\$995,680
Finance	\$622,493	\$727,552	\$797,320	\$775,904	\$871,741
Clerk	\$403,189	\$436,839	\$469,540	\$433,088	\$480,639
Building Services	\$1,760,125	\$1,554,127	\$1,236,482	\$1,521,507	\$1,369,356
Community Dev.- Code Enforcement & Zoning	\$372,685	\$492,489	\$512,688	\$518,992	\$535,934
Planning Services	\$96,755	\$100,419	\$139,250	\$113,000	\$129,250
Public Works - Engineering / CS	\$499,247	\$527,710	\$583,531	\$481,654	\$652,755
Public Safety-Law Enforcement	\$3,565,092	\$3,771,027	\$3,947,412	\$3,965,510	\$4,125,188
Public Safety-Fire Admin	\$4,319,582	\$4,443,484	\$5,674,526	\$4,738,426	\$7,270,870
Public Safety-VFD Services	\$472,596	\$721,441	\$1,281,489	\$496,764	\$872,302
Parks Rec & Open Spaces (PROS)	\$640,074	\$710,337	\$891,280	\$847,006	\$873,477
Non-Departmental	\$2,713,298	\$4,439,339	\$6,927,617	\$6,660,805	\$4,725,917
American Recovery Plan	\$177,875	\$542,156	\$1,183,374	\$1,183,374	-
Total Expenditures	\$16,693,939	\$20,042,754	\$25,378,428	\$23,570,559	\$23,725,891



Department Summary



FY27 Expenditures by Department



Public Safety-Fire Admin	\$7,270,870	30.65%
Non-Departmental	\$4,725,917	19.92%
Public Safety-Law Enforcement	\$4,125,188	17.39%
Building Services	\$1,369,356	5.77%
Executive	\$995,680	4.20%
Parks Rec & Open Spaces (PROS)	\$873,477	3.68%
Public Safety-VFD Services	\$872,302	3.68%
Finance	\$871,741	3.67%
Public Works - Engineering / CS	\$652,755	2.75%
Town Attorney	\$591,980	2.50%
Community Dev.-Code Enforcement & Zoning	\$535,934	2.26%
Clerk	\$480,639	2.03%
Legislative	\$230,802	0.97%
Planning Services	\$129,250	0.54%

The fiscal year expenditures by department are led by Public Safety-Fire Admin, which accounts for \$7.3 million or 30.65% of the total. Non-Departmental expenses follow with \$4.7 million, representing 19.92%. Public Safety—Law Enforcement comprises \$4.1 million, or 17.39% of the expenditures. Building Services accounts for \$1.4 million, making up 5.77% of the total.

Other departments include Executive at \$995,680 (4.2%), Parks Rec & Open Spaces (PROS) at \$873,477 (3.68%), Public Safety-VFD Services at \$872,302 (3.68%), and Finance at \$871,741 (3.67%). Public Works - Engineering / CS accounts for \$652,755 (2.75%), and Town Attorney expenses total \$591,980, which is 2.5% of the fiscal year expenditures. Four smaller categories are not included in this summary.

Legislative (Town Council)

Services, Functions, and Activities:

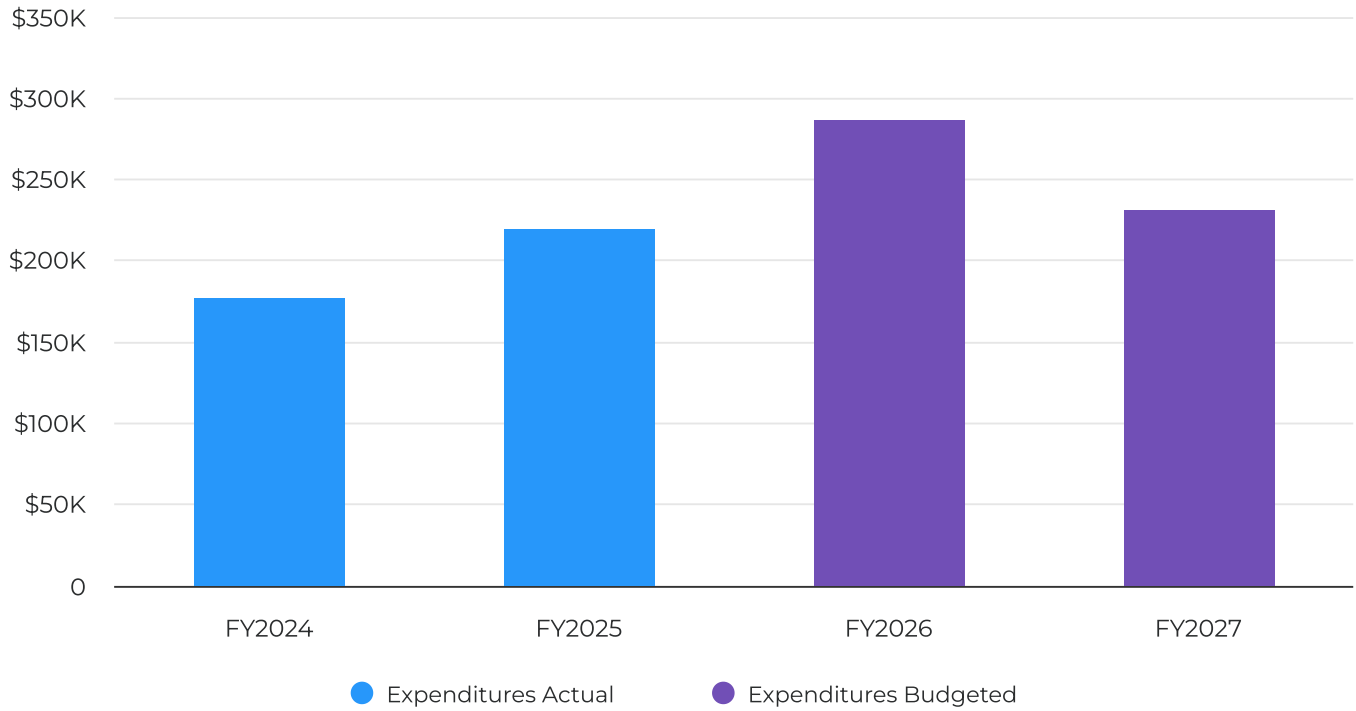
The Town of Southwest Ranches, Florida is a Council-Administrator form of government. The Town of Southwest Ranches Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Council.

The Legislative Department consists of the Mayor, Vice Mayor and three Town Council members who are all assigned to specific districts. They are identified by name and title on the title page of this document. Collectively, the legislative body is primarily responsible for setting the general policy of the Town. The Town Council makes six critically important appointments on behalf of the Town and provides oversight of those appointments. The appointments are: 1) Town Administrator, 2) Town Attorney, 3) Town Financial Administrator, 4) Town Clerk, 5) Town Advisory Board members and 6) the Town's External Auditor.

The authoritative responsibilities of the Town Council are designated in the Town Charter and include: 1) the referenced appointments, 2) establishment of administrative departments through the adopted budget, 3) levying taxes and assessments, 4) authorizing bond issuance, 5) adopting plats, 6) adopting and modifying the official Town map, 7) regulating and restricting development consistent with governing laws, 8) adopting, modifying, and carrying out rehabilitation of blighted areas, 9) addressing neighborhood development, 10) granting public utility franchises, 11) providing for employee benefits, 12) dealing with administrative services solely through the Town Administrator and Town Financial Administrator, 13) appointing interim Council members in the event of a vacancy of office, if less than one year remains in the unexpired term, and 14) providing Town ceremonial functions. The Legislative budget also includes the Town's outside lobbyists who assist the Town at the County, State, and Federal levels, and includes all Council agendas as well as public hearing video recording services.

Personnel Complement		Adopted FY2026			Proposed FY2027		
	Position Title	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp
	Mayor		1			1	
	Vice Mayor		1			1	
	Town Councilors		3			3	
	Total		5			5	

Historical Expenditures Across Department



For FY2026, the Legislative expenditure budget is set at \$286,848. This represents the baseline for comparison with the following year, as no actuals are available for this period.

In FY2027, the Legislative expenditure budget decreases to \$230,802, marking a significant reduction of 19.54% from the FY2026 budget. This decline highlights a notable downward adjustment in the budgeted expenditures for the Legislative category between these two years.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$63,000	\$63,000	\$63,000	\$63,000	\$64,890
Payroll Tax Expense	\$4,820	\$4,820	\$4,820	\$4,820	\$4,964
Workers Compensation	\$1,090	\$1,118	\$1,667	\$1,667	\$1,687
Total PERSONNEL EXPENSES	\$68,910	\$68,938	\$69,487	\$69,487	\$71,541
OPERATING EXPENSES					
Lobbyist	\$48,000	\$78,000	\$48,000	\$48,000	\$48,000
Other Contractual Services	\$2,500	\$7,222	\$101,300	\$62,100	\$41,700
Mileage Reimbursement	\$295	\$681	\$1,000	\$451	\$1,000
Other Current Charges	\$61	\$61	\$61	\$61	\$61
Subscriptions & Memberships	\$1,999	\$2,151	\$2,000	\$1,143	\$2,000
Conferences & Seminars	\$4,025	\$790	\$5,000	\$5,101	\$5,500
Total OPERATING EXPENSES	\$56,880	\$88,905	\$157,361	\$116,856	\$98,261
NON-OPERATING EXPENSES					
Aid to Private Organizations	\$50,965	\$61,158	\$50,000	\$42,889	\$51,000
Contingency/Reserve	-	-	\$10,000	-	\$10,000
Total NON-OPERATING EXPENSES	\$50,965	\$61,158	\$60,000	\$42,889	\$61,000
Total Expenditures	\$176,755	\$219,001	\$286,848	\$229,232	\$230,802



Town Attorney

Services, Functions, and Activities:

Town Attorney Departmental Services ("Town Attorney") are provided to the Town of Southwest Ranches through a contractual agreement. Additionally, the Town Attorney advises the Southwest Ranches Volunteer Fire Rescue, Inc. (a blended component unit of the Town in accordance with generally accepted governmental standards) on contractual and staffing matters. The Town Attorney and his staff work closely with the Town Administrator and Town Staff to accomplish the goals of the Mayor and Town Council. The Town Attorney is a Charter Officer who reports directly to the Town Council. He and the other attorneys within the firm provide legal counsel and representation on all legal and legislative matters affecting the Town of Southwest Ranches.

The Town Attorney is the primary legal counsel for the Town, Town Council, Code Enforcement, and all Advisory Boards. The Town Attorney provides legal advice at regular and special Council meetings, and, as requested, monitors local, state, and federal legislation in conjunction with the Town's lobbyist, which is under this Department. The Town Attorney supports the Town Administrator, Town Financial Administrator and all Town departments by preparing, negotiating, and reviewing contracts and procurements, preparing and approving all Ordinance and Resolution language, providing legal representation and advice on all areas of operation including personnel, police, fire, public works, parks and open spaces, building, planning & zoning, code enforcement, ethics, debt, public records and matters unique to the Town. The Town Attorney also oversees all litigation, including those pertaining to liens, foreclosures, municipal prosecutions, and lawsuits filed by or against the Town.

FY 2025/2026 Accomplishments:

- Represent the Town in Municipal Prosecutions
 - SWR v. Pickett – Defendant successfully completed diversion, and the case was dismissed. A close-out memorandum has been prepared for the Town's file.
 - SWR v. Miguel Rodriguez Albisu – A criminal municipal ordinance case has been filed in response to Mr. Albisu's continued use of his property in contravention of the Town's Code. Currently, the defense has a motion for permission to take depositions. Said motion will be heard on June 8th, 2026.
- Ongoing litigation defense of the Town in the following cases:
 - Bank of New York Mellon v. Padilla
 - On May 21st, 2026, an order was entered canceling the foreclosure sale. The sale has been rescheduled to July 8, 2026, at 10:00 am. Per the bank's motion to reschedule, the defendants have filed a federal lawsuit challenging the sale.
 - Supreme Organics v. SWR
 - Appeal is currently pending. Awaiting Supreme Organics' reply brief to SWR's sovereign immunity defense.
 - West Coast v. Hames

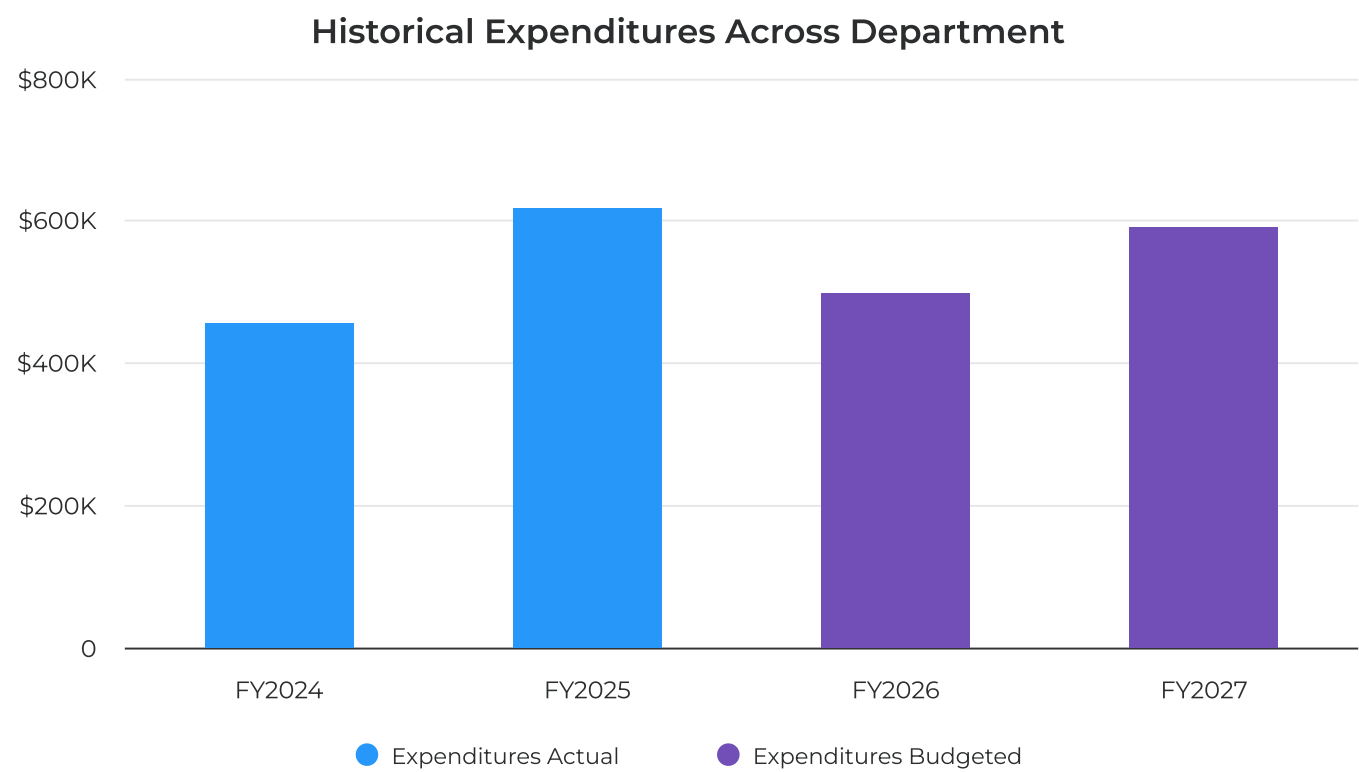
- All appeals have been resolved and the only issue outstanding is the Defendant's (Hames) right to attorney fees.
- Atlas Investments v. SWR – State Case (CACE-24-3298)
 - The parties are actively negotiating.
- Atlas Investments v. TSR (CACE-25-8987)
 - This is an appeal which was decided in favor of the Town.
- Atlas Investments v. SWR – Federal
 - The case has been dismissed.
- Garate v. SWR Federal
 - The parties have resolved this dispute.
- Bruno Happy Dogs v. SWR
 - The case has been transferred to a Judge in Miami-Dade. The defendant has filed an amended complaint, and the Town has filed another Motion to Dismiss the Counts directed at the passage of the previous ordinance, arguing that the new ordinance's passage made the dispute over the previous ordinance moot. The challenged statute has been replaced by another statute.
- Investment Management Marla v. SWR (2 Separate Cases)
 - Both cases have been resolved.
- Atlas Investments v. TSR and the Florida Department of Agriculture
 - The Town has filed a motion raising the defense of Res Judicata — that these issues have already been litigated in the code enforcement case and that the Defendant is engaging in forum shopping.
- Criminal Cases
 - State of Florida v. Miguel Rodriguez Albisu (23002405CF10A)
 - Successfully managed to remove all the Town witnesses from the case. Per a review of the docket, it looks like the Judge is trying to place this case in a trial posture.
 - State of Florida v. Rafart (23001607MM10A)
 - Successfully managed to quash numerous subpoenas directed towards the Town. The Judge will not issue a blanket order removing the Town witnesses from the case, but will quash the subpoenas on a case-by-case basis. To date, she has quashed all subpoenas directed towards the Town.
 - State of Florida v. Garate (24013778CF10A)
 - All town depositions have been completed. The Town is pushing for a trial on June 22nd, 2026.
- Pending Issues
 - Atlas Fire Assessment threatened litigation.

FY 2025/2026 Issues:

- Continue to find ways to resolve and to better protect the Town relating to legal issues with surrounding Municipalities pertaining to growth and development.
- Continue to provide counsel and to draft Ordinances and Resolutions requested by the Council to preserve and to protect the Town's rural lifestyle.
- Continue to draft contracts requiring legal expertise, including those relating to the provision of public services.
- Work to resolve in advance or to bring to conclusion all pending litigation in the most cost-effective and timely manner.
- Obtain new non-ad valorem revenue opportunities, supporting diversification.
- Assist Council to analyze and enact other revenue sources.
- Advise on the use and future disposition of all real and personal property classifications.

FY 2026/2027 Performance Objectives:

- Continue to deliver effective, prompt, sound legal advice to Town Council, Boards, Town Administrator, Town Financial Administrator, and all other departments.
- Prevail in lawsuits brought against the Town and by the Town in the most cost-efficient manner.
- Continue to educate Town Council and all Town staff on issues for compliance with ethics requirements in Broward County.
- Ensure adoption of effective legislation to run a smooth, efficient, lawful government that carries out the goals and policies of the elected officials.
- Monitor local, state, and federal legislation that may affect the Town.
- Work to develop additional revenue sources & contractual savings for the Town.
- Facilitate and comply with specified departmental performance measures of the Town's Strategic Plan.



For FY2026, the Town Attorney's expenditures are budgeted at \$500,000. This serves as the baseline for comparison with the following year.

In FY2027, the expenditures budgeted increase to \$591,980, representing an 18.4% rise from the FY2026 budget. This marks a significant increase in the overall expenditure allocation for the Town Attorney between these two budget years.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Professional Services/Studies/ Surveys	\$151,884	\$201,789	\$160,000	\$189,100	\$180,924
Lawsuits & Prosecution	\$204,302	\$363,275	\$200,000	\$435,790	\$334,456
Lawsuits-Code Enforcement	\$100,319	\$53,982	\$140,000	\$75,500	\$76,600
Total OPERATING EXPENSES	\$456,505	\$619,046	\$500,000	\$700,390	\$591,980
Total Expenditures	\$456,505	\$619,046	\$500,000	\$700,390	\$591,980

Executive

Services, Functions, and Activities:

The Executive Department's responsibility is to provide leadership, direction, administrative oversight, and support, and to establish systems in the most efficient and responsible manner. This initiative empowers the Town's employees to embrace the Town's Vision and Mission, thereby anticipating and exceeding customer expectations and directives approved by the Town Council, always with the focus on providing excellent customer service.

The Town Administrator, as the head of Town Governance, provides centralized oversight and management of all Town Departments' staff, programs, services, and operations. The Executive Department team includes the Deputy Town Administrator, General Services Manager, Executive Assistant to the Town Administrator, and Communications Coordinator.

The Executive Department also, under the direction of the Town Administrator, provides leadership and guidance to Town Council, staff, and residents in the preparation, recovery, and continuity of operations after an emergency incident such as a hurricane.

Additionally, the Town Administrator enforces Town Laws and Ordinances, makes recommendations to the Town Council, appoints, and removes employees, confers with the Legal Department on legal and legislative issues, submits a fiscally sound and balanced annual budget in conjunction with the Town Financial Administrator, and advises Council on any other significant issues.

FY 2025/2026 Accomplishments

- Successfully prepared and presented along with the Financial Services Department a balanced Budget for FY2026.
- Oversight of Planning and Zoning, Code Compliance, Davie Fire Rescue, SWR VFD, Davie Police, Public Works, and PROS Departments.
- Selected and onboarded a Communications Coordinator to help develop communication strategies for critical Town initiatives and community engagement.
- Selected and onboarded a Police Civilian Coordinator to fill a vacancy.
- Selected an Agricultural Liaison who will assist and support SWR agricultural interests to help maintain the Town's rural character.
- Improved the security of Town Hall by upgrading the camera system, and remodeling the Town Hall Lobby to protect additional personnel.
- Worked with our Lobbyists to secure funding during the Legislative Session for two critical capital projects: a new fire station, and Dykes Road turn lanes.
- Managed the appropriate use of total ARPA funding, with Council oversight.

- Substantial completion of the Southwest Meadows Sanctuary Park Pavilion and Restroom Building.

FY 2025/2026 Issues

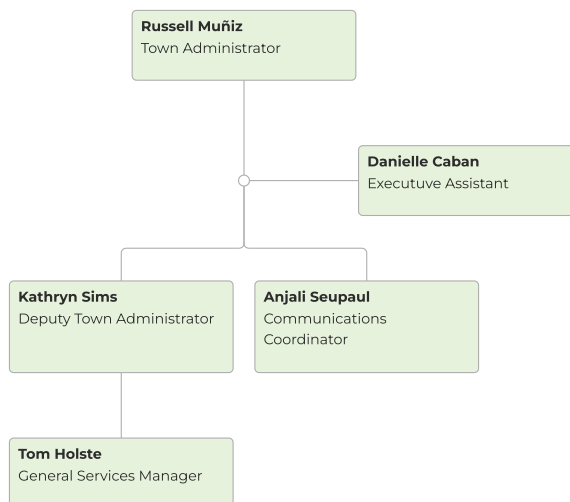
- Monitor property tax reform proposals, and research possible alternative sources of revenue for essential services.
- Continue the management of the TSDOR capital improvement project, as well as other surtax-funded projects.
- Oversee the closing and implementation of the long-term lease Public Private Partnership with BBX/Altman of the Town-owned former CCA 25-acre property.
- Continue to secure location, begin design implementation, and ultimately begin construction of the future Fire Station/EOC facility.
- Increase training opportunities for staff.
- Pursue grants and other funding options to increase operational effectiveness.
- Ensure compliance with FEMA and FDERM guidelines to maximize Town reimbursement.
- Continue to monitor and advance ARPA-funded projects.
- Perform an assessment of staffing levels to ensure consistent service levels in the future.

FY 2026/2027 Performance Objectives:

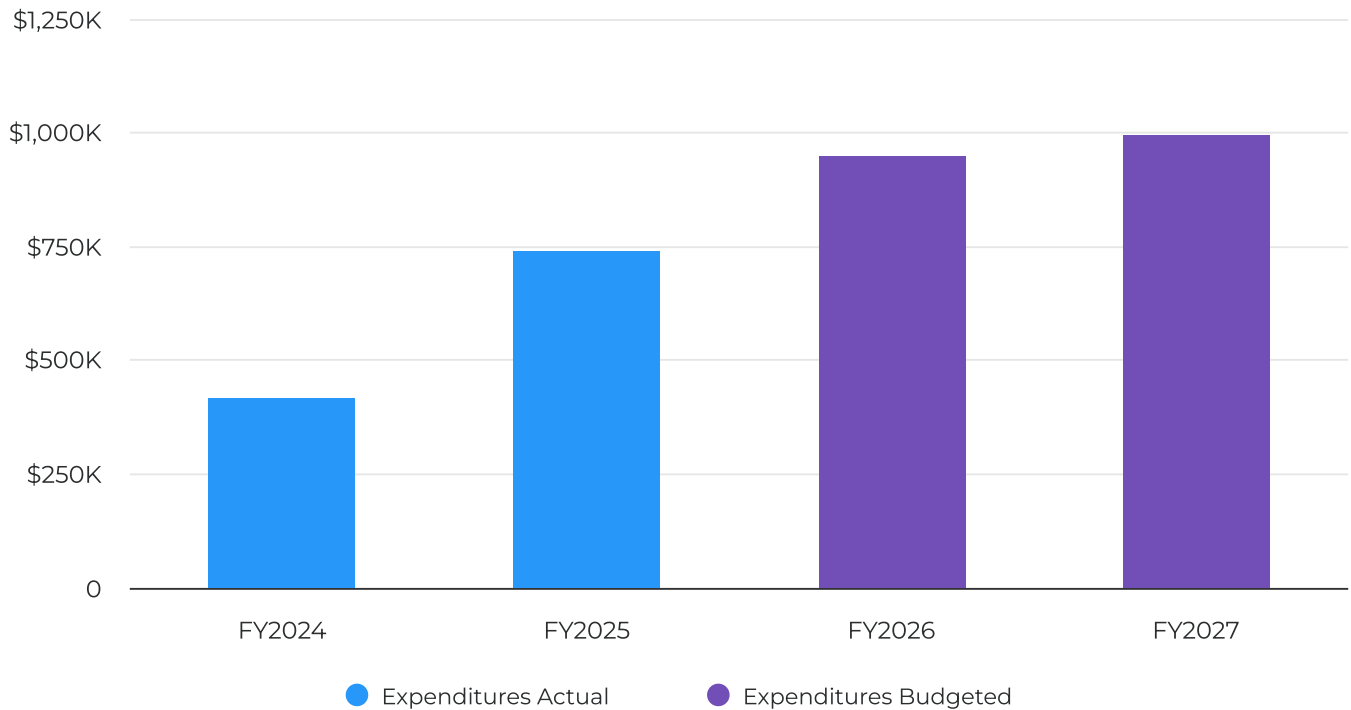
- Finalize completion of the Strategic Plan update using resident survey results from FY2025.
- Maximize effectiveness of the purchase and development of the Town-owned former CCA 25-acre property.
- Continue long-term development of the TSDOR roadway repaving plan.
- Update and continue to improve Emergency Management Plans.
- Oversee the planning and construction of a permanent Fire Station/EOC.
- Complete the construction of the Pavilion and Restroom Building at Southwest Meadows Sanctuary.
- Completion of the construction of a multipurpose storage building at Town Hall.
- Continue to identify opportunities for improved service delivery and enhanced customer service.
- Facilitate and comply with specified departmental performance measures of the Town's Strategic Plan.

Personnel Complement			Adopted FY2026			Proposed FY2027		
Position Title	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp		
Town Administrator (TA)	1			1				
Deputy Town Administrator (DTA)	1			1				
General Services Manager	1			1				
Communications Coordinator	1			1				
Executive Assistant to the TA	1			1				
Total	5			5				

Executive Dept. Organizational Chart



Historical Expenditures Across Department



For FY2026, the Executive's budgeted expenditures total \$947,071. This amount sets the baseline for the subsequent year, with no actual expenditures reported yet for comparison.

In FY2027, the budgeted expenditures for the Executive increased to \$995,680, representing a 5.13% rise from the FY2026 budget. This marks a notable upward trend in the Executive's budget allocation compared to the previous year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$261,193	\$408,932	\$619,495	\$604,314	\$689,114
Payroll Tax Expense	\$17,355	\$28,623	\$43,704	\$43,351	\$47,721
Retirement Contribution	\$34,033	\$49,022	\$72,753	\$70,688	\$79,750
Life & Health Insurance	\$27,093	\$40,002	\$51,589	\$37,979	\$40,098
Workers Compensation	\$644	\$972	\$2,215	\$2,160	\$2,432
Total PERSONNEL EXPENSES	\$340,318	\$527,551	\$789,756	\$758,492	\$859,115
OPERATING EXPENSES					
Professional Services/Studies/ Surveys	\$8,901	\$31,389	\$50,500	\$35,100	\$25,000
Postage	\$13,973	\$14,794	\$18,565	\$18,565	\$20,065
Promotional Activities/Newsletter	\$33,981	\$38,846	\$40,000	\$40,000	\$40,000
Promotional Activities/Town Events	\$11,021	\$105,443	\$21,500	\$19,500	\$19,500
Subscriptions & Memberships	\$4,259	\$15,663	\$5,500	\$19,500	\$9,250
Training & Education	\$1,300	\$1,544	\$8,750	\$3,750	\$8,250
Conferences & Seminars	\$3,915	\$2,557	\$7,500	\$5,000	\$9,500
Total OPERATING EXPENSES	\$77,350	\$210,236	\$152,315	\$141,415	\$131,565
NON-OPERATING EXPENSES					
Contingency/Reserve	-	-	\$5,000	\$5,000	\$5,000
Total NON-OPERATING EXPENSES	-	-	\$5,000	\$5,000	\$5,000
Total Expenditures	\$417,668	\$737,787	\$947,071	\$904,907	\$995,680



Financial Services

Services, Functions, and Activities:

The Financial Services Department provides for the effective, lawful, and efficient management of the Town's financial matters. Chief areas of responsibility include: 1) accounting, 2) departmental administration, 3) banking and treasury management, 4) budgeting, 5) debt management, 6) financial reporting, 7) human resources and risk management, 8) internal support, 9) fixed asset management, and 10) procurement, purchasing and contract management. Each of these areas requires its own (and often unique) reporting and documentation procedures.

Accounting: among the functions are accounts payable; accounts receivable; payroll; cost control; prevention of errors and fraud; compliance with generally accepted accounting principles; compliance with Federal, State, and Town laws and ordinances; cash management; deposits; and payroll functions.

Administration: entails addressing the functions typical of managing a department: personnel issues, schedule development, policy development, coordination with internal and external agencies, and ensuring appropriate compliance with contract and legal requirements.

Banking Relations & Treasury Management: ensuring all transactions are completed in accordance with the contract terms, transfers are executed, and maintaining a professional working relationship with bank officials. Under Treasury Management, the department's responsibilities include identifying available balances for investment, reviewing placement options to ensure each conforms to Town fiscal policy, managing the transfer and regularly reviewing yields and other investment options to maximize the Town's available funds while maintaining the safety of the principal of those funds and the Town's liquidity objectives.

Budgeting: Responsibilities include development, revision, publication, managing the adoption process, implementation and monitoring the budget throughout the year, including budget adjustments, purchase order maintenance, and the 5-year Capital Improvement Plan coordination.

Debt Management: involves the identification of debt needs, researching available options for debt placement, issuing and/or refinancing debt, avoiding positive arbitrage, and managing repayment.

Financial Reporting: ensures that financial transactions are properly recorded in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). The division is responsible for providing departments and the public with timely financial information to assure accuracy, accountability, and transparency. Additionally, it prepares the State of Florida Annual Financial Report, the Annual Single Audit Report as applicable, and the Annual Comprehensive Financial Report (ACFR).

Human Resources and Risk Management: ensuring compliance with Federal Internal Revenue Service requirements as well as Fair Labor Standards and other Federal, State, and local requirements. Management and evaluation of employees' performance records and files. Evaluate and recommend all employee benefit proposals annually as submitted by the Town agent of record. Risk Management

includes but is not limited to safety and risk management, including claims submission, compliance, risk-related policy development and recommendations. It involves identifying, analyzing, and accepting or mitigating uncertainty surrounding the financial risks to the Town. Risk management essentially occurs when a manager analyzes and attempts to quantify the potential for losses, and then takes the appropriate action (or inaction) to meet the objectives and risk tolerance of the Town.

Internal Support: provides necessary training and communication on finance-related items, information for departmental research/reports and Town Council communications. Also included is to assist with the identification of service resources, as well as with the creation of policies and procedures.

Fixed Asset Management: involves identifying and tracking all capital assets owned by the Town, calculating depreciation, and budgeting it where appropriate and complying with external audit requirements established by the Governmental Accounting Standards Board (GASB).

Procurement, Vendors and Contracts Management: Reviews departmental requisitions for purchases, assisting with reviews of letters of interest and similar documents, monitoring, and managing town-wide vendors and contracts. Assist with grant compliance and other special revenue management and seeking Town-wide efficiencies in the purchasing functions by processing all procurement items greater than \$25,000 by formal solicitation and assisting departments as needed with quotes required for purchases under the threshold.

FY 2025/2026 Accomplishments:

- Timely filed an award-eligible Annual Comprehensive Financial Report (ACFR) for FY 2025 without external audit management comments or weaknesses in internal controls.
- Timely submitted to the Florida Department of Revenue, the eTRIM compliance package pursuant to Florida Statutes for the FY2025-2026 Budget.
 - The Town received no violations or exceptions by the Florida Department of Revenue regarding its budget millage certification and therefore was in full compliance with all millage levy requirements pursuant to Florida Statutes.
 - Successfully balanced the FY2025-2026 Budget and were able to maintain no change to the Town's millage rate.
- Timely filed (04/30/26) the State and Local Fiscal Recovery Funds (SLFRF) requirements as it pertains to ARPA funds.
 - Met ARPA requirements of having all funds contractually obligated by 12/31/2024.
- Pursuant to Section 403.928 F.S., prepared and timely filed FY2026 Office of Economic & Demographic Research (EDR) reports.
- Coordinated, reviewed and timely filed FY 2024 IRS form 990 for the Southwest Ranches Volunteer Fire Rescue, Inc.
 - Negotiated a contract with a new CPA firm for the preparation of the IRS form 990 at a savings when compared with the previous provider.

- Prepared and timely filed Annual Financial Report (AFR) with the Florida Department of Financial Services.
- Prepared the Town fire inspection bill of all Town businesses and managed the collection.
- Prepared the Town Solid Waste additional trash carts for FY2025-2026 and managed collections.
 - Transitioned to WM of Florida (Waste Management), the Town Solid Waste additional trash cart bill and collection responsibilities.
 - WM to start billing and collection of existing customers and new requests.
 - WM to prepare additional trash carts for FY2026-2027.
- Worked with Town Administrator and Deputy Town Administrator in updating various policies.
- Continued to successfully manage the operating millage to proactively address potential issues that may impact on the current and next year's budget as it pertains to the millage rate.
- Continued to successfully manage competitive bidding for all Town procurements, resulting in an increased number of bids received.
 - E-Procurement Solution implementation. Conducted demonstrations and evaluations of multiple software platforms, analyzed pricing structures and system capabilities, and selected the BeaconBid e-procurement and contract tracking solutions. Migrated procurement and contract records into the new system.
 - Conducted the Town's first virtual supplier workshop. To strengthen vendor outreach efforts, educate businesses on how to do business with the Town using the new e-procurement platform and encourage broader participation in the procurement process.
 - Turnkey procurement for metal storage. Designed and activated the Request for Quote/Invitation to Quote process with a streamlined advertisement-ready template, resulting in increased efficiency and supplier competition.

FY 2025/2026 Issues:

- Difficulty exists in maintaining required functions as a result of, at least in part, continually increasing Government Accounting Standards Board (GASB) reporting requirements and modifications to other reporting processes, coupled with a limited availability of financial/personnel resources.
- Management of over 330 vendors, their respective W9s, insurance certificates, bonds, contract renewals, new legal regulation requirements are processed to some extent, manually, resulting in challenges to stay ahead of expiration dates.
- As the Town's departments continue to increase their volume of requests as they pertain to procurement items (e.g., purchase orders, budget adjustments, policies, solicitations, consulting) and financial (e.g., legal, GASB, Cyber, etc.) have resulted in the Financial Services Department having to expand availability on other financial/budget requirements.
- Property tax changes may be adopted upon voter approval passing in November 2026. This may create another budget balancing burden since its adoption would reduce current property tax

revenue by over \$800,000 thousand in FY2028 and by over \$1,500,000 million in FY2029 (3.9000 Millage Rate).

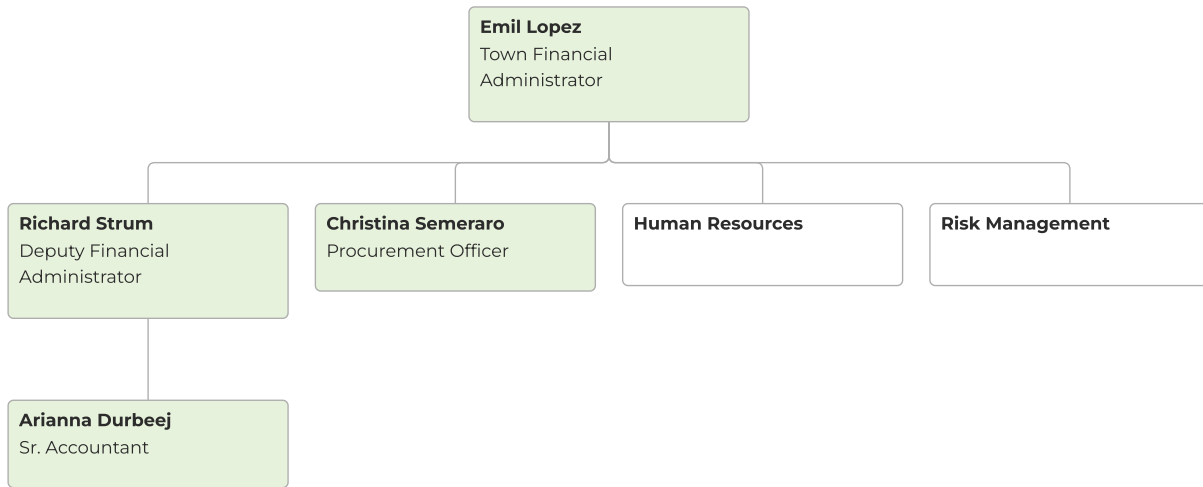
- The department continues to manage dated accounting software with limited reporting functionalities, and it has run its capabilities cycle.
- Preparing for initiating new software (e.g., ERP, online payment, etc.) with limited personnel presents numerous challenges.

FY 2026/2027 Performance Objectives:

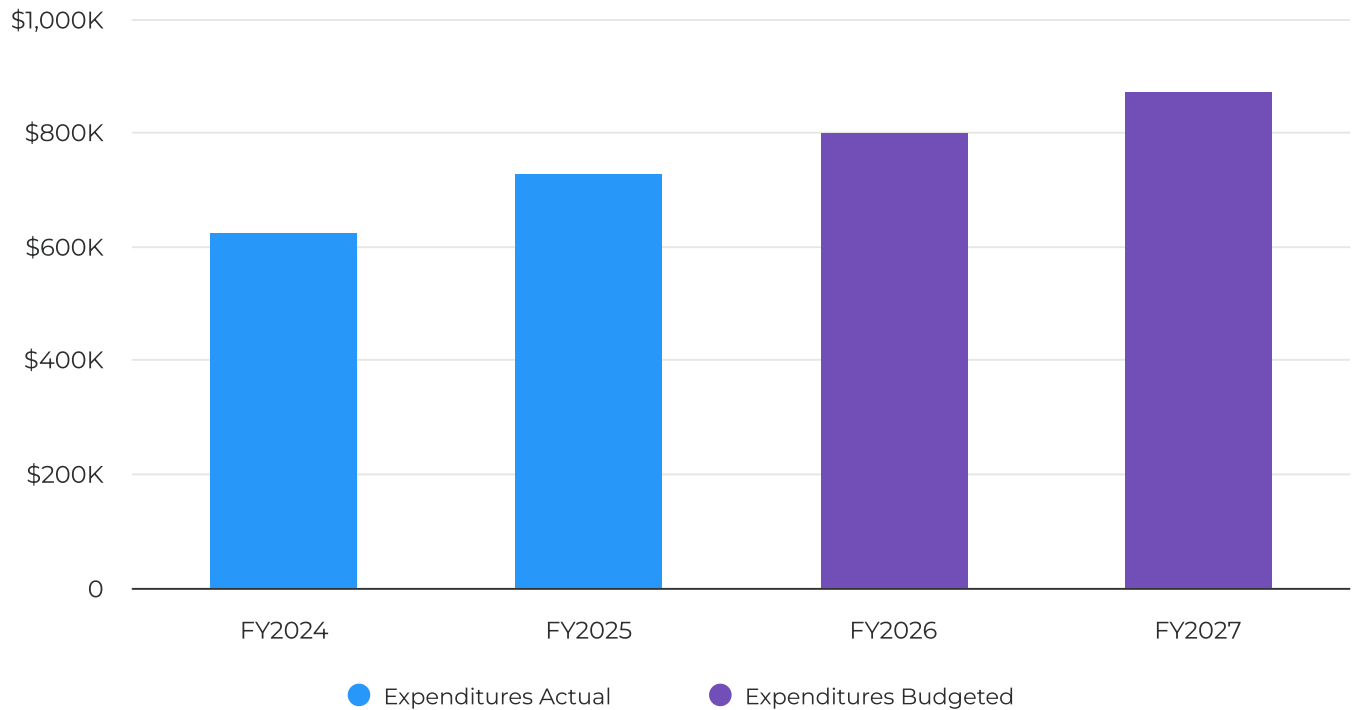
- Continue to assist with the timing and segregation of funding for newly approved transportation capital project infrastructure (TSDOR & Drainage Mobility Advancement Program and State Appropriation Grant).
- The department completed its selection and contract signing with ERP software Edmonds Govtech.
 - Estimated implementation date of February 2027.
 - Govtech provides online payment services. This is included in the services contracted.
- Continue to monitor town procurement and, as possible enhancements are identified, to find ways to leverage technology to lower costs, reduce risk, and pursue innovative methods to increase the quality and value of bids.
- Continue to comply with an updated 2021 fire assessment methodology study.
 - Monitor fire assessment contingency to minimize impact on residents from the addition of new fire personnel from the Town of Davie.
- Continue to comply with financial aspects of the Solid & Bulk Waste and Recycling services contract with WM.
- Continue to monitor ARPA reporting to ensure meeting the closure requirements and guidance (State and Local Fiscal Recovery Funds — SLFRF).

Personnel Complement		Adopted FY2026			Proposed FY2027		
Position Title	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp	
Town Financial Administrator (TFA)	1			1			
Deputy Financial Administrator (DFA)	1			1			
Procurement Officer	1			1			
Senior Accountant	1			1			
Records & Administrative Coordinator	0.5			0.5			
Total	4.5			4.5			

Financial Services Org Chart



Historical Expenditures Across Department



For FY2026, the Financial Services department has budgeted expenditures totaling \$797,320. This amount serves as the baseline for comparison with the following year.

In FY2027, the budgeted expenditures for Financial Services increase to \$871,741, representing a 9.33% rise from the FY2026 budget. This marks a notable upward trend in the department's planned spending between these two budget years.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$423,481	\$491,236	\$528,530	\$513,784	\$576,564
Payroll Tax Expense	\$31,351	\$36,631	\$40,433	\$39,304	\$43,195
Retirement Contribution	\$44,372	\$53,183	\$61,670	\$59,949	\$65,925
Life & Health Insurance	\$48,022	\$45,616	\$56,425	\$44,664	\$35,827
Workers Compensation	\$1,034	\$1,147	\$1,889	\$1,837	\$2,019
Total PERSONNEL EXPENSES	\$548,260	\$627,813	\$688,947	\$659,538	\$723,530
OPERATING EXPENSES					
Accounting & Auditing	\$43,650	\$76,816	\$72,500	\$80,693	\$84,728
Software Maintenance	\$27,243	\$21,236	\$21,873	\$21,873	\$43,603
Subscriptions & Memberships	\$820	\$1,285	\$2,000	\$1,800	\$1,990
Training & Education	\$2,424	\$330	\$7,000	\$7,000	\$7,590
Conferences & Seminars	\$96	\$72	\$2,500	\$5,000	\$7,800
Total OPERATING EXPENSES	\$74,233	\$99,739	\$105,873	\$116,366	\$145,711
NON-OPERATING EXPENSES					
Contingency/Reserve	-	-	\$2,500	-	\$2,500
Total NON-OPERATING EXPENSES	-	-	\$2,500	-	\$2,500
Total Expenditures	\$622,493	\$727,552	\$797,320	\$775,904	\$871,741



Town Clerk

Services, Functions, and Activities:

The Town Clerk department provides administrative services for the Town Council, the Local Planning Agency, and the municipal corporation. The department staff comprises the Town Clerk, the Deputy Town Clerk, a Records and Administrative Coordinator currently shared with the Finance Department and one full-time and one part-time Administrative Assistant (Front Desk). The Town Clerk is a charter official and reports to the Town Administrator and the Town Council. The Town Clerk is responsible for giving notice of public meetings and maintaining an accurate record of all proceedings. In addition, the Town Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; Qualifying Officer for Municipal Elections; Records Management Liaison with the Florida Department of State; and maintains custody of Town records including agreements, contracts, ordinances, resolutions, and proclamations.

The Town Clerk Department provides a variety of information services to the public, the Town Council, and to Town staff. Services provided to the public include coordination of information requests, supervision of elections, and all communication pieces for the website and Constant Contact. Services provided to the Town Council include minute taking, agenda preparation, advertising, qualifying for election and campaign report filing coordination and other duties related to coordination of Town Council meetings, recording and retention of documents.

The Town Clerk serves as the Staff Liaison for the School and Education Advisory Board (SEAB) and the Deputy Town Clerk serves as the Staff Liaison for the Zero Waste Advisory Board (ZWAB).

The Deputy Town Clerk can perform all the responsibilities of the Town Clerk in their absence.

The Records and Administrative Coordinator performs specialized professional administrative work focused on managing and preserving the Town's records. Responsibilities include the receipt, storage, retention, retrieval, and disposition of permanent, temporary, and vital records, as well as handling public records requests and completing additional tasks as needed.

The Front Desk was incorporated into the Town Clerk Department in Fiscal Year 2024 and consists of two Administrative Assistants. The Front Desk serves as the first line of contact for all Town departments. The duties consist of interacting with visitors and staff, handling and disseminating mail, assisting with Emergency Management functions, payment processing, as well as other administrative and operations tasks as directed by the Town Clerk.

FY 2025/2026 Accomplishments

- Successful implementation and management of the NextRequest public records program
- Peak Agenda, the newly acquired agenda and minutes software, replaced the Novus Agenda system that is no longer supported by Granicus. It streamlines and automates the agenda process and reduces the turnaround time for creating and approving minutes.
- Received, processed, and completed a total of 189 public records requests from October 2025 to March 1, 2026, while acknowledging these requests within 2 business days 97% of the time, exceeding the performance measures outlined in the Town's Strategic Plan. 259 public records requests were processed for FY 2024-2025.
- Posted 15 meeting notices from October 1, 2025, to March 1, 2026, at least 2 days prior to the meeting date. 100% of the time in conformance with the performance measure outlined in the Town's Strategic Plan.
- All approved Regular Town Council Meetings and Special Town Council Meetings minutes have been posted online.

FY 2026/2027 Issues

- Need to develop a written email retention policy. (Deputy Town Clerk and Records Coordinator responsibility).
- Need to develop a written disaster plan policy on how records will be preserved during a severe weather event (Deputy Town Clerk and Records Coordinator responsibility).
- Full utilization by the Town Council of an electronic agenda is needed.
- Need to upgrade and replace video equipment in the Council Chambers
- To streamline the digitization of closed planning contractor permit files, the Town Clerk's Office needs to receive these records electronically once a Certificate of Occupancy or Completion is issued, or once a permit is finalized, expired, abandoned or closed. These records should then be promptly uploaded to LaserFiche for proper archival retention.

FY 2026/2027 Performance Objectives:

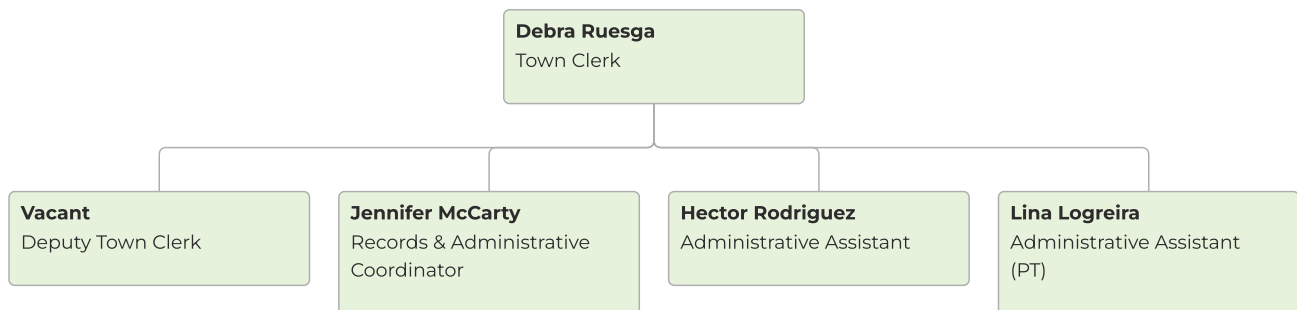
- Respond to 95% of records requests within 2 business days
- Post 100% of executed resolutions, ordinances, and agreements online.
- Post 100% of meeting notices and agendas at least 2 business days prior to the scheduled meeting.
- All content on Town website should be ADA compliant.
- Advertise and post all notices of public proceedings as required by law; in addition, provide appropriate updates to the Town website for use by the public.
- Represent the Town in various business association groups, including the Broward County Municipal Clerks Association, Florida Association of City Clerks, International Institute of Municipal Clerks and Florida Records Management Association.
- Continue to administer the codification of the Town Charter and Code through a contract with Municipal Code Corporation.
- Provide timely information to other organizations, agencies, Town residents, and the public.

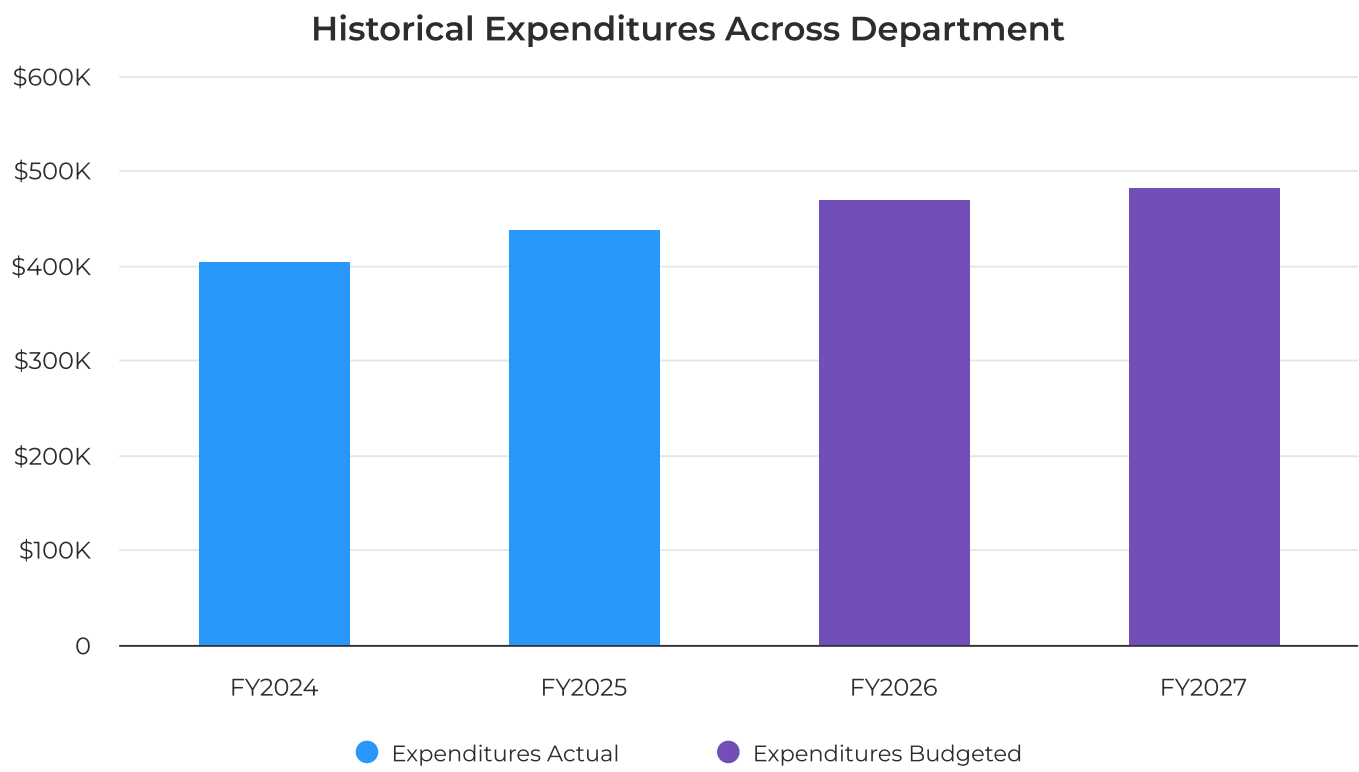


- Continue to support all Departments with Town-related needs.

Personnel Complement				Adopted FY206			Proposed FY2027		
Position Title	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp
Town Clerk	1			1			1		
Deputy TOWn Clerk	1			1			1		
Aministrative Assistant	1			1			1		
Records & Aministrator Coordinator	0.5			0.5			0.5		
Aministrative Assistant								1	
Total	3.5			3.5			3.5	1	

Town Clerk Org Chart





For FY2026, the Town Clerk's expenditures are budgeted at \$469,540. This amount serves as the baseline for comparison with the following year.

In FY2027, the expenditures budgeted for the Town Clerk increase to \$480,639, representing a 2.36% rise from the previous year's budget. This indicates a modest growth in the overall expenditure allocation for the Town Clerk between these two budget years.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$231,943	\$225,613	\$259,299	\$248,066	\$279,244
PT Salaries-No Benefits	\$17,326	\$15,360	\$19,117	\$12,935	\$19,117
Payroll Tax Expense	\$18,289	\$17,734	\$21,299	\$19,967	\$22,825
Retirement Contribution	\$29,257	\$27,966	\$31,391	\$30,085	\$33,713
Life & Health Insurance	\$33,961	\$49,305	\$48,307	\$40,326	\$35,199
Workers Compensation	\$712	\$541	\$927	\$887	\$998
Total PERSONNEL EXPENSES	\$331,488	\$336,519	\$380,340	\$352,266	\$391,096
OPERATING EXPENSES					
Other Contractual Services	\$35,470	\$11,071	\$21,200	\$14,000	\$17,300
Mileage Reimbursement	-	-	\$100	\$100	\$100
Software Maintenance	\$11,115	\$36,878	\$39,500	\$35,876	\$25,200
Other Current Charges	-	\$1,989	-	-	\$17,913
Legal Advertisements	\$13,083	\$15,469	\$14,000	\$14,400	\$14,000
Subscriptions & Memberships	\$1,967	\$1,645	\$2,500	\$1,686	\$1,730
Training & Education	\$835	\$1,707	\$6,500	\$6,500	\$7,000
Conferences & Seminars	\$2,031	\$3,830	\$5,400	\$5,400	\$6,300
Total OPERATING EXPENSES	\$64,501	\$72,589	\$89,200	\$77,962	\$89,543
CAPITAL OUTLAY					
Machinery & Equipment	\$7,200	\$27,731	-	\$2,860	-
Total CAPITAL OUTLAY	\$7,200	\$27,731	-	\$2,860	-
Total Expenditures	\$403,189	\$436,839	\$469,540	\$433,088	\$480,639



Building Services

Mission, Services and Activities:

The mission of the Building Department is to protect the health, safety, and welfare of Town residents and businesses through the enforcement of building codes and standards. The Building Services Department's functions are outsourced to CAP Government, Inc. (CAP.) CAP enforces the Florida Building Code (FBC) and other related regulations as well as administers the building permit and inspection process. All CAP's building code professionals are all properly licensed and certified. In addition, CAP personnel include permit administrators, FEMA certified flood plain managers and NIMS certified for emergency services.

CAP ensures that all Building Code personnel:

- Possess all required licenses and certifications for each FBC trade and responsibility.
- Maintain continuing education requirements and annual certifications for all licensed Building Code professionals.
- Receive training and consultation on FBC requirements, permit processes, software programs and any related Town procedures.
- Provide high-quality, responsive and accurate customer service.

CAP Building Code Responsibilities:

- Perform all building permit administrative functions and processes.
- Complete all required plan reviews, permitting and inspections for structural, electrical, plumbing, and mechanical trades in the timeframes required by the FBC.
- Schedule and track plan reviews and inspections for Zoning, Engineering and Fire departments.
- Perform plan reviews of construction projects to ensure that the project meets the requirements of the FBC prior to the issuance of the permit.
- Perform inspections of the project to verify work is done according to the FBC and the approved plans.
- Process, issue and retain all required documentation related to permitting, inspections and occupancy.
- Ensure proper documentation of approvals from all applicable agencies.
- Issue permits, certificates of occupancy (C/O's), certificates of completion (CC's), temporary certificates of occupancy (TCO's) and other related documents and approvals in compliance with the FBC.
- Consult with residents, contractors, design professionals and City staff to facilitate proper and timely implementation of applicable regulations and processes.
- Ensure that contractors performing permitted construction are properly qualified and licensed. Also, ensure that "owner builder" applicants are properly assisted during the permit/inspection process.
- Perform building code related services for unsafe structures and code enforcement as necessary.

FY 2025/2026 Accomplishments:

- Goal 1a, Objective 1: CAP staff acknowledges or responds to all public records and other requests within two (2) business days.
- Goal 2a, Objective 2: CAP staff participates in City customer service training sessions as requested. In addition, CAP provides customer service training and coaching sessions to CAP staff.
- Goal 2b, Objective 1: CAP FBC professionals are certified and licensed and successfully complete all required continuing education programs.
- Goal 2b, Objective 2: The building permit process is streamlined with web-based access, electronic documents and e-processing.
- Goal 3c, Objective 4: CAP FBC professionals include staff that are NIMS certified and participate in the Town's Emergency Operations as requested.
- Assisted the Town Clerk with providing building permit files and plans for the Town's records management system.
- Maintained a one-week FBC plan review turnaround time for completed applications of new single-family homes and single discipline permits with a 48-hour turnaround.
- Expanded SWR staff's access and use of CAP's building services plan review and permitting systems.
- The CAP permit staff office was relocated to the front lobby to improve customer access and service.

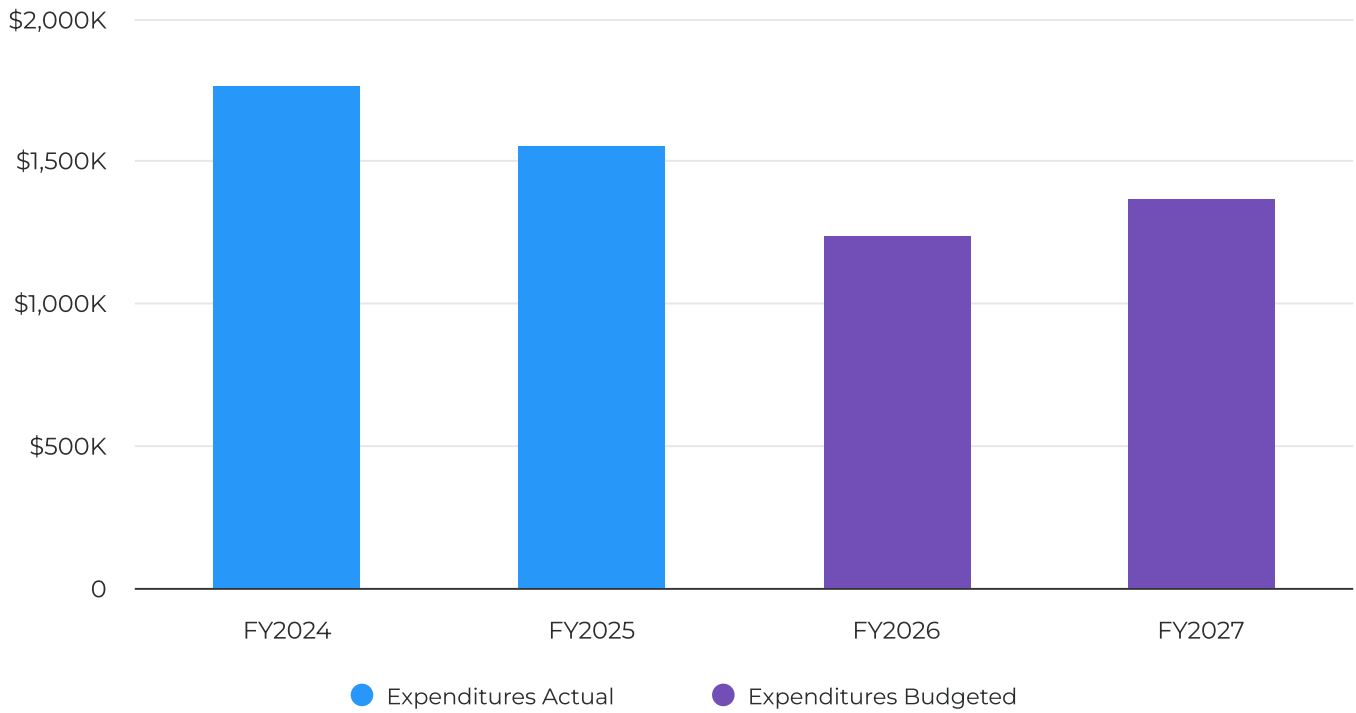
FY 2026/2027 Issues:

- Permit fee payments are limited to in-person transactions or manual credit card payments, thereby reducing web-based efficiencies.
- Migrate the current building permit and plan review systems to a single integrated permit, payment, plan review and inspection system that will improve workflows and ease of use for the public.
- Continue to improve customer service and process efficiencies.

FY 2026/2027 Performance Objectives:

- Continue to ensure that all permit applications are processed efficiently, and that applicants are properly informed and assisted.
- Continue to properly enforce the FBC with high quality customer service.
- Follow-up on expired permits and abandoned applications for code compliance.
 - Continue to improve internal departmental operations and controls, staff training and management in coordination with Town staff.
 - Archive and transfer closed permit files to an electronic records management system maintained by the Town and accessible by the public.
 - Continue to implement the Town's Strategic Plan.

Historical Expenditures Across Department



For the Building Services department, the budgeted expenditures for FY2026 are \$1.2 million. This serves as the baseline for the subsequent year.

In FY2027, the budgeted expenditures increased to \$1.4 million, representing a 10.75% rise from FY2026. This marks a notable growth in the budget allocation for Building Services compared to the previous year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Other Contractual Services	\$1,760,125	\$1,554,127	\$1,236,482	\$1,521,507	\$1,369,356
Total OPERATING EXPENSES	\$1,760,125	\$1,554,127	\$1,236,482	\$1,521,507	\$1,369,356
Total Expenditures	\$1,760,125	\$1,554,127	\$1,236,482	\$1,521,507	\$1,369,356

Community Development (Zoning & Code Compliance)

Services, Functions, and Activities:

J.A. Medina LLC provides contracted management of the Town's Code Compliance services and Zoning Plan processing (collectively, "the departments"). The team consists of a Community Development Director, an Assistant Code Compliance Director, three Code Compliance Officers, and a Landscape Inspector. Together, the department's core responsibility is to protect the health, safety, and welfare of residents by promoting compliance with the Town Council's adopted Code and zoning regulations, while also supporting the preservation of property values and the Town's rural character.

The department's work is both reactive and proactive. While the majority of cases originate from complaints and service requests, staff also performs targeted field inspections to address recurring and quality-of-life issues such as overgrown vegetation, bulk trash, potholes on private roads, and unpermitted fill and lighting. In addition, the department provides essential cross-functional support to Town Hall divisions—including Building, Clerk's, Legal, Finance, Engineering, and Public Works—through coordinated inspections, documentation, records support, and case collaboration. The department also assists Broward County's Property Appraiser's Office by providing inspections and documentation that help ensure property records align with existing site conditions.

A key component of the department's approach is resident education. By providing clear, accurate guidance—through in-person interactions, the Town website, and the Town newsletter—the department promotes voluntary compliance, reduces repeat violations, and supports consistent, fair application of the Code.

FY2025/2026 Accomplishments

- **Stronger Compliance Outcomes**

Improved overall compliance by emphasizing early, direct resident contact, clearer expectations, and more consistent follow-up—resulting in more cases reaching compliance within established timeframes.

- **Faster Field Service Through Better Coverage**

Enhanced day-to-day responsiveness by improving complaint intake and field deployment practices. The department expanded capacity with an additional Code Compliance Officer, helping ensure timely inspections and reduced delays during higher-volume periods.

- **Expanded Capacity and Readiness (People + Equipment)**

Invested in operational readiness by encouraging staff to obtain and maintain key certifications—broadening the number of team members able to respond in the field. In addition, having three Code vehicles ready and available has made a meaningful difference in day-to-day operations by reducing scheduling conflicts, minimizing downtime, and improving the department's ability to respond promptly across the Town.

- **More Consistent Preventative Field Presence**

Increased proactive checks in areas with recurring conditions and quality-of-life concerns, with

attention to common issues such as vegetation overgrowth, bulk trash, and unpermitted activity. This preventative approach helped reduce repeat conditions and improve neighborhood appearance.

- **Clearer Notices and Better Documentation**

Refined written communications to be more straightforward and action-oriented. Notices were updated to include better descriptions and photographs where appropriate, improving clarity for residents and strengthening case files.

- **Improved Coordination Across Town Functions and External Partners**

Continued close collaboration with Building, Engineering, Clerk's, Legal, Finance, and Public Works to resolve cases requiring cross-department coordination. The department also strengthened working relationships with outside agencies that support Code processes and compliance outcomes.

- **Public Works Support for Community Conditions**

Supported Public Works efforts on nuisance-related items and community conditions, including assisting with the identification and marking of potholes throughout Town roads.

- **High-Performing Zoning Plan Review Support**

Maintained efficient zoning plan processing and achieved a 99% completion rate for plan reviews within the allotted timeframe, supporting both residential and commercial project timelines.

- **24/7 Response Solution for Party-Related Disturbances**

Implemented a practical, results-driven response process for after-hours party complaints. When calls are received, Code Compliance can respond at any time in a coordinated joint operation with law enforcement. This approach has already proven effective in resolving late-night disturbances promptly and will remain a key service commitment as we move into FY 2027.

FY2025/2026 Strategic Performance Measures

- **Compliance Rate:**

- The completion rate for compliance in the previous period was 90.65%.

- **Response Time:**

- The average response time for Code Compliance to address reported violations was 24 hours or less.

- **Case Resolution Time:**

- The average time required to fully resolve a case from the initial report to compliance was approximately 10 days.

- **Violation Recurrence Rate:**

- The average recurrence rate of code violations on specific properties or areas was approximately 15%.

- **Training and Certification Rates:**

- The average percentage of staff maintaining the required certifications and undergoing continuous training was 100.00%.

- **Public Awareness and Education Effectiveness:**

- Streamlined zoning permit reviews, expediting processing for commercial and residential projects.
- Achieved a 85% review completion rate within the allotted time.



- **Community Engagement and Outreach Events:**

- The average participation rate in community workshops and meetings was around 30% of invited attendees, demonstrating a moderate level of engagement.

- **Total Inspections Conducted:**

- The average number of proactive and reactive inspections completed was approximately 1,250 annually.

- **Enforcement to Compliance Ratio:**

- The enforcement to compliance ratio was approximately 90%, meaning that 9 out of every 10 enforcement actions resulted in successful compliance.

- **Proactive Inspection Rate:**

- The department proactively inspects five types of violations. Of the approximately 1,200 inspections conducted, 132 were proactive, resulting in a proactive inspection rate of approximately 11% and a reactive inspection rate of approximately 89%.

- **Interdepartmental Collaboration Efficiency:**

- The Code Compliance Department collaborates extensively with municipal departments such as Public Works, and the Town Clerk's Office to ensure seamless resolution of code-related issues. Approximately 85% of interdepartmental cases were resolved within the expected timeframe, demonstrating a high level of efficiency in cooperative efforts.

Regularly reviewing and adjusting these performance measures will help ensure that the Code Compliance Division remains responsive to community needs and continuously improves its effectiveness.

FY 2025/2026 Issues:

- **Limited Resources (Staffing/Technology/Equipment)**

Demand for service and case complexity can strain capacity. In FY 2027, the department will continue to prioritize calls by health/safety/community impact, pursue workflow modernization, and align staffing resources to peak periods and identified hotspots.

- **Changing Regulations and Ongoing Training Needs**

Updates to local and state requirements require consistent professional development. The department will maintain ongoing training, periodic policy refreshers, and close coordination with legal counsel to ensure consistent and defensible compliance actions.

- **Community Resistance and Misunderstanding**

Resistance often stems from confusion about requirements or perceived inconsistency. The department will continue emphasizing education, transparency, and respectful, solution-oriented communication.

- **High Case Volume and Seasonal Surges**

Fluctuations in call volume can pressure response and closure timelines. FY 2026 will emphasize triage protocols, proactive inspections to reduce repeat issues, and improved case monitoring to prevent backlog.

- **Public Awareness Gaps**

The department will expand education via newsletters, website materials, workshops, and town meetings, including practical guidance on common compliance topics.

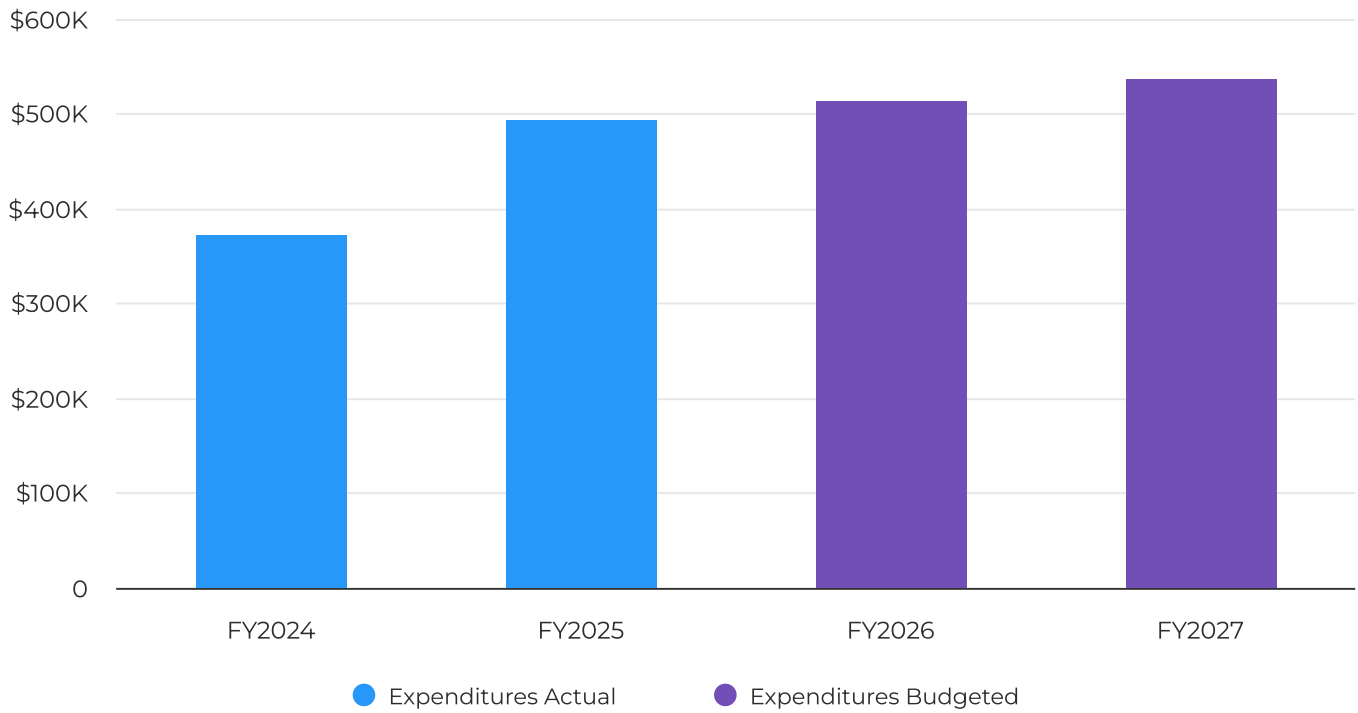
- **Legal Challenges and Due Process Requirements**
Thorough documentation and consistent procedures remain essential. FY 2026 will reinforce documentation standards (including photos) and maintain close coordination with counsel on contested cases.
- **Environmental Factors**
Severe weather can delay inspections and limit field operations. The department will maintain scheduling flexibility and contingency procedures to ensure continuity.

FY 2026/2027 Performance Objectives:

- **Increase Compliance Rate**
Expand public awareness, increase proactive inspections, and strengthen follow-up schedules to improve timely compliance.
- **Reduce Response Time and Maintain Rapid Service Delivery**
Continue leveraging process improvements and technology to maintain rapid initial response to reported concerns.
- **Enhance Proactive Compliance**
Increase routine compliance inspections and proactive patrols to reduce recurring issues and improve neighborhood conditions.
- **Improve Case Resolution Efficiency**
Refine operational workflows and advance digital case management to identify bottlenecks and accelerate closure.
- **Strengthen Community Engagement**
Expand workshops and informational sessions, enhance digital communication, and emphasize transparency in compliance expectations.
- **Maintain Training and Certification Excellence**
Achieve fully certified staffing and maintain ongoing professional development.
- **Strengthen Interdepartmental Workflows**
Formalize procedures for cross-functional issues, including coordination with Building when unpermitted work is encountered.

FY 2025-2026 reflected strong performance in compliance outcomes, response times, and operational coordination. As we enter FY 2026-2027, the department will build on this progress by increasing proactive activity, strengthening resident education and engagement, and formalizing workflows that support consistent, efficient outcomes. The department remains committed to fair, transparent, and timely Code Compliance services that protect the quality of life and preserve the character of Southwest Ranches.

Historical Expenditures Across Department



For FY2026, the Community Development (Zoning & Code Compliance) budgeted expenditures total \$512,688. This amount serves as the baseline for the subsequent year comparison.

In FY2027, the budgeted expenditures increase to \$535,934, representing a 4.53% rise from FY2026. This indicates a moderate growth in the budget allocation for Community Development activities compared to the previous year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Other Contractual Services-P & Z Permits	\$119,200	\$164,913	\$110,000	\$120,000	\$120,000
Professional Services/Studies/Surveys	\$19,065	\$17,294	\$19,500	\$14,000	\$19,500
Other Contractual Services	\$234,420	\$310,282	\$383,188	\$384,992	\$396,434
Total OPERATING EXPENSES	\$372,685	\$492,489	\$512,688	\$518,992	\$535,934
Total Expenditures	\$372,685	\$492,489	\$512,688	\$518,992	\$535,934

Planning Services

Services, Functions, and Activities:

The Planning Services Department protects the Town's rural character through planning, review of developmental proposals, maintaining and periodically updating the Town's Comprehensive Plan and Unified Land Development Code. Planning functions are outsourced to Complete Cities Planning Group. The Planning Department's services include assisting residents in determining how their property may be used or developed; answering development inquiries, which often involves explaining the Town's unique rural lifestyle preservation to developers and real estate interests; explaining platting requirements; processing public hearing items that include land use plan amendments, re-zonings, plats, waivers of plat, site plans, and variances.

The Planning Services Department also provides technical liaison services to the Comprehensive Plan Advisory Board (CPAB) and provides professional input and testimony to the Town Council concerning planning and development matters. The department administers and maintains the Unified Land Development Code and Comprehensive Plan, the latter of which addresses Future Land Use, Housing, Transportation, Recreation and Open Space, Conservation, Utilities, Public School/Institutional Facilities, Intergovernmental Coordination, and Capital Improvements. The Complete Cities Planning Group regularly coordinates the Town's efforts with the Town Attorney's office and serves as the Town's representative on the Broward County School Board Staff Working Group.

FY 2025/2026 Accomplishments (Strategic Plan initiatives)

- Reviewed 12 public hearing items (10/1/25 – 3/6/26, including items initiated in FY2025-2026).
- Issued 13 zoning letters (10/1/25 – 3/6/26).
- Coordinated and assisted with trail map update
- Assisted with efforts to relocate the South Florida Wildlife Center to the School Board Property on Sheridan Street
- Coordinated with the Code Compliance Director.
- Maintained a database of group homes and sober homes.
- Worked with the Comprehensive Plan Advisory Board to update the data, inventory, analysis and policies of the Comprehensive Plan.
- Worked on the update to the 10-year Water Supply Facilities Plan.
- Worked on updating the land development regulations for consistency with the comprehensive plan
- Worked on updating the sign regulations for consistency with case law
- Continued representing the Town in the staff working group as mandated by the inter-local agreement with the Broward County School Board and Broward County Commission.
- Monitored state legislation and county initiatives that impact the Town, coordinated with Administration and the Town Attorney, and advocated for the Town.
- Produced quarterly and annual development reports for the School Board as required by Inter-local agreement.

- Coordinated with the Town Administrator and Town Attorney regarding other potential policy issues.

FY 2025/2026 Issues:

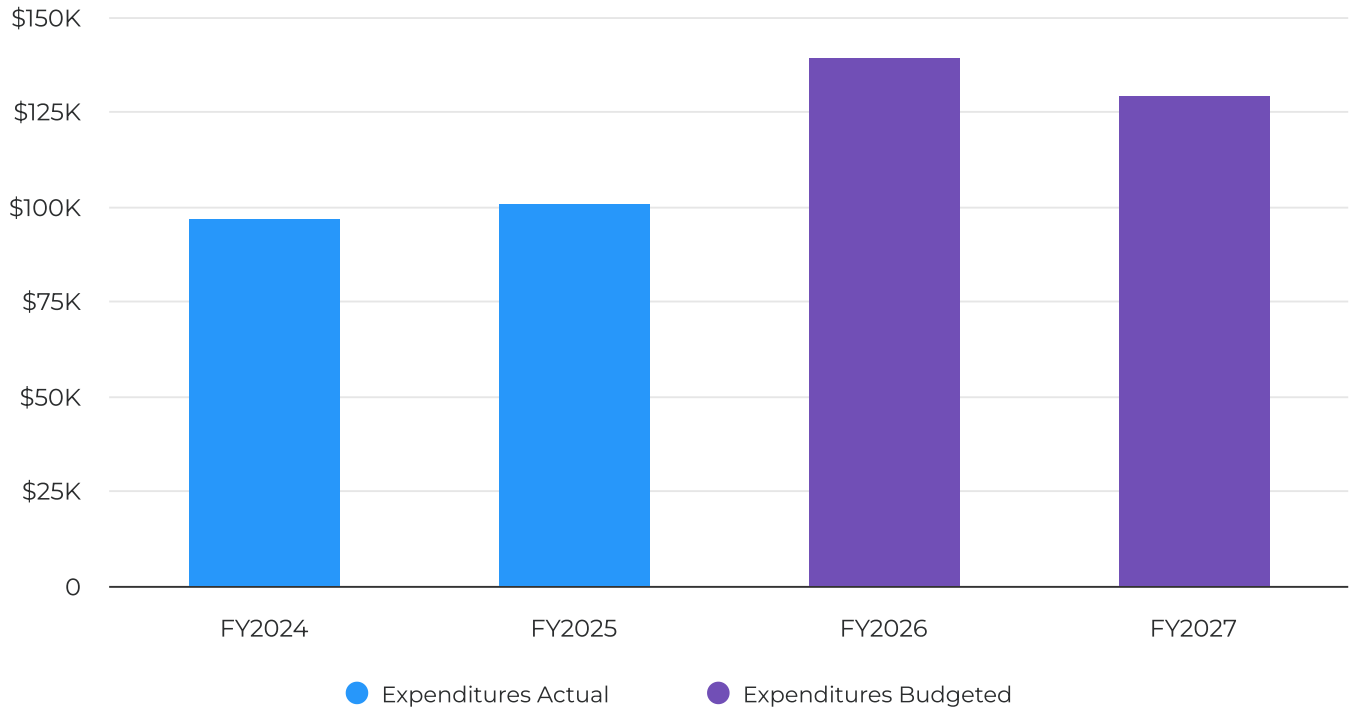
- The Comprehensive Plan has been amended several times since the last update of the Unified Land Development Code, such that the Code is not fully consistent with the Plan as required by Ch. 163, Florida Statutes. This is now being addressed.
- The Future Land Use Element of the Comprehensive Plan will need to be recertified by the Broward County Planning Council during FY2026-2027.
- Multiple Council members commented during a workshop that the land development regulations need to be comprehensively revisited to reflect the maturation of the Town's policy environment.
- The Town's sign regulations need to be revised to reflect new case law. This is now being addressed
- The state legislature continually enacts new zoning pre-emptions that require Comprehensive Plan or Unified Land Development Regulations amendments.
- SB 180 (2025) prohibits the Town from adopting many of its proposed Comprehensive Plan and potentially code updates. This is a problematic bill for Florida local governments. The legislature was widely expected to remedy this in the 2026 legislative session, and while the Senate produced a bill to accomplish this, the House did not.
- The Town must complete its EAR-based amendments to the Comprehensive Plan. Changes to F.S. 163.3191 require a comprehensive update that was not required in the past two EAR cycles, and which exceeds the scope of the Town's intended plan review and update (ongoing).
- The Town must update its 10-year Water Supply Facilities Plan FY2025-2026. This is now being addressed.

FY 2026/2027 Performance Objectives

- To the extent that performance objectives from the last FY cannot be accomplished because of SB 180, it is anticipated that they will be accomplished in FY 2026-2027 pending legislation to amend SB 180. To continue to facilitate policy discussions about various lifestyle issues as they pertain to land development regulations, and to continue to update the Comprehensive Plan and Unified Land Development Regulations to reflect such prevailing policy direction.
- To communicate the Town's values to developers, potential residents, and other governmental agencies.
- To update the adopted goals, objectives and policies of the Comprehensive Plan,
- To maintain, periodically evaluate, and update sound land use policies that enhance, preserve, conserve, and improve the livability of the Town.
- To promote awareness of the vital role long-term planning has in shaping the future growth and character of the community.

- To continue facilitating and complying with specified departmental performance measures of the Town's Strategic Plan.
- To complete the Evaluation and Appraisal Report-based amendments to the Comprehensive Plan.

Historical Expenditures Across Department



For the Planning Services expenditure summary, the budgeted amount for FY2026 is \$139,250. This serves as the baseline for comparison with the following year.

In FY2027, the budgeted expenditures decrease to \$129,250, representing a 7.18% reduction from the FY2026 budget. This decline indicates a downward adjustment in planned spending for Planning Services compared to the previous year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Other Contractual Services-Public Hearings	\$59,881	\$46,839	\$50,500	\$60,000	\$60,000
Other Contractual Services-Town Planning	\$16,276	\$26,094	\$45,000	\$40,500	\$25,500
Other Contractual Services-Land Use Planning	\$20,598	\$27,486	\$43,750	\$12,500	\$43,750
Total OPERATING EXPENSES	\$96,755	\$100,419	\$139,250	\$113,000	\$129,250
Total Expenditures	\$96,755	\$100,419	\$139,250	\$113,000	\$129,250



Public Works - Engineering

Services, Functions, and Activities:

The Public Works Department prioritizes the capital infrastructure improvement needs and maintenance of public works facilities, including buildings, streets, drainage, traffic signs and guardrails. The department also manages special projects and programs, including the E-911 Street Addressing, the telecommunications program, and solid waste operations. Staff monitor professional consultants to perform engineering, surveying, planning, building inspections and other capital project services. Staff assist with managing capital improvement projects, including the preparation of construction specifications, contract management, and inspections.

The Town Engineer serves as primary liaison to the Infrastructure and Drainage Advisory Board (DIAB), the Community Rating System (CRS) Coordinator, the National Pollutant Discharge Elimination System (NPDES) Coordinator, and the designated contract manager for community capital improvement projects. Public Works Department staff provide citizens with assistance on issues related to the CRS and National Flood Insurance Program (NFIP). It also administers the implementation of the Town's NPDES program.

The Public Works Department oversees all operations and maintenance functions for the Town's public works facilities, including streets, drainage and the Transportation Surface Drainage and Ongoing Rehabilitation (TSDOR) Program. The Public Works Department oversees post-disaster (e.g., tropical storm event, etc.) damage assessments and debris management operations. The Town Engineer personnel component is allocated herein (50%) and within the Transportation Fund (50%).

Engineering Services (ES) is a division of the Public Works Department. ES conducts engineering plan reviews and inspections of development, including filling, excavating, and re-grading of lands primarily on a cost recovery basis. Staff assist the regulated community with interpretations of the Unified Land Development Code (ULDC) of the Town's Code of Ordinances. Staff provide technical assistance to other departments, including the Code Enforcement & Zoning Department, by providing code interpretations and inspections of code violation activities.

Community Services (CS) is also a division of the Public Works Department and identifies all grant sources and develops grant applications for Town departments including Public Works, Fire Rescue & Volunteer Fire Services, Police, and Parks, Recreation and Open Space Departments. Staff manage approved grants and the implementation of programs funded by multiple sources to ensure compliance with regulatory agency requirements. CS staff oversee and perform contract compliance for the Planning Services and Community Development: Zoning Division as well as provide liaison functions to the Comprehensive Plan Advisory Board (CPAB.) Staff also provide input to the Town Advisory Boards and Town Council concerning the development of policies and procedures concerning reviews and the development of the Town's Comprehensive Plan addressing various elements, including Future Land Use, Housing, Transportation, Recreation and Open Space, Conservation, Utilities, Public School/Institutional Facilities, Intergovernmental Coordination, and Capital Improvements.

Public Works staff manage the contract for solid waste, recycling, and bulk trash services. Staff also coordinate four household hazardous waste and shredding events annually.

FY 2025/2026 Accomplishments

- In accordance with Priority A “Sound Governance”, Goal 2a (5) “Revise the website for better customer utilization,” the Public Works Department improved the website to include the Community Rating System and NPDES materials.
- In accordance with Priority Area D “Improved Infrastructure” Goal 1d(1) “Continue to seek funding for developing the land the Town has acquired,” the Town applied for two Florida Recreation Development Assistance Program (FRDAP) grants for development within the Country Estates Park and Sunshine Ranches Equestrian Park.
- In accordance with Priority Area C “Reliable Public Safety” Goal 3C (4), the Town applied for and was awarded the following grants:
 - Florida Assistance to Firefighters grant for the purchase of an Extractor Unit.
 - Florida Assistance to Firefighters grant for the purchase of Jaws of Life Equipment.
- In accordance with Priority Area D “Improved Infrastructure,” staff managed approximately \$6 million in grant funding from various agencies.
- In accordance with Priority Area D “Improved Infrastructure”, Goal 2(d), Objectives 2 and 3 of the Town’s Strategic Plan to “improve water resource management”, the department completed the following drainage improvements:
 - Completed construction of the Country Estates Drainage and Water Quality Improvement Project
 - Completed permitting of the Southwest Meadows Sanctuary drainage connection and wetlands.
 - Completed permitting, bidding, and construction of the Holatee Trail and Luray Road Drainage Project
 - Completed surveying, design, permitting, and bidding and began construction of the SW 186th Way and SW 57th Drainage Project
- In accordance with Priority Area D “Improved Infrastructure”, Goal 3(d) of the Town’s Strategic Plan to improve road conditions management, the department completed the following:
 - Awarded \$405,990 Florida Department of Transportation Grant and an additional \$587,890 from the Broward County Surtax program for
 - Received \$485,358 Surtax Municipal Rehabilitation and Maintenance Project funding for TSDOR
 - Bid and began construction of a TSDOR project in Green Meadows.
- In accordance with Priority Area D “Improved Infrastructure”, Goal 2(d), Objective 4 of the Town’s Strategic Plan to improve water resource management, the department completed the following:
 - Completed recertification of the CRS Program by FEMA and ISO
 - Bid and awarded a continuing services contract for NPDES MS4 requirements.
 - Completed five-year audit for NPDES
 - Submitted the NPDES Annual Report on a timely basis.

- Continued to develop the Town's Geographic Information System (GIS) program and provided multiple public-facing maps that are now on the Town's website.
- Managed the annual stormwater facility maintenance program.
- Developed a Town-wide vulnerability assessment with a \$200,000 grant from FDEP.
- In accordance with Priority E "Cultivate a Vibrant Community", the Town:
 - Showcased all photo entries for the Photo Contest.
- In accordance with Priority Area A "Sound Governance: Goal 1a (4) "Continue to collaborate with Citizen Advisory Boards and Neighborhood Groups," staff organized and coordinated the following Rural Public Arts and Design Board events:
 - December Holiday Lights Contest
 - Halloween Decorating Contest
- In accordance with Priority E "Cultivate a Vibrant Community", the Town:
 - Held four Household Hazardous Waste Collection Drop Off events with vendors (Police, Shred-a-thon, and Waste Management).
 - Designed and updated the yearly WM Bulk Collection Route Schedule and magnet to help residents be clear of garbage, recycle and bulk dates.
 - Increased information in the Town newsletter relating to common issues with bulk and waste collection for the residents to be aware of.

FY 2025/2026 Issues:

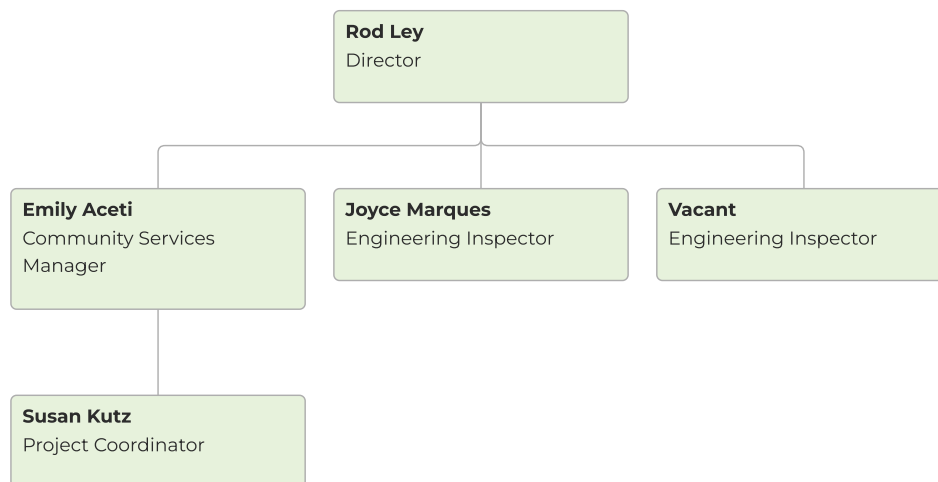
- Inability to fill vacant positions due to salary inadequacies.
- Inadequate staffing to perform necessary clerical work.
- Availability of funds for mapping and documentation preparation for an improved CRS rating.
- Availability of funds to expand the GIS database.
- Availability of funds for the Drainage and Infrastructure Advisory Board project list.
- Availability of funds for critical capital projects, including an adopted emergency operations center.
- Monitoring changes to Federal, State and Local grant requirements.
- Lack of physical space for staffing needs and storage space to house all active permit files.

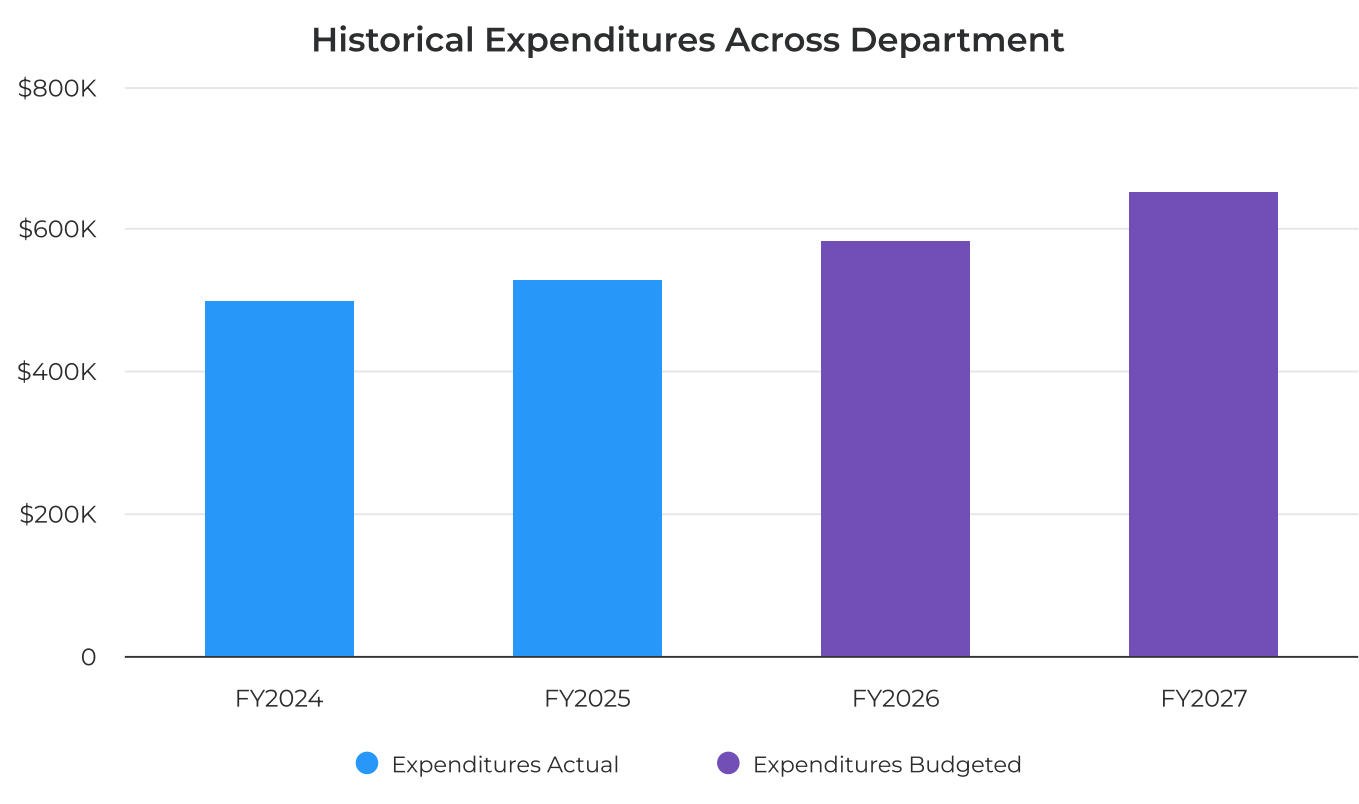
Fiscal Year 2026-2027 Performance Objectives:

- Maintain CRS rating and requirements.
- Continue development of GIS database and infrastructure within imposed budgetary constraints.
- Prepare the NPDES Annual Report.
- Complete construction of funded road and drainage capital improvement projects.
- Continue to monitor and secure grant funding for capital improvement projects as well as a planned permanent public safety – emergency management complex.
- Facilitate and comply with specified departmental performance measures of the Town's Strategic Plan.

Personnel Complement						
Adopted FY2026				Proposed FY2027		
Position Title	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp
Public Works Director / Town Engineer	0.5			0.5		
Community Services Manager	1			1		
Engineering Inspector	2			2		
Project Coordinator	1			1		
Total	4.5			4.5		

Public Works Dept. Org Chart





For the Public Works - Engineering Expenditure Summary, the budgeted expenditures for FY2026 are \$583,531. Moving to FY2027, the budgeted expenditures increase to \$652,755, representing an 11.86% rise from the previous year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$409,634	\$432,533	\$433,123	\$359,680	\$464,001
Payroll Tax Expense	\$30,163	\$31,790	\$33,134	\$26,806	\$34,272
Retirement Contribution	\$40,694	\$41,623	\$42,337	\$34,993	\$45,425
Life & Health Insurance	\$2,807	\$7,548	\$29,274	\$17,868	\$31,559
Workers Compensation	\$9,600	\$10,503	\$15,663	\$13,007	\$14,248
Total PERSONNEL EXPENSES	\$492,898	\$523,997	\$553,531	\$452,354	\$589,505
OPERATING EXPENSES					
Mileage Reimbursement	\$20	\$53	\$300	\$300	\$300
Software Maintenance	-	-	\$13,500	\$13,500	\$44,500
Other Current Charges	\$200	\$104	\$1,000	\$1,000	\$1,000
Subscriptions & Memberships	-	\$645	\$1,250	\$1,000	\$1,250
Training & Education	\$52	\$695	\$7,450	\$7,000	\$8,700
Conferences & Seminars	\$6,077	\$2,216	\$6,500	\$6,500	\$7,500
Total OPERATING EXPENSES	\$6,349	\$3,713	\$30,000	\$29,300	\$63,250
Total Expenditures	\$499,247	\$527,710	\$583,531	\$481,654	\$652,755



Public Safety - Law Enforcement

Services, Functions, and Activities:

The Public Safety Police Department operates under a contractual agreement with the Town of Davie, Florida, and is committed to delivering comprehensive law enforcement services with the highest standards of professionalism, ethics, and integrity. The department is responsible for maintaining public order, safeguarding life and property, and ensuring the delivery of responsive and effective policing within the community. Core functions include responding to public safety calls, addressing crime trends and quality-of-life concerns such as traffic and parking, and implementing proactive crime prevention strategies through community programs and events.

The department also conducts both criminal and internal investigations, maintains compliance with professional accreditation standards, and manages key administrative functions, including public records requests, court subpoena services, and the handling of property and evidence. Additional responsibilities encompass the maintenance and calibration of police fleet and equipment, the administration of asset forfeiture funds, and the management of grant programs. When necessary, the department also coordinates emergency and disaster response services. Collectively, these efforts reflect a strong and ongoing commitment to public safety, enhanced community engagement, and the development of a highly trained and well-resourced police force dedicated to serve all residents and the Southwest Ranches community.

FY 2025/2026 Accomplishments:

STRATEGIC PLAN PRIORITY AREAS

Priority Area C: Reliable Public Safety

Goal 1c – Protect our community:

- Posted over 900 articles/informational bulletins on all social media outlets.
- Hosted two (2) “Drug Take-Back” events during the reporting year.
- Attended the Halloween Monster Mash Bash, 8th Annual Unity in Diversity 5K Walk/Run Event, and the 24th Annual Water Matters Day.
- Attended homeowner association (HOA) meetings at Rolling Oaks, Country Estates, and Sunshine Ranches.
- Attended the Southwest Ranches annual SoFlo Chili Fest and Car Show community event.

Priority Area D: Improved Infrastructure

Goal 3d – Improve Road Conditions:

- The Davie Police Department directed resources to speed and traffic concerns during FY2025-2026. Prioritizing these resources resulted in an increase in operational patrols and citations issued during the reporting year. The strategy for the operational patrols included an increase in visibility and enforcement, which assisted in the reduction of speeding incidents, providing safer roadways for the community. The statistical data is indicated below.
- Issued a total of 1,409 citations throughout the Town.
- Issued 1,112 speeding citations throughout the Town.



- Responded to 174 traffic crashes within the Town.

Priority Area E: Cultivate a Vibrant Community

Goal 2e – Enhance community outreach:

- The Police Department continues to promote education and communication through a variety of outlets. During FY2025-2026, the Media Relations Unit disseminated vital information through all social media outlets. The Unit identified opportunities to engage the community through social media programs such as the #SeasonofSafety – Arrive Alive, Don't Drink and Drive; as well as, periodic Crime Alerts and Safety Tips.
- Operated active social media accounts. The key focus for all social media sites included providing public information related to community outreach programs and events, as well as crime activity/trends. The Department's Media Relations Unit posted over 900 articles, safety alerts, informational bulletins, and crime concerns on Facebook, Twitter, and Instagram.
- Participated in two (2) Drug Take Back Events during the reporting year.
- The Davie Police Department hosted one (1) Civilian Police Academy session.

FY 2025/2026 Issues:

- Continue speed-related traffic enforcement for roadways: 166th Avenue, 172nd Avenue, Hancock Road, Stirling Road, Mustang Trail, and 185th Way.
- Identify strategies and operational plans to address concerns related to auto conveyance, mail theft, and residential burglary incidents.
- Continue to identify outreach programs and opportunities to engage the Southwest Ranches community.

FY 2026/2027 Performance Goals and Objectives:

- Provide the Town of Southwest Ranches with proactive and responsive enforcement activity that meets the Town's rural lifestyle.
- Address and respond promptly to complaints concerning traffic issues and concerns. Promote roadway safety through the deployment of signboards and newsletters. Work in partnership with local and state agencies to address roadway hazards and concerns.
- Solicit and identify concerns from residents through association meetings, civic forums, Town Council meetings, and other special events held within the Town.
- Providing reassurance to the community through timely response and deployment of resources that all received concerns and issues is a priority for the Department.
- Evaluate personnel deployment to ensure that the Police Department's assets are being utilized in an efficient and effective manner and to make recommendations as needed.

STRATEGIC PLAN PRIORITY AREAS:

Priority Area C: Reliable Public Safety

Goal 1c – Protect our community:

- Provide valuable safety information via online and distributed publications to promote a safer community.
- Provide enhanced training and educational workshops to Town schools and businesses on safety topics.
- Continue to engage in social media posting of informational bulletins, articles, and crime concerns throughout FY2026-2027.
- Continue to partner with local businesses and not-for-profit entities to assist in community outreach programs.

Priority Area D: Improved Infrastructure

Goal 3d – Improve Road Conditions:

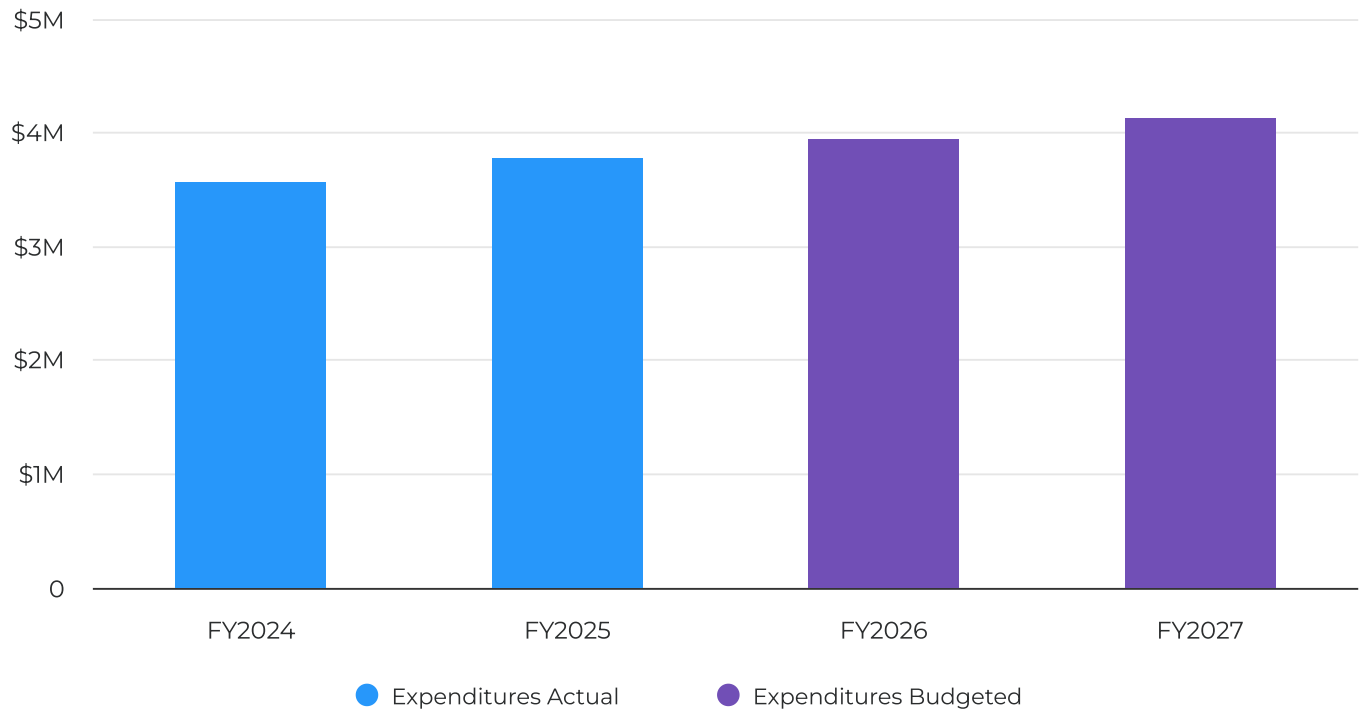
- Continue to enforce traffic laws (to include maximum load restrictions) on roadways within Southwest Ranches. Specifically, to address speeding concerns along the roadways.
- Attend community meetings regarding traffic control design and maintenance.
- Utilize community meetings, Town events, social media outlets, and traffic signboards to communicate traffic concerns (i.e., warning for future traffic enforcement, and upcoming road maintenance.)

Priority Area E: Cultivate a Vibrant Community

Goal 2e – Enhance community outreach:

- Increase communication to promote the Town's programs and services.
- Provide enhanced safety training to Town businesses and educational institutions.
- Encourage and promote safety guidance for the prevention of victimization to the community using educational bulletins posted on our social media outlets and through in-person association group meetings (i.e. HOA meetings).
- Continue to disseminate information via Facebook, X (formerly Twitter), and Instagram.
- Continue to participate in planned Town events and community outreach initiatives during FY2026-2027. Continue to hold Civilian Police Academy classes and promote participation.
- Host community-driven outreach events like "Coffee with a Cop," "Grilling with the Chief," and more to continue to enrich the relationship between residents and the police department.

Historical Expenditures Across Department



For FY2026, the Public Safety — Law Enforcement expenditures are budgeted at \$3.9 million. This amount sets the baseline for the subsequent year's budget comparison.

In FY2027, the budgeted expenditures increase to \$4.1 million, representing a 4.5% rise from the FY2026 budget. This marks a notable upward trend in the allocation for Public Safety — Law Enforcement between these two budget years.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Other Contractual Services	\$3,436,945	\$3,750,884	\$3,941,898	\$3,959,792	\$4,119,127
Electricity	\$4,305	\$4,552	\$5,514	\$5,718	\$6,061
Total OPERATING EXPENSES	\$3,441,250	\$3,755,436	\$3,947,412	\$3,965,510	\$4,125,188
CAPITAL OUTLAY					
Machinery & Equipment	\$123,842	-	-	-	-
Machinery & Equipment	-	\$15,591	-	-	-
Total CAPITAL OUTLAY	\$123,842	\$15,591	-	-	-
Total Expenditures	\$3,565,092	\$3,771,027	\$3,947,412	\$3,965,510	\$4,125,188



Public Safety - Fire Administration (Town of Davie)

Davie Fire Rescue Services, Functions, and Activities

The Town of Southwest Ranches has a contract with the Town of Davie, Florida (Davie) to provide primary fire protection and rescue services to the entire Town of Southwest Ranches. The Davie Fire Rescue Department also works in conjunction with the Southwest Ranches Volunteer Fire Rescue, Inc. (a financial blended component unit of the Town of Southwest Ranches) as requested by the Town of Southwest Ranches Administration.

Davie Fire Rescue provides the following services:

Fire Protection Services and Rescue – Emergency Medical Services (EMS).

- Provide 2 ALS Type I Pumpers (Stations 91 and 112).
- Provide 2 ALS Rescue Transport Units (Stations 91 and 112).
- Provide 2 Company Officers, 2 Driver Engineers, and 4 Firefighter Paramedics 24 hours a day, seven days a week (Stations 91 and 112). Additionally, Davie Fire Rescue has 1 ALS Type I Pumper and 1 ALS Rescue Transport Unit at station 68 to improve response. These units include 1 Company Officer, 1 Driver Engineer, and 3 Firefighter Paramedics.
- Provide emergency and non-emergency response and command to all fire and EMS incidents within Southwest Ranches.
- Provide response and command of all emergency disaster services incidents in Southwest Ranches.
- Provide Special Operations response to include Dive Rescue and assist with Large Animal Rescue.
- Invite Southwest Ranches Volunteer Firefighters with both EMS and fire training that is also provided to Davie Fire Rescue personnel.
- Provide Davie's Medical Director as the Medical Director for Southwest Ranches firefighters for Basic Life Support oversight.
- Provide cooperative and good faith effort regarding an active role of Southwest Ranches Volunteer Firefighters in providing EMS and Fire Protection to Southwest Ranches residents.
- Provide support with dispatching services to Southwest Ranches Volunteer Firefighters through the Broward Office of Regional Communications and Technology (ORCAT).
- Provide monthly reports addressing the status and activities of EMS, fire protection, and fire & life safety services in Southwest Ranches.
- Provide back-up units, as necessary.
- Provide a liaison between Davie and Southwest Ranches.
- Under the Public Services Agreement with the Town of Southwest Ranches, nine additional firefighter positions will be added to enhance emergency response capabilities and service delivery to Southwest Ranches community no later than April 1, 2027.

Fire & Life Safety Services Fire Investigations and Inspections

- Provide a Fire Marshal as the Chief Fire Code Official.
- Provide annual fire safety inspections for all occupancies as required by the current edition of the Florida Fire Prevention Code.
- Provide non-residential, commercial, and multifamily residents and group home fire plan review and fire construction review.
- Conduct inspection and testing of fire wells (dry hydrants) once a year per the National Fire Protection Association (NFPA) #1142 Standard on water Supply for Suburban and Rural Firefighting.

Public relations services

- Conduct Community Emergency Response Team (CERT) FEMA 20-hour training for Southwest Ranches residents.
- Provide station and unit demonstrations to Southwest Ranches residents.
- Provide fire prevention and smoke trailer activities to Southwest Ranches residents.
- Provide blood pressure checks at fire station 112.
- Provide a "Safe Haven" program for newborns.
- Provide CPR/AED and Stop the Bleed training to Southwest Ranches residents.

Public Information Officer (PIO) services for fire-related or high-profile incidents

Davie Fire Rescue Fiscal Year 2025/2026 Accomplishments:

Awards and Recognition

- **Insurance Services Office (ISO) Class 1 Rating;** Every five years, Davie Fire Rescue **renews** its Class 1 Insurance Services Office (ISO) Public Protection Classification, demonstrating the department's ongoing commitment to maintaining the highest professional standards for the community.
- **American Heart Association's Mission: Lifeline® EMS Gold Award with a Target: Heart Attack Honor Roll** was awarded for the sixth year in a row to Davie Fire Rescue and Southwest Ranches Fire Rescue (Joint Application) for implementing quality improvement measures for the treatment of patients who experience severe heart attacks.
- **The Davie Fire Rescue Advanced Life Support (ALS) Team.** This elite group of four highly skilled firefighter paramedics represent our department in advanced life support competitions across the State of Florida and beyond. These events challenge participants with complex, high-pressure scenarios involving multiple patients requiring rapid, critical care. Throughout 2025, the team consistently performed at an exceptional level, securing 2nd place in the Florida Cup Series and 4th place in the 2026 Rallye Rejviz ALS World Competition, held annually in the Czech Republic. Their dedication, training, and clinical excellence

continue to highlight the capabilities and professionalism of Davie Fire Rescue on both the state and international stages.

- **NFPA 1851 Compliant – 7 years in a row.** NFPA 1851 sets requirements for how fire departments select, track, inspect, clean, repair, store, and retire PPE to ensure continued performance of PPE over its specified service life.

Fire & Life Safety Division FY2025

- Completed 116 Annual Inspections of Commercial Occupancies
- Completed 60 Plan Reviews
- Completed 3 Site Plan Reviews
- Completed 310 Annual Inspections of SWR Fire Wells (dry hydrants)
- Completed 35 Building Permit Inspections
- Conducted 2 Inspector Investigations

Fire Operations and Emergency Medical Services for FY2025

- Davie Fire Rescue responded to 924 incidents in Southwest Ranches.

Southwest Ranches Volunteer Fire Rescue Training Completed for FY2025

- Southwest Ranches Fire Volunteers attended 4543.25 hours of training comprising:
- Fire – 3,814 hours
- EMS – 729.25 hours

FY 2026/2027 Issues and Performance Goals and Objectives:

Davie Fire Rescue recognizes the ongoing need to support and safeguard the physical and mental well-being of its personnel, enhance operational readiness, and improve service delivery through technology and targeted community health interventions.

The Davie Fire Rescue Administration is advancing a comprehensive Health, Safety, and Wellness Program focused on education, training, and proactive support for personnel and their families. This includes the integration of behavioral health, fitness, rehabilitation, and nutrition components into department-wide programming. The Town has contracted a 24/7 behavioral health services provider to offer crisis management, counseling, and consultation services to all Town employees. The program is spearheaded by licensed therapists and clinical psychologists, reinforcing our commitment to strengthening both the mind and body of the workforce.

Continued investment in facility upgrades is underway to ensure fire stations meet current health, safety, and operational standards. These improvements support physical wellness, cleanliness, and operational readiness while enhancing the work and rest environments for our personnel. Through a proactive approach and ongoing collaboration across the organization, the department continues to identify and implement facility enhancements that support firefighter health, safety, and well-being. These efforts continue to evolve as we put preventive measures in place to create safer, healthier, and more resilient work environments for our personnel. To improve fireground efficiency and safety, the department has enhanced its on-scene

rehabilitation and decontamination capabilities. The support unit has been fully outfitted and placed into service and is dispatched as part of the initial response to provide timely rehabilitation services, reduce downtime, support responder health and safety, and expedite the return-to-service of frontline units. Davie Fire Rescue continues to invest in and improve its Remote Data Warehouse (RDW) capabilities. The department has successfully established connectivity to the RDW and will be implementing an enterprise-level solution to enhance data integration, analytics, reporting, and information sharing. These improvements will strengthen operational insight and support data-driven decision-making across EMS and fire operations. The Community Provider Program continues to evolve and expand its impact throughout the community. The program provides services to incidents across our response area by identifying and addressing the needs of high-frequency EMS and fire service utilizers through targeted, mobile, and preventative care models. It also serves as a vital link to healthcare and human services resources while supporting patient follow-up, care coordination, and community health initiatives. Efforts to modernize the fleet continue, with new rescue units currently under construction and scheduled for delivery by the end of the calendar year. These units will support service delivery within the Town of Southwest Ranches and replace aging apparatus, ensuring continued reliability, operational effectiveness, and readiness throughout the department.

Emergency Management Communication Project

The Town continues to strengthen its emergency management capabilities through enhanced planning, documentation, communications resiliency, and continuity-of-operations initiatives. During the past year, improvements were made to incident documentation and information management processes, enhancing situational awareness, resource tracking, and operational coordination during emergency events.

To further improve disaster preparedness and operational continuity, additional field and facility-based communications sites have been identified, established, and tested throughout the Town. These locations provide redundant operating capabilities designed to maintain critical services and reduce potential gaps during infrastructure failures, severe weather events, or other emergencies.

The Town also continues to invest in redundant communications systems, including UHF radio, amateur radio, and satellite-based internet technologies. Together, these capabilities enhance resilience, support continuity of operations, and ensure the Town can maintain critical communications before, during, and after significant incidents.

Occupational Safety and Health Program

Davie Fire Rescue continues to strengthen its health, wellness, and safety initiatives to support the physical, mental, and occupational well-being of its personnel. The department has expanded and upgraded fitness equipment, implemented proactive maintenance and monitoring programs, and enhanced its partnership with Nova Southeastern University (NSU) to provide nutritional education and wellness resources that support firefighter health and performance.

In collaboration with the Town's Risk Management Division, the department continues to enhance its Occupational Safety and Health Program through the Crash Prevention and Review Program,

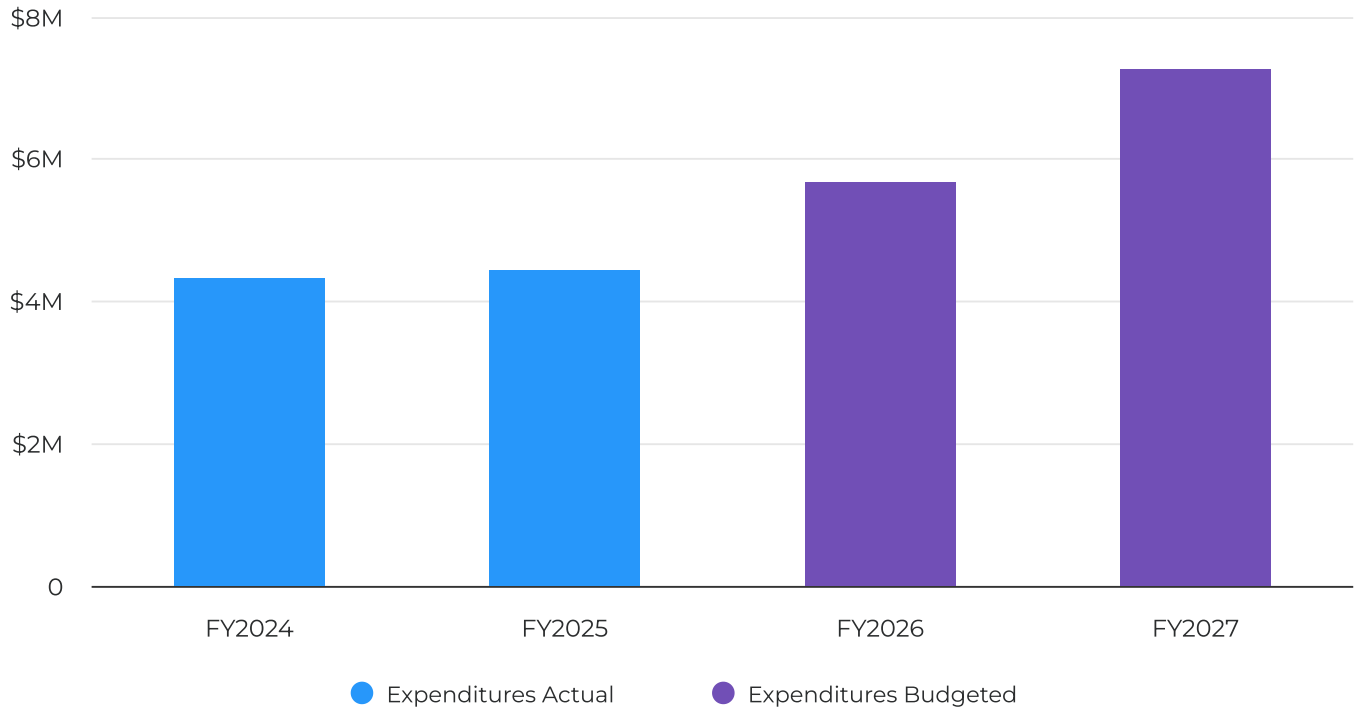
focusing on driver training, safe work practices, and the ongoing evaluation of operations, equipment, and facilities to reduce risk and promote a culture of safety.

The department also continues to provide and expand behavioral health and resiliency resources through its partnership with Valor Professional Services, offering 24/7 access to clinical care, chaplaincy services, peer support, and first responder-focused behavioral health resources. Additional support is provided through the Employee Assistance Program, therapy dog initiatives, the NSU Clinician Response Team, and the Firefighter Intervention Team (F.I.T.) program, reinforcing the department's commitment to maintaining a healthy, resilient, and supported workforce.

Insurance Services Office (ISO) Public Protection Classification

Davie Fire Rescue continues to maintain its ISO Class 1 Public Protection Classification, the highest rating awarded by the Insurance Services Office (ISO). Reaffirmed in 2023 following a comprehensive evaluation, this designation reflects the department's ongoing commitment to excellence in fire suppression, emergency communications, water supply, and community risk reduction. Fewer than one percent of the nation's fire departments have achieved this distinction, placing Davie Fire Rescue among an elite group of fire service organizations.

Historical Expenditures Across Department



In FY2026, the Public Safety - Fire Administration budgeted expenditures totaled \$5.7 million. This amount sets the baseline for comparison with the following year.

For FY2027, the budgeted expenditures increased to \$7.3 million, representing a significant rise of 28.13% from FY2026. This notable increase highlights a substantial growth in the budget allocation for Fire Administration within the Public Safety category.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES	\$4,319,582	\$4,403,384	\$4,704,526	\$4,704,526	\$6,300,870
Professional Services/Studies/Surveys	\$10,182	\$11,632	\$13,296	\$13,296	\$14,611
Other Contractual Services	\$4,309,400	\$4,391,752	\$4,691,230	\$4,691,230	\$6,286,259
CAPITAL OUTLAY	-	\$40,100	\$970,000	\$33,900	\$970,000
Land	-	-	\$900,000	-	\$900,000
Infrastructure-Fire Wells	-	\$40,100	\$70,000	\$33,900	\$70,000
Total Expenditures	\$4,319,582	\$4,443,484	\$5,674,526	\$4,738,426	\$7,270,870



Public Safety - Volunteer Fire Services

Services, Functions, and Activities:

The Volunteer Fire Rescue Services Department comprises the primary operational and capital elements of the SWR Volunteer Fire Rescue, Inc. (a financial blended component unit of the Town of Southwest Ranches) under a contractual agreement.

The SWR Volunteer Fire Chiefs provide leadership and are responsible for:

1. Operations, including oversight of approximately 30 Volunteer Firefighters working cohesively with Davie Fire Rescue, and other neighboring departments.
2. Responds to emergency and non-emergency incidents.
3. Train all Volunteer Firefighters, Driver-Engineers, Officers, and probationary members. Ensure all shifts and special events are sufficiently staffed by appropriate Firefighters, coordinating with the Town on special projects.
4. Overseeing and monitoring finances, including submitting check requests to the Finance & Budget Department for payment to vendor providers as budgeted.
5. Preparing purchase orders to purchase and maintain all fire apparatus and equipment.
6. Keep familiar with Large Animal Technical Rescue.
7. Act as a liaison with neighboring fire & police departments.
8. Provide fire prevention and public information services.

FY 2025/2026 Accomplishments:

Implemented effective safety protocols to ensure that both Firefighters and the public are protected for fire emergency rescue.

- Proactively ordered and maintained an inventory of personal protective equipment.
- Building Maintenance: New cabinet tops, electrical updates, floor repair. The awning was replaced with additional fire apparatus.
- Continue training at the Broward Fire Academy in 2025 and 2026. Both the Training Division personnel and Firefighters provide their time on a volunteer basis when attending training.
- Implemented several community service special details – off duty – no pay to firefighters, attend with fire engine birthday parties, school classes – church events, Town events and paid carnival events.
- Received a grant for a new thermal imaging camera, washer for cleaning bunker gear and extrication equipment.
- Participated in conducting annual fire well testing in conjunction with Davie Fire Rescue throughout the entire Town. Personnel have voluntarily contributed a total of 150 hours to this annual project.



FY 2025/2026 Issues:

- The Department continued to identify performance issues with Fire Engine 82, which is the primary response vehicle used by the Volunteer Department. The Town's Fire Advisory Board has formally recommended the purchase of a new or semi-new fire apparatus. Due to the cost of a fire truck, the FAB has previously recommended the purchase of a new attack truck, which comes at a lower cost, and will be received in 2025.
- E82 is a 2015 Fire Truck — Repair costs keep going up. Consideration for a New Fire Truck.

FY 2026/2027 Performance Objectives:

- Continue to formalize our apparatus maintenance procedures to maximize preventive maintenance and minimize costs.
- Continue to adjust our formal training program to maximize its effectiveness while maintaining safety. Under current protocols, the Department believes that we can meet our previous goal of holding training sessions at the Broward Fire Academy several times per year.
- Continue to provide community event support to the Town.
- Continue to research grant opportunities and assist in the application of the same so that funding can be obtained for equipment and/or training at a minimal cost to the Town.
- Increase the roster to recruit and retain experienced personnel to serve the Town in 2026.
- Follow and adjust the strategic apparatus replacement program. The current plans are to utilize the current Engine 82 as first out, and the new attack truck will be utilized when E82 is out of service.
- Facilitate and comply with specified departmental performance measures of the Town's Strategic Plan

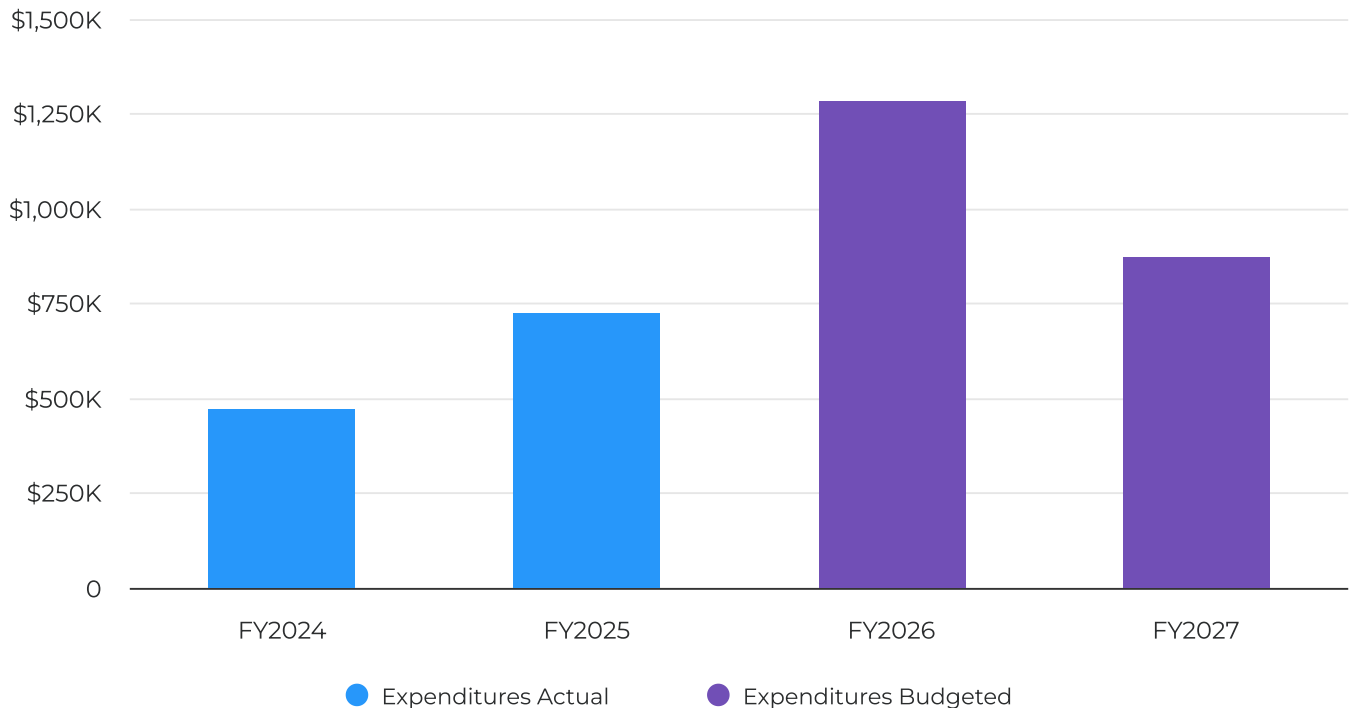
Volunteer Fire

Lee Bennett
Fire Chief

Kyle Bennett
Assistant Fire Chief

Volunteer Firefighters

Historical Expenditures Across Department



For FY2026, the budgeted expenditures for Public Safety - Volunteer Fire Services are set at \$1.3 million. This represents the planned allocation for that year, with no actual expenditure data available yet for comparison.

In FY2027, the budgeted expenditures decrease significantly to \$872,302, marking a 31.93% reduction from the FY2026 budget. This notable decline highlights a substantial decrease in planned spending for Volunteer Fire Services compared to the previous budget year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES	\$148,669.00	\$153,570.00	\$135,625.00	\$136,744.00	\$140,147.00
Professional Services/Studies/Surveys	\$9,468.00	\$10,020.00	\$11,700.00	\$14,300.00	\$14,500.00
Communication Services	\$18,634.00	\$18,081.00	\$18,650.00	\$17,867.00	\$18,972.00
Electricity	\$14,944.00	\$12,894.00	\$15,950.00	\$14,000.00	\$15,400.00
Water & Sewer	\$11,656.00	\$13,017.00	\$13,500.00	\$13,200.00	\$14,300.00
Building Maintenance	\$6,362.00	\$35,722.00	\$8,300.00	\$8,300.00	\$8,300.00
Equipment Maintenance	\$35,498.00	\$11,424.00	\$10,275.00	\$14,827.00	\$15,900.00
Miscellaneous Maintenance	\$4,844.00	\$3,284.00	\$3,000.00	\$2,500.00	\$3,000.00
Repair & Maintenance-VEHICLE	\$29,778.00	\$34,107.00	\$32,250.00	\$32,250.00	\$29,025.00



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Uniforms	\$1,030.00	\$665.00	\$2,000.00	\$1,500.00	\$2,000.00
Gasoline	\$8,109.00	\$7,843.00	\$10,500.00	\$10,500.00	\$10,500.00
Miscellaneous Operating Supplies	\$8,136.00	\$6,513.00	\$8,500.00	\$6,500.00	\$7,250.00
Training & Education	\$210.00	-	\$1,000.00	\$1,000.00	\$1,000.00
CAPITAL OUTLAY	\$17,708.00	\$291,780.00	\$495,007.00	\$59,163.00	\$73,388.00
Machinery & Equipment	\$17,708.00	\$291,780.00	\$495,007.00	\$59,163.00	\$73,388.00
NON-OPERATING EXPENSES	\$306,219.00	\$276,091.00	\$650,857.00	\$300,857.00	\$658,767.00
Contingency/Reserve	-	-	\$350,000.00	-	\$350,000.00
Transfer to Volunteer Fire Fund	\$306,219.00	\$276,091.00	\$300,857.00	\$300,857.00	\$308,767.00
Total Expenditures	\$472,596.00	\$721,441.00	\$1,281,489.00	\$496,764.00	\$872,302.00

Parks, Recreation & Forestry

Services, Functions, and Activities:

The Department of Parks, Recreation, and Open Space (PROS) is responsible for administration, supervision and coordination of services related to parks, events, recreation, community service, public works, facility management and operations, rentals, rights of way, forestry, support for agricultural properties, and grounds maintenance.

Key activities include contract management; planning, development/improvement, and maintenance of public property; management and maintenance of urban forest canopy; special event and regular program planning; grants administration and fulfillment of park-related commitments; community service administration; risk management for parks and rights of way; assisting agricultural property owners to connect with programs, services and support. Customer Service also falls within the scope of this function.

The PROS department shares responsibility with the Public Works: Engineering & Community Services divisions, Executive and Non-Departmental Departments for services affecting public property. Due to the Town's permit fee schedule, this department is also called upon to occasionally administer non-cost recoverable tree removal permits and inspections.

The Department administers funding from General Operating, Transportation and Capital Improvement Fund accounts while also providing services to Council, Staff, residents, and the public.

FY 2025/2026 Accomplishments (*Strategic Plan Initiatives):

Generally, all PROS accomplishments are in the categories of Strategic Plan Priority D: Improved Infrastructure through improved land and water resource management and E Promoting a sense of place and cultivating a vibrant community through recreational and educational events and programs.

- **Country Estates Park:** Completed significant reduction in invasive exotic plant species. (*Strategic plan Priority D).
- Continued with increased annual playground surface material replenishment. The amenities have significantly improved from past years. (*Strategic plan Priority D).
- Provided improved accessibility for the playground with the addition of accessible signage. (*Strategic plan Priority D).
- **Calusa Corners Park:**
 - Continued with increased annual playground surface material replenishment. The amenities have significantly improved from past years. (*Strategic plan Priority D).
- **Rolling Oaks Park:** Completed procurement of improvements to exterior lighting at the site, provided for improved acoustics within the facility (*Strategic plan Priority D, *Strategic plan Priority E).

- **Southwest Meadows Preserve and Sanctuary:** Coordinated as part of a development team to plan ARPA funded improvements to support grant commitments. Secured funding from the Parks Foundation for aesthetic improvements at the new pavilion. (*Strategic plan Priority E)
- Coordinated with team to plan grant application to fund site improvements supporting existing grant commitments. Sought to secure funding from the America 250 and Loew's programs for a flagpole monument at the site of the new pavilion. (*Strategic plan Priority E)
- **Frontier Trails Park:** Coordinated as part of a team to review and provide guidance on adherence to grant commitments for Public Private Partnership at this property (*Strategic plan Priority E)
- **Equestrian Park** Budgeted for and completed upgrades to playground amenities, managing a four-year program to refurbish the existing amenities at a significantly lower price than would be required for replacement. (*Strategic plan Priority D)
- Fulfilled requirements to complete the renewal of Community Wildlife Habitat and Mayor's Monarch Pledge Certifications. These projects require ongoing coordination with volunteers, residents, and other agencies, providing community outreach, promoting the Town's Environmental Programs and services, and fulfilling aspects of the Town's Comprehensive Plan. (*Strategic plan Priority D)
- Partnered with outside agencies and other industry professionals on tree giveaways, wildlife species counting and reporting, mentorship for habitat creation, maintenance, and documentation, promoting the Town's programs, services, and active involvement with initiatives such as Broward County Water Matters Day, National Wildlife Federations' Certified Wildlife Habitat program and Mayors Monarch Pledge, North American Butterfly Association Broward Chapter's quarterly butterfly counts, maintained an ongoing relationship with the Broward Beekeepers Association in furtherance of public outreach regarding the importance of supporting pollinators. (*Strategic plan Priority D and E)
- Secured the Town's 2025 Annual Tree City USA and 2025 Tree City USA Growth awards providing environmental stewardship in the Town, supporting goals in the Town's Strategic Plan to improve land and water resources management (*Strategic plan Priority D). This item requires advance planning and budgeting.
- Provided instruction on Green Industries Best Management Practices to industry professionals in partnership with the State of Florida, University of Florida, and County Extension Education Division to promote the Town's programs and services, with excellent feedback and testing scores. (*Strategic plan Priority E)
- Provided instruction on Nonpoint Source Pollution to candidates for Broward County Habitat Stewardship program in partnership with NatureScape Broward to promote the Town's programs and services, with excellent feedback. (*Strategic plan Priority E)
- Managed the improvement of facilities for the Southwest Ranches Farmer's Market to include dedicated storage space to support the market. (*Strategic plan Priority E).
- Completed the procurement of budgeted tools and equipment for increased levels of service for parks and public properties including: utility vehicle, arena drag, and pressure cleaning equipment. (*Strategic plan Priority D)



- Instituted a Smoke Free Parks Ordinance to preserve the health, safety and general welfare of residents and visitors, and the environment. (*Strategic plan Priority C).
- Continued the Town's youth sports programming for soccer and flag football via procurement and management of contract services. (*Strategic plan Priority E)
- Continued the new programming for the annual Mayors' Chess Challenge. (*Strategic plan Priority E).
- Participated in the Ranchers Academy twice. This pilot program is designed to create awareness for residents and potential residents about the Town. Created the presentation representing the Parks, Recreation and Open Space Department. (*Strategic plan Priority E).
- Coordinated and facilitated events with Southwest Ranches Parks Foundation, ROCA, SEAB and Clerks Department for Sikh Youth Association and staff for Chili Festival, Carnival/Country Fair, Bingo at the Barn, Barn Dances, Unity in Diversity 5K Walk/Run, Fun Horse Show, Food Truck, Pumpkin Patch, Veterans Social Café/Memorial Day and other Holiday events. (*Strategic plan Priority E)
- Expanded department staffing to include an Agricultural Liaison for improved land and water resources management and sense of community. (*Strategic plan Priority E)

FY 2026/2027 Issues:

- Securing sufficient revenue to continue development and maintenance of park properties in accordance with acquisition grant requirements.
- Maximize the department's efficiency and ability to serve multiple purposes.
- Managing the public's demand for Zero Waste programs.
- Managing and directing the Agricultural Liaison position to effect actual support for agriculture in Southwest Ranches.
- Managing demand and utilization of park facilities.
- Furthering the Town's recreational and educational programs.
- Providing improved management and maintenance of public lands.

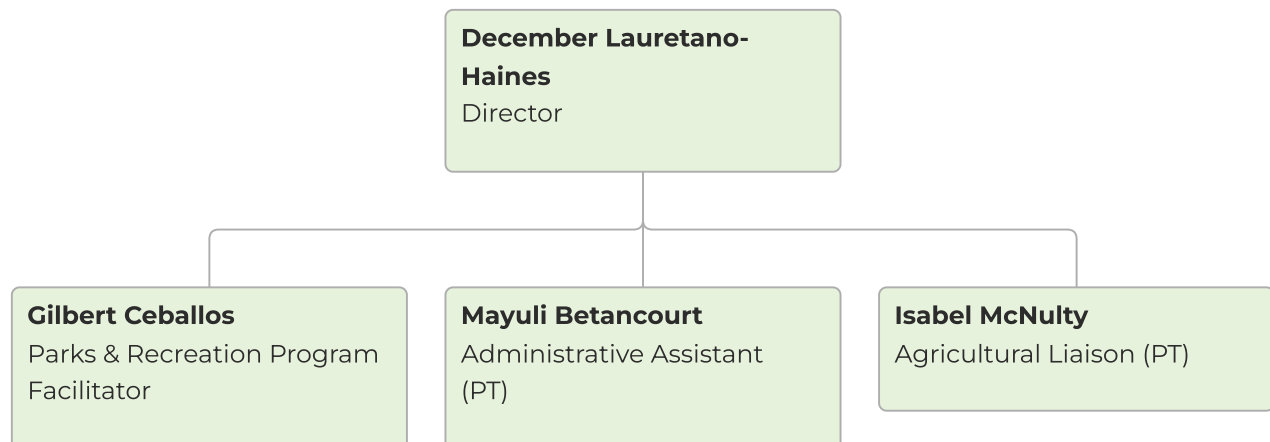
FY 2026/2027 Performance Objectives:

- Continue implementation of funded segments of the capital program.
- Complete funded improvements at Southwest Meadows Sanctuary
- Identify and obtain funding for existing unfunded capital improvements at:
 - a. Southwest Meadows Sanctuary
 - b. Frontier Trails Park
 - c. Calusa Corners Park
 - d. Country Estates Park

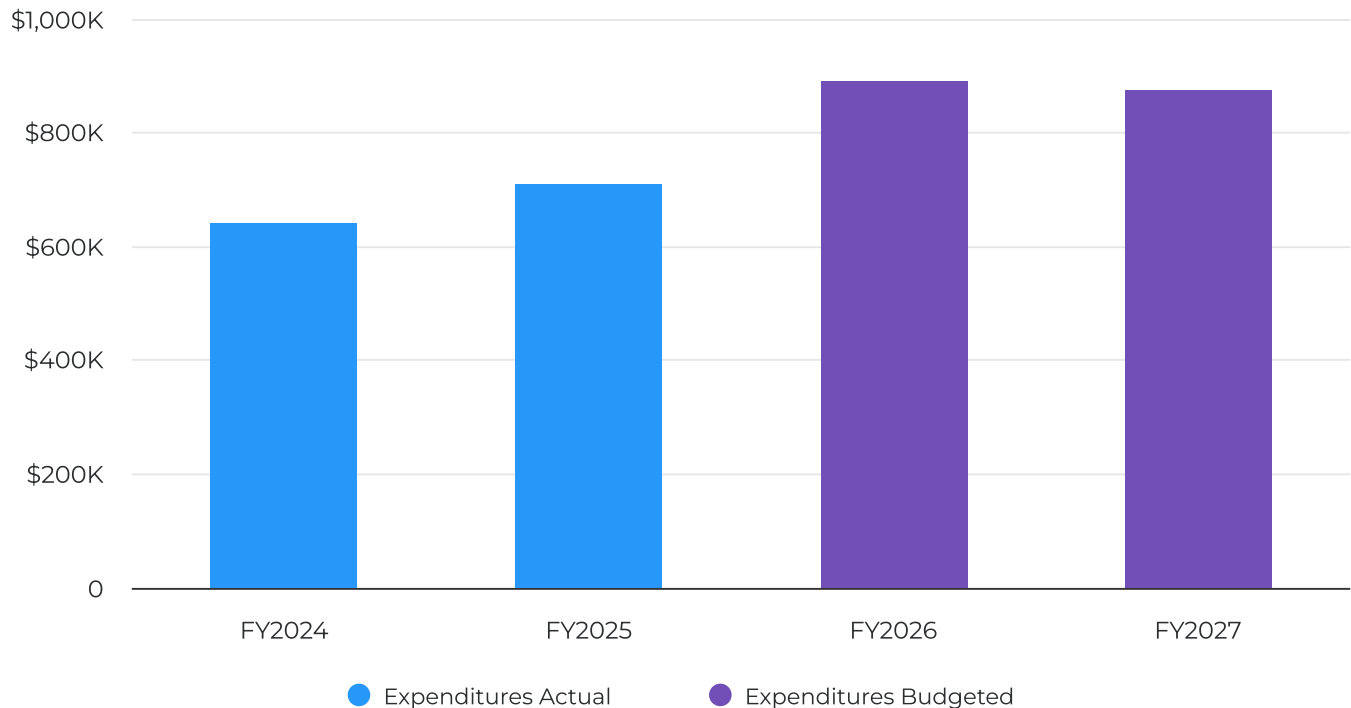
- Facilitate and comply with specified departmental performance measures of the Town's Strategic Plan.

Personnel Complement				Adopted FY2026			Proposed FY2027		
Position Title	Full Time	Parti-Time	Temp	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp
Parks, Recreation & Forestry Director	1			1			1		
Program Facilitator	1			1			1		
Administrative Assistant		1			1			1	
Agricultural Liaison		1			1			1	
Total	2	2		2	2		2	2	

Parks, Recreation & Forestry Org Chart



Historical Expenditures Across Department



For FY2026, the Parks, Recreation & Forestry department has budgeted expenditures totaling \$891,280. This amount sets the baseline for the subsequent year's budget comparison.

In FY2027, the budgeted expenditures decreased by 2% to \$873,477 compared to FY2026. This reduction reflects a slight decline in the overall budget for the department from the previous year.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$124,722	\$170,451	\$182,097	\$182,967	\$199,687
PT Salaries-No Benefits	\$18,960	\$17,752	\$45,890	\$44,408	\$45,889
Payroll Tax Expense	\$10,087	\$13,490	\$17,441	\$17,394	\$18,787
Retirement Contribution	\$11,900	\$16,712	\$17,820	\$17,967	\$19,579
Life & Health Insurance	\$23,950	\$22,587	\$21,592	\$18,042	\$15,018
Workers Compensation	\$3,517	\$4,002	\$6,585	\$6,617	\$7,221
Total PERSONNEL EXPENSES	\$193,136	\$244,994	\$291,425	\$287,395	\$306,181
OPERATING EXPENSES					



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Mileage Reimbursement	-	-	-	\$600	\$1,200
Communication Services	\$3,572	\$3,572	\$3,738	\$4,322	\$5,533
Electricity	\$7,190	\$8,286	\$10,070	\$8,286	\$8,600
Water & Sewer	\$25,322	\$22,367	\$31,679	\$26,567	\$31,000
Maintenance Service/Repair Contracts	\$6,200	\$4,718	\$22,500	\$7,500	\$7,500
Building Maintenance	\$7,844	\$17,185	\$20,925	\$15,500	\$20,925
Equipment Maintenance	\$13,446	\$15,111	\$16,900	\$15,000	\$16,900
Grounds Maintenance	\$270,207	\$290,391	\$314,385	\$311,789	\$345,427
Tree Maintenance/Preservation	\$35,835	\$52,795	\$54,500	\$54,500	\$55,500
Lake Maintenance	\$22,669	\$23,342	\$28,789	\$25,860	\$31,092
Miscellaneous Maintenance	\$3,171	\$1,801	\$2,250	\$2,250	-
Promotional Activities/Town Events	\$34,336	\$19,242	\$28,669	\$25,800	\$28,669
Miscellaneous Operating Supplies	\$3,321	\$3,676	\$3,750	\$3,750	\$4,250
Subscriptions & Memberships	\$815	\$993	\$1,500	\$1,100	\$1,500
Training & Education	\$1,194	\$1,249	\$4,500	\$2,000	\$4,500
Conferences & Seminars	\$2,025	\$615	\$2,200	\$2,200	\$2,200
Total OPERATING EXPENSES	\$437,147	\$465,343	\$546,355	\$507,024	\$564,796
CAPITAL OUTLAY					
Machinery & Equipment	\$9,791	-	\$51,000	\$50,087	-
Total CAPITAL OUTLAY	\$9,791	-	\$51,000	\$50,087	-
NON-OPERATING EXPENSES					
Contingency/Reserve	-	-	\$2,500	\$2,500	\$2,500
Total NON-OPERATING EXPENSES	-	-	\$2,500	\$2,500	\$2,500
Total Expenditures	\$640,074	\$710,337	\$891,280	\$847,006	\$873,477



Non-Departmental

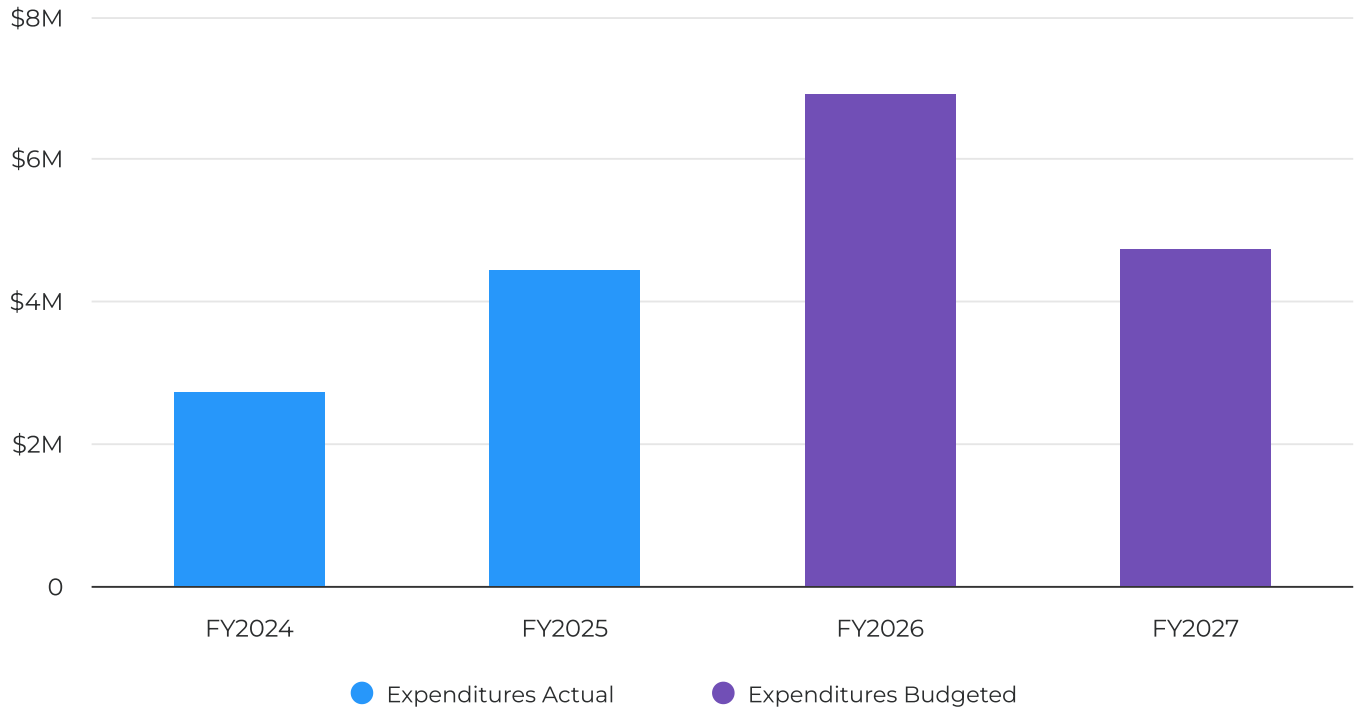
Services, Functions, and Activities:

The Non-Departmental allocation center is an allocation center for general fund expenditures (primarily operating, capital or other) which are not otherwise classified or identifiable. It includes any inter/intra fund transfers as expenditures from the general fund. This includes transfers to the Capital Projects, Debt Service and Transportation funds. General contingencies and additions/provisions to General Fund balance dollars are allocated here as well.

This allocation center may include other centralized costs which are not easily distributed across departments. Examples include information technology, various Town property maintenance accounts, property and liability insurance, utilities, preventive maintenance supplies, postage, and office supplies.

There are no personnel associated with this allocation center.

Historical Expenditures Across Department



For FY2026, the Non-Departmental expenditures are budgeted at \$6.9 million. This represents the planned spending for that year, with no actuals available yet for comparison.

In FY2027, the budgeted expenditures decreased to \$4.7 million, marking a significant reduction of 31.78% from the FY2026 budget. This notable decline highlights a major change in the Non-Departmental expenditure planning between these two years.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Other Contractual Services	\$16,913	\$39,921	\$43,672	\$47,850	\$52,100
Communication Services	\$18,002	\$18,024	\$13,000	\$18,400	\$19,800
Postage	\$8,783	\$8,586	\$10,000	\$10,000	\$11,000
Electricity	\$23,769	\$17,669	\$24,380	\$21,300	\$23,430
Water & Sewer	\$11,066	\$11,623	\$11,500	\$11,500	\$12,650
Building Rental/Lease	\$5,840	\$6,908	\$88,900	\$35,715	\$8,268
Equipment Leasing	\$13,340	\$10,156	\$12,400	\$12,400	\$12,400
Property & Liability Insurance	\$230,734	\$240,231	\$264,343	\$240,111	\$276,128
Maintenance Service/Repair Contracts	\$17,119	\$23,252	\$28,018	\$28,018	\$29,840



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Building Maintenance	\$32,943	\$13,825	\$15,000	\$14,500	\$16,500
Equipment Maintenance	\$24,144	\$30,347	\$30,600	\$29,100	\$29,700
Miscellaneous Maintenance	\$15,247	\$2,515	\$40,000	\$5,000	\$45,000
Repair & Maintenance-VEHICLE	\$1,578	\$1,700	\$2,000	\$1,600	\$2,000
Software Maintenance	\$59,778	\$63,179	\$83,100	\$58,293	\$75,693
Other Current Charges	\$499	\$799	\$1,000	\$250	\$1,000
Office Supplies	\$19,106	\$24,262	\$21,000	\$22,500	\$23,500
Gasoline	\$3,191	\$4,108	\$4,500	\$3,500	\$4,000
Total OPERATING EXPENSES	\$502,052	\$517,105	\$693,413	\$560,037	\$643,009
CAPITAL OUTLAY					
Machinery & Equipment	\$140,095	\$65,577	\$95,500	\$130,764	\$181,000
Total CAPITAL OUTLAY	\$140,095	\$65,577	\$95,500	\$130,764	\$181,000
NON-OPERATING EXPENSES					
Contingency/Reserve	-	-	\$168,700	-	\$330,082
Transfer to Transportation Fund	\$1,245,162	\$2,560,854	\$4,315,702	\$4,315,702	\$2,853,427
Transfer to Debt Service Fund	\$825,989	\$819,897	\$816,612	\$816,612	\$578,438
Transfer to Capital Projects Fund	-	\$212,750	\$587,690	\$587,690	\$139,961
Transfer to Solid Waste Fund	-	\$263,156	\$250,000	\$250,000	-
Total NON-OPERATING EXPENSES	\$2,071,151	\$3,856,657	\$6,138,704	\$5,970,004	\$3,901,908
Total Expenditures	\$2,713,298	\$4,439,339	\$6,927,617	\$6,660,805	\$4,725,917



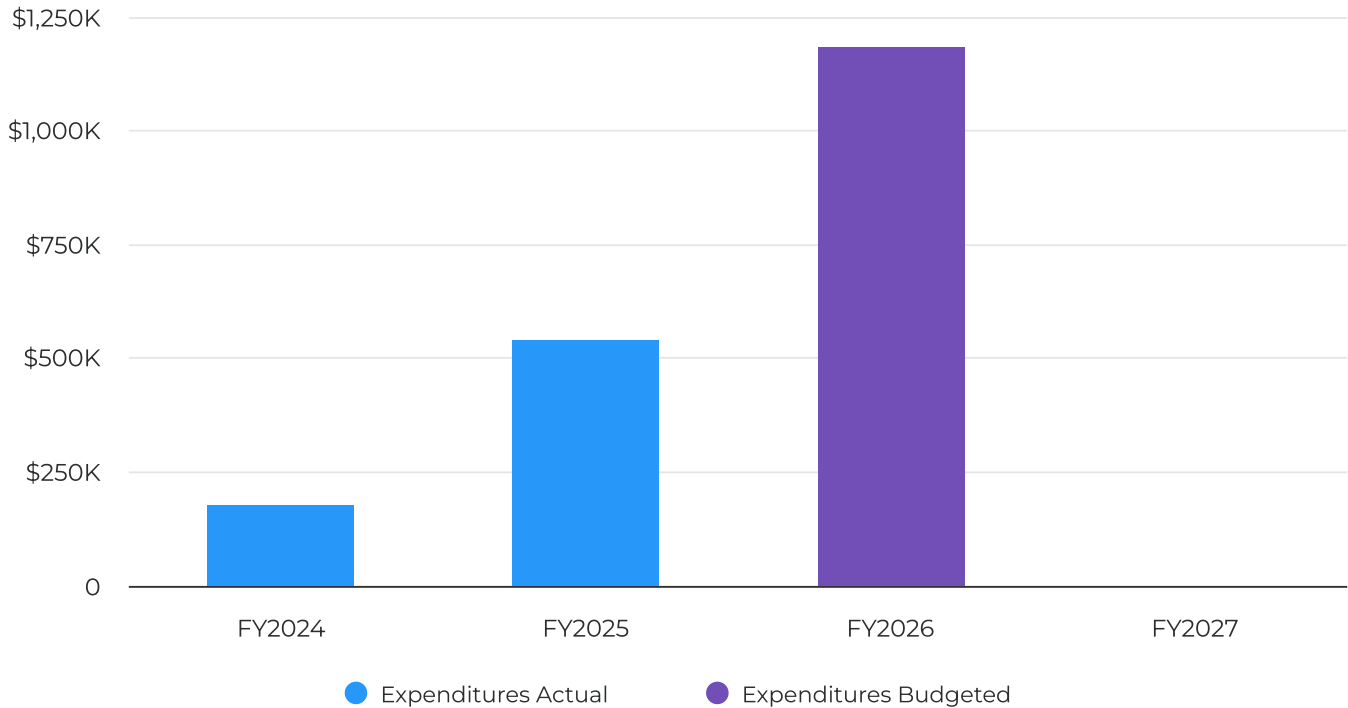
American Recovery Plan - ARPA

Services, Functions, and Activities:

The American Rescue Plan Act (ARPA) was established in 2021 to provide relief funds to state, local, and tribal governments which have been negatively impacted by the Coronavirus pandemic. There are rules and provisions regarding how governments can use these funds to build back a bigger and stronger economy. From the funds allocated to the Town of Southwest Ranches from ARPA, the Town Council has directed town staff to begin projects that are within the guidelines of APRA to commence in FY 2023. Thus, beginning in FY2023, a new department (ARPA) was formed to outline these projects. All projects have been allocated and are expected to be completed in FY2026.

There are no personnel associated with this allocation center.

Historical Expenditures Across Department



Expenditures by Expense Object

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
OPERATING EXPENSES					
Professional Services/Studies/ Surveys	\$494	-	-	-	-
Total OPERATING EXPENSES	\$494	-	-	-	-
CAPITAL OUTLAY					
Infrastructure-General	-	\$1,803	-	-	-
Land	\$44,050	-	-	-	-
Infrastructure-Drainage	\$17,167	\$455,854	-	-	-
Infrastructure-Southwest Meadows	\$116,164	\$84,499	\$1,183,374	\$1,183,374	-
Total CAPITAL OUTLAY	\$177,381	\$542,156	\$1,183,374	\$1,183,374	-
Total Expenditures	\$177,875	\$542,156	\$1,183,374	\$1,183,374	-

All ARPA related projects are projected to be completed in FY2026, thus none in FY2027.



Capital Projects Fund Summary

The Capital Projects Fund is a type of General Governmental Fund. As such, it provides for projects which are not assignable to specific enterprises or restricted revenue functions. To be a qualified project for this fund, the anticipated value of the asset created generally must have an estimated value of at least \$25,000. An asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital project items generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from debt service proceeds, grants, contributions and donations, interest earnings or other permissible fund transfers.

Expenditures for this fund are not generally restricted, just assigned. Provided that the project adopted meets the above qualifications, and appropriations are approved by the Town Council, the adopted project qualifies for funding from this fund.

The Capital Projects Fund is closely related to, but not synonymous with, the 5-Year Capital Improvement Plan. The 5-Year Capital Improvement Plan anticipates all the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and outlining project schedules and prioritization in planning the timing of projects. Wherever possible, the projects included in the 5-Year Capital Improvement Plan have identified funding sources for each year of appropriation.

Capital Projects Fund Summary Fiscal Year 2027

FY 2026 Estimated

Estimated Capital Projects Revenues	589,311
Estimated Expenditures & Encumbrances	<u>(517,690)</u>
Estimated FY 2026 Year End Difference	<u><u>71,621</u></u>

FY 2027 Projected Assigned/Committed/Restricted Fund Balance

Audited Assigned/Committed/Restricted Fd Bal 9/30/2025	181,936
Estimated FY 2026 Year End Difference	71,621
Appropriated Fund Balance FY 2026	-
Projected Assigned/Committed/Restricted Fd Bal 9/30/2026	<u>253,557</u>
Appropriated Fund Balance FY 2026	-
Projected Assigned/Committed/Restricted Fd Bal 9/30/2027	<u><u>253,557</u></u>

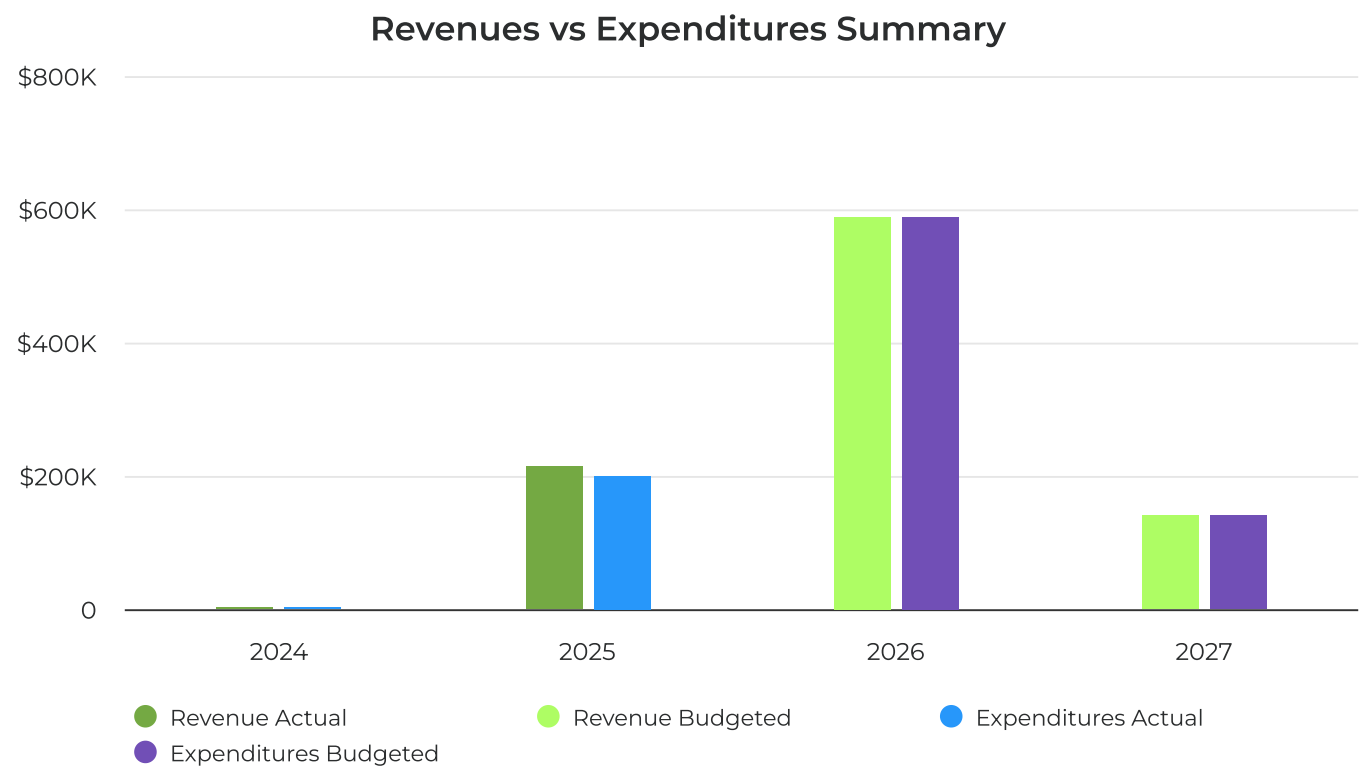
FY 2027 Budget Summary

Proposed Revenues

Interest Earnings	1,348
Transfer from General Fund	<u>139,961</u>
Total Revenues	<u>141,309</u>

Proposed Expenditures

Capital Outlay	<u>141,309</u>
Total Expenditures	<u>141,309</u>



In the Capital Projects Fund Summary for 2027, both budgeted expenditures and budgeted revenues are set at \$141,309. This represents a significant decrease of 75.96% compared to the 2026 budgeted amounts, which were \$587,690 for both expenditures and revenues. There are no actual revenue or expenditure figures reported for either year. The substantial reduction in both budgeted revenues and expenditures highlights a major shift in the fund's financial planning for 2027 relative to the previous year.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Miscellaneous Revenues	\$1,500	\$214,340	\$587,690	\$589,311	\$141,309
Total Revenues	\$1,500	\$214,340	\$587,690	\$589,311	\$141,309
Expenditures					
CAPITAL OUTLAY	\$3,931	\$199,223	\$587,690	\$517,690	\$141,309
Total Expenditures	\$3,931	\$199,223	\$587,690	\$517,690	\$141,309
Total Revenues Less Expenditures	-\$2,431	\$15,117	-	\$71,621	-



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Miscellaneous Revenues					
Interest-Equity in Pooled Cash	\$1,500	\$1,590	-	\$1,621	\$1,348
Transfer from General Fund	-	\$212,750	\$587,690	\$587,690	\$139,961
Total Miscellaneous Revenues	\$1,500	\$214,340	\$587,690	\$589,311	\$141,309
Total Revenues	\$1,500	\$214,340	\$587,690	\$589,311	\$141,309

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Capital Projects Fund					
Buildings-Town Hall/Public Safety	\$1,131	\$3,117	\$300,000	\$230,000	-
Infrastructure - General	-	\$138,122	\$151,440	\$151,440	-
Infrastructure-Southwest Meadows	\$2,800	-	\$20,000	\$20,000	\$85,059
Infrastructure-Calusa Corners	-	-	\$20,000	\$20,000	-
Infrastructure-Sunshine Ranches Equestrian Park	-	\$57,984	\$56,250	\$56,250	\$56,250
Infrastructure-Trailside/Founders Park	-	-	\$20,000	\$20,000	-
Infrastructure-Frontier Trails Park	-	-	\$20,000	\$20,000	-
Total Capital Projects Fund	\$3,931	\$199,223	\$587,690	\$517,690	\$141,309
Total Expenditures	\$3,931	\$199,223	\$587,690	\$517,690	\$141,309



Debt Service Fund Summary

Services, Functions, and Activities:

This fund is used for the purpose of budgeting debt on projects of a general governmental nature, which include Capital Projects and Transportation Fund improvements. Additionally, this fund is used to budget a line of credit debt incurred due to the Town's declared emergencies or disasters, including acting as a pass-through entity to the Solid Waste enterprise fund for allocable budgeted interest and/or principal received directly from the General Fund, when applicable. More particularly, this fund has been created to support accounting for debt service payments resulting from full faith and credit borrowing pursuant to an annual pledge to the budget and appropriate funding for payment and retirement of forthcoming principal and interest. The Town has no general obligation debt, which would require approval via a Townwide voter referendum. Existing Debt consists of Loans, Notes Payable and an available Emergency Line of Credit of which no funds are currently outstanding.

Debt Service Fund Summary Fiscal Year 2027

FY 2026 Estimated

Estimated Debt Service Revenue	839,287
Estimated Expenditures & Encumbrances	(839,585)
Estimated FY 2026 Year End Difference	(298)

FY 2027 Projected Assigned Fund Balance

Audited Assigned Fund Balance 9/30/2025	39,980
Estimated FY 2026 Year End Difference	(298)
Appropriated Assigned Fund Balance for FY 2026	-
Projected Assigned Fund Balance 9/30/2027	39,682
Appropriated Assigned Fund Balance for FY 2027	-
Projected Assigned Fund Balance 9/30/2027	39,682

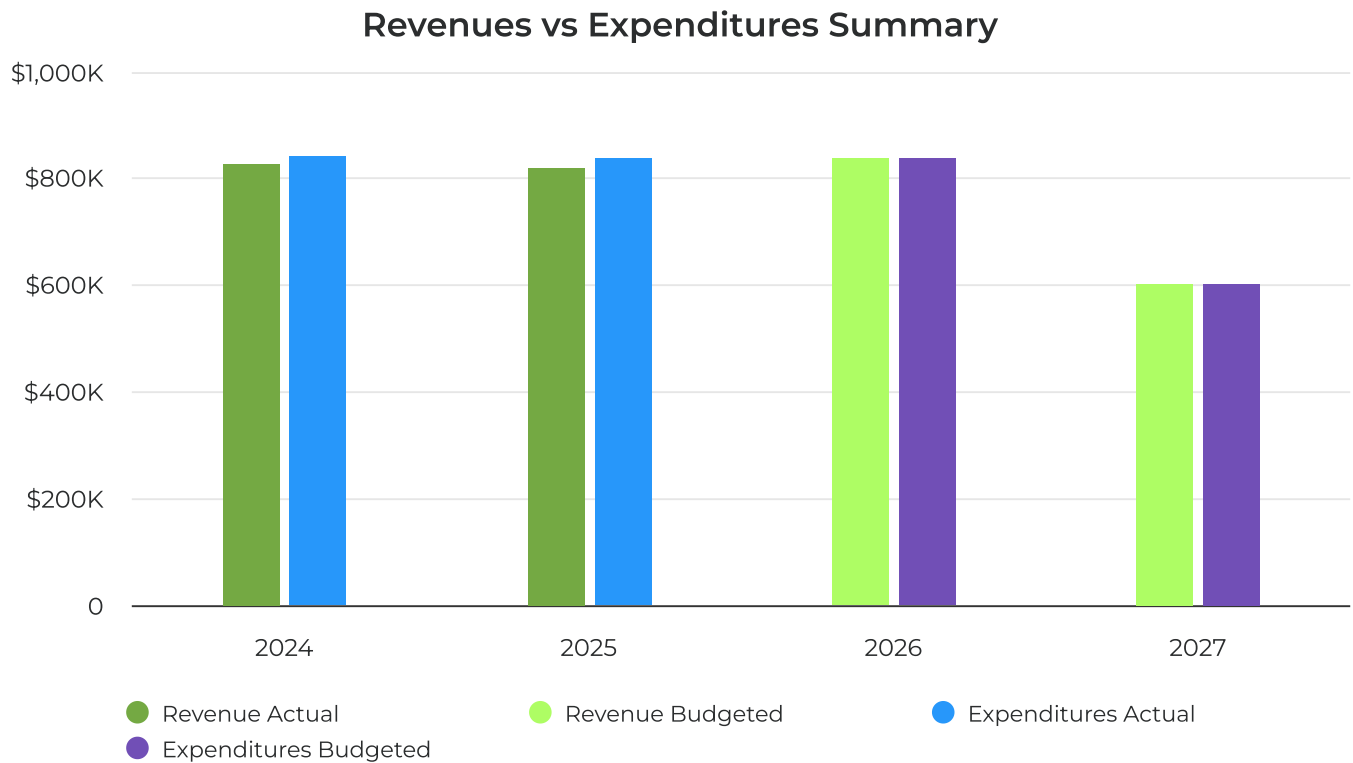
FY 2027 Budget Summary

Proposed Revenues

Transfer from General Fund	578,438
Interest Earnings	24,631
Appropriated Assigned Fund Balance	-
Total Revenues	603,069

Proposed Expenditures

Debt Service	603,069
Non-Operating Expenses	-
Total Expenditures	603,069



In the Debt Service Fund Summary for 2027, both budgeted expenditures and budgeted revenues are set at \$603,069. This represents a decrease of 28.15% from the previous year's budgeted amounts of \$839,287 for both categories. The budgeted revenues and expenditures remain balanced in 2027, mirroring the previous year's alignment but at a reduced level. There are no actual revenue or expenditure figures available for comparison in either year.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Miscellaneous Revenues	\$826,416	\$820,274	\$839,287	\$839,287	\$603,069
Total Revenues	\$826,416	\$820,274	\$839,287	\$839,287	\$603,069
Expenditures					
DEBT SERVICE	\$841,417	\$839,665	\$839,287	\$839,585	\$603,069
Total Expenditures	\$841,417	\$839,665	\$839,287	\$839,585	\$603,069
Total Revenues Less Expenditures	-\$15,001	-\$19,391	-	-\$298	-

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Miscellaneous Revenues					
Interest-Equity in Pooled Cash	\$427	\$377	\$22,675	\$22,675	\$24,631
Transfer from General Fund	\$825,989	\$819,897	\$816,612	\$816,612	\$578,438
Total Miscellaneous Revenues	\$826,416	\$820,274	\$839,287	\$839,287	\$603,069
Total Revenues	\$826,416	\$820,274	\$839,287	\$839,287	\$603,069

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Debt Service Fund					
Principal	\$691,959	\$705,687	\$719,089	\$719,089	\$495,569
Interest	\$145,458	\$129,978	\$114,198	\$114,496	\$101,500
Other Debt Service Costs	\$4,000	\$4,000	\$6,000	\$6,000	\$6,000
Total Debt Service Fund	\$841,417	\$839,665	\$839,287	\$839,585	\$603,069
Total Expenditures	\$841,417	\$839,665	\$839,287	\$839,585	\$603,069



Transportation Fund Summary

Services, Functions, and Activities:

The Public Works Department oversees the planning, development, and implementation of the Town's Transportation Fund, including related public works operations and maintenance responsibilities. More specifically, this includes:

- Maintaining all streets and traffic control devices, including pavement markings and signage, guardrails, traffic-calming systems.
- Maintaining the tertiary stormwater drainage infrastructure system including roadside swales, interconnecting ditches, drainage pipes, stormwater structures and headwalls.
- Accomplishing construction of all annually funded capital improvements related to roadway drainage and resurfacing projects.
- Overseeing the development, implementation, and maintenance of roadway contracts, including all related records, construction specifications and ensuring contract performance remains in compliance with all jurisdictional federal, state, and local agency regulations and the Town's ordinances, rules, and administrative regulations.
- Assuring optimum contractual activity in the maintenance of all transportation facilities and infrastructure.
- Administering and coordinating compliance with the municipal separate storm sewer system (MS4) within the National Pollutant Discharge Elimination System (NPDES) program. Prepares and submits all required documentation for the NPDES annual report.
- Overseeing community participation in the Community Rating System (CRS) Program.
- Overseeing community participation in the National Flood Insurance Program (NFIP).
- Providing a professional liaison to the Drainage and Infrastructure Advisory Board.
- Maintain the Town's GIS database

The PROS Department administers portions of the Town's Transportation Fund related to management of all right-of-way and Griffin Road landscape maintenance and improvements.

FY 2025/2026 Accomplishments

- In accordance with Priority Area D "Improved Infrastructure" Goal 2d, Objectives 2 and 3 of the Town's Strategic Plan to improve water resource management, the department completed the following drainage improvements:
 - Completed construction of the Country Estates Drainage and Water Quality Improvement Project



- Completed permitting of the Southwest Meadows Sanctuary drainage connection and wetlands.
- Completed permitting, bidding, and construction of the Holatee Trail and Luray Road Drainage Project
- Completed surveying, design, permitting, and bidding and began construction of the SW 186th Way and SW 57th Drainage Project
- In accordance with Priority Area D “Improved Infrastructure,” staff managed approximately \$6 million in grant funding from various agencies.
- In accordance with Priority Area D “Improved Infrastructure”, Goal 3d of the Town’s Strategic Plan to improve road conditions management, the department completed the following:
 - Awarded \$405,990 Florida Department of Transportation Grant and an additional \$587,890 from the Broward County Surtax program for
 - Received \$485,358 Surtax Municipal Rehabilitation and Maintenance Project funding for TSDOR
 - Bid and began construction of a TSDOR project in Green Meadows
- In accordance with Priority Area D “Improved Infrastructure” Goal 2d, Objective 4 of the Town’s Strategic Plan to improve water resource management, the department completed the following:

Completed Community Rating System (CRS) Program recertification.

 - Prepared and submitted to the Florida Department of Environmental Protection (FDEP) the Town’s NPDES Annual Report.
 - Completed the five-year audit by the Florida Department of Environmental Protection (FDEP) for the Town’s NPDES Program.
 - Bid and awarded a continuing services contract for NPDES MS4 requirements.
 - Developed several public interfacing GIS maps that are now available on the Town’s website.
 - Implemented the annual stormwater facility maintenance program.
 - Developed a Town-wide vulnerability assessment with a \$200,000 FDEP Grant.
- In accordance with Priority Area D “Improved Infrastructure”, Goal 1d, Objective 4 of the Town’s Strategic Plan to continue to adequately maintain the Town’s properties/land, the PROS department completed the following:
 - Removal of approximately 6 acres of invasive exotics along 7 miles of Town-maintained portions of Griffin Road.
 - Provided Green Industries Best Management Practices instruction to approximately 100 people in support of the Town’s NPDES Annual Report
- In accordance with Priority A “Improved Infrastructure” Goal 2d, Objective 4 of the Town’s Strategic Plan to improve water resource management, the department coordinated with jurisdictional agencies such as Broward County, FDEP, SFWMD, Central Broward Water Control District and South Broward Drainage District.

FY 2025/2026 Issues:

- Insufficient drainage system data to satisfy the NPDES permit requirement and for tertiary drainage master planning.
- Improvement of infrastructure maintenance level of service at a sustainable cost without outside funding sources.
- Availability of funds for the Stormwater Master Plan project list.
- Lack of storage space to house all active engineering permit files.
- Availability of funds to address aging and damaged guardrail.
- Availability of funds for mapping and documentation preparation for improved CRS rating.
- Capped TSDOR funding is extending program duration significantly.
- Economic and schedule impacts due to workforce and material shortages.
- Availability of funding for roadway striping and markings.

FY 2026/2027 Performance Objectives:

- Evaluate the stormwater design requirements
- Utilize the monthly newsletter as an educational tool for drainage issues
- Further develop and expand the GIS database.
- Complete construction of all funded capital improvement projects within or under budget.
- Continue to provide liaison assistance to the Drainage and Infrastructure Advisory Board.
- Facilitate and comply with the specified departmental performance measures of the Town's Strategic Plan
- Development of a Right-Of-Way (ROW) Master Plan and policy mechanism to review existing and future ROW needs.

Personnel Complement		Adopted FY2026			Proposed FY2027		
	Position Title	Full Time	Part-Time	Temp	Full Time	Part-Time	Temp
	Public Works Director	0.5			0.5		
	Total	0.5			0.5		

Transportation Fund Summary Fiscal Year 2027

FY 2026 Estimated

Estimated Transportation Revenue	4,709,282
Estimated Expenditures & Encumbrances	(6,604,311)
Estimated FY 2026 Year End Difference	<u>(1,895,029)</u>

FY 2027 Projected Restricted/Committed Fund Balance

Audited Restricted/Committed Fund Balance 9/30/2025	2,806,621
Estimated FY 2026 Year End Difference	(1,895,029)
Appropriated Restricted/Committed Fund Balance FY 2026	<u>0</u>
Projected Restricted/Committed Fund Balance 9/30/2026	911,592
Appropriated Restricted/Committed Fund Balance FY 2027	<u>0</u>
Projected Restricted/Committed Fund Balance 9/30/2027	<u>911,592</u>

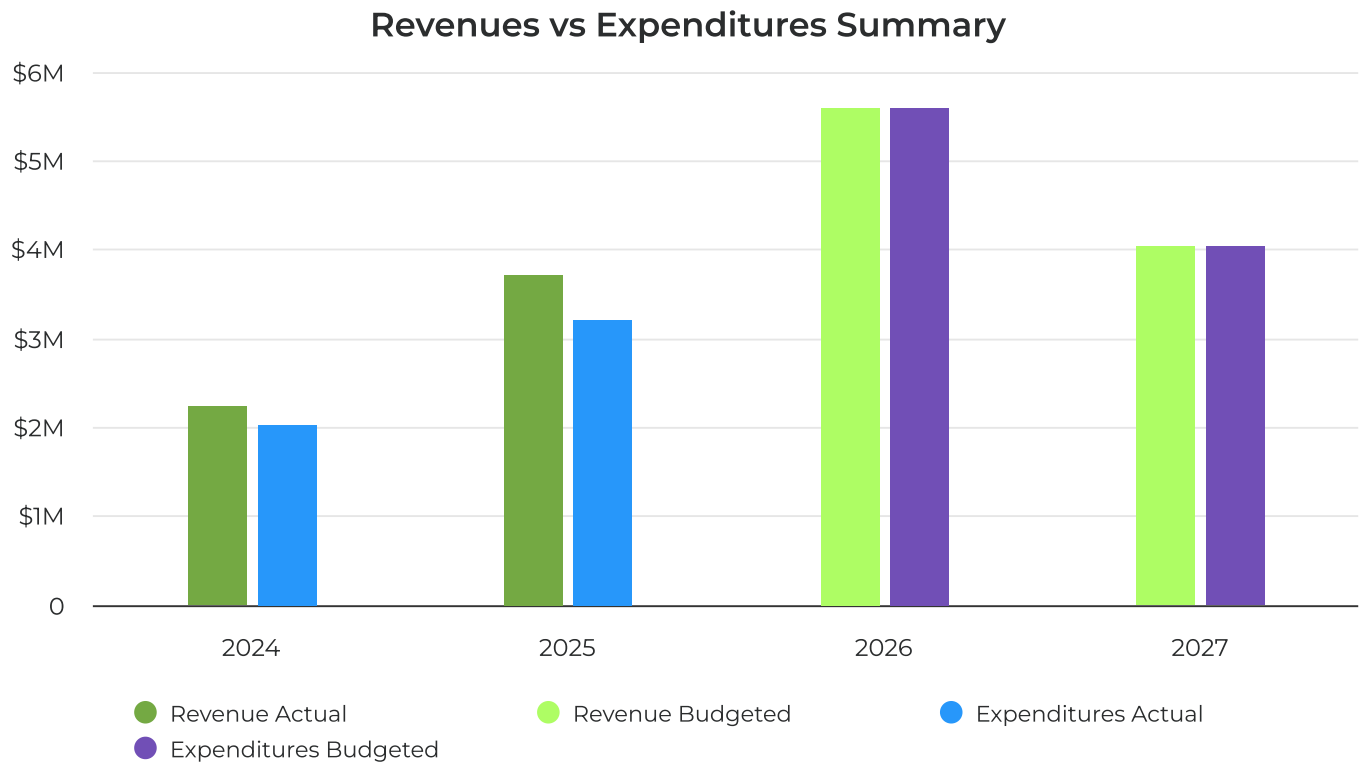
FY 2027 Budget Summary

Proposed Revenues

Intergovernmental Revenues	1,067,566
Interest Earnings	123,207
Transfer From General Fund	2,853,427
Appropriated Restricted/Committed Fund Balance	-
Total Revenues	<u>4,044,200</u>

Proposed Expenditures

Personnel Costs	136,763
Operating Items	765,484
Capital Outlay	<u>3,141,953</u>
Total Expenditures	<u>4,044,200</u>



In the Transportation Fund Summary for 2027, both budgeted expenditures and budgeted revenues are set at \$4 million each. This represents a decrease of 27.85% from the previous year's budgeted amounts of \$5.6 million for both expenditures and revenues. There are no actual revenue or expenditure figures reported for either year. The equal reduction in both budgeted revenues and expenditures indicates a balanced adjustment in the Transportation Fund's financial plan for 2027 compared to 2026.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Utility Fees	\$128,070	\$127,530	\$129,903	\$121,846	\$125,501
Miscellaneous Revenues	\$1,326,770	\$2,652,114	\$4,438,908	\$4,476,692	\$2,976,634
Intergovernmental - Federal/State/Other	\$791,775	\$947,467	\$1,036,671	\$110,744	\$942,065
Total Revenues	\$2,246,615	\$3,727,111	\$5,605,482	\$4,709,282	\$4,044,200
Expenditures					
PERSONNEL EXPENSES	\$110,085	\$115,589	\$127,926	\$127,216	\$136,763
OPERATING EXPENSES	\$450,206	\$687,262	\$933,727	\$827,099	\$765,484
CAPITAL OUTLAY	\$1,460,557	\$2,417,986	\$4,543,829	\$5,649,996	\$3,141,953
Total Expenditures	\$2,020,848	\$3,220,837	\$5,605,482	\$6,604,311	\$4,044,200
Total Revenues Less Expenditures	\$225,767	\$506,274	-	-\$1,895,029	-

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Utility Fees	\$128,070	\$127,530	\$129,903	\$121,846	\$125,501
First Local Option Fuel Tax(6 cent)	\$75,268	\$74,983	\$76,658	\$71,733	\$73,885
Second Local Option Fuel Tax(3 cent)	\$52,802	\$52,547	\$53,245	\$50,113	\$51,616
Miscellaneous Revenues	\$1,326,770	\$2,652,114	\$4,438,908	\$4,476,692	\$2,976,634
Interest-Equity in Pooled Cash	\$81,608	\$91,260	\$123,206	\$160,990	\$123,207
Transfer from General Fund	\$1,245,162	\$2,560,854	\$4,315,702	\$4,315,702	\$2,853,427
Intergovernmental - Federal/State/Other	\$791,775	\$947,467	\$1,036,671	\$110,744	\$942,065
State Grant - Other Transportation	\$760,254	\$916,293	\$1,005,990	\$81,715	\$912,165
State Rev Share-Proceed (SIs/8 cent motorTx)	\$31,521	\$31,174	\$30,681	\$29,029	\$29,900
Total Revenues	\$2,246,615	\$3,727,111	\$5,605,482	\$4,709,282	\$4,044,200



Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Transportation Fund	\$2,020,848.00	\$3,220,837.00	\$5,605,482.00	\$6,604,311.00	\$4,044,200.00
PERSONNEL EXPENSES					
Regular Salaries & Wages	\$92,228.00	\$96,819.00	\$105,653.00	\$105,653.00	\$113,949.00
Payroll Tax Expense	\$6,634.00	\$6,968.00	\$8,082.00	\$7,372.00	\$7,493.00
Retirement Contribution	\$9,062.00	\$9,486.00	\$10,370.00	\$10,370.00	\$11,200.00
Workers Compensation	\$2,161.00	\$2,316.00	\$3,821.00	\$3,821.00	\$4,121.00
Total PERSONNEL EXPENSES	\$110,085.00	\$115,589.00	\$127,926.00	\$127,216.00	\$136,763.00
OPERATING EXPENSES					
Professional Services/Studies/Surveys	\$33,393.00	\$155,969.00	\$272,125.00	\$172,125.00	\$175,500.00
Mileage Reimbursement	-	-	\$300.00	\$300.00	\$300.00
Maintenance Service/Repair Contracts	\$82,881.00	\$84,006.00	\$88,886.00	\$85,160.00	\$87,502.00
Stormwater Maintenance	\$8,740.00	-	\$15,000.00	\$15,000.00	\$15,000.00
Other Current Charges	\$2,697.00	\$7,003.00	\$4,500.00	\$3,500.00	\$4,500.00
Road Materials-General &/or Emergencies	\$123,756.00	\$220,428.00	\$350,000.00	\$350,000.00	\$275,000.00
Road Materials-Griffin Road Maintenance	\$159,706.00	\$164,181.00	\$169,416.00	\$167,514.00	\$174,182.00
Traffic Signs	\$39,033.00	\$55,675.00	\$33,500.00	\$33,500.00	\$33,500.00
Total OPERATING EXPENSES	\$450,206.00	\$687,262.00	\$933,727.00	\$827,099.00	\$765,484.00
CAPITAL OUTLAY					
Infrastructure-General	\$62,100.00	\$68,190.00	-	-	-
Infrastructure-Southwest Meadows	\$19,060.00	\$27,345.00	\$1,708,089.00	\$2,710,608.00	-
Infrastructure-Drainage	\$1,211,540.00	\$2,307,111.00	\$290,260.00	\$868,155.00	\$443,825.00



Transportation Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Infrastructure- Roadway Paving	\$166,347.00	\$15,340.00	\$1,504,160.00	\$1,504,160.00	\$1,090,000.00
Infrastructure- Roadway Paving-Surtax	-	-	\$500,000.00	\$485,358.00	\$500,000.00
Infrastructure- Entranceway Enhancement	\$1,510.00	-	-	-	-
Infrastructure- Roadway Improvements	-	-	\$541,320.00	\$81,715.00	\$1,108,128.00
Total CAPITAL OUTLAY	\$1,460,557.00	\$2,417,986.00	\$4,543,829.00	\$5,649,996.00	\$3,141,953.00
Total Expenditures	\$2,020,848.00	\$3,220,837.00	\$5,605,482.00	\$6,604,311.00	\$4,044,200.00



Volunteer Fire Fund

The Voluntary Fire Services Fund is considered a blended component unit of the Town. In accordance with generally accepted governmental standards and accounting principles, this fund is presented within the Town as a special revenue fund. It is an IRS 501(c)(4) non-profit corporation whose Board of Directors consists of the entire membership of the Town Council who preside over and transact business independently.

Presently, this fund comprises a team of approximately 35 independent, professional volunteer firefighters who primarily provide additional fire protection support to the entire Town and to lessen the burdens of government by protecting life and property against fire, disaster, natural catastrophe or other calamity in the Town of Southwest Ranches, Florida, and when, if requested, offer mutual aid and assistance to any surrounding municipality or other governmental entity.

Volunteer Fire Fund Summary Fiscal Year 2027

FY 2026 Estimated

Estimated Volunteer Fire Fund Revenues	310,857
Estimated Expenditures & Encumbrances	<u>(311,226)</u>
Estimated FY 2026 Excess of Revenue over Expenditures	<u><u>(369)</u></u>

FY 2027 Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2025	48,642
Estimated FY 2026 Excess of Revenue over Expenditures	(369)
Appropriated Restricted Fund Balance in FY 2026	<u>-</u>
Projected Restricted Fund Balance 9/30/2026	<u>48,273</u>
Appropriated Restricted Fund Balance in FY 2027	<u>-</u>
Projected Restricted Fund Balance 9/30/2027	<u><u>48,273</u></u>

FY 2027 Budget Summary

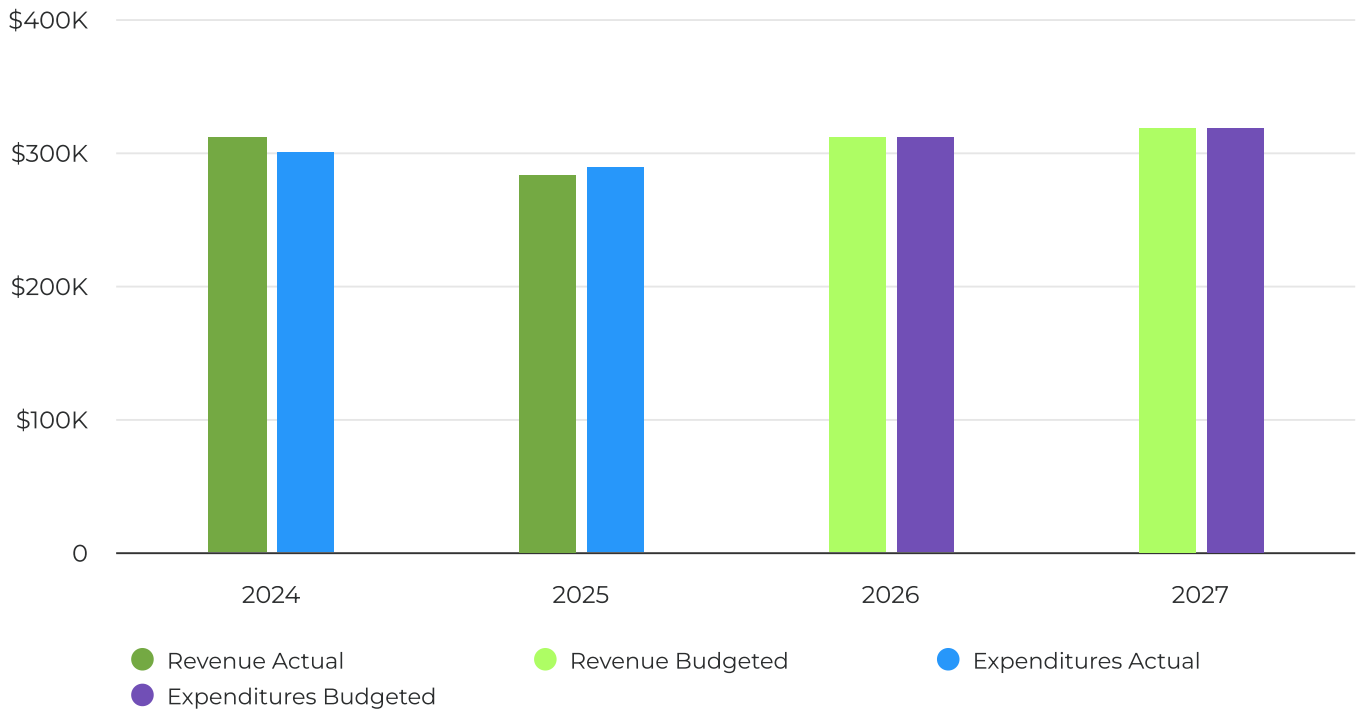
Proposed Revenues

Contributions/Private Sources	10,000
Transfer from General Fund	308,767
Appropriated Restricted Fund Balance	<u>-</u>
Total Revenues	<u>318,767</u>

Proposed Expenditures

Personnel Costs	295,275
Operating Items	<u>23,492</u>
Total Expenditures	<u>318,767</u>

Revenues vs Expenditures Summary



In the Volunteer Fire Fund for the 2027 budget year, both expenditures and revenues are budgeted at \$318,767. This represents a 2.54% increase from the 2026 budgeted amounts, which were \$310,857 for both expenditures and revenues. There were no actual revenues or expenditures recorded in 2026, so the 2027 budget figures are compared solely to the prior budgeted values.

The equal increase in both budgeted revenues and expenditures indicates a balanced approach for the 2027 budget, maintaining parity between expected income and planned spending with a modest growth of 2.54% over the previous year.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Miscellaneous Revenues	\$310,895	\$283,143	\$310,857	\$310,857	\$318,767
Total Revenues	\$310,895	\$283,143	\$310,857	\$310,857	\$318,767
Expenditures					
PERSONNEL EXPENSES	\$282,001	\$272,216	\$291,223	\$290,798	\$295,275
OPERATING EXPENSES	\$17,452	\$17,047	\$19,634	\$20,428	\$23,492
Total Expenditures	\$299,453	\$289,263	\$310,857	\$311,226	\$318,767
Total Revenues Less Expenditures	\$11,442	-\$6,120	-	-\$369	-

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Miscellaneous Revenues	\$310,895.00	\$283,143.00	\$310,857.00	\$310,857.00	\$318,767.00
Interest-Volunteer Fire Fund	\$245.00	\$267.00	-	-	-
Contrib/Donations from Private Sources	\$3,261.00	\$3,665.00	\$10,000.00	\$10,000.00	\$10,000.00
Other Miscellaneous Revenue	\$1,170.00	\$3,120.00	-	-	-
Transfer from General Fund	\$306,219.00	\$276,091.00	\$300,857.00	\$300,857.00	\$308,767.00
Total Revenues	\$310,895.00	\$283,143.00	\$310,857.00	\$310,857.00	\$318,767.00

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Volunteer Fire Fund	\$299,453	\$289,263	\$310,857	\$311,226	\$318,767
PT Salaries-No Benefits	\$226,514	\$225,935	\$229,225	\$229,225	\$229,225
Payroll Tax Expense	\$17,329	\$17,284	\$17,536	\$17,536	\$17,536
Workers Compensation	\$38,158	\$28,997	\$44,462	\$44,037	\$48,514
Property & Liability Insurance	\$17,391	\$16,986	\$19,534	\$20,428	\$23,492
Other Current Charges	\$61	\$61	\$100	-	-



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Total Expenditures	\$299,453	\$289,263	\$310,857	\$311,226	\$318,767

Solid Waste Fund Summary

The Solid Waste Fund is operated under exclusive contractual agreements for the Town under the primary oversight of the Public Works Department. A goal of the Town and contractor is to provide for the regular and courteous removal and disposal of solid waste, recycling and bulk trash materials consistent with balancing quality services at an affordable cost.

The Town's contract with Waste Management Waste began on October 1st, 2022. Management employs their own solid, recycling, and bulk waste collection crews who provide services consistent with its published collections schedule. Additional contractor solid waste and recycling collection responsibilities include the environmentally responsible delivery and disposal of waste materials. The approved contract also imposes sanctions, fines and penalty provisions if service delivery falls below Town expectations.

General Town administrative support services provide several services for this fund (such as: customer service, general management, public works, code compliance, finance & budget (for residential collection and accounts payable) and legal. The Solid Waste Fund offsets some of these costs with a service payment/transfer to the General Fund to reimburse (i.e., cost recovery) a portion of its overall personnel costs ("cost allocation").

The Town Council approved a contract with WM (formerly Waste Management) on July 28, 2022, for a solid waste, recyclables, bulk waste collection and disposal franchise agreement. The FY2026-2027 total proposed solid waste assessment expenses have been estimated at \$3,927,320. This amount represents an increase of \$513,039 when compared to last year's budgeted amount of \$3,414,281. It's important to note that last year's adopted budgeted amount was subsidized to the amount of \$250,000 to reduce the impact to the residents. Taking into consideration this subsidy and normalizing last year's adopted budgeted amount (\$3,664,281), the net year-over-year increase is \$263,039 or 7%, which aligns with the annual CPI rate adjustment (6% Cap) that is contemplated in the WM contract.

For FY2027, the Property Appraiser designated twenty-seven (27) 100% service-connected qualified disabled veterans, thus making them eligible to claim a 50% reduction. This year's budget includes ratification of an annual special 50% tax exemption for 100% service-connected disabled veterans, thus making them eligible to claim a 50% reduction. The total dollar impact on the Town's General Fund for the disabled veteran exemption is approximately \$19,824 (Solid Waste Res.: \$8,469; Bulk Waste Res.: \$11,355).

Further, it is important to note that residential rates are not impacted by emergency disaster recovery efforts. A Series 2023, \$20 million emergency line of credit debt service is available to draw upon in the event of a future disaster, if necessary.

Solid Waste Fund Summary Fiscal Year 2027

FY 2026 Estimated

Estimated Solid Waste Fund Service Revenue	3,798,558
Estimated Expenditures & Encumbrances	<u>(3,431,994)</u>
Estimated FY 2026 Excess of Revenue over Expenditures	<u><u>366,564</u></u>

FY 2027 Projected Unrestricted Net Position

Audited Unrestricted Net Position 9/30/2025	959,364
Estimated FY 2026 Excess of Revenue over Expenditures	366,564
Appropriated Unrestricted Net Position in FY 2026	<u>-</u>
Projected Unrestricted Net Position 9/30/2026	<u>1,325,928</u>
Appropriated Unrestricted Net Position in FY 2027	<u>-</u>
Projected Unrestricted Net Position 9/30/2027	<u><u>1,325,928</u></u>

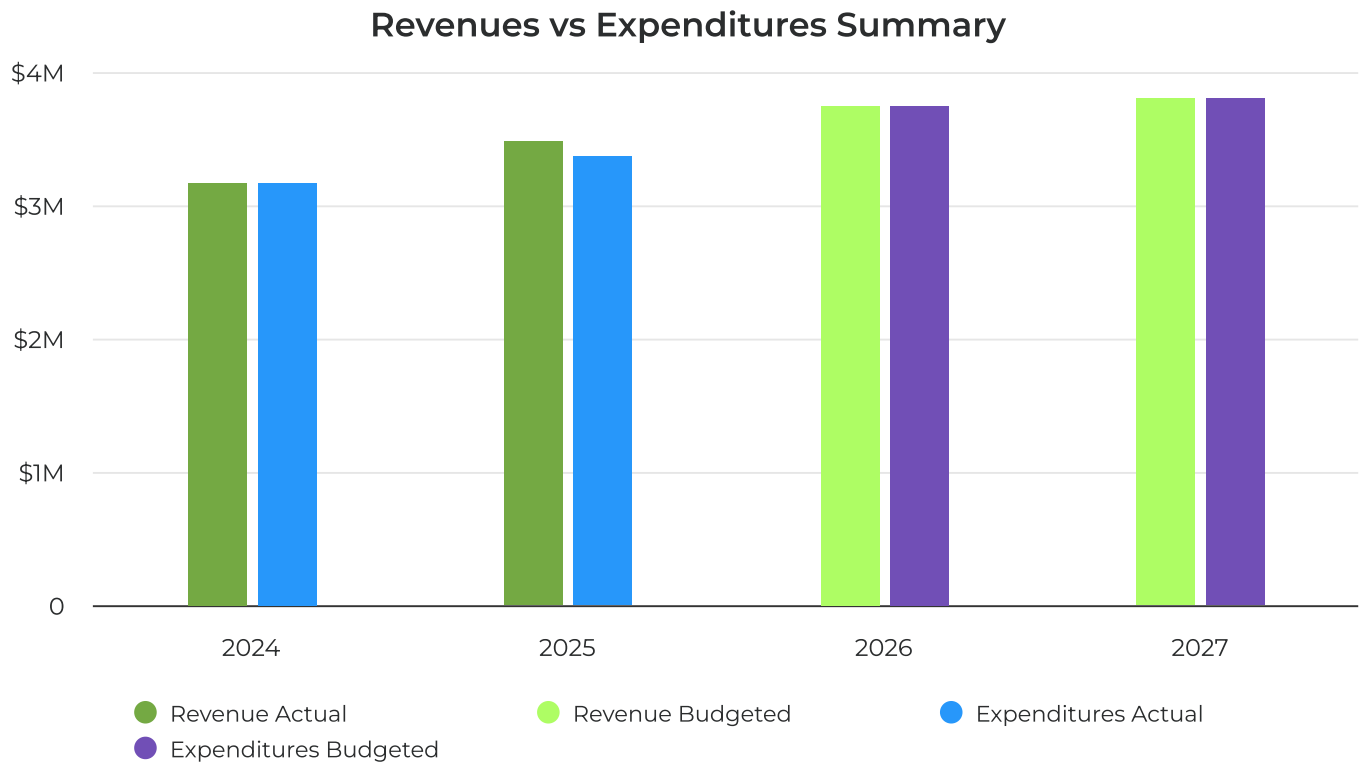
FY 2027 Budget Summary

Proposed Revenues

Service Revenues	3,711,289
Interest Earnings	87,197
Other Misc Revenue	8,550
Transfer From General Fund	<u>-</u>
Total Revenues	<u>3,807,036</u>

Proposed Expenditures

Operating Items	3,421,179
Non-Operating Costs	<u>385,857</u>
Total Expenditures	<u>3,807,036</u>



In the Solid Waste Fund Summary for 2027, the budgeted expenditures are \$3.8 million, reflecting a 1.58% increase from the 2026 budgeted expenditures of \$3.7 million. Similarly, the budgeted revenues for 2027 are also \$3.8 million, which is a 1.58% increase compared to the 2026 budgeted revenues of \$3.7 million.

Both expenditures and revenues show a consistent growth rate of 1.58% from the previous budget year, maintaining a balanced budget approach with revenues matching expenditures in 2027. There are no actual revenue or expenditure figures available for comparison in 2027, as this is a budget year without actuals yet.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Revenues					
Miscellaneous Revenues	\$3,163,815	\$3,475,002	\$3,747,972	\$3,798,558	\$3,807,036
Total Revenues	\$3,163,815	\$3,475,002	\$3,747,972	\$3,798,558	\$3,807,036
Expenditures					
OPERATING EXPENSES	\$2,892,300	\$3,066,121	\$3,380,798	\$3,064,820	\$3,421,179
NON-OPERATING EXPENSES	\$276,669	\$306,990	\$367,174	\$367,174	\$385,857
Total Expenditures	\$3,168,969	\$3,373,111	\$3,747,972	\$3,431,994	\$3,807,036
Total Revenues Less Expenditures	-\$5,154	\$101,891	-	\$366,564	-

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Miscellaneous Revenues					
Special Assessment-SWaste-Current	\$1,440,961	\$1,455,057	\$1,558,663	\$1,535,283	\$1,653,469
Special Assessment-SWaste-Delinquent	\$865	-\$522	-	\$654	-
Special Assessment-Bulk Waste-Current	\$1,606,585	\$1,618,726	\$1,855,607	\$1,827,773	\$2,057,820
Special Assessment-Bulk Waste-Delinquent	\$783	-\$731	-	\$567	-
Other Miscellaneous Revenue	\$13,221	\$54,122	-	\$74,910	\$8,550
Transfer from General Fund	-	\$263,156	\$250,000	\$250,000	-
Interest-Proprietary-Equity in Pooled Cash	\$101,400	\$85,194	\$83,702	\$109,371	\$87,197
Total Miscellaneous Revenues	\$3,163,815	\$3,475,002	\$3,747,972	\$3,798,558	\$3,807,036
Total Revenues	\$3,163,815	\$3,475,002	\$3,747,972	\$3,798,558	\$3,807,036



Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected Budget	FY 2027 Proposed Budget
Solid Waste Fund					
Professional Services/Studies/ Surveys	\$375	\$375	-	-	-
Recycling Collection Exp	\$311,535	\$288,153	\$342,703	\$305,499	\$320,923
Solid Waste Collection Exp	\$731,274	\$769,691	\$908,468	\$809,846	\$876,034
Solid Waste Disposal Exp	\$300,904	\$400,265	\$307,387	\$274,018	\$317,254
Bulk Waste Collection Exp	\$1,122,064	\$1,020,258	\$1,165,869	\$1,073,584	\$1,161,261
Bulk Waste Disposal Exp	\$400,937	\$558,315	\$651,171	\$580,481	\$723,245
Other Current Charges	\$25,211	\$29,064	\$5,200	\$21,392	\$22,462
Transfer to General Fund	\$276,669	\$306,990	\$367,174	\$367,174	\$385,857
Total Solid Waste Fund	\$3,168,969	\$3,373,111	\$3,747,972	\$3,431,994	\$3,807,036
Total Expenditures	\$3,168,969	\$3,373,111	\$3,747,972	\$3,431,994	\$3,807,036



Capital Improvement Plan



One Year Plan

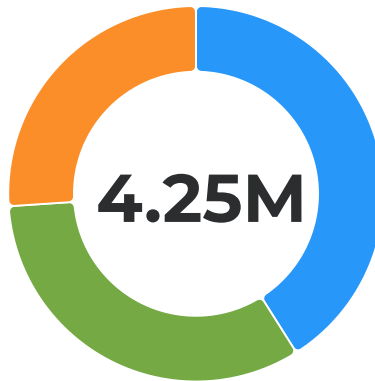
FY27 Total Capital Requested

\$4,253,262

FY27 Total Funding Requested

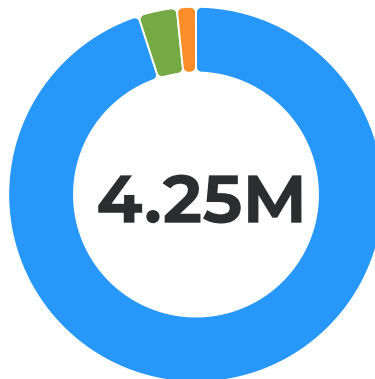
\$4,253,262

FY27 Total Funding Requested by Source



General Fund	\$1,745,134	41.03%
General Fund - Grant	\$1,400,000	32.92%
Funding Source 1	\$1,108,128	26.05%

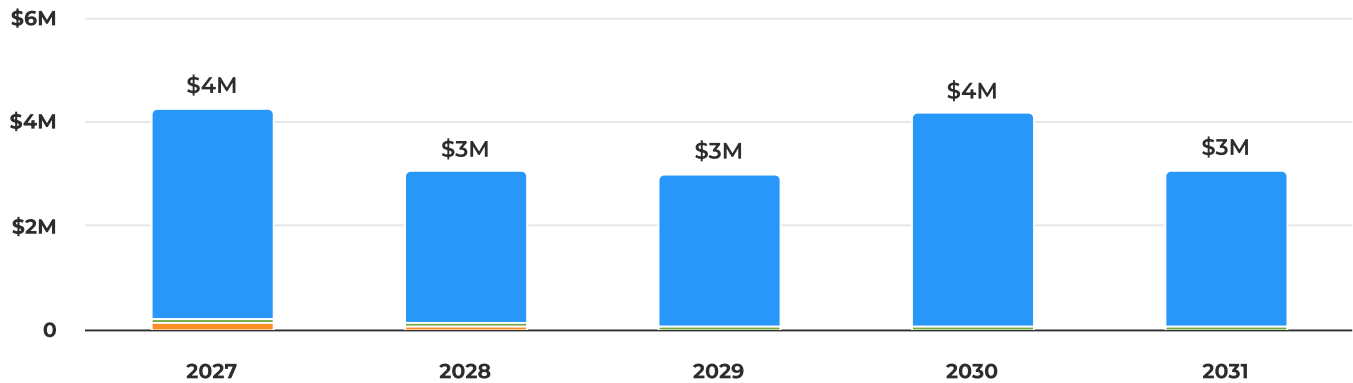
FY27 Total Funding Requested by Department



Public Works - Engineering / CS	\$4,041,953	95.03%
Parks Rec & Open Spaces (PROS)	\$141,309	3.32%
Public Safety-Fire Admin	\$70,000	1.65%

Capital Improvement Multi-Year Plan

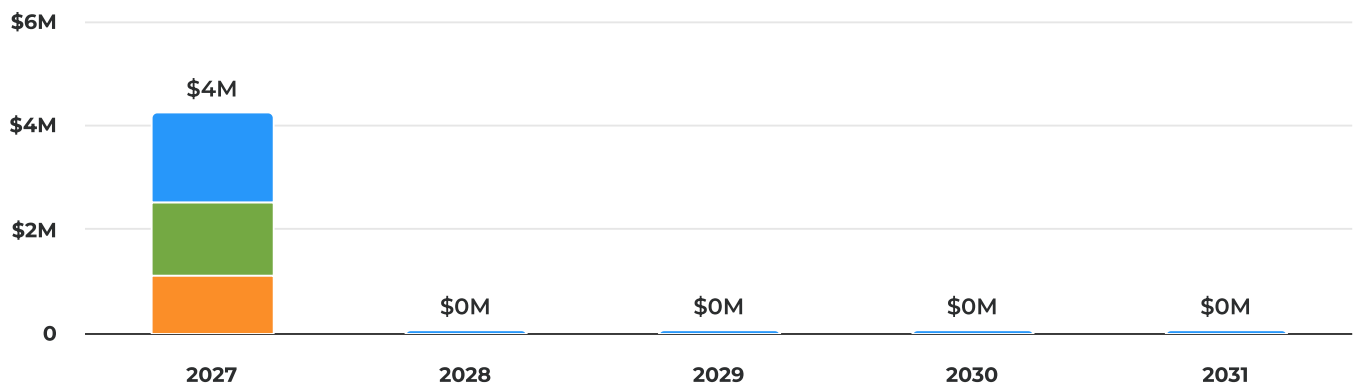
FY27 - FY31 Total Funding Requested by Department



Funding by Department Totals (all years)

Public Works - Engineering / CS	\$16,951,453	96.87%
Public Safety-Fire Admin	\$350,000	2.00%
Parks Rec & Open Spaces (PROS)	\$197,559	1.13%

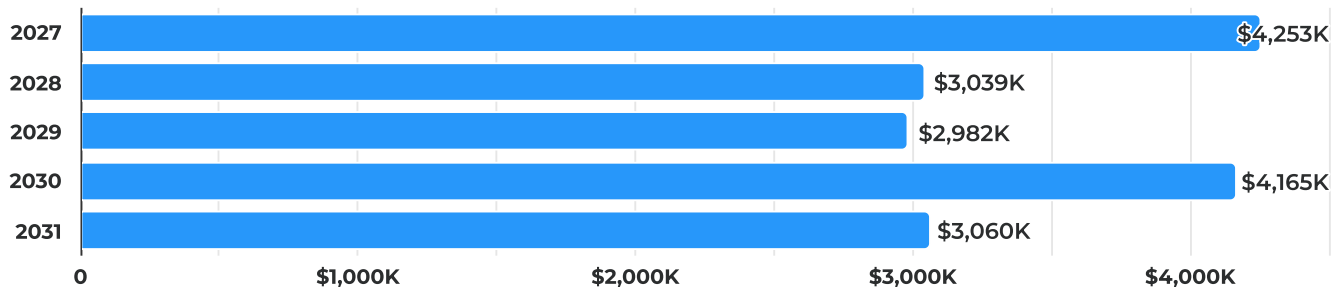
FY27 - FY31 Total Funding Requested by Source



Funding by Source Totals (all years)

General Fund	\$2,025,134	44.67%
General Fund - Grant	\$1,400,000	30.88%
Funding Source 1	\$1,108,128	24.44%

FY27 - FY31 Capital Cost Breakdown

*Capital Cost Totals (all years)*

Capital Costs	\$17,499,012	100.00%
Operational Costs	\$0	0.00%

Five Year Capital Improvement Plan
All Funds Project Expenditure Summary FY2027 - FY2031

	FY2027		FY2028		FY2029		FY2030		FY2031		Total
	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	AMT	FUNDING SOURCE	
General Fund Total	FY2027	-	FY2028	-	FY2029	-	FY2030	-	FY2031	-	
Fire Wells Replacement and Installation	70,000	FA	70,000	FA	70,000	FA	70,000	FA	70,000	FA	350,000
Public Safety Facility/Emergency Operations Center (EOC)	900,000	GF	-	NF	-	NF	-	NF	-	NF	900,000
Capital Projects Fund Total											
Sunshine Ranches Equestrian Park Playground Rehabilitation	56,250	GF Tfr	56,250	GF Tfr	0	GF Tfr	-	NF	-	NF	112,500
Southwest Meadows Sanctuary Park - Native Planting	85,059	GF Tfr	-	NF	-	NF	-	NF	-	NF	85,059
Transportation Fund Total											
Drainage Improvement Projects: Non-Surtax *	443,825	GF Tfr	1,322,268	NF	1,322,268	NF	2,504,964	NF	1,400,000	NF	6,993,325
Surface and Drainage Ongoing Rehabilitation (TSDOR): Surtax **	500,000	STx	500,000	STx	500,000	STx	500,000	STx	500,000	STx	2,500,000
Dykes Road Turn Lane *	1,108,128	G, GF Tfr	-	NF	-	NF	-	NF	-	NF	1,108,128
Surface and Drainage Ongoing Rehabilitation (TSDOR): Non-Surtax **	1,090,000	GF Tfr	1,090,000	GF Tfr	1,090,000	GF Tfr	1,090,000	GF Tfr	1,090,000	GF Tfr	5,450,000
* Projects listed within single CIP template; ** Projects combined into a CIP											
PROJECT TOTALS	\$4,253,262		\$3,038,518		\$2,982,268		\$4,164,964		\$3,060,000		\$17,499,012
FY2027 NOT FUNDED CIPS											
Frontier Trails Conservation Area	125,000	NF	223,500	NF	689,650	NF	841,500	NF	841,500	NF	2,721,150
Country Estates Park	150,000	NF	175,000	NF	240,000	NF	229,575	NF	270,425	NF	1,065,000
Calusa Corners Park	296,000	NF	503,225	NF	195,500	NF	211,000	NF	211,000	NF	1,416,725
FY2027 thru FY2031 Not Funded CIPs	\$571,000		\$901,725		\$1,125,150		\$1,282,075		\$1,322,925		\$5,202,875

Funding Source Code	Funding Source Name
FA	Fire Assessment
G	Grant Funding
GF Tfr	General Fund Transfer from Operating Revenues
NF	Not Funded
TFB	Transportation Fund Fund Balance
STx	Surtax

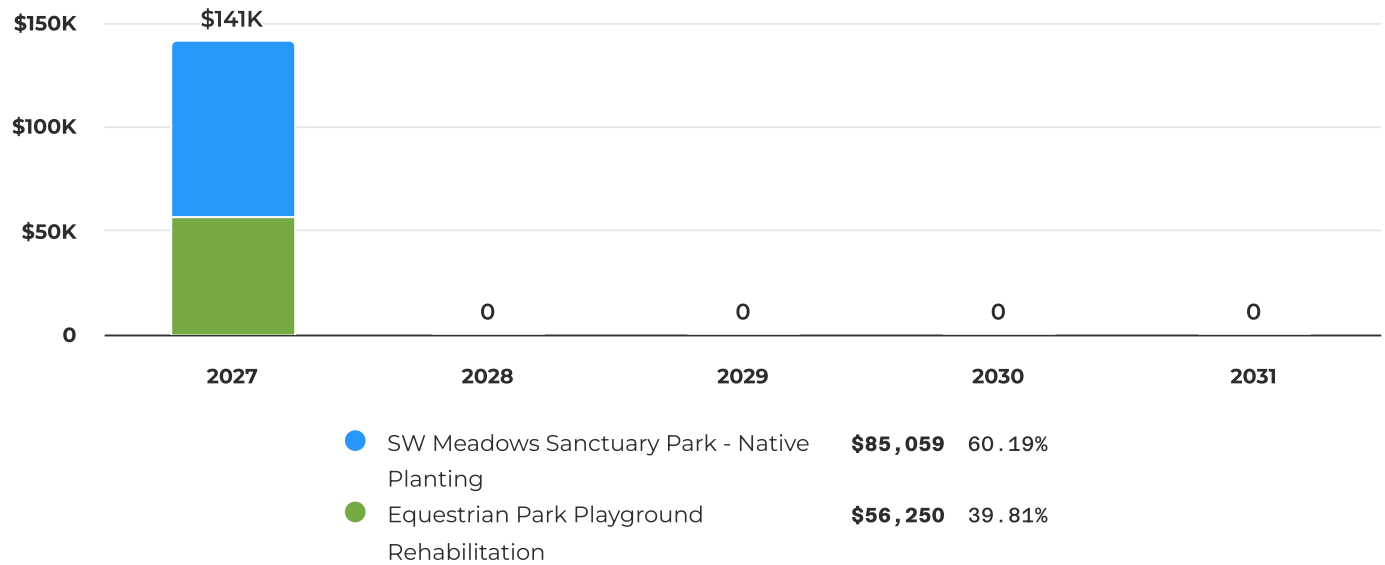
Capital Projects

Capital Projects

Project Name	Years	Departments	Type	Total
Transportation Surface & Drainage Ongoing Rehab. (TSDOR) incl. Surtax	2027	Public Works - Engineering / CS	Building and Facilities	\$1,590,000
Transportation Dykes Road Turn Lanes	2027	Public Works - Engineering / CS	Roadways	\$1,108,128
Public Safety Facility \ Emergency Operations Center (EOC)	2027	Public Works - Engineering / CS	Building and Facilities	\$900,000
Drainage Improvement Projects: Non-Surtax	2027	Public Works - Engineering / CS	Building and Facilities	\$443,825
Fire Wells Replacement and Installation	2027 - 2031	Public Safety-Fire Admin	Other Improvements	\$350,000
SW Meadows Sanctuary Park - Native Planting	2027	Parks Rec & Open Spaces (PROS)	Building and Facilities	\$85,059
Equestrian Park Playground Rehabilitation	2027	Parks Rec & Open Spaces (PROS)	Building and Facilities	\$56,250

Parks Rec & Open Spaces (PROS)

FY27 - FY31 Parks Rec & Open Spaces (PROS) Projects



Summary of Requests

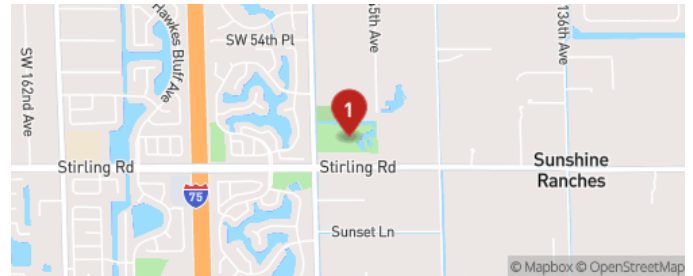
Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
SW Meadows Sanctuary Park - Native Planting	\$85,059	\$0	\$0	\$0	\$0	\$85,059
Equestrian Park Playground Rehabilitation	\$56,250	\$0	\$0	\$0	\$0	\$56,250
Total Summary of Requests	\$141,309	\$0	\$0	\$0	\$0	\$141,309

Equestrian Park Playground Rehabilitation

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Parks Rec & Open Spaces (PROS)
Type	Capital Improvement

Project Location



Description

This request is for Year 2 continuation of a 4-year, phased replacement of worn components at Sunshine Ranches Equestrian Park playground. The life expectancy of commercial playground equipment is predictably 15–20 years, after which a new installation or major update should be completed. The Sunshine Ranches Equestrian Park playground was completed in 2006. 7 components were replaced or updated in Fiscal Year 21-22.

Planning updates via a multi-year approach will allow approximately 25% of the components to be upgraded annually for each of the next 3 years, ensuring the amenity will remain safe while retaining the unique, attractive qualities for which it was originally chosen. Should the town pursue full replacement of the playground equipment, costs of \$225,000 to \$300,000 would be required.

Components of two age-specific play structures, the “Barn” (5–12 year-olds) and the “Tractor” (2–5 year-olds), are planned for updates in FY 2025–2026. Oxidized and worn slide modules, some climbing structures and custom facade panels are included for replacement. Upgrading these components will ensure the amenity remains safe and attractive in accordance with the Town’s Strategic Plan.

Components priced for replacement on Barn and Tractor Structures in FY 2025-2026:

1. Slidewinder 2 (x2) on Barn and Tractor
2. Double swirl poly slide on Barn
3. Double poly slide on Tractor
4. Activity and/or custom facade panels x6
5. Cozy climber component on Tractor
6. Ancillary hardware and connectors for these components.

In the next two phases, through FY 2028, ladders/climbers, 7 activity and/or custom facade panels and other ancillary components on the Barn and Tractor Structures as well as access wedges, posts, guardrails, roofs and shade structures will be replaced.

Cost estimates were established on manufacturer’s rates for equipment and freight. Installation will be performed by a local contractor.

Images



Equestrian Park Playground

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget

\$56.3K

Total Budget (all years)

\$113K

Project Total

\$113K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$56,250	\$56,250	\$112,500
Total	\$56,250	\$56,250	\$112,500

Funding Sources

FY2027 Budget

\$56.3K

Total Budget (all years)

\$56.3K

Project Total

\$56.3K

Detailed Breakdown

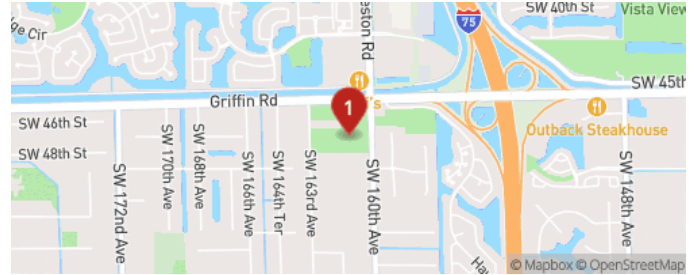
Category	FY2027 <i>Requested</i>
General Fund	\$56,250
Total	\$56,250

SW Meadows Sanctuary Park - Native Planting

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Parks Rec & Open Spaces (PROS)
Type	Capital Improvement

Project Location



Description

Southwest Meadows Sanctuary Park remains a high priority for Fiscal Year 2027. Recent developments achieved via ARPA funding in 2026 have included a pavilion building with restroom, storage, electricity, water, sewer, parking and driveway/drive aisle improvements. Grant funding applied for from the Florida Department of Agriculture and Consumer Services' Urban and Community Forestry program would add native plantings to augment the site's development and habitat. The Town has also sought assistance from multiple sources to provide for a U.S. Flag monument with seating at the site of the new building, designed to be a gathering place for residents.

Acquisition of the site was supported by matching grant sources from the Florida Communities Trust and Broward County Land Preservation Open Space grants. Development of the site fulfills objectives, policies and goals of the Town's Comprehensive Plan and Charter, as well as the Town's obligation to develop recreational amenities identified in the Grant Management Plan.

The Town's parks system seeks to: increase water storage and storm water runoff filtering; provide community parks; promote and preserve environmental and recreational areas; provide access to water and open space; construct and link recreational facilities with multi-use trails throughout the Town.

Details

Type of Project: Rehabilitation

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$85.1K	\$85.1K	\$85.1K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$85,059
Total	\$85,059



Funding Sources

FY2027 Budget

\$85.1K

Total Budget (all years)

\$85.1K

Project Total

\$85.1K

Detailed Breakdown

Category

FY2027
Requested

General Fund

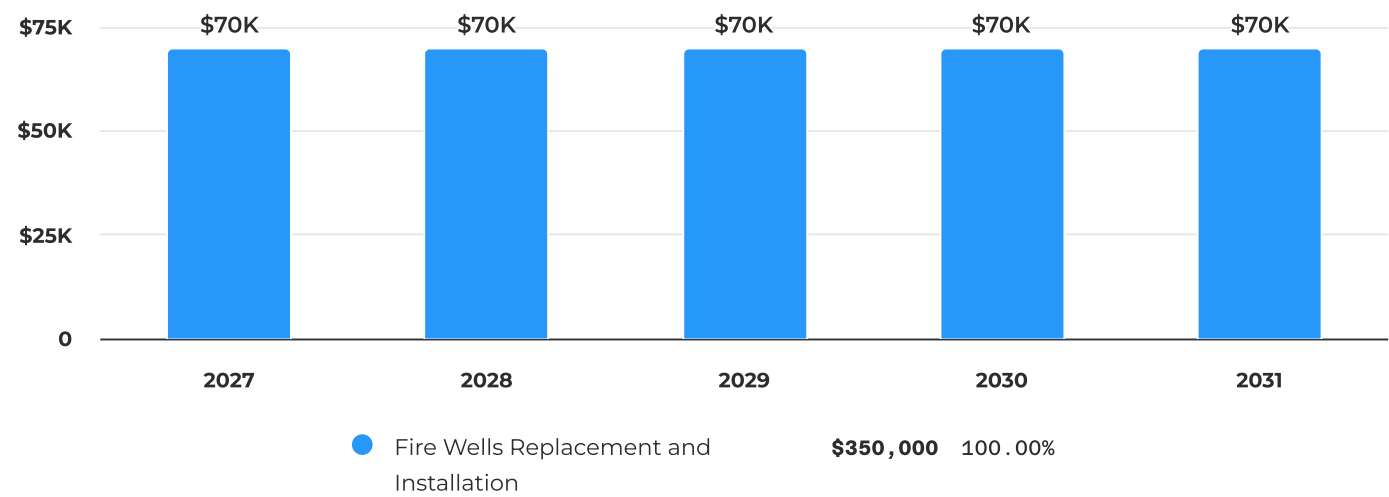
\$85,059

Total

\$85,059

Public Safety-Fire Admin

FY27 - FY31 Public Safety-Fire Admin Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Fire Wells Replacement and Installation	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Total Summary of Requests	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000



Fire Wells Replacement and Installation

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Public Safety-Fire Admin
Type	Capital Improvement

Project Location

Southwest Ranches



Description

The Town Council has determined that it is in the best interest of the health, safety and welfare of its residents to provide services for the replacement and installation, including drilling, of fire protection water wells. Annual funding is permitted and adopted as a component of the Fire Special Assessment at a cost of approximately \$21,000 each (for up to 3 wells annually) with an additional \$7,000 for unforeseen annual repairs.

There are a limited number of fire hydrants serviced by the City of Sunrise Utilities, but the majority of the Town is dependent on #309 fire wells pursuant to a 2025 Town of Davie Fire Marshall report. The location of such functionality has an impact on the well-being of the residence and an impact on the insurance rating of the municipality. The Town's wells are currently nearing their life expectancy and a gradual replacement should be instituted. As a municipality, the health, safety and welfare of the citizenry is paramount.

Historically, fire wells may be damaged, test dry or sand infiltrated, in which case they must be replaced. "Whether or not your local government has adopted the Uniform Fire Code or recognizes the NFPA standards, they have an impact on your community's fire insurance rating. When your jurisdiction is inspected by the Insurance Services Office, the inspector will use current regulations and standards as a basis for your rating. Ignoring the standards when new development takes place will have a cumulative adverse impact on your community's fire insurance premiums and, in some situations, can contribute to some liability on the part of the local government agency." Inadequate funding may lead to impaired health, safety and welfare of the community, in addition to increases in insurance for residents. Adopted funding is via an annual component of the imposed Fire Assessment.

Details

Type of Project: Other improvement

Benefit to Community

Inadequate funding may lead to impaired health, safety and welfare of the community, in addition to increases in insurance for residents.

Capital Cost

FY2027 Budget

\$70K

Total Budget (all years)

\$350K

Project Total

\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Total	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000

Funding Sources

FY2027 Budget

\$70K

Total Budget (all years)

\$350K

Project Total

\$350K

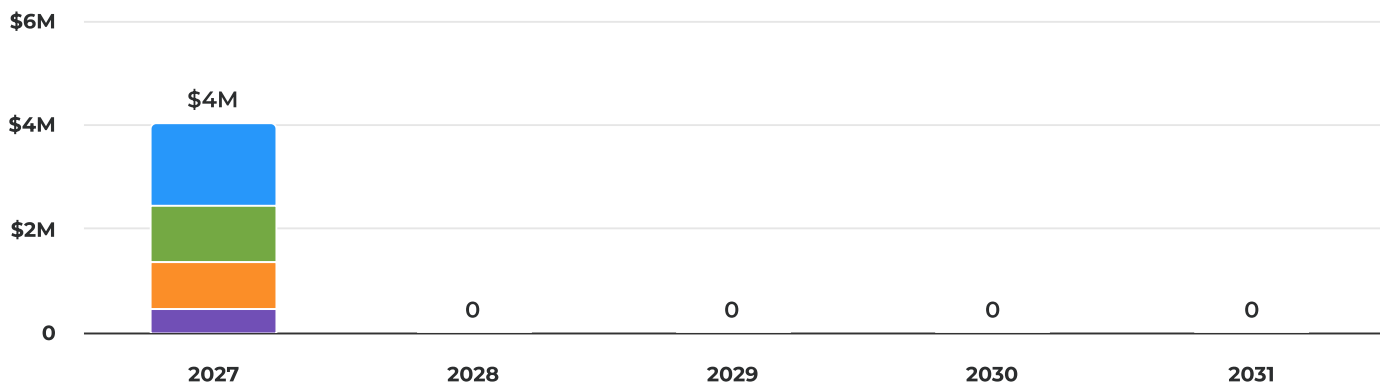
Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Total	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000



Public Works - Engineering / CS

FY27 - FY31 Public Works - Engineering / CS Projects



● Transportation Surface & Drainage Ongoing Rehab. (TSDOR) incl. Surtax	\$1,590,000	39.34%
● Transportation Dykes Road Turn Lanes	\$1,108,128	27.42%
● Public Safety Facility \ Emergency Operations Center (EOC)	\$900,000	22.27%
● Drainage Improvement Projects: Non-Surtax	\$443,825	10.98%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Transportation Surface & Drainage Ongoing Rehab. (TSDOR) incl. Surtax	\$1,590,000	\$0	\$0	\$0	\$0	\$1,590,000
Transportation Dykes Road Turn Lanes	\$1,108,128	\$0	\$0	\$0	\$0	\$1,108,128
Public Safety Facility \ Emergency Operations Center (EOC)	\$900,000	\$0	\$0	\$0	\$0	\$900,000
Drainage Improvement Projects: Non-Surtax	\$443,825	\$0	\$0	\$0	\$0	\$443,825
Total Summary of Requests	\$4,041,953	\$0	\$0	\$0	\$0	\$4,041,953

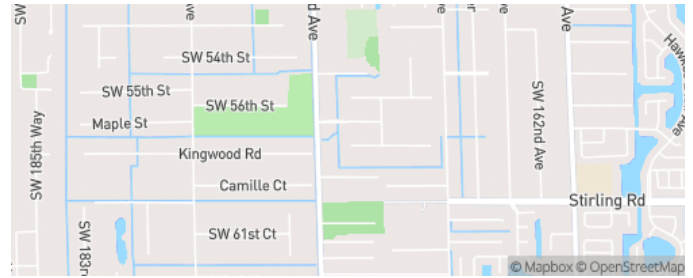


Drainage Improvement Projects: Non-Surtax

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Public Works - Engineering / CS
Type	Capital Improvement

Project Location



Description

The Town desires to provide and maintain a reasonable planned level of roadway drainage service by identifying, prioritizing and implementing an annual street drainage improvement plan. The Town's Drainage & Infrastructure Advisory Board (DIAB) has approved a list of street drainage projects. A drainage project is scheduled for implementation only when rights-of-way or easements are resolved.

The Town is budgeting for completion of the design, surveying and construction of SW 69th Street and SW 185th Way Drainage. The FY 2027 – 2031 priorities are as follows:

Projects	Estimated Cost
FY2027 — SW 69th Street and SW 185th Way Drainage (Shovel Ready Project)	\$443,825
FY2028 — Dykes Road	\$1,322,268
FY2029 — Dykes Road	\$1,322,268
FY2030 — SW 164th Avenue Drainage from Griffin Road to SW 53rd Avenue	\$2,504,964
FY2031 — Mather Blvd Drainage Improvements	\$1,400,000
Grant Total — FY2027 to FY2031	\$6,993,325

Details

Type of Project: New Construction



Capital Cost

FY2027 Budget

\$444K

Total Budget (all years)

\$6.99M

Project Total

\$6.99M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$443,825	\$1,322,268	\$1,322,268	\$2,504,964	\$1,400,000	\$6,993,325
Total	\$443,825	\$1,322,268	\$1,322,268	\$2,504,964	\$1,400,000	\$6,993,325

Funding Sources

FY2027 Budget

\$444K

Total Budget (all years)

\$444K

Project Total

\$444K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
General Fund	\$443,825
Total	\$443,825



Public Safety Facility \ Emergency Operations Center (EOC)

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Public Works - Engineering / CS
Type	Capital Improvement

Description

The Town of Southwest Ranches has plans to construct a Public Safety Facility to house the Town's contracted fire services and to operate as an Emergency Operations Center (EOC). The Town was awarded \$900,000 for construction.

This Public Safety Facility will improve emergency management capabilities of preparedness, response, recovery and mitigation by enhancing the Town's response, coordination, and recovery from emergency events. Currently, the fire personnel operate from modular trailers to provide these emergency services. This method of operation is not sufficient to meet the needs of the Town's residents. Additionally, the Town has no facilities to provide emergency fire and EMS services that are rated to withstand the impact and effects of a major hurricane. The construction of an EOC within the planned Public Safety Facility will provide additional response to residents and regional disasters.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$900K	\$900K	\$900K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$900,000
Total	\$900,000



Funding Sources

FY2027 Budget

\$900K

Total Budget (all years)

\$900K

Project Total

\$900K

Detailed Breakdown

Category

FY2027
Requested

General Fund - Grant

\$900,000

Total

\$900,000



Transportation Dykes Road Turn Lanes

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Public Works - Engineering / CS
Type	Capital Improvement
Project Type	Roadways

Description

The Town received a \$405,990 Florida Department of Transportation Grant with a 25% Town match for the design and construction of four right-turn lanes, four left turn lanes, and one dedicated U-turn lane on Dykes Road (SW 160th Avenue) between Griffin Road and Stirling Road. The Town was also awarded an additional \$587,890 from the Broward County Surtax program for this project.

The Town is required to contribute with a match of \$195,963. Dedicated turn lanes along Dykes Road will significantly improve traffic flow and safety at intersections by allowing vehicles to slow down and turn without obstructing through traffic, leading to reduced rear-end collisions, improved capacity, minimized conflict points and enhanced efficiency at intersections. Surveying, design and bidding were completed in FY 2026. Construction and CEI services will be completed in FY 2027.

Details

Type of Project: Other

Benefit to Community

Dedicated turn lanes along Dykes Road will significantly improve traffic flow and safety at intersections by allowing vehicles to slow down and turn without obstructing through traffic, leading to reduced rear-end collisions, improved capacity, minimized conflict points and enhanced efficiency at intersections.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$1.11M	\$1.11M	\$1.11M

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$1,108,128
Total	\$1,108,128



Funding Sources

FY2027 Budget

\$1.11M

Total Budget (all years)

\$1.11M

Project Total

\$1.11M

Detailed Breakdown

Category

FY2027

Requested

Funding Source 1

\$1,108,128

Total

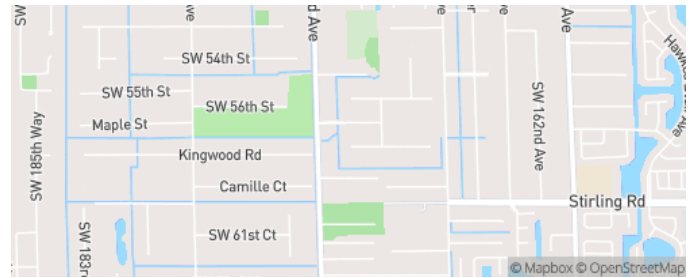
\$1,108,128

Transportation Surface & Drainage Ongoing Rehab. (TSDOR) incl. Surtax

Overview

Request Owner	Emil Lopez, Town Financial Administrator
Department	Public Works - Engineering / CS
Type	Capital Improvement

Project Location



Description

The Town implemented a Transportation Surface and Drainage Ongoing Rehabilitation (TSDOR) program with the goal of preserving and extending the life of the Town's paved streets. Depending on existing road conditions, construction costs include new pavement surfacing, truing and leveling, full depth reclamation and/or rehabilitation, and drainage swale improvements. Maintenance costs will be addressed within annual operating budgets and are not included in this CIP budget projection. The FY 2027 project includes construction of the shovel-ready project of SW 166th Avenue, SW 51st Manor, SW 52nd Place, SW 54th Place, SW 59th Court. It also includes surveying and design of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino.

In FY2026, to continue and get these projects to completion, the expected Surtax funding of \$500,000 is included.

FY2027 NEW ROAD SEGMENTS	Estimated Cost
Construction of SW 166th Avenue, SW 51st Manor, SW 52nd Place, SW 54th Place, SW 59th Court	1,450,000
Design and Surveying of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino	\$140,000
Lang mitigation	\$21,160
FY2027 Total	\$1,611,160
FUTURE	
FY 2028: Construction of Holatee Trail, Hunter Lane, Luray Road, SW 134th Avenue	1,080,000
FY 2028: Design and Surveying of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino	\$140,000
FY 2029: Construction of SW 195th Terrace and its side streets; Old Stirling Road, SW 193rd Lane; SW 51st Manor, SW 192nd Ave (south); SW 54th Place; SW 57th Court	2,177,000
FY 2029: Design and Surveying of Mather Blvd, Pinion Way, Clydesdale Road, Lago Mar Road	\$140,000



FY2027 NEW ROAD SEGMENTS	Estimated Cost
Construction of SW 166th Avenue, SW 51st Manor, SW 52nd Place, SW 54th Place, SW 59th Court	1,450,000
Design and Surveying of Hancock Road, Pedigree Lane, Lake Lane, and E. Palomino	\$140,000
Lang mitigation	\$21,160
FY2027 Total	\$1,611,160
FUTURE TOTAL	\$5,127,000

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget

\$1.59M

Total Budget (all years)

\$7.95M

Project Total

\$7.95M

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Construction/Maintenance	\$1,090,000	\$1,090,000	\$1,090,000	\$1,090,000	\$1,090,000	\$5,450,000
Other	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Total	\$1,590,000	\$1,590,000	\$1,590,000	\$1,590,000	\$1,590,000	\$7,950,000

Funding Sources

FY2027 Budget

\$1.59M

Total Budget (all years)

\$1.59M

Project Total

\$1.59M

Detailed Breakdown

Category	FY2027 Requested
General Fund	\$1,090,000
General Fund - Grant	\$500,000
Total	\$1,590,000



Appendix



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

- Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.
- Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.
- Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.
- Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.
- Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
- Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
- Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.
- Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
- Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
- Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
- GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.
- GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.
- GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
- General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.