



# Southwest Ranches Town Council

## FIRST BUDGET HEARING

### Agenda of September 14, 2026

Southwest Ranches Council Chambers  
**6:00 PM MONDAY**

13400 Griffin Road,  
Southwest Ranches, FL 33330

**Mayor**  
Steve Breitreuz  
**Vice Mayor**  
Gary Jablonski

**Town Council**  
Jim Allbritton  
Bob Hartmann  
David S. Kuczenski,  
Esq.

**Town Administrator**  
Russell C. Muñiz,  
ICMA-CM  
**Town Financial**  
**Administrator**  
Emil C. Lopez, CPM

**Town Attorney**  
Keith M. Poliakoff, J.D.  
**Town Clerk**  
Debra M. Ruesga

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

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Administrator Comments**
4. **Presentation by Finance**

#### **Millage Rate and Budget Hearing**

5. **Resolutions**

- a. **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE AND DEFINITIONS; AMENDING IN PART SECTION 3 OF RESOLUTION 2026-056 BY PROVIDING A NEW DEFINITION; INCORPORATING THE FINAL 2026 FIRE ASSESSMENT REPORT AS REVISED AND CORRECTED; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; APPROVING THE FINAL FIRE SERVICES ASSESSMENT RATES AND FINAL ROLL RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN FOR FISCAL YEAR 2026-2027; CONFIRMING AN EXEMPTION FOR VETERAN'S WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION;**

**PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

- b. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF SOLID WASTE SERVICES, FACILITIES AND PROGRAMS TO RESIDENTIAL PROPERTIES IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FY 2026-2027 COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING AUTHORITY FOR SOLID WASTE SERVICES ASSESSMENTS; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FINDINGS; INCORPORATING THE SOLID WASTE SPECIAL ASSESSMENT METHODOLOGY REPORT; PROVIDING FOR A 100% EXEMPTION FOR VETERAN'S SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**Tentative Millage Rate Resolution**

- c. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING AND ADOPTING THE TENTATIVE MILLAGE RATE FOR TAXATION OF REAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**6. Ordinance - 1st Reading**

- a. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE. {Second reading scheduled for September 24, 2026}**

## **7. Adjournment**

PURSUANT TO FLORIDA STATUTES 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW

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**Town of Southwest  
Ranches**

**(954) 434-0008 Town Hall  
(954) 434-1490 Fax**

**Town Council**

**Steve Breitkreuz, *Mayor*  
Gary Jablonski, *Vice Mayor*  
Jim Allbritton, *Council Member*  
Bob Hartmann, *Council Member*  
David S Kuczenski Esq., *Council Member***

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

**COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Russell C. Muñiz, Town Administrator  
**FROM:** Emil Lopez  
**DATE:** 09/14/26  
**SUBJECT:** FY 2026-2027 Final Fire Assessment

**Recommendation**

It is recommended that the Town Council ratify the attached Resolution to set the final Fire Special Assessment maximums in accordance with Exhibit A and Exhibit B which includes ratification for an annual special 100% tax exemption for 100% service-connected disabled veterans.

**Strategic Priorities**

Sound Governance  
Enhanced Resource Management  
Reliable Public Safety  
Improved Infrastructure

## **Background**

Chapter 193.3632, Florida Statutes, and Town Ordinance No. 2001-09, requires the annual adoption of an initial Fire Protection Assessment Resolution. Proceeds derived by the Town from the Fire Protection Assessment will be utilized for the provision of Fire Protective contractual services, planning, facilities, machinery, programs, and volunteer fire activities. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used exclusively (if unassigned) to fund the qualified expenditures stated above.

The adoption of the final Fire Protection Assessment Resolution determines the amount of the Fire services assessed costs to be advertised. This resolution establishes the maximum rates that may be applied for next fiscal year and also sets the date, place, and time for the public hearing for this assessment. The final Fire Assessment rates being proposed are based on a Fire Assessment Study that was the result of an adopted 2021 Fire Protection Assessment Study conducted by Munilytics, Inc. ("Consultant") that included a methodology providing for combining of the non-residential categories (Commercial, Institutional and Warehouse/Industrial) into one category and to use a 5-year rolling average for fire call date. The cost apportioned to each parcel was based on the Town's proposed costs of Fire Protection Services for FY2026-2027.

The year-over-year (YoY) assessment net dollar increase is \$360,619 (\$3,786,418 FY2026 Proposed Budget vs. \$3,425,799 FY2026 Adopted Budget) within all categories. This YoY variance was the result of the Town Council providing directive to the administration to utilize \$100,000 from unassigned fund balance (reserves). A similar approach of providing a subsidy was taken for FY2026 Adopted Budget.

## **Fiscal Impact/Analysis**

The Proposed Fire Assessment rates address fire personnel, fire operations, planning, and capital improvements related to fire services such as prevention, awareness, and suppression. The proposed rates show increases to the "combined non-residential" category, to "residential" category, and a decrease to the acreage category. It's important to note that these rates were possible due to Council directives and the utilization of a fire subsidy in the amount of \$100,000.

| <b>Property<br/>Category</b> | <b>FY26/27<br/>Proposed</b> | <b>FY25/26<br/>Adopted</b> | <b>Proposed vs. Adopted<br/>Increase (Decrease)</b> |
|------------------------------|-----------------------------|----------------------------|-----------------------------------------------------|
| Combined Non-Residential     | \$1.1934                    | \$1.0999                   | \$0.0935                                            |
| Acreage                      | \$ 90.77                    | \$ 79.90                   | \$10.87                                             |
| Residential                  | \$844.67                    | \$767.76                   | \$76.91                                             |

This proposed budget also includes funding of program modifications related to the Volunteer Fire operations to improve planning for fire wells.

For FY2027, the total dollar impact to the Town's General Fund for the disabled veteran exemption is \$22,806 (twenty-seven (27) property owners). It shall also be noted that the General Fund millage impact of imposed FS 170.01 (4) pertaining to a full Fire Assessment exemption for vacant agricultural property is \$99,503 (1,096 acres).

**Staff Contact**

Emil. C. Lopez

**ATTACHMENTS:**

[RESO FINAL FIRE ta app final.docx](#)

[Exhibit A - 2026 Methodology Report Revised.pdf](#)

[Exhibit B - Fire Assessment Worksheet.pdf](#)

[Exhibit C - Proof of Advertising.pdf](#)

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**RESOLUTION NO. 2026-**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE AND DEFINITIONS; AMENDING IN PART SECTION 3 OF RESOLUTION 2026-056 BY PROVIDING A NEW DEFINITION; INCORPORATING THE FINAL 2026 FIRE ASSESSMENT REPORT AS REVISED AND CORRECTED; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; APPROVING THE FINAL FIRE SERVICES ASSESSMENT RATES AND FINAL ROLL RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN FOR FISCAL YEAR 2026-2027; CONFIRMING AN EXEMPTION FOR VETERANS WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida ("Town Council"), has enacted Ordinance No. 2001-09 (the "Ordinance"), which authorizes the imposition of Fire Service Assessments for fire services, facilities, and programs against Assessed Property located within the Town; and

**WHEREAS**, the Town Council desires to reimpose a Fire Services Assessment within the Town using the procedures in the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

**WHEREAS**, pursuant to Ordinance 2001-09, the imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2026-2027 requires certain processes which the Town has fulfilled; and

**WHEREAS**, annually, a Preliminary Fire Services Assessment Resolution, describing the method of assessing fire costs against assessed property located within the Town, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof, is required by the Ordinance for imposition of Fire Assessments; and

**WHEREAS**, annually, after a public hearing noticed by mail and publication, an Annual Fire Services Assessment Resolution approves the final rates and final roll for the Fire Assessments and directs submittal of the final roll to the Tax Collector's Office for billing on the annual property tax bills; and

**WHEREAS**, the Town Council has previously imposed a Fire Assessment, and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year continues to be an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property for FY 2026-2027; and

**WHEREAS**, the Town Council, during the Fiscal Year 2012, made an initial policy decision and adopted Resolution 2012-034, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Veterans Service-Connected Total and Permanent Disability ad valorem tax exemption providing them with a 100% exemption for Fire Service Assessments pursuant to a June 23, 2011 unanimous vote and wish to provide for such exemption for the Fiscal Year 2026-2027; and

**WHEREAS**, on July 23, 2026, the Town Council adopted Resolution 2026-056 ("2026 Preliminary Resolution") accepting, concurring with, and approving the methodology and proposed fire service assessment rates; and

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, desires to reimpose a fire service assessment program within the Town using the tax bill collection method, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Annual Fire Assessment Rate Resolution to impose Fire Assessments for Fiscal Year 2026-27; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:**

**Section 1.** That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

**Section 2. Authority.** This resolution is adopted pursuant to the provisions of Ordinance No. 2001-09, the Initial Assessment Resolution (Resolution 2011-084), the Final Assessment Resolution (Resolution 2011-098), and all subsequently adopted Preliminary and Annual Assessment Resolutions, and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law. This Annual Resolution confirms, modifies, supersedes, and amends any previous Fire Assessment Resolutions. Where any conflicts occur between this Resolution and any previous Fire Assessment Resolution, this Resolution shall prevail; however, nothing in this Resolution amends or disturbs the validity of any Fire Protection Assessments adopted and imposed by any previously adopted resolutions. This Annual Resolution modifies and amends the 2026 Preliminary Resolution by approving final assessment rates, by approving

a final assessment roll based on the final assessment rates and further confirms and modifies the 2026 Preliminary Resolution as may be determined necessary by the Town Council.

**Section 3. Purpose and Definitions.** This Resolution constitutes the Annual Fire Services Assessment Resolution as defined in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances) and adopts and imposes Fire Assessments as presented in Section 7 for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and in Resolution No. 2011-084, as may have been amended and supplemented by subsequent resolutions.

Section 3 of Resolution No. 2026-056, amending Section 3 of Resolution No. 2011-084, is hereby further amended to add the following definition:

**"2026 Final Report" or "Town of Southwest Ranches 2026 Final Fire Protection Assessment Methodology Report"** means the version of the 2026 Report prepared by Munilytics, initially dated July 16, 2026, as revised on August 6, 2026 and as corrected on September 3, 2026. The 2026 Final Report supersedes and amends previously approved Reports. This 2026 Final Report provides updated information regarding the budget and calculation of the fire assessment rates adopted and approved by this 2026 Annual Resolution. The 2026 Final Report is attached hereto and incorporated within this Resolution as Exhibit A. With the adoption of this 2026 Annual Resolution, the Town Council approves this 2026 Final Report.

**Section 4. Provision and Funding of Fire Protection Services.** Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Town as determined by the Broward County Property Appraiser (BCPA), the Town shall provide fire protection services to such Assessed Property. Proceeds of the Fire Protection Assessments shall be used to fund all or a portion of the costs of the provision of fire protection services to assessed properties within the Town. The remaining costs of providing fire protection services, facilities, and programs shall be funded by lawfully available Town revenues other than Fire Protection Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS) have not been included in the Fire Protection Assessed Costs and shall be paid for by the Town from other lawfully available funds and shall not be paid out of Fire Assessment revenues.

**Section 5. Imposition and Computation of Fire Protection Assessments.** Fire Protection Assessments shall be imposed against all Assessed Parcels. Fire Protection Assessments shall be computed in the manner set forth in the 2026 Preliminary Resolution as amended, modified and confirmed by this Annual Resolution.

**Section 6. Legislative Determination of Special Benefit and Fair Apportionment.** The legislative determinations of special benefit and fair apportionment embodied in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), the Initial Assessment Resolution (Resolution 2011-084), the Final Assessment Resolution (Resolution 2011-098), and in all subsequent Preliminary and Annual Resolutions, are affirmed, amended, modified, and incorporated herein by reference. In addition, it is hereby ratified, confirmed, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property and that the Fire Protection Assessed Costs are fairly and reasonably allocated to Assessed Properties. It is hereby ascertained, determined and declared that each parcel of Assessed Property located within the Town will be benefitted by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment adopted and imposed against such parcel by this Annual Resolution.

**Section 7. Approval of Final Fire Protection Assessment Rates and Final Fire Protection Assessment Roll.**

A. Notice of the proposed Fire Assessments and a public hearing has been provided by mail and by publication. Notice by mail was provided in the annual notice of ad valorem property taxes mailed by the BCPA. The public hearing was held on September 14, 2026, and comments and objections of all interested persons have been heard, in person or virtually as may have been authorized, and considered by the Town Council.

B. The Fire Protection Assessments to be assessed on benefitted parcels are hereby established as follows:

**Fiscal Year 2026-27 Final Fire Protection Assessment Rates**

| <b>Rate Category</b>     | <b>Assessment Unit</b> | <b>Final Fire Assessment Rate</b> |
|--------------------------|------------------------|-----------------------------------|
| "A" Acreage              | Per Acre               | \$ 90.77                          |
| "R" Residential/Other    | Per Dwelling Unit      | \$ 844.67                         |
| Combined Non-residential | Per Sq Ft Bldg Area    | \$ 1.1934                         |

C. The above rates of assessment are hereby finally approved. The above Final Fire Assessment Rates shall be used to update and amend the Assessment Roll as needed and are hereby levied and imposed on all parcels of Assessed Property on the Final Assessment Roll. The Final Assessment Roll, as may have

been updated or amended, is hereby adopted and approved. Approval by adoption of this Annual Resolution shall constitute a lien upon the property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

D. The Mayor, or the Town Administrator as the Mayor's designee, shall certify the Final Assessment Roll and Final Assessment Rates to the Broward County Tax Collector no later than September 15, 2026, as required by statute.

**Section 8. Recognized Disabled Veterans Exemption.** Legally recognized Disabled Veterans, who live on homesteaded properties titled in their name within the Town, who have received a veteran's service-connected total and permanent disability ad valorem tax exemption, shall be 100% exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with lawfully available, non-assessment funds.

**Section 9. Effect of Adoption of Resolution.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of this Annual Rate Resolution.

**Section 10. Application of Assessment Proceeds.** Proceeds derived by the Town from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Fund and used for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

**Section 11. Conflict.** All resolutions or parts of resolutions in conflict herewith are hereby superseded to the extent of such conflict.

**Section 12. Severability.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

**Section 13. Effective Date.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches,

Florida, this \_\_\_\_\_ day of September, 2026 on a motion by \_\_\_\_\_ and  
seconded by \_\_\_\_\_.

Breitkreuz \_\_\_\_\_  
Jablonski \_\_\_\_\_  
Allbritton \_\_\_\_\_  
Hartmann \_\_\_\_\_  
Kuczenski \_\_\_\_\_

Ayes \_\_\_\_\_  
Nays \_\_\_\_\_  
Absent \_\_\_\_\_  
Abstaining \_\_\_\_\_

Attest:

\_\_\_\_\_  
Steve Breitkreuz, Mayor

\_\_\_\_\_  
Debra M. Ruesga, CMC, Town Clerk

Approved as to Form and Correctness:

\_\_\_\_\_  
Keith Poliakoff, Town Attorney  
1001.2026.088

## **EXHIBIT A**

### **"2026 FINAL REPORT"**

**Town of Southwest Ranches, Florida**

**FY2026-27 Fire Assessment Methodology Report**

**Prepared by Munilytics**

Initially dated July 26, 2026

Revised on August 6, 2026 and

Corrected on September 3, 2026

**(Referred to in 2026 Annual Assessment Resolution  
as 2026 Final Report)**

**EXHIBIT A**

**2026 FINAL REPORT**

**Town of Southwest Ranches, Florida**

**Fire Protection Assessment Report**

**“2026 Methodology Report”**

**Prepared for the Town of Southwest Ranches**

**July 16, 2026**

**Revised for Subsidy August 6, 2026**

**Corrected on September 3, 2026**



## Introduction

The Fire Protection Special Assessment discussed and developed in this report is intended to provide funding for the provision of fire protection services in the Town of Southwest Ranches (the “Town”). The Town provides fire rescue services (along with police services) through a contractual arrangement with the Town of Davie (“Davie”). The Town also supplements this arrangement with a contractual relationship with the Southwest Ranches Volunteer Fire Rescue, Inc., (“Volunteers”). The Town fire rescue services include 2 Class A Pumpers and 2 Advance Life Support EMS transport-capable rescue vehicles. The Volunteer Fire Services component supplements both equipment and personnel. The Volunteer equipment provided are an attack truck and a fire engine pumper. Historically, the area that is now incorporated was serviced by Broward County and a volunteer fire department. Once incorporated in 2000, the Town gradually expanded services through contracts with other service providers. Of late, the Town hired Davie to provide this service. Davie currently operates 7 fire rescue stations, including Station 91, which is located within the Town of Davie, and Station 112, which is located in the Town of Southwest Ranches. Both stations have a rescue unit and a pumper. Each rescue unit normally is staffed with either a lieutenant or captain and a firefighter/paramedic. Each pumper is staffed with either a lieutenant or captain, a driver engineer and a firefighter paramedic. Volunteer firefighters either supplement or add to staffing for each shift. The volunteer operation is predominantly fire-related and includes personnel who provide Basic Life Support (BLS). The Davie pumpers are staffed primarily for fire services but can be dispatched for advanced life support (ALS) services when rescue units are unavailable. While the Davie pumpers do carry ALS equipment and supplies, they are not capable of patient transport. Likewise, paramedics normally assigned to Davie rescue units can also be used when necessary for fire duties. In both cases, however, the rescue units and fire apparatus exist primarily for either EMS calls (in the case of rescue units) or Fire calls (in the case of fire apparatus). The availability of cross-trained personnel is considered an additive value for both rescue services and fire services. The overwhelming amount of time spent by personnel performing fire services is while they are assigned to the fire apparatus. Likewise, personnel assigned to rescue units are almost always involved in rescue services. Like most departments, the origins of its operations are rooted in firefighting. The Department protects property with an

estimated market value of approximately \$4.6 billion, and about 79% of this value is residential while only 1.6% is commercial or industrial. Much of the Town's tax base is agricultural (14%). Through various interlocal agreements, the Town and Davie provide and receive mutual aid from other departments.

## **Legal and Procedural Requirements**

Non-ad valorem special assessments for fire protection services, as repeatedly upheld by the Florida Supreme Court, "must meet two requirements: (1) the property assessed must derive a special benefit from the service provided; and (2) the assessment must be fairly and reasonably apportioned according to the benefits received." Morris v. Town of Cape Coral, 163 So.3d 1174 (Fla. 2015) (citing Sarasota County v. Sarasota Church of Christ, 667 So.2d 180, 183 (Fla. 1995)). The special benefits to assessed properties provided by fire protection services in the Town include, but are not limited to, protecting the value and integrity of improvements, structures, and land, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of a comprehensive fire protection program within the Town and limiting potential financial liability for uninsured or underinsured property, containing and extinguishing the spread of fire incidents occurring on property, and reducing the potential of damage and danger to structures and occupants of property from the spread of fire. Fire services funded by special assessments may include traditional fire department services such as fire suppression as well as educational programs, inspections, and basic life support medical services historically provided by first responders such as fire fighters. The assessments may not include or fund costs related to ambulance transport or advanced life support services as the Florida Supreme Court determined that such services do not provide the required special benefit to property. See Town of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002). Often, the broad term EMS is applied to both BLS and ALS responses. Because all front-line personnel are both firefighters and paramedics and are capable of providing ALS services, and, by extension, BLS services, we must segregate those costs which are exclusively attributed to ambulance transport or advance life support. The fire protection services to be provided to properties within the Town of Southwest Ranches are the type of costs and services that may be included in and funded from a fire protection assessment such as the one presented in this Report.

The Town adopted Ordinance Number 2001-9, codified as Sections 12-19 through 12-85 in the Code of Ordinances, Town of Southwest Ranches, Florida, to provide general authority, procedures, and standards for the imposition of annual fire assessments. The Florida Statutes contain a number of procedural requirements that define the process for adoption of the proposed Fire Services Special Assessments to be collected through the uniform tax collection process under Florida Statutes §197.3632 (“Uniform Assessment Collection Act”). The process established in the Ordinance incorporates the current statutory requirements, including, for example, the provision of notice of proposed assessments by mail and by publication and a public hearing prior to final adoption of the assessments. The Town currently collects the special assessments on the annual property tax bill under the Uniform Assessment Collection Act, and it is expected to continue that practice. The adoption of the Final Assessment Roll and Annual Assessment Resolution shall place a lien equal to the amount of the total assessment, including any accrued interest, on each assessed property. If collected on the ad valorem tax bill under the Uniform Assessment Collection Act, such lien is equal in rank and dignity to the lien of all state, county, district, and municipal taxes and other non-ad valorem assessments.

## **Estimated Cost of Fire Services**

Davie is expected to continue providing fire services to the Town. Davie has the equipment, fire flow, and personnel to service each property within the Town of Southwest Ranches. The Town has identified the costs for that service. The detail of those costs and the separation of costs related to fire and to EMS is presented in Appendix A of “*Fire Rescue Cost Apportionment, FY2026-2027 Budget*”.

Personnel and most other costs were allocated based upon the personnel assigned to either fire apparatus or rescue trucks. The organizational chart (Appendix B) of the Southwest Ranches department was used to determine the allocation of costs between fire and rescue services. This approach is rooted in the historical operation of the department. Were the rescue/ALS components to be removed from the costs of the Town, the Fire costs would remain: The Pumper would be staffed and with the same costs as have been allocated in this study. Some costs, such as medical equipment and supplies, which are clearly related to one service delivery or the other, were allocated as noted in Table F. These costs have been allocated in proportion to the staffing of the fire and rescue vehicles. The Town has also provided to us allocated identifiable Town costs

indirectly related to the Fire Department budget. To estimate future funding requirements, the apportionment methodology has assumed that these costs would annually increase based upon a 4.5% overall inflation factor. Table A summarizes the expected annual costs for the next five fiscal years are presented below; however, the annual assessments should be based upon the Town's expected annual costs adopted during the budget process: The 2027 fiscal year in Table A reflects the estimated budget for FY2026-2027 and is the amount of Assessable Fire Services Costs used in calculating the proposed not-to-exceed rates in Table E. The Town Council has elected to subsidize the costs by \$100,000 that would otherwise be assessable.

**Table A**  
**Forecasted Assessable Fire Services Costs**

| <b>Fiscal Year</b> | <b>Forecasted Fire Costs</b> |
|--------------------|------------------------------|
| 2027               | \$ 3,786,418                 |
| 2028               | \$ 3,956,807                 |
| 2029               | \$ 4,134,863                 |
| 2030               | \$ 4,320,932                 |
| 2031               | \$ 4,515,374                 |

The Town Council may elect to include all or some portion of the total budget and projected fire services costs in the Fire Protection Assessment.

The Fire protection assessed costs, as provided in Ordinance No. 2001-9, can include, but are not limited to all or any portion of the cost of the provision of fire protection services, facilities, or programs, referred to collectively in this Ordinance as Fire protection assessed costs, which provide a special benefit to Assessed Property, and may include, but is not limited to, the following components: (1) the cost of physical construction, reconstruction or completion of any required facility or improvement; (2) the costs incurred in any required acquisition or purchase; (3) the cost of all labor, materials, machinery, and equipment; (4) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (5) the cost of computer services, data processing, and communications; (6) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any

nature whatsoever; (7) the cost of any indemnity or surety bonds and premiums for insurance; (8) the cost of salaries, volunteer pay, workers' compensation insurance, pension or other employment benefits; (9) the cost of uniforms, training, travel, and per diem; (10) the cost of construction plans and specifications, surveys and estimates of costs; (11) the cost of engineering, financial, legal, and other professional services; (12) the costs of compliance with any contracts or agreements entered into by the Town to provide Fire Protection Services; (13) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector and/or Property Appraiser and amounts necessary to offset discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments; (14) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Town Council by subsequent resolution; (15) a reasonable amount for anticipated delinquencies and uncollectible Fire Protection Assessments; and (16) reimbursement to the Town or any other person for any moneys advanced for any costs incurred by the Town or such person in connection with any of the foregoing components of Fire Protection Assessed Cost. Fire Protection Assessed Costs may, as determined by Council, include costs incurred directly or indirectly by the Town and costs incurred by another entity for the provision of fire protection services within the Town.

The Town may choose to include all or only some of these costs in the fire protection assessments so long as the total cost assessed does not exceed the actual or budgeted cost of providing the service and the assessment imposed on a parcel does not exceed the special benefits to that parcel. The costs may be either direct or indirect cost so long as they related to the provision of fire protection services. Historically, the Town has chosen to recover all its fire costs from this assessment.

### **Determination of Benefit & Delineation of Benefit Area**

An important step in the special assessment process is the determination of special benefit and delineating the geographic area that will benefit from the planned improvements (the “Benefit Area”). The proposed Fire Protection Services will serve all properties within the entire Town of

Southwest Ranches; thus, the boundary of the Benefit Area is the same as the boundary of the Town.

Certain properties in the Town will not be required to pay the Fire Protection Assessment – “exempt” property and “excluded” property. “Exempt” properties/structures include properties that receive special benefit from the fire services but are not charged any or the full cost of the Fire Protection Assessment. The exempt category includes all government parcels and agricultural property exempted by statute. Under Florida Statutes §170.01(4), a municipality may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under Florida Statute §193.461, as may be amended from time to time, unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage, and qualifying nonresidential farm buildings. Agricultural pole barn means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

The ability to bill and collect special assessments on governmental properties is very limited and generally requires consent of the other governmental entity. Exemptions reflect both legal difficulties with collection of assessments and policy decisions of the Town. It is fair and reasonable not to impose the Fire Protection Assessment on such properties. Costs related to exempt properties are included in the cost allocation and assessment calculations so that those costs are not shifted to the assessments imposed on non-exempt properties. The costs related to exempt properties, as measured by the fire protection costs allocated to those properties in the assessment methodology, must be funded by the Town with other lawfully available non-fire assessment revenue.

“Excluded” property includes those parcels where no special benefit is provided to the parcel, such as roads and submerged lands. This category also includes any other parcels that may receive some special benefit from fire services but, based on a policy determination of the Town Council, do not receive sufficient special benefit to require imposition of the Fire Protection Assessment. Excluded properties are not part of the cost allocation process in the assessment calculations.

## **Cost Allocation Methodology**

The cost allocation and assessment methodology presented in this Report reflects the unique circumstances of the Town of Southwest Ranches with largely residential development, and a smaller amount of non-residential development. The Town is comprised primarily of residential assessable structures and otherwise assessable barns, stables, and other farm structures that the Town has determined benefit from fire protection services to the same degree as a residential dwelling unit, or, if the structure is on the same parcel as a residential dwelling unit, is an appurtenant use that is considered to have benefited as part of the parcel. The Town also has institutional properties which include houses of worship, non-public schools (most of which are owned by religious organizations), cemeteries, and sundry other uses. The Town also has commercial and industrial/warehouse parcels. An analysis of call data over each year, over three years, and over five years has shown significant volatility of calls between the non-residential categories. Because of this, and because the response to fire calls seem to involve similar responses of manning and equipment, and because some of the apparent uses have some conflicts with actual uses (one of the institutional properties at some point also was being used in a commercial fashion), we believe combining (or blending) the categories of commercial, warehouse/industrial, and institutional together will be in the long run more equitable and rate stable from year-to-year.

Using the BCPA's tax roll data, benefited parcels were identified using the various categories of land use codes within that data set. Additionally, and to keep the proposed apportionment categories as close to the existing categories as possible, we relied upon the Fire Class codes currently maintained by the BCPA. The BCPA has previously identified and coded the improved properties by type and assigned each parcel an appropriate Fire Class Code. We are recommending that the property appraiser's office continue with the existing coding for Commercial, Warehouse/Industrial, and Institutional in case the Town finds that it needs to revert to the discreet allocation of costs to those categories. For purposes of this report, we have shown the category descriptions, but for the purposes of rate determination, we have combined the costs and allocations together for those three fire class codes. We reviewed consistency in this data, and it was determined to be of high accuracy. This data has also undergone considerable review over time. The Fire Class codes thus used were as follows:

**Residential/Other (“R”)** This includes all residential dwelling units, be they single family, multifamily, and mobile homes not located in mobile home parks. This includes separate or attached guest houses or “granny flats” or anything considered a residential dwelling unit. Structures that are not Non-residential Buildings, such as non-commercial barns or free-standing garages, located on a parcel with one or more Dwelling Units shall be considered as appurtenant to or accessory to the Dwelling Unit(s) and shall not be assessed separately. This “R” coding also includes any structures, such as assessable agricultural buildings or non-commercial barns, that are not Non-residential Buildings and that are located on a parcel with no residential units. Such structure(s) on a such a parcel shall collectively be assessed as one Dwelling Unit.

**Blended Non-Residential Uses Other than Acreage.**

**Commercial (“C”)** This includes all property used for commercial activity, except where otherwise identified by its own Fire Class code, and includes office and retail uses. It also includes recreational vehicle lots converted to a commercial square footage as provided by statute. The Town currently does not have any parcels fitting this fire class code but could in the future.

**Institutional (“I”)** This includes nursing homes and substance abuse centers; healthcare facilities located in shopping centers and office buildings, funeral homes and mausoleums; houses of worship, non-public schools, and various other uses.

**Warehouse/Industrial (“W”)** This includes manufacturing and processing sites, storage units (whether for commercial or non-commercial purposes), and warehousing sites.

**Government (“X”)** This includes any developed property owned by a federal, state, or local government.

**Special (“S”, generally mixed use)** This includes property that has more than one use or improvement that contains more than one Fire Class code. An example might a commercial use that also has a residential use on the same parcel. Each use will be assigned the cost for that use and then combined on the notices and bills.

**Acreage (“A”)** This includes undeveloped property typically in use for various purposes and for which the Town assesses an acreage charge for fire services. Generally, the land is agricultural in nature. Some of this acreage, if given exemption by the property appraiser, is exempt from the assessment. It also includes other uses of property that are vacant, such as commercial and residential.

It should also be noted that properties, or portions of properties, that can sometimes be exempt from this assessment remain variously classified with Fire Class Codes but are not assessed if the Town has excluded them from the assessment. Again, these codes are used by BCPA to assist them in the administration of their rolls, and we believe them to be highly accurate at the parcel level. If they are not assessed by the Town, the costs are not re-allocated to the remaining assessable units or categories.

Each BCPA parcel for the Town of Southwest Ranches also has, in addition to a Fire Class code, a Fire Basis element, which indicates the number of applicable billing units located on the parcel. For example, a single-family residential dwelling unit would have a Fire Basis element of “1”, indicating that the fixed residential assessment rate would be multiplied by “1” to arrive at an assessment amount and a duplex residential dwelling unit would have a Fire Basis element of “2”, indicating that the fixed residential assessment rate would be multiplied by “2” to arrive at an assessment amount, and so on. Commercial, Warehouse/Industrial, and Not-for-profits are based upon the square footage of the structure(s) on the property. The Fire Class code “S”, Special, generally includes mixed-use parcels that have mixed assessment rates applied to them. The sum of each category (e.g., “Residential”, “Commercial”, etc.) are added together within this coding. The Fire Basis element code in this Fire Class code in this category indicates the amount of the assessment for that Fire Class code. The BCPA handles mixed-use parcels as exceptions and manually calculates the assessment based upon the particular mix of uses that exist on those parcels. Table B notes the various Fire Class Categories and Codes, the number of parcels benefitting from the assessment for that category, the unit of measure for the assessment, and the total number of units in that category that are being assessed. A parcel can have more than one Fire Class Category:

**Table B**  
**BCPA Fire Class Counts**

| <b>Fire Class Category</b> | <b>Category Code(s)</b> | <b>Sum of Total Number of Units</b> | <b>Unit of Measure</b> | <b>Number of Parcels</b> |
|----------------------------|-------------------------|-------------------------------------|------------------------|--------------------------|
| Commercial                 | C                       | 318,149                             | Square Feet            | 23                       |
| Institutional              | I                       | 582,820                             | Square Feet            | 24                       |
| Acreage, Vacant            | A,V                     | 1,745                               | Acres                  | 576                      |
| Residential                | R                       | 2,825                               | Dwelling Units         | 2,589                    |
| Warehouse/Industrial       | W                       | 124,184                             | Square Feet            | 12                       |
| Government - Exempt        | X                       | 42,188                              | Square Feet            | 238                      |
|                            |                         |                                     |                        | <u>3,462</u>             |

Source: BCPA 2026 Southwest Ranches Fire July Detail File. Mixed-use parcels have been disaggregated; therefore, the number of parcels listed here is greater than the total number of actual parcels

Also, the BCPA combines 2 or more fire classes on the same parcel into a Special/Combination (Mixed Use) Fire Class “S”, which is not listed in the table above. The individual fire classes contained in each parcel coded “S” have been disaggregated and placed in their respective fire class code.

## **Fire/rescue Incidents**

Fire/rescue call for service data is maintained by Davie Fire Rescue. Davie provided call data related to the Town of Southwest Ranches for calendar years 2016-2024. The call data included all dispatched calls for all fire and rescue units at the Town’s stations. The call data contained fire service calls, calls for rescue services, and all other calls. Because rescue services do not benefit property, this call data was culled from further consideration, leaving only fire service call data in our analysis. We also excluded from the call data calls to property that was located outside of the Town limits (mutual aid calls).

The Town of Southwest Ranches and Davie use the National Fire Incident Reporting System (NFIRS) for the collection and categorization of all fire and rescue incident types. This system provides not only the nature of the call responded to but also includes the type of property involved in the call. This data forms the basis for determining not only which

properties benefit from fire services, but also to what degree those types of properties demand service. While evaluating the call data, we exercised discretion in reclassifying certain incidents that we determined, for the purposes of this study, needed to be reclassified to accurately tie it to the most appropriate property use. As an example, an automobile fire in a parking lot at a shopping center would be reclassified from “uncovered parking” to a commercial use as the parking lot is considered to be part of the parcel owned by the shopping center for purposes of this study.

During the eight-year period studied, the Town of Southwest Ranches had 941 fire- or property-related incidents that could be attributed to a specific property use type. Mutual aid calls were excluded because they did not benefit properties within the Town. A list of the types of calls recorded by Davie and how this study categorized them is detailed in Appendix C, *Fire Rescue Call Categorization*.

The incident data includes a “Property Use” code or specific street address from which a property use code could be reasonably determined. These codes were then aggregated into larger Property Type codes that could be used to match more closely to the BCPA Category Codes used for fire assessments. The following Table C details the 941 fire or property incidents by the categories used to study fire service delivery and their corresponding BCPA Fire Class codes:

**Table C**  
**Fire Calls by Fire Class**

| <b>Fire Call Categorization</b> | <b>Corresponding BCPA Fire Class Code</b> | <b>Number of Fire Calls, 2016-2024</b> | <b>Percent of Total</b> |
|---------------------------------|-------------------------------------------|----------------------------------------|-------------------------|
| Commercial                      | C                                         | 100                                    | 10.63%                  |
| Institutional                   | I                                         | 195                                    | 20.72%                  |
| Acreage                         | A                                         | 39                                     | 4.14%                   |
| Residential                     | R                                         | 593                                    | 63.02%                  |
| Warehouse/Industrial            | W                                         | 9                                      | 0.96%                   |
| Government- Exempt              | X                                         | 5                                      | 0.53%                   |
|                                 |                                           | <b>941</b>                             | <b>100.00%</b>          |

We then blended the Commercial, Institutional, and Warehouse/Industrial categories:

**Table D**  
**Fire Calls by Blended Fire Class**

| Blended Fire Call Categorization | Corresponding BCPA Fire Class Coding | Number of Fire Calls | Percent of Total |
|----------------------------------|--------------------------------------|----------------------|------------------|
| Blended Category (C,W,I)         | C,W,I                                | 304                  | 32.31%           |
| Acreage                          | A                                    | 39                   | 4.14%            |
| Residential                      | R                                    | 593                  | 63.02%           |
| Government- Exempt               | X                                    | 5                    | 0.53%            |
|                                  |                                      | <u>941</u>           | <u>100.00%</u>   |

The recoded incident data to the BCPA Fire Class coding was then distributed to the expected FY2026 Assessable Fire service costs. We then assigned the maximum assessment by category and in total, based upon the fire class categories base and percentage of benefit by Class for the Town of Southwest Ranches and the maximum expected cost of fire service delivery for fiscal year 2027:

**Table E**  
**Fiscal Year 2026-2027 Maximum Assessable Fire Services Cost,  
Fire Code Apportionment and Maximum FY2026-2027 Assessment Rates**

| Class                                                     | Total Number of Units | Unit Type       | Percent Apportioned | Amount Allocated To Class | Proposed Not To Exceed Rate Per Unit |
|-----------------------------------------------------------|-----------------------|-----------------|---------------------|---------------------------|--------------------------------------|
| Blended (Commercial, Institutional, Warehouse/Industrial) | 1,025,153             | Per Square Feet | 32.31%              | \$ 1,223,392              | \$ 1.1934                            |
| Acreage                                                   | 1,727                 | Per Acre        | 4.14%               | 156,758                   | \$ 90.7688                           |
| Residential/Other                                         | 2,825                 | Per Unit        | 63.02%              | 2,386,201                 | \$ 844.67                            |
| Government - Exempt                                       | 42,188                | Per Square Feet | 0.53%               | 20,068                    | -                                    |
|                                                           |                       |                 | <u>100.00%</u>      | <u>\$ 3,786,418</u>       |                                      |
|                                                           |                       |                 |                     | (99,503)                  | Less: Acreage Exemptions             |
|                                                           |                       |                 |                     | (20,068)                  | Less: Government Exempt              |
|                                                           |                       |                 |                     | (22,806)                  | Less: Residential Exempt             |
|                                                           |                       |                 |                     | <u>\$ 3,644,041</u>       | Net Amount Realized                  |

## **Findings of Special Benefit and Fair Apportionment**

The improved properties in the Town are found to benefit from the special assessment because fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land and within miscellaneous buildings with the potential to spread and endanger other property and property features. Further, the availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and the property and rental values within the assessable area.

The Fire Assessed Costs included in the Fire Assessment do not include costs related to the provision of emergency medical services (EMS) and have been fairly and reasonably apportioned among the benefitted parcels. While there are many ways to fairly apportion the costs of the fire services to benefitted properties, we note the following:

Apportioning Fire Assessed Costs among classifications of property based upon the historical demand for fire protection services is a fair and reasonable method because it reflects the property uses' potential fire risk based upon building use and is a reasonable proxy for the amount of fire flow, firefighters training and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the Town's standards and practices. Historical demand for fire protection services provides a fair, reasonable and proportionate relationship to the special benefit received by Assessed Parcels and will ensure that no property is assessed an amount greater than the special benefit received.

Using the Fire Class Codes developed and maintained by the Broward County Property Appraiser to define the classifications of property used to develop the Fire Assessment

cost allocations and rate calculations is fair and reasonable and reduces administrative burdens for both the Town and the Property Appraiser.

Apportioning the percentage of the fire protection assessed costs relating to historical calls for service among benefitted property based on Fire Class Codes is fair and reasonable because it reflects the property uses' potential fire risk based upon use, structure characteristics, and is a reasonable proxy for the amount of fire flow, firefighters training, and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the Town's standards and practices.

The fire rescue incident reports (NFIRS) are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the demand for fire protection services to protect and serve buildings and land located within assessed property and their intended occupants. There exist sufficient fire incident reports that document the historical demand for fire protection services from assessed property within the property use categories. The relative demand that has been determined for each property use category by an examination of such fire rescue incident reports is consistent with the experience of the Town. Therefore, the use of the relative percentages that were determined by an examination of fire rescue incident reports is a fair and reasonable method to apportion the fire protection assessed costs among the property use categories.

The potential demand for fire protection services to Residential property relates primarily to the presence of Dwelling Units and the anticipated occupants of the Dwelling Units. Neither the size nor the value of the residential property determines the scope of the required fire response in the Town of Southwest Ranches. The potential demand for fire services is driven by the existence of each and every dwelling unit and the anticipated average occupant population. Other structures on a parcel with one or more Dwelling Units, such as non-commercial barns, free-standing garages and/or assessable farm structures, that are not Non-Residential Buildings are considered to be appurtenant to or accessory to the primary use of one or more Dwelling Units and are not assessed in addition to the Dwelling Unit(s). It is fair and reasonable to assess parcels with existing

Dwelling Units based on that primary use and to not assess other structures that are not Non-residential Buildings present on the same parcel.

“Residential/Other” or “R” Property, for purposes of imposition of the Fire Services Assessment, shall also include property with one or more structures that are not Non-residential Buildings, such as barns and/or accessory structures, and that are located on property without any existing Dwelling Unit(s). Non-residential Building(s) on such parcels shall be assessed at the Residential Property Rate collectively as one (1) dwelling unit. Structures that are not Non-residential Buildings that are located on parcels with no existing Dwelling Units generate demand for fire protection services similar to that demand generated by a single Dwelling Unit. Apportioning fire assessed costs to structures that are not Non-residential Buildings, such as assessable farm structures and non-commercial barns, and that are located on a separate parcel (with no Dwelling Units) in the same manner as a residential dwelling unit is a fair and reasonable method because the responses to those structures are similar to a response to a residential dwelling unit.

Apportioning the percentage of the fire protection assessed costs based on the relative demand for fire services attributable to residential property on a per dwelling unit basis, or, in the case of a structure on a separate parcel that is not a Non-residential Building as described above, is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

The assessment of Non-residential Buildings by actual square footage (“Building Area”) is fair and reasonable for the purpose of parcel apportionment based on relative demand because the demand for fire service to such Non-residential Buildings is primarily determined and measured by the actual square footage of structures and improvements within benefited parcels. The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that building’s size. Therefore, allocating assessable fire protection services costs to Non-residential Buildings based on the structure square footage (Building Area) is fair and reasonable and has a logical relationship to the demand for and benefit from fire protection services.

We believe that the apportionment methodology prepared herein is fair and reasonable, that the assessment rates proposed have a logical relationship to the special benefits to the Assessed Parcels from the availability and provision of fire protection services, that each Assessed Parcel located within the Town will be benefited by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, and that the methodology fits the particular properties in and nature of the Town of Southwest Ranches.



7320 Griffin Road, Ste. 102  
Davie, Florida 33314  
954-903-0712

A handwritten signature in black ink, appearing to read 'CW', written over a horizontal line.

Christopher Wallace, President

July 16, 2026

Revised for Subsidy August 6, 2026

Minor Corrections on September 3, 2026

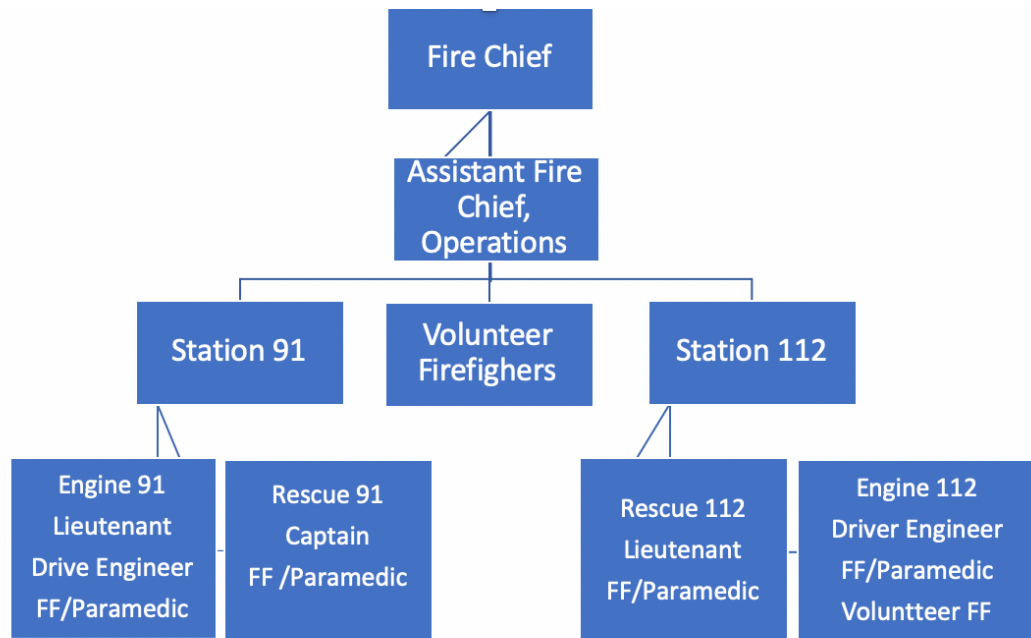
## Appendix A

### Fire Rescue Cost Apportionment, FY2026-2027 Budget

|                                            | Total Budget     | Fire Allocation | Rescue/EMS Allocation | Fire Costs       | Rescue/EMS Costs |
|--------------------------------------------|------------------|-----------------|-----------------------|------------------|------------------|
| <b>Personnel Costs</b>                     |                  |                 |                       |                  |                  |
| Total All Personnel                        | 3,541,034        | 60%             | 40%                   | 2,124,620        | 1,416,414        |
| <b>Operating Expenditures</b>              |                  |                 |                       |                  |                  |
| Contractual Services                       | 238,680          | 0%              | 100%                  | -                | 238,680          |
| Internal Services _IT                      | 144,044          | 60%             | 40%                   | 86,426           | 57,618           |
| Communications Services                    | 12,601           | 60%             | 40%                   | 7,561            | 5,040            |
| Repairs and Maintenance, Vehicles          | 98,238           | 60%             | 40%                   | 58,943           | 39,295           |
| Repairs and Maintenance, Radios            | 3,925            | 60%             | 40%                   | 2,355            | 1,570            |
| Repairs and Maintenance, Equipment         | 13,550           | 18%             | 82%                   | 2,439            | 11,111           |
| Repairs and Maintenance, Equip. Directed   | 16,250           | 60%             | 40%                   | 9,750            | 6,500            |
| Repairs and Maintenance, SW Ranches        | 2,500            | 100%            | 0%                    | 2,500            | -                |
| Offices Supply Expenses                    | 500              | 60%             | 40%                   | 300              | 200              |
| Uniforms                                   | 11,000           | 60%             | 40%                   | 6,600            | 4,400            |
| Protective Fire Equipment                  | 23,184           | 60%             | 40%                   | 13,910           | 9,274            |
| First Aid Supplies and Equipment           | 52,792           | 0%              | 100%                  | -                | 52,792           |
| Emergency Preparedness                     | 500              | 60%             | 40%                   | 300              | 200              |
| Fuel                                       | 13,224           | 60%             | 40%                   | 7,934            | 5,290            |
| Training and Education                     | 13,164           | 60%             | 40%                   | 7,898            | 5,266            |
| <b>Total Operating Expenditures</b>        | <b>644,152</b>   |                 |                       | <b>206,917</b>   | <b>437,235</b>   |
| <b>Total Expenditures, Davie</b>           | <b>4,185,186</b> |                 |                       | <b>2,331,537</b> | <b>1,853,649</b> |
| <b>Davie Administrative Contract Costs</b> | <b>534,275</b>   | 60%             | 40%                   | 320,565          | 213,710          |
| <b>Total Davie Contract</b>                | <b>4,719,461</b> |                 |                       | <b>2,652,102</b> | <b>2,067,359</b> |
| Contingency                                | 175,000          | 100%            | 0%                    | 175,000          | -                |
| Other Operating Expenses                   | 552,388          | 100%            | 0%                    | 552,388          | -                |
| Assessment Expenses                        | 177,440          | 100%            | 0%                    | 177,440          | -                |
| Allocated Townwide Cost                    | 329,488          | 100%            | 0%                    | 329,488          | -                |
| General fund Subsidy                       | (100,000)        | 100%            | 0%                    | (100,000)        | -                |
| <b>Total SWR Fire Budget</b>               | <b>5,853,777</b> |                 |                       | <b>3,786,418</b> | <b>2,067,359</b> |

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**Appendix B**  
**Town of Southwest Ranches Fire Rescue**  
**Organizational Table**



**Southwest Ranches Volunteer Fire Rescue**



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## Appendix C

### Fire Rescue Call Categorization

| NFIRS Fire Type                                               | Fire Class Code |
|---------------------------------------------------------------|-----------------|
| <b>100 - Fire, Other</b>                                      |                 |
| 1 or 2 family dwelling                                        | R               |
| NULL                                                          | R               |
| Open land or field                                            | A               |
| Outside or special property, Other                            | A               |
| Residential street, road or residential driveway              | R               |
| Street, Other                                                 | STREET          |
| Water utility                                                 | X               |
| <b>111 - Building fire</b>                                    |                 |
| 1 or 2 family dwelling                                        | R               |
| <b>112 - Fires in structure other than in a building</b>      |                 |
| Outbuilding or shed                                           | R               |
| <b>113 - Cooking fire, confined to container</b>              |                 |
| 1 or 2 family dwelling                                        | R               |
| <b>118 - Trash or rubbish fire, contained</b>                 |                 |
| 1 or 2 family dwelling                                        | R               |
| Outside or special property, Other                            | A               |
| <b>122 - Fire in motor home, camper, recreational vehicle</b> |                 |
| Open land or field                                            | A               |
| <b>131 - Passenger vehicle fire</b>                           |                 |
| 1 or 2 family dwelling                                        | R               |
| Highway or divided highway                                    | STREET          |
| Open land or field                                            | A               |
| Residential street, road or residential driveway              | STREET          |
| Street, Other                                                 | STREET          |
| Vehicle parking area                                          | C               |
| <b>1311 - Passenger vehicle fire with MVC</b>                 |                 |
| Residential street, road or residential driveway              | STREET          |
| <b>138 - Off-road vehicle or heavy equipment fire</b>         |                 |
| 1 or 2 family dwelling                                        | R               |
| Funeral parlor                                                | C               |
| <b>140 - Natural vegetation fire, Other</b>                   |                 |
| 1 or 2 family dwelling                                        | R               |
| Crops or orchard                                              | C               |
| Open land or field                                            | A               |
| Outside or special property, Other                            | A               |
| <b>141 - Forest, woods or wildland fire</b>                   |                 |
| 1 or 2 family dwelling                                        | R               |
| <b>142 - Brush or brush-and-grass mixture fire</b>            |                 |
| 1 or 2 family dwelling                                        | R               |
| Highway or divided highway                                    | STREET          |
| Livestock production                                          | C               |
| Open land or field                                            | A               |
| Street, Other                                                 | STREET          |
| Vacant lot                                                    | A               |
| <b>143 - Grass fire</b>                                       |                 |
| Open land or field                                            | A               |
| <b>150 - Outside rubbish fire, Other</b>                      |                 |
| 1 or 2 family dwelling                                        | R               |
| Open land or field                                            | A               |
| Outside or special property, Other                            | A               |
| Vacant lot                                                    | A               |
| <b>151 - Outside rubbish, trash or waste fire</b>             |                 |
| 1 or 2 family dwelling                                        | R               |
| Crops or orchard                                              | C               |
| Highway or divided highway                                    | STREET          |
| Open land or field                                            | A               |
| Outside or special property, Other                            | A               |
| Professional supplies, services                               | C               |
| Residential street, road or residential driveway              | R               |
| Street, Other                                                 | STREET          |
| <b>153 - Construction or demolition landfill fire</b>         |                 |
| 1 or 2 family dwelling                                        | R               |
| <b>154 - Dumpster or other outside trash receptacle fire</b>  |                 |
| 1 or 2 family dwelling                                        | R               |
| Professional supplies, services                               | C               |
| <b>160 - Special outside fire, Other</b>                      |                 |
| 1 or 2 family dwelling                                        | R               |
| Church, mosque, synagogue, temple, chapel                     | I               |
| Street or road in commercial area                             | C               |
| Vehicle parking area                                          | C               |
| <b>162 - Outside equipment fire</b>                           |                 |
| Crops or orchard                                              | C               |
| <b>173 - Cultivated trees or nursery stock fire</b>           |                 |
| 1 or 2 family dwelling                                        | R               |

|                                                               |        |
|---------------------------------------------------------------|--------|
| <b>251 - Excessive heat, scorch burns with no ignition</b>    |        |
| 1 or 2 family dwelling                                        | R      |
| 24-hour care Nursing homes, 4 or more persons                 | I      |
| Food and beverage sales, grocery store                        | C      |
| Mercantile, business, Other                                   | C      |
| Vehicle storage, Other                                        | W      |
| <b>400 - Hazardous condition, Other</b>                       |        |
| 1 or 2 family dwelling                                        | R      |
| Mercantile, business, Other                                   | C      |
| Street or road in commercial area                             | C      |
| Street, Other                                                 | STREET |
| <b>411 - Gasoline or other flammable liquid spill</b>         |        |
| Convenience store                                             | C      |
| Street, Other                                                 | STREET |
| <b>412 - Gas leak (natural gas or LPG)</b>                    |        |
| 1 or 2 family dwelling                                        | R      |
| <b>424 - Carbon monoxide incident</b>                         |        |
| 1 or 2 family dwelling                                        | R      |
| <b>440 - Electrical wiring/equipment problem, Other</b>       |        |
| 1 or 2 family dwelling                                        | R      |
| Educational, Other                                            | I      |
| High school/junior high school/middle school                  | I      |
| Residential street, road or residential driveway              | R      |
| Street or road in commercial area                             | C      |
| Street, Other                                                 | STREET |
| <b>441 - Heat from short circuit (wiring), defective/worn</b> |        |
| 1 or 2 family dwelling                                        | R      |
| <b>442 - Overheated motor</b>                                 |        |
| 1 or 2 family dwelling                                        | R      |
| Church, mosque, synagogue, temple, chapel                     | I      |
| Educational, Other                                            | I      |
| Highway or divided highway                                    | STREET |
| <b>443 - Breakdown of light ballast</b>                       |        |
| 1 or 2 family dwelling                                        | R      |
| <b>444 - Power line down</b>                                  |        |
| 1 or 2 family dwelling                                        | R      |
| Church, mosque, synagogue, temple, chapel                     | I      |
| Outside or special property, Other                            | A      |
| Residential street, road or residential driveway              | R      |
| Street or road in commercial area                             | C      |
| Street, Other                                                 | STREET |
| Vehicle parking area                                          | C      |
| <b>445 - Arcing, shorted electrical equipment</b>             |        |
| 1 or 2 family dwelling                                        | R      |
| Electrical distribution                                       | I      |
| Open land or field                                            | A      |
| Residential street, road or residential driveway              | R      |
| Schools, non-adult, other                                     | I      |
| Street, Other                                                 | STREET |
| <b>460 - Accident, potential accident, Other</b>              |        |
| Street, Other                                                 | STREET |
| <b>463 - Vehicle accident, general cleanup</b>                |        |
| Highway or divided highway                                    | STREET |
| Street, Other                                                 | STREET |
| <b>480 - Attempted burning, illegal action, Other</b>         |        |
| 1 or 2 family dwelling                                        | R      |
| <b>481 - Attempt to burn</b>                                  |        |
| Open land or field                                            | A      |
| <b>500 - Service Call, other</b>                              |        |
| 1 or 2 family dwelling                                        | R      |
| Household goods, sales, repairs                               | C      |
| Outside or special property, Other                            | A      |
| Street, Other                                                 | STREET |
| Vehicle parking area                                          | C      |
| <b>522 - Water or steam leak</b>                              |        |
| 1 or 2 family dwelling                                        | R      |
| <b>531 - Smoke or odor removal</b>                            |        |
| 1 or 2 family dwelling                                        | R      |
| <b>553 - Public service</b>                                   |        |
| 1 or 2 family dwelling                                        | R      |
| Adult education center, college classroom                     | I      |
| Open land or field                                            | A      |
| Residential street, road or residential driveway              | R      |
| <b>561 - Unauthorized burning</b>                             |        |
| 1 or 2 family dwelling                                        | R      |
| Open land or field                                            | A      |
| <b>651 - Smoke scare, odor of smoke</b>                       |        |

|                                                                 |        |
|-----------------------------------------------------------------|--------|
| 1 or 2 family dwelling                                          | R      |
| Open land or field                                              | A      |
| Outside or special property, Other                              | A      |
| Professional supplies, services                                 | C      |
| Residential street, road or residential driveway                | R      |
| Street, Other                                                   | STREET |
| <b>653 - Smoke from barbecue, tar kettle</b>                    |        |
| 1 or 2 family dwelling                                          | R      |
| <b>671 - HazMat release investigation w/no HazMat</b>           |        |
| 1 or 2 family dwelling                                          | R      |
| <b>700 - False alarm or false call, Other</b>                   |        |
| 1 or 2 family dwelling                                          | R      |
| Adult education center, college classroom                       | I      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| Food and beverage sales, grocery store                          | C      |
| Household goods, sales, repairs                                 | C      |
| Mercantile, business, Other                                     | C      |
| Residential, Other                                              | R      |
| Storage, Other                                                  | W      |
| Street, Other                                                   | STREET |
| Vehicle storage, Other                                          | W      |
| <b>710 - Malicious, mischievous false call, Other</b>           |        |
| Day care, in commercial property                                | C      |
| <b>714 - Central station, malicious false alarm</b>             |        |
| 1 or 2 family dwelling                                          | R      |
| Adult education center, college classroom                       | I      |
| Business office                                                 | C      |
| Educational, Other                                              | I      |
| Elementary school, including kindergarten                       | I      |
| Mental retardation/development disability facility              | I      |
| Residential board and care                                      | R      |
| Vehicle storage, Other                                          | W      |
| <b>715 - Local alarm system, malicious false alarm</b>          |        |
| Educational, Other                                              | I      |
| High school/junior high school/middle school                    | I      |
| <b>730 - System malfunction, Other</b>                          |        |
| 1 or 2 family dwelling                                          | R      |
| Adult education center, college classroom                       | I      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| High school/junior high school/middle school                    | I      |
| <b>732 - Extinguishing system activation due to malfunction</b> |        |
| 1 or 2 family dwelling                                          | R      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| <b>733 - Smoke detector activation due to malfunction</b>       |        |
| 1 or 2 family dwelling                                          | R      |
| 24-hour care Nursing homes, 4 or more persons                   | I      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| Food and beverage sales, grocery store                          | C      |
| High school/junior high school/middle school                    | I      |
| Mercantile, business, Other                                     | C      |
| Residential board and care                                      | R      |
| <b>735 - Alarm system sounded due to malfunction</b>            |        |
| 1 or 2 family dwelling                                          | R      |
| 24-hour care Nursing homes, 4 or more persons                   | I      |
| Adult education center, college classroom                       | I      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| Educational, Other                                              | I      |
| High school/junior high school/middle school                    | I      |
| Mental retardation/development disability facility              | I      |
| Mercantile, business, Other                                     | C      |
| <b>736 - CO detector activation due to malfunction</b>          |        |
| 1 or 2 family dwelling                                          | R      |
| <b>740 - Unintentional transmission of alarm, Other</b>         |        |
| 1 or 2 family dwelling                                          | R      |
| Boarding/rooming house, residential hotels                      | C      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| Educational, Other                                              | I      |
| Elementary school, including kindergarten                       | I      |
| Vehicle storage, Other                                          | W      |
| <b>743 - Smoke detector activation, no fire - unintentional</b> |        |
| 1 or 2 family dwelling                                          | R      |
| 24-hour care Nursing homes, 4 or more persons                   | I      |
| Alcohol or substance abuse recovery center                      | I      |
| Boarding/rooming house, residential hotels                      | C      |
| Church, mosque, synagogue, temple, chapel                       | I      |
| Educational, Other                                              | I      |
| Fire station                                                    | I      |

|                                                               |        |
|---------------------------------------------------------------|--------|
| Food and beverage sales, grocery store                        | C      |
| High school/junior high school/middle school                  | I      |
| Mental retardation/development disability facility            | I      |
| Mercantile, business, Other                                   | C      |
| Preschool                                                     | C      |
| Public or government, Other                                   | X      |
| Residential, Other                                            | R      |
| Vehicle storage, Other                                        | W      |
| <b>744 - Detector activation, no fire - unintentional</b>     |        |
| 1 or 2 family dwelling                                        | R      |
| 24-hour care Nursing homes, 4 or more persons                 | I      |
| Alcohol or substance abuse recovery center                    | I      |
| Boarding/rooming house, residential hotels                    | C      |
| Church, mosque, synagogue, temple, chapel                     | I      |
| Dormitory-type residence, other                               | R      |
| Eating, drinking places, other                                | C      |
| Educational, Other                                            | I      |
| Fire station                                                  | X      |
| High school/junior high school/middle school                  | I      |
| Schools, non-adult, other                                     | I      |
| Vehicle storage, Other                                        | W      |
| <b>745 - Alarm system activation, no fire - unintentional</b> |        |
| 1 or 2 family dwelling                                        | R      |
| Adult education center, college classroom                     | I      |
| Boarding/rooming house, residential hotels                    | R      |
| Church, mosque, synagogue, temple, chapel                     | I      |
| Educational, Other                                            | I      |
| Fire station                                                  | X      |
| Food and beverage sales, grocery store                        | C      |
| High school/junior high school/middle school                  | I      |
| Household goods, sales, repairs                               | C      |
| Mental retardation/development disability facility            | I      |
| Mercantile, business, Other                                   | C      |
| Property Use, Other                                           | C      |
| Residential board and care                                    | R      |
| Residential or self-storage units                             | W      |
| Restaurant or cafeteria                                       | C      |
| Vehicle storage, Other                                        | W      |
| <b>Alarm system activation, no fire - unintentional</b>       |        |
| 1 or 2 family dwelling                                        | R      |
| Adult education center, college classroom                     | I      |
| Church, mosque, synagogue, temple, chapel                     | I      |
| Elementary school, including kindergarten                     | I      |
| Mercantile, business, other                                   | C      |
| Preschool                                                     | C      |
| <b>Alarm system sounded due to malfunction</b>                |        |
| Church, mosque, synagogue, temple, chapel                     | I      |
| Household goods, sales, repairs                               | C      |
| Mental retardation/development disability facility            | I      |
| <b>Arcing, shorted electrical equipment</b>                   |        |
| Open land or field                                            | A      |
| Pipeline, power line or other utility right-of-way            | STREET |
| Street, other                                                 | STREET |
| <b>Attempted burning, illegal action, other</b>               |        |
| 1 or 2 family dwelling                                        | R      |
| <b>Authorized controlled burning</b>                          |        |
| Open land or field                                            | A      |
| <b>Brush or brush-and-grass mixture fire</b>                  |        |
| 1 or 2 family dwelling                                        | R      |
| Open land or field                                            | A      |
| Residential street, road or residential driveway              | R      |
| <b>Building fire</b>                                          |        |
| 1 or 2 family dwelling                                        | R      |
| <b>Detector activation, no fire - unintentional</b>           |        |
| 1 or 2 family dwelling                                        | R      |
| Alcohol or substance abuse recovery center                    | I      |
| High school/junior high school/middle school                  | I      |
| Reformatory, juvenile detention center                        | I      |
| <b>Electrical wiring/equipment problem, other</b>             |        |
| 1 or 2 family dwelling                                        | R      |
| 24-hour care Nursing homes, 4 or more persons                 | I      |
| Residential street, road or residential driveway              | R      |
| Street, other                                                 | STREET |
| <b>Excessive heat, scorch burns with no ignition</b>          |        |
| 1 or 2 family dwelling                                        | R      |
| Alcohol or substance abuse recovery center                    | I      |
| Church, mosque, synagogue, temple, chapel                     | I      |

|                                                           |        |
|-----------------------------------------------------------|--------|
| <b>False alarm or false call, other</b>                   |        |
| 1 or 2 family dwelling                                    | R      |
| Business office                                           | C      |
| Elementary school, including kindergarten                 | I      |
| Food and beverage sales, grocery store                    | C      |
| Household goods, sales, repairs                           | C      |
| Mercantile, business, other                               | C      |
| Places of worship, funeral parlors, other                 | I      |
| Preschool                                                 | C      |
| <b>Fire, other</b>                                        |        |
| Service station, gas station                              | C      |
| <b>Gasoline or other flammable liquid spill</b>           |        |
| Service station, gas station                              | C      |
| Lightning strike (no fire)                                |        |
| 1 or 2 family dwelling                                    | R      |
| <b>Malicious, mischievous false call, other</b>           |        |
| Food and beverage sales, grocery store                    | C      |
| High school/junior high school/middle school              | I      |
| <b>Natural vegetation fire, other</b>                     |        |
| 1 or 2 family dwelling                                    | R      |
| Ind., utility, defense, agriculture, mining, other        | I      |
| <b>Outside equipment fire</b>                             |        |
| 1 or 2 family dwelling                                    | R      |
| <b>Outside rubbish, trash or waste fire</b>               |        |
| Dump, sanitary landfill                                   | I      |
| Open land or field                                        | A      |
| Outside or special property, other                        | G      |
| <b>Overheated motor</b>                                   |        |
| Highway or divided highway                                | STREET |
| <b>Passenger vehicle fire</b>                             |        |
| Street, other                                             | STREET |
| Vehicle parking area                                      | C      |
| <b>Power line down</b>                                    |        |
| 1 or 2 family dwelling                                    | R      |
| Residential street, road or residential driveway          | R      |
| Street, other                                             | STREET |
| <b>Smoke detector activation due to malfunction</b>       |        |
| 1 or 2 family dwelling                                    | R      |
| Elementary school, including kindergarten                 | I      |
| <b>Smoke detector activation, no fire - unintentional</b> |        |
| 1 or 2 family dwelling                                    | R      |
| Alcohol or substance abuse recovery center                | I      |
| Church, mosque, synagogue, temple, chapel                 | I      |
| Public or government, other                               | X      |
| <b>Smoke or odor removal</b>                              |        |
| 1 or 2 family dwelling                                    | R      |
| <b>Smoke scare, odor of smoke</b>                         |        |
| 1 or 2 family dwelling                                    | R      |
| Business office                                           | C      |
| <b>System malfunction, other</b>                          |        |
| 1 or 2 family dwelling                                    | R      |
| <b>Trash or rubbish fire, contained</b>                   |        |
| 1 or 2 family dwelling                                    | R      |
| <b>Unauthorized burning</b>                               |        |
| 1 or 2 family dwelling                                    | R      |
| Unintentional transmission of alarm, other                |        |
| 1 or 2 family dwelling                                    | R      |
| 24-hour care Nursing homes, 4 or more persons             | I      |
| Alcohol or substance abuse recovery center                | I      |
| Bank                                                      | C      |
| Residential or self-storage units                         | W      |
| Storage, other                                            | W      |
| <b>Water or steam leak</b>                                |        |
| Street, other                                             | STREET |
| <b>Water problem, other</b>                               |        |
| 1 or 2 family dwelling                                    | R      |
| Mercantile, business, other                               | C      |
| Street, other                                             | STREET |
| <b>Water vehicle fire</b>                                 |        |
| Open land or field                                        | A      |

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# Town of Southwest Ranches Proposed FY2026-2027 Fire Assessment Worksheet

## EXHIBIT B

**Sources:**

Fire Administration Department  
Volunteer Fire Service Department  
Volunteer Fire Fund

| Expenditures                                                       | Total<br>FY2026-2027<br>Proposed | General Fund<br>Portion | Fire<br>Assessment<br>Portion |    |
|--------------------------------------------------------------------|----------------------------------|-------------------------|-------------------------------|----|
| % Allocation per Consultant Study for FR Contractual Services Only |                                  | 40.00%                  | 60.00%                        | *  |
| <b>Direct Expenses:</b>                                            |                                  |                         |                               |    |
| Fire Rescue Contractual Service                                    | \$ 4,719,461                     | \$ 2,067,359            | \$ 2,652,102                  | *  |
| Operating Expenses                                                 | 902,388                          | \$ 350,000              | 552,388                       |    |
| Government & Acreage Exemptions                                    | -                                | 142,377                 | -                             | ** |
| Capital Outlay                                                     | -                                | N/A                     | -                             |    |
| Fire Protection/Control Contingency                                | 175,000                          | N/A                     | 175,000                       |    |
| <b>Sub-Total</b>                                                   | <b>\$ 5,796,849</b>              | <b>\$ 2,559,736</b>     | <b>\$ 3,379,490</b>           |    |

**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             |
| <b>Council Approved Subsidy</b>                                         | <b>(100,000)</b>    |
| <b>Total Fire Assessment Expenses</b>                                   | <b>\$ 3,786,418</b> |

### Based on 2026 Consultant Study

| Property Category                                     | Assess Unit Type     | %<br>Apportioned | Amount              | Proposed<br>Rates<br>FY26/27 | Adopted<br>Rates<br>FY25/26 | Difference:<br>Increase<br>Decrease |
|-------------------------------------------------------|----------------------|------------------|---------------------|------------------------------|-----------------------------|-------------------------------------|
| <b>Combined Non-Res: Commercial-318,149SF</b>         | Per Sq.Ft. Bldg Area | 10.63%           | 402,497             | \$ 1.1934                    | \$ 1.0999                   | \$ 0.0935                           |
| <b>Combined Non-Res: Institutional-582,820 SF</b>     | Per Sq.Ft. Bldg Area | 20.72%           | 784,543             | \$ 1.1934                    | \$ 1.0999                   | \$ 0.0935                           |
| <b>Combined Non-Res: Warehse/Indust-124,184 SF</b>    | Per Sq.Ft. Bldg Area | 0.96%            | 36,351              | \$ 1.1934                    | \$ 1.0999                   | \$ 0.0935                           |
| <b>Acreage - 1,727 Acres</b>                          | Per Acre             | 4.14%            | 156,758             | \$ 90.77                     | \$ 79.90                    | \$ 10.87                            |
| <b>Residential - 2,825 Units</b>                      | Per Unit             | 63.02%           | 2,386,201           | \$ 844.67                    | \$ 767.76                   | \$ 76.91                            |
| <b>Government - Exempt - 42,188 SF (General Fund)</b> | Per Sq.Ft. Bldg Area | 0.53%            | 20,068              |                              |                             |                                     |
| <b>Total</b>                                          |                      | <b>100%</b>      | <b>\$ 3,786,418</b> |                              |                             |                                     |

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

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

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# SunSentinel

MEDIA GROUP

Sold To:

Town of Southwest Ranches - 105753  
13400 Griffin Rd  
Fort Lauderdale, FL 33330-2628

Bill To:

Town of Southwest Ranches - 105753  
13400 Griffin Rd  
Fort Lauderdale, FL 33330-2628

**Published Daily**

**Fort Lauderdale, Broward County, Florida**  
**Boca Raton, Palm Beach County, Florida**  
**Miami, Miami-Dade County, Florida**

**State Of Florida**

**County Of Orange**

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of FIRE/WASTE ASSESSMENTS

Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 22 Aug 2026

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

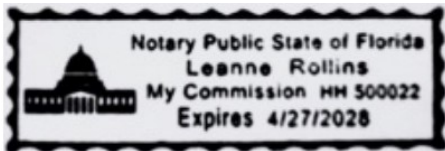


Signature of Affiant

Sworn to and subscribed before me this: 22 Aug 2026.



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

Personally Known (X) or Produced Identification ( )

120563

## NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION AND SOLID WASTE SPECIAL ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Southwest Ranches, Florida will conduct a public hearing to consider imposing a fire protection special assessment for the provision of fire protection services, and for solid waste services special assessments within the Town of Southwest Ranches for Fiscal Year 2027, commencing on October 1, 2026.

The hearing will be held at **6:00 p.m. on Monday, September 14, 2026**, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

If a person decides to appeal any decision made by the Town Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk's office at (954) 434-0008, no later than 5:00 p.m. on the last business day prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables show the highest assessment rates the Town Council could impose on the tax bill for FY 2026-2027.

### Maximum Proposed Fire Assessment Rates for Fiscal Year 2026-2027

| Property Category                | Maximum Proposed Rate Per Unit Indicated                              |
|----------------------------------|-----------------------------------------------------------------------|
| <b>Residential</b>               | Rate per Dwelling Unit \$844.67                                       |
| <b>Non-Residential</b>           |                                                                       |
| Combined Non-Residential Acreage | Rate per Square Foot Building Area \$01.1934<br>Rate per Acre \$90.77 |

### Maximum Proposed Solid Waste Assessment Rates for Fiscal Year 2026-2027

|                                                                                                                                                                                                                             |                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| <b>Total Solid Waste Assessment per Parcel will equal the Bulk Waste Assessment Component calculated per residential parcel plus the Household Waste Assessment Component per Dwelling Unit on each residential parcel.</b> |                                    |
| <b>Bulk Waste Assessment Component</b>                                                                                                                                                                                      |                                    |
| <b>Rate Class (based on parcel size)</b>                                                                                                                                                                                    | <b>Rate per Residential Parcel</b> |
| A: less than or equal to 41,200 sq. ft.                                                                                                                                                                                     | \$539.58                           |
| B: 41,201 – 46,999 sq. ft.                                                                                                                                                                                                  | \$637.29                           |
| C: 47,000 – 62,999 sq. ft.                                                                                                                                                                                                  | \$813.09                           |
| D: 63,000 – 95,999 sq. ft.                                                                                                                                                                                                  | \$853.56                           |
| E: 96,000 – 106,999 sq. ft.                                                                                                                                                                                                 | \$980.22                           |
| F: 107,000 sq. ft. and larger                                                                                                                                                                                               | \$1,094.18                         |
| <b>Household Waste Assessment Component</b>                                                                                                                                                                                 |                                    |
|                                                                                                                                                                                                                             | <b>Rate per Dwelling Unit</b>      |
|                                                                                                                                                                                                                             | \$611.39                           |

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2026-056, Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2026-057) and the Preliminary Assessment Rols for the Fire Services Assessment and the Solid Waste Assessment for the upcoming fiscal year are available for inspection at the Town Clerk's office located in Town Hall, 13400 Griffin Road, Town of Southwest Ranches, Florida.

The fire and solid waste assessments will be collected on the ad valorem property tax bill which will be mailed in November 2026 as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town of Southwest Ranches at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.

Debra Ruesga, Town Clerk



120563



**Town of Southwest  
Ranches**

**(954) 434-0008 Town Hall  
(954) 434-1490 Fax**

**Town Council**

**Steve Breitkreuz, *Mayor*  
Gary Jablonski, *Vice Mayor*  
Jim Allbritton, *Council Member*  
Bob Hartmann, *Council Member*  
David S Kuczenski Esq., *Council Member***

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

**COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Russell C. Muñiz, Town Administrator  
**FROM:** Emil Lopez  
**DATE:** 09/14/26  
**SUBJECT:** FY 2026-2027 Proposed Final Solid Waste Assessment Rates

**Recommendation**

It is recommended that the Town Council ratify the attached Resolution to establish Solid and Bulk Waste, and Recycling collection rates for residential customers as identified in Exhibit A and which includes ratification for an annual special 100% tax exemption for 100% service-connected disabled veterans.

**Strategic Priorities**

Sound Governance  
Enhanced Resource Management  
Reliable Public Safety  
Improved Infrastructure

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## **Background**

The Town Council approved a contract with WM of Florida (formerly Waste Management) on July 28, 2022, for solid waste, recyclables, bulk waste collection and disposal franchise agreement. The FY2026-2027 total proposed solid waste assessment expenses have been estimated at \$3,827,320. This amount represents an increase of \$413,039 or approximately 12% when compared to last year's budgeted amount of \$3,414,281. This YoY variance was the result of the Town Council providing directive to the administration during the budget workshop held on August 11, 2026, to utilize \$100,000 from unassigned fund balance (reserves). A similar approach of providing a subsidy was taken for the FY2025-2026 Adopted Budget.

## **Fiscal Impact/Analysis**

The Town intends to fully fund residential solid waste services, facilities, or programs from proceeds of the Solid Waste Assessments. The Franchise Agreement provides the following financial benefits to the Town, which are consistent with the current agreement:

- Reimbursement for cost of the RFP process in the amount of \$49,680. The first \$5,000 was credited against payment to the Contractor for the first month of service and will represent the Contractor's Franchise Permit Fee for the first year of the Franchise Agreement. The remaining forty-four thousand six hundred eighty dollars (\$44,680) will be credited against the Contractor's monthly invoices at one thousand (\$1,000) per month for forty-four (44) months, and six hundred eighty dollars (\$680) in the forty-fifth
- (45<sup>th</sup>) month, beginning the second month of the Agreement term.
- Franchise Permit Fee of \$5,000/year. With the exception of the first year of the agreement (paid as noted above), the Contractor shall pay this fee to the Town by
- October 1<sup>st</sup> of each year of the Franchise Agreement.
- The Commercial Franchise Fee equals 10% of the commercial service fees charged and collected by the Contractor, which will be remitted monthly to the Town.

For FY2026-2027, the Property Appraiser designated twenty-seven (27) 100% service-connected qualified disabled veterans (homesteaded) thus making them eligible to claim a 100% reduction approved by Town Council. The total approximate dollar impact to the Town from the exemption is \$38,638. This amount is absorbed within the General Fund.

**Staff Contact**

Emil C. Lopez, Town Administrator

**ATTACHMENTS:**

[reso 2026-xxx final sw assess - ta app dmr rs.docx](#)

[Exhibit A - Solid Waste Assessment Worksheetx.pdf](#)

[Exhibit B - Proof of Advertising.pdf](#)

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## **RESOLUTION NO. 2026-XXX**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF SOLID WASTE SERVICES, FACILITIES AND PROGRAMS TO RESIDENTIAL PROPERTIES IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FY 2026-2027 COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING AUTHORITY FOR SOLID WASTE SERVICES ASSESSMENTS; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FINDINGS; INCORPORATING THE SOLID WASTE SPECIAL ASSESSMENT METHODOLOGY REPORT; PROVIDING FOR A 100% EXEMPTION FOR VETERANS' SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council has adopted a Solid Waste Service Assessment Ordinance, Ordinance Number 2002-8 (the "Ordinance") on final reading at the Town Council meeting of June 24, 2002; and

**WHEREAS**, the adoption of solid waste assessment rates resulting from the Town Council's policy direction requires the annual adoption of an Initial Assessment Resolution and the annual adoption of a Final Assessment Resolution, as required under the Ordinance as well as under the Uniform Method of Collection provided under Florida Statutes Section 197.3632; and

**WHEREAS**, the Town Council, during the fiscal year 2018, made an initial policy decision, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Disabled Veterans ad valorem tax exemption providing them with a 50% exemption for Solid Waste and Bulk Waste Assessments pursuant to Resolution No. 2017-058 approved on September 13, 2017, and wish to increase such exemption to 100% for the Fiscal Year 2027.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Southwest Ranches, Florida:

**Section 1. Authority.** This resolution is adopted pursuant to the provisions of Ordinance No. 2002-8 as codified and as may have been amended, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**Section 2. Purpose and Definitions.** This resolution constitutes the Final Assessment Resolution as defined in the Ordinance (codified as Sections 16-108 through 16-173 in the Town of Southwest Ranches Code of Ordinances, hereinafter "Code"). All capitalized words and terms not otherwise defined herein shall have the meanings set

forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

**"Assessed Parcel"** means those parcels with one or more Dwelling Units which are specially benefitted by the provision of solid waste collection and disposal services, and which are subject to the Solid Waste Assessments authorized by this Final Resolution.

**"Bulk Waste"** means materials including yard trash, white goods, and clean debris, as such terms are defined in §16-108 of the Code, as may be amended, generated from residential activities and those materials generally outlined in §16-19 of the Code as acceptable for bulk trash pickup.

**"Commercial Property" or "Non-residential Property"** means collectively those Parcels with DOR Codes or Use Codes or Usage indicating more than just single-family residential uses and that have no Dwelling Units present on the parcel. Commercial Property or Non-residential Property, for the purposes of this Resolution, includes commercial, institutional, industrial/warehouse, vacant/agricultural and all other uses, except for Residential Property as defined in this Final Resolution. As Non-residential Properties are billed directly for services by the Town's Solid Waste Provider, such parcels are not subject to the Assessments authorized by this Final Resolution.

**"DOR Code"** means a property land use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Parcels within the Town. Additionally, the Broward County Property Appraiser assigns property Use Codes to parcels and structures. DOR Codes and associated Use Code descriptions are used in the development of the Solid Waste Assessments set forth in this Resolution and in preparation of the Assessment Roll. Where the use of a parcel indicates a use or combination of usage different from the DOR Code assigned to the parcel, the Town has the authority to impose a rate or combination of rates based on the use regardless of the DOR Code assigned to the parcel.

**"Dwelling Unit"**, as it relates to the Solid Waste Assessment which may differ from the definition contained within the Town's Land Development Code, means (1) a building, or portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes or the like for residential purposes. A mobile home is an individual Dwelling Unit. For purposes of this Resolution and imposition of the Solid Waste Assessment, a Dwelling Unit, as defined herein, may be located on parcels other than residential property under the Town's zoning and development regulations.

**"Estimated Solid Waste Assessment Rate Schedule"** means that rate schedule as specified in the Report set forth in Exhibit "A", attached hereto and incorporated herein by reference, specifying the Solid Waste Assessed Costs and the estimated Solid Waste Assessments.

**"Household Waste"** means and includes garbage, rubbish, and recovered materials, as those terms are defined in §16-108 of the Code, as may be amended, and recyclable materials as defined in §16-24 of the Code, as may be amended, generated from residential activities and excluding Bulk Waste.

**"Report"** or **"Town of Southwest Ranches Solid Waste Assessment Report"** means the report detailing the development of the Solid Waste Assessment Rates by New Community Strategies amended and revised per Council action dated September 12, 2011.

**"Residential Property"** means those Assessed Parcels with a DOR Code number on the following list or range: 1 - 9, 63 used as residential, 66 - 69 used as residential, 71 used as residential, or otherwise designated as residential property under the DOR Codes and Use Codes as determined by the Broward County Property Appraiser, in conjunction with the Town's Solid Waste Assessment Study. Residential Property includes single family/duplex as well as single family developed property with multiple dwelling units. Residential Property, for purposes of this Resolution and imposition of Solid Waste Assessments, shall include all parcels with one or more Dwelling Units present on the parcel regardless of the DOR Code number or Use Code assigned to the parcel as determined by the Broward County Property Appraiser in conjunction with the Town's Solid Waste Assessment Study. All Residential Property shall be assessed based on the number of Dwelling Units for Household Waste and based on parcel size for Bulk Waste according to the rate schedule in the Report, by New Community Strategies amended and revised per Council action dated September 12, 2011, and as may be modified in the Final Resolution adopted herein. Combination Commercial or Non-residential uses with single family residential uses are subject to the assessments authorized by this Final resolution; in addition, they shall be billed directly for services by the Town's Solid Waste provider.

**"Vacant/Agricultural Property"** means those Assessed Parcels designated as vacant or agricultural in the Property Appraiser's Database and that have no dwelling units on the parcel. For purposes of this Resolution, Vacant/Agricultural Property is treated as Commercial or Non-residential Property. As such, Commercial or Non-residential Properties shall be billed directly for services by the Town's Solid Waste Provider.

**Section 3. Provision and Funding of Solid Waste Services.** Upon the imposition of a Solid Waste Assessment for solid waste collection and disposal services, facilities, or programs against Assessed Property located within the Town, solid waste

collection and disposal services shall be provided to such Assessed Property. It is the Town's intent to fully fund residential solid waste services, facilities, or programs from proceeds of the Solid Waste Assessments.

It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town will be benefited by the Town's provision of solid waste services, facilities, and programs in an amount not less than the Solid Waste Assessment imposed against such parcel, computed in the manner set forth in this Final Assessment Resolution.

**Section 4. Imposition and Computation of Solid Waste Assessments.**

Solid Waste Assessments shall be imposed against all Assessed Parcels according to the applicable property size rate classification as determined by the Broward County Property Appraiser in conjunction with the Town's Solid Waste Assessment Study. Solid Waste Assessments shall be computed and imposed in the manner set forth in this Final Assessment Resolution, more specifically as presented in the Report by New Community Strategies amended and revised per Council action dated September 12, 2011.

**Section 5. Legislative Determination of Special Benefit and Fair Apportionment.** It is hereby ascertained, determined, and declared that the solid waste services to be funded by the Solid Waste Assessments provide special benefit to the Assessed Property based upon the following legislative determinations.

Upon the adoption of this Initial Assessment Resolution determining the Solid Waste Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Sections 16-109 and 16-110 of the Code are hereby ratified and confirmed.

It is fair and reasonable to use the DOR Codes, Use Codes, number of Dwelling Units, and parcel size data maintained by the Broward County Property Appraiser in the apportionment methodology because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and acreage for property within the Town, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Broward County Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

Where data available from the Broward County Property Appraiser was insufficient, the Town has verified and/or supplemented such data as needed for use in the determination of the Cost Apportionment and the Parcel Apportionment. It is fair and reasonable to use such additional data provided by the Town because such data provides a more accurate and complete record of property use and the structures on property.

Apportioning Solid Waste Assessed Costs among residential property based upon studies of demand for service and waste generation quantities by type of waste stream and by service areas within the Town is fair and reasonable and proportional to the special benefit received.

The value of Residential Property does not determine the scope of the required solid waste collection and disposal services. The Town has determined that the special benefit to Assessed Parcels and the demand for solid waste services varies by the type of waste stream. Household Waste has been determined to relate primarily to the number of Dwelling Units on Assessed Parcels. Bulk Waste has been determined to relate primarily to the size of the parcel. Based upon studies conducted for the Town, the relative potential demand for solid waste services to residential properties is driven by the number of dwelling units for Household Waste and the size of the assessed parcel for Bulk Waste.

A Solid Waste Services Assessment Report (SWSAR) by New Community Strategies amended and revised per Council action dated September 12, 2011, analyzed waste generation by type of waste and incorporates findings of several studies of waste generation in the Town. Based on such studies, it has been determined that a large portion of the Town's waste stream results from Bulk Waste, which primarily consists of vegetative debris. Given the high rate of Bulk Waste generation in the Town, it is fair and reasonable to separately analyze the costs of and demand for solid waste services by the following types of waste: Household Waste and Bulk Waste.

Household Waste is generated relatively consistently on a per dwelling unit basis. Therefore, it is fair and reasonable to assess for costs related to Household Waste based on the number of Dwelling Units on each Assessed Parcel. Such per dwelling unit rates for Household Waste are fair and reasonable and do not exceed the special benefit to Assessed Parcels.

Bulk Waste, including but not limited to vegetative debris and livestock waste, generation rates are generally proportionate to the size of the parcel. Waste generation studies have concluded that areas of the Town with larger lots generate substantially greater tonnage of Bulk Waste per parcel than areas of the Town with smaller parcels.

It is fair and reasonable to create assessment rate classes for Bulk Waste based on lot square footage ranges identified through analysis of solid waste generation and collection studies performed for the Town. It is fair and reasonable to allocate Bulk Waste assessed costs to each rate class in a manner that increases the share of costs on the assessed parcel as the parcel size increases. Therefore, the proposed Bulk Waste services assessment rates presented in the SWSAR Report are fair and reasonable and do not exceed the special benefit to Assessed Parcels.

**Section 6. Determination of Solid Waste Assessed Costs; Establishment of Final Solid Waste Assessment Rates.** The Solid Waste Assessed Costs to be

assessed and apportioned among benefitted parcels for Fiscal Year 2026-2027 commencing October 1, 2026, and ending on September 30, 2027, are the amount determined in the Solid Waste Assessment worksheet, attached as Exhibit "A" to this Resolution. The approval of the Estimated Solid Waste Assessment Rate Schedule by the adoption of this Final Assessment Resolution determines the amount of the Solid Waste Assessed Costs.

A. The estimated Solid Waste Assessments specified in the Estimated Solid Waste Assessment Rate worksheet are hereby established to fund the specified Solid Waste Assessed Costs determined to be assessed in Fiscal Year 2026-2027 commencing on October 1, 2026, and ending on September 30, 2027.

B. The estimated Solid Waste Assessments established in this Final Assessment Resolution for Fiscal Year 2026-2027 shall be the estimated assessment rates applied by the Town Administrator or Town Financial Administrator in the preparation of the Final Assessment Roll for the Fiscal Year commencing October 1, 2026, and ending on September 30, 2027, as provided in Section 7 of this Final Assessment Resolution.

**Section 7. Final Assessment Roll.** The Town Administrator or Town Financial Administrator is hereby directed to prepare, or cause to be prepared, a Final Assessment Roll for the Fiscal Year commencing October 1, 2026, and ending on September 30, 2027, in the manner provided in the Code. The Assessment Roll shall include all Residential Assessed Parcels within the Assessment Rate Categories. The Town Administrator or Town Financial Administrator shall apportion the estimated Solid Waste Assessed Cost to be recovered through Solid Waste Assessments in the manner set forth in this Final Assessment Resolution and the Report.

A. A copy of this Final Assessment Resolution, documentation related to the estimated amount of the Solid Waste Assessed Cost to be recovered through the imposition of Solid Waste Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the Town Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Solid Waste Assessment for each parcel of property can be determined by the use of a computer terminal available to Town staff.

B. It is hereby ascertained, determined, and declared that the method of determining the Solid Waste Assessments for residential solid waste services as set forth in this Final Assessment Resolution and the SWSAR report is represented in Exhibit "A" and is a fair and reasonable method of apportioning the Solid Waste Assessed Cost among parcels of Assessed Property located within the Town.

**Section 8. Recognized Disabled Veterans Exemption.** Legally recognized Disabled Veterans who live on homesteaded properties titled in their name within the Town, who have received a veterans' service-connected, total, and permanent disability ad valorem tax exemption, shall be fully exempt from the collection of the solid and bulk waste assessment. The Town shall buy down this 100% exemption with non-assessment funds.

**Section 9. Confirming a Final Public Hearing.** The Town Council hereby confirms that a final public hearing was held at 6:00 p.m. on September 14, 2026, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330, at which time the Town Council received and considered comments on the Solid Waste Service Assessments from the public and affected property owners. Accordingly, the Town Council, at the final public hearing, considered the imposition of a Non-Ad Valorem Solid Waste Services Assessment and collection of such assessments on the same bill as ad valorem taxes by adoption of this Final Assessment Resolution.

**Section 10. Notice By Publication.** The Town Council confirms that a notice of the public hearing authorized by Section 9 hereof in the manner and time provided in Section 12-53 of the Code was requested to be published on or prior to Saturday, August 22, 2026.

**Section 11. Notice By Mail.** The Town Council confirms, in the event circumstances described in the Ordinance so require that the Town through the Broward County Property Appraiser has provided notice by mail to the Owner of each parcel of Assessed Property. Notices were mailed on or prior to August 24, 2026. The notices are in compliance with the provisions of section 200.069(10)(a), Florida Statutes, and are consistent with the requirements of the Uniform Assessment Collection Act and the Ordinance.

**Section 12. Severability.** If any word, phrase, clause, sentence, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this Resolution.

**Section 13. Application of Assessment Proceeds.** Proceeds derived by the Town from the Solid Waste Assessments shall be deposited into the Solid Waste Assessment Fund and used for the provision of solid waste services, facilities, programs, and related emergencies. In the event there is any change in net position remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste services, facilities, programs, and related emergencies.

**Section 14. Conflicts.** All Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of the conflict.

**Section 15. Effective Date.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida, this 14th day of September 2026, on a motion by

\_\_\_\_\_ and seconded by \_\_\_\_\_.

Breitkreuz    \_\_\_\_  
Jablonski    \_\_\_\_  
Allbritton    \_\_\_\_  
Hartmann    \_\_\_\_  
Kuczenski    \_\_\_\_

Ayes            \_\_\_\_  
Nays            \_\_\_\_  
Absent          \_\_\_\_

\_\_\_\_\_  
Steve Breitkreuz, Mayor

ATTEST:

\_\_\_\_\_  
Debra Ruesga, Town Clerk

Approved as to Form and Correctness:

\_\_\_\_\_  
Keith Poliakoff, J.D., Town Attorney  
1001.2026.089

# 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           |
| <b>Sub-Total Cost of Service</b> | <b>\$ 1,514,210</b> | <b>\$ 1,884,506</b> | <b>\$ 3,398,717</b> |

**Other Expenses**

|                                              |                     |
|----------------------------------------------|---------------------|
| Statutory Discount                           | \$ 125,753          |
| Collections Cost and Other                   | \$ 16,994           |
| Townwide Personnel/Contractual Costs         | \$ 385,857          |
| Town Council approved subsidy                | \$ (100,000)        |
| <b>Total Solid Waste Assessment Expenses</b> | <b>\$ 3,827,320</b> |

**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) |
|------------------|------------------------------|--------------------------|---------------------------|---------------------------------|--------------------------|------------------------------|-----------------------------|----------------------------------|
| <b>Track</b>     | <b>Sq. Ft Lot Range</b>      |                          |                           |                                 |                          |                              |                             |                                  |
| <b>A</b>         | <b>0 - 41,200</b>            | 437                      | \$ 611.39                 | 400                             | \$ 539.58                | \$ 1,150.97                  | \$ 1,073.55                 | \$ 77.42                         |
| <b>B</b>         | <b>41,201 - 46,999</b>       | 444                      | \$ 611.39                 | 455                             | \$ 637.29                | \$ 1,248.68                  | \$ 1,077.19                 | \$ 171.49                        |
| <b>C</b>         | <b>47,000 - 62,999</b>       | 406                      | \$ 611.39                 | 406                             | \$ 813.09                | \$ 1,424.48                  | \$ 1,275.15                 | \$ 149.33                        |
| <b>D</b>         | <b>63,000 - 95,999</b>       | 442                      | \$ 611.39                 | 456                             | \$ 853.56                | \$ 1,464.95                  | \$ 1,282.52                 | \$ 182.43                        |
| <b>E</b>         | <b>96,000 - 106,999</b>      | 433                      | \$ 611.39                 | 445                             | \$ 980.22                | \$ 1,591.61                  | \$ 1,394.65                 | \$ 196.96                        |
| <b>F</b>         | <b>107,000 - &gt;107,000</b> | 431                      | \$ 611.39                 | 431                             | \$ 1,094.18              | \$ 1,705.57                  | \$ 1,596.75                 | \$ 108.82                        |

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# SunSentinel

MEDIA GROUP

Sold To:

Town of Southwest Ranches - 105753  
13400 Griffin Rd  
Fort Lauderdale, FL 33330-2628

Bill To:

Town of Southwest Ranches - 105753  
13400 Griffin Rd  
Fort Lauderdale, FL 33330-2628

**Published Daily**

**Fort Lauderdale, Broward County, Florida**  
**Boca Raton, Palm Beach County, Florida**  
**Miami, Miami-Dade County, Florida**

**State Of Florida**

**County Of Orange**

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of FIRE/WASTE ASSESSMENTS

Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 22 Aug 2026

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

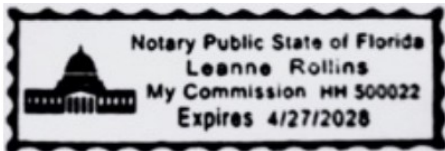


Signature of Affiant

Sworn to and subscribed before me this: 22 Aug 2026.



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

Personally Known (X) or Produced Identification ( )

120563

## NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION AND SOLID WASTE SPECIAL ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Southwest Ranches, Florida will conduct a public hearing to consider imposing a fire protection special assessment for the provision of fire protection services, and for solid waste services special assessments within the Town of Southwest Ranches for Fiscal Year 2027, commencing on October 1, 2026.

The hearing will be held at **6:00 p.m. on Monday, September 14, 2026**, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

If a person decides to appeal any decision made by the Town Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk's office at (954) 434-0008, no later than 5:00 p.m. on the last business day prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables show the highest assessment rates the Town Council could impose on the tax bill for FY 2026-2027.

### Maximum Proposed Fire Assessment Rates for Fiscal Year 2026-2027

| Property Category                | Maximum Proposed Rate Per Unit Indicated                              |
|----------------------------------|-----------------------------------------------------------------------|
| <b>Residential</b>               | Rate per Dwelling Unit \$844.67                                       |
| <b>Non-Residential</b>           |                                                                       |
| Combined Non-Residential Acreage | Rate per Square Foot Building Area \$01.1934<br>Rate per Acre \$90.77 |

### Maximum Proposed Solid Waste Assessment Rates for Fiscal Year 2026-2027

|                                                                                                                                                                                                                             |                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| <b>Total Solid Waste Assessment per Parcel will equal the Bulk Waste Assessment Component calculated per residential parcel plus the Household Waste Assessment Component per Dwelling Unit on each residential parcel.</b> |                                    |
| <b>Bulk Waste Assessment Component</b>                                                                                                                                                                                      |                                    |
| <b>Rate Class (based on parcel size)</b>                                                                                                                                                                                    | <b>Rate per Residential Parcel</b> |
| A: less than or equal to 41,200 sq. ft.                                                                                                                                                                                     | \$539.58                           |
| B: 41,201 – 46,999 sq. ft.                                                                                                                                                                                                  | \$637.29                           |
| C: 47,000 – 62,999 sq. ft.                                                                                                                                                                                                  | \$813.09                           |
| D: 63,000 – 95,999 sq. ft.                                                                                                                                                                                                  | \$853.56                           |
| E: 96,000 – 106,999 sq. ft.                                                                                                                                                                                                 | \$980.22                           |
| F: 107,000 sq. ft. and larger                                                                                                                                                                                               | \$1,094.18                         |
| <b>Household Waste Assessment Component</b>                                                                                                                                                                                 |                                    |
|                                                                                                                                                                                                                             | <b>Rate per Dwelling Unit</b>      |
|                                                                                                                                                                                                                             | \$611.39                           |

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2026-056, Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2026-057) and the Preliminary Assessment Rols for the Fire Services Assessment and the Solid Waste Assessment for the upcoming fiscal year are available for inspection at the Town Clerk's office located in Town Hall, 13400 Griffin Road, Town of Southwest Ranches, Florida.

The fire and solid waste assessments will be collected on the ad valorem property tax bill which will be mailed in November 2026 as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town of Southwest Ranches at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.

Debra Ruesga, Town Clerk



120563



**Town of Southwest  
Ranches**

**(954) 434-0008 Town Hall  
(954) 434-1490 Fax**

**Town Council**  
**Steve Breitkreuz, *Mayor***  
**Gary Jablonski, *Vice Mayor***  
**Jim Allbritton, *Council Member***  
**Bob Hartmann, *Council Member***  
**David S Kuczenski Esq., *Council Member***

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

## **COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Russell C. Muñiz, Town Administrator  
**FROM:** Emil Lopez  
**DATE:** 09/14/26  
**SUBJECT:** FY 2026-2027 Tentative Millage Rate

### **Recommendation**

To conduct a statutorily required public hearing and to adopt a tentative millage rate resolution of 3.9000 mills (\$3.9000 per \$1,000 in taxable value), which is the same as last year (Fiscal Year 2026-2027) and establish a final public hearing of Thursday, September 24, 2026, at 6:00 pm.

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### **Strategic Priorities**

Sound Governance  
Enhanced Resource Management  
Reliable Public Safety  
Improved Infrastructure  
Cultivate an Vibrant Community

## **Background**

To generate revenues sufficient for the financing of municipal government operations, municipalities are permitted to establish a millage rate which, when applied to the taxable valuation of properties, creates a taxable levy against real and personal property within the Town. This item provides for the adoption of a tentative millage rate of 3.9000, which represents an 8.91% higher than the roll-back rate (3.5809) and that it corresponds to the direction received during the August 11, 2026 Budget Workshop to maintain the same millage rate as last year. This millage rate will assist with funding the Fiscal Year 2026-2027 budget and facilitate the policy direction received from Council during the budget workshop as previously mentioned.

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

## **Fiscal Impact/Analysis**

The proposed tentative millage rate of 3.9000 represents a combined \$160 increase in the Southwest Ranches portion of the tax bill on homes with a \$500,000 taxable value as well as an 8.91% increase from the roll-back rate of 3.5809. **However, FY2026 eligible “Save our Homes” exemption property owners change in net taxable value, will not exceed 3%.**

## **Staff Contact**

Emil C. Lopez, Town Administrator

## **ATTACHMENTS:**

[Resolution - TA Approved](#)

[Exhibit A - FY27 Millage Informantion 3.9000.pdf](#)

**RESOLUTION NO. 2026-XXX**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING AND ADOPTING THE TENTATIVE MILLAGE RATE FOR TAXATION OF REAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Southwest Ranches, Florida is a municipality located in Broward County, Florida; and

**WHEREAS**, pursuant to Section 200.065 (4)(E)(1), Florida Statutes, the Town Council is obliged to adopt its tentative millage rate prior to adoption of its tentative budget; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Broward County has been certified by the County Property Appraiser to the Town of Southwest Ranches as \$3,075,689,424.

**NOW, THEREFORE BE IT RESOLVED** by the Town Council of the Town of Southwest Ranches, Florida as follows:

**Section 1:** The Fiscal Year 2026-2027 tentative operating millage rate for the Town of Southwest Ranches is 3.9000 mills, which is greater than the rolled-back rate of 3.5809 mills by 8.91%

**Section 2:** The Town Council shall adopt a final millage rate at the Town Council meeting scheduled for Thursday, September 24, 2026, at 6:00 PM, located at Town Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida 33330 at which meeting the final budget for the Fiscal Year 2026-2027 will be considered and approved.

**Section 3: Severability.** If any one or more provisions of this Resolution shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such provision shall be null and void and shall be separate from the remaining provisions and shall in no way affect the validity of all other provisions of this Resolution.

**Section 4: Effective Date.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest

Ranches, Florida, this 14<sup>th</sup> day of September 2026, on a motion by

\_\_\_\_\_ and seconded by \_\_\_\_\_.

Breitkreuz \_\_\_\_\_  
Jablonski \_\_\_\_\_  
Allbritton \_\_\_\_\_  
Hartmann \_\_\_\_\_  
Kuczenski \_\_\_\_\_

Ayes \_\_\_\_\_  
Nays \_\_\_\_\_  
Absent \_\_\_\_\_

\_\_\_\_\_  
Steve Breitkreuz, Mayor

ATTEST:

\_\_\_\_\_  
Debra Ruesga, Town Clerk

Approved as to Form and Correctness:

\_\_\_\_\_  
Keith M. Poliakoff, J.D., Town Attorney  
1001.2026.087

| Fiscal Year 2027 Millage Maximums and Related Information<br>(Based on Certified Assessment Information)                                                                                                                                                                                                                                                      |                   |                    |                                 |                                                                          |                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------|
| Millage Name                                                                                                                                                                                                                                                                                                                                                  | Votes<br>Required | Maximum<br>Millage | Total Resulting<br>Net Revenues | Net Revenue<br>Change (from<br>prior year adopted<br>rate funding level) | FY 2027 levy<br>increase per<br>\$500,000 of<br>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<br>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<br>Body is required if Millage rate is<br>over 4.4100 and UP TO 10.0000                                                                                                                                                                                                                                                       | 5                 | 10.0000            | \$29,219,050                    | \$17,823,620                                                             | \$3,210                                                        |
| <b>Note:</b> * 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 owneres change in net taxable value will not exceed 3%. |                   |                    |                                 |                                                                          |                                                                |

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**Town of Southwest  
Ranches**

**(954) 434-0008 Town Hall  
(954) 434-1490 Fax**

**Town Council**  
**Steve Breitkreuz, Mayor**  
**Gary Jablonski, Vice Mayor**  
**Jim Allbritton, Council Member**  
**Bob Hartmann, Council Member**  
**David S Kuczenski Esq., Council Member**

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

## **COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Russell C. Muñiz Town Administrator  
**FROM:** Emil Lopez  
**DATE:** 09/14/26  
**SUBJECT:** FY 2026-2027 Tentative Budget First Reading

### **Recommendation**

It is recommended that the first required public hearing be held and that Council approve the required first reading to adopt the Fiscal Year 2026-2027 budget, summarized as Exhibit A to the accompanying Ordinance.

### **Strategic Priorities**

Sound Governance  
Enhanced Resource Management  
Reliable Public Safety  
Improved Infrastructure  
Cultivate an Vibrant Community

## **Background**

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and process of two public hearings and in advance of the effective date of the budget. This item provides for the first public hearing on the Town of Southwest Ranches proposed Fiscal Year 2026-2027 budget and for adoption of the budget for that year. A second public hearing is required and has been scheduled for Thursday, September 24, 2026, at 6:00 pm.

Exhibit A to the accompanying ordinance presents the Fiscal Year 2026-2027 Town of Southwest Ranches Proposed Budget as revised, in summary form. The summary reflects the fund aggregate revenues and expenditures for each fund as adopted by the Town Council during July 23, 2026, as revised pursuant to further direction received from Town Council during the August 11, 2026, budget workshop meeting requiring no change to the operating millage rate of 3.9000. The adoption of this revised summary limits the Town expenditures to the appropriations for each fund and provides implicit support for the detailed spending plan presented by Staff.

Technically, it does not limit the allocation of the appropriated resources, but it does place a limit on the Town's total appropriations. The FY2026-2027 detailed Proposed Budget as revised, meets Town Council objectives without overly burdening taxpayers or any other interested party. The Budget as represented seeks to balance progress and fiscally governmental spending. It also reflects Town Council funding priorities and direction received through August 11, 2026.

## **Fiscal Impact/Analysis**

Establishing a preliminary Budget millage rate of 3.9000 that requires two-thirds vote by Council members (4 out of 5 voting in support) will result in total revenues of \$11,395,429 that will enable the Town Council to evaluate all management's proposed FY2026-2027 operating, capital improvement and program modification recommendations while also receiving public discussion and input during the Town's scheduled public hearings.

Modifications to the proposed budget millage rate at this point may be made. Increases to appropriations after this hearing would result in significant costs to re-advertise. If a final budget is not approved by October 1, 2026, the Town of Southwest Ranches is bound by Florida law to continue with an extension of the prior year's budget on a monthly basis until such time as the final budget is properly advertised, goes through a public hearing process, and is approved.

## **Staff Contact**

Emil. C. Lopez

**ATTACHMENTS:**

[Ordinance Business Impact Statement - Budget 09.09.2026.pdf](#)

[First Reading Ordinance - TA Approved](#)

[Exhibit A - Budget Summary FY26-27.pdf](#)

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## Town of Southwest Ranches Business Impact Estimate Form

*This Business Impact Estimate Form is provided in accordance with **Section 166.041(4), Florida Statutes** and must be included in the agenda item backup for each proposed ordinance on first reading. A Business Impact Estimate Form must be prepared and posted on the Town's website for each ordinance by the date that the notice of the proposed ordinance is published, regardless of whether the ordinance is exempted under Section A below. This Business Impact Estimate Form may be revised following its initial posting.*

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE. {Second Reading Scheduled for September 24, 2026}

The provisions contained in this Section A constitute exemptions as provided in Section 166.041(4)(c). If one or more boxes are checked in Section A below, a business impact estimate is not required by state law for the proposed ordinance.

### **Section A**

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☒ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the Town;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The proposed ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
  - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
  - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
  - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
  - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

If an exemption in Section A is applicable, then only Section A needs to be completed. If there is no exemption in Section A, Section B must be completed.

**Section B** This section with the business impact estimate must be completed if the proposed ordinance does not meet any of the exemptions in Section A.

1. A summary of the proposed ordinance which must include a statement of the public purpose (e.g., public health, safety, morals and welfare).

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the Town, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur.

- (b) Any new charge or fee on businesses subject to the proposed ordinance, or for which businesses will be financially responsible; and

- (c) An estimate of the Town's regulatory costs, including an estimate of revenues from any new charges or fees to coversuch costs.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

4. Additional information/methodology for preparation, if any:

**ORDINANCE NO. 2026-XXX**

**AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Southwest Ranches is a municipality located in Broward County, Florida; and

**WHEREAS**, a public hearing was held on the tentative millage and budget on Monday, September 14, 2026, at 6:00 P.M.; and

**WHEREAS**, a Public Hearing on the Town of Southwest Ranches' final budget for Fiscal Year 2026-2027 will be held at 6:00 P.M. on Thursday, September 24, 2026, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330; and

**WHEREAS**, the amount available from taxation and other revenues equals the total appropriations for expenditures and fund balance/reserves.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, THAT THE FOLLOWING ORDINANCE IS CREATED IN ACCORDANCE WITH THE TOWN CHARTER:**

**Section 1: Budget Adoptions.** The Town of Southwest Ranches budget for Fiscal Year 2026-2027, a copy of which is attached hereto and incorporated herein by reference as Exhibit "A," is hereby approved and adopted and shall become effective at the beginning of the 2026-2027 Fiscal Year, and the Town's funds may be expended commencing October 1, 2026, and ending September 30, 2027.

**Section 2: Budget Basis.** The proposed expenditures in the budget are as shown in the budget and by reference made a part hereof. The budget is based upon the gross taxable value of real and personal property of \$3,075,689,424.

**Section 3: Expenditure of Funds.** No funds of the Town shall be expended except pursuant to duly approved appropriations or for the payment of bonds, notes, or other indebtedness duly authorized by the Council and only from such funds so authorized.

**Section 4: Carryover of Funds.** Funds of the Town's current Fiscal Year 2025-2026 adopted budget as well as budget amendments pursuant to subsequent resolutions as indicated in Section 5 of this Ordinance not expended during Fiscal Year 2025-2026 may be used and expended during subsequent fiscal years.

**Section 5: Amendments.** The Town of Southwest Ranches budget for the Fiscal Year 2026-2027, may be amended, if required, by a Resolution of the Town Council.

**Section 6: Notice.** The Town Clerk or designee is directed to forward certified copies of this Ordinance to the Broward County Property Appraiser, the Broward County Revenue Collector, and the Florida Department of Revenue.

**Section 7: Severability.** If any one or more of the provisions of this Ordinance shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such provision shall be null and void and shall be separate from the remaining provisions and shall in no way affect the validity of all other provisions of this Ordinance.

**Section 8: Conflict.** That all Sections or parts of Sections of the Code of Ordinances or parts of Ordinances, and all Resolutions, or parts of Resolution, in conflict are hereby repealed to the extent of such conflict.

**Section 9: Effective Date.** This Ordinance shall be effective immediately upon its adoption.

**[Signatures on Following Page]**

**PASSED ON FIRST READING** this \_\_\_\_ day of \_\_\_\_\_, 2026, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

**PASSED AND ADOPTED ON SECOND READING** this \_\_\_\_\_ day of September, 2026, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

Breitkreuz \_\_\_\_\_  
Jablonski \_\_\_\_\_  
Allbritton \_\_\_\_\_  
Hartmann \_\_\_\_\_  
Kuczenski \_\_\_\_\_

Ayes \_\_\_\_\_  
Nays \_\_\_\_\_  
Absent \_\_\_\_\_

\_\_\_\_\_  
Steve Breitkreuz, Mayor

ATTEST:

\_\_\_\_\_  
Debra Ruesga, Town Clerk

Approved as to Form and Correctness:

\_\_\_\_\_  
Keith M. Poliakoff, J.D., Town Attorney  
1001.2026.086

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# BUDGET SUMMARY

## EXHIBIT A

### Town of Southwest Ranches, Florida - Fiscal Year 2026 - 2027

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTHWEST RANCHES ARE 3.82% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund 3.9000  
Voted Debt 0.0000

| ESTIMATED REVENUES:                                                       | CAPITAL           |                  | TRANSPORTATION   |                | VOLUNTEER      |                 | DEBT             |                   | SOLID WASTE      |                   | TOTAL             |                   |
|---------------------------------------------------------------------------|-------------------|------------------|------------------|----------------|----------------|-----------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|
|                                                                           | GENERAL<br>FUND   | PROJECTS<br>FUND | FUND             | FUND           | FIRE<br>FUND   | SERVICE<br>FUND | FUND             | FUND              | FUND             | FUND              | ALL FUNDS         | ALL FUNDS         |
| TAXES:                                                                    |                   |                  |                  |                |                |                 |                  |                   |                  |                   |                   |                   |
| Ad Valorem Taxes                                                          | 11,395,429        | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 11,395,429        | 0                 |
| Ad Valorem Taxes                                                          | 0                 | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 0                 | 0                 |
| Franchise/Utility Taxes                                                   | 2,706,783         | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 2,706,783         | 0                 |
| Sales & Use Taxes                                                         | 731,443           | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 731,443           | 0                 |
| Permits/Licenses/Inspections                                              | 2,089,597         | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 2,089,597         | 0                 |
| Intergovernmental                                                         | 1,061,244         | 0                | 1,067,566        | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 2,128,810         | 0                 |
| Charges for Services                                                      | 224,227           | 0                | 0                | 0              | 0              | 0               | 0                | 3,611,289         | 0                | 0                 | 3,835,516         | 0                 |
| Fines & Forfeitures                                                       | 198,564           | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 198,564           | 0                 |
| Loan Proceeds                                                             | 0                 | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 0                 | 0                 |
| Special Fire Assessment                                                   | 3,786,418         | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 3,786,418         | 0                 |
| Miscellaneous Revenues                                                    | 885,013           | 1,348            | 156,085          | 0              | 10,000         | 0               | 95,747           | 0                 | 0                | 0                 | 1,148,193         | 0                 |
| <b>TOTAL SOURCES</b>                                                      | <b>23,078,718</b> | <b>1,348</b>     | <b>1,223,651</b> | <b>10,000</b>  | <b>308,767</b> | <b>0</b>        | <b>3,707,036</b> | <b>28,020,753</b> | <b>4,236,574</b> | <b>2,819,107</b>  | <b>35,076,434</b> | <b>35,076,434</b> |
| Interfund Transfers - In                                                  | 385,857           | 371,401          | 3,070,549        | 0              | 0              | 0               | 100,000          | 0                 | 0                | 0                 | 0                 | 0                 |
| Fund Balance/Reserves/Net Assets                                          | 814,947           | 0                | 2,004,160        | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 0                 | 0                 |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                           | <b>24,279,522</b> | <b>372,749</b>   | <b>6,298,360</b> | <b>318,767</b> | <b>0</b>       | <b>0</b>        | <b>3,807,036</b> | <b>35,076,434</b> | <b>3,807,036</b> | <b>35,076,434</b> | <b>35,076,434</b> | <b>35,076,434</b> |
| <b>EXPENDITURES/EXPENSES</b>                                              |                   |                  |                  |                |                |                 |                  |                   |                  |                   |                   |                   |
| General Government                                                        | 3,390,714         | 231,440          | 0                | 0              | 0              | 0               | 0                | 3,622,154         | 0                | 0                 | 3,622,154         | 0                 |
| Law Enforcement                                                           | 4,125,188         | 0                | 0                | 0              | 0              | 0               | 0                | 4,125,188         | 0                | 0                 | 4,125,188         | 0                 |
| Fire Rescue Services                                                      | 8,739,179         | 0                | 0                | 318,767        | 0              | 0               | 0                | 9,057,946         | 0                | 0                 | 9,057,946         | 0                 |
| Community Services (Planning, Zoning & Engineering)                       | 915,875           | 0                | 0                | 0              | 0              | 0               | 0                | 915,875           | 0                | 0                 | 915,875           | 0                 |
| Physical Environment (Permits/Code/Roads/Solid Waste/TH)                  | 1,785,290         | 0                | 6,298,360        | 0              | 0              | 0               | 3,421,179        | 11,504,829        | 0                | 0                 | 11,504,829        | 0                 |
| Parks, Recreation and Open Space                                          | 873,477           | 141,309          | 0                | 0              | 0              | 0               | 0                | 1,014,786         | 0                | 0                 | 1,014,786         | 0                 |
| ARPA - Intergovernmental                                                  | 0                 | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 0                 | 0                 |
| Debt Service                                                              | 0                 | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 0                 | 0                 |
| Contingency                                                               | 599,082           | 0                | 0                | 0              | 0              | 0               | 0                | 599,082           | 0                | 0                 | 599,082           | 0                 |
| <b>TOTAL EXPENDITURES/EXPENSES</b>                                        | <b>20,428,805</b> | <b>372,749</b>   | <b>6,298,360</b> | <b>318,767</b> | <b>0</b>       | <b>0</b>        | <b>3,421,179</b> | <b>30,839,860</b> | <b>3,421,179</b> | <b>3,807,036</b>  | <b>35,076,434</b> | <b>35,076,434</b> |
| Interfund Transfers - Out                                                 | 3,850,717         | 0                | 0                | 0              | 0              | 0               | 385,857          | 4,236,574         | 0                | 0                 | 4,236,574         | 0                 |
| Fund Balance/Reserves/Net Assets                                          | 0                 | 0                | 0                | 0              | 0              | 0               | 0                | 0                 | 0                | 0                 | 0                 | 0                 |
| <b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b> | <b>24,279,522</b> | <b>372,749</b>   | <b>6,298,360</b> | <b>318,767</b> | <b>0</b>       | <b>0</b>        | <b>3,807,036</b> | <b>35,076,434</b> | <b>3,807,036</b> | <b>35,076,434</b> | <b>35,076,434</b> | <b>35,076,434</b> |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE TOWN CLERK'S OFFICE (13400 GRIFFIN ROAD, SOUTHWEST RANCHES, FL 33330-2628) AS A PUBLIC RECORD.