



Southwest Ranches Town Council

REGULAR MEETING

Agenda of March 23, 2017

Southwest Ranches Council Chambers
7:00 PM Thursday

13400 Griffin Road
Southwest Ranches, FL 33330

<u>Mayor</u>	<u>Town Council</u>	<u>Town Administrator</u>	<u>Town Attorney</u>
Doug McKay	Freddy Fisikelli	Andrew D. Berns	Keith M. Poliakoff, J.D.
<u>Vice Mayor</u>	Gary Jablonski	<u>Town Financial</u>	<u>Assistant Town</u>
Steve Breitzkreuz	Denise Schroeder	<u>Administrator</u>	<u>Administrator/Town Clerk</u>
		Martin Sherwood, CPA CGFO	Russell C. Muniz, MMC

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. Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended September 30, 2016**

Quasi-Judicial Hearings

Please be advised that the following item on the Council agenda is quasi-judicial in nature. All witnesses who will testify on any item in this portion of the Agenda will be sworn. Participants who are members of the general public need not be sworn and will not be subject to cross-examination if they are not sworn. However, the Council shall not assign un-sworn testimony the same weight or credibility as sworn testimony in its deliberations.

The applicant has the burden of proof. After the applicant's concluding remarks, the hearing will be closed and no additional testimony, material or argument will be allowed unless the Council chooses to request additional testimony. The members of the Town Council will then deliberate.

All evidence relied upon by reasonably prudent persons in the conduct of their affairs may be considered in these proceedings, regardless of whether such evidence would be admissible in a court. Hearsay evidence may supplement or explain other evidence, but shall not alone support a conclusion unless it would be admissible over objection in court. The material in the Town Council agenda will be considered as evidence without authentication.

Anyone representing an organization must present written evidence of his or her authority to speak on behalf of the organization in regard to the matter under consideration. Each person who appears during a public hearing shall identify himself

or herself and give their address, and if appearing on behalf of an organization state the name and mailing address of the organization. The Council may, on its own motion or at the request of any person, continue the hearing to a fixed date, time and place.

No notice shall be required if a hearing is continued to a fixed date, time and place. Any Applicant shall have the right to request and be granted one continuance; however, all subsequent continuance shall be granted at the discretion of the Council and only upon good cause shown.

4. WP-16-16. Lewin Waiver of Plat

A RESOLUTION AND FINAL ORDER OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING WAIVER OF PLAT APPLICATION NO. WP-16-16 TO SUBDIVIDE APPROXIMATELY 11.52 NET ACRES OF PROPERTY INTO TWO LOTS; GENERALLY LOCATED AT THE NORTHWEST CORNER OF STIRLING ROAD AT ITS INTERSECTION WITH SW 130th AVENUE (MELALEUCA ROAD), DESCRIBED AS THE EAST HALF OF TRACTS 37, 38, 39 AND 40, AND THE EAST 165 FEET OF THE WEST HALF OF TRACTS 37, 38, 39 AND 40 IN SECTION 35, TOWNSHIP 50 SOUTH, RANGE 40 EAST, ACCORDING TO THE PLAT OF FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO. 1, RECORDED IN PLAT BOOK 2, AT PAGE 17, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, LESS THE NORTH 633.02 FEET, SOUTH 40 FEET AND EAST 50 FEET OF THE SAID COMBINED PARCELS, SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO PROPERLY TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR RECORDATION; AND PROVIDING AN EFFECTIVE DATE

5. Public Comment

- All Speakers are limited to 3 minutes.
- Public Comment will last for 30 minutes.
- All comments must be on non-agenda items.
- All Speakers must fill out a request card prior to speaking.
- All Speakers must state first name, last name, and mailing address.
- Speakers will be called in the order the request cards were received.
- Request cards will only be received until the first five minutes of public comment have concluded.

6. Board Reports

7. Council Member Comments

8. Legal Comments

9. Administration Comments

Ordinance - 2nd Reading

10. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING AN UPDATE TO THE TEN-YEAR WATER SUPPLY FACILITIES PLAN ("WSFP") AND ADOPTING AN IMPLEMENTING AMENDMENT TO THE GOALS, OBJECTIVES AND POLICIES OF THE CAPITAL IMPROVEMENTS ELEMENT OF THE TOWN OF SOUTHWEST RANCHES

COMPREHENSIVE PLAN; AUTHORIZING TRANSMITTAL OF THE WSFP UPDATE AND COMPREHENSIVE PLAN AMENDMENT TO REVIEWING AGENCIES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - November 10, 2016}

11. Approval of Minutes

- a. February 23, 2017 Regular Meeting**

12. Appointments

- a. Broward League of Cities Delegate and Alternate**

13. 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
13400 Griffin Road
Southwest Ranches, FL 33330-2628

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

Town Council
Doug McKay, Mayor
Steve Breitkreuz, Vice Mayor
Freddy Fisikelli, Council Member
Gary Jablonski, Council Member
Denise Schroeder, Council Member

Andrew D. Berns, Town Administrator
Keith M. Poliakoff, JD, Town Attorney
Russell Muniz, Assistant Town Administrator/Town Clerk
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor McKay and Town Council
VIA: Andy Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 3/23/2017
SUBJECT: Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended September 30, 2016

Recommendation

It is recommended that the Town Council accept the Comprehensive Annual Financial Report, as audited by our independent external auditors Marcum LLP CPA's for the fiscal year ended September 30, 2016, including the communications to those charged with governance letter dated March 16, 2017. It is further recommended that the Town Council acknowledge the effort of all Staff who finished the year in a fiscally responsible manner that helped create a surplus (a/k/a increase in net position) in both the total of the Town's governmental funds and enterprise (solid waste) fund for the sixth (6) consecutive year.

Strategic Priorities

A. Sound Governance

Background

The rules of the Auditor General, Chapter 10.550, require that the financial statements be filed as an official record at a public meeting (Attachment A). In addition, the auditors have requested that their letter dated March 16, 2017, identified as Attachment B be accepted for filing with the Town Council.

A representative from Marcum LLP will be present at the meeting.

Fiscal Impact/Analysis

The Fiscal Year 2016 CAFR is the tenth CAFR prepared since Fiscal Year 2007. During the first three years of the Town's existence (FY 2000-2002) as well as for FY 2004 and FY 2006 the Town only prepared and presented basic financial statements. While basic financial statement meets the minimum standard of reporting it does not provide the extensive financial information and transparency that the Town Council requires and that the Administration has been directed to provide. Additionally, the independent auditing firm of Marcum LLP has provided the Council with a communication letter detailing, amongst other matters, that the audit was performed in accordance with generally accepted auditing standards and government auditing standards.

A key favorable financial highlight is at September 30, 2016 the unassigned fund balance (reserves) for the General Fund is \$2,484,910 (page 17), or 20% of total general fund expenditures and net transfers for FY 2016. Therefore, the Town continues to exceed the minimum standard as recommended by the Government Finance Officers Association (GFOA) of 16.7%.

In consideration of the complexity of financial information included in the CAFR as well as the limited financial knowledge that many of our citizens may have, the following is a list of CAFR highlights with a brief explanation and the related CAFR page references:

1. Of great importance is the Independent Auditors' Report (pages 1-3) which reflects an unmodified ("clean") audit opinion which is the highest assurance given that overall, in all material respects, the Town's financial statements were prepared in conformity with accounting principles generally accepted in the United State of America and are not misstated. A clean audit opinion gives comfort to the Town Council and the citizens of our community that the Town's finances are being accounted for and reported properly.
2. The first major section of the CAFR (pages 4-14) is the Management's Discussion and Analysis which introduces the Town's basic financial statements (pages 15-23). The main elements of this analysis are as follows:
 - a. The Town's assets exceed liabilities by \$53,941,287 (net position). This analysis is comparable to a balance sheet in the private sector and we are in a net surplus position overall. (Chart page 7, detail page 15). During FY 2016, net position increased \$1,555,809 and \$95,621 for governmental activities and enterprise activities, respectively. The governmental activities increase is due to a positive change of \$7,167,642 in current year total assets and deferred outflows offset by an increase of \$5,611,833 in total liabilities all primarily the result of our public purpose land acquisition.
 - b. The restricted Fund Balance for Fire control, within the General Fund, favorably increased \$54,915 to \$363,897 primarily due to the full fiscal year impact of a reduction in volunteer fire expenditures, including service delivery, imposed by Town Council (Page 17).
 - c. For the Governmental Activities element of the Town's operation general

government required 32.1% of resources available including offsetting grants and revenues, public safety required 51.7%, community services and development -1.6%, parks and recreation 9.6%, transportation 4.6%, and interest/other debt service costs 3.7% (Page 9).

d . Our one major enterprise fund – Solid Waste showed operating income of \$276,302 (Page 9 and page 22).

e . Outstanding debt reflected in the CAFR increased \$5,585,871 and was primarily due to our public purpose land acquisition. Also, included in debt is borrowing for our parks, recreation and open space land acquisition and improvements, Town Hall land & building acquisition and on-going improvements, a major public safety vehicle purchase as well as for transportation and drainage improvements (page 13).

f . The General Fund (ad valorem tax supported) transferred \$4,082,227 to the following; Transportation fund (\$1,012,341) primarily for TSDOR drainage improvements and operations, Capital Projects fund (\$607,500) for a new Town Hall roof and to facilitate our public purpose land acquisition, Volunteer Fire Department fund (component unit, \$105,899) to fund volunteer fire operations, and Debt Service fund (\$2,356,487) for debt service principal and interest payments due in accordance with debt covenants as well as to retire the remaining principal of the series 2001 loan in conformity with our public purpose land acquisition (page 35).

3 . The financial management and accounting policies of the Town are described in detail on pages 24-45 of the CAFR. These descriptions are included in twelve "Notes" which describe financial management processes including how funds are invested, how we depreciate assets, how we handle receivables (monies owed to the Town), details of long-term debt, risk management procedures, and commitments and contingencies.

4 . The Budgetary Comparison Schedule and related notes are detailed in pages 46-48. All major General Fund revenue line items for the FY 15/16 budget were exceeded by actual audited performance except for utility taxes (\$687), fines and forfeitures (\$2,162), and franchise fees (\$8,689). The former two were due to collections less than estimated while the latter was due to a refund necessary for excess collections received. The full revenue increase for the fiscal year was \$23,072 favorably over budget and which primarily included higher charges for services collected. Audited expenditures, in the same property tax supported fund, were under budget in every area by \$415,229 in net total with the majority from general government (\$213,720), public safety (\$128,854) and community services and development (\$44,238). While individual small items may cause consternation to some, Town Staff performed in a fiscally responsible manner to hold the line on expenses and worked hard to generate revenues. The net of the two above numbers is described as an excess of revenues over expenditures of \$438,301 and when added to net favorable transfers of \$5,392 equals \$443,693 and is described as a positive net change in Fund Balance.

5. In addition to the general, transportation, capital projects and enterprise funds there are two "non-major" governmental funds (Volunteer Fire, a component unit and Debt Service) that are reported on page 50-51. Both funds have positive fund balances and Staff watches expenditures closely.

6 . The Statistical Section of the CAFR describes financial trends, revenue and debt capacity, demographics and operating information. This information covers up to 10 years of available data and is invaluable to anyone who wants to analyze trends, revenue and debt capacity, demographics and operating information over many years (Page 53-84). Specifically, the reader should look at the chart (page 60) which shows Governmental Revenues higher than the 2013 level (by \$1,477,036) primarily due to and dedicated for a newly implemented TSDOR long-term capital project. Therefore, excluding taxes increased for TSDOR, we are operating with limited resources while still improving and/or maintaining services. Additionally, a comprehensive exhibit on page 78 provides assurance that all the Towns debt service anti-dilution/covenant coverages are in excess of the minimum debt service coverage requirements.

7 . For the fourth consecutive year, Town Management is proud to report that the Independent Auditor's Report on Internal Controls over Financial Reporting (page 85-86) and the Management Letter in accordance with the Rules of the Auditor General of the State of Florida (page 87-88) identified no material weaknesses, significant deficiencies in internal controls or otherwise.

8 . Finally, it is a pleasure to report that the Town received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the previous CAFR covering fiscal year 2015. (Page viii). Additionally, it is believed that the current 2016 CAFR continues to meet the Certificate of Achievement Program's requirements and will be timely submitted to the GFOA to determine its eligibility for another certificate award.

Staff Contact:

Martin D. Sherwood, Town Financial Administrator
Richard E. Strum, Controller

ATTACHMENTS:

Description	Upload Date	Type
FY 2016 SWR CAFR-Attachment A	3/16/2017	Resolution
FY 2016 Marcum LLP Communication letter to those charged with governance-Attachment B	3/16/2017	Resolution

TOWN OF SOUTHWEST RANCHES, FLORIDA



Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2016



**TOWN OF
SOUTHWEST RANCHES, FLORIDA
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2016**



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest
Submitted by: Bill Parker

Prepared by Finance Department

Martin D. Sherwood, CPA, CGMA, CGFO
Town Financial Administrator

Richard E. Strum
Controller

TOWN OF SOUTHWEST RANCHES

MOTTO:

“PRESERVING OUR RURAL LIFESTYLE”

VISION STATEMENT:

“WE EMBRACE OUR UNIQUE NATURE AND WE CONTINUALLY STRIVE TO ENHANCE THE QUALITY OF LIFE IN OUR TOWN”

MISSION STATEMENT:

“THE TOWN OF SOUTHWEST RANCHES IS COMMITTED TO PROMOTING AND PROTECTING THE RURAL LIFESTYLE OF OUR RESIDENTS WHILE PRESERVING THE NATURAL ENVIRONMENT”



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest
Submitted by: Giovanna McBride

TOWN OF SOUTHWEST RANCHES, FLORIDA

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TOWN OF SOUTHWEST RANCHES, FLORIDA

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INTRODUCTORY SECTION



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest Winner
Submitted by: Bob Hartmann



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628

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

Town Council
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Town Administration
Andrew D. Berns, MPA, Town Administrator
Russell Muñiz, MBA, MPA, MMC, Assistant Town Administrator/Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

March 16, 2017

To the Honorable Mayor, Vice Mayor, Town Council, and the Citizens of the Town of Southwest Ranches, Florida:

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the Town of Southwest Ranches, Florida (the Town), for the fiscal year ended September 30, 2016. Although Florida Statutes requires that every general-purpose local government publish within nine months of the close of each fiscal year a complete set of audited financial statements, the Government Finance Officers' Association (GFOA) recommends that local governments publish same within six months. Therefore, in addition to meeting legal requirements, the report represents the Town's continued strong support of full financial disclosure in the timeliest of manner. This philosophy is reflected by the informative financial analysis provided by the Town's Finance Department and the exhibits and statistical tables included herein.

The CAFR's role is to assist in making policy decisions and to assist in providing accountability and transparency to the citizenry by:

- Comparing actual financial results with the legally adopted budget, where appropriate;
- Assessing financial condition and results of operations;
- Assisting in determining compliance with finance related laws, rules and regulations; and
- Assisting in evaluating the efficiency and effectiveness of Town operations.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Town. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly present the financial position and results of operations of the Town; and that all disclosures necessary to enable the reader to gain an understanding of the Town's financial activity have been included.

Marcum LLP, independent auditors, has issued an unmodified opinion on the Town of Southwest Ranches financial statements for the fiscal year ended September 30, 2016.

The independent auditors' report is located at the front of the financial section of this report. The Town's Financial Statements have been prepared in conformity with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The Town's Management Discussion and Analysis document (the MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A compliments the letter of transmittal and should be read in conjunction with it.

ACCOUNTING AND INTERNAL CONTROLS

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived: and
- The valuation of costs and benefits requires estimates and judgments by management.

PROFILE OF THE GOVERNMENT

The Town comprises approximately thirteen (13) square miles, with a 2015 census population estimate of 7,852 and is located in the southwest portion of Broward County, a major metropolitan area. The Town is located between the three major urban cities, Davie (population estimate of 100,882), Pembroke Pines (population estimate of 166,611) and Weston (population estimate of 69,959). The neighboring cities provide a wealth of attractions and business for use by the residents of the Town. The residents benefit from this close association with the urban neighbors because the Town does not need to provide for these services.

The Town was incorporated on June 6, 2000. The Town's current Charter was amended by the citizens on November 4, 2003, November 7, 2006 and November 2, 2010. The Town operates under the Council-Administrator form of government where the Mayor and four Council Members must live in residential districts, are elected at large and appoint a Town Administrator and Town Financial Administrator. The Town Council establishes policy for the operation of the government, enacts ordinances for the safety, welfare, and orderly interaction of the citizens of the Town, adopts a millage rate and annual budget, appoints the Town Attorney and Town Clerk, as well as members to various advisory boards, agencies, and authorities within the Town, and engages an independent auditor.

The financial reporting entity (the Town of Southwest Ranches) includes all funds of the primary government (i.e., the Town of Southwest Ranches as legally defined), as well as all of its component units. Component units are legally separate entities for which the

Town of Southwest Ranches is financially accountable or the nature and significance of the relationship between the Town and the entity was such that exclusion would cause the Town's financial statements to be misleading or incomplete.

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

SERVICES PROVIDED

The Town contracts for all major Town services including police, fire, emergency medical services, building inspections, code compliance, planning & zoning and solid waste & recycling. The Town also has employees to administer all contracts, grants, and daily operations of the Town as well as provide basic municipal services including parks, recreation, and general government services.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment. Despite the economic conditions, the Town has maintained its strong financial position through prudent planning and fiscal actions to reduce or contain costs.

The Town has rebounded from a weak economy and real estate sales and values have continued on an uptick as most other governments in Florida and in the nation; however, the Town has weathered this business cycle better than other communities due to the composition of its economy. Specifically, the Town primarily consists of an affluent residential housing stock of minimum one-acre and larger, single family estates.

In 2015, the Town experienced a greater than 5.5% increase in taxable assessed value and a greater than 4.4% increase in 2016. However, the 2016 taxable assessed values are still below the 2009 taxable assessed valuation.

The Town has made it a policy to establish reserves to offset unanticipated expenditures and ensure that a funding source exists in the event of a setback in the continuation of recently positive economic conditions. The General Fund has an unassigned fund balance equal to 22.6% of the adopted 2017 General Fund expenditures in the operating budget.

On a long-term financial perspective, the Town has identified all capital asset and infrastructure projects under a five-year capital improvement plan (CIP). This five-year CIP serves as a quick reference for a project timeline and identifies current and future funding requirements. Commencing in FY 2015, the Town implemented a Transportation Surface and Drainage Ongoing Rehabilitation (TSDOR) program with the goal of preserving and extending the life of the Town's paved streets. The TSDOR program

addresses improvements for every Town road over a 20+ year period. Twelve capital projects, including TSDOR have been fully or partially funded during the fiscal year 2017 budget process.

In the 2017 Session, the Florida Legislature is considering reducing or eliminating business and communication services taxes, pension reform, as well as pushing additional costs down to local governments as unfunded mandates. The Town is closely monitoring these proposals and their potential impacts and limitations to Florida municipalities. The consequences of a combination of several of the proposals being considered could have a significant impact on the Town's ability to maintain and/or improve services to residents.

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

Revenue Policy:

The Town maintains a diversified revenue system to avoid reliance on property taxes. Charges for services are being provided at full cost recovery for services for individual users. One-time revenue will never be used for ongoing operating costs.

Debt Policy:

The Town believes that debt is a necessary and integral part of conducting its operations on a financially sound and equitable basis to all taxpayers and reviews as well as evaluates its existing obligations and future borrowing needs regularly. The Town, when necessary, will issue debt for capital improvement projects. During 2016, the Town obtained financing for the purchase of \$8,100,000 in Public Purpose Land at a 3.25% interest rate and practically simultaneously retired \$1,640,000 of Series 2001 debt which carried a 5% interest rate utilizing general fund unassigned reserves. In 2015, the Town obtained financing for the purchase of a \$206,500 Commercial Chassis Volunteer Fire Pumper vehicle while, during 2013, the Town refinanced a portion of its 2001 debt at a lower interest rate resulting in receiving over \$300,000 in present value cash savings for parks, recreation and open spaces capital improvements. The Town also borrowed \$439,139 and \$360,860 in 2010 and 2012, respectively from a line of credit to fund roadway and drainage improvements. Finally, the Town entered into a \$2,500,000 note with a financial institution for the purpose of refunding an existing pooled commercial loan and to fund the move to a new permanent Town Hall building during 2012. These fixed rate loans, except for the retired Series 2001, are still outstanding at September 30, 2016.

AWARDS

The Town has applied for and was awarded the Certificate of Achievement for Excellence in Financial Reporting awarded by the Governmental Finance Officers Association (GFOA) of the United States and Canada for the Town's first ever CAFR in 2003 and again in 2005, and 2007 through 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. This report must satisfy both GAAP and applicable legal requirements.

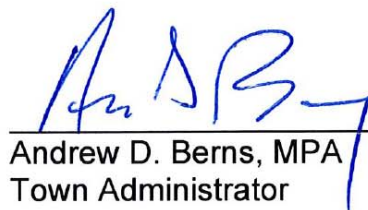
A Certificate of Achievement is valid for a period of one year only. We believe that our current 2016 CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

We greatly appreciate the time and effort expended in the preparation of this report by our Finance Department staff including Rich Strum and Mara Semper and for the direction and guidance that we receive from the Town's Council. We feel fortunate that a majority of staff has been with us during our tenure and that they care very much about their work and what it means to our community. Without their daily efforts, our work in preparing this document would be a much greater burden. We hope that you are as proud of them as we are and we cannot begin to express to you how indispensable they are to us and to you. They have our utmost confidence and display genuine professionalism. They are what we hope all government employees should be. We would also like to express our thanks for the cooperation received from our independent auditors, Marcum, LLP as they continue to work diligently with the Town. Of course we greatly appreciate and thank the Mayor and the Town Council for their interest and support in planning and conducting the financial operation of the Town with an emphasis on long-term financial stability.

We believe that this report clearly illustrates the strong financial posture of the Town of Southwest Ranches and we wish to take this opportunity to thank you and the citizens of Southwest Ranches for the vital role you have all historically played in enabling the Town to achieve and maintain this high degree of fiscal responsibility.

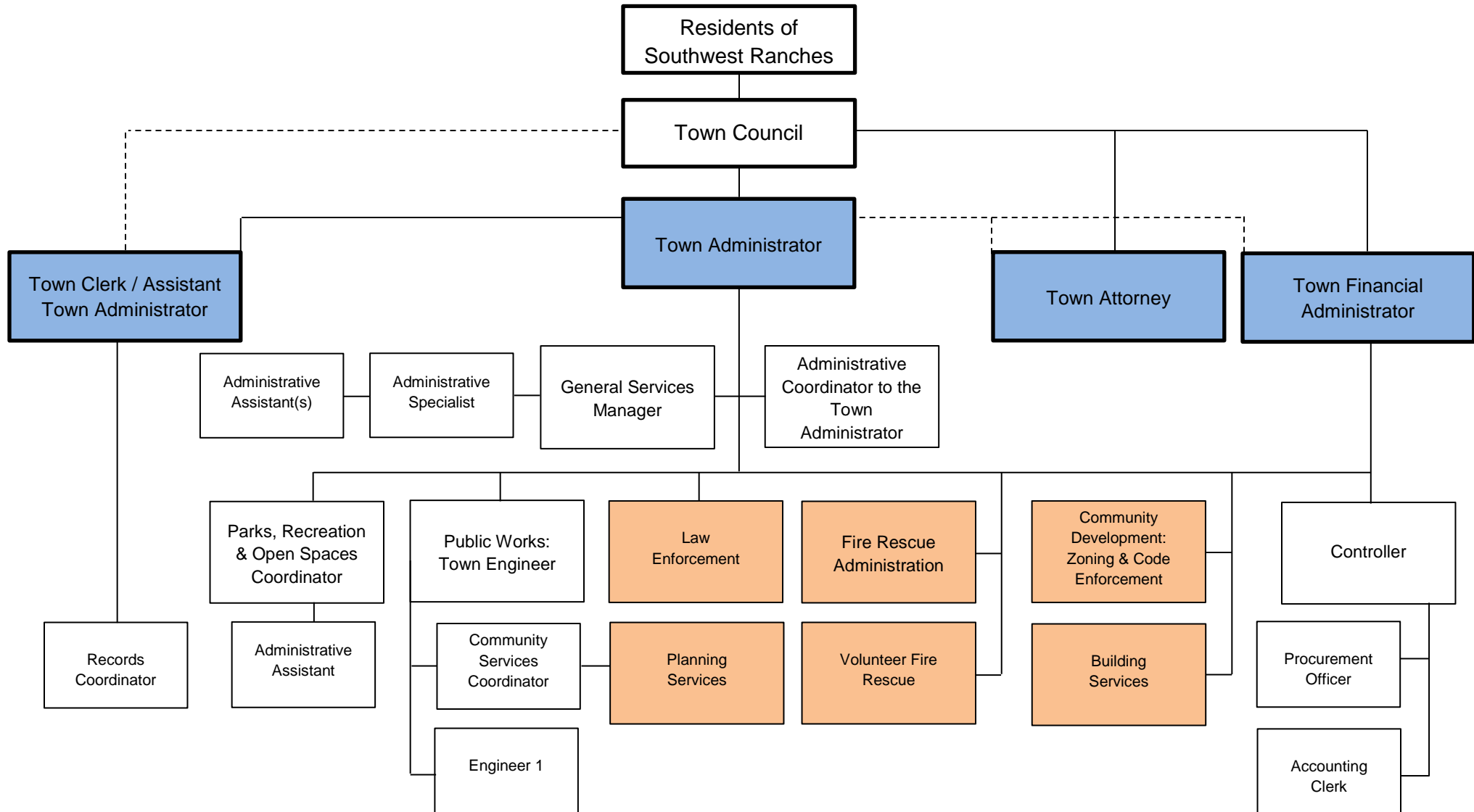
Respectfully yours,



Andrew D. Berns, MPA
Town Administrator



Martin D. Sherwood, CPA, CGFM, CGFO
Town Financial Administrator



Town of Southwest Ranches, Florida
Council/Administrator Form of Government
List of Principal Officials
as of September 30, 2016

Town Charter approved by a majority of qualified voters of the Town on June 6, 2000



JEFF NELSON
Mayor



DOUG MCKAY
Vice Mayor



STEVE BREITKREUZ
Council Member



FREDDY FISIKELI
Council Member



GARY JABLONSKI
Council Member

TOWN ADMINISTRATOR
Andrew D. Berns, MPA

ASSISTANT TOWN ADMINISTRATOR / TOWN CLERK
Russell C. Muñiz, MBA, MPA, MMC

TOWN ATTORNEY
Keith Poliakoff, Esq.
Arnstein & Lehr, LLP

TOWN FINANCIAL ADMINISTRATOR
Martin D. Sherwood, CPA, CGMA, CGFO

INDEPENDENT AUDITORS
Marcum LLP
Certified Public Accountants



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Town of Southwest Ranches
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is fluid and cursive.

Executive Director/CEO

FINANCIAL SECTION



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest
Submitted by: Darlene Canhos

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To The Honorable Mayor, Town Council and Town Administrator
Town of Southwest Ranches, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches, Florida (the Town) as of and for the fiscal year ended September 30, 2016 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches, Florida as of September 30, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 4–14 and 46–48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund statements and schedules, the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2017 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Marcum LLP

Fort Lauderdale, Florida
March 16, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for the Town of Southwest Ranches (the Town), the Town's management is pleased to provide this narrative discussion and analysis of the financial activities of the Town for the fiscal year ended September 30, 2016. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2016 FINANCIAL HIGHLIGHTS

- The Town's assets and deferred outflows of resources exceeded its liabilities by \$53,941,287 (total net position) as of September 30, 2016.
- Total net position increased \$1,651,430 and are comprised of the following:
 - (1) Net investment in capital assets of \$48,086,198 includes property and equipment, net of accumulated depreciation and related debt.
 - (2) Net position of \$1,349,124 is restricted by constraints imposed on the Town in the amount of \$636,587 for transportation, \$463,897 and \$61,137 for fire control and the volunteer fire department and for building \$181,033, respectively, and \$6,470 for public safety from outside the Town such as grantors, laws, or regulations.
 - (3) The Town's total debt increased \$5,585,871 to a total of \$11,927,791 primarily as a result of a public purpose land acquisition. Total debt includes loans as well as notes payable.
 - (4) Unrestricted net position consist of \$4,505,964 that may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's governmental funds reported total ending fund balance of \$4,843,824 at September 30, 2016. This compares to the prior year total ending fund balance of \$6,462,699 showing a decrease of \$1,618,875 during the current year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$2,484,910 or 20% of total General Fund expenditures and net transfers for 2016. The unrestricted fund balance for the General fund was \$2,996,012 or 24% of total General Fund expenditures and net transfers for 2016.
- Overall, the Town continues to maintain a healthy financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the Town's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Town also includes in this report additional information to supplement the basic financial statements. Comparative data is presented to allow comparison to the prior fiscal year.

Government-wide Financial Statements

The Town's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Town's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the Town's assets, deferred outflows, and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town as a whole is improving or deteriorating. Evaluation of the overall health of the Town would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of the Town's infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Town's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Town's distinct activities or functions on revenues provided by the Town's taxpayers.

Both government-wide financial statements distinguish governmental activities of the Town principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, community services and development, parks and recreation and transportation.

The government-wide financial statements are presented on pages 15 and 16 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Town's most significant funds rather than the Town as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The Town has two types of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Town's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 17 - 19 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the Town charges customers a fee. The Town's proprietary fund is classified as an enterprise fund. The enterprise fund essentially encompass the same function reported as business-type activities in the government-wide statements.

The basic proprietary fund financial statements are presented on pages 21 - 23 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 24 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Budgetary comparison schedules are included as required supplementary information for the General Fund and the Transportation Fund. Budgetary comparison schedules for all other governmental funds can be found in the supplementary information section of this report. These schedules demonstrate compliance with the Town's adopted and final revised budget.

Supplementary Information

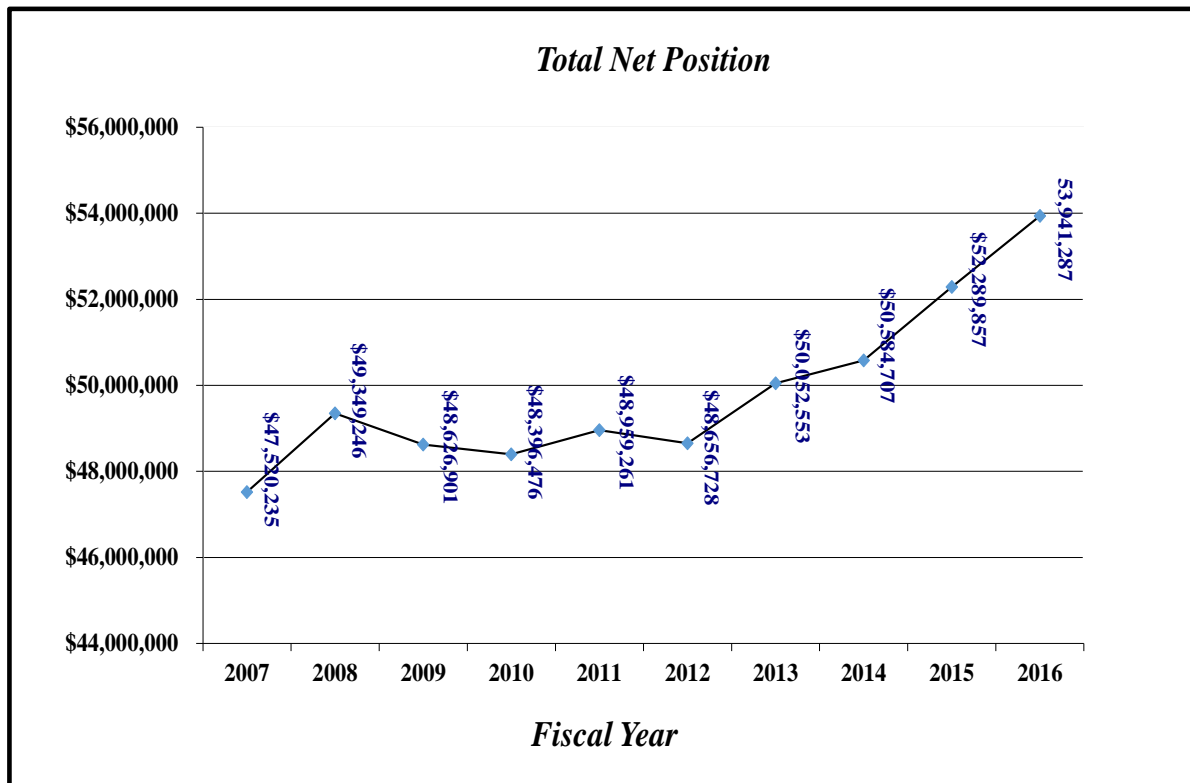
As discussed, the Town reports major funds in the basic financial statements. Combining and individual fund statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 49.

FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

The Town's net position at fiscal year-end is \$53,941,287. The following table provides a summary of the Town's net position:

	Summary of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets:						
Current assets	\$ 4,938,057	\$ 6,527,236	\$ 990,732	\$ 1,021,523	\$ 5,928,789	\$ 7,548,759
Non-current assets:						
Other	482,720	482,720	-	-	482,720	482,720
Capital assets	60,006,926	51,244,347	-	-	60,006,926	51,244,347
Total assets	65,427,703	58,254,303	990,732	1,021,523	66,418,435	59,275,826
Deferred Outflows of Resources:						
Deferred amount on refunding	51,826	57,584	-	-	51,826	57,584
Liabilities:						
Current liabilities	1,145,942	1,098,245	1,395	127,807	1,147,337	1,226,052
Long-term liabilities	11,381,637	5,817,501	-	-	11,381,637	5,817,501
Total liabilities	12,527,579	6,915,746	1,395	127,807	12,528,974	7,043,553
Net position:						
Net investment in capital assets	48,086,199	45,134,927	-	-	48,086,199	45,134,927
Restricted	1,349,124	935,161	-	-	1,349,124	935,161
Unrestricted	3,516,627	5,326,053	989,337	893,716	4,505,964	6,219,769
Total net position	\$ 52,951,950	\$ 51,396,141	\$ 989,337	\$ 893,716	\$ 53,941,287	\$ 52,289,857

The following chart reports the Town's total net position balances from fiscal year 2007-2016.



Note over the last ten years, the total net positions have increased \$6,421,051.

Current assets in governmental activities and business-type activities decreased in fiscal year September 30, 2016. Cash and investments for governmental activities and business-type activities decreased \$1,828,671 and \$34,381, respectively.

The Town continues to maintain high current ratios. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 4.3 to 1 as compared to 5.9 to 1 at September 30, 2015. The current ratio for business-type activities is 710 to 1 as compared to 8.0 to 1 at September 30, 2015. Overall, the total current ratio at September 30, 2016 decreased to 5.2 to 1 as compared to 6.2 to 1 at September 30, 2015. The decrease was primarily due to a decrease in cash and investments utilized for a public purpose land acquisition offset by a slight reduction in accounts payable and accrued liabilities pertaining to capital project construction in progress as of fiscal year end.

The Town reported positive balances in net position for both governmental and business-type activities. During 2016, changes in net position increased \$1,555,809 for governmental activities and \$95,621 for business-type activities, respectively. The Town's overall financial position improved during fiscal year 2016. The Town remains in a healthy financial position within an improving economy overall.

Note that approximately 90.1% of the governmental activities' total assets are tied up in capital assets. The Town uses these capital assets to provide services to its citizens. The business-type activities do not have capital assets. By combining governmental activities with business-type activities, the Town has invested approximately 89.1% of its total assets in capital assets, as presented in the government-wide statement of net position.

The following table provides a summary of the Town's changes in net position:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total		Percentage of Total
	2016	2015	2016	2015	2016	2015	
Revenues:							
Program:							
Charges for services	\$ 3,146,511	\$ 3,116,176	\$ 1,053,295	\$ 1,045,547	\$ 4,199,806	\$ 4,161,723	33.9%
Operating grants and contributions	22,694	13,049	-	-	22,694	13,049	0.1%
Capital grants and contributions	649,412	328,924	-	-	649,412	328,924	2.7%
General:							
Ad valorem taxes	5,106,037	4,788,463	-	-	5,106,037	4,788,463	39.0%
Other taxes	1,840,641	1,833,979	-	-	1,840,641	1,833,979	14.9%
Intergovernmental	777,914	771,930	-	-	777,914	771,930	6.3%
Investment earnings	20,640	19,660	5,147	1,498	25,787	21,158	0.2%
Miscellaneous	91,794	89,589	-	279,579	91,794	369,168	3.0%
Total revenues	11,655,643	10,961,770	1,058,442	1,326,624	12,714,085	12,288,394	100%
Program Expenses:							
General government	2,074,739	1,943,608	-	-	2,074,739	1,943,608	18.4%
Public safety	5,372,525	5,363,076	-	-	5,372,525	5,363,076	50.7%
Parks and recreation	672,817	825,673	-	-	672,817	825,673	7.8%
Transportation	907,415	641,501	-	-	907,415	641,501	6.1%
Community services & development	1,020,328	859,056	-	-	1,020,328	859,056	8.1%
Interest and other debt service costs	237,838	188,650	-	-	237,838	188,650	1.8%
Solid waste	-	-	776,993	761,680	776,993	761,680	7.2%
Total expenses	10,285,662	9,821,564	776,993	761,680	11,062,655	10,583,244	100%
Transfers	185,828	168,833	(185,828)	(168,833)	-	-	
Changes in net position	1,555,809	1,140,206	95,621	564,944	1,651,430	1,705,150	
Beginning net position	51,396,141	50,087,102	893,716	497,605	52,289,857	50,584,707	
Ending net position	\$ 52,951,950	\$ 51,227,308	\$ 989,337	\$ 1,062,549	\$ 53,941,287	\$ 52,289,857	

Governmental Activity Revenues

The Town is heavily reliant on Ad valorem (property) taxes to support governmental operations. Property taxes provided 39.0% of the Town's total revenues as compared to 43.0% in fiscal year 2015. Other taxes, which includes franchise and utility taxes provided 14.9% and 16.0% of the Town's total revenues for fiscal year 2016 and 2015, respectively. Because of the Town's healthy financial position, we have been able to earn \$20,640 in investment earnings to support governmental activities.

Note that program revenues covered 36.7% of governmental operating expenditures as compared to 38.3% in fiscal year 2015. This means that the government's taxpayers and the Town's other general revenues normally fund 63.3% of the governmental activities, primarily from property taxes, other taxes and unrestricted intergovernmental revenue. As a result, the general economy has a major impact on the Town's revenue streams.

Governmental Activity Expenses

The following table presents the cost of each of the Town's services, including the net costs (i.e., total cost less program revenues generated by the activities). The net costs illustrate the financial burden that is placed on the Town's taxpayers by each of these services.

	Governmental Activities			
	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	\$ 2,074,739	20.2%	\$ (2,074,739)	32.1%
Public safety	5,372,525	52.2%	(3,342,773)	51.7%
Community services and development	1,020,328	9.9%	101,194	-1.6%
Parks and recreation	672,817	6.5%	(617,833)	9.6%
Transportation	907,415	8.8%	(295,056)	4.6%
Interest and other debt service costs	237,838	2.3%	(237,838)	3.7%
Total	<u>\$ 10,285,662</u>	<u>100.0%</u>	<u>\$ (6,467,045)</u>	<u>100.0%</u>

The public safety expenditures total gross about 52% while net of program revenues also total about 52% of costs. The public safety function generated \$2,013,942 in user charges and \$15,810 in grant (operating and capital) revenues, which offsets program costs. The community services and development expenditures total gross of 9.9% while net of program revenues total -1.6%. The community services and development function generated \$1,121,522 in user charges, primarily from building permits and plan review fees of \$928,553, resulting in a negative program cost (and therefore a revenue positive situation). The transportation expenditures total gross of almost 9% while net of program revenues total 4.6%. The transportation function, which includes the second year of TSDOR capital improvements, was aided by capital grant revenues of \$612,359 offsetting almost 50% of costs. Other total cost and net costs do not differ substantially by percentage or by dollars for each service.

Business-Type Activities

The Town reports one major enterprise fund, Solid Waste.

Total operating revenues decreased \$271,831 or 20.5% while total operating expenses increased \$15,313 or 2.0%. -Specifically, other miscellaneous operating revenues decreased \$279,579 primarily due to a one-time legal settlement received in the prior fiscal year. Contractual and recycling expenses increased \$16,307 (net) primarily due to increased contract collection price escalators. Other operating expenses decreased \$994 in fiscal year 2016 as compared to fiscal year 2015 due to a decrease in professional fees.

In total, the year-to-year change in operating income and net position decreased \$287,144 and \$300,490, respectively.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$4,843,824 compared to \$6,462,699 at September 30, 2015.

The total governmental expenditures exceeded revenues by \$9,554,703.

The General Fund revenues exceeded its expenditures by \$2,242,592 as compared to \$2,319,112 for fiscal year 2015. Transfers in from Solid Waste of \$185,828 and transfers to other funds totaling \$4,082,227 offset this excess. The details of the general fund's financial operations are discussed below.

Governmental funds report total fund balance of \$4,843,824. Of this year-end total, \$1,349,124 is legally restricted for transportation (\$636,587), fire control including volunteer fire operations (\$525,034), public safety (\$6,470) and building (\$181,033). \$278,891 is committed to various projects, capital projects (\$149,213) and transportation (\$129,678). \$217,555 is assigned to the following purposes; debt service \$12,079 and capital projects \$205,476. \$513,344 is considered non-spendable and \$2,484,910 is unassigned and available for future appropriation within the General Fund.

The total ending fund balances of governmental funds show a decrease of \$1,618,875 or 25.1% over the prior year.

Major Governmental Funds

The Town reports three major governmental funds, the General Fund, Transportation Fund and the Capital Projects Fund.

General Fund - The General Fund is the Town's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance of \$3,547,412 decreased by \$1,653,807 or 31.8% as compared to an increase of \$718,152 or 16.0% in 2015. The ending unassigned fund balance is considered more than adequate, representing the equivalent of 29.0 of annual expenditures. This percentage compares to 53.4% at September 30, 2015.

Ad valorem (property) taxes increased \$317,574 or 6.6%. This increase relates primarily to the second year of implementation of a transportation surface and drainage ongoing rehabilitation (TSDOR) capital program as well as a slight increase in the taxable value of property, with no offsetting operating millage rate increase from the prior year. However, in total, all tax revenues were \$324,236 or 4.9% above those of 2015. Licenses and permits were \$181,288 or 19.3% over the 2015 amount due to higher building permitting activity slightly offset by a decrease in fees imposed commencing with the fourth quarter of 2016.

Total General Fund expenditures increased \$406,336 or 5.0% above the fiscal year 2015 level. The most significant changes, by department, from fiscal year 2015 are described below.

General government costs, consisting of legislative, legal, executive and clerk administration, finance, and non-departmental departments were \$128,039 above the 2015 amount.

In total, public safety costs were up \$65,984 or 1.3% above the 2015 amount. This increase is primarily due to annual police and fire service provider contractual increase (\$162,665 or 3.2%), offset by a total decrease in volunteer fire department expenditures including stipend payments (\$96,681 or 1.9% in total).

The 2016 community services and development expenditures were \$161,272 or 18.8% above 2015. This increase relates to increased permits and application fees for building, planning/zoning and engineering as well as for increased townwide planning required. The 2016 parks and recreation amounts were \$71,113 higher than the 2015 amount of \$286,489. The major portion of this increase is from higher grounds maintenance and water and sewer costs due to a full year of operations required for two newly opened Town park facilities during FY 2015.

In this fiscal year, the General Fund transferred \$4,082,227 to other funds, which included \$1,012,341 to the Transportation Fund, \$607,500 to the Capital Projects Fund, \$2,356,487 to the Debt Service Fund, \$105,899 to the Volunteer Fire Department Fund (a component unit). The Solid Waste Fund transferred \$185,828 to the General Fund.

Transportation Fund – This fund accounts for the Town's share of the state gasoline and local option gas taxes, which are restricted to transportation purposes, a state transportation appropriation grant, and an ongoing long term transportation surface and drainage ongoing rehabilitation (TSDOR) capital program. In fiscal 2016, revenue of \$783,076 of intergovernmental revenue was earned as compared to \$426,263 in fiscal year 2015 primarily related to the state transportation appropriation grant. \$342,722 was expended on roadways including engineering and related personnel costs during 2016 and \$1,230,629 on capital outlay comprising of; drainage improvements (\$235,853); roadway improvements including striping/markers (\$108,220); TSDOR (\$598,086); entranceway enhancements (\$28,185); Land acquisition (\$23,065); and guardrails (\$237,220). The total legally restricted and committed transportation fund balance at fiscal year-end 2016 was \$636,587 and \$239,244, respectively.

Capital Projects Fund - This fund is primarily financed from transfers from the General Fund, as indicated above. Additionally, intergovernmental revenue, consisting of capital grants, decreased \$31,021 or 93.8% from the prior year to \$2,053 due to lower public safety and parks and recreation grants. Finally, \$7,750,000 in debt was issued to accommodate the partial financing and acquisition of Land intended for a public purpose.

During fiscal year 2016, this fund spent \$8,546,638 on capital outlay, which includes:

- Land \$8,137,813
- Machinery and Equipment for a Fire Pumper Apparatus \$206,497
- Construction in Progress for Town Hall consisting of a new roof \$188,360 and safety improvements \$7,705
- Infrastructure for Country Estates Park \$2,272
- Construction in Progress for Calusa Corners Park \$3,991

Restricted fund balance was \$100,000 pertaining to fire control. Committed and assigned fund balance was \$39,647 and \$205,476, respectively. The total capital project fund balance at fiscal year-end 2016 was \$345,123.

Proprietary Fund

Proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. The business-type activities analysis above discusses the Town's enterprise fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's budget was amended in this fiscal year to reflect Departmental line item reclassifications and new Town Council initiatives.

Charges for services revenues exceeded the final budget by \$20,058 or 1.1%. This increase is primarily the result of unanticipated higher ambulance fees received. All other revenue sources were consistent with the adopted budget. Overall, we ultimately recognized \$23,072 or 100.2% over the revenue budget.

On the expenditure side, the Town's actual expenditures for each department were less than budgeted due to conservative budgeting. By function, general governmental were \$213,720 or 9.7% below the budget, total public safety were \$128,854 or 2.5% below the budget, community services and development were \$44,238 or 4.2% below the budget, parks and recreation were \$15,741 or 4.2% below the budget and capital outlay were \$6,676 or 7.9% below the budget.

Overall, the total General Fund budget was underspent by \$415,229 or 4.6% primarily due to lower general government operating including property insurance and lower than anticipated public safety, including volunteer fire services costs as well as due to tight Departmental Director expenditure controls.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets, net of accumulated depreciation, for governmental activities as of September 30, 2016, was \$60,006,926. The change in this net investment was a 17.1% increase for governmental activities. See Note 6 for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

	Capital Assets	
	Governmental Activities	
	2016	2015
Non-depreciable assets:		
Land	\$ 42,179,446	\$ 34,018,569
Construction in progress	2,091,274	1,972,881
Total non-depreciable	44,270,720	35,991,450
Depreciable assets:		
Infrastructure	22,381,347	21,071,024
Improvements other than buildings	4,747,155	4,747,155
Buildings & Bldg Improvements	3,415,551	3,415,551
Furniture and equipment	1,839,300	1,574,286
Total depreciable assets	32,383,353	30,808,016
Less: accumulated depreciation	16,647,147	15,555,119
Net book value - depreciable assets	15,736,206	15,252,897
Percentage depreciated	51%	50%
Total Capital Asset Net Book Value	\$ 60,006,926	\$ 51,244,347

At September 30, 2016, the depreciable capital assets for governmental activities were 51% depreciated. This compares to the 50% at September 30, 2015.

For governmental activities, the majority of the increase (decrease) of the balance of all non-depreciable and depreciable asset accounts relates to the following projects:

- Public purpose Land Acquisition \$8,137,813
- Right of Way Land Acquisition \$23,064
- Town Hall Construction-in-progress \$196,065
- TSDOR Construction-in-progress \$16,449
- Entranceway signage Construction-in-progress \$4,200
- Calusa Corners Park Construction-in-progress \$3,991
- Guardrails, Drainage and SW 190th Transportation improvements Construction-in-progress (\$102,312)
- TSDOR Infrastructure \$581,638
- Drainage Infrastructure \$368,133
- Guardrail Infrastructure \$285,820
- Striping, Entranceway Signage, Fire Wells Infrastructure \$74,732
- Public Safety Furniture and equipment including a new Fire pumper truck \$241,386
- Town Hall Furniture and equipment \$17,403
- Country Estates Park (f/k/a Fishing hole) Furniture and Equipment \$6,225

Debt

The Town reports the series 2016 land acquisition note payable, series 2013 and 2011 revenue refunding notes payable as well as a loan payable with financial institutions. The series 2001 revenue bond loan issued through the Florida Municipal Loan Council was paid off during FY 2016. The following table reports long-term debt balances at September 30, 2016 and 2015:

	Outstanding Long-term Debt	
	Governmental Activities	
	2016	2015
TD Note Payable	\$ 7,750,000	\$ -
TD Note payable	2,108,500	2,292,900
TD Note payable	1,397,000	1,641,204
TD Note Payable	186,786	206,500
StoneGate Loan Payable	485,505	561,316
FMLC Loan Payable	-	1,640,000
	<u>\$ 11,927,791</u>	<u>\$ 6,341,920</u>

The Town provides an optional single employer defined benefit post-employment health care plan to eligible employees. The Town does not make contributions to the Plan on behalf of retirees. In accordance with accounting standards, the Town has evaluated and determined that it is not necessary to calculate the offset to the cost of these benefits as an employee contribution. The estimated liability is \$8,000, and has not been recorded.

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE TOWN

The State of Florida, by constitution, does not have a state personal income tax and therefore the State operates primarily using sales, gasoline and corporate income taxes. Local governments (towns and cities, counties, school boards) primarily rely on property and an array of permitted other taxes (utility taxes, franchise fees and local business taxes) as well as intergovernmental revenues for their governmental activities. For business-type activities and certain governmental activities (building/construction services and parks, recreation and open space programs), the user pays a related fee or charge associated with the service.

As of September 2016, the unemployment rate for Broward County residents was 4.6% a reduction from a September 2015 rate of 4.9% and compares favorably to the State's unemployment rate of 5.0% and 5.3% for September 2016 and 2015, respectively. The Town's residents would expect to have a lower unemployment rate than is reported for the county. Inflationary trends in the region continue to also compare favorably to national indices, which is a positive sign. In addition, according to the U.S. Census Bureau (2011-2015), the Town's median household income of \$97,014 compares favorably to the State's as well as the Nation's median household income of \$47,507 and \$53,889, respectively.

In the 2016–2017 adopted budget, we continue operating in a conservative economic environment. There are some indications of a continued marginal increase in housing values and related taxable values. Additionally, inflationary trends in the region compare favorably to national indices.

Some of the key elements affecting the fiscal year 2016-2017 budget include:

- Relatively modest change in taxable values
- Continuance of an extremely low interest yield environment
- Crude oil prices remain stagnant
- Slow growth rates of building construction and rehabilitation
- Continuance of a marginal decline in the State of Florida shared revenues, especially from gas taxes

All of these factors result in many budget challenges in fiscal year 2016-2017 and beyond. Additionally, the Town is carefully monitoring Florida Legislative initiatives and their future impact on the Town's ability to function at its present level.

The millage rate for fiscal year 2017 was increased to 4.4629, representing the Towns' regular operating rate of 4.0579 plus .4050 to provide for the third year of a major transportation related capital infrastructure capital project (TSDOR), as compared to 3.9404 plus .3950 for TSDOR for fiscal year 2016 totaling 4.3354 resulting in an anticipated positive net revenue change of \$155,868. Additionally, during the current fiscal year, unassigned General Fund fund balance decreased to \$2,484,910 as a result of its utilization for a one-time, public purpose land acquisition. The Town of Southwest Ranches has assigned \$65,195 of fund balance for spending in the 2016-2017 fiscal year.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability and transparency. Questions concerning any of the information provided in this report or request for additional information should be addressed to the Town Financial Administrator, Town of Southwest Ranches, 13400 Griffin Road, Southwest Ranches, Florida 33330-2628.

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BASIC FINANCIAL STATEMENTS

**These basic financial statements contain Government-wide Financial Statements,
Fund Financial Statements, Notes to Basic Financial Statements
and Required Supplementary Information**

TOWN OF SOUTHWEST RANCHES, FLORIDA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2016

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 3,576,109	\$ 985,234	\$ 4,561,343
Investments	502,175	--	502,175
Receivables	417,772	5,498	423,270
Intergovernmental receivable	411,377	--	411,377
Prepaid items	30,624	--	30,624
Assets held for resale	482,720	--	482,720
Capital assets not being depreciated	44,270,720	--	44,270,720
Capital assets being depreciated, net	<u>15,736,206</u>	<u>--</u>	<u>15,736,206</u>
Total Assets	<u>65,427,703</u>	<u>990,732</u>	<u>66,418,435</u>
Deferred Outflows of Resources			
Deferred amount on refunding	<u>51,826</u>	<u>--</u>	<u>51,826</u>
Liabilities			
Accounts payable and accrued liabilities	520,034	1,395	521,429
Accrued interest payable	22,835	--	22,835
Unearned revenue	55,461	--	55,461
Intergovernmental payable	1,458	--	1,458
Noncurrent liabilities:			
Due within one year	546,154	--	546,154
Due in more than one year	<u>11,381,637</u>	<u>--</u>	<u>11,381,637</u>
Total Liabilities	<u>12,527,579</u>	<u>1,395</u>	<u>12,528,974</u>
Net Position			
Net investment in capital assets	48,086,199	--	48,086,199
Restricted for:			
Transportation	636,587	--	636,587
Fire control	525,034	--	525,034
Public safety	6,470	--	6,470
Building	181,033	--	181,033
Unrestricted	<u>3,516,627</u>	<u>989,337</u>	<u>4,505,964</u>
Total Net Position	<u>\$ 52,951,950</u>	<u>\$ 989,337</u>	<u>\$ 53,941,287</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities							
General government	\$ 2,074,739	\$ --	\$ --	\$ --	\$ (2,074,739)	\$ --	\$ (2,074,739)
Public safety	5,372,525	2,013,942	14,810	1,000	(3,342,773)	--	(3,342,773)
Community services and development	1,020,328	1,121,522	--	--	101,194	--	101,194
Parks and recreation	672,817	11,047	7,884	36,053	(617,833)	--	(617,833)
Transportation	907,415	--	--	612,359	(295,056)	--	(295,056)
Interest and other debt services costs	237,838	--	--	--	(237,838)	--	(237,838)
Total Governmental Activities	10,285,662	3,146,511	22,694	649,412	(6,467,045)	--	(6,467,045)
Business-type Activities							
Solid waste	776,993	1,053,295	--	--	--	276,302	276,302
Total Primary Government	\$ 11,062,655	\$ 4,199,806	\$ 22,694	\$ 649,412	(6,467,045)	276,302	(6,190,743)
General Revenues							
Ad valorem taxes					5,106,037	--	5,106,037
Franchise fees based on gross receipts					614,039	--	614,039
Unrestricted intergovernmental revenue					777,914	--	777,914
Utility taxes					1,226,602	--	1,226,602
Unrestricted investment earnings					20,640	5,147	25,787
Miscellaneous					91,794	--	91,794
Transfers					185,828	(185,828)	--
Total General Revenues and Transfers					8,022,854	(180,681)	7,842,173
Change in Net Position					1,555,809	95,621	1,651,430
Net Position - Beginning of Year					51,396,141	893,716	52,289,857
Net Position - End of Year					<u>\$ 52,951,950</u>	<u>\$ 989,337</u>	<u>\$ 53,941,287</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

	General Fund	Transportation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 2,299,134	\$ 785,085	\$ 389,577	\$ 102,313	\$ 3,576,109
Investments	502,175	--	--	--	502,175
Receivables	417,772	--	--	--	417,772
Intergovernmental receivable	116,278	293,641	--	1,458	411,377
Prepaid items	28,382	--	--	2,242	30,624
Assets held for resale	482,720	--	--	--	482,720
Total Assets	<u>\$ 3,846,461</u>	<u>\$ 1,078,726</u>	<u>\$ 389,577</u>	<u>\$ 106,013</u>	<u>\$ 5,420,777</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	\$ 242,130	\$ 202,895	\$ 44,454	\$ 30,555	\$ 520,034
Intergovernmental payable	1,458	--	--	--	1,458
Unearned revenues	55,461	--	--	--	55,461
Total Liabilities	<u>299,049</u>	<u>202,895</u>	<u>44,454</u>	<u>30,555</u>	<u>576,953</u>
Fund Balances					
Non-spendable:					
Prepaid items	28,382	--	--	2,242	30,624
Assets held for resale	482,720	--	--	--	482,720
Restricted for:					
Transportation	--	636,587	--	--	636,587
Fire control	363,897	--	100,000	61,137	525,034
Public safety	6,470	--	--	--	6,470
Building	181,033	--	--	--	181,033
Committed for:					
Capital projects	--	109,566	39,647	--	149,213
Transportation	--	129,678	--	--	129,678
Assigned for:					
Debt service	--	--	--	12,079	12,079
Capital projects	--	--	205,476	--	205,476
Unassigned	2,484,910	--	--	--	2,484,910
Total Fund Balances	<u>3,547,412</u>	<u>875,831</u>	<u>345,123</u>	<u>75,458</u>	<u>4,843,824</u>
Total Liabilities and Fund Balances	<u>\$ 3,846,461</u>	<u>\$ 1,078,726</u>	<u>\$ 389,577</u>	<u>\$ 106,013</u>	<u>\$ 5,420,777</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2016

**Amounts Reported for Governmental Activities in the
Statement of Net Position (Page 15) are
Different Because:**

Fund Balances - Total Governmental Funds
(Page 17) \$ 4,843,824

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported
in the funds.

Capital assets	\$ 76,654,073	
Accumulated depreciation	<u>(16,647,147)</u>	60,006,926

Long-term liabilities are not due and payable in the current
period and, therefore, are not reported in the funds:

Accrued interest payable	(22,835)	
Long-term debt	(11,927,791)	
Deferred amount on refunding (amortized as interest expense)	<u>51,826</u>	<u>(11,898,800)</u>

Net Position of Governmental Activities (Page 15) **\$ 52,951,950**

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	General Fund	Transportation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Ad valorem taxes	\$ 5,106,037	\$ --	\$ --	\$ --	\$ 5,106,037
Utility taxes	1,226,602	--	--	--	1,226,602
Franchise fees	614,039	--	--	--	614,039
Licenses and permits	939,212	--	--	--	939,212
Intergovernmental	608,197	783,076	2,053	--	1,393,326
Charges for services	1,912,887	--	--	--	1,912,887
Fines and forfeitures	302,296	--	--	--	302,296
Investment income	16,656	2,147	1,610	227	20,640
Miscellaneous	91,792	--	34,000	14,811	140,603
Total Revenues	<u>10,817,718</u>	<u>785,223</u>	<u>37,663</u>	<u>15,038</u>	<u>11,655,642</u>
Expenditures					
General government	1,994,770	--	--	--	1,994,770
Public safety:					
Law enforcement	2,334,899	--	--	--	2,334,899
Fire control	2,790,187	--	--	115,288	2,905,475
Total public safety	<u>5,125,086</u>	<u>--</u>	<u>--</u>	<u>115,288</u>	<u>5,240,374</u>
Community services and development	1,020,328	--	--	--	1,020,328
Parks and recreation	357,602	--	--	--	357,602
Transportation	--	342,722	--	--	342,722
Capital outlay	77,340	1,230,629	8,546,638	--	9,854,607
Debt service:					
Principal	--	--	--	2,164,128	2,164,128
Interest and fiscal charges	--	--	--	235,814	235,814
Total Expenditures	<u>8,575,126</u>	<u>1,573,351</u>	<u>8,546,638</u>	<u>2,515,230</u>	<u>21,210,345</u>
Excess (deficiency) of revenues over expenditures	<u>2,242,592</u>	<u>(788,128)</u>	<u>(8,508,975)</u>	<u>(2,500,192)</u>	<u>(9,554,703)</u>
Other Financing Sources (Uses)					
Debt issued	--	--	7,750,000	--	7,750,000
Transfers in	185,828	1,012,341	607,500	2,481,386	4,287,055
Transfers out	(4,082,227)	--	--	(19,000)	(4,101,227)
Total Other Financing Sources (Uses)	<u>(3,896,399)</u>	<u>1,012,341</u>	<u>8,357,500</u>	<u>2,462,386</u>	<u>7,935,828</u>
Net Change in Fund Balances	<u>(1,653,807)</u>	<u>224,213</u>	<u>(151,475)</u>	<u>(37,806)</u>	<u>(1,618,875)</u>
Fund Balances - Beginning of Year	<u>5,201,219</u>	<u>651,618</u>	<u>496,598</u>	<u>113,264</u>	<u>6,462,699</u>
Fund Balances - End of Year	<u>\$ 3,547,412</u>	<u>\$ 875,831</u>	<u>\$ 345,123</u>	<u>\$ 75,458</u>	<u>\$ 4,843,824</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Amounts Reported for Governmental Activities in the Statement of Activities (Page 16) are Different Because:

Net changes in fund balance - total governmental funds
(Page 19) \$ (1,618,875)

Governmental funds report capital outlay as expenditures.

However, in the statement of activities, the cost of those assets
is depreciated over their estimated useful lives and reported as
depreciation expense:

Expenditures for capital outlay	\$ 9,854,607	
Less: current year provision for depreciation expense	<u>(1,092,028)</u>	8,762,579

The issuance of long-term debt provides current financial resources
to governmental funds, while the repayment of the principal of
long-term debt consumes the current financial resources to
governmental funds. Neither transaction, however, has any effect
on net position. Also, governmental funds report the effect of
issuance costs, premiums, discounts, and similar items when debt
is first issued, whereas these amounts (other than direct issuance
costs) are deferred and amortized in the statement of activities.
This detail of the difference is as follows:

Debt issued	(7,750,000)	
Repayment of principal	<u>2,164,128</u>	(5,585,872)

Some expenses reported in the statement of activities do not require
the use of current financial resources and therefore are not
reported as expenditures in the governmental funds:

Amortization of deferred amount on refunding	(5,758)
Accrued interest payable	<u>3,735</u>

Change in Net Position of Governmental Activities (Page 16)	<u>\$ 1,555,809</u>
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The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

STATEMENT OF NET POSITION - PROPRIETARY FUND

SEPTEMBER 30, 2016

	<u>Solid Waste Fund</u>
Assets	
Current Assets	
Cash	\$ 985,234
Receivables	<u>5,498</u>
Total Assets	<u>990,732</u>
Liabilities and Net Position	
Current Liabilities	
Accounts payable and accrued liabilities	<u>1,395</u>
Total Liabilities	<u>1,395</u>
Net Position	
Unrestricted	<u>989,337</u>
Total Net Position	<u><u>\$ 989,337</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION - PROPRIETARY FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Solid Waste Fund
Operating Revenues	
Charges for services	\$ 1,053,295
Total Operating Revenues	<u>1,053,295</u>
Operating Expenses	
Contractual services	725,545
Recycling	50,617
Other	<u>831</u>
Total Operating Expenses	<u>776,993</u>
Operating Income	276,302
Nonoperating Revenues	
Investment income	<u>5,147</u>
Income before Transfers	281,449
Transfer out	<u>(185,828)</u>
Change in Net Position	95,621
Net Position - Beginning of Year	<u>893,716</u>
Net Position - End of Year	<u><u>\$ 989,337</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SOUTHWEST RANCHES, FLORIDA

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Solid Waste Fund
Cash Flows from Operating Activities	
Cash received from customers and users	\$ 1,049,705
Cash paid to suppliers	<u>(903,405)</u>
Net Cash Provided by Operating Activities	<u>146,300</u>
Cash Flows from Non-Capital Financing Activities	
Transfer out	<u>(185,828)</u>
Cash Flows from Investing Activities	
Interest received	<u>5,147</u>
Net Decrease in Cash	(34,381)
Cash - Beginning	<u>1,019,615</u>
Cash - Ending	<u><u>\$ 985,234</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating income	\$ <u>276,302</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Increase in receivables	(3,590)
Decrease in accounts payable and accrued liabilities	<u>(126,412)</u>
Total adjustments	<u>(130,002)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 146,300</u></u>

The accompanying notes are an integral part of these financial statements.

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NOTES TO BASIC FINANCIAL STATEMENTS

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of the Town of Southwest Ranches, Florida's (the Town) significant accounting policies is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should be read in conjunction with the basic financial statements.

The Town is an instrumentality of the State of Florida, incorporated in accordance with House Bill No. 1777 on June 6, 2000, to carry on a centralized government. The Town Council, which is composed of four elected Council members and the elected Mayor, is responsible for legislative and fiscal control of the Town. The Town is governed under a Council/Administrator form of government. A Town Administrator is appointed by the Council and is responsible for administrative and fiscal control of the resources of the Town maintained in the funds.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

A. FINANCIAL REPORTING ENTITY

The accompanying financial statements present the Town and its component unit, the Southwest Ranches Volunteer Fire-Rescue, Inc. (the Department).

The Southwest Ranches Volunteer Fire-Rescue, Inc. (the Department) became a blended component unit of the Town of Southwest Ranches on January 28, 2010 when the members of the Town Council became the Board of Directors of the Department. The Department is a legally separate, tax-exempt, 501c(4) organization that provides for the protection of human and animal life and property against fire, disaster, natural catastrophe or other calamity within the Town limits of Southwest Ranches. The Town is financially responsible (benefit/burden) for the Department. There are no separately issued financial statements for this component unit.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Town and its component unit. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the Town is reported separately from a legally separate component unit for which the Town is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

Separate financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds and the major individual enterprise fund is reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days from the end of the current fiscal year.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, franchise fees, utility taxes, charges for services, intergovernmental revenues and interest associated with the current fiscal period are all considered to be measurable and available and have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. All other revenue items such as fines and forfeitures and licenses and permits are considered to be measurable and available when cash is received by the Town.

The reporting practices of the proprietary fund type closely parallel comparable commercial financial reporting, which recognize revenue when earned and expenses when incurred (the accrual basis) including, in the case of the enterprise fund, depreciation on its exhaustible capital assets, if any. Earned, but unbilled service receivables, if any, would be accrued as revenue in the enterprise fund.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Transportation Fund* accounts for the receipt of the Town's portion of the state revenue sharing of the gasoline and local option gas taxes which are restricted for transportation related expenditures.

The *Capital Projects Fund* is used to account for the capital projects of the Town which have received the approval of the Town Council. Transfers from the general and other funds are made to this fund to cover such expenditures.

The Town reports the following major proprietary fund:

The *Solid Waste Fund* (an enterprise fund) accounts for the operation of the Town's solid waste collection, disposal, and recycling services.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between the Town's solid waste functions and various other functions of the Town, if applicable. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as *program revenues*. The general revenues include all taxes whose purpose has not been restricted to a specific program.

Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund are charges to customers for sales and services. Operating expenses for the proprietary fund includes the costs of sales and services, administrative expenses and depreciation on capital assets, as applicable. All revenues and expenses that do not meet this definition are reported as non-operating revenues or expenses.

D. DEPOSITS AND INVESTMENTS

The Town utilizes a pooled cash account for cash of all Town funds other than those that are required to be physically segregated. The pooled cash account concept allows each participating fund to benefit from the economies of scale and improved yield which are inherent to a larger investment pool. Formal accounting records detail the individual equities of the participating funds. The pooled cash system utilizes a single checking account for Town receipts and all disbursements including payroll.

Investments are in the Florida PRIME administered by the State Board of Administration. The Town's investments in the Florida PRIME are stated at amortized cost.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

F. CAPITAL ASSETS

Capital assets, which include land, construction in progress, intangible and infrastructure assets, improvements other than buildings, buildings and building improvements, and furniture and equipment are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Infrastructure	10-40
Improvements other than buildings	10-40
Buildings and building improvements	10-50
Furniture and equipment	3-20

G. LONG-TERM OBLIGATIONS

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts, if applicable, are deferred and amortized over the life of the bonds using the straight line method, which approximates the effective interest method. Bond issue costs are expensed at issuance. Bonds payable are reported net of the applicable premiums and discounts.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. LONG-TERM OBLIGATIONS (CONTINUED)

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as debt issuance costs, in the year of issuance. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuance are reported as an other financing source while discounts on debt issuances are reported as an other financing use. Issuance costs, whether or not withheld from the actual debt proceeds received, and principal payments, are reported as debt service expenditures.

H. DEFERRED OUTFLOWS/ INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Town only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has no amounts reported in this category in the current year.

I. UNEARNED REVENUE

Unearned revenue represents increases in assets prior to eligibility criteria being met.

J. FUND EQUITY

The Town follows the criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. The Town's accounting and financial policies are used to interpret the nature and/or requirements of the funds and their corresponding classification of nonspendable, restricted, committed, assigned or unassigned.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. FUND EQUITY (CONTINUED)

The following are the fund balance classifications:

Nonspendable fund balance. Nonspendable fund balances are amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance. Restricted fund balances are amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for the specific purposes determined by a formal action (ordinance or resolution) of the Town Council, the Town's highest level of decision making authority. Ordinances and resolutions constitute the most binding constraints and are deemed equally binding and enforceable within the Town. Commitments may be changed or lifted only by the Town Council taking the same formal action (ordinance or resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance. Assigned fund balances are amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is established by the Town Administrator and Town Financial Administrator who have the discretionary authority as charter officers of the Town and to which the Council has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. There is no formal policy which has been established by Council delegating this authority. This balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue or capital projects fund are assigned for the purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the Town itself.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. NET POSITION

Net position is the result of assets and deferred outflows of resources less liabilities and deferred inflows of resources. The net position of the government-wide and proprietary funds are categorized as net investment in capital assets, reduced by depreciation and any outstanding debt incurred to acquire, construct and improve those assets and deferred inflows and outflows of resources related to debt, and excluding unexpended proceeds.

Restricted net position is that portion of net position that has been restricted for general use by external parties (creditors, grantors, contributors, or laws and regulations of other governments) or imposed by law through constitutional provisions enabling legislation.

Unrestricted net position consists of the net position that does not meet the definition of either of the other two components.

L. FLOW ASSUMPTIONS

Net Position Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any other components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results may differ from management's estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS

DEPOSITS

During the year, the Town's pooled cash was held in qualified public depositories. In addition to insurance provided by the Federal Deposit Insurance Corporation (FDIC), all deposits are held in banking institutions approved by the State of Florida, State Treasurer to hold public funds. Under the Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all qualified public depositories to deposit with the Treasurer or banking institution eligible collateral of the depository. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. Since the Town uses only authorized public depositories, all funds deposited with financial institutions are FDIC insured and/or are fully collateralized and treated as insured.

INVESTMENTS

The Town is authorized to invest in obligations of the U.S. Treasury, its agencies, instrumentalities and the Florida PRIME administered by the State Board of Administration. The investment policy defined in the statutes attempts to promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of governments while limiting the risk to which the funds are exposed.

Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code and Chapters 215 and 218 of the Florida Statutes. These rules provide guidance and establish the policies and general operating procedures for the administration of the Florida PRIME. Florida PRIME invests in a pool of investments whereby the Town owns a share of the respective pool, not the underlying securities. GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants* establishing criteria for an external investment pool to qualify to report at amortized cost. Florida PRIME is exempt from the GASB 72 fair value hierarchy disclosures and reports at amortized cost.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The investments in the Florida PRIME are not insured by FDIC or any other governmental agency.

The Town had the following investments as of September 30, 2016:

	Value	Weighted Average Maturity
Investments		
Florida PRIME	\$ 502,175	50 days

INTEREST RATE RISK

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates nor do they have any investments that are subject to interest rate risk.

CREDIT RISK

The Town does not have a written investment policy and, therefore, follows Florida Statute 218.415(17). The Town invests surplus funds in the State Board of Administration Investment Pool. The Florida PRIME is rated by Standard and Poor's. The current rating is AAAm.

CONCENTRATION OF CREDIT RISK

Disclosure is required when the percentage of investments is 5% or more in any one issuer. At September 30, 2016, the Town only invests in an external investment pool and therefore is not subject to concentration of credit risk.

INVESTMENT POOLS AND POOL PARTICIPANTS

With regard to redemption dates, Chapter 218.409(8) (a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees,

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENT POOLS AND POOL PARTICIPANTS (CONTINUED)

the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the Executive Director may extend the moratorium until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.”

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2016, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100 percent of their account value.

NOTE 3 – PROPERTY TAXES

Property values are assessed as of January 1 of each year, at which time taxes become an enforceable lien on property. Tax bills are mailed for the Town by Broward County on or about October 1 of each year and are payable with discounts of up to 4% offered for early payment. Taxes become delinquent on April 1 of the year following the year of assessment and state law provides for enforcement of collection of property taxes by seizure of the personal property or by the sale of interest-bearing tax certificates to satisfy unpaid property taxes. Assessed values are established by the Broward County Property Appraiser. In November 1992, a Florida constitutional amendment was approved by the voters which provides for limiting the increases in homestead property valuations for ad valorem tax purposes to a maximum of 3% annually and also provides for reassessment of market values upon changes in ownership. The County bills and collects all property taxes and remits them to the Town. Procedures for the collection of delinquent taxes by Broward County are provided for in the Laws of Florida. There were no material delinquent property taxes at September 30, 2016.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 3 – PROPERTY TAXES (CONTINUED)

State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The tax levy of the Town is established by the Town Council and the Broward County Property Appraiser, who incorporates the Town's millage into the total tax levy, which includes the County, County School Board and other agencies tax requirements. The millage rate assessed by the Town for the fiscal year ended September 30, 2016 was 4.3354 mills (operating millage was 3.9404 and TSDOR millage .3950 to total 4.3354).

NOTE 4 - RECEIVABLES

Receivables as of September 30, 2016 for the Town's funds are as follows:

	Taxes and Fees
General Fund	\$ 417,772
Solid Waste Fund	5,498
Total Receivables	\$ 423,270

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers during fiscal year ended September 30, 2016 is as follows:

	Transfers In	Transfers Out
General Fund	\$ 185,828	\$ 4,082,227
Transportation Fund	1,012,341	--
Capital Projects Fund	607,500	--
Volunteer Fire Department Fund	105,899	19,000
Debt Service Fund	2,375,487	--
Solid Waste Fund	--	185,828
Total Interfund Transfers	\$ 4,287,055	\$ 4,287,055

General Fund Transfers In consisted entirely of \$185,828 from the Town's Solid Waste Fund providing cost reimbursement to recover General Fund administrative, finance and contractual compliance management, as well as legal services.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 5 – INTERFUND TRANSFERS (CONTINUED)

General Fund Transfers Out consisted of \$1,012,341 to the Transportation Fund to fund capital projects including TSDOR and operating needs; \$607,500 to the Capital Projects Fund to fund capital projects pertaining to a new Town Hall roof and to facilitate a public purpose Land acquisition; \$105,899 to the Volunteer Fire Department Fund (component unit) to fund volunteer fire operations; and \$2,356,487 to the Debt Service Fund as debt service principal and interest payments become due in accordance with debt service covenants as well as to retire the remaining principal of the Series 2001 loan.

NOTE 6 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 34,018,569	\$ 8,160,877	\$ --	\$42,179,446
Construction in progress	1,972,881	379,411	(261,018)	2,091,274
Total capital assets, not being depreciated	35,991,450	8,540,288	(261,018)	44,270,720
Capital assets, being depreciated:				
Infrastructure	21,071,024	1,310,323	--	22,381,347
Improvements other than buildings	4,747,155	--	--	4,747,155
Buildings and building improvements	3,415,551	--	--	3,415,551
Furniture and equipment	1,574,286	265,014	--	1,839,300
Total capital assets being depreciated	30,808,016	1,575,337	--	32,383,353
Total capital assets	66,799,466	10,115,625	(261,018)	76,654,073
Less: accumulated depreciation for:				
Infrastructure	11,819,854	585,955	--	12,405,809
Improvements other than buildings	2,506,682	273,965	--	2,780,647
Buildings and building improvements	268,461	64,425	--	332,886
Furniture and equipment	960,122	167,683	--	1,127,805
Total accumulated depreciation	15,555,119	1,092,028	--	16,647,147
Total capital assets, being depreciated, net	15,252,897	483,309	--	15,736,206
Governmental Activities				
Capital Assets, Net	<u>\$ 51,244,347</u>	<u>\$ 9,023,597</u>	<u>\$ (261,018)</u>	<u>\$60,006,926</u>

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 6 – CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the Town as follows:

General government	\$ 79,969
Public safety	132,150
Parks and recreation	579,486
Transportation	<u>300,423</u>
Total Depreciation - Governmental Activities	<u><u>\$ 1,092,028</u></u>

NOTE 7 – LONG-TERM DEBT

The following is a summary of changes in long-term liabilities of the Town for governmental activities for the fiscal year ended September 30, 2016.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
FMLC Loan Payable	\$ 1,640,000	\$ --	\$ (1,640,000)	\$ --	\$ --
Note Payable Series 2013	2,292,900	--	(184,400)	2,108,500	191,200
Note Payable Series 2011	1,641,204	--	(244,204)	1,397,000	250,940
Note Payable Series 2016	--	7,750,000	--	7,750,000	--
Rosenbauer Payable	206,500	--	(19,714)	186,786	24,703
Loan Payable	<u>561,316</u>	<u>--</u>	<u>(75,811)</u>	<u>485,505</u>	<u>79,311</u>
Total	<u><u>\$ 6,341,920</u></u>	<u><u>\$ 7,750,000</u></u>	<u><u>\$ (2,164,129)</u></u>	<u><u>\$ 11,927,791</u></u>	<u><u>\$ 546,154</u></u>

FLORIDA MUNICIPAL LOAN COUNCIL

In 2001, the Town entered into a loan agreement with the Florida Municipal Loan Council (FMLC) funded from proceeds of the Florida Municipal Loan Council Revenue Bonds, Series 2001A (the Bonds). Proceeds of the loan were used for the payoff of outstanding obligations, acquisition of certain parks and recreational land and construction of improvements and recreational facilities. As security for loan repayment, the Town covenants and agrees to appropriate in its annual budget amounts of non-ad valorem revenues sufficient to satisfy its annual debt service requirements under the loan agreement.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 7 – LONG-TERM DEBT (CONTINUED)

FLORIDA MUNICIPAL LOAN COUNCIL (CONTINUED)

On June 1, 2013 the Town entered into a loan with a financial institution for the purpose of refunding a portion of the Bonds. The amended loan requirements for the unrefunded portion of the Bonds are as follows: semi-annual payments of interest at a fixed rate of 5% due in May and November of each fiscal year, beginning on November 1, 2013 through November 1, 2026; annual principal payments of varying amounts due in November of each fiscal year, beginning on November 1, 2026 through November 1, 2031; and semi-annual payments of interest at varying rates (4.75% through 5.25%) due in May and November of each fiscal year, beginning on May 1, 2027 through November 1, 2031.

During the year, the FMLC Loan Payable was repaid in full utilizing General Fund resources.

REVENUE REFUNDING NOTE, SERIES 2013

On June 1, 2013 the Town entered in to a \$2,659,800 note with a financial institution for the purpose of refunding a portion of the Town's Florida Municipal Loan Council Revenue Bonds, Series 2001A. The note requires annual payments of principal and semi-annual payments of interest beginning November 1, 2013 and matures on November 1, 2025. The note bears interest on the outstanding principal amount thereof at a rate of 2.39% calculated on the basis of twelve 30-day months and a 360-day year. As security for loan repayment, the Town covenants and agrees to appropriate in its annual budget amounts of non-ad valorem revenues sufficient to satisfy its annual debt service requirements under the loan agreement.

The annual requirements to pay principal and interest on this obligation as of September 30, 2016 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2017	\$ 191,200	\$ 48,108	\$ 239,308
2018	192,800	43,520	236,320
2019	199,100	38,836	237,936
2020	200,500	34,061	234,561
2021	207,100	29,191	236,291
2022-2026	<u>1,117,800</u>	<u>67,959</u>	<u>1,185,759</u>
Total	<u><u>\$ 2,108,500</u></u>	<u><u>\$ 261,675</u></u>	<u><u>\$ 2,370,175</u></u>

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 7 – LONG-TERM DEBT (CONTINUED)

REVENUE REFUNDING NOTE, SERIES 2011

On December 1, 2011 the Town entered in to a \$2,500,000 note with a financial institution for the purpose of refunding the Town's pooled commercial paper loan with the Florida Local Government Finance Commission (FLGFC). The note requires quarterly payments of principal and interest beginning March 1, 2012 and matures on December 1, 2021. The note bears interest on the outstanding principal amount thereof at a fixed rate of 2.73% per annum calculated on a 30/360 day count basis. The Town has pledged non-ad valorem revenue to secure payment of the principal and interest of the note.

Fiscal Year Ending September 30,	Principal	Interest	Total
2017	\$ 250,940	\$ 35,583	\$ 286,523
2018	257,861	28,662	286,523
2019	264,973	21,550	286,523
2020	272,281	14,242	286,523
2021	279,791	6,733	286,524
Thereafter	71,154	485	71,639
Total	<u>\$ 1,397,000</u>	<u>\$ 107,255</u>	<u>\$ 1,504,255</u>

NOTE PAYABLE SERIES 2016

On April 6, 2016, the Town entered in to a \$7,750,000 note with a financial institution for the acquisition of approximately 24.4373 acres of vacant land. The note requires semi-annual payments of interest beginning November 1, 2016 and semi-annual payments of principal beginning November 1, 2021. The note bears interest at a rate of 3.25% annually and matures on March 31, 2036.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 7 – LONG-TERM DEBT (CONTINUED)

NOTE PAYABLE SERIES 2016 (CONTINUED)

The annual requirements to pay principal and interest on this obligation as of September 30, 2016 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2017	\$ --	\$ 272,865	\$ 272,865
2018	--	251,875	251,875
2019	--	251,875	251,875
2020	--	251,875	251,875
2021	--	251,875	251,875
2022-2026	2,583,330	1,070,469	3,653,799
2027-2031	2,583,330	650,677	3,234,007
2032-2036	2,583,340	230,885	2,814,225
Total	<u>\$7,750,000</u>	<u>\$3,232,396</u>	<u>\$10,982,396</u>

ROSENBAUER PAYABLE

On July 15, 2015, the Town entered into a financing arrangement for the acquisition of a Rosenbauer Pumper Apparatus for the Volunteer Fire Department in the amount of \$206,500. The loan calls for annual interest and principal payments at a fixed rate of 2.56% and the loan matures on June 15, 2024.

Fiscal Year Ending September 30,	Principal	Interest	Total
2017	\$ 24,703	\$ 4,782	\$ 29,485
2018	25,336	4,149	29,485
2019	25,985	3,501	29,486
2020	26,650	2,836	29,486
2021	27,332	2,153	29,485
2022-2024	56,780	2,190	58,970
Total	<u>\$ 186,786</u>	<u>\$ 19,611</u>	<u>\$ 206,397</u>

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 7 – LONG-TERM DEBT (CONTINUED)

LOAN PAYABLE

On April 7, 2010, the Town entered into a line of credit agreement with a financial institution in an amount not to exceed \$2,000,000 for the purpose of financing road improvements and drainage projects in the Town. The loan calls for monthly interest payments at 2.75% during the draw period. The principal amount outstanding at the end of the draw period shall be payable monthly, beginning May 7, 2012 in equal payments of principal and interest at 3.95% through April 7, 2022. The Town covenants to budget and appropriate in its annual budget from legally available non-ad valorem revenues in each fiscal year, sufficient moneys to pay the principal and interest on the loan. The annual requirements to pay principal and interest on this obligation as of September 30, 2016 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2017	\$ 79,311	\$ 17,656	\$ 96,967
2018	82,426	14,541	96,967
2019	85,741	11,226	96,967
2020	89,190	7,777	96,967
2021	92,778	4,190	96,968
2022	56,059	730	56,789
Total	<u>\$ 485,505</u>	<u>56,120</u>	<u>\$ 541,625</u>

EMERGENCY LINE OF CREDIT

On June 20, 2013, the Town entered into a revolving line of credit agreement with a financial institution in an amount not to exceed \$4,500,000 for the purpose of expenditures for extraordinary, nonrecurring items the Town desires or needs to undertake subsequent to and as a result of a natural, technological or civil emergency. Monthly interest payments at a variable rate equal to the prime rate less 0.25% will be due on any draws. The outstanding principal of the note plus any accrued and unpaid interest shall be due on June 30, 2018. The Town covenants to budget and appropriate in its annual budget from legally available non-ad valorem revenues in each fiscal year, sufficient moneys to pay the principal and interest on the note. There were no draws on the line of credit during the fiscal year ended September 30, 2016.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 8 – LEASES

CAPITAL LEASE

In 2007, the Town entered into a lease agreement for financing the acquisition of a 1995 Pierce Quantum Custom Pumper for the Volunteer Fire Department in the amount of \$124,000. The Town is leasing the vehicle in order to sublease to the Volunteer Fire Department at \$10 per year. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date. As of September 30, 2016, there are no future minimum lease obligations.

Asset Acquired Under the Capital Lease

Machinery and equipment	\$ 124,000
Accumulated depreciation	<u>(121,933)</u>
Total Asset Acquired Under the Capital Lease	<u>\$ 2,067</u>

NOTE 9 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the Town carries commercial insurance. There were no reductions in insurance coverage from coverage requirements in the prior year. Settled claims did not exceed coverage requirements for each of the past three years.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

AGREEMENT WITH TOWN OF DAVIE

In November, 2013, the Council authorized police services for the Town to be contracted with the Town of Davie commencing February 1, 2014 through January 31, 2019. The Town incurred total expenditures of \$2,334,899 for police services for the fiscal year ended September 30, 2016.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 10 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

INTERLOCAL AGREEMENT FOR DELIVERY OF EMERGENCY MEDICAL AND FIRE PROTECTION SERVICES

In October 2012, the Town entered into an agreement with the Town of Davie (Davie) for emergency medical and fire protection services effective October 1, 2012 through September 30, 2017. The agreement may be renewed for successive five-year periods upon mutual agreement of both parties and has annual compounded increases of 4%. Either party may cancel the contract with a minimum notice of 365 days after the first four years. The Town paid \$2,686,174 under this agreement for the fiscal year ended September 30, 2016.

AGREEMENT FOR PLANS REVIEW AND BUILDING INSPECTION SERVICES

In 2012, the Town entered a service agreement through March 2015 for plan review and building inspection services. The agreement has been extended through March 1, 2018, with an additional 3-year extension. The amount of compensation is based on rates and schedules set forth in the agreement with a maximum percentage of 75% of actual revenue received by the Town. For the fiscal year ended September 30, 2016, the Town paid \$530,553 for these services.

AGREEMENT FOR PLANNING SERVICES

In 2010, the Town entered into a renegotiated agreement with a consultant to provide planning and zoning services on a full cost recovery fee structure. This agreement, which was set to expire October 31, 2010, was extended through September 30, 2017 for planning services only and is renewable upon the consent of both parties. For the fiscal year ended September 30, 2016, the Town paid \$72,429 for these services.

AGREEMENT FOR CODE COMPLIANCE AND ZONING SERVICES

The Town entered into a service agreement with a provider for the provision of code compliance services and act as the Code Compliance Official. This agreement, which was set to expire in September 2017, was extended through September 2022. Either party may terminate this agreement upon providing 90 days written notice. For the fiscal year ended September 30, 2016, the Town paid \$190,096 for code compliance and zoning services.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 10 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

LITIGATION

The Town is a defendant in various suits and claims incidental to its operations. Although the outcome of the litigation is not presently determinable, it is the opinion of the Town attorney and Town management that resolution of the matters will not have a material adverse effect on the financial position and results of operations of the Town.

GRANTS AND AWARDS

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Town. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, would not have a material adverse effect on the financial position of the Town.

NOTE 11 – DEFINED CONTRIBUTION PLAN

All regular full-time employees are eligible to be covered by the Town 401(a) Plan (the Plan), a defined contribution pension plan, administered by an independent agent, ICMA Retirement Corporation, and authorized by resolution effective March 27, 2014. The Town's policy is to fund the annual pension costs in each department during the annual budget process.

Under the Town's 401(a) Plan, the Town matches, and therefore contributes, up to 5% (as a percentage of employees' gross wages) of the employees' annual elective contribution to an ICMA 457 Plan (see Note 12) for both General and Management personnel. Each personnel group receives a 20% graduated vesting over various periods of time by completing one through five years of full-time employment. Additionally, age 62 is the earliest age that personnel may elect to receive retirement benefits upon separation of service.

Under the Plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. There were a total of 15 employees for both personnel groups participating under the 401(a) Plan throughout fiscal year 2016. The assets of the Plan are held in trust and are the sole property of the participants; therefore, no balances or financial information is reported in the Town's basic financial statements. For the fiscal year ended September 30, 2016, the employer pension expense was \$44,243, forfeitures reflected in pension expense were \$7,813, and the outstanding employer liability at the end of the reporting period was \$1,092.

TOWN OF SOUTHWEST RANCHES, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

NOTE 12 – DEFERRED COMPENSATION PLAN

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Service (“IRS”) Code Section 457. The Plan, administered by the ICMA Retirement Corporation, which is available to all Town employees, permits them to defer a portion of their salaries until future years. Participation in the Plan is optional. The deferred compensation plan is generally not available to employees until termination, retirement, death or the hardship distribution criteria as defined in IRS Code Section 457. The assets of the Plan are held in trust and are the sole property of the participants; therefore, no balances or financial information is reported in the Town’s basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest
Submitted by: Lucy Dauberley

TOWN OF SOUTHWEST RANCHES, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Ad valorem taxes	\$ 5,123,150	\$ 5,106,037	\$ 5,106,037	\$ --
Utility taxes	1,144,568	1,227,289	1,226,602	(687)
Franchise fees	580,456	622,728	614,039	(8,689)
Licenses and permits	590,418	936,560	939,212	2,652
Intergovernmental	592,730	607,256	608,197	941
Charges for services	1,829,540	1,892,829	1,912,887	20,058
Fines and forfeitures	258,304	304,458	302,296	(2,162)
Investment income	9,000	9,000	16,656	7,656
Miscellaneous	85,289	88,489	91,792	3,303
Total Revenues	<u>10,213,455</u>	<u>10,794,646</u>	<u>10,817,718</u>	<u>23,072</u>
Expenditures				
Current:				
General government	2,147,505	2,208,490	1,994,770	213,720
Public safety:				
Law enforcement	2,402,969	2,402,969	2,334,899	68,070
Fire control	2,851,139	2,850,971	2,790,187	60,784
Total public safety	<u>5,254,108</u>	<u>5,253,940</u>	<u>5,125,086</u>	<u>128,854</u>
Community services and development	822,372	1,064,566	1,020,328	44,238
Parks and recreation	383,298	379,343	357,602	21,741
Capital outlay	<u>66,881</u>	<u>84,016</u>	<u>77,340</u>	<u>6,676</u>
Total Expenditures	<u>8,674,164</u>	<u>8,990,355</u>	<u>8,575,126</u>	<u>415,229</u>
Excess of Revenues over Expenditures	<u>1,539,291</u>	<u>1,804,291</u>	<u>2,242,592</u>	<u>438,301</u>
Other Financing Sources (Uses)				
Transfers in	185,828	185,828	185,828	--
Transfers out	<u>(1,981,619)</u>	<u>(4,087,619)</u>	<u>(4,082,227)</u>	<u>5,392</u>
Total Other Financing Sources (Uses)	<u>(1,795,791)</u>	<u>(3,901,791)</u>	<u>(3,896,399)</u>	<u>5,392</u>
Net Change in Fund Balance	<u>\$ (256,500)</u>	<u>\$ (2,097,500)</u>	<u>\$ (1,653,807)</u>	<u>\$ 443,693</u>
Appropriated Beginning Fund Balance	<u>\$ 256,500</u>	<u>\$ 2,097,500</u>		

TOWN OF SOUTHWEST RANCHES, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - TRANSPORTATION FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Intergovernmental	\$ 365,288	\$ 960,645	\$ 783,076	\$ (177,569)
Investment income	<u>250</u>	<u>250</u>	<u>2,147</u>	<u>1,897</u>
Total Revenues	<u>365,538</u>	<u>960,895</u>	<u>785,223</u>	<u>(175,672)</u>
Expenditures				
Current:				
Transportation	417,870	402,675	342,722	59,953
Capital outlay	<u>1,056,010</u>	<u>1,892,324</u>	<u>1,230,629</u>	<u>661,695</u>
Total Expenditures	<u>1,473,880</u>	<u>2,294,999</u>	<u>1,573,351</u>	<u>721,648</u>
Deficiency of Revenues over Expenditures	<u>(1,108,342)</u>	<u>(1,334,104)</u>	<u>(788,128)</u>	<u>545,976</u>
Other Financing Sources				
Transfers in	<u>1,003,841</u>	<u>1,012,341</u>	<u>1,012,341</u>	<u>--</u>
Total Other Financing Sources	<u>1,003,841</u>	<u>1,012,341</u>	<u>1,012,341</u>	<u>--</u>
Net Change in Fund Balance	<u>\$ (104,501)</u>	<u>\$ (321,763)</u>	<u>\$ 224,213</u>	<u>\$ 545,976</u>
Appropriated Beginning Fund Balance	<u>\$ 104,501</u>	<u>\$ 321,763</u>		

TOWN OF SOUTHWEST RANCHES, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

NOTE TO BUDGETARY COMPARISON SCHEDULES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

The Town follows the procedures below in establishing the budgetary data reflected in the accompanying financial statements.

NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING

- a. Prior to September 1, the Town Administrator submits to the Town Council a proposed operating budget for the ensuing fiscal year, commencing October 1. The operating budget includes proposed expenditures and the means of funding them.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- d. Upon request of the Town Administrator or Town Financial Administrator, the Town Council, in the form of a resolution, may amend the budget, make changes between funds or from a reserve, and increase or decrease a fund. The Town Administrator or Town Financial Administrator may make changes within a department. Therefore, the legal level of control is at the department level. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations.
- e. Annual appropriated budgets are adopted for the General Fund and the Transportation Fund on a basis consistent with accounting principles generally accepted in the United States of America. There were approved supplemental appropriations in both the General and Transportation funds.
- f. The reported budgetary data represents the final approved budgets after amendments (supplemental appropriations) adopted by the Town Council.

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**COMBINING AND INDIVIDUAL FUND STATEMENTS
AND SCHEDULES**

TOWN OF SOUTHWEST RANCHES, FLORIDA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

	Volunteer Fire Department	Debt Service Fund	Total Nonmajor Governmental Funds
Assets			
Cash	\$ 65,037	\$ 37,276	\$ 102,313
Due from other funds	1,458	--	1,458
Prepaid items	<u>2,242</u>	<u>--</u>	<u>2,242</u>
Total Assets	<u>\$ 68,737</u>	<u>\$ 37,276</u>	<u>\$ 106,013</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable and accrued liabilities	<u>\$ 5,358</u>	<u>\$ 25,197</u>	<u>\$ 30,555</u>
Total Liabilities	<u>5,358</u>	<u>25,197</u>	<u>30,555</u>
Fund Balances			
Non-spendable:			
Prepaid items	2,242	--	2,242
Restricted for:			
Fire control	61,137	--	61,137
Assigned for:			
Debt service	<u>--</u>	<u>12,079</u>	<u>12,079</u>
Total Fund Balances	<u>63,379</u>	<u>12,079</u>	<u>75,458</u>
Total Liabilities and Fund Balances	<u>\$ 68,737</u>	<u>\$ 37,276</u>	<u>\$ 106,013</u>

TOWN OF SOUTHWEST RANCHES, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Volunteer Fire Department	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues			
Investment income	\$ 227	\$ --	\$ 227
Miscellaneous	<u>14,811</u>	<u>--</u>	<u>14,811</u>
Total Revenues	<u>15,038</u>	<u>--</u>	<u>15,038</u>
Expenditures			
Fire and rescue services	115,288	--	115,288
Debt service:			
Principal	--	2,164,128	2,164,128
Interest and fiscal charges	<u>--</u>	<u>235,814</u>	<u>235,814</u>
Total Expenditures	<u>115,288</u>	<u>2,399,942</u>	<u>2,515,230</u>
Deficiency of Revenues Over Expenditures	<u>(100,250)</u>	<u>(2,399,942)</u>	<u>(2,500,192)</u>
Other Financing Sources (Uses)			
Transfers in	105,899	2,375,487	2,481,386
Transfers out	<u>(19,000)</u>	<u>--</u>	<u>(19,000)</u>
Total Other Financing Sources (Uses)	<u>86,899</u>	<u>2,375,487</u>	<u>2,462,386</u>
Net Change in Fund Balances	(13,351)	(24,455)	(37,806)
Fund Balances - Beginning	<u>76,730</u>	<u>36,534</u>	<u>113,264</u>
Fund Balances - Ending	<u><u>\$ 63,379</u></u>	<u><u>\$ 12,079</u></u>	<u><u>\$ 75,458</u></u>

TOWN OF SOUTHWEST RANCHES, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues	\$ --	\$ --	\$ --	\$ --
Expenditures				
Debt service:				
Principal	525,792	2,165,792	2,164,128	1,664
Interest and fiscal charges	209,695	209,695	235,814	(26,119)
Total Expenditures	742,987	2,382,987	2,399,942	(16,955)
Deficiency of Revenues over Expenditures	(742,987)	(2,382,987)	(2,399,942)	(16,955)
Other Financing Sources				
Transfers in	735,487	2,375,487	2,375,487	--
Total Other Financing Sources	735,487	2,375,487	2,375,487	--
Net Change in Fund Balance	\$ (7,500)	\$ (7,500)	\$ (24,455)	\$ (16,955)
Appropriated Beginning Fund Balance	\$ 7,500	\$ 7,500		

TOWN OF SOUTHWEST RANCHES, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
Revenues				
Intergovernmental revenue	\$ 100,000	\$ 100,000	\$ 2,053	\$ (97,947)
Investment income	--	--	1,610	1,610
Miscellaneous	--	--	34,000	34,000
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>37,663</u>	<u>(62,337)</u>
Expenditures				
Capital outlay	<u>458,305</u>	<u>8,876,428</u>	<u>8,546,638</u>	<u>329,790</u>
Total Expenditures	<u>458,305</u>	<u>8,876,428</u>	<u>8,546,638</u>	<u>329,790</u>
Deficiency of Revenues over Expenditures	<u>(358,305)</u>	<u>(8,776,428)</u>	<u>(8,508,975)</u>	<u>267,453</u>
Other Financing Sources				
Debt issued	--	7,750,000	7,750,000	--
Transfers in	<u>150,000</u>	<u>607,500</u>	<u>607,500</u>	<u>--</u>
Total Other Financing Sources	<u>150,000</u>	<u>8,357,500</u>	<u>8,357,500</u>	<u>--</u>
Net Change in Fund Balance	<u>\$ (208,305)</u>	<u>\$ (418,928)</u>	<u>\$ (151,475)</u>	<u>\$ 267,453</u>
Appropriated Beginning Fund Balance	<u>\$ 208,305</u>	<u>\$ 418,928</u>		

STATISTICAL SECTION



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest
Submitted by: John Licata

Town of Southwest Ranches, Florida
Introduction to Statistical Section
(Unaudited)

This part of Town of Southwest Ranches' comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

Contents	<u>Page</u>
Financial Trends	
These tables contain trend information that may assist the reader in assessing the Town's current financial performance by placing it in historical perspective.	53-69
Revenue Capacity	
These tables contain information that may assist the reader in assessing the Town's most significant local revenue source, the property taxes.	70-76
Debt Capacity	
These tables contain information that may assist the reader in analyzing the affordability of the Town's current levels of outstanding debt and the Town's ability to issue debt in the future.	77-79
Demographic and Economic Information	
These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the Town operates and (2) to provide information that facilitates comparisons of financial statement information over time and among towns.	80-82
Operating Information	
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the Town's financial statements relates to the services the Town provides and the activities it performs.	83-84

Data Source:

Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the applicable year.

Town of Southwest Ranches, Florida
Changes in Net Position - Governmental Activities (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses:										
General government	\$ 1,635,441	\$ 1,516,047	\$ 1,380,331	\$ 1,624,918	\$ 1,750,991	\$ 1,897,921	\$ 1,837,205	\$ 1,885,010	\$ 1,943,608	\$ 2,074,739
Public safety	2,516,793	3,610,699	5,609,400	6,207,667	5,293,993	5,136,515	4,971,275	5,688,914	5,363,076	5,372,525
Community services & development	1,796,043	2,036,933	1,446,553	1,313,271	796,857	887,750	719,489	777,301	859,056	1,020,328
Public works	1,089,096	1,640,272	1,900,861	-	-	-	-	-	-	-
Parks and recreation	430,541	507,966	502,143	387,510	310,369	419,249	497,374	482,289	825,673	672,817
Transportation	326,384	261,532	253,394	751,754	725,093	730,440	744,296	767,872	641,501	907,415
Nondepartmental	33,204	-	-	-	-	-	-	-	-	-
Interest and other debt service costs	498,034	340,250	280,961	286,467	258,608	299,696	279,615	240,636	188,650	237,838
Total Expenses	8,325,536	9,913,699	11,373,643	10,571,587	9,135,911	9,371,571	9,049,254	9,842,022	9,821,564	10,285,662
Program Revenues:										
Charges for services:										
General government	288,755	116,332	142,592	155,437	134,717	109,180	-	-	-	-
Public safety	609,733	1,044,649	1,100,308	1,527,184	1,613,117	1,848,333	1,836,977	2,031,296	2,140,874	2,013,942
Community services & development	860,578	942,262	1,024,625	801,244	788,347	635,692	1,185,269	1,001,627	975,302	1,121,522
Parks and recreation	133,980	50,925	1,645	-	-	-	-	-	-	11,047
Public works	628,844	1,296,891	1,303,431	-	-	-	-	-	-	-
Operating grants and contributions	188,280	1,899,800	196,192	269,781	96,606	48,197	35,683	28,003	13,049	22,694
Capital grants and contributions	93,628	116,152	11,342	280,521	59,162	181,015	382,033	161,293	328,924	649,412
Total Program Revenues	2,803,798	5,467,011	3,780,135	3,034,167	2,691,949	2,822,417	3,439,962	3,222,219	3,458,149	3,818,617
Net (Expense) Revenue	(5,521,738)	(4,446,688)	(7,593,508)	(7,537,420)	(6,443,962)	(6,549,154)	(5,609,292)	(6,619,803)	(6,363,415)	(6,467,045)
General Revenues:										
Taxes:										
Property taxes	3,488,788	3,920,509	4,527,435	4,574,566	4,303,700	4,105,338	4,146,677	4,245,717	4,788,463	5,106,037
Utility taxes	583,190	589,629	593,394	659,884	1,079,094	1,092,624	1,147,616	1,169,184	1,212,320	1,226,602
Franchise fees based on gross receipts	853,267	1,046,849	1,167,851	1,005,629	620,532	593,888	571,399	616,559	621,659	614,039
Unrestricted intergovernmental revenues	583,506	552,210	546,154	547,048	790,831	689,697	720,491	734,438	771,930	777,914
Unrestricted investment earnings	300,938	141,347	53,342	90,149	25,786	30,789	17,725	5,598	19,660	20,640
Miscellaneous	132,727	25,159	43,700	68,173	139,911	97,064	134,736	94,659	89,589	91,794
Special item, gain on sale of land held for investment	-	-	-	-	-	-	-	-	-	-
Extraordinary item, impairment of asset	-	-	(60,676)	-	-	-	-	-	-	-
Total General Revenues	5,942,416	6,275,703	6,871,200	6,945,449	6,959,854	6,609,400	6,738,644	6,866,155	7,503,621	7,837,026
Net Transfers In (Out)	-	-	-	-	-	128,701	174,492	183,327	168,833	185,828
Total General Revenues	5,942,416	6,275,703	6,871,200	6,945,449	6,959,854	6,738,101	6,913,136	7,049,482	7,672,454	8,022,854
Net Transfers	5,942,416	6,275,703	6,871,200	6,945,449	6,959,854	6,738,101	6,913,136	7,049,482	7,672,454	8,022,854
Change in Net Position	\$ 420,678	\$ 1,829,015	\$ (722,308)	\$ (591,971)	\$ 515,892	\$ 188,947	\$ 1,303,844	\$ 429,679	\$ 1,309,039	\$ 1,555,809

Notes:

¹ Transportation include significant expenditures and intergovernmental revenue resulting from hurricanes Katrina and Wilma costs and related federal reimbursement.

The Town implemented GASB Statement No. 63 during the fiscal year ended September 30, 2013 and utilized the new terminology for all years presented.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses:										
General government	19.6%	15.3%	12.1%	15.4%	19.2%	20.3%	20.3%	19.2%	19.8%	20.2%
Public safety	30.2%	36.4%	49.3%	58.7%	57.9%	54.8%	54.9%	57.8%	54.6%	52.2%
Community services & development	21.6%	20.5%	12.7%	12.4%	8.7%	9.5%	8.0%	7.9%	8.7%	9.9%
Public works	13.1%	16.5%	16.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks and recreation	5.2%	5.1%	4.4%	3.7%	3.4%	4.5%	5.5%	4.9%	8.4%	6.5%
Transportation	3.9%	2.6%	2.2%	7.1%	7.9%	7.8%	8.2%	7.8%	6.5%	8.8%
Nondepartmental	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest and other debt service costs	6.0%	3.4%	2.5%	2.7%	2.9%	3.2%	3.1%	2.4%	1.9%	2.3%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:										
Charges for services:										
General government	10.3%	2.1%	3.8%	5.1%	5.0%	3.9%	0.0%	0.0%	0.0%	0.0%
Public safety	21.7%	19.1%	29.1%	50.3%	59.9%	65.5%	53.4%	63.0%	61.9%	52.7%
Community services & development	30.7%	17.2%	27.1%	26.4%	29.3%	22.5%	34.5%	31.1%	28.2%	29.4%
Parks and recreation	4.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
Public works	22.4%	23.7%	34.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Operating grants and contributions	6.7%	34.8%	5.2%	8.9%	3.6%	1.7%	1.0%	0.9%	0.4%	0.6%
Capital grants and contributions	3.3%	2.1%	0.3%	9.2%	2.2%	6.4%	11.1%	5.0%	9.5%	17.0%
Total Program Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenues:										
Taxes:										
Property taxes	58.7%	62.5%	65.9%	65.9%	61.8%	62.1%	61.5%	61.8%	63.8%	65.2%
Utility taxes	9.8%	9.4%	8.6%	9.5%	15.5%	16.5%	17.0%	17.0%	16.2%	15.7%
Franchise fees based on gross receipts	14.4%	16.7%	17.0%	14.5%	8.9%	9.0%	8.5%	9.0%	8.3%	7.8%
Unrestricted intergovernmental revenues	9.8%	8.8%	7.9%	7.9%	11.4%	10.4%	10.7%	10.7%	10.3%	9.9%
Unrestricted investment earnings (losses)	5.1%	2.3%	0.8%	1.3%	0.4%	0.5%	0.3%	0.1%	0.3%	0.3%
Miscellaneous	2.2%	0.4%	0.6%	1.0%	2.5%	1.5%	2.0%	1.4%	1.2%	1.2%
Special item, gain on sale of land held for investment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Extraordinary item, impairment of asset	0.0%	0.0%	-0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

¹ Transportation include significant expenditures and intergovernmental revenue resulting from hurricanes Katrina and Wilma costs and related federal reimbursement.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Changes in Net Position - Business-type Activities
Last Seven Fiscal Years ¹
(accrual basis of accounting)

Source	For the Fiscal Year Ended						
	2010	2011	2012	September 30, 2013	2014	2015	2016
Expenses:							
Solid waste	\$ 1,417,368	\$ 1,582,463	\$ 1,401,456	\$ 966,722	\$ 781,764	\$ 761,680	\$ 776,993
Program Revenues:							
Charges for services:							
Solid waste	1,651,805	1,620,856	1,539,737	1,097,252	1,050,476	1,045,547	1,053,295
Operating grants and contributions				113,914	-	-	-
Net Revenue	234,437	38,393	138,281	244,444	268,712	283,867	276,302
General Revenues:							
Investment earnings	10,118	8,500	2,121	564	476	1,498	5,147
Miscellaneous	-	-	-	21,445	16,634	279,579	-
Income before Transfers:	244,555	46,893	140,402	266,453	285,822	564,944	281,449
Transfers out	-	-	(128,701)	(174,492)	(183,327)	(168,833)	(185,828)
Change in Net Position	<u>\$ 244,555</u>	<u>\$ 46,893</u>	<u>\$ 11,701</u>	<u>\$ 91,961</u>	<u>\$ 102,495</u>	<u>\$ 396,111</u>	<u>\$ 95,621</u>

Notes:

¹ The Town established the solid waste fund in fiscal year 2010.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Changes in Total Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses:										
Governmental activities ¹	\$ 8,325,536	\$ 9,913,699	\$ 11,373,643	\$ 10,571,587	\$ 9,135,911	\$ 9,371,571	\$ 9,049,254	\$ 9,842,022	\$ 9,821,564	\$ 10,285,662
Business-type activities ²	-	-	-	1,417,368	1,582,463	1,401,456	966,722	781,764	761,680	776,993
Total Expenses	8,325,536	9,913,699	11,373,643	11,988,955	10,718,374	10,773,027	10,015,976	10,623,786	10,583,244	11,062,655
Program Revenues:										
Governmental activities ¹	2,803,798	5,467,011	3,780,135	3,034,167	2,691,949	2,822,417	3,439,962	3,222,219	3,458,149	3,818,617
Business-type activities ²	-	-	-	1,651,805	1,620,856	1,539,737	1,211,166	1,050,476	1,045,547	1,053,295
Total Program Revenues	2,803,798	5,467,011	3,780,135	4,685,972	4,312,805	4,362,154	4,651,128	4,272,695	4,503,696	4,871,912
Net (Expense) Revenue	(5,521,738)	(4,446,688)	(7,593,508)	(7,302,983)	(6,405,569)	(6,410,873)	(5,364,848)	(6,351,091)	(6,079,548)	(6,190,743)
General Revenues and Transfers:										
Governmental activities ¹	5,942,416	6,275,703	6,871,200	6,945,449	6,959,854	6,738,101	6,913,136	7,049,482	7,672,454	8,022,854
Business-type activities ²	-	-	-	10,118	8,500	(126,580)	(152,483)	(166,217)	112,244	(180,681)
Total General Revenues and Tfrs	5,942,416	6,275,703	6,871,200	6,955,567	6,968,354	6,611,521	6,760,653	6,883,265	7,784,698	7,842,173
Change in Net Position	\$ 420,678	\$ 1,829,015	\$ (722,308)	\$ (347,416)	\$ 562,785	\$ 200,648	\$ 1,395,805	\$ 532,174	\$ 1,705,150	\$ 1,651,430

Notes:¹ See Exhibit I² See Exhibit III

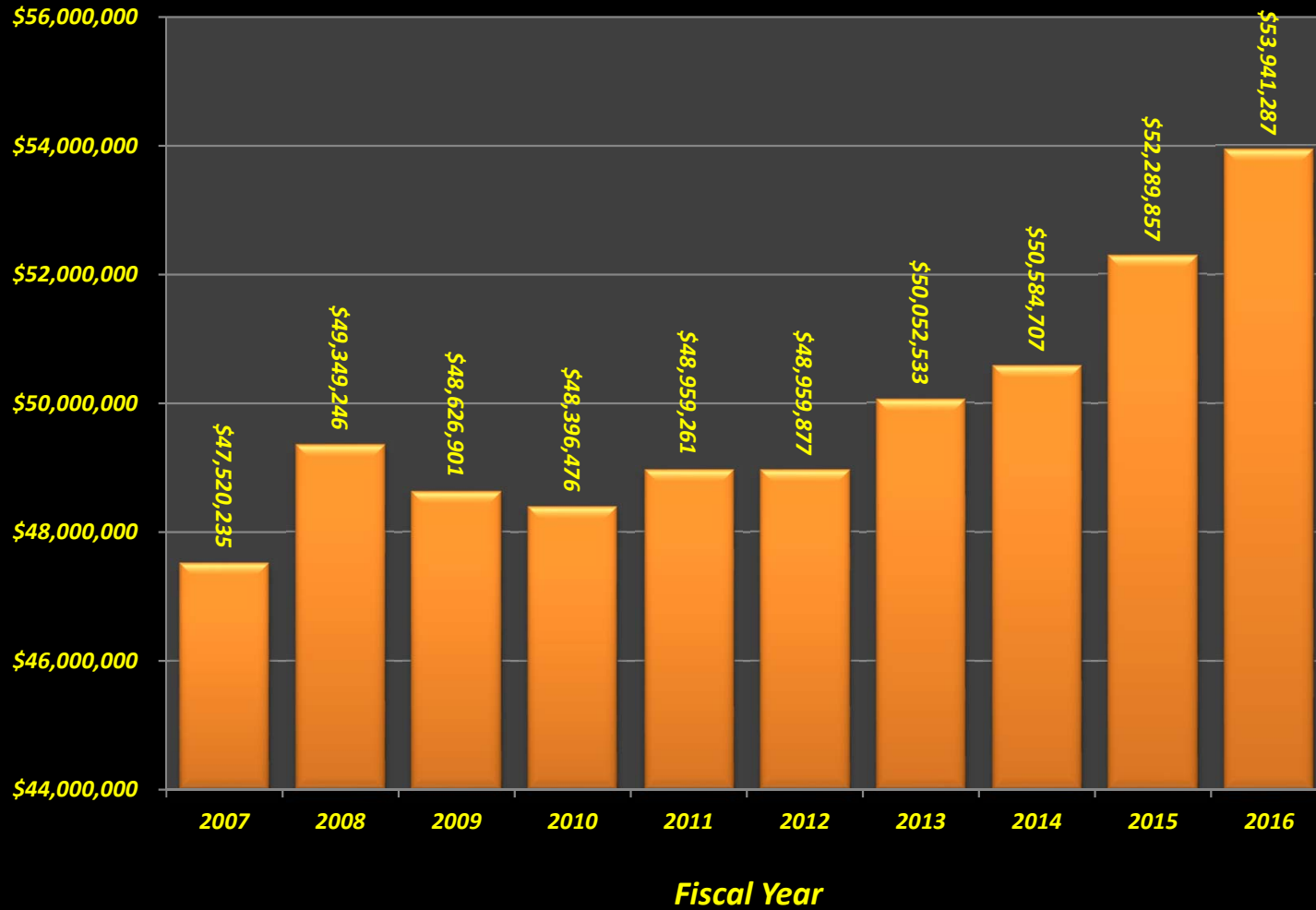
Town of Southwest Ranches, Florida
Government-wide Net Position by Category ¹
Last Ten Fiscal Years
(accrual basis of accounting)

	2007	2008	2009	2010	September 30, 2011	2012	2013	2014	2015	2016
Governmental Activities										
Net investment in capital assets	\$ 41,185,533	\$ 44,125,155	\$ 43,824,944	\$ 44,607,660	\$ 44,892,153	\$ 44,421,400	\$ 44,642,297	\$ 44,619,097	\$ 45,134,927	\$ 48,086,199
Restricted	99,855	215,354	315,335	728,064	736,555	440,705	370,921	599,649	935,161	1,349,124
Unrestricted	6,234,847	5,008,737	4,486,622	2,816,197	3,039,105	3,794,623	4,644,205	4,868,356	5,326,053	3,516,627
Subtotal Governmental Activities Net Position	<u>47,520,235</u>	<u>49,349,246</u>	<u>48,626,901</u>	<u>48,151,921</u>	<u>48,667,813</u>	<u>48,656,728</u>	<u>49,657,423</u>	<u>50,087,102</u>	<u>51,396,141</u>	<u>52,951,950</u>
Business-type Activities										
Unrestricted	-	-	-	244,555	291,448	303,149	395,110	497,605	893,716	989,337
Primary Government										
Net investment in capital assets	41,185,533	44,125,155	43,824,944	44,607,660	44,892,153	44,421,400	44,642,297	44,619,097	45,134,927	48,086,199
Restricted	99,855	215,354	315,335	728,064	736,555	440,705	370,921	599,649	935,161	1,349,124
Unrestricted	6,234,847	5,008,737	4,486,622	3,060,752	3,330,553	4,097,772	5,039,315	5,365,961	6,219,769	4,505,964
Total Primary Government Net Position	<u>\$ 47,520,235</u>	<u>\$ 49,349,246</u>	<u>\$ 48,626,901</u>	<u>\$ 48,396,476</u>	<u>\$ 48,959,261</u>	<u>\$ 48,959,877</u>	<u>\$ 50,052,533</u>	<u>\$ 50,584,707</u>	<u>\$ 52,289,857</u>	<u>\$ 53,941,287</u>

Notes:

¹Accounting standards require that net assets be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted only when (1) an external party, such as the State of Florida or the federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the Town. There are no restrictions currently reported as a result of enabling legislation.

Town of Southwest Ranches, Florida
Chart-Total Government-wide Net Position
Last ten Fiscal Years
(accrual basis of accounting)



Town of Southwest Ranches, Florida
General Governmental Revenues by Source (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenue Source	Amounts									
Taxes	\$ 4,925,245	\$ 5,556,986	\$ 6,288,683	\$ 6,240,079	\$ 6,003,326	\$ 5,791,850	\$ 5,865,692	\$ 6,031,460	\$ 6,622,442	\$ 6,946,678
Licenses and permits	860,578	758,289	757,059	499,056	482,382	521,830	517,697	604,935	757,924	939,212
Intergovernmental	769,933	729,245	742,348	522,048	787,169	689,697	683,355	707,938	758,881	721,220
Charges for services	1,138,577	1,044,650	1,100,308	1,527,184	1,613,117	1,848,333	1,763,472	1,939,651	1,984,906	1,912,887
Fines and forfeitures	40,416	39,912	73,595	72,892	75,076	109,180	741,077	488,337	373,346	302,296
Physical and economic charges	100,000	-	-	325,775	309,627	113,862	-	-	-	-
Grants	93,628	1,838,916	11,342	550,302	155,768	229,212	417,716	189,296	341,973	672,106
Investment income	300,938	141,347	53,342	90,149	25,786	30,789	17,725	5,598	19,660	20,640
Donated property	-	-	-	-	-	-	-	-	-	-
Sale of trees	133,980	50,925	1,645	-	-	-	-	-	-	-
Miscellaneous	382,919	285,552	380,263	152,132	198,346	97,064	171,872	178,460	102,638	140,603
Total Revenues	\$ 8,746,214	\$ 10,445,822	\$ 9,408,585	\$ 9,979,617	\$ 9,650,597	\$ 9,431,817	\$ 10,178,606	\$ 10,145,675	\$ 10,961,770	\$ 11,655,642
% Change from Prior Year	-53.2%	19.4%	-9.9%	6.1%	-3.3%	-2.3%	7.9%	-0.3%	8.0%	6.3%
	Percentage of Total									
Taxes	56.3%	53.2%	66.8%	62.5%	62.2%	61.4%	57.6%	59.4%	60.4%	59.6%
Licenses and permits	9.8%	7.3%	8.0%	5.0%	5.0%	5.5%	5.1%	6.0%	6.9%	8.1%
Intergovernmental	8.8%	7.0%	7.9%	5.2%	8.2%	7.3%	6.7%	7.0%	6.9%	6.2%
Charges for services	13.0%	10.0%	11.7%	15.3%	16.7%	19.6%	17.3%	19.1%	18.1%	16.4%
Fines and forfeitures	0.5%	0.4%	0.8%	0.7%	0.8%	1.2%	7.3%	4.8%	3.4%	2.6%
Physical and economic charges	1.1%	0.0%	0.0%	3.3%	3.2%	1.2%	0.0%	0.0%	0.0%	0.0%
Grants	1.1%	17.6%	0.1%	5.5%	1.6%	2.4%	4.1%	1.9%	3.1%	5.8%
Investment income	3.4%	1.4%	0.6%	0.9%	0.3%	0.3%	0.2%	0.1%	0.2%	0.2%
Donated property	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sale of trees	1.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	4.4%	2.7%	4.0%	1.5%	2.1%	1.0%	1.7%	1.8%	0.9%	1.2%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

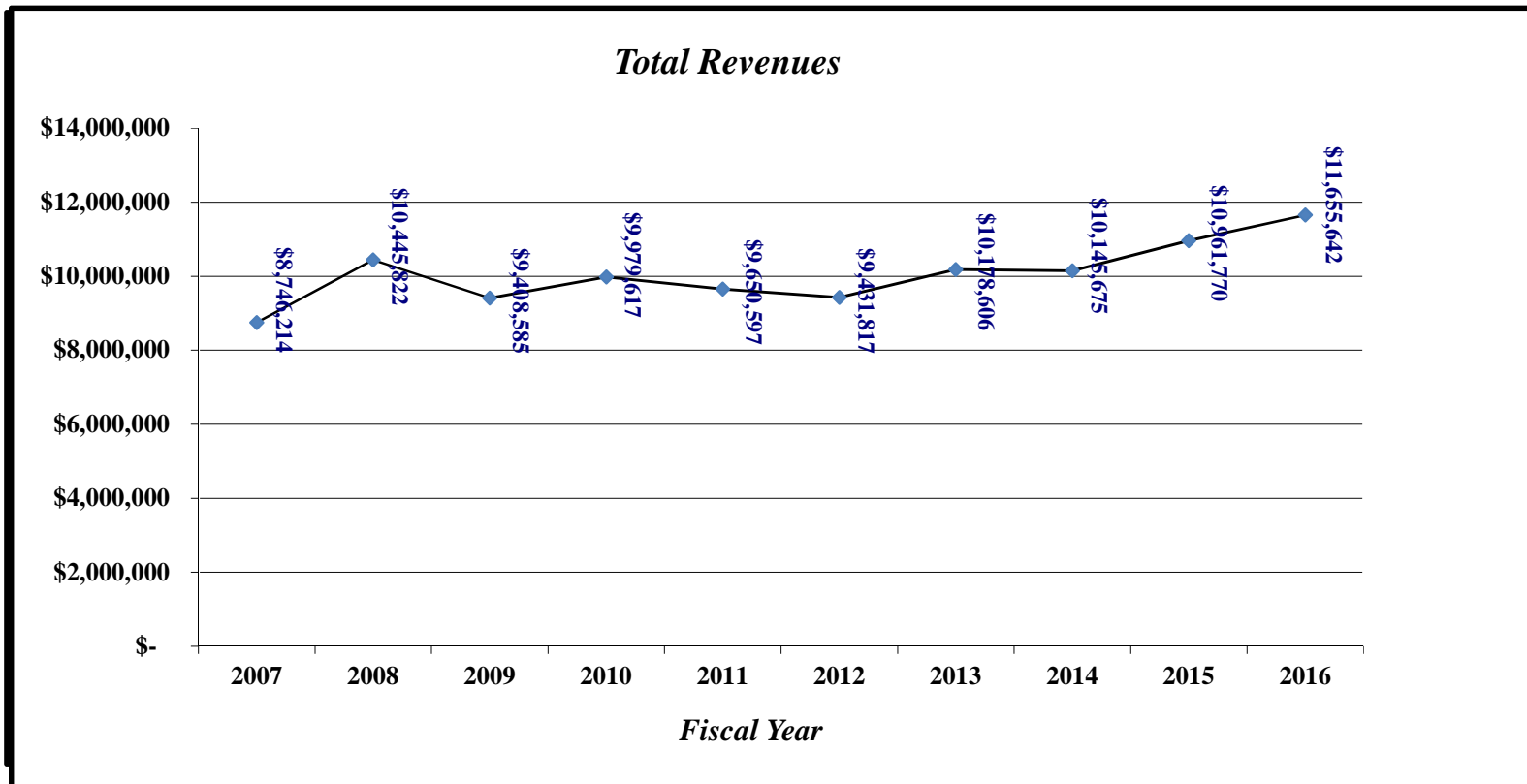
Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Chart-Total General Governmental Revenues (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)



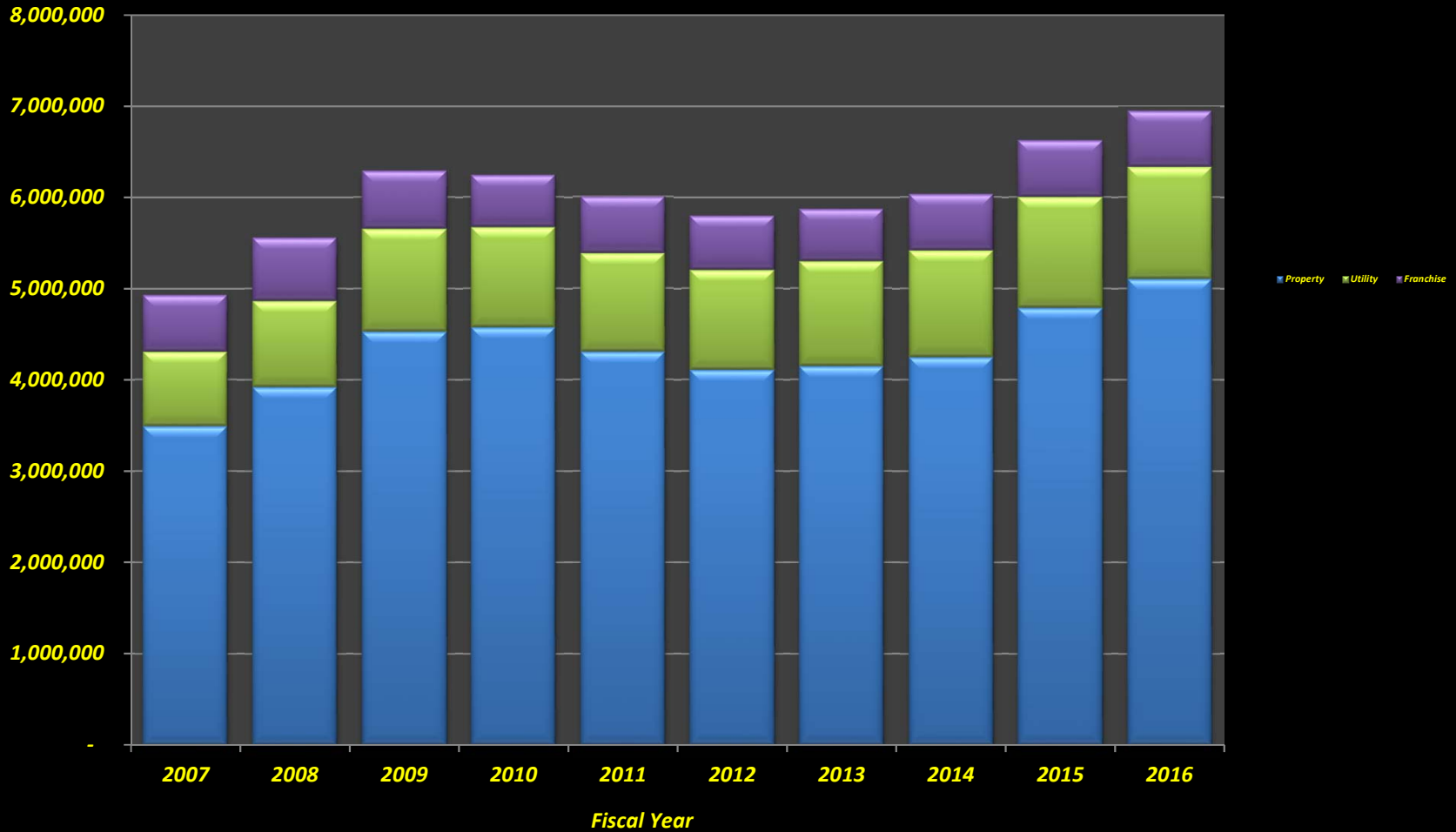
Town of Southwest Ranches, Florida
Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)

For The Fiscal Year Ended September 30,	Property	Utility	Franchise	Total
Amounts				
2007	3,488,788	817,053	619,404	4,925,245
2008	3,920,509	944,019	692,458	5,556,986
2009	4,527,435	1,126,386	634,862	6,288,683
2010	4,574,566	1,094,070	571,443	6,240,079
2011	4,303,700	1,079,094	620,532	6,003,326
2012	4,105,338	1,092,624	593,888	5,791,850
2013	4,146,677	1,147,616	571,399	5,865,692
2014	4,245,717	1,169,184	616,559	6,031,460
2015	4,788,463	1,212,320	621,659	6,622,442
2016	5,106,037	1,226,602	614,039	6,946,678
% Change in Dollars Over 10 Years	61.3%	132.6%	-23.1%	54.1%
Percentage of Total				
2007	70.8%	16.6%	12.6%	100.0%
2008	70.6%	17.0%	12.5%	100.0%
2009	72.0%	17.9%	10.1%	100.0%
2010	73.3%	17.5%	9.2%	100.0%
2011	71.7%	18.0%	10.3%	100.0%
2012	70.9%	18.9%	10.3%	100.0%
2013	70.7%	19.6%	9.7%	100.0%
2014	70.4%	19.4%	10.2%	100.0%
2015	72.3%	18.3%	9.4%	100.0%
2016	73.5%	17.7%	8.8%	100.0%

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Chart-Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)



Town of Southwest Ranches, Florida
General Governmental Expenditures by Function (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

Function	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Current:										
General government	\$ 2,156,924	\$ 1,487,226	\$ 1,374,958	\$ 1,609,445	\$ 1,736,413	\$ 1,837,472	\$ 1,796,001	\$ 1,807,017	\$ 1,866,731	\$ 1,994,770
Public safety	2,513,851	3,595,357	5,579,359	5,641,271	5,230,602	5,045,887	4,821,836	5,542,038	5,204,208	5,240,374
Community services & development	1,796,043	2,036,933	1,446,553	902,745	796,857	887,750	719,489	777,301	859,056	1,020,328
Public works	613,822	1,164,999	1,425,587	-	-	-	-	-	-	-
Parks and recreation	256,775	333,343	326,710	285,500	142,032	177,921	223,462	195,826	286,489	357,602
Transportation and hurricane-related expenditures	326,384	261,536	253,394	856,243	301,951	222,031	254,809	239,077	327,491	342,722
Nondepartmental	33,204	-	-	-	-	-	-	-	-	-
Total Current	7,697,003	8,879,394	10,406,561	9,295,204	8,207,855	8,171,061	7,815,597	8,561,259	8,543,975	8,955,796
% Change From Prior Year	-61.8%	15.4%	17.2%	-10.7%	-11.7%	-0.4%	-4.4%	9.5%	-0.2%	4.8%
Capital Outlay	408,574	561,314	392,465	2,002,944	819,349	931,866	1,070,505	606,880	1,059,565	9,854,607
% Change From Prior Year	-66.2%	37.4%	-30.1%	410.3%	-59.1%	13.7%	14.9%	-43.3%	74.6%	830.1%
Debt Service:										
Principal	702,568	3,106,158	111,855	125,278	132,413	332,506	2,691,917	502,068	509,226	2,164,128
Interest and fees	503,851	343,720	283,248	291,328	260,900	302,092	410,639	219,162	215,478	235,814
Total Debt Service	1,206,419	3,449,878	395,103	416,606	393,313	634,598	3,102,556	721,230	724,704	2,399,942
% Change From Prior Year	-90.5%	186.0%	-88.5%	5.4%	-5.6%	61.3%	388.9%	-76.8%	0.5%	231.2%
Ratio of Total Debt Service to Total Non-Capital Expenditures	13.6%	28.0%	3.7%	4.3%	4.6%	7.2%	28.4%	7.8%	7.8%	21.1%
Total Expenditures	\$ 9,311,996	\$ 12,890,586	\$ 11,194,129	\$ 11,714,754	\$ 9,420,517	\$ 9,737,525	\$ 11,988,658	\$ 9,889,369	\$ 10,328,244	\$ 21,210,345
% Change From Prior Year	-72.7%	38.4%	-13.2%	4.7%	-19.6%	3.4%	23.1%	-17.5%	4.4%	105.4%

Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
General Governmental Current Expenditures by Function (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Function	Amounts									
Current:										
General government	\$ 2,156,924	\$ 1,487,226	\$ 1,374,958	\$ 1,609,445	\$ 1,736,413	\$ 1,837,472	\$ 1,796,001	\$ 1,807,017	\$ 1,866,731	\$ 1,994,770
Public safety	2,513,851	3,595,357	5,579,359	5,641,271	5,230,602	5,045,887	4,821,836	5,542,038	5,204,208	5,240,374
Community services & develop	1,796,043	2,036,933	1,446,553	902,745	796,857	887,750	719,489	777,301	859,056	1,020,328
Public works	613,822	1,164,999	1,425,587	-	-	-	-	-	-	-
Parks and recreation	256,775	333,343	326,710	285,500	142,032	177,921	223,462	195,826	286,489	357,602
Transportation and hurricane- related expenditures	326,384	261,536	253,394	856,243	301,951	222,031	254,809	239,077	327,491	342,722
Nondepartmental	33,204	-	-	-	-	-	-	-	-	-
Total Current	\$ 7,697,003	\$ 8,879,394	\$ 10,406,561	\$ 9,295,204	\$ 8,207,855	\$ 8,171,061	\$ 7,815,597	\$ 8,561,259	\$ 8,543,975	\$ 8,955,796
	Percentage of Total									
Current:										
General government	28.0%	16.7%	13.2%	17.3%	21.2%	22.5%	23.0%	21.1%	21.8%	22.3%
Public safety	32.7%	40.5%	53.6%	60.7%	63.7%	61.8%	61.7%	64.7%	60.9%	58.5%
Community services & develop	23.3%	22.9%	13.9%	9.7%	9.7%	10.9%	9.2%	9.1%	10.1%	11.4%
Public works	8.0%	13.1%	13.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks and recreation	3.3%	3.8%	3.1%	3.1%	1.7%	2.2%	2.9%	2.3%	3.4%	4.0%
Transportation and hurricane- related expenditures	4.2%	2.9%	2.4%	9.2%	3.7%	2.7%	3.3%	2.8%	3.8%	3.8%
Nondepartmental	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

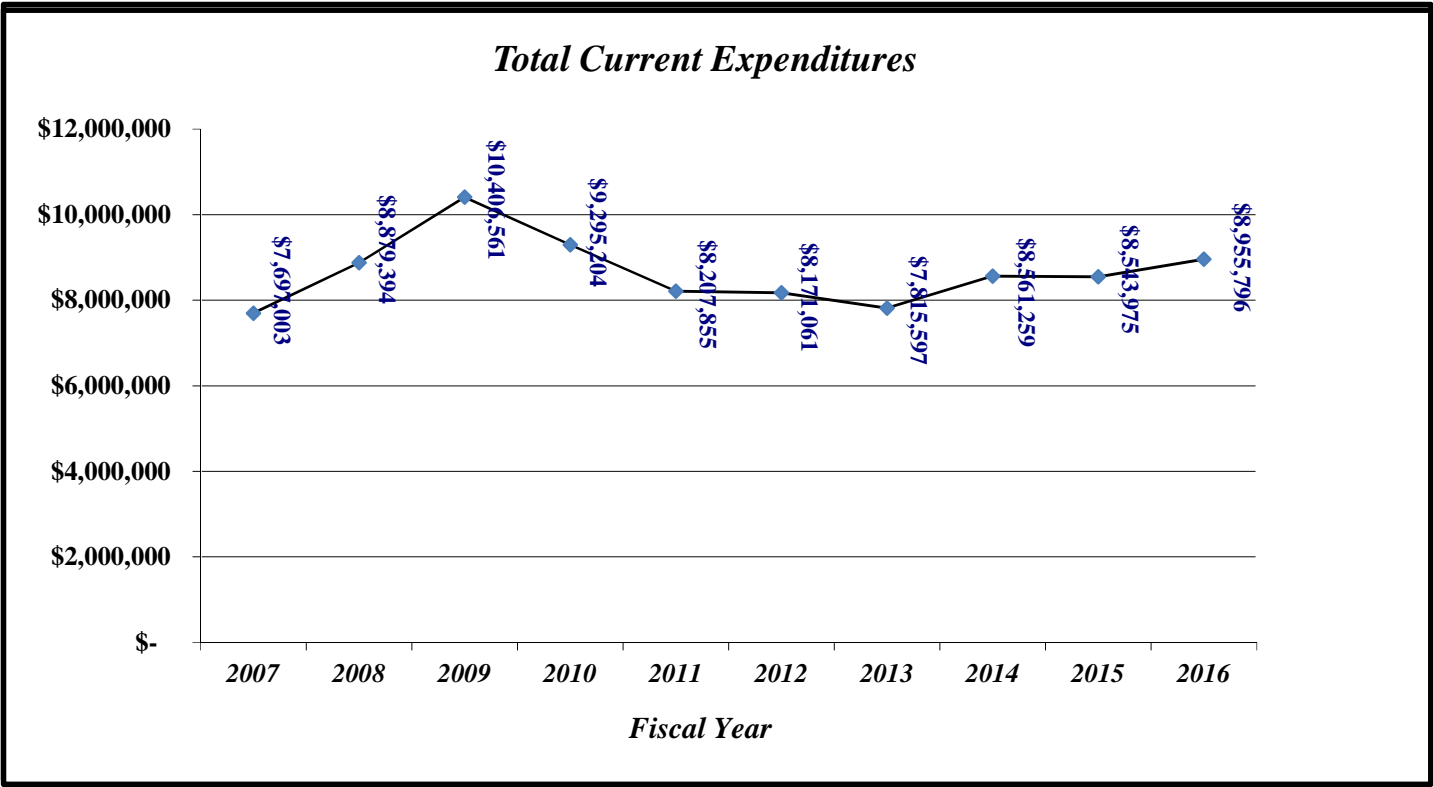
Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Chart-Total General Governmental Current Expenditures (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)



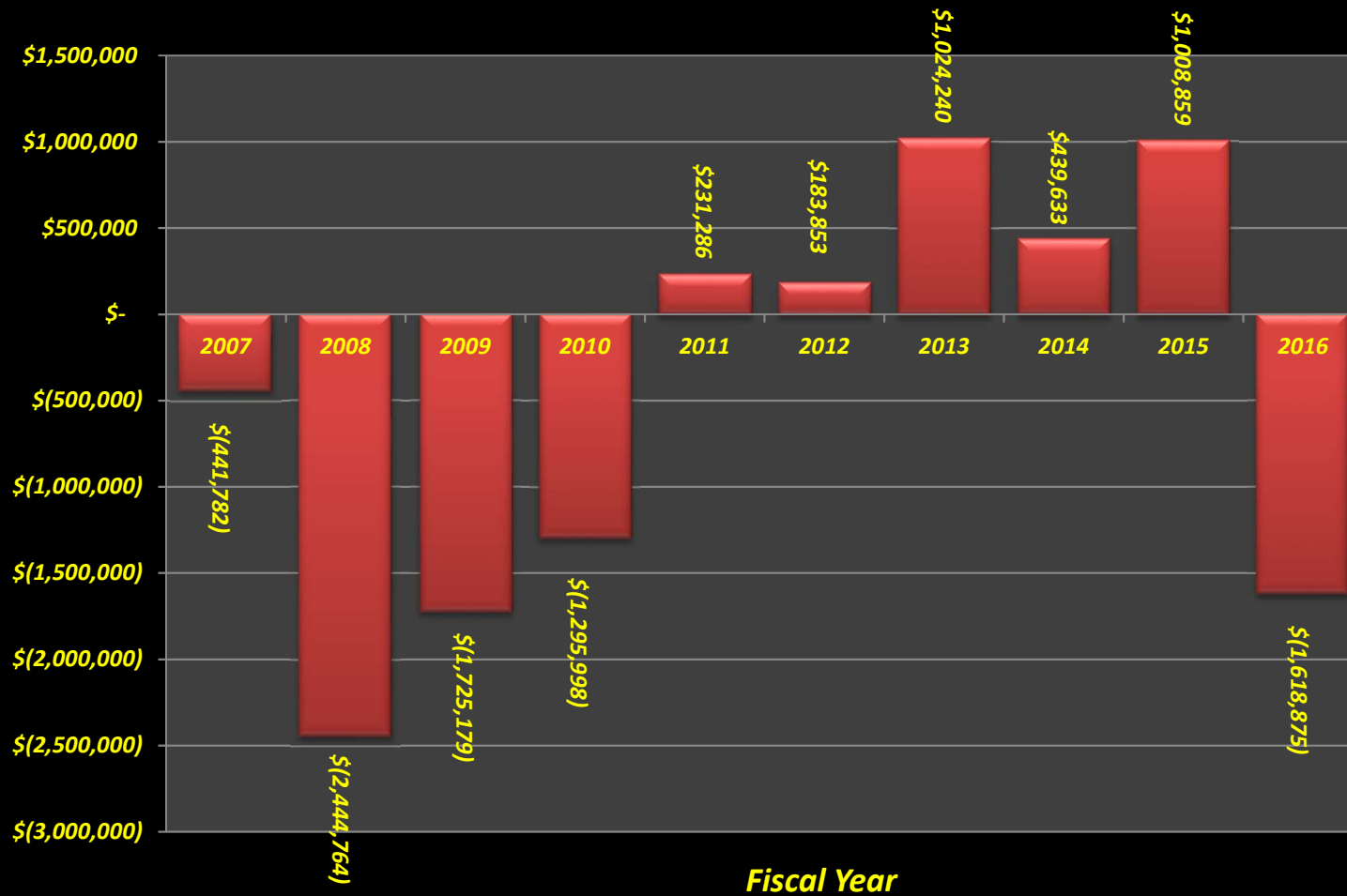
Town of Southwest Ranches, Florida
Summary of Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	For the Fiscal Year Ended September 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total Revenues	\$ 8,746,214	\$ 10,445,822	\$ 9,408,585	\$ 9,979,617	\$ 9,650,597	\$ 9,431,817	\$ 10,178,606	\$ 10,145,675	\$ 10,961,770	\$ 11,655,642
Total Expenditures	9,311,996	12,890,586	11,194,129	11,714,754	9,420,517	9,737,525	11,988,658	9,889,369	10,328,244	21,210,345
Excess (Deficiency) of Revenues Over (Under) Expenditures	(565,782)	(2,444,764)	(1,785,544)	(1,735,137)	230,080	(305,708)	(1,810,052)	256,306	633,526	(9,554,703)
Other Financing Sources (Uses)										
Other items	124,000	-	60,365	439,139	1,206	360,860	2,659,800	-	206,500	7,750,000
Transfers in	1,163,929	1,285,562	713,259	2,946,139	1,175,176	1,394,191	1,410,644	1,557,874	1,938,626	4,287,055
Transfers out	(1,163,929)	(1,285,562)	(713,259)	(2,946,139)	(1,175,176)	(1,265,490)	(1,236,152)	(1,374,547)	(1,769,793)	(4,101,227)
Total Other Financing Sources (Uses)	124,000	-	60,365	439,139	1,206	489,561	2,834,292	183,327	375,333	7,935,828
Net Change in Fund Balances	\$ (441,782)	\$ (2,444,764)	\$ (1,725,179)	\$ (1,295,998)	\$ 231,286	\$ 183,853	\$ 1,024,240	\$ 439,633	\$ 1,008,859	\$ (1,618,875)

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Chart-Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)



Town of Southwest Ranches, Florida
Fund Balances - Governmental Funds (Unaudited)
Fiscal Years 2006 - 2010
(modified accrual basis of accounting)

	2006	2007	September 30, 2008	2009	2010
General Fund					
Reserved	\$ 286,878	\$ 226,480	\$ 249,718	\$ 186,184	\$ 182,955
Unreserved	2,136,993	2,394,680	2,175,366	1,817,328	1,910,184
Total General Fund	2,423,871	2,621,160	2,425,084	2,003,512	2,093,139
General Fund % Change From Prior Year	-51.0%	8.1%	-7.5%	-17.4%	4.5%
All Other Governmental Funds					
Reserved	-	-	-	-	30,281
Unreserved:					
Special Revenue Funds	140,535	99,855	215,354	298,154	680,602
Capital Projects Funds	307,120	171,502	376,340	276,862	270,115
Debt Service Funds	4,000,000	3,537,227	2,265,093	2,281,595	528,242
Total All Other Governmental Funds	4,447,655	3,808,584	2,856,787	2,856,611	1,509,240
All Other Governmental Funds % Change From Prior Year	130.9%	-14.4%	-25.0%	0.0%	-47.2%
Total Governmental Funds					
Reserved	286,878	226,480	249,718	186,184	213,236
Unreserved	6,277,528	6,031,762	4,655,813	4,397,077	3,119,028
Total Governmental Funds	\$ 6,564,406	\$ 6,258,242	\$ 4,905,531	\$ 4,583,261	\$ 3,332,264
All Governmental Funds % Change From Prior Year	-4.5%	-4.7%	-21.6%	-6.6%	-27.3%

Notes:

The Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*, in Fiscal Year 2011 (See Exhibit XII). The Town did not restate the prior five years.

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Fund Balances - Governmental Funds (Unaudited)
Fiscal Year 2016 and Five Years Prior
(modified accrual basis of accounting)

	September 30,					
	2011	2012	2013	2014	2015	2016
General Fund						
Nonspendable:						
Prepaid items	\$ 31,432	\$ 207,568	\$ 25,222	\$ 27,058	\$ 28,763	\$ 28,382
Inventory	138,848	138,848	482,720	482,720	482,720	482,720
Deposits	25,001	-	-	-	-	-
Total nonspendable	195,281	346,416	507,942	509,778	511,483	511,102
Restricted for:						
Fire Control	-	-	-	128,291	308,982	363,897
Public safety	3,663	6,445	10,933	11,020	12,550	6,470
Town hall brick program	16,800	18,200	-	-	-	-
Building Technology	-	-	-	-	-	181,033
Total restricted	20,463	24,645	10,933	139,311	321,532	551,400
Committed to:						
Tree preservation	20,877	20,877	3,086	3,086	3,086	-
Capital projects	-	-	9,850	-	-	-
Total committed	20,877	20,877	12,936	3,086	3,086	-
Unassigned	2,360,778	2,494,249	3,458,623	3,830,892	4,365,118	2,484,910
Total General Fund	\$ 2,597,399	\$ 2,886,187	\$ 3,990,434	\$ 4,483,067	\$ 5,201,219	\$ 3,547,412
General Fund % Change From Prior Year	24.1%	11.1%	38.3%	12.3%	16.0%	-31.8%
All Other Governmental Funds						
Nonspendable:						
Prepaid items	\$ 810	\$ 3,349	\$ 3,654	\$ 3,857	\$ 1,574	\$ 2,242
Deposits	15,000	-	-	-	-	-
Total nonspendable	15,810	3,349	3,654	3,857	1,574	2,242
Restricted for:						
Transportation surtax	696,179	375,253	312,740	389,361	651,618	875,831
Volunteer fire services	40,376	40,807	47,248	70,977	281,656	161,137
Total restricted	736,555	416,060	359,988	460,338	933,274	1,036,968
Committed for:						
Capital projects	-	-	60,376	209,053	40,298	39,647
Total committed	-	-	60,376	209,053	40,298	39,647
Assigned to:						
Debt service	164,278	37,548	15,069	28,448	36,534	12,079
Public safety	129,750	-	-	-	-	-
Fire wells	80,000	-	-	-	-	-
Capital projects	109,873	354,621	584,686	269,077	249,800	205,476
Total assigned	483,901	392,169	599,755	297,525	286,334	217,555
Total All Other Governmental Funds	\$ 1,236,266	\$ 811,578	\$ 963,397	\$ 761,720	\$ 1,221,182	\$ 1,256,765
All Other Governmental Funds % Change From Prior Year	-25.4%	-34.4%	18.7%	-20.9%	60.3%	2.9%
Total Governmental Funds	\$ 3,833,665	\$ 3,697,765	\$ 5,014,207	\$ 5,453,840	\$ 6,462,699	\$ 4,843,824
All Governmental Funds % Change From Prior Year	11.7%	-3.5%	35.6%	8.8%	18.5%	-25.0%

Notes:

The Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*, in Fiscal Year 2011. The Town did not restate the

Data Source:

Applicable years' comprehensive annual financial report.

Town of Southwest Ranches, Florida
Taxable Assessed Value - Real and Personal Property (Unaudited)
Last Ten Fiscal Years

Fiscal Year	Real Property			Other ¹	Personal Property	Less: Tax Exemptions	Total Taxable Assessed Value	Total Annual Percentage Change	Town Direct Tax Rate ²	Total Estimated Market Value	Total Taxable Assessed Value as a Percentage of Market Value
	Residential Property	Commercial Property	Agricultural Property								
2007	1,035,199,580	42,806,840	92,866,510	165,784,980	48,012,855	160,240,810	1,224,429,955	19.70%	3.0000	2,193,486,030	53.63%
2008	1,133,026,110	48,149,810	113,362,770	174,232,920	43,684,173	171,546,310	1,340,909,473	9.51%	3.0000	2,503,738,910	53.56%
2009	1,200,693,110	49,966,330	129,990,160	158,761,040	48,481,324	244,651,398	1,343,240,566	0.17%	3.5000	2,451,643,250	54.79%
2010	1,067,522,270	59,293,720	124,650,020	165,161,070	47,481,047	261,605,081	1,202,503,046	-10.48%	3.9400	2,130,022,287	56.45%
2011	1,007,447,260	51,352,070	128,276,640	160,690,440	46,823,972	268,202,021	1,126,388,361	-6.33%	3.9404	2,030,640,740	55.47%
2012	967,580,110	44,081,160	130,689,460	160,579,690	45,941,532	259,862,760	1,089,009,192	-3.32%	3.9404	1,779,105,372	61.21%
2013	973,702,090	47,545,710	127,729,960	159,741,230	45,560,922	258,013,175	1,096,266,737	0.67%	3.9042	1,723,189,712	63.62%
2014	1,000,893,470	46,589,150	121,841,100	164,026,390	45,912,186	260,832,475	1,118,429,821	2.02%	3.9404	1,730,622,616	64.63%
2015	1,051,905,200	49,605,590	113,472,180	176,639,690	42,117,640	253,470,692	1,180,269,608	5.53%	4.2719	1,813,245,860	65.09%
2016	1,115,305,220	47,143,840	103,491,530	185,956,010	45,036,741	266,153,221	1,230,780,120	4.28%	4.3354	1,880,663,050	65.44%
*	\$ 1,055,327,442	\$ 48,653,422	\$ 118,637,033	\$ 167,157,346	\$ 45,905,239	\$ 240,457,794	\$ 1,195,222,688			\$ 2,023,635,783	59.06%
**	7.7%	10.1%	11.4%	12.2%	-6.2%	66.1%	0.5%				

* Dollar Average for ten years

** Percentage change in dollars over ten years

Notes:

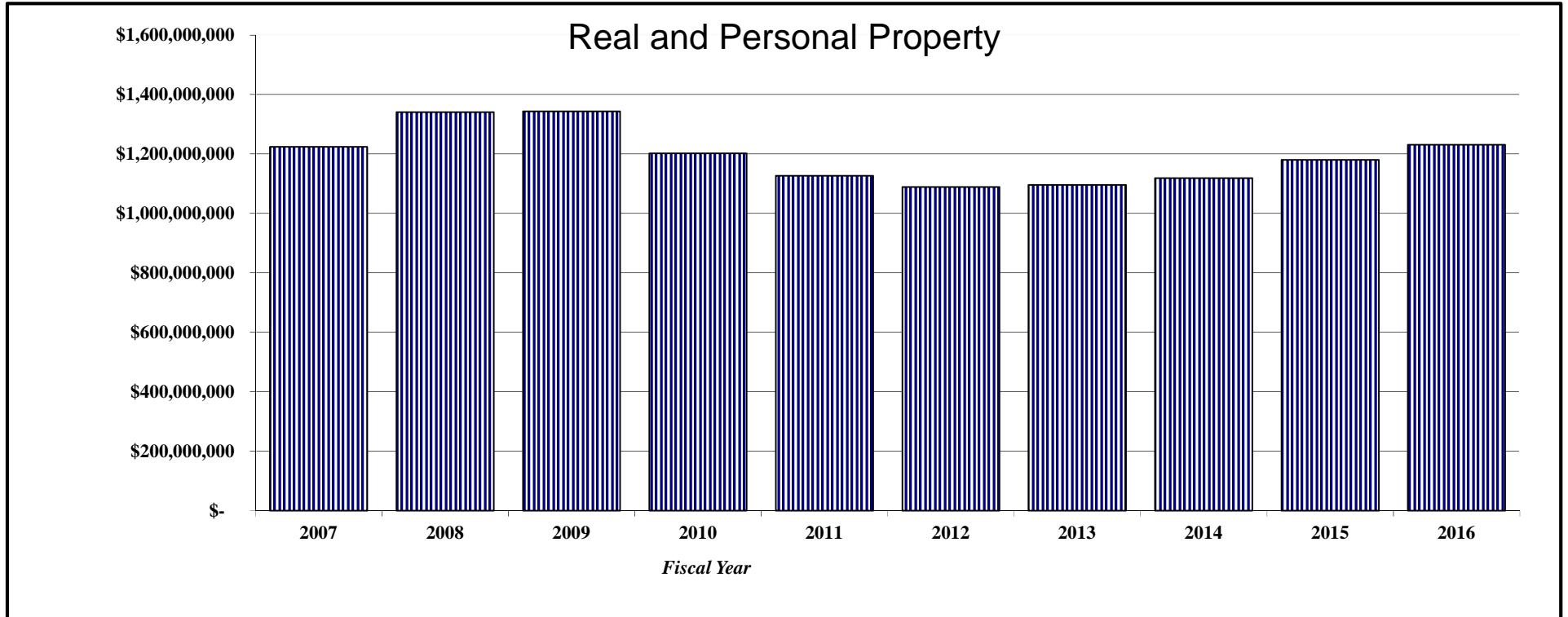
¹ Other includes: industrial, institutional, government, and miscellaneous.

² Tax rates expressed in rate per \$1,000

Data Source:

Broward County Property Appraiser's Office

Town of Southwest Ranches, Florida
Chart-Total Taxable Assessed Value (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



Town of Southwest Ranches, Florida
Direct and Overlapping Property Tax Rates (Unaudited)
Last Ten Fiscal Years
(rate per \$1,000 of assessed taxable value)

Overlapping Rates ¹														
	Town of Southwest Ranches			Broward County			Broward County School Board			South Florida Water Management District	FIN District ³	Children's Services Council	South Broward Hospital District	Total Direct and Overlapping Millage
Fiscal Year	Operating Millage	TSDOR Millage ²	Total Town Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage					
2007	3.0000	-	3.0000	5.6433	0.4228	6.0661	7.6790	0.1897	7.8687	0.6970	0.0385	0.4073	1.3300	19.4076
2008	3.0000	-	3.0000	4.8889	0.3979	5.2868	7.4770	0.1714	7.6484	0.6240	0.0345	0.3572	1.1643	18.1152
2009	3.5000	-	3.5000	4.8889	0.4256	5.3145	7.4170	-	7.4170	0.6240	0.0345	0.3754	1.1913	18.4567
2010	3.9400	-	3.9400	4.8889	0.5000	5.3889	7.4310	-	7.4310	0.6240	0.0345	0.4243	1.2732	19.1159
2011	3.9404	-	3.9404	5.1021	0.4509	5.5530	7.6310	-	7.6310	0.6240	0.0345	0.4696	1.2732	19.5257
2012	3.9404	-	3.9404	5.1860	0.3670	5.5530	7.4180	-	7.4180	0.4363	0.0345	0.4789	0.7500	18.6111
2013	3.9042	-	3.9042	5.2576	0.2954	5.5530	7.4560	-	7.4560	0.4289	0.0345	0.4902	0.6000	18.4668
2014	3.9404	-	3.9404	5.4400	0.2830	5.7230	7.4800	-	7.4800	0.4110	0.0345	0.4882	0.4000	18.4771
2015	3.9404	0.3315	4.2719	5.4584	0.2646	5.7230	7.4380	-	7.4380	0.3842	0.0345	0.4882	0.1863	18.5261
2016	3.9404	0.3950	4.3354	5.4741	0.2489	5.7230	7.2030	-	7.2030	0.3551	0.0320	0.4882	0.1737	18.3104

Notes:

¹ Overlapping rates are those of governments that overlap the Town's geographic boundaries.

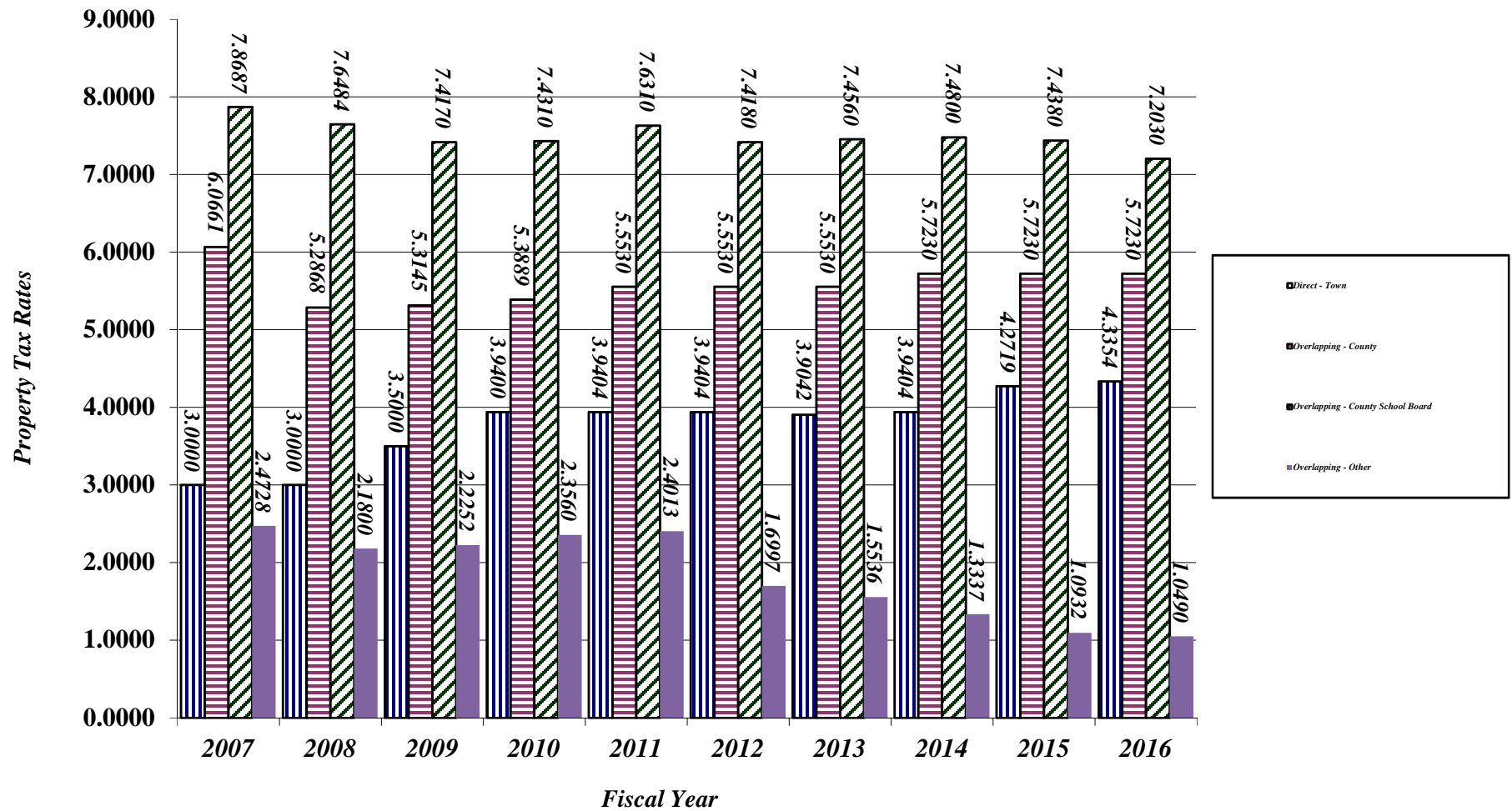
² TSDOR = Transportation Surface and Drainage Ongoing Rehabilitation Capital Improvement Project commenced in FY 2015

³ Florida Inland Navigational District.

Data Source:

Broward County Property Appraiser Office.

Town of Southwest Ranches, Florida
Chart-Direct and Overlapping Property Tax Rates (Unaudited)
Last Ten Fiscal Years
(rate per \$1,000 of assessed taxable value)



Town of Southwest Ranches, Florida
Total Property Tax Levies and Collections (Unaudited)
Last Ten Fiscal Years

Fiscal Year	Total Taxes Levy for Fiscal Year	Collected within the Fiscal Year of the Levy ¹		Collections in Subsequent Years ²	Total Collections to Date	
		Amount	Percentage of Levy		Amount Collected	Percentage of Levy
2006	3,056,742	3,056,846	100.00%	-	3,056,846	100.00%
2007	3,651,838	3,634,344	99.52%	-	3,634,344	99.52%
2008	4,033,970	4,031,568	99.94%	-	4,031,568	99.94%
2009	4,656,926	4,656,926	100.00%	-	4,656,926	100.00%
2010	4,777,532	4,547,332	95.18%	-	4,547,332	95.18%
2011	4,479,936	4,275,648	95.44%	61,831	4,337,479	96.82%
2012	4,318,983	4,131,352	95.66%	124,971	4,256,323	98.55%
2013	4,323,515	4,256,493	98.45%	64,519	4,321,012	99.94%
2014	4,433,004	4,389,935	99.03%	(9,526)	4,380,409	98.81%
2015	5,142,216	4,964,524	96.54%	1,386	4,965,909	96.57%
2016	5,412,895	5,285,675	97.65%	-	5,285,675	97.65%

Notes:

¹ Includes discount taken for early payment of property taxes and current year refunds.

² Collections in subsequent years is not available prior to fiscal year 2011.

Data Source:

Broward County Property Appraisal Office

Town of Southwest Ranches, Florida
Principal Real Property Taxpayers (Unaudited)
Current Year and Nine Years Prior

FY 2016				FY 2007			
Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Coquina Station LLC	16,805,950	1	1.42%	US Retail Income Fund	\$ 16,447,560	1	1.40%
Lowes Home Centers, Inc.	10,650,490	2	0.90%	Lowes Home Centers, Inc.	12,888,550	2	1.10%
Florida Power & Light	6,261,420	3	0.53%	SCI Funeral Services of Florida, Inc.	9,691,900	3	0.82%
Cubsmart LP	5,270,800	4	0.44%	Landmark Custom Ranches	8,764,740	4	0.75%
Fove East Land	4,954,970	5	0.42%	Canyon Creeks Estates	7,327,520	5	0.62%
Moses, Raymond & Baidwatte	4,879,260	6	0.41%	Rising Tide Development	5,946,130	6	0.51%
200 Leucadendra LLC	4,746,690	7	0.40%	Republica Musicana	5,654,040	7	0.48%
Boss Zont Pad LLC	4,326,630	8	0.36%	Florida Power & Light	5,485,540	8	0.47%
Wayne, Peta, Gay, & Reginald	4,106,630	9	0.35%	Caprio, Joseph & Dean	4,965,960	9	0.42%
Cutri, Michele	4,102,610	10	0.35%	Stone Creek at Sunshine	4,654,990	10	0.40%
Total Principal Taxpayers	66,105,450		5.58%	Total Principal Taxpayers	81,826,930		6.96%
All Other Taxpayers	1,119,637,929		94.42%	All Other Taxpayers	1,094,590,170		93.04%
Total Taxable Assessed Value	<u>\$ 1,185,743,379</u>		<u>100.00%</u>	Total Taxable Assessed Value	<u>\$ 1,176,417,100</u>		<u>100.00%</u>

Data Source:

Broward County Revenue Collectors' Office

Town of Southwest Ranches, Florida
Principal Personal Property Taxpayers (Unaudited)
Current Year and Nine Years Prior

FY 2016				FY 2007			
Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Florida Power and Light Co.	\$ 33,045,187	1	73.37%	Florida Power and Light Co.	\$ 27,166,300	1	56.58%
Bellsouth Telecommunications	1,949,307	2	4.33%	Southern Bell Tel Co	3,603,096	2	7.50%
Publix Supermarkets # 619	1,449,252	3	3.22%	Lowes Home Centers	1,932,557	3	4.03%
Lowes Home Centers, Inc.	984,803	4	2.19%	Publix Supermarkets # 619	919,604	4	1.92%
Shell	441,447	5	0.98%	Sandbox Bulldozing Inc	864,020	5	1.80%
AT&T Mobility LLC	407,886	6	0.91%	Shell Oil # 165042	849,469	6	1.77%
Wells Fargo Financial Leasing	325,593	7	0.72%	FPL Fibernet LLC	566,091	7	1.18%
Sprint	272,543	8	0.61%	Apple Tree Montessori School	561,614	8	1.17%
Applebee's	221,887	9	0.49%	National Rent USA	543,248	9	1.13%
Everbank Commercial Finance	199,047	10	0.44%	Freedom Pipeline Corp	539,630	10	1.12%
Total Principal Taxpayers	39,296,952		87.26%	Total Principal Taxpayers	37,545,629		78.20%
All Other Taxpayers	5,739,789		12.74%	All Other Taxpayers	10,467,226		21.80%
Total Taxable Assessed Value	\$ 45,036,741		100.00%	Total Taxable Assessed Value	\$ 48,012,855		100.00%

Notes:

Data Source:

Broward County Revenue Collectors' Office

Town of Southwest Ranches, Florida
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

September 30,	Florida Municipal Loan Council Loan Series 2001	Florida Local Government Finance Commission Loans	TD Note Series 2011	TD Note Series 2013	StoneGate Loan Payable	Capital Lease	TD Note Payable	TD Note Series 2016	Total	Percentage of Personal Income (1)	Total Debt Per Capita
2007	4,640,649	5,500,000	-	-	-	111,432	-	-	10,252,081	0.0138%	1,212
2008	4,540,660	2,500,000	-	-	-	100,274	-	-	7,140,934	0.0094%	841
2009	4,435,671	2,500,000	-	-	-	88,419	-	-	7,024,090	0.0097%	820
2010	4,306,257	2,500,000	-	-	452,069	75,823	-	-	7,334,149	0.0105%	851
2011	4,194,416	2,500,000	-	-	443,039	62,439	-	-	7,199,894	0.0108%	980
2012	4,077,574	-	2,335,175	-	766,019	47,638	-	-	7,226,406	0.0092%	979
2013	1,640,000	-	2,110,125	2,659,800	704,261	32,529	-	-	7,146,715	0.0089%	966
2014	1,640,000	-	1,878,854	2,475,100	634,217	16,476	-	-	6,644,647	0.0082%	866
2015	1,640,000	-	1,641,204	2,292,900	561,316	-	206,500	-	6,341,920	0.0074%	817
2016	-	-	1,397,000	2,108,500	485,506	-	186,786	7,750,000	11,927,792	{i}	1,519

Notes:

¹ The percentage of personal income is based on personal income for Broward County since personal income for the Town is not available.

Data Source:

Applicable years Comprehensive Annual Financial Reports

{i} Information not available from County

Town of Southwest Ranches, Florida

Debt Service Anti-Dilution Coverages

(Amounts in thousands)

Fiscal Years 2016, 2015, 2014, 2013 and 2012 ¹

TD Notes Payable Series 2016, 2013 and 2011

Test of Prior Two Year Average of Non Advalorem Revenues:

Net							*****/Maximum Additional Bond Test/*****					
Adjusted Non-Advalorem Revenues	Adjusted Essential Expenditures	Non-Advalorem Revenues Available for Debt Service	Total Annual Debt Service	Debt Service Coverage Ratio	Coverage Required	Excess Coverage	Total Max Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio	Coverage Required	Excess Coverage	
2016	\$ 5,706	\$ 2,076	\$ 3,630	\$ 724	7.88 %	1.30 %	6.58 %	\$ 1,152	\$ 2,478	2.15 %	1.50 %	0.65 %

TD Notes Payable Series 2013 and 2011 - modified above during FY 2016 pursuant to TD Series 2016 issuance

							*****/Maximum Additional Bond Test/*****				
Non-Advalorem Revenues Available for Debt Service	Total Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio	Coverage Required	Excess Coverage		Total Max Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio	Coverage Required	Excess Coverage
2015	\$ 1,937	\$ 723	\$ 1,214	2.68 %	1.30 %	1.38 %	\$ 734	\$ 1,203	2.64 %	1.50 %	1.14 %
2014	\$ 1,524	\$ 720	\$ 804	2.12 %	1.30 %	0.82 %	\$ 723	\$ 801	2.11 %	1.50 %	0.61 %
2013	\$ 1,842	\$ 712	\$ 1,130	2.59 %	1.30 %	1.29 %	\$ 723	\$ 1,119	2.55 %	1.50 %	1.05 %
2012	\$ 1,315	\$ 609	\$ 706	2.16 %	1.30 %	0.86 %	\$ 723	\$ 592	1.82 %	1.50 %	0.32 %

FMLC Loan Payable Series 2001 - retired during FY 2016

A. Test of Prior Two Year Average of Non Advalorem Revenues:

	Net						
	Adjusted Non-Advalorem Revenues	Adjusted Essential Expenditures	Non-Advalorem Revenues Available for Debt Service	Total Max Annual Debt Service	Debt Service Coverage Ratio	Coverage Required	Excess Coverage
2015	\$ 5,792	\$ 2,488	\$ 3,304	\$ 734	450.12 %	150.00 %	300.12 %
2014	\$ 5,362	\$ 2,526	\$ 2,836	\$ 723	392.19 %	150.00 %	242.19 %
2013 ²	\$ 4,970	\$ 2,368	\$ 2,602	\$ 723	359.89 %	150.00 %	209.89 %

B. Projected Maximum annual debt service does not exceed 20% of Governmental Fund Revenues:

	Two Year Avg	Total	Debt		
	Net total	Max Annual	Service	Maximum	
	Governmental	Debt	Coverage	Allowed	Excess
	Funds Revenue	Service	Percentage	Percentage	Percentage
2015	\$ 11,376	\$ 734	6.45 %	20.00 %	13.55 %
2014	\$ 10,192	\$ 723	7.09 %	20.00 %	12.91 %
2013 ⁴	\$ 9,369	\$ 723	7.72 %	20.00 %	12.29 %

Notes:

¹ 2012 is the oldest data readily available

² 2013 is the oldest data readily available

Data Source:

Applicable years Comprehensive Annual Financial Reports and appropriate loan documentation

Town of Southwest Ranches, Florida
Overlapping Governmental Activities Debt (Unaudited)
September 30, 2016

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ¹</u>	<u>Estimated Share of Underlying Debt</u>
Overlapping Debt^{1, 2}			
Broward County	\$ 247,946,000	0.007457%	\$ 18,490
Broward County School Board	1,857,236,000	0.007424%	137,882
Sub-Total Overlapping Debt			156,372
Town Direct Debt			11,927,792
Total Direct and Overlapping Debt			<u><u>\$ 12,084,164</u></u>

Notes:

¹ Applicable percentage was estimated by determining the portion of the Town's assessed value that is within the County's geographic boundaries.

Data Source:

² Each specific government

Town of Southwest Ranches, Florida
Demographic and Economic Statistics (Unaudited)
Last Ten Calendar Years

Table 2.01 - General Data						
Calendar Year	Population ¹	(in \$1,000)	Per	Unemployment Rate		
		Total Personal Income ^{2, 3}	Capita Personal Income ⁴	County ³	State of Florida ⁵	United States ⁶
2007	8,461	74,547,657	42,519	3.8%	4.0%	4.6%
2008	8,489	75,970,354	43,261	6.0%	6.2%	5.6%
2009	8,570	72,752,112	41,283	9.6%	10.2%	9.5%
2010	8,619	69,752,093	39,902	10.6%	11.8%	9.5%
2011	7,345	66,797,269	38,101	9.3%	10.6%	9.1%
2012	7,385	78,687,882	44,429	7.5%	8.1%	7.8%
2013	7,396	80,525,783	45,120	5.6%	6.7%	7.3%
2014	7,676	80,905,552	44,850	5.2%	6.0%	5.7%
2015	7,761	85,167,498	46,607	4.9%	5.3%	5.0%
2016	7,852	{i}	{i}	4.6%	5.0%	4.9%

Notes:

There are no public schools located within the Town.

Data Sources:

¹ Florida Legislative Office of Economic and Demographic Research
2015 per US Census Bureau.

² 2010 and 2011 estimated by management

³ Broward County comprehensive annual financial reports

⁴ Broward County total personal income divided by the Broward County population.

⁵ Real Estate Center, <http://recenter.tamu.edu/data/emp/emps/st12.asp>

⁶ U.S. Department of Labor, Bureau of Labor Statistics, <http://data.bls.gov/cgi-bin/surveymost> & US Census Quick Facts
{i} Information not available from County

Town of Southwest Ranches, Florida
Principal Employers (Unaudited)
For the Fiscal Year Ended September 30, 2016 and 2010 ¹

		2016	
Employer	Type of Business	Number of Employees	Rank
Lowe's Home Centers, Inc.	Retail	130	1
Publix Supermarkets	Retail	128	2
Archbishop McCarthy High School	Private School	120	3
Applebee's Neighborhood Grill	Restaurant	50	4
McDonald's	Restaurant	48	5
Romeus Cuban Restaurant	Restaurant	40	6
Apple Montessori School	Private School	34	7
Starbucks Coffee Company	Restaurant	30	8
Original Pancake House	Restaurant	22	9
Walgreens	Retail	20	10
Total Principal Employers		622	

		2010	
Employer	Type of Business	Number of Employees	Rank
Lowe's Home Centers, Inc.	Retail	130	1
Publix Supermarkets	Retail	110	2
Archbishop McCarthy High School	Private School	78	3
Applebee's Neighborhood Grill	Restaurant	50	4
McDonald's	Restaurant	46	5
Apple Montessori School	Private School	40	6
Romeus Cuban Restaurant	Restaurant	36	7
Original Pancake House	Restaurant	30	8
Starbucks Coffee Company	Restaurant	22	9
Walgreens	Retail	17	10
Total Principal Employers		559	

Notes:

¹ Information prior to 2010 not available

Data Source:

Town records.

Town of Southwest Ranches, Florida
Town Funded Positions by Function/Program (Unaudited)
Last Ten Fiscal Years

	Fiscal Year									
<u>Function/program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<i>Town Commission</i>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<i>General Government</i>										
Town management	3	3	3	6	5	5	3	3	3	3
Community services ¹	<u>7</u>	<u>6</u>	<u>8</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>14</u>	<u>13</u>	<u>13</u>	<u>15</u>
<i>Total General Government</i>	<u>10</u>	<u>9</u>	<u>11</u>	<u>16</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>16</u>	<u>16</u>	<u>18</u>
<i>Contracted Employees:</i>										
General government management services	4	4	5	4	4	4	4	4	4	4
Fire rescue	3	3	12	12	43	43	50	50	44	44
Emergency medical services	3	3	9	9	4	4	15	15	15	15
Police protection	<u>13</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>16</u>	<u>16</u>	<u>16</u>
<i>Total Contracted Employees</i>	<u>23</u>	<u>25</u>	<u>41</u>	<u>40</u>	<u>66</u>	<u>66</u>	<u>84</u>	<u>85</u>	<u>79</u>	<u>79</u>
<i>Total</i>	<u>38</u>	<u>39</u>	<u>57</u>	<u>61</u>	<u>86</u>	<u>86</u>	<u>106</u>	<u>106</u>	<u>100</u>	<u>102</u>
<i>Percentage Change From Prior Year</i>	18.8%	2.6%	46.2%	7.0%	41.0%	0.0%	23.3%	0.0%	-5.7%	2.0%

Notes:

¹ Community services includes parks and recreation, community development, transportation, executive, clerk and finance departments.

Data Source:

Town of Southwest Ranches Community Services and Finance Departments

Town of Southwest Ranches, Florida
Operating Statistics by Function/Program (Unaudited) ¹
Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GENERAL GOVERNMENT:										
Building permits issued by:										
Broward County ²	762	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAP Government Services, Inc. ³	466	473	540	321	433	422	403	407	377	531
Total building permits	1,228	473	540	321	433	422	403	407	377	531
Building inspections conducted by:										
Broward County:										
Electrical ²	1,083	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mechanical ²	191	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plumbing ²	668	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Structural ²	2,547	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other ²	150	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAP Government Services, Inc. ³	3,300	-	3,256	2,798	2,200	3,765	5,273	6,403	6,872	8,228
Total building inspections	7,939	-	3,256	2,798	2,200	3,765	5,273	6,403	6,872	8,228
Local Business Tax certificates issued ²	-	335	-	-	-	-	-	-	-	-
Certificates of use registrations ⁴	23	33	20	28	35	23	11	14	2	4
Planning & Zoning Permits Issued ⁴					213	177	153	148	196	230
FIRE:										
Emergency responses ⁵	265	228	739	779	403	437	685	747	791	912
Station 112 Average Response Time ⁵							5:58	6:13	5:52	5:10
Inspections	-	-	30	55	40	31	98	98	165	84
POLICE: ⁶										
Physical arrests	207	183	126	112	132	77	54	43	43	33
Parking violations	9	12	10	9	2	-	2	0	0	0
Traffic violations	2,564	2,839	2,779	2,192	3,025	1,225	1,011	2,174	2,416	1,773
REFUSE COLLECTION: ^{7,8}										
Refuse collected (tons per month)	7.70	14.72	36.40	11.60	10.89	26.45	287.54	262.29	258.71	257.34
Recyclables collected (tons per month)	0.67	2.84	2.35	5.44	7.63	8.51	36.54	51.20	62.98	64.01
Bulk collected (tons per month)	15.00	61.77	65.75	82.56	78.90	70.11	593.63	698.53	790.07	719.54
OTHER PUBLIC WORKS: ⁸										
Street resurfacing (in miles)	-	-	0.50	6.00	-	0.95	-	-	-	2.28
Potholes repaired	360	360	360	400	107	112	88	93	107	222
WATER: ⁹										
New connections	4	10	2	2	1	1	-	1	3	4
Average daily consumption (thousands of gallons)	5.5	8.75	9.85	10.83	13.47	12.02	11.52	10.26	10.66	12.16
Peak monthly consumption (thousands of gallons)	247	396	425	479	556	440	419	428	417	420
General Government Tax Rates:										
Utility Services										
Electric	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Communication Services	-	-	-	-	5.22%	5.22%	5.22%	5.22%	5.22%	5.22%
Gas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Franchises										
Electric	6%	6%	6%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%
Solid Waste (commercial)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Towing	-	-	13%	13%	13%	13%	13%	13%	15%	15%

Notes:¹ Information not presented is not available.² Information provided by Broward County.³ Information provided by CAP Government Services, Inc.⁴ Information provided by Code Services Inc.⁵ Information provided by Broward County Sheriff's Office for western portion of Town and information for the eastern portion of the Town not available from the Town of Davie. Information for 2012 provided by Pembroke Pines. Information since 2013-16 provided by Town of Davie.⁶ Information provided by Broward County Sheriff's Office.⁷ In 2007, amounts cover the period from October 2006 - April 2007.⁸ Information provided by Town Contractors. 2013 Change from daily average to monthly.⁹ Information provided by City of Sunrise Public Works. The Town's residents obtain their water supply from wells and septic tanks except for certain residents who have privately connected with the City of Sunrise.

Town of Southwest Ranches, Florida
Capital Asset Statistics by Function/Program (Unaudited)
Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
FIRE STATIONS: ¹	-	-	-	1	1	1	1	1	1	1
POLICE:										
Stations ¹	-	-	-	-	-	-	-	-	-	-
Patrol units	15	15	15	15	15	15	15	16	16	16
REFUSE COLLECTION:										
Collection trucks ¹	-	-	-	-	-	-	10	10	10	10
OTHER PUBLIC WORKS:										
Streets (miles)	82	82	82	82	82	82	82	82	82	82
Streetlights ²	-	-	-	13	13	13	13	13	13	13
PARKS AND RECREATION:										
Acreage	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01
Community Center	-	-	-	-	-	-	-	-	1	1
Playgrounds	1	1	1	1	1	1	2	2	2	2
Equestrian ring	2	2	2	2	2	2	2	2	2	2
Picnic pavilion	1	1	1	1	1	1	1	1	2	2
Restroom facilities	1	1	1	1	1	1	1	1	3	3
Nature trails (miles)	1	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	5
Multi-use trails (miles)	12.7	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35
WATER:										
Water mains (miles) ³	12	12	12	12	12	12	12	12	12	12
Fire wells	330	330	330	330	332	332	332	332	333	333
Lakes (acres) ⁴	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Canals (miles) ⁵	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0

Data Sources:

Various Town departments unless otherwise noted.

Notes:

¹ Items not presented provided by a contractor.

² Only streetlights and traffic signals are on Griffin Road which is owned and maintained by Broward County.

³ Information provided by City of Sunrise Utilities Department. Unable to determine how many miles of water mains have been added since

⁴ Information provided by South Broward Drainage District. Unable to obtain information from Central Broward Water Control District.

⁵ Information provided by South Broward Drainage District and Central Broward Water Control District.

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REPORTING SECTION



2016 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest
Submitted by: Ruben Aguilar

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor, Town Council and Town Administrator
Town of Southwest Ranches, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches (the Town), as of and for the fiscal year ended September 30, 2016 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 16, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Fort Lauderdale, FL
March 16, 2017

**MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA**

To The Honorable Mayor, Town Council and Town Administrator
Town of Southwest Ranches, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Southwest Ranches, Florida (the Town), as of and for the fiscal year ended September 30, 2016, and have issued our report thereon dated March 16, 2017.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 16, 2017, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

Financial Condition

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. The assessment was done as of the fiscal year end.

Annual Financial Report

Sections 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the Town for the fiscal year ended September 30, 2016, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2016. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendation.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, Town Council Members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties

Marcum LLP

Fort Lauderdale, FL
March 16, 2017

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE PURSUANT TO
SECTION 218.415 FLORIDA STATUTES**

To The Honorable Mayor, Town Council and Town Administrator
Town of Southwest Ranches, Florida

We have examined the Town of Southwest Ranches' compliance with Section 218.415 Florida Statutes for the fiscal year ended September 30, 2016. Management is responsible for the Town of Southwest Ranches' compliance with those requirements. Our responsibility is to express an opinion on the Town of Southwest Ranches' compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Town of Southwest Ranches' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town of Southwest Ranches' compliance with specified requirements.

In our opinion, the Town of Southwest Ranches complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2016.

This report is intended solely for the information and use of management, Town Council, Town Administrator, others within the Town of Southwest Ranches and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

Marcum LLP

Fort Lauderdale, FL
March 16, 2017

March 16, 2017

To the Honorable Mayor, Town Council and Town Administrator
Town of Southwest Ranches, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Southwest Ranches, Florida (the Town) for the fiscal year ended September 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*. We have communicated such information in our letter to you dated November 28, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. The only new accounting policy adopted this year was GASB Statement No. 72, *Fair Value Measurement and Application* which required additional disclosures in the notes to the financial statements regarding the Town's investments. This Statement addresses accounting and financial reporting issues related to fair value measurement and provides guidance for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The application of other existing policies was not changed during the fiscal year ended September 30, 2016. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Town did not have any significant estimates for the current year.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. All audit adjustments were recorded by the Town. We noted no uncorrected misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2017

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Town's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management discussion and analysis and budget comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the

methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Honorable Mayor, Town Council and Town Administrator and management of the Town of Southwest Ranches and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Marcum LLP".

Marcum LLP



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628

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

Town Council
Doug McKay, Mayor
Steve Breitzkreuz, Vice Mayor
Freddy Fisikelli, Council Member
Gary Jablonski, Council Member
Denise Schroeder, Council Member

Andrew D. Berns, Town Administrator
Keith M. Poliakoff, JD, Town Attorney
Russell Muniz, Assistant Town Administrator/Town Clerk
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor McKay and Town Council
VIA: Andy Berns, Town Administrator
FROM: Jeff Katims
DATE: 3/23/2017
SUBJECT: WP-16-16. Lewin Waiver of Plat

Recommendation

1. The Council could choose to deny this application finding that the applicant has failed to show by competent substantial evidence that they have met the requirements of the ULDC.
2. The Council could table this item to seek additional information.
3. The Council could choose to approve this item finding that the applicant has shown by competent substantial evidence that they have met the requirements of the ULDC, with conditions such as those listed in the staff report.

Strategic Priorities

A. Sound Governance

Background

The petitioner requests approval of a Waiver of Plat to subdivide approximately 11.52 net acres at the northwest corner of Stirling Road and Melaleuca Road into two parcels of 6.11 and 2.75 net acres.

The petitioner plans to develop a personal residence on one lot, a residence for family on the second lot, a 2.4-acre lake shared between the two lots, and various recreational amenities (tennis court, volleyball court and a family pavilion with pool) as a family estate.

The subdivision complies with ULDC requirements.

Fiscal Impact/Analysis

N/A

Staff Contact:

Jeff Katims, AICP, CNU-A

ATTACHMENTS:

Description	Upload Date	Type
Staff Report	2/27/2017	Backup Material
Resolution - TA Approved	3/22/2017	Resolution
Site Plan	2/27/2017	Exhibit
Mail Notice Map	2/27/2017	Exhibit
Mail Notice List	2/27/2017	Exhibit
Boundary Survey	3/13/2017	Backup Material

**TOWN OF SOUTHWEST RANCHES
TOWN COUNCIL AGENDA REPORT**

March 23, 2017

SUBJECT: Waiver of Plat Application WP-16-16

LOCATION: 5951 SW 130th Avenue (Melaleuca Road); generally located north of Stirling Road and west of Melaleuca Road.

**OWNER/
PETITIONER:** Robert Lewin

AGENT: Pillar Consultants, Inc.
5230 S. University Drive, Suite 104
Davie, FL 33328

**LAND USE PLAN
DESIGNATION:** Rural Ranch

ZONING: RR – Rural Ranches

PUBLIC NOTICE: Legal notice in newspaper, mail notice

EXHIBITS: Staff Report, sketch and legal descriptions, survey, aerial photograph, notification map, mailing label list, Lobbyist Registration and Ethics Form.

BACKGROUND AND ANALYSIS

The petitioner requests approval of a Waiver of Plat to subdivide approximately 11.52 net acres at the northwest corner of Stirling Road and Melaleuca Road ("Property") into two parcels. The Property has a land use plan designation of Rural Ranch and is zoned RR, Rural Ranches, both of which allow residential development at 1 unit per 2 net acres, or 1 unit per 2.5 gross acres.

The petitioner plans to develop a personal residence on one lot, a residence for family on the second lot, a 2.4-acre lake shared between the two lots, and various recreational amenities (tennis court, volleyball court and a family pavilion with pool) as a family estate. Lot 1 will be 6.11 net acres in area, exclusive of the lake, and will contain the petitioner's residence and all of the recreational amenities. Lot 2 will be 2.75 acres net acres in area,

exclusive of the lake. Both proposed lots exceed the minimum net and gross lot area requirements and 125-foot minimum lot width requirement.

The proposed subdivision has been configured such that each lot will comply with ULDC requirements for area, plot coverage, pervious area, access, and setbacks. Access to both lots is from Melaleuca Road. A primary driveway is proposed near the north property line of Lot 1, and a second driveway is proposed near the north property line of Lot 2. Should the Property cease to be used as a family estate, each lot will continue to stand on its own in compliance with permitted uses and the above-referenced zoning requirements. A plan illustrating the proposed improvements (attached as an to this report) was used to configure the new common lot line. The proposed development is not subject to site plan approval under the ULDC.

The petitioner is dedicating 15 feet of right-of-way for Stirling Road in order to complete the standard 55-foot half-section for this roadway. The net acreage provided for Lot is exclusive of this dedication. The petitioner designed the Property with a berm and decorative wall along the south property line before becoming aware of the dedication requirement. Accordingly, the petitioner is requesting the ability to locate these improvements within the 15-foot strip of land to be dedicated. Town engineering, legal and planning staff have no objection to the Petitioner's request given the long time horizon of any potential improvements to the Stirling Road corridor that would require use of this right-of-way, provided that the petitioner executes an agreement indemnifying the Town and requiring the then-property owner to remove the improvements upon notice from the Town.

The Property contains the following existing improvements: a 2,165 square-foot stable; a 2,864 square-foot stable; three (3) concrete slabs; a 1,411 square-foot tack storage building; and, a 728 square-foot covered area. All of the structures will be removed. One of the stables (on the new Lot 2) does not meet the setback requirements for the Rural Ranches district and will be removed prior to the issuance of a building permit for any new structure.

The petitioner has provided the School Capacity Availability Determination (SCAD) from Broward County as part of the application, which deemed the project exempt from concurrency requirements. There are no open Code Compliance cases against the property. Comcast was the only utility provider to request an easement.

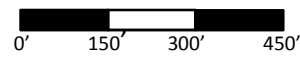
RECOMMENDATION

1. The Council could choose to deny this application finding that the applicant has failed to show by competent substantial evidence that they have met the requirements of the ULDC.
2. The Council could table this item to seek additional information.

3. The Council could choose to approve this item finding that the applicant has shown by competent substantial evidence that they have met the requirements of the ULDC, with conditions such as:
 - a. The approval of Application No. WP-016-16 shall not become effective until the resolution approving the application has been recorded in the Public Records of Broward County, Florida. Approval will expire within six (6) months from date of approval unless the resolution and required attachments have been recorded.
 - b. Petitioner shall remove the nonconforming structure near the northwest property line of Lot 2 prior to issuance of any building permit for a structure.
 - c. Prior to recordation of the resolution:
 1. Petitioner shall pay to the Town of Southwest Ranches an amount equal to the total expenses incurred by the Town in the processing and finalizing of this application. This includes, but may not be limited to, expenses for engineering, planning, legal, advertising, and any related expenses that the Town has or will incur as a direct cost of this application.
 2. Owner shall dedicate 15 feet of right-of-way for Stirling Road.
 3. Owner shall execute a standard-form agreement allowing the landscaped berm and portions of the structural wall to be located within the area to be dedicated for right-of-way.
 4. Grant an easement to Comcast per its request.

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WAIVER OF PLAT APPLICATION NO. WP 16-16
LOCATION MAP



Graphic Scale



WAIVER OF PLAT APPLICATION NO. WP 16-16
2016 AERIAL PHOTOGRAPH



RESOLUTION NO. 2017-____

A RESOLUTION AND FINAL ORDER OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING WAIVER OF PLAT APPLICATION NO. WP-16-16 TO SUBDIVIDE APPROXIMATELY 11.52 NET ACRES OF PROPERTY INTO TWO LOTS; GENERALLY LOCATED AT THE NORTHWEST CORNER OF STIRLING ROAD AT ITS INTERSECTION WITH SW 130th AVENUE (MELALEUCA ROAD), DESCRIBED AS THE EAST HALF OF TRACTS 37, 38, 39 AND 40, AND THE EAST 165 FEET OF THE WEST HALF OF TRACTS 37, 38, 39 AND 40 IN SECTION 35, TOWNSHIP 50 SOUTH, RANGE 40 EAST, ACCORDING TO THE PLAT OF FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO. 1, RECORDED IN PLAT BOOK 2, AT PAGE 17, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, LESS THE NORTH 633.02 FEET, SOUTH 40 FEET AND EAST 50 FEET OF THE SAID COMBINED PARCELS, SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR RECORDATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 115-070 of the Town of Southwest Ranches Unified Land Development Code ("ULDC") requires Town Council approval of a Plat or Waiver of Plat application prior to the subdivision of a parcel of land into two (2) lots; and

WHEREAS, at a duly noticed public hearing held on March 9, 2017, the Town Council reviewed Waiver of Plat Application No. WP-16-16 by Robert Lewin ("Owner/Petitioner") to subdivide approximately 11.52 net acres located at 5951 SW 130th Avenue, Southwest Ranches ("Property") into two (2) lots of 6.11 net acres (Lot 1) and 2.75 net acres (Lot 2) in area, and a 2.4-acre lake, without platting; and

WHEREAS, the Property has a Rural Ranch land use plan designation and Rural Ranches zoning, both of which require 2.0 net or 2.5 gross acres per lot; and

WHEREAS, the width of Lot 1 is 380.91 feet and the width of Lot 2 is 251.68 feet, both measured along SW 130th Avenue; and

WHEREAS, Rural Ranches zoning regulations require at least 125 feet of lot width; and

WHEREAS, the subdivision complies with the minimum lot size and dimensional requirements of the effective land use plan and zoning designations, has legal and sufficient access, and will not create or exacerbate any nonconformities with the development standards of the ULDC.

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. That, at a duly noticed public hearing held on March 23, 2017, following the review of the staff report and all written and oral evidence received during the public hearing, the Town Council hereby approves Waiver of Plat Application No. WP-16-16, for the Property described and depicted in Exhibits "A" and "B" attached hereto and made a part hereof, subject to the following conditions:

1. Prior to recordation of this Resolution, the Owner/Petitioner shall pay to the Town of Southwest Ranches an amount equal to the total expenses incurred by the Town in the processing and finalizing of this application. This includes, but may not be limited to, expenses for engineering, planning, legal, advertising, and any related expenses that the Town has or will incur as a direct cost of this application.
2. Prior to recordation of this Resolution, Owner/Petitioner shall dedicate 15 feet of right-of-way for Stirling Road.
3. Prior to recordation of this Resolution, Owner/Petitioner shall execute a standard-form indemnification and right-of-way occupancy agreement for the landscaped berm and portions of the structural wall proposed within the area to be dedicated for right-of-way.
4. Prior to issuance of any building permit for a structure, remove the nonconforming structure on the northwest property line of Lot 2.
5. Grant an easement to Comcast along the south lot line of Lot 1 per its request.

Section 3. The Mayor, Town Administrator and Town Attorney are each authorized to execute any and all documents necessary to effectuate the intent of this Resolution.

Section 4. This Resolution shall be recorded, at Owner/Petitioner's expense, in the Public Records of Broward County, Florida, upon satisfaction of conditions 1, 2 and 3 as set forth in Section 2 hereof.

Section 5. This Resolution shall become effective upon its recordation pursuant to Section 4 herein.

[Signatures on Next Page]

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

Florida, this ____ day of _____ 2017, on a motion by _____ and

seconded by _____.

McKay _____
Breitkreuz _____
Fisikelli _____
Jablonski _____
Schroeder _____

Ayes _____
Nays _____
Absent _____
Abstaining _____

Doug McKay, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, J.D., Town Attorney

113932537.1

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EXHIBIT "A"
LEGAL DESCRIPTIONS

Parent Tract

THE EAST HALF OF TRACTS 37, 38, 39, AND 40, THE EAST 165 FEET OF THE WEST HALF OF TRACTS 37, 38, 39, AND 40 IN SECTION 35, TOWNSHIP 50 SOUTH, RANGE 40 EAST, ACCORDING TO THE PLAT OF FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO. 1, RECORDED IN PLAT BOOK 2, AT PAGE 17, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, LESS THE NORTH 633.02 FEET, SOUTH 40 FEET AND EAST 50 FEET OF ALL THE FORGOING DESCRIBED PARCELS. SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA. CONTAINING 501,639.4 SQUARE FEET (11.52 ACRES) MORE OR LESS

New Lot "1"

LEGAL DESCRIPTION: LEWIN LOT 1

A PORTION OF TRACTS 39 AND 40 IN SECTION 35 TOWNSHIP 50 SOUTH, RANGE 40 EAST, FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO.1, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 2, PAGE 17, OF THE PUBLIC RECORDS OF DADE COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF THE SOUTHWEST ONE-QUARTER ($\frac{1}{4}$) OF THE SAID SECTION 35, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 89°43'46" WEST, ALONG THE SOUTH LINE OF THE SOUTHWEST ONE-QUARTER ($\frac{1}{4}$) OF THE SAID SECTION 35, A DISTANCE OF 824.79 FEET; THENCE NORTH 01°47'01" WEST, A DISTANCE OF 55.21 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE NORTH 01°47'01" WEST, A DISTANCE OF 571.63 FEET; THENCE NORTH 89°56'11" EAST, A DISTANCE OF 228.94 FEET; THENCE SOUTH 29°30'37" EAST, A DISTANCE OF 286.49 FEET; THENCE NORTH 89°55'15" EAST, A DISTANCE OF 294.20 FEET TO A POINT, SAID POINT BEING THE POINT OF CURVATURE OF A NON-TANGENT CIRCULAR CURVE CONCAVE TO THE EAST, SAID POINT HAVING A RADIAL BEARING OF SOUTH 40°26'56" WEST, SAID CURVE HAVING A RADIUS OF 50.00 FEET AND A CENTRAL ANGLE OF 111°03'29"; THENCE NORTHWESTERLY AND NORTHEASTERLY ALONG THE ARC, A DISTANCE OF 96.92 FEET TO A POINT; THENCE SOUTH 28°29'07" EAST, A DISTANCE OF 15.00 FEET, ALONG A LINE RADIAL TO THE FOLLOWING NON-TANGENT CURVE, SAID CURVE BEING CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 35.00 FEET, AND A CENTRAL ANGLE OF 75°37'48"; THENCE EASTERLY AND SOUTHEASTERLY ALONG THE ARC, A DISTANCE OF 46.20 FEET TO A POINT; THENCE NORTH 89°56'35" EAST, A DISTANCE OF 58.32 FEET; THENCE SOUTH 01°46'48" EAST, A DISTANCE OF 380.91 FEET; THENCE SOUTH 89°43'25" WEST, A DISTANCE OF 774.71 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING THE TOWN OF SOUTHWEST RANCHES. CONTAINING 330,852.41 SQUARE FEET (7.6 ACRES) MORE OR LESS.

New Lot "2"

LEGAL DESCRIPTION: LEWN LOT 2

A PORTION OF TRACTS 38, 39, AND 40, IN SECTION 35 TOWNSHIP 50 SOUTH, RANGE 40 EAST, FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO.1, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 2, PAGE 17, OF THE PUBLIC RECORDS OF DADE COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

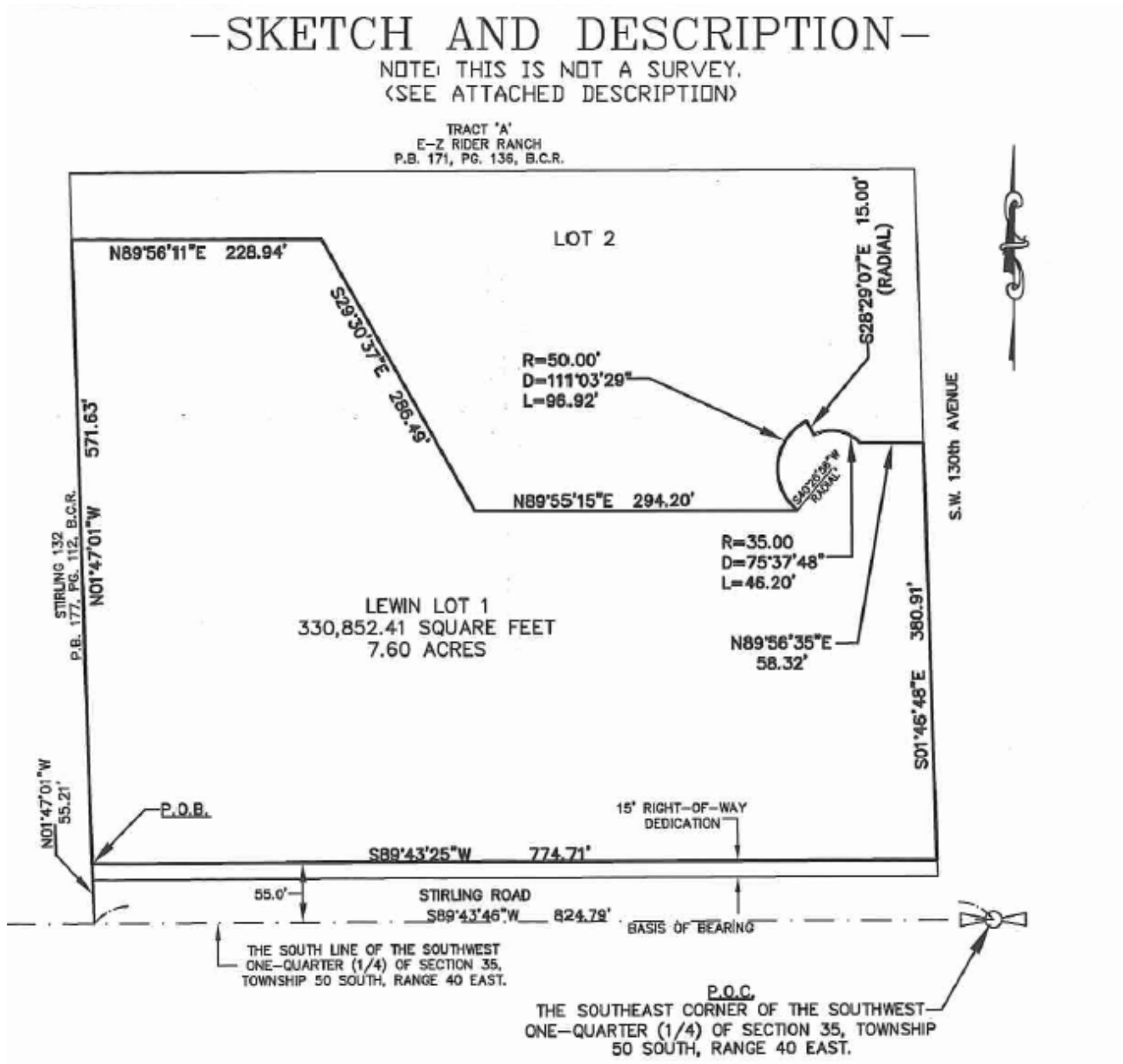
COMMENCE AT THE SOUTHEAST CORNER OF THE SOUTHWEST ONE-QUARTER ($\frac{1}{4}$) OF THE SAID SECTION 35, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 89°43'46" WEST, ALONG THE SOUTH LINE OF THE SOUTHWEST ONE-QUARTER ($\frac{1}{4}$) OF THE SAID SECTION 35, A DISTANCE OF 824.79 FEET; THENCE NORTH 01°47'01" WEST, A DISTANCE OF 626.85 FEET TO THE POINT OF BEGINNING; THENCE NORTH 89°56'11" EAST, A DISTANCE OF 228.94 FEET; THENCE SOUTH 29°30'37" EAST, A DISTANCE OF 286.49 FEET; THENCE NORTH 89°55'15" EAST, A DISTANCE OF 294.20 FEET TO A POINT, SAID POINT BEING THE POINT OF CURVATURE OF A NON-TANGENT CIRCULAR CURVE CONCAVE TO THE EAST, SAID POINT HAVING A RADIAL BEARING OF SOUTH 40°26'56" WEST, SAID CURVE HAVING A RADIUS OF 50.00 FEET AND A CENTRAL ANGLE OF 111°03'29"; THENCE NORTHWESTERLY AND NORTH EASTERLY ALONG THE ARC, A DISTANCE OF 96.92 FEET TO A POINT; THENCE SOUTH 28°29'07" EAST, A DISTANCE OF 15.00 FEET, ALONG A LINE RADIAL TO THE FOLLOWING NON-TANGENT CURVE, SAID CURVE BEING CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 35.00 FEET, AND A CENTRAL ANGLE OF 75°37'48"; THENCE EASTERLY AND SOUTHEASTERLY ALONG THE ARC, A DISTANCE OF 46.20 FEET TO A POINT; THENCE NORTH 89°56'35" EAST, A DISTANCE OF 58.32 FEET; THENCE NORTH 01°46'48" WEST, A DISTANCE OF 251.68 FEET; THENCE SOUTH 89°44'33" WEST, A DISTANCE OF 774.75 FEET; THENCE SOUTH 01°47'01" EAST, A DISTANCE OF 61.22 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF SOUTHWEST RANCHES. CONTAINING 159,202.96 SQUARE FEET (3.65 ACRES) MORE OR LESS.

EXHIBIT "B"

SKETCHES OF LEGAL DESCRIPTIONS FOR NEW LOTS

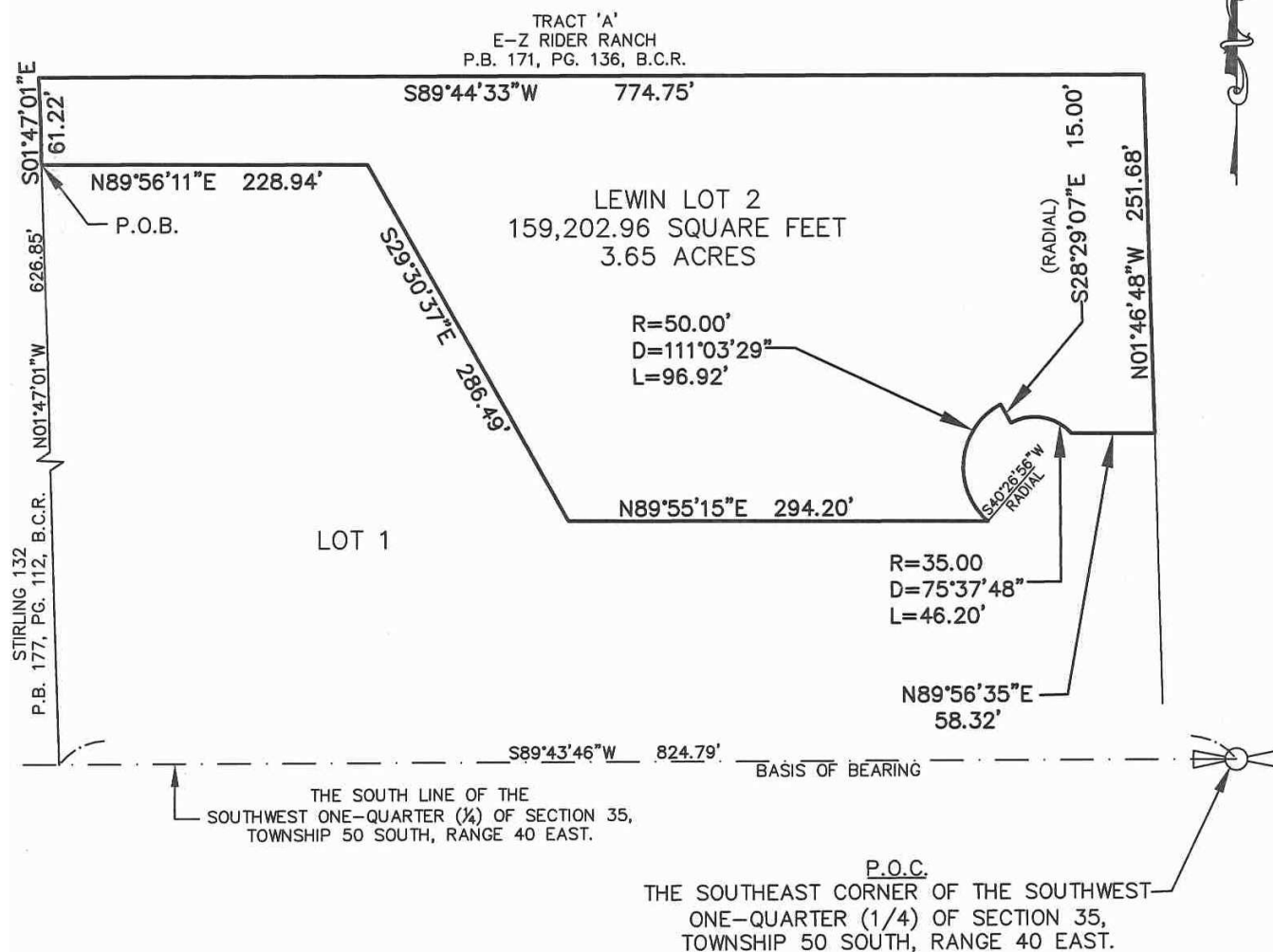
LOT 1

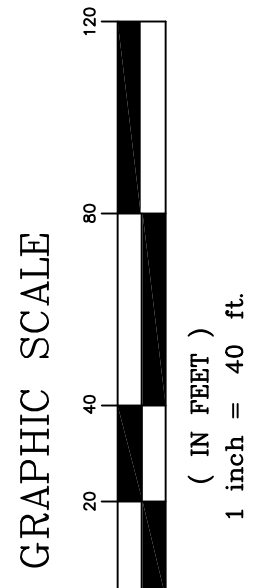


LOT 2

—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.
(SEE ATTACHED DESCRIPTION)





LOCATION MAP
NOT TO SCALE

DESCRIPTION:

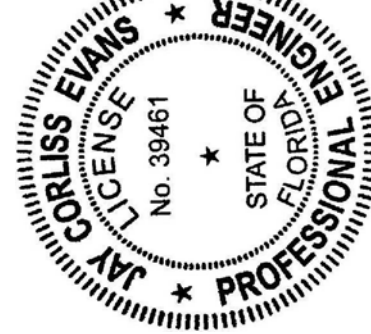
THE EAST HALF OF TRACTS 37, 38, 39, AND 40, THE EAST 656 FEET OF THE WEST HALF OF TRACTS 37, 38, 39, AND 40 IN SECTION 35, TOWNSHIP 30 NORTH, RANGE 40 EAST, ACCORDING TO THE PLAT OF FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO. 1, RECORDED IN PLAT BOOK 2, AT PAGE 17, OF THE PUBLIC RECORDS OF DADE COUNTY, FLORIDA, LESS THE NORTH 63.02 FEET, SOUTH 40 FEET AND EAST 50 FEET OF ALL THE FORGING DESCRIBED PARCELS.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA, CONTAINING 501,639.4 SQUARE FEET (11.5 ACRES) MORE OR LESS.

SITE DATA		TOTAL OF SOUTHWEST FRANCHES PROPOSED FOR THIS DEVELOPMENT			
JURISDICTION:	CONSTRUCTION TYPE:	SINGLE FAMILY HOME			
BUILDING CODE:	BLDING CODE: LATEST EDITION				
SITE CALCULATIONS		SQUARE FEET	ACRES	PERCENT	PERCENT
PROPOSED RIGHT-OF-WAY (STIRLING)		11,621	0.27	100%	100%
LOT 1 - TOTAL SITE AREA GROSS		330,474	7.60	100%	100%
LOT 1 - TOTAL SITE AREA NET		265,681	6.11	100%	100%
TOTAL AVERAGE UNDER ROOF AREA		12,340	0.28	3.7%	2.5%
HOUSE 1		12,340	0.28	3.7%	2.5%
FAMILY PAVILION		8,381	0.19	2.5%	1.7%
CAR BARN		2,334	0.05	0.8%	0.6%
IMPERVIOUS AREA		75,620	1.74	22.9%	16.5%
PERVIOUS AREA		21,720	0.50	6.6%	5.0%
ASPHALT/PAVERS/WALKSPATIO		52,765	1.21	15.9%	11.9%
PERVIOUS AREA		255,033	5.85	77.1%	58.1%
LAKE		64,862	1.49	19.6%	14.9%
GRAVEL DRIVES		10,301	0.25	3.3%	2.5%
OPEN SPACE		179,370	4.12	54.2%	41.2%
LOT 2 - TOTAL SITE AREA GROSS		159,166	3.65	100%	100%
LOT 2 - TOTAL SITE AREA NET		139,728	2.75	100%	100%
TOTAL COVERAGE UNDER ROOF AREA		11,648	0.28	7.7%	5.7%
HOUSE 2		11,648	0.28	7.7%	5.7%
IMPERVIOUS AREA		27,803	0.64	17.5%	13.4%
BUILDING		11,648	0.27	7.7%	5.7%
ASPHALT/PAVERS/WALKSPATIO		16,155	0.37	10.1%	7.6%
PERVIOUS AREA		13,343	3.01	82.5%	62.4%
GRAVEL DRIVES		3,240	0.07	2.1%	1.6%
OPEN SPACE		83,885	1.92	52.6%	39.9%
BUILDING SETBACKS					
FRONT SETBACK		REQUIRED		PROVIDED	
SIDE SETBACK		50'		220.75'	
REAR SETBACK		25'		33.02'	
		25'		25.05'	

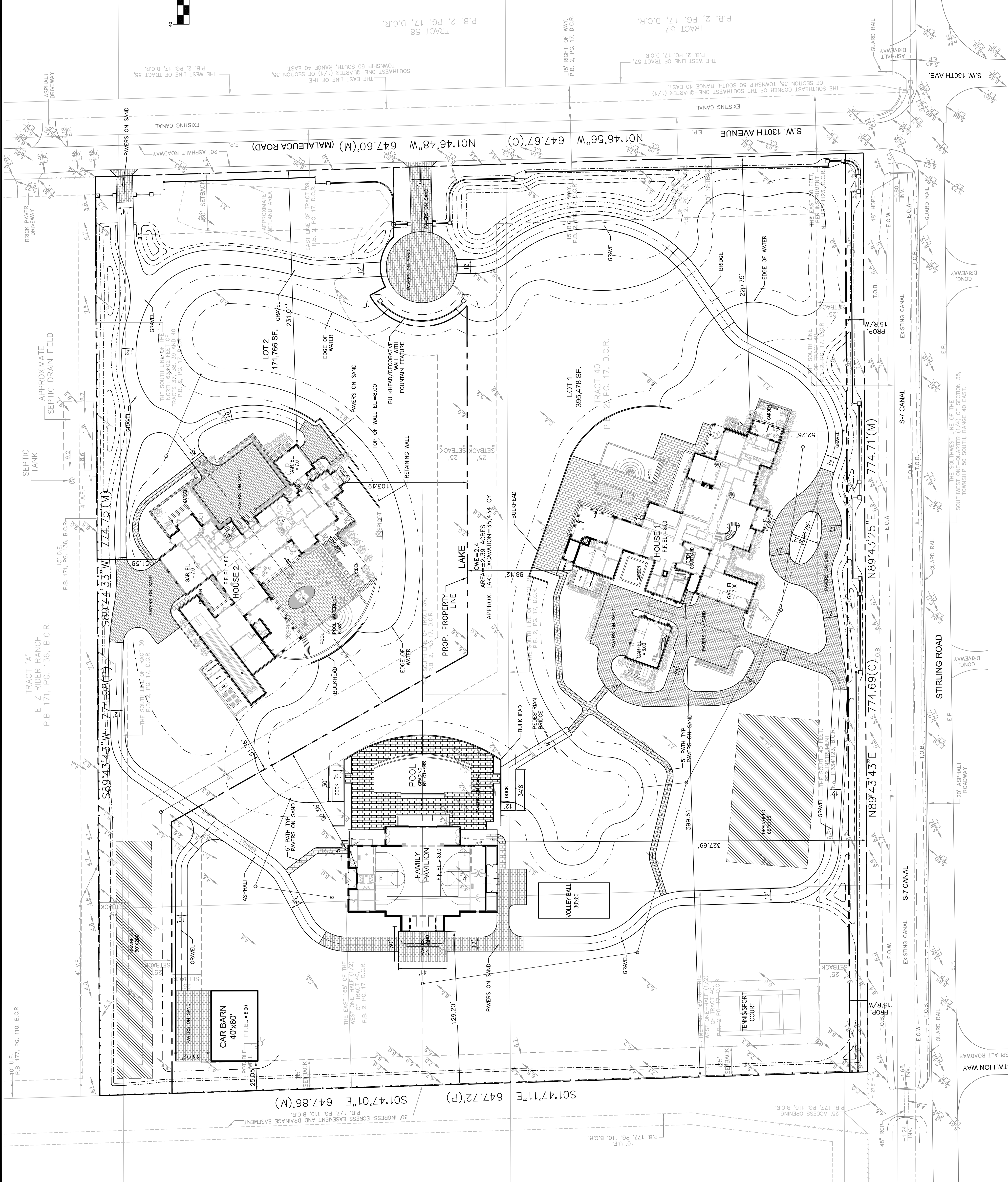
NOTES:

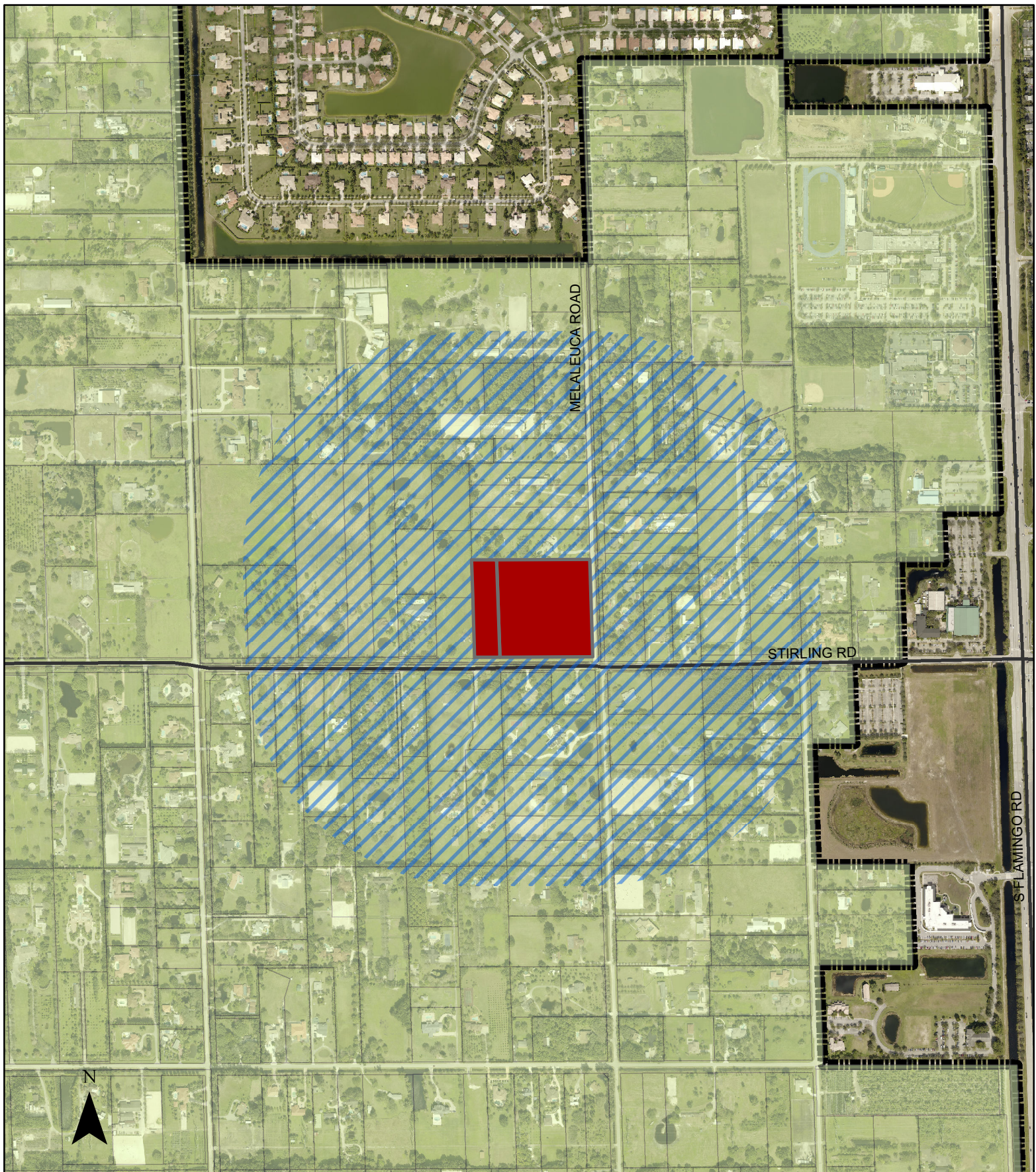
1. PROPOSED LOCATION OF HOMES & SEPTIC SYSTEM AS PER ARCHITECTURAL SITE PLAN BY RWD LANDSCAPE ARCHITECTURE, 101 S. HUNTERWOOD SECOND AVENUE, DELRAY BEACH, FLORIDA 33444.
2. REFER TO M.E.P. SITE PLAN FOR SEPTIC AND WELL INFORMATION.
3. SURVEY INFORMATION AND LEGAL DESCRIPTION TAKEN FROM UNIVERSITY OF FLORIDA CONSULTANTS, INC. 2520 S. UNIVERSITY AVENUE, PALM BEACH, FLORIDA 33486. 954-680-4533 DATED: 3/25/16.
4. THE MAXIMUM SLOPE SHALL NOT EXCEED 4 3/4% (V).
5. OWNER SHALL SUBMIT A FINAL SURVEY AND AS-BUILT PLAN FOR INSPECTION. SURVEY OF AS-BUILT MUST INCLUDE SUFFICIENT TOPOGRAPHIC INFORMATION TO VERIFY CONFORMANCE TO THE DESIGN. APPROXIMATE LOCATIONS OF EXISTING UTILITY LINES, EGRESS WELLS AND SERVICE LINES TO THE BUILDING, IF APPLICABLE.



SHEET TITLE
SITE PLAN

THE ELEVATIONS AS SHOWN HEREON
ARE BASED ON THE NORTH AMERICAN
VERTICAL DATUM OF 1988 (NAVD 1988)





5951 SW 130th Avenue



1500 Ft Notice Radius



Southwest Ranches

Proposed Waiver of Plat
5951 SW 130th Avenue
Southwest Ranches, FL

Page 142 of 179



Name	Name 2
LOZADA,ALVARO & ALEXIS	
LEE,CHI HUNG & WOON KWAN LAM	
DRUCTOR,PAUL	
PILGRIM,BETH TERI	SAUTTER,ROBIN BABETTE
TOWN OF SOUTHWEST RANCHES	
DOURASSOF,NICOLAS & VERONIQUE	
13495 STIRLING RD LLC	
PILGRIM,BETH TERI	SAUTTER,ROBIN BABETTE
13341 STIRLING ROAD LLC	
LEWIN,ROBERT	
PUBLIC LAND	% TOWN OF SOUTHWEST RANCHES
FERNANDEZ,ERNESTO & GRACE	
DEFREITAS-HANSEN,VANESSA	HANSEN,ULRICH
ANGUS LEO ARCHER III LAND TR	%GRANT TANI BARASH & ALTMAN L
DIAMOND EYE STABLES LLC	
KAREN PUTTER REV TR	
KRUTCHIK,JONATHAN A & TAMMY	
MATUTE,MILTON E & GLENDA	
TOWN OF SOUTHWEST RANCHES	
RAMSAY,ERIC &	WATSON,PAMELA
MOYERS,SUZAN I	MOYERS,TRACEY L
PELLEGRINO,ELLE	PELLEGRINO,ROBERT J
OKIDATA INVESTMENTS LTD TRST	TURKS & CAICOS ISLANDS CORP
MILLER,RICHARD	
AZOR,HERBY	
GAM LAND INVESTMENTS LLC	
ALONSO,ARMANDO	
13240 STIRLING ROAD LLC	
ZORMA BROWARD PF 23	
GRUENHAGEN,DEBORAH ANNE	
TERAN,LUIS FERNANDO	DEL CARMEN TERAN,SERAFINA
ZORMA BROWARD PF 23	
LAMM,HELMUT & KATHI &	KLUMPP,JULIE C
DANIEL,ISAAC YESCHAK	
MADDEN,JOHN JOSEPH	
13495 STIRLING RD LLC	
MORLANNE,JESSE E & CARMEN M	JESSE & C MORLANNE REV LIV TR
BALASKY,PETER V	PETER V BALASKY TR
MANDALAY ESTATES INC	
DE CARDENAS,ESTER DANIELA D F LE	DAVID,RICARDO V CARDENAS
WINNER,STEVEN A & NANCY B	
13260 STIRLING ROAD LLC	
ARIN,ESRA	
GAM LAND INVESTMENTS LLC	
BANSAL,ATAL & SHAILI	
SHERIDAN HOUSE INC	
AHMAD,SHAHABUDEEN & DOMINIQUE	
BLEI,PETER & PATRICIA	
JENKS,JONATHAN E	
PARDEE,JAMES A JR & BARBARA B	
MEARS,ALBERT C SR	ALBERT C MEARS SR REV TR
ARIN,ESRA	
LINN,JENNET COOK	
BECKMAN,MAILIN H/E	D'ELIA,RODERICK & CINDY
NECUZE,GERARDO & MARCIA	
STONE CREEK DEVELOPMENT	OF SW RANCHES LLC
ARBOLEDA,ARTURO E & BRENDA L	
ENGLISH,JENNIFER A	
MUCHA,ROBERT C	
NECUZE,GERARDO & MARCIA	

Address	City	State	Zip
5741 JAMES B PIRTLE AVE	SOUTHWEST RANCHES	FL	33330
13221 LURAY ROAD	SOUTHWEST RANCHES	FL	33330
13500 STIRLING RD	SOUTHWEST RANCHES	FL	33330
5600 SW 134 AVE	SOUTHWEST RANCHES	FL	33330
13400 GRIFFIN RD	SOUTHWEST RANCHES	FL	33330
13590 STIRLING RD	SOUTHWEST RANCHES	FL	33330
135 WESTON RD #328	WESTON	FL	33326
5600 SW 134 AVE	SOUTHWEST RANCHES	FL	33330
135 WESTON RD #328	WESTON	FL	33326
12441 N STONEBROOK CIR	DAVIE	FL	33330
13400 GRIFFIN RD	SOUTHWEST RANCHES	FL	33330
6200 STALLION WAY	SOUTHWEST RANCHES	FL	33330
6231 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
9100 WILSHIRE BLVD STE 1000W	BEVERLY HILLS	CA	90212
5551 HANCOCK RD	SOUTHWEST RANCHES	FL	33330
681 NW 108 AVE	PLANTATION	FL	33324
5780 SW 128 AVE	SOUTHWEST RANCHES	FL	33330
5750 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
13400 GRIFFIN RD	SOUTHWEST RANCHES	FL	33330
20401 NW 2 AVE	MIAMI	FL	33169
6121 HOLATEE TRAIL	SOUTHWEST RANCHES	FL	33330
5750 SW 127 AVE	SOUTHWEST RANCHES	FL	33330
PO BOX 99 CARIBBEAN PL	*PROVIDENCE	TC	
12850 SW 56 ST	SOUTHWEST RANCHES	FL	33330
9717 TYLER ST	JONESBORO	GA	30238
2700 DAVIE RD	DAVIE	FL	33314
1704 SW 142 AVE	FORT LAUDERDALE	FL	33325
10238 W STATE ROAD 84	FORT LAUDERDALE	FL	33324
13764 NW 18 CT	PEMBROKE PINES	FL	33028
5702 SW 136 AVE	SOUTHWEST RANCHES	FL	33330
5801 JAMES B PIRTLE AVE	SOUTHWEST RANCHES	FL	33330
13764 NW 18 CT	PEMBROKE PINES	FL	33028
13301 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
20600 NW 47 AVE	MIAMI	FL	33055
5800 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
135 WESTON RD #328	WESTON	FL	33326
5763 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
6220 MELALEUCA RD	SOUTHWEST RANCHES	FL	33330
6225 STALLION WAY	SOUTHWEST RANCHES	FL	33330
6201 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5951 JAMES B PIRTLE	SOUTHWEST RANCHES	FL	33330
10238 W STATE ROAD 84	FORT LAUDERDALE	FL	33324
4157 IMPERIAL WAY	PROVO	UT	84604
2700 DAVIE RD	DAVIE	FL	33314
5990 JAMES B PIRTLE AVE	SOUTHWEST RANCHES	FL	33330
1700 S FLAMINGO RD	DAVIE	FL	33325
6951 NW 109 AVE	MIAMI	FL	33178
5501 SW 134 AVE	SOUTHWEST RANCHES	FL	33330
12851 SW 56 ST	SOUTHWEST RANCHES	FL	33330
6121 APPALOOSA TRL	SOUTHWEST RANCHES	FL	33330
5740 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
12901 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
5731 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
6300 MELALEUCA ROAD	SOUTHWEST RANCHES	FL	33330
5100 SW 198 TER	SOUTHWEST RANCHES	FL	33332
17025 STRATFORD CT	SOUTHWEST RANCHES	FL	33331
5920 SW 127 AVE	SOUTHWEST RANCHES	FL	33330
5810 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5651 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5100 SW 198 TER	SOUTHWEST RANCHES	FL	33332

HILLS,TIMOTHY A & LAINE W	
FASSLER,LEONARD & ANNETTE	
WILSON,GLENN & DONNA H	
AGUIAR,RUBEN H/E	AGUIAR,LAURA ANN
LEWIN,ROBERT	
JENSEN,DAMARIS & STEVE	
BECKER,ALAN S & DEBRA J	
HAY,SCOTT ALAN	
BRACKEN,MILDRED C	
HILTON,JAMES W JR & MARGARET B	
NEW HORIZON UNITED METHODIST	CHURCH INC
MCCARTNEY,SHELDON W H/E	MCCARTNEY,SANDRA L
SIBLINGS HOLDINGS LLC	
FAHIMPOUR,MEHRDAD & COTY	
LOPEZ,JENNIFER N	JENNIFER N LOPEZ TR
13341 STIRLING ROAD LLC	
LYONS,SEAN T & LORI S	
KONDAUR CAPITAL CORP	
PUBLIC LAND	% TOWN OF SOUTHWEST RANCHES
PATRICIA LAND TR	MEJIA LAND TR ETAL
MOREO,JAMES H & KATHLEEN F	
FRENCH,RICHARD D & KAREN R	
JENSEN,STEVEN P & DAMARIS	
MILLER,RICHARD	
DUKE,TERRY & MICHELLE	
ANDRADE,MARIANO & CLAUDIA XUE	
13301 LURAY ROAD LLC	
MENDEZ,DENISE ALEJANDRA	
DE CARDENAS,ESTER DANIELA D F LE	DAVID,RICARDO V CARDENAS
SERAYDAR,CHARLES J	
CALDERBANK,BARBARA J	ZUMBACH,MICKEY
BARTHOLF,R W & CAROL O	
ATKIN,THOMAS & SUZANNE	THOMAS & SUZANNE ATKIN REV TR
HENSLEY,DOROTHY H/E	HENSLEY,B E
WEISS,GARY & LORI	
KIMELMAN,ROSEMARIE H/E	KIMELMAN,MARCEL
RUSS,BERTHOLD	
DE LA FLOR,JAVIER AUGUSTO H/E	DE LA FLOR,DEBORAH
DANIEL,YESCHAK	
EVANS FINANCIAL SERVICES LTD	%FRANK,WEINBERG & BLACK PL
EVANS FINANCIAL SERVICES LTD	
TOWN OF SOUTHWEST RANCHES	
LAMM,KATHI H/E	KLUMPP,JULIE CHRISTINA
DUQUESNAY,BRIAN & VANESSA	
DICKERSON,H & SUL JA	
PATRICIA LAND TR	MEJIA LAND TR ETAL
EVERGLADES SUGAR & LAND CO LLC	
AHMAD,SHAHABUDEEN	AHMAD,DOMINIQUE
AHMAD,SHAHABUDEEN	AHMAD,SOMINIQUE
BLAIR,MARY ANN H/E	BLAIR,OLIVER ANDREW ETAL
PATRICIA LAND TR	MEJIA LAND TR ETAL
YALOEZ,MEIR &	YALOEZ,DOREEN
750 ESTATES INC	
KASARLA,RAMMOHAN & ARPITHA	

5690 SW 134 AVE	SOUTHWEST RANCHES	FL	33330
13100 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
13280 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
13490 STIRLING RD	SOUTHWEST RANCHES	FL	33330
12441 N STONEBROOK CIR	DAVIE	FL	33330
5925 SW 128 AVE	SOUTHWEST RANCHES	FL	33330
13494 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
12751 SW 56 ST	SOUTHWEST RANCHES	FL	33330
12951 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
5675 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5741 S FLAMINGO ROAD	SOUTHWEST RANCHES	FL	33330
5790 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5722 S FLAMINGO RD STE 293	FORT LAUDERDALE	FL	33330
1826 SW 195 AVE	MIRAMAR	FL	33029
5742 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
135 WESTON RD #328	WESTON	FL	33326
6221 SW 127 AVE	FORT LAUDERDALE	FL	33330
333 S ANITA DR STE 400	ORANGE	CA	92868
13400 GRIFFIN RD	SOUTHWEST RANCHES	FL	33330
3455 FERNLAKE PL	LONGWOOD	FL	32779
5801 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5950 JAMES B PIRTLE AVE	SOUTHWEST RANCHES	FL	33330
5925 SW 128 AVE	SOUTHWEST RANCHES	FL	33330
5700 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5745 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
6001 APPALOOSA TRL	SOUTHWEST RANCHES	FL	33330
5100 SW 198 TER	SOUTHWEST RANCHES	FL	33332
7000 GLENEAGLE DR	MIAMI LAKES	FL	33014
6201 SW 130 AVE	FORT LAUDERDALE	FL	33330
5701 HUNTER LN	SOUTHWEST RANCHES	FL	33330
6230 MELALEUCA RD	SOUTHWEST RANCHES	FL	33330
5702 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
13550 SW 56 CT	SOUTHWEST RANCHES	FL	33330
13400 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
6111 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
12990 SW 56 ST	SOUTHWEST RANCHES	FL	33330
5710 SW 133 AVE	SOUTHWEST RANCHES	FL	33330
13320 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
20600 NW 47 AVE	MIAMI GARDENS	FL	33055
1700 PARK LN S STE 3	JUPITER	FL	33458
1700 PARK LN S #3	JUPITER	FL	33458
13400 GRIFFIN RD	SOUTHWEST RANCHES	FL	33330
13301 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
13241 STIRLING ROAD	SOUTHWEST RANCHES	FL	33330
11025 SW 40 ST	DAVIE	FL	33328
3455 FERNLAKE PL	LONGWOOD	FL	32779
5361 NW 110 AVE	MIAMI	FL	33178
6951 NW 109 AVE	MIAMI	FL	33178
6951 NW 109 AVE	MIAMI	FL	33178
6011 SW 127 AVE	SOUTHWEST RANCHES	FL	33330
3455 FERNLAKE PL	LONGWOOD	FL	32779
6311 SW 130 AVE	SOUTHWEST RANCHES	FL	33330
5805 BLUE LAGOON DR #200	MIAMI	FL	33126
11830 NW 4 ST	PLANTATION	FL	33325

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Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628

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

Town Council
Doug McKay, Mayor
Steve Breitkreuz, Vice Mayor
Freddy Fisikelli, Council Member
Gary Jablonski, Council Member
Denise Schroeder, Council Member

Andrew D. Berns, Town Administrator
Keith M. Poliakoff, JD, Town Attorney
Russell Muniz, Assistant Town Administrator/Town Clerk
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor McKay and Town Council
VIA: Andy Berns, Town Administrator
FROM: Jeff Katims
DATE: 3/23/2017
SUBJECT: Ordinance adopting Water Supply Plan Update & Related Comp Plan Amendment

Recommendation

Approve the ordinance on second reading.

Strategic Priorities

A. Sound Governance

Background

Section 163.3177 Florida Statutes requires that all local governments and utility providers prepare an update to their adopted Ten Year Water Supply Facilities Plans to reflect changes in the applicable Water Management District Water Supply Plans every five years.

Many potable water utilities are directly affected by changes in South Florida Water Management District (SFWMD) Policy. Such changes have included new limitations on aquifer withdrawal and use of various withdrawal and effluent treatment and disposal technologies. For Southwest Ranches, which relies mostly on individual wells for water, the actions of the SFWMD have no direct impact. However, the Town is still required by law to update its ten-year water supply facilities plan.

The attached water supply facilities plan demonstrates coordination with the cities of Sunrise and Cooper City to the extent that both supply potable water to properties within Southwest

Ranches, but clearly states that the potable water in the Town is supplied on a decentralized, individual-supply basis.

Since the SFWMD has not taken actions to curtail the use of individual wells for private residences, the Town has sufficient water to meet its needs for the next ten years and beyond.

Two policies within the Capital Improvements Element of the Town's Comprehensive Plan must be updated to properly reference the Sunrise and Cooper City water supply plan updates. References to these documents is required by law. No other comprehensive plan amendments are needed.

Fiscal Impact/Analysis

N/A

Staff Contact:

Jeff Katims, AICP, CNU-A

ATTACHMENTS:

Description	Upload Date	Type
Water Supply Facilities Plan Ordinance - TA Approved -2nd Read	3/22/2017	Ordinance
Water Supply Facilities Plan Update	3/22/2017	Backup Material

ORDINANCE NO. 2017-

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING AN UPDATE TO THE TEN-YEAR WATER SUPPLY FACILITIES PLAN ("WSFP") AND ADOPTING AN IMPLEMENTING AMENDMENT TO THE GOALS, OBJECTIVES AND POLICIES OF THE CAPITAL IMPROVEMENTS ELEMENT OF THE TOWN OF SOUTHWEST RANCHES COMPREHENSIVE PLAN; AUTHORIZING TRANSMITTAL OF THE WSFP UPDATE AND COMPREHENSIVE PLAN AMENDMENT TO REVIEWING AGENCIES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 163.3177, F.S. requires that every local government within the South Florida Water Management District ("SFWMD") update its local water supply facilities plan to reflect changes in the Lower East Coast Water Supply Plan ("LEC Plan"), and if appropriate, revise its adopted comprehensive plan to respond to relevant changes in the LEC Plan;

WHEREAS, the Town has prepared an update to the 2009 WSFP; and

WHEREAS, pursuant to the updated WSFP, the Town will continue to rely on individual well water supply, and does not propose any capital improvements for water supply, reuse, or conservation projects; and

WHEREAS, the updated LEC Plan water supply policies and projects do not affect the Town of Southwest Ranches continued use of individual well water supply to meet its 10-year water supply needs; and

WHEREAS, the Town Council finds that the goals, objectives and policies adopted in furtherance of the 2009 Plan continue to be relevant and appropriate for the 10-year planning period, and that needed amendments to the adopted comprehensive plan are limited to updating of references to third party utilities that serve small portions of the Town.

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

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

Section 2: Updated WSFP Approved. That the Town of Southwest Ranches Water Supply Facilities Plan, attached as Exhibit "A" is hereby approved.

Section 3: CIE Amendment Adopted. That the Capital Improvements Element of the Town of Southwest Ranches Comprehensive Plan is hereby amended as follows to update references to third party utilities that provide limited service within the Town:

III.I Capital Improvements Element (CIE)

* * * * *

CIE_Policy 1.1-g: The five year schedule of capital improvements shall reflect the current City of Sunrise 10-Year Water Supply Facilities Work Plan (Amendment No. 15-1ESR, January 20, 2015), and the capital projects described therein for the purposes of ensuring that adequate water supply will be provided for the limited number of properties that are or will be served by City of Sunrise.

CIE_Policy 1.1-h: The Town hereby adopts by reference the current Cooper City 10-year Water Supply Facilities Work Plan (Amendment No. 15-1ESR, December 30, 2014) as incorporated and adopted in the Infrastructure Element of its Comprehensive Plan and the capital improvement projects contained therein.

Section 4: Transmittal. That the Town Administrator or designee is hereby authorized to transmit the amendment and work plan to the applicable reviewing agencies under Section 163.3184(1)(c), F.S.

Section 5: Plan Update. That the Town Administrator or designee shall, immediately following the effective date of this Ordinance, cause the Town of Southwest Ranches Comprehensive Plan to be updated to reflect this amendment.

Section 6: Conflicts. All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 7: Severability. If any word, phrase, clause, sentence or section of this Ordinance is, for any reason, held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

Section 8: Effective Date. This Ordinance shall take effect 31 days after the Department of Economic Opportunity notifies the Town that the plan amendment package is complete, unless timely challenged pursuant to sec. 163.3184(5), F.S., in which case the Ordinance shall take effect on the date that the Department of

Ordinance No. 2017-____

Underlined words are additions and ~~stricken~~ words are deletions.

Economic Opportunity or the Administration Commission enters a final order determining the adopted amendment to be in compliance.

PASSED ON FIRST READING this 10th day of November, 2016 on a motion made by Vice Mayor Breitzkreuz and seconded by Council Member Fisikelli.

PASSED AND ADOPTED ON SECOND READING this ___ day of ___, 2017, on a motion made by _____ and seconded by _____.

McKay	_____
Breitzkreuz	_____
Fisikelli	_____
Jablonski	_____
Schroeder	_____

Ayes	_____
Nays	_____
Absent	_____

Doug McKay, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith M. Poliakoff, J.D., Town Attorney

113631247.1

Ordinance No. 2017-____
Underlined words are additions and ~~stricken~~ words are deletions.

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TOWN OF SOUTHWEST RANCHES, FLORIDA

**WATER SUPPLY FACILITIES WORK PLAN
UPDATE**

Prepared For:

**Florida Department of Economic Opportunity
&
South Florida Water Management District**

Prepared By:

The Mellgren Planning Group

January, 2015

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1.0 INTRODUCTION

The purpose of the Town of Southwest Ranches Water Supply Facilities Work Plan (Work Plan) is to identify and plan for the water supply sources and facilities needed to serve existing and new development within the Town's jurisdiction. Chapter 163, Part II, Florida Statutes (F.S.), requires local governments to prepare, adopt or update Work Plans into their comprehensive plans within 18 months after the South Florida Water Management District ("District" or "SFWMD") approves a regional water supply plan or its update. The Lower East Coast Water Supply Plan Update was approved by the District's Governing Board in September, 2013. Therefore, the deadline for local governments within the Lower East Coast ("LEC") Region to amend their comprehensive plans to update the Work Plan is March, 2015.

Residents of the Town of Southwest Ranches obtain their water from domestic self-supply and recreational/landscape self-supply systems (i.e., individually owned, private well systems). The Town does not own or operate any potable water distribution or supply facilities. There are two potable water distribution systems, owned and operated by adjacent municipalities, located within the Town. Each resident in the Town served by a centralized water system is a retail customer of the entity which owns and operates the system. At the eastern edge of the Town, Cooper City provides centralized potable water service to a limited number of properties, and will not extend its system to serve any additional properties. In the middle of the Town, the City of Sunrise provides potable water service to some properties.

This Work Plan ensures consistency with state guidelines and ensures adequate water supply for existing and new development by supporting various SFWMD, Broward County and local initiatives in the Town's Comprehensive Plan, identified and referenced in Section 3.0 Data and Analysis, and Section 5.0 Goals, Objectives and Policies.

The Work Plan is divided into five sections:

Section 1 – Introduction

Section 2 – Background Information

Section 3 – Data and Analysis

Section 4 – Work Plan Projects/Capital Improvement Element/Schedule

Section 5 – Goals, Objectives, and Policies

1.1 STATUTORY HISTORY

The Florida Legislature enacted bills in the 2002, 2004, 2005, and 2011 sessions to address the state's water supply needs. These bills, in particular Senate Bills 360 and 444 (2005 legislative session), significantly changed Chapters 163 and 373, F.S. by strengthening the statutory links between the regional water supply plans prepared by the water management districts and the

comprehensive plans prepared by local governments. In addition, these bills established the basis for improving coordination between local land use planning and water supply planning.

1.2 STATUTORY REQUIREMENTS

The Town of Southwest Ranches has considered the following statutory provisions when updating the Water Supply Facilities Work Plan (Work Plan):

1. Coordinate appropriate aspects of its comprehensive plan with the Lower East Coast Regional Water Supply Plan [163.3177(4) (a), F.S.]. *The Town's Comprehensive Plan ensures a meaningful process for collaborative planning and intergovernmental coordination, on a continuing and ongoing basis on water supply issues between the Town, the South Florida Water Management District, Broward County and the local governments that provide service to the Town.*
2. Ensure the future land use plan is based upon availability of adequate water supplies and public facilities and services [s.163.3177 (6) (a), F.S.]. Data and analysis demonstrating that adequate water supplies and associated public facilities will be available to meet projected growth demands must accompany all proposed Future Land Use Map amendments submitted for review. *The Town does not own or operate any potable water distribution or supply facilities and is entirely dependent on domestic self-supply. The Town's Future Land Use Element of the Comprehensive Plan ensures the adequacy of the Town's self-supply by limiting more than 95% of the Town's land area to single family estates on lots of between one and two acres, conservation land, passive open space, and agriculture consisting of livestock farms, equestrian farms and plant nurseries. There are two potable water distribution systems, owned and operated by adjacent municipalities. Those public facilities owned and operated by Cooper City and the City of Sunrise will be available to meet optional residential demand, if deemed desirable by Town residents.*
3. Ensure that adequate water supplies and potable water facilities are available to serve new development no later than the issuance by the local government of a certificate of occupancy or its functional equivalent and consult with the applicable water supplier to determine whether adequate water supplies will be available to serve the development by the anticipated issuance date of the certificate of occupancy [s.163.3180 (2), F.S.]. *The adopted comprehensive plan and land development regulations require a determination of adequate potable water supply no later than issuance of a building permit.*
4. Revise the Five-Year Schedule of Capital Improvements to include water supply, reuse, and conservation projects and programs to be implemented during the five-year period [s. 163.3177(3)(a)4, F.S.]. *The Town does not own or operate any potable water distribution or supply facilities and therefore revisions to the five-year schedule of capital improvements to support water supply, reuse and conservation projects are not applicable.*

5. Revise the Comprehensive Plan to assess projected water needs and sources, considering the Lower East Coast Water Supply Plan, as well as applicable consumptive use permit(s) [s.163.3177 (6) (d), F.S.]. The plan should address the water supply sources necessary to meet and achieve the existing and projected water use demand for the established planning period, considering the applicable regional water supply plan [s.163.3167(9), F.S.]. *The Town, as a matter of policy, coordinates with providers operating potable water service and ensures water needs are met through adequate supply. The Town addresses the water Lower East Coast Regional Water Supply Plan and continually assesses potable water wells' environmental impacts with coordination to all applicable governments, particularly Broward County. ~~Assessing projected~~ The Town's Comprehensive Plan's Utility Element provides on-going assessment, coordination and assistance to Town residents in meeting existing and future potable water supply and wastewater treatment needs, and discourages urban sprawl.* This revision is not applicable as domestic self-supply is the water supply source used to meet existing and projected water use demand in the Town.
6. To the extent necessary to maintain internal consistency after addressing the above requirements, revise the Intergovernmental Coordination Element to ensure coordination of the comprehensive plan with the Lower East Coast Regional Water Supply Plan [s.163.3177 (6) (h) 1., F.S.]. *The Town's Intergovernmental Coordination Element ensures coordination of the Comprehensive Plan and the Lower East Coast Regional Water Supply Plan as well as ongoing and continuous communication between the Town, the South Florida Water Management District, Broward County and the local governments that provide service to the Town.*
7. While an Evaluation and Appraisal Report is not required, local governments are encouraged to comprehensively evaluate, and as necessary, update comprehensive plans to reflect changes in local conditions. The evaluation could address the extent to which the local government has implemented the need to update their Work Plan, including the development of alternative water supplies, and determine whether the identified alternative water supply projects, traditional water supply projects, and conservation and reuse programs are meeting local water use demands [s.163.3191 (3), F.S.]. *The Town of Southwest Ranches continually evaluates and appraises issues on an ongoing basis through the Comprehensive Plan Advisory Committee, ensuring the Town's rural lifestyle and preventing future encroachment of development.*

2.0 BACKGROUND INFORMATION

The Town of Southwest Ranches is located in southwest Broward County, Florida. It is a semi-rural agricultural and equestrian community incorporated to prevent development encroachment and preserve a rural lifestyle. Development within Southwest Ranches consists

of single-family detached residences on large lots (predominantly two acres and larger), one shopping center and several community facility land uses (mostly places of worship). The Town encompasses a land area of approximately 13 square miles and has a population of 7,616 (2014).¹ Only two small portions of the Town are currently served by a centralized potable water system. The Town generally opposes any further expansion of these utilities, as a matter of policy. The Town's population is projected to increase by approximately 15.5 percent between 2015 and 2040, from 7,616 to approximately 8,797. All of this growth will be accommodated by the remaining vacant land designated for single family estates. There are no areas of the Town designated for attached housing of any kind, or single-family detached housing on lots smaller than one full acre. Additionally, the few isolated areas of the Town designated for nonresidential and nonagricultural use, include the former 30-acre prison site, Master's Academy and West Broward Church, will require water service expansion

Table 1: Town of Southwest Ranches Current and Projected Population.

YEAR	2015	2020	2025	2030	2035	2040
POPULATION	7,616	7,438	8,844	8,821	8,807	8,797

Source: Broward County Planning Services Division, 2014.

2.1 OVERVIEW

"The Vision of the Town of Southwest Ranches is to enhance and preserve the unique rural character of its community. The Town shall promote, maintain and protect its agricultural, residential and equestrian lifestyles, sensitive to the natural environment."

On May 22, 2000, the Governor of Florida approved HB 177 and officially incorporated approximately Thirteen (13) square miles of unincorporated rural areas into the Town of Southwest Ranches. The primary reason the Town's residents voted for incorporation is clearly stated in the Town's Charter, Section 1.01 of Article 1 which reads:

"In order to preserve, protect and enhance the quality of life and residential character of the Southwest Ranches (The Town) is hereby created pursuant to the Constitution of the State of Florida."

2.2 REGIONAL ISSUES

A number of factors distinguish the South Florida Water Management District's



¹ Broward County Planning Services Division, 2014

Lower East Coast (LEC) Planning Area from others regions of the state, including population, spatial extent of natural systems, availability of fresh water, and an extensive network of canals and related water works. The LEC Planning Area boundary encompasses three of the state's five most populous counties. Extensive natural systems such as Lake Okeechobee, the Everglades, Florida and Biscayne bays, are found in the LEC Planning Area. It includes two national parks and four national wildlife refuges. The area typically receives abundant fresh water seasonally, with volumes exceeding human and natural system needs. Water availability also varies annually, including periodic drought. The regional water management system, the Central and Southern Florida Project for Flood Control and Other Purposes (C&SF Project), is largely located in the LEC Planning Area. The C&SF Project plays a critical role in capturing wet season storm water and moving water between natural systems as well as delivering water to agricultural areas and the urbanized coastal communities. The Town of Southwest Ranches is located in LEC Planning Area.

According to the SFWMD, the 2013 LEC plan's twenty-year population and Public Water Supply (PWS) demand forecast are lower than the two previous plans' projections. Projections indicate the planning area's population will increase over 18 percent, from approximately 5.6 million residents in 2010 to slightly more than 6.6 million by 2030. In contrast, the 2005–2006 LEC Plan Update projected the planning area's population to increase over 31 percent, to 7.3 million by 2025. The Lower East Coast (LEC) Planning Area covers 6,100 square miles, including Palm Beach, Broward, and Miami-Dade counties, most of Monroe County, and eastern Hendry and Collier counties.

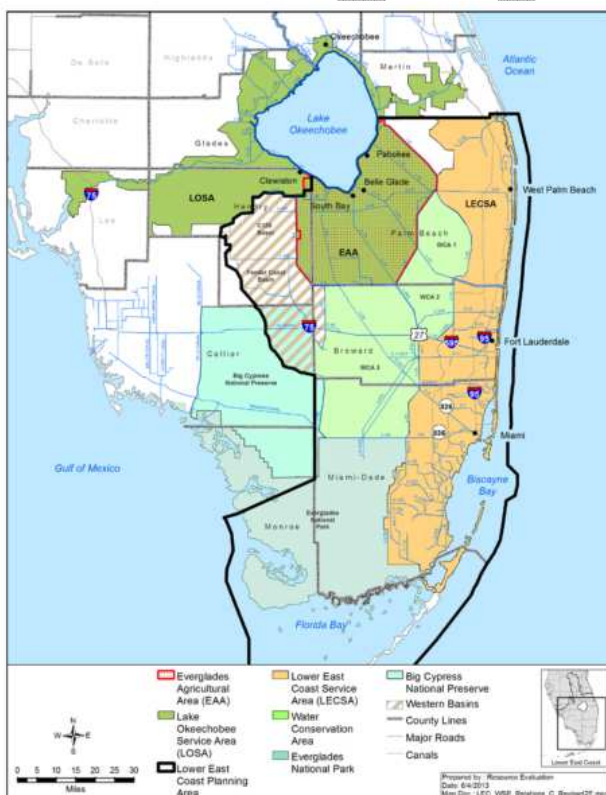


Figure 2. Location of LOSA, EAA, and LECSA in relation to the LEC Planning Area boundaries.

Total water demand is projected to increase by 12 percent to 1,933 million gallons per day (MGD) by 2030. Public Water Supply remains the LEC Planning Area's single largest water use category in 2030, representing 52 percent of the planning area's total water demand. It is followed by agriculture at 34 percent. The remaining four categories, domestic (residential) self-supply recreation and landscaping, industrial, and power generation, account for the remaining 14 percent. All or most of this demand will be supplied from alternate water sources. Alternate water sources include brackish water from the Floridan Aquifer, reclaimed water, excess storm water during the rainy season, or saltwater from the ocean. Traditional water sources include fresh groundwater from the Surficial Aquifer System (SAS) and the Biscayne Aquifer, and surface

water, primarily from the Everglades and Lake Okeechobee.

The LEC planning area traditionally has relied on fresh groundwater from the surficial aquifer system and surface water from Lake Okeechobee as primary water sources for urban, agricultural, and industrial uses. The Everglades provides groundwater and surface water recharge to the urban coastal communities, contributing to the water supply throughout most of this region. In 2010, fresh groundwater accounted for 94 percent of potable water produced by PWS utilities. The surficial aquifer system, including the Biscayne aquifer, provides more than 1 billion gallons a day for utilities, as well as agricultural production, landscape irrigation, and other uses. Since the last plan update, the SFWMD placed additional limitations on allocations from freshwater sources in the region to protect the region's natural resources. As a result, use of alternative water sources has expanded.

The Town of Southwest Ranches is cognizant of the regional water supply issues and their potential impact to the Town. These issues are:

1. Increased withdrawals from both the Surficial Aquifer System and surface water from Lake Okeechobee are limited.
2. Conservation continues to be relied upon to reduce per capita use and as a means to potentially delay or perhaps avoid adding capacity.
3. Use of reclaimed water continues to be an important alternative source in the region and helps meet requirements of the 2008 Leah G. Schad Ocean Outfall Program.

At this time, these issues are not expected to have any significant impacts to the Town or its residents. The Town's water supply is self-supplied and its water conservation programs are described in Section

3.0 DATA AND ANALYSIS

The intent of the data and analysis section of the Work Plan is to describe information the Town of Southwest Ranches needs to provide to state planning and regulatory agencies as part of their proposed comprehensive plan amendments, particularly those changing the Future Land Use Map (FLUM) to increase density and intensity.

3.1 POPULATION ANALYSIS

The Town of Southwest Ranches is located in southwest Broward County, Florida. It is a semi-rural agricultural and equestrian community. The area is primarily residential, with most lots

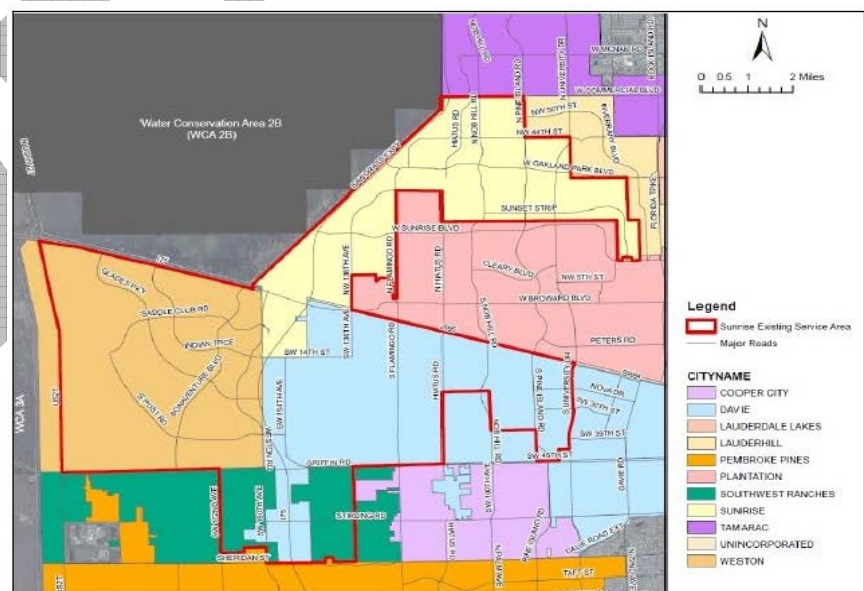
consisting of 1 acre (0.40 ha) or more. There are some small farms and equestrian ranches. The Town has laws that keep homes from being built on lots of less than 1 acre (0.40 ha) and prevents streetlights and sidewalks from being constructed. To support its rural-equestrian lifestyle, the Town has developed miles of multi-use trails. People are often seen riding horses or bicycles or walking the trails that spread throughout the Town. Since incorporation, the town has also acquired seven open-space parks.

Residents of the Town of Southwest Ranches obtain their water from private well systems for domestic self-supply in nearly all developed areas of the Town. New development in the Town is encouraged to develop and rely upon domestic water supply systems as opposed to seeking further expansion of centralized water service, which is discouraged by the Town's Comprehensive Plan. This decision, however, will be ultimately driven by customer/residents' discretion, as centralized potable water is not required due to the very-low residential density and agricultural character and Future Land Use Map restrictions. Further expansion, if any, can be anticipated in the Sunrise water service area as Cooper City has adopted an ordinance prohibiting further expansion of its utility outside of its city service area.

3.2 MAP OF CURRENT AND FUTURE AREAS SERVED

The map below depicts the existing service area for the City of Sunrise Water Utilities. In the middle portion of the Town, the City of Sunrise provides very limited centralized water service. Each resident in the Town served by a centralized water system is a retail customer of the entity which owns and operates that system. All other areas of the Town have domestic water self-supply (i.e., individually owned private well system).

Due to the minimal water utility support from Cooper City, no maps of current and/or future areas serviced are provided. It is estimated that twenty residents and a few non-residential properties in the Town of Southwest Ranches are serviced by Cooper City Utilities. Also of note, Cooper City adopted a policy to prohibit facility expansions outside of its limits.



Source: City of Sunrise 10-Year Water Supply Facilities Work Plan (2015)

3.3 POTABLE WATER LEVEL OF SERVICE STANDARD

Although the Town of Southwest Ranches does not own or operate its own potable water facilities, as a local government in Florida, it is required to meet all statutory requirements pertaining to the creation of a water supply facilities work plan. As such, included here is an inventory and analysis of the centralized potable water systems located within the Town.

At this time, the water supply for both Sunrise and Cooper City is entirely supported by a "traditional" source of drinking water, that is, the Biscayne Aquifer. The Biscayne Aquifer is one of the most productive aquifers in the world and is the primary source of freshwater for residents of Broward County, Miami-Dade County, and southeastern Palm Beach County. Hydrological modeling indicates that the Biscayne Aquifer gets two-thirds of its water from rainfall infiltration and the remaining third from lateral seepage of the Florida Everglades.

Level of Service Standards

The City of Sunrise Level of Service is 127 gallons per day per capita (gpd) for all uses. Existing distribution system capacity is adequate to serve 2030 demands.

Cooper City's Level of Service is 96 gallons per day per capita (gpd) for residential uses; resulting in 5% water savings from water conservation practices adopted the City. This reduced rate of water consumption is expected to level-off and continue at current demand levels for the planning period. The non-residential level of service standards are 0.08 gallons per day per square foot for office buildings and 0.15 gallons per day per square foot for commercial businesses. Based on the Cooper City's revised level of service standards, the 2030 potable water demand is projected at 3.26 mgd average day (4.13 mgd average day raw water demand) and 4.86 mgd maximum day finished water demand (6.2 mgd maximum day raw water demand). The water treatment plant production capacity is 7 mgd and is adequate to serve anticipated 2030 needs. Existing distribution system capacity is adequate to serve 2030 demands.

The Town shall maintain the Water Supply Facilities Work Plan for at least a 10 year planning period addressing the water supply facilities necessary to serve existing and future development within the Town.

Consumptive Use Permitting

Land owners seeking to develop land, must apply for withdrawals through the SFWMD. The issuance of Consumptive Use Permits, which allows for groundwater withdrawals, applicants must meet the criteria of a "three-prong test."

This test requires:

1. Reasonable and beneficial use of the resource;
2. Consistency with public interest, including compliance with minimum flows and levels

(MLFs) established for surface water and groundwater sources; and

3. Demonstration of no adverse impact to existing legal users (Chapter 373, F.S.).

3.4 POPULATION AND POTABLE WATER DEMAND PROJECTIONS FOR CITY OF SUNRISE & COOPER CITY

In order to assess whether there will be sufficient potable water to serve the residents on the Town of Southwest Ranches who are, or will be connected to a centralized water service, the current and projected potable water needs of the Town must be analyzed with the needs of all water users in the City of Sunrise; and then again with the needs of all water users in Cooper City. This is because Sunrise and Cooper City each serve other areas in addition to the Town of Southwest Ranches.

The population estimates and projections and the potable water demand projections are presented below for both the City of Sunrise and Cooper City. The projections are through the year 2030. The population projections are consistent with the other elements of the Town's Comprehensive Plan. The water demands are for finished water. Population estimates included in the LEC Water Supply Plan used the Broward County TAZ 2014 data while the population projections presented in Sunrise and Cooper City Water Supply Plans were based on the published Broward County Population Forecasting Model 2014. Both sets were included, compared and provide a range of 0% to 2%.

City of Sunrise

<u>CITY OF SUNRISE SERVICE AREA POPULATION PROJECTION INCLUDING THE TOWN OF SOUTHWEST RANCHES</u>						
<u>YEAR</u>	<u>2014</u>	<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>	<u>SERVICE AREA</u>
<u>Weston</u>	<u>65,800</u>	<u>65,900</u>	<u>65,100</u>	<u>64,300</u>	<u>63,700</u>	<u>Existing</u>
<u>Davie</u>	<u>57,400</u>	<u>57,500</u>	<u>59,500</u>	<u>60,100</u>	<u>59,800</u>	<u>Existing</u>
<u>Sunrise</u>	<u>86,200</u>	<u>86,600</u>	<u>90,100</u>	<u>93,500</u>	<u>93,900</u>	<u>Existing</u>
<u>SW Ranches</u>	<u>4,100</u>	<u>4,200</u>	<u>4,600</u>	<u>4,800</u>	<u>4,800</u>	<u>Existing</u>
<u>SW Ranches</u>	<u>0</u>	<u>0</u>	<u>1,900</u>	<u>4,000</u>	<u>6,000</u>	<u>Future *</u>
<u>Total</u>	<u>213,500</u>	<u>214,200</u>	<u>221,200</u>	<u>226,700</u>	<u>228,200</u>	

Source: City of Sunrise Water Supply Plan Update, 2015

* The Potential Future Service Area in SW Ranches is derived from Broward County Population forecasting Model 2014 TAZ data and populations were applied to the Sunrise Utilities Service Area in 1/3 increments starting in 2009.

<u>LEC WSP POPULATION PROJECTION FOR SUNRISE UTILITY WATER SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES*</u>		
<u>2010</u>	<u>2020</u>	<u>2030</u>

<u>211,403</u>	<u>221,570</u>	<u>231,736</u>
--------------------------------	--------------------------------	--------------------------------

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

* [Population estimates included in the LECWSP used in Broward County TAZ 2014 data while the population projections presented in the City of Sunrise 2015 Water Supply Plan.](#)

<u>ANNUAL AVERAGE DAY DEMAND PROJECTIONS FOR SUNRISE UTILITY WATER SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES</u>					
	<u>2014</u>	<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>
Population Projections	<u>213,500</u>	<u>214,200</u>	<u>221,200</u>	<u>226,700</u>	<u>228,200</u>
Gallons per Capita per Day	<u>116</u>	<u>116</u>	<u>116</u>	<u>116</u>	<u>116</u>
Demand Projections (gpd)	<u>24,766,000</u>	<u>24,847,200</u>	<u>25,659,200</u>	<u>26,297,200</u>	<u>26,471,200</u>

Source: [City of Sunrise Water Utility Service Area including the Town of Southwest Ranches for years 2014, 2015, 2020, 2025, and 2030.](#)

<u>POPULATION AND FINISHED WATER DEMAND FOR THE SUNRISE SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES, 2010 - 2030</u>			
	EXISTING	PROJECTED	
	2010	2020	2030
Population	211,403	221,570	231,736
Per Capita Consumption	116	116	116
Potable Water Demands	24.52	25.70	26.88

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

<u>SFWMD WATER USE PERMITTED (06-00120-W) ALLOCATION (MGD) FOR THE SUNRISE SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES, 2010 - 2030</u>			
	EXISTING	PROJECTED	
	2010	2020	2030
Potable Water Source			
Fresh Water	31.39	29.09	29.09
Brackish Water	4.76	10.98	10.98
Total Allocation	36.15	40.07	40.07

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

<u>POTABLE WATER TREATMENT CAPACITY FOR THE SUNRISE SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES, 2012 - 2030</u>			
FDEP Permitted Capacity	Cumulative Facility & Project Capacity (MGD)		
	EXISTING	PROJECTED	
	2012	2020	2030

Fresh Water	50.00	50.00	50.00
Brackish Water	0.00	1.50	1.50
Planned Project Capacity (Brackish)	0.00	0.00	0.00
Total Capacity	50.00	51.50	51.50
NONPOTABLE WATER TREATMENT CAPACITY			
Reclaimed Water	0.80	2.80	4.80

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

PROJECT SUMMARY <u>FOR THE SUNRISE SERVICE AREA</u>					
Water Supply Projects	Source	Completion Date	Total Capital Cost (\$ Million)	Projected Cumulative Design Capacity (MGD)	
				2020	2030
Nonpotable Water					
Irrigation Reuse at the Sawgrass WWTP	Reclaimed Water	2018	Information not available	2.00	4.00
Total			\$0.00	2.00	4.00

Source: Lower East Coast Water Supply Plan Update, 2013

a. The City of Sunrise estimates 10,000 housing units are currently vacant. If these units become occupied at a rate that is higher than medium Bureau of Economic and Business Research growth rates, then demand could increase above projections.

Per Capita Usage

[Based on the findings from the City of Sunrise, the total water metered to customers, and the estimated historical population of the treated water, the per capita usage computed for the past five years \(2009 – 2013\) was 109 gallons per capita per day \(gpcd\). This per capita usage rate is within 6% of the SFWMD data, which shows a treated water pre capita rate of 116 gpcd for the City of Sunrise utility Service Area.](#)

Cooper City

<u>COOPER CITY SERVICE AREA POPULATION PROJECTION INCLUDING THE TOWN OF SOUTHWEST RANCHES</u>						
	<u>2014</u>	<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>	<u>SERVICE AREA</u>
<u>COOPER CITY</u>	<u>32,761</u>	<u>33,255</u>	<u>33,470</u>	<u>33,685</u>	<u>33,899</u>	<u>Existing</u>
<u>SW RANCHES</u>	<u>68</u>	<u>68</u>	<u>68</u>	<u>68</u>	<u>68</u>	<u>Existing</u>
<u>TOTAL</u>	<u>32,829</u>	<u>33,323</u>	<u>33,538</u>	<u>33,753</u>	<u>33,967</u>	<u>Existing</u>

Source: [Cooper City 2015 Water Supply Plan](#)

<u>LEC WSP POPULATION PROJECTION FOR COOPER CITY UTILITY WATER SERVICE AREA</u>

<u>INCLUDING THE TOWN OF SOUTHWEST RANCHES*</u>		
<u>2010</u>	<u>2020</u>	<u>2030</u>
<u>28,543</u>	<u>33,335</u>	<u>33,585</u>

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

<u>ANNUAL AVERAGE DAY DEMAND PROJECTIONS FOR COOPER CITY UTILITY WATER SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES</u>					
	<u>2014</u>	<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>
<u>Population Projections</u>	<u>32,829</u>	<u>33,323</u>	<u>33,538</u>	<u>33,753</u>	<u>33,967</u>
<u>Gallons per Capita per Day</u>	<u>96</u>	<u>96</u>	<u>96</u>	<u>96</u>	<u>96</u>
<u>Demand Projections (mgd)</u>	<u>4.73</u>	<u>4.80</u>	<u>4.83</u>	<u>4.86</u>	<u>4.89</u>

Source: [Cooper City Water Utility Service Area including the Town of Southwest Ranches for years 2014, 2015, 2020, 2025, and 2030.](#)

<u>POPULATION AND FINISHED WATER DEMAND FOR THE SUNRISE SERVICE AREA INCLUDING THE TOWN OF SOUTHWEST RANCHES</u>			
	EXISTING	PROJECTED	
	2010	2020	2030
Population	28,543	33,335	33,385
Per Capita Consumption	95	95	95
Potable Water Demands	2.71	3.17	3.19

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

SFWMD WATER USE PERMITTED (06-00120-W) ALLOCATION (MGD)			
Potable Water Source	EXISTING	PROJECTED	
	2010	2020	2030
Fresh Water	4.55	4.55	4.55
Brackish Water	0.00	0.00	0.00
Total Allocation	4.55	4.55	4.55

Source: [Lower East Coast Water Supply Plan Update, 2013](#)

Per Capita Usage

[Based on the findings from the Cooper City, the total water metered to customers, and the estimated historical population of the treated water, the per capita usage computed for the past five years \(2009 – 2013\) was 96 gallons per capita per day \(gpcd\). This per capita usage rate is](#)

[a 1% variation of the SFWMD data, which shows a treated water pre capita rate of 95 gpcd for the Cooper City Utility Service Area.](#)

3.5 WATER SUPPLY PROVIDED BY THE TOWN OF SOUTHWEST RANCHES

No water is supplied and the Town of Southwest Ranches generally opposes any further expansion of these potable water utilities as a matter of policy. Amongst the Domestic Self-Supply (DSS) and Recreational/Landscape (REC) Self-Supply, no new projects have been proposed in the 2013 LEC Plan Update, and future needs can be met under existing permit allocations; by use of existing and alternative sources, and conservation. However, future increases in withdrawals from Lake Okeechobee; the L-1, L-2, and L-3 canal system; the Everglades; and North Palm Beach/Loxahatchee Watershed water bodies must comply with the restricted allocation area criteria.

Domestic Self-Supply

The Domestic Self-Supply is a water supply category the Town of Southwest Ranches falls under. Domestic Self-Supply (DSS) includes potable water from a private domestic well serving a private residence, and utilities that produce less than 0.1 MGD on an annual basis. DSS finished (net) demands in the LEC Planning Area are only projected to increase by less than 1 MGD from 17 MGD in 2010 to 18 MGD in 2030 (gross [raw] demands are projected to increase by less than 1 MGD from 18 MGD in 2010 to 19 MGD in 2030). DSS needs are met almost exclusively with fresh groundwater from the Surficial Aquifer System (SAS), and will continue to do so in the future. As such, no water supply development projects are proposed for this use class.

Recreational/Landscape Self-Supply

The Recreational/Landscape Self-Supply is a water supply category the Town of Southwest Ranches falls under. Recreational/Landscape (REC) Self-Supply includes the use of water for irrigation of common areas, golf courses, parks, cemeteries, schools, commercial developments, and other self-supplied irrigation uses with demand of 0.1 MGD or greater. REC Self-Supply gross demand is projected to increase by 3 percent (149 MGD in 2010 compared to 153 MGD in 2030). Historically, irrigation supplies for this category include local fresh groundwater and surface water captured from canals or stormwater management systems. In recent years, irrigation for new golf courses often includes reclaimed water and on-site blending of brackish groundwater with surface water. Four golf courses use brackish groundwater treated by RO.

The small demand increase for REC Self-Supply should be met, for the most part, by currently proposed reclaimed water projects, or by surface water bodies locally derived groundwater as is the case in, which may be included in existing water use permits if applicable. Projects submitted by utilities and wastewater treatment facilities indicate that use of reclaimed water will increase significantly in the future. Expansion of water reuse systems for REC Self-Supply may reduce withdrawal demands on the water resources. Where reclaimed water is not

available, users may qualify for limited freshwater withdrawals on an application-by-application basis. Implementation of the Mandatory Year-Round Landscape Irrigation Conservation Measures Rule (Rule 40E-24.201, F.A.C.), water conservation methods using more efficient irrigation systems, and Florida-Friendly Landscaping offer potential cost savings and may reduce future demand. However, no specific projects for REC Self-Supply were provided or identified in this plan update.

3.6 WATER SUPPLY PROVIDED BY THE CITY OF SUNRISE AND COOPER CITY

The Town of Southwest Ranches does not own or operate any potable water distribution or supply facilities. There are two potable water distribution systems, owned and operated by adjacent municipalities that are located within the Town. Each resident in the Town served by a centralized water system is a retail customer of the entity which owns and operates that system. At the extreme edge of the Town, the limited centralized water service provider is Cooper City. In the middle portions of the Town, the limited centralized water service is provided by the City of Sunrise. All other areas of the Town have domestic water self-supply (i.e., individually owned private well system). and the percentage of residents can increase as needed. Future expansion of centralized water service in the Town is discouraged, however, the decision ultimately rests with the customers/residents in the service areas and the entity supplying the water. No deficiencies in potable water supply currently exists or is projected to occur in the Town of Southwest Ranches through the year 2030.

City of Sunrise's Retail Water Service Area

The City of Sunrise is located in western Broward County, north of the Town's limits. Its utility provides centralized potable water service to the cities of Sunrise, Weston, a portion of the Town of Davie, unincorporated Broward County and to the Town of Southwest Ranches, if requested. In total, the City of Sunrise's utility service area is made up of 215,000 retail water customers. In the Town of Southwest Ranches, the City of Sunrise currently serves a minimal amount of land area. This land area may increase in the future; a decision that will be driven by the discretion of customers/residents. Currently, the City is responsible for planning, financing, constructing, operating and maintaining the utilities and public water supply systems that serve the limited area. Potable water from the City of Sunrise is not needed to accommodate future growth in the Town of Southwest Ranches.

The City of Sunrise's water supply is from the Surficial Aquifer System (SAS) and Floridian Aquifer System (FAS) and operates four wellfields and three water treatment plants primarily utilizing lime softening and membrane processes. In 2013, the city added a 1.5-MGD reverse osmosis treatment system at its Springtree Plant. The city previously planned to develop 9 MGD of reverse osmosis treatment capacity and acquired a FAS allocation of 10.98 MGD to accommodate expected demand. Slower growth and successful conservation efforts should allow the city to postpone development of additional capacity from the FAS beyond 2030. The city is upgrading the treatment system at its Southwest Waste Water Treatment Plant to

provide 1 MGD of reclaimed water capacity and is in the design phase to develop reuse facilities at its Sawgrass Waste Water Treatment Plant. The City is a contributing member of the Broward Water Partnership conservation program, which has the goal of saving a total of 30 MGD countywide.

Cooper City's Retail Water Service Area

Cooper City is located in southwestern Broward County, east of the Town's limits. Its utility provides centralized potable water service to Cooper City, Town of Davie, and a small portion of the Town of Southwest Ranches. In total, Cooper City's utility service area is made up of 29,987 retail water customers. It is estimated that twenty residents and a few non-residential properties in the Town of Southwest Ranches are serviced by Cooper City Utilities. Potable water from Cooper City is not needed to accommodate future growth in Southwest Ranches. Also of note, Cooper City adopted a policy to prohibit facility expansions outside of its limits. The water supply for the City of Cooper City is obtained from the Surficial Aquifer System and treated via membrane softening. The city is projected to have minimal growth beyond 2020. This utility is a contributing member to the Broward Water Partnership conservation program, which has the goal of saving a total of 30 MGD countywide.

3.7 CONSERVATION

As detailed in the Conservation Element of the Town's Comprehensive Plan, the Town prioritizes critical regional ecological systems through protection and enhancements that are integral components of South Florida's and the Town's natural environment. As a matter of policy, the Town is working to increase energy efficiency of government operations and promotes improved energy standards for residents and businesses located within the Town.

3.7.1 SPECIFIC ACTIONS, PROGRAMS, REGULATIONS, OR OPPORTUNITIES

The Town of Southwest Ranches has implemented a number of water conservation elements including irrigation restrictions on irrigation (permitted water usage), use of Florida-friendly planting principles, requirement of ultra-low volume plumbing in new construction, rain sensor over-rides for new lawn sprinkler systems, and public educational programs. Summary information on each of these elements is provided below.

Restrictions on Permitted Water Use

- The Town of Southwest Ranches supports the conservation of potable water by adopting or supporting the water conservation practices and programs of the City of Sunrise, Cooper City, and Broward County. The Town has enacted its own irrigation ordinance that supports conservation measures.
- The Town of Southwest Ranches' Code of Ordinances includes requirements for restrictions on water use during times an "emergency situation" is declared by SFWMD or when the Town

Council determines a reduction in water consumption is necessary to alleviate a local water shortage within the Town's water system.

Use of Florida-Friendly Landscape Principles

- The Town of Southwest Ranches' Land Development Code recommends the use of Florida-friendly landscaping materials and the minimum percent of required pervious area that must follow the principles of Florida Friendly Landscape provisions as set forth in the South Florida Water Management District's Xeriscape Plant Guide II.

Requirement of Ultra-Low Volume Plumbing in New Construction

- The Town of Southwest Ranches has adopted the Florida Building Code (FBC) which contains plumbing flow restriction requirements. The Town's Building, Permitting and Inspection Services administers procedure provisions for new construction to have water conservation control devices installed per the Florida Plumbing Code, as a condition for granting Certificates of Occupancy. The Town also requires approval from either the South Broward Drainage District or the Central Broward Water Control District.

Rain Sensor Overrides for New Lawn Sprinkler System

- The Town of Southwest Ranches has adopted the Florida Building Code, which requires the installation of rain sensors on new irrigation systems. Additionally, the Town abides by all of the County's landscape Code requirements regarding rain sensors on automatic lawn sprinkler systems. The Town also adopted a Landscape Ordinance that encourages natural vegetation, minimal water and fertilization.

Public Information Program

- This program provides water conservation and open/green space information to the Town of Southwest Ranches' residents and customers. The Town provides education information at the Sunshine Ranches Equestrian Park; Trailside Park; Southwest Meadows Sanctuary; Calusa Corners; Rolling Oaks Passive Park; Country Estates Fishing Hole Park; and, the Frontier Trails.
- The Town of Southwest Ranches will coordinate future water conservation efforts with the City of Sunrise and Cooper City, as utility providers for portions of the Town, Broward County and the SFWMD. In addition, the Town continues to support and expand existing goals, objectives and policies in the comprehensive plan that promotes water conservation in a cost-effective and environmentally sensitive manner. The Town of Southwest Ranches continues to actively support the SFWMD and its water supplier(s) in the implementation of new regulations or programs designed to conserve water during the dry season.

3.8 REUSE

State law supports reuse efforts. Florida's utilities, local governments, and water management districts have led the nation in the quantity of reclaimed water reused and public acceptance of reuse programs. Section 373.250(1) F.S. provides "the encouragement and promotion of water conservation and reuse of reclaimed water, as defined by the department, are state objectives and considered to be in the public interest." In addition, Section 403.064(1), F.S., states "reuse is a critical component of meeting the state's existing and future water supply needs while sustaining natural systems." The Town supports reclaimed water reuse for any of the potable water distribution and supply facilities that operate within the Town's limits.

3.8.1 TOWN OF SOUTHWEST RANCHES SPECIFIC ACTIONS, PROGRAMS, REGULATIONS, OR OPPORTUNITIES

The Town of Southwest Ranches supports water reuse initiatives under consideration by both the SFWMD and Broward County and the implementation of new regulations or programs designed to increase the volume of reclaimed water used and generate public acceptance of reclaimed water. The Town encourages the use of reclaimed water as an integral part of its wastewater management program, where economically, environmentally and technically feasible. This includes sanitary sewer facilities, including septic tanks, to be designed, constructed, maintained and operated in a manner that conserves and protects potable water resources by optimizing the use of reclaimed wastewater, where feasible, thus minimizing new demands on the Biscayne Aquifer.

4.0 CAPITAL IMPROVEMENTS

This section of the report is not applicable as the Town of Southwest Ranches does not own or operate any potable water distribution or supply facilities. Most areas of the Town have a domestic self-supply that is individually owned and privately run well systems.

5.0 GOALS, OBJECTIVES AND POLICIES

The following goals, objectives and policies were adopted in conjunction with the original Work Plan, and have remained sufficient. Therefore, amendments to the adopted comprehensive plan are required to ensure adequate potable water supply facilities for the ten (10) year planning horizon.

- a. Coordination of land uses and future land use changes with the availability of water supplies and water supply facilities;
- b. Revision of potable water level of service standards for residential and non-residential users;
- c. Provision for the protection of water quality in the traditional and new alternative water supply sources;

- d. Revision of priorities for the replacement of facilities, correction of existing water supply and facility deficiencies, and provision for future water supply and facility needs;
- e. Provision for conserving potable water resources, including the implementation of reuse programs and potable water conservation strategies and techniques;
- f. Provisions for improved or additional coordination between a water supply provider and the recipient local government concerning the sharing and updating of information to meet ongoing water supply needs;
- g. Coordination between local governments and the water supply provider in the implementation of alternative water supply projects, establishment of level of service standards and resource allocations, changes in service areas, and potential for annexation;
- h. Coordination of land uses with available and projected fiscal resources and a financially feasible schedule of capital improvements for water supply and facility projects;
- i. Additional revenue sources to fund water supply and facility projects;
- j. Coordination with the respective regional water supply plan;
- k. Update the Work Plan within 18 months following the approval of a regional water supply plan; and
- l. Concurrency requiring water supplies at the building permit stage.

REGULAR MEETING MINUTES OF THE TOWN COUNCIL
Southwest Ranches, Florida

Thursday 7:00 PM

February 23, 2017

13400 Griffin Road

Present:

Mayor Doug McKay

Vice Mayor Steve Breitzkreuz

Council Member Freddy Fisikelli

Council Member Gary Jablonski

Council Member Denise Schroeder

Andrew D. Berns, Town Administrator

Russell Muñiz, Assistant Town Administrator/Town Clerk

Martin D. Sherwood, Town Financial Administrator

Keith Poliakoff, Town Attorney

Regular Meeting of the Town Council of Southwest Ranches was held at 13400 Griffin Road in the Southwest Ranches Council Chambers. The meeting, having been properly noticed, was called to order by Mayor McKay at 7:00 PM. Attendance was noted by roll call and was followed by the Pledge of Allegiance.

3. Public Comment

The following members of the public addressed the Town Council: Newell Hollingsworth and Bob Hartmann.

4. Board Reports

Aster Knight, representing the Southwest Ranches Parks Foundation, reminded everyone about the Chili Cook Off on February 25th. He also advised that this would be his last meeting as a resident, but he would remain working with the Foundation.

5. Council Member Comments

Council Member Jablonski advised that the annual Chili Cook-Off would be held this Saturday February 25th. The Ranchers of Distinction event benefitting the Schools and Education Advisory Board would also be held on the evening of February 25th. He also spoke about the Water Matters event that would be held on March 11th at Tree Tops Park and advised that PROS Coordinator December Lauretano-Haines would be on hand representing the Town. Lastly, he mentioned the Country Estates Pig Roast.

Council Member Schroeder spoke fondly of Aster Knight and believed that he would remain committed to the foundation and Town causes.

Vice Mayor Breitzkreuz thanked Aster Knight for his past efforts. He recounted the first time he met Mr. Knight and spoke fondly of his many contributions to the community over the years. He indicated that the parking situation at the Segadores Church was much better and was appreciative of the County's efforts to adjust the traffic lights to help alleviate the traffic associated with the Church.

Mayor McKay thanked Aster Knight and thanked him for his many contributions to the community. He reminded everyone that the Chili Cook Off was this Saturday February 25th and would be followed later in the evening by the Ranchers of Distinction event at Tropical Acres.

6. Legal Comments

Deputy Town Attorney James Brady had no legal comments.

7. Administration Comments

Town Administrator Berns thanked Aster Knight for his past efforts on behalf of the Town and wished him the best in the future.

Ordinances – 2nd Reading

8. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC"), ARTICLE 10 ENTITLED, "DEFINITION OF TERMS" TO DEFINE NEWLY REGULATED TERMS; AMENDING ARTICLE 45 ENTITLED, "AGRICULTURAL AND RURAL DISTRICTS," SECTION 045-050 "USES PERMITTED" TO PROHIBIT CANNABIS-RELATED USES AND MAKE REVISIONS OF A HOUSEKEEPING NATURE; AMENDING ARTICLE 50 ENTITLED, "COMMERCIAL DISTRICTS," SECTION 050-040, "PERMITTED USES" AND SECTION 050-080, "LIMITATIONS OF USES" TO PROHIBIT CANNABIS-RELATED USES, PROHIBIT OR RESTRICT CERTAIN ADDITIONAL USES AND MAKE REVISIONS OF A HOUSEKEEPING NATURE; AMENDING ARTICLE 55 ENTITLED, "M, MANUFACTURING AND INDUSTRIAL DISTRICT", SECTION 55-040, "PERMITTED AND PROHIBITED USES" TO PROHIBIT CANNABIS-RELATED USES AND MAKE REVISIONS OF A HOUSEKEEPING NATURE; AMENDING ARTICLE 60, ENTITLED, "CF, COMMUNITY FACILITY DISTRICT," SECTION 060-030, "PERMITTED USES" TO PROHIBIT CANNABIS-RELATED USES AND MAKE REVISIONS OF A HOUSEKEEPING NATURE; AMENDING ARTICLE 65 ENTITLED, "RECREATION AND OPEN SPACE DISTRICT," SECTION 065-030, "PERMITTED USES" TO PROHIBIT CANNABIS-RELATED USES AND MAKE REVISIONS OF A HOUSEKEEPING NATURE; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - February 9, 2017}.

The following motion was made by Vice Mayor Breitkreuz, and seconded by Council Member Jablonski and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO BRING THE ORDINANCE "ON THE TABLE."

The following motion was made by Council Member Jablonski, and seconded by Vice Mayor Breitkreuz and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO AMEND THE ORDINANCE TO ADD THE FOLLOWING WHEREAS CLAUSE: WHEREAS, UNTIL THE FLORIDA LEGISLATURE HAS FULLY ADDRESSED THE RULES AND REGULATIONS FOR CANNABIS DISPENSARIES, THE TOWN DESIRES TO ENACT A MORATORIUM

ON SUCH COMMERCIAL ENTERPRISES, AND TO REVISIT THIS ISSUE AFTER THE FLORIDA LEGISLATURE HAS ACTED.

The following motion was made by Council Member Jablonski, and seconded by Vice Mayor Breitkreuz and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO ADOPT THE ORDINANCE AS AMENDED.

9. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, ADOPTING THE FIVE-YEAR SCHEDULE OF CAPITAL IMPROVEMENTS FOR FISCAL YEARS 2017-2021 PURSUANT TO CHAPTER 163, FLORIDA STATUTES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - February 9, 2017}

The following motion was made by Vice Mayor Breitkreuz, seconded by Council Member Jablonski and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO APPROVE THE ORDINANCE.

Resolutions

10. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING A PURCHASE ORDER WITH P.H.I. CONSTRUCTION, INC. FOR FABRICATING AND INSTALLING THREE ENTRANCEWAY SIGNS; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO EXECUTE THE PURCHASE ORDER; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Breitkreuz, seconded by Council Member Jablonski and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO APPROVE THE RESOLUTION.

11. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, COMMENDING THE FLORIDA ASSOCIATION OF CITY CLERKS ON ITS 45TH ANNIVERSARY; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Breitkreuz, seconded by Council Member Jablonski and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO APPROVE THE RESOLUTION.

12. PROPOSED FY 2017-2018 BUDGET CALENDAR

The following motion was made by Vice Mayor Breitkreuz, seconded by Council Member Jablonski and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO APPROVE THE PROPOSED FY 2017-2018 CALENDAR.

13. Approval of Minutes**a. January 26, 2017 Regular Meeting**

The following motion was made by Council Member Jablonski, seconded by Vice Mayor Breitkreuz and passed by 5-0 roll call vote. The vote was as follows: Council Members Fisikelli, Jablonski, Schroeder, Vice Mayor Breitkreuz, and Mayor McKay voting Yes.

MOTION: TO APPROVE THE MINUTES SUBJECT TO AMEND THE MAYOR'S COMMENTS AND TO ADD "TOWN ADMINISTRATOR BERNS AGREED TO PROCEED AS DIRECTED."

14. Adjournment – Meeting was adjourned at 7:40 p.m.

Respectfully submitted:

Russell Muñiz, MMC, Assistant Town Administrator/Town Clerk

*Adopted by the Town Council on
this 23rd day of March, 2017.*

Doug McKay, Mayor

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 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.



MEMORANDUM

2016-2017 OFFICERS

President Greg Ross

Mayor, Cooper City

1st Vice President Dan Daley

Vice Mayor, Coral Springs

2nd Vice President Harry Dressler

Mayor, Tamarac

Secretary

Vacant

Treasurer Gary Resnick

Mayor, Wilton Manors

DIRECTORS

Past President Susan Starkey

Councilmember, Davie

Past President M. Margaret Bates

Commissioner, Lauderhill

Past President Joy Cooper

Mayor, Hallandale Beach

Past President Frank Ortis

Mayor, Pembroke Pines

Gloria Battle

Commissioner, Deerfield Beach

Jack Brady

Mayor, North Lauderdale

Traci Callari

Commissioner, Hollywood

Thomas Dorsett

Commissioner, West Park

Lamar Fisher

Mayor, Pompano Beach

Freddy Fisikelli

Councilmember, Southwest Ranches

Justin Flippen

Vice Mayor, Wilton Manors

Caroline Guida

Councilmember, Sea Ranch Lakes

Bill Harris

Vice Mayor, Dania Beach

Dale Holness

Commissioner, Broward County

Stacy Kagan

Vice Mayor, Parkland

Thomas Kallman

Commissioner, Weston

Keith London

Vice Mayor, Hallandale Beach

Tim Lonergan

Vice Mayor, Oakland Park

Wayne Messam

Mayor, Miramar

Ashira Mohammed

Mayor, Pembroke Park

Lesla Peerman

Commissioner, Margate

Iris Siple

Commissioner, Pembroke Pines

Larry Sofield

Assistant Deputy Mayor, Sunrise

Elliot Sokolow

Commissioner, Lauderdale-by-the-Sea

Deb Tarrant

Mayor, Hillsboro Beach

Ken Thurston

Vice Mayor, Lauderhill

Becky Tooley

Commissioner, Coconut Creek

Dean Trantalis

Vice Mayor, Fort Lauderdale

Glenn Troast

Mayor, Lighthouse Point

Diane Veltri Bendekovic

Mayor, Plantation

Beverly Williams

Commissioner, Lauderdale Lakes

To: City Clerks

From: Mary Lou Tighe, Executive Director

Date: March 10, 2017

Re: 2017-18 Board of Director Appointments

According to the League By-Laws, each city shall appoint a Director, Alternate, and Second Alternate to attend and vote at any Board of Directors or General Membership meeting held where he/she represents his/her municipality.

Please agenda this item for your next commission meeting so that all appointments are concluded by April 10, 2017.

Upon commission action, please complete the information below and return to the League office by April 10, 2017.

=====

Municipality: _____

Commissioner/Council Appointments: _____

Director: _____

Alternate: _____

Second Alternate: _____

Mary Lou Tighe

Executive Director

Sely Cochrane

Deputy Executive Director

