



# Southwest Ranches Town Council

## REGULAR MEETING Agenda of March 28, 2019

Southwest Ranches Council Chambers  
**7:00 PM Thursday**

13400 Griffin Road  
Southwest Ranches, FL 33330

<b><u>Mayor</u></b> Doug McKay	<b><u>Town Council</u></b> Freddy Fisikelli Bob Hartmann Denise Schroeder	<b><u>Town Administrator</u></b> Andrew D. Berns <b><u>Town Financial</u></b> <b><u>Administrator</u></b> Martin Sherwood, CPA CGFO	<b><u>Town Attorney</u></b> Keith M. Poliakoff, J.D. <b><u>Assistant Town</u></b> <b><u>Administrator/Town Clerk</u></b> Russell C. Muniz, MMC
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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 30th, 2018**

### 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. Flamingo Road Land Use Plan Amendment**

CONSIDERATION OF AN APPLICATION TO AMEND THE TOWN OF SOUTHWEST RANCHES FUTURE LAND USE PLAN MAP TO CHANGE THE DESIGNATION OF 4.5 ACRES FROM RURAL RANCH TO COMMERCIAL, GENERALLY LOCATED AT THE SOUTHWEST QUADRANT OF FLAMINGO AND LURAY ROADS; AMENDING THE TEXT OF THE FUTURE LAND USE ELEMENT OF THE TOWN OF SOUTHWEST RANCHES COMPREHENSIVE PLAN TO ALLOW FOR COMMERCIAL LAND USE ALONG A PORTION OF THE FLAMINGO ROAD CORRIDOR.

**5. Site Plan Modification SP-70-18 - New Horizon Church - Staff Requesting a Tabling to April 11, 2019**

**6. Appeal of Town Administrator's Denial of an application for relief prursuant to TSWR, Sec155-070 - Existing Structures**

**7. 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.

**8. Board Reports**

**9. Council Member Comments**

**10. Legal Comments**

**11. Administration Comments**

**Ordinance - 1st Reading**

**12. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PERTAINING TO THE REGULATION OF NEW COMMERCIAL PLANT NURSERIES AS A SPECIAL EXCEPTION USE; AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC") BY AMENDING SECTION 10-30, "TERMS DEFINED;" AMENDING ARTICLE 45, "AGRICULTURAL AND RURAL DISTRICTS," SECTIONS 045-030, "GENERAL PROVISIONS" AND 045-050, "PERMITTED AND PROHIBITED USES;" AMENDING ARTICLE 60, "COMMUNITY FACILITY DISTRICT," SECTION 060-030, "PERMITTED AND PROHIBITED USES;" AMENDING ARTICLE 100,**

**“APPLICATION SUBMITTAL AND NOTICE PROCEDURES,”  
SECTIONS 100-020, “GENERAL APPLICATION REQUIREMENTS,”  
100-030, “MINIMUM REQUIRED CONTENT FOR ALL PUBLIC  
HEARING NOTIFICATIONS,” AND 100-060, “MAIL NOTICE  
REQUIREMENTS FOR PUBLIC HEARINGS;” CREATING ARTICLE  
112, “SPECIAL EXCEPTION USES;” PROVIDING FOR  
CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR  
SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE.  
{Second Reading to be held April 11, 2019}**

### **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**  
**Gary Jablonski, Vice Mayor**  
**Freddy Fisikelli, Council Member**  
**Bob Hartmann, 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:** 3/28/2019  
**SUBJECT:** Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended September 30th, 2018

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### **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, 2018, including the communications to those charged with governance letter dated March 20, 2019. It is further recommended that the Town Council acknowledge the effort of all Staff who finished the year in a fiscally responsible manner helping to create a governmental activities surplus (a/k/a positive change in net position) despite a Hurricane recovery laden fiscal year.

### **Unanimous Vote of the Town Council Required?**

No

### **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 (Exhibit A). In addition, the auditors have requested that their letter dated March 20, 2019, identified as Exhibit 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 2018 CAFR is the twelfth 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, 2018 the unassigned fund balance (reserves) for the General Fund is \$2,790,184 (page 17), or 23% of total general fund expenditures and net transfers for FY 2018. 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 continues to reflect an unmodified ("clean") audit opinion and 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 States of America and are not misstated. An unmodified 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 \$51,261,122 (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 2018, net position increased \$786,422 for governmental activities while decreased \$3,920,178 for enterprise activities. The governmental activities increase is due to a combined positive net increase of \$509,237 in current year total assets and deferred outflows added to a favorable decrease of \$277,185 in total liabilities the primarily result of scheduled capital project additions along with anticipated debt service amortization. The enterprise activities decrease is due to: 1. the financial impact from Hurricane Irma requiring the Town to incur a liability for the vegetative debris collection, disposal, monitoring, financial/grant assistance and line of credit interest/issuance costs (\$3,699,068) without the benefit of, due to timing, an offset for revenue anticipated from Federal and State authorities in the neighborhood of \$4 million

dollars, and 2. The utilization of \$221,110 of net position to “smooth” an anticipated Solid Waste Fund rate increase imposed by a new contractor.

b . The restricted Fund Balance for Fire control, within the General Fund, decreased \$61,040 to \$423,679. This resulted from a new Public Safety - Fire modular facility capital project utilizing \$103,886 which was favorably offset by lower than budgeted fire administration and volunteer fire expenditures combined with higher collected fire assessment revenue than anticipated (\$42,846) .

c . Our one major enterprise fund – Solid Waste showed a negative change in net position of \$3,920,178 (Page 22). However, if you remove the extraordinary impact of all Hurricane Irma emergency services and line of credit interest/issuance costs of \$3,699,068, it would have only resulted in a net negative change in Solid Waste fund net position of \$221,110 even though the Town Council adopted and anticipated utilizing \$300,894 in net position due to “smoothing” a new Solid Waste contractual vendor rate increase over a two fiscal year period.

d. Although outstanding debt reflected in the CAFR increased \$3,173,215 (net) due to total emergency line of credit (LOC) draws, once the FEMA and State of Florida reimbursements are received then LOC repaid, debt will decrease \$558,010 as a result of normal principal amortization. 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).

e . The General Fund (ad valorem tax supported) transferred \$2,435,532 to the following: Transportation fund (\$1,196,243) primarily for TSDOR and other drainage improvements as well as for operations, Capital Projects fund (\$129,586) for capital projects, Volunteer Fire Department fund (component unit, \$139,033) to fund volunteer fire operations, and Debt Service fund (\$970,670) for debt service principal and interest payments due in accordance with debt covenants (page 35).

3 . The financial management and accounting policies of the Town are described in detail on pages 24-43 of the CAFR. These descriptions are included in eleven "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, impact from Hurricane Irma on the Solid Waste fund and commitments and contingencies.

4. The Budgetary Comparison Schedule and related notes are detailed in pages 45-47. All major General Fund audited expenditures were under budget in every area except for Hurricane Irma emergency services (\$30,268) by a net total of \$268,756 with the majority derived from general government (\$104,885), public safety (\$103,584) and parks and recreation (\$43,649). While individual small items may cause consternation to some, Town Staff performed in a fiscally responsible manner to hold the line on expenses even during a Hurricane recovery inflicted fiscal year. Ultimately, the Town experienced an excess of revenues over expenditures of \$189,691 and when

added to net favorable transfers of \$10,291 equals \$199,982 and is described as a positive net budgeted variance change in General Fund 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 48-49. Both funds continue to 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 52-83). Specifically, the reader should look at the chart (page 59) which shows Governmental Revenues higher than the 2013 level (by \$2,570,520) primarily due to and dedicated for an implemented TSDOR long-term capital project. Therefore, excluding taxes increased for TSDOR and mandated public safety contractual increases, we are operating with limited resources while still improving and/or maintaining services. Additionally, a comprehensive exhibit on page 77 provides assurance that all the Town's debt service anti-dilution/covenant coverages are in excess of the minimum debt service coverage requirements.

7. For the sixth consecutive year, Town Management is proud to report that the Independent Auditor's Report on Internal Controls over Financial Reporting (page 84-85), the Management Letter in accordance with the Rules of the Auditor General of the State of Florida and compliance with section 218.415 Florida Statutes (page 86-88) 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 2017. (Page viii). Additionally, it is believed that the current 2018 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 2018 SWR Issued CAFR-Exhibit A	3/20/2019	Presentation
FY 2018 Marcum LLP Comm to those charged w Governance-Exhibit B	3/20/2019	Presentation



# **TOWN OF SOUTHWEST RANCHES, FLORIDA**



## **Comprehensive Annual Financial Report**

**Fiscal Year Ended September 30, 2018**





**TOWN OF  
SOUTHWEST RANCHES, FLORIDA  
Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 2018**



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest  
*Submitted by: Kathy Sullivan*

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”



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest  
*Submitted by: Bob Hartmann*

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## CONTENTS

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### Introductory Section

Letter of Transmittal .....	i-v
Organizational Chart.....	vi
List of Principal Officials.....	vii
Certificate of Achievement for Excellence in Financial Reporting.....	viii

### Financial Section

Independent Auditors' Report .....	1-3
Management's Discussion and Analysis (Required Supplementary Information) .....	4-14
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	20
Statement of Net Position– Proprietary Fund .....	21
Statement of Revenues, Expenses and Change in Net Position – Proprietary Fund .....	22
Statement of Cash Flows – Proprietary Fund .....	23
Notes to Basic Financial Statements.....	24-44
Required Supplementary Information (Other than MD&A)	
Budgetary Comparison Schedule – General Fund.....	45
Budgetary Comparison Schedule – Transportation Fund.....	46
Note to Budgetary Comparison Schedules .....	47

### Supplementary Information

Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	49
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Debt Service Fund.....	50
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund.....	51



# TOWN OF SOUTHWEST RANCHES, FLORIDA

## CONTENTS

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### Statistical Section (Unaudited)

Changes in Net Position – Governmental Activities .....	52
Changes in Net Position – Governmental Activities – Percentage of Total .....	53
Changes in Net Position – Business-type Activities .....	54
Changes in Total Net Position .....	55
Government-wide Net Position by Category .....	56
Chart – Total Government-wide Net Position .....	57
General Government Revenues by Source .....	58
Chart – Total General Governmental Revenues .....	59
Tax Revenues by Source – Governmental Funds .....	60
Chart – Tax Revenues by Source – Governmental Funds .....	61
General Governmental Expenditures by Function .....	62
General Governmental Current Expenditures by Function .....	63
Chart – Total General Governmental Current Expenditures .....	64
Summary of Changes in Fund Balances – Governmental Funds .....	65
Chart – Changes in Fund Balances - Governmental Funds .....	66
Fund Balances - Governmental Funds .....	67
Fund Balances - Governmental Funds .....	68
Assessed Value and Estimated Actual Value of Taxable Property .....	69
Chart – Total Assessed Value .....	70
Direct and Overlapping Property Tax Rates .....	71
Chart – Direct and Overlapping Property Tax Rates .....	72
Total Property Tax Levies and Collections .....	73
Principal Real Property Taxpayers .....	74
Principal Personal Property Taxpayers .....	75
Ratios of Outstanding Debt by Type .....	76
Debt Service Anti-Dilution Coverages .....	77
Overlapping Governmental Activities Debt .....	78
Demographic and Economic Statistics .....	79
Principal Employers .....	80
Town Full-Time Funded Positions by Function/Program .....	81
Operating Statistics by Function/Program .....	82
Capital Asset Statistics by Function/Program .....	83

### Reporting Section

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 <i>Government Auditing Standards</i> .....	84-85
Management Letter in Accordance with the Rules of the Auditor General of the State of Florida .....	86-87
Independent Accountants' Report on Compliance Pursuant to Section 218.415 Florida Statutes .....	88

# INTRODUCTORY SECTION



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest Winner  
*Submitted by: Laura Aguiar*



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**  
**Gary Jablonski, Vice Mayor**  
**Freddy Fisikelli, Council Member**  
**Bob Hartmann, Council Member**  
**Denise Schroeder, Council Member**

***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 20, 2019

***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, 2018. 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 financial statements have been audited by Marcum LLP, Certified Public Accountants. The independent auditor has issued an unmodified opinion that this report fairly represents the financial position of the Town in conformity with generally accepted accounting principles (GAAP).

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.

As previously mentioned, Marcum LLP, independent auditors, have issued unmodified opinions on the Town of Southwest Ranches financial statements for the fiscal year ended September 30, 2018. 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 GAAP 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. MD&A compliments this 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 2017 census population estimate of 7,958 and is located in the southwest portion of Broward County, a major metropolitan area. The Town motto since its establishment is "Preserving our rural lifestyle" but is located between the three major urban cities: Davie (population estimate of 105,149), Pembroke Pines (population estimate of 170,712) and Weston (population estimate of 70,944). The neighboring cities provide a wealth of attractions, business and amenities for use by the residents of the Town. Accordingly, the residents benefit from this close association with these urban neighbors because the Town does not need to provide for these services.

The Town was incorporated on June 6, 2000. The Town's current Charter was amended by the citizens on November 4, 2003, on November 7, 2006, on November 2, 2010 and on November 6, 2018. 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 the 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 its component units. Component units are legally separate entities for which the Town of Southwest Ranches is financially accountable or the nature and significance of the relationship between the Town and the entity is such that exclusion would cause the Town's financial statements to be misleading or incomplete.

The Town has identified one component unit: The Southwest Ranches Volunteer Fire Rescue, Inc. 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, information technology 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 impact of Hurricane Irma on September 10, 2017, the Town has maintained its strong financial position through prudent planning and fiscal actions to reduce or contain costs.

The Town has real estate sales and values with an increase as most other governments in Florida and in the nation; however, the Town has a better than average business cycle than other communities due to the composition of its economy. Specifically, the Town primarily consists of an affluent residential housing stock of 2,586 units with a minimum one-acre and larger, single family estates.

In 2017, the Town experienced a 4.40% increase in total taxable assessed value and a 5.85% increase in 2018. Accordingly, the 2018 total taxable assessed values have finally exceeded the 2009 former record highest total taxable assessed valuation.

The Town has made it a policy to establish reserves to offset unanticipated expenses and ensure that a funding source exists in the event of a setback in the continuation of positive economic conditions. The General Fund has an unassigned fund balance equal to 21.9% of the adopted FY 2019 General Fund 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 25+ year period. Eight capital projects, including TSDOR have been fully or partially funded during the fiscal year 2019 budget process.

In the 2019 Session, the Florida Legislature is considering reducing or eliminating business and communication service taxes 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 has no General Obligation debt outstanding and believes that debt is a necessary and integral part of conducting its operations on a financially sound and equitable basis to all taxpayers. The Town reviews as well as evaluates its existing obligations and future borrowing needs regularly. During 2018, due to primarily vegetative debris collection and removal impact from Hurricane Irma on September 10, 2017, \$3.7 million of the Town's new \$10.0 million variable rate emergency line of credit was activated with collateralization provided from anticipated future reimbursement from Federal (FEMA) and State (FDEM) regulatory authorities. In 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 fund balance. 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 subsequently converted to a fixed note, 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, 2018.

### **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 2017. 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.

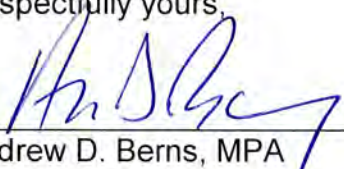
A Certificate of Achievement is valid for a period of one year only. We believe that our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

### **ACKNOWLEDGEMENTS**

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department including Rich Strum, Mara Semper, Venessa Redman and the Town's independent audit firm, Marcum LLP. We wish to also recognize staff for their efforts and support in planning and conducting the financial operations of the Town in a responsible and progressive manner as well as for their timely contributions to this report.

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 historically played in enabling the Town to achieve and maintain this high level of fiscal responsibility.

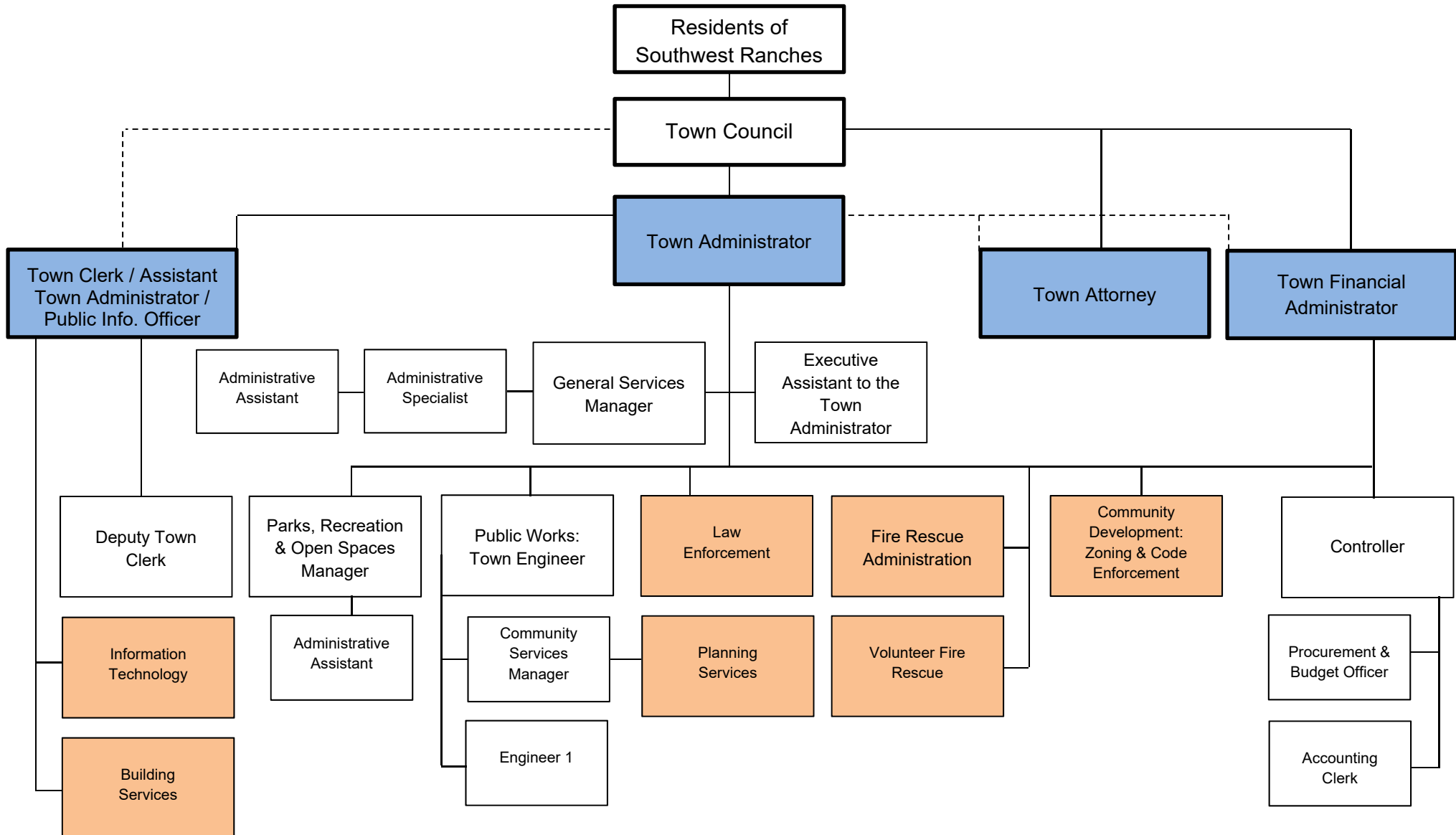
Respectfully yours,

  
\_\_\_\_\_  
Andrew D. Berns, MPA  
Town Administrator

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



# TOWN OF SOUTHWEST RANCHES ORGANIZATIONAL CHART Fiscal Year 2017\2018



Positions appointed by the Town Council



Contracted Services



Indirect Relationship



Town of Southwest Ranches, Florida  
Council/Administrator Form of Government  
List of Principal Officials  
as of September 30, 2018

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



**DOUG McKay**  
Mayor



**FREDDY FISIKELI**  
Council Member



**STEVE BREITKREUZ**  
Vice Mayor



**GARY JABLONSKI**  
Council Member



**DENISE SCHROEDER**  
Council Member

TOWN ADMINISTRATOR  
Andrew D. Berns, MPA

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

TOWN ATTORNEY  
Keith Poliakoff, Esq.

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, 2017**

*Christopher P. Morill*

Executive Director/CEO

# FINANCIAL SECTION



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest  
*Submitted by: Brandy Underhill*

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## **INDEPENDENT AUDITORS' REPORT**

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## 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, 2018 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, 2018 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 45-47 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 20, 2019 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 solely 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 the effectiveness of the Town's 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 20, 2019

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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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, 2018. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

## **2018 FINANCIAL HIGHLIGHTS**

- The Town's assets and deferred outflows of resources exceeded its liabilities by \$51,261,122 (total net position) as of September 30, 2018.
- Total net position decreased (\$3,133,756) as a result of the full impact of Hurricane Irma expenditures of \$3,750,810 and are comprised of the following:
  - (1) Net investment in capital assets of \$49,262,430 includes property and equipment, net of accumulated depreciation and related debt.
  - (2) Net position of \$1,444,305 is restricted by constraints imposed on the Town in the amount of \$758,804 for transportation, \$423,679 and \$37,036 for fire control and the volunteer fire department and for building \$196,796, capital projects \$20,411, and \$7,579 for public safety, respectively, all from outside the Town such as grantors, laws, or regulations.
  - (3) The Town's total debt increased \$3,173,215 (net) due to a total emergency line of credit draw of \$3,731,225 to a total of \$14,555,198. Otherwise, total debt would have decreased (\$558,010) as a result of normal amortization. Total debt includes loans, notes payable as well as a new emergency line of credit.
  - (4) Unrestricted net position consists of \$554,387 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 \$5,410,394 at September 30, 2018. This compares to the prior year total ending fund balance of \$5,618,505 showing a decrease of only \$208,111 during the current year which included the financial impact of a major Hurricane.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$2,790,184 or 23% of total General Fund expenditures and net transfers for 2018. The unrestricted fund balance for the General fund was \$3,201,197 or 26% of total General Fund expenditures and net transfers for 2018.
- Overall, the Town continues to maintain a healthy financial position despite the effects of a Category 3 Hurricane named Irma which impacted the Town on September 10, 2017 and which correspondingly has unrecorded reimbursement claims outstanding of approximately \$4 million dollars.

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 net position presenting information that includes all 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, transportation, interest and other debt service costs, and finally, emergency services (as a result of Hurricane Irma).

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 and 20 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 (Solid Waste Fund) is classified as an enterprise fund. The enterprise fund essentially encompasses 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**

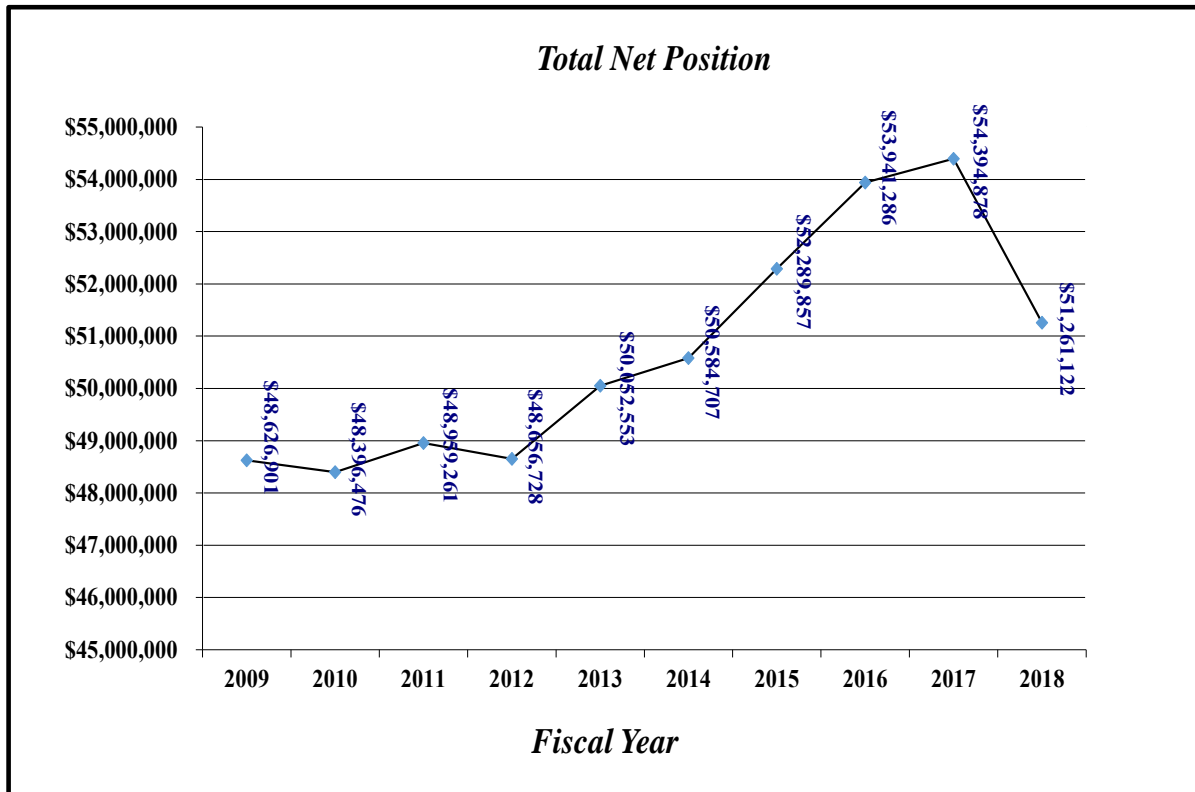
As discussed, the Town reports major funds in the basic financial statements. Combining and individual fund statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 48.

### **FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE**

The Town's net position at fiscal year-end is \$51,261,122. The following table provides a summary of the Town's net position:

<b>Summary of Net Position</b>						
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
Assets:						
Current assets	\$ 5,787,457	\$ 5,669,109	\$ 424,328	\$ 1,141,865	\$ 6,211,785	\$ 6,810,974
Non-current assets:						
Other	359,210	482,720	-	-	359,210	482,720
Capital assets	60,233,477	59,713,320	-	-	60,233,477	59,713,320
Total assets	66,380,144	65,865,149	424,328	1,141,865	66,804,472	67,007,014
Deferred Outflows of Resources:						
Deferred amount on refunding	40,310	46,068	-	-	40,310	46,068
Liabilities:						
Current liabilities	1,336,278	1,113,447	267,983	721,197	1,604,261	1,834,644
Long-term liabilities	10,323,544	10,823,560	3,655,855	-	13,979,399	10,823,560
Total liabilities	11,659,822	11,937,007	3,923,838	721,197	15,583,660	12,658,204
Net position:						
Net investment in capital assets	49,262,430	48,346,598	-	-	49,262,430	48,346,598
Restricted	1,444,305	1,378,035	-	-	1,444,305	1,378,035
Unrestricted	4,053,897	4,249,577	(3,499,510)	420,668	554,387	4,670,245
Total net position	\$ 54,760,632	\$ 53,974,210	\$ (3,499,510)	\$ 420,668	\$ 51,261,122	\$ 54,394,878

The following chart reports the Town's total net position balances from fiscal year 2009-2018.



Note over the last ten years, the total net positions has increased \$2,634,221 even with the current fiscal year full impact of a major Hurricane.

Current assets in governmental activities increased while business-type activities decreased in fiscal year September 30, 2018. Cash and investments for governmental activities and business-type activities decreased by \$76,605 and \$704,136, 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 5.1 to 1 at September 30, 2017. The current ratio for business-type activities is 1.6 to 1 as compared to 1.6 to 1 at September 30, 2017. Overall, the total current ratio at September 30, 2018 increased to 3.9 to 1 as compared to 3.7 to 1 at September 30, 2017. The slight increase was primarily due to a decrease in accounts payable and accrued liabilities as all Hurricane Irma debris collection, disposal as well as monitoring payments, were completed as of fiscal year end.

The Town reported a positive balance in net position for governmental and a negative balance in business-type activities. During 2018, changes in net position increased \$786,422 for governmental activities and decreased (\$3,920,178) for business-type activities, respectively. The latter is due to the impacts from Hurricane Irma. However, the Town's overall financial position is healthy at fiscal year-end 2018 and it remains stable within an optimistic economy overall.

Note that approximately 90.7% 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 90.2% 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**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Percentage of Total</b>
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>
Revenues:							
Program:							
Charges for services	\$ 3,582,482	\$ 2,904,138	\$ 1,309,516	\$1,064,311	\$ 4,891,998	\$ 3,968,449	34.8%
Operating grants and contributions	58,116	18,842	-	-	58,116	18,842	0.4%
Capital grants and contributions	450,950	343,013	-	-	450,950	343,013	3.2%
General:							
Ad valorem taxes	5,847,614	5,495,085	-	-	5,847,614	5,495,085	41.6%
Other taxes	1,880,669	1,878,702	-	-	1,880,669	1,878,702	13.4%
Intergovernmental	824,180	777,213	-	-	824,180	777,213	5.9%
Investment earnings	102,685	48,853	8,951	10,223	111,636	59,076	0.8%
Miscellaneous	2,430	129,202	-	-	2,430	129,202	0.0%
Total revenues	12,749,126	11,595,048	1,318,467	1,074,534	14,067,593	12,669,582	100%
Program Expenses:							
General government	2,904,188	2,736,901	-	-	2,904,188	2,736,901	16.9%
Public safety	6,428,569	5,471,550	-	-	6,428,569	5,471,550	37.4%
Community services & development	1,258,271	936,647	-	-	1,258,271	936,647	7.3%
Parks and recreation	638,991	656,412	-	-	638,991	656,412	3.7%
Transportation	553,546	592,730	-	-	553,546	592,730	3.2%
Emergency services	51,742	-	3,699,068	655,340	3,750,810	655,340	21.8%
Interest and other debt service costs	353,162	383,975	-	-	353,162	383,975	2.1%
Solid waste	-	-	1,313,812	782,436	1,313,812	782,436	7.6%
Total expenses	12,188,469	10,778,215	5,012,880	1,437,776	17,201,349	12,215,991	100%
Changes in net position before transfers	560,657	816,833	(3,694,413)	(363,242)	(3,133,756)	453,591	
Transfers	225,765	205,427	(225,765)	(205,427)	-	-	
Changes in net position	786,422	1,022,260	(3,920,178)	(568,669)	(3,133,756)	453,591	
Beginning net position	53,974,210	52,951,950	420,668	989,337	54,394,878	53,941,287	
Ending net position	<u>\$54,760,632</u>	<u>\$53,974,210</u>	<u>\$(3,499,510)</u>	<u>\$ 420,668</u>	<u>\$51,261,122</u>	<u>\$54,394,878</u>	

**Governmental Activity Revenues**

The Town is heavily reliant on Ad valorem (property) taxes to support governmental operations. Property taxes provided 45.9% of the Town's total governmental revenues as compared to 47.4% in fiscal year 2017. Other taxes, which includes franchise and utility taxes, provided 14.8% and 16.2% of the Town's total governmental revenues for fiscal year 2018 and 2017, respectively. Additionally, because of the Town's healthy financial position, we have been able to earn \$102,685 in investment earnings to support governmental activities.

Note that program revenues covered 33.6% of governmental operating expenditures as compared to 30.3% in fiscal year 2017. This means that the government's taxpayers and the Town's other general revenues normally fund 66.4% 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	\$ 2,904,188	23.8%	\$ (2,904,188)	35.9%
Public safety	6,428,569	52.7%	(4,022,466)	49.7%
Community services and development	1,258,271	10.3%	(83,214)	1.0%
Parks and recreation	638,991	5.2%	(583,267)	7.2%
Transportation	553,546	4.5%	(138,196)	1.7%
Emergency Services	51,742	0.4%	(12,428)	0.2%
Interest and other debt service costs	353,162	2.9%	(353,162)	4.4%
Total	<u>\$ 12,188,469</u>	<u>100.0%</u>	<u>\$ (8,096,921)</u>	<u>100.0%</u>

The public safety expenses total gross about 53% while net of program revenues total almost 50% of costs. The public safety function generated \$2,396,108 in user charges and \$9,995 in operating grant revenues, which offsets program costs. The community services and development expenses total gross of 10.3% while net of program revenues total 1.0%. The community services and development function generated \$1,175,057 in user charges, primarily from building permits, planning/zoning and fire review fees of \$1,165,214. The transportation expenses total gross of 4.5% while net of program revenues total -1.7%. The transportation function, which includes the fourth year of TSDOR capital improvements, was aided by capital grant revenues of \$415,350 which also offsets capital program costs. Hurricane Irma emergency services expenses total gross of 0.4% while net of operating program insurance recoveries of \$39,314 total 0.2% 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 increased \$245,205 or only 23.0% due to Town Council policy of imposing or "smoothing" higher service rates gradually to its residential users over two years; the current and immediate subsequent year. Total operating and all Hurricane Irma emergency services related expenses increased \$3,575,104 or 249% due to existing service contract expiration resulting in a competitive procurement award to a new vendor at much higher contractual and recycling costs of \$531,071, while the majority of the remainder increase or \$2,942,482 pertains to increased but completed Hurricane Irma debris collection, disposal, and monitoring expenses as compared to the prior fiscal year. The current year new emergency line of credit interest and issuance costs total \$101,246 of which only interest will continue to accrue until reimbursement is received from federal (FEMA) and state (Florida Department of Emergency Management) authorities. Other operating expenses increased by \$305 in fiscal year 2018 as compared to fiscal year 2017 due to a slight increase in professional fees.

In total, the year-to-year change in operating loss increased and net position decreased \$3,033,449 and \$3,351,509, respectively.

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## 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 \$5,410,394 compared to \$5,618,505 at September 30, 2017.

The total governmental expenditures exceeded revenues by \$574,821.

The General Fund revenues exceeded its expenditures by \$2,094,132 as compared to \$2,297,368 for fiscal year 2017. Transfers in from Solid Waste of \$225,765 and from Volunteer Fire of \$36,049 as well as transfers to other funds totaling \$2,435,532 offset this excess. The details of the general fund's financial operations are discussed below.

Governmental funds report total fund balance of \$5,410,394. Of this year-end total, \$1,444,305 is legally restricted for: transportation (\$758,804); fire control including volunteer fire operations (\$460,715); public safety (\$7,579); building (\$196,796); and capital projects (\$20,411). \$530,596 is committed to various projects: capital projects (\$237,412); transportation (\$291,955); and tree preservation (\$1,229). \$253,236 is assigned for the following purposes - debt service (\$168,819) and capital projects (\$84,417). \$392,073 is considered non-spendable and \$2,790,184 is unassigned and available for future appropriation within the General Fund.

The total ending fund balances of governmental funds show a decrease of \$208,111 or 3.7% 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 \$3,829,251 decreased by (\$79,586) or 2.0% as compared to an increase of \$361,425 or 10.2% in 2017. The ending unassigned fund balance is considered more than adequate, representing the equivalent of 27.9% of annual expenditures. This percentage compares to 30.9% at September 30, 2017.

Ad valorem (property) taxes increased \$352,529 or 6.4%. This increase primarily relates a slight increase in the taxable value of property as the combined operating and transportation surface and drainage ongoing rehabilitation (TSDOR) capital program millage rate remained the same from the prior year. However, in total, all tax revenues were \$354,496 or 4.8% above those of 2017. Licenses and permits were \$415,098 or 54.6% higher than the 2017 amount due to a significant increase in building and zoning permitting activity.

Overall, total General Fund expenditures increased \$1,237,114 or 14.1% above the fiscal year 2017 level. The most significant changes, by department, from fiscal year 2017 are described below.

General government costs, consisting of legislative, legal, executive and clerk administration, finance, and non-departmental departments were \$150,145 above the 2017 amount primarily due to increased litigation activity.

In total, public safety costs were up \$649,856 or 12.04% above the 2017 amount. This increase is due to a newly executed police and fire service contract increase with the Town's existing vendor who also was the lowest priced responsive and responsible provider, the Town of Davie (\$652,337 or 12.08%), and which newly includes an annual \$50,000 provision for a replacement Town of Southwest Ranches fire apparatus,

offset by a total decrease in volunteer fire department expenditures including stipend payments (\$2,481 or 0.04% in total).

Community services and development which consists of building, planning, code & zoning, and public works increased \$321,624 or 34.3% above those of 2017 primarily due to the aforementioned increased building, zoning permitting activity and application fee volume, resulting in significantly higher contractual service costs.

The 2017 parks and recreation amounts were \$11,943 lower than the 2017 amount of \$403,085. The major portion of this decrease is from a lower grounds maintenance frequency as well as water and sewer costs. Additionally, it shall be noted that one new Town park facility (Gary A. Poliakoff/Founders' Park) opened at the end of FY 2018.

New for 2018, Hurricane Irma emergency services expenditures totaled \$30,268 due to the timing of its financial impact to the General Fund on September 10, 2017, with the resulting primary occurrence of expenditures during 2018.

In this fiscal year, the General Fund transferred \$2,435,532 to other funds, which included \$1,196,243 to the Transportation Fund, \$129,586 to the Capital Projects Fund, \$970,670 to the Debt Service Fund, and \$139,033 to the Volunteer Fire Department Fund (a component unit). The Solid Waste Fund and the Volunteer Fire Department Fund transferred \$225,765 and \$36,049, respectively 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 on-going long-term transportation surface and drainage ongoing rehabilitation (TSDOR) capital program. In fiscal year 2018, revenue of \$592,731 of intergovernmental revenue was earned as compared to \$318,671 in fiscal year 2017 primarily related to an increase in the state transportation appropriation grant. \$426,294 was expended on roadways including engineering and related personnel costs during 2018, \$21,474 primarily for Hurricane Irma signage repairs and replacements, and \$1,415,848 on capital outlay comprising of: drainage improvements (\$425,738); roadway improvements including striping/markers (\$58,506); TSDOR (\$675,334); entranceway enhancements (\$11,013); and guardrails (\$245,257). The total legally restricted and committed in total transportation fund balance at fiscal year-end 2018 was \$758,804 and \$481,004, respectively.

**Capital Projects Fund** - This fund is primarily financed from transfers from the General Fund, as indicated above. While there was no intergovernmental revenue as compared to 2017, \$35,600 of private source capital outlay donations were received in 2018, a decrease of 29.0% from the 2017 amount of \$50,116.

During fiscal year 2018, this fund spent \$353,340 on capital outlay, which includes:

- Buildings/Town Hall complex safety improvements \$7,490
- Buildings/Fire Control Modularity \$292,486
- Infrastructure improvements for Gary A. Poliakoff/Founders Park \$30,996
- Infrastructure improvements for Frontier Trails Park \$7,368
- Infrastructure improvements for Park entranceway enhancements \$15,000

Restricted fund balance was \$20,411 pertaining to frontier trails park. Committed and assigned fund balance was \$28,039 and \$84,417, respectively. The total capital project fund balance at fiscal year-end 2018 was \$132,867.

### **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 \$6,641 or approximately .01%. This increase is primarily the result of unanticipated higher parks and recreation impact fees as well as facility use charges received. Investment income revenue exceeded the final budget by \$18,089 or 1.5% due to an unanticipated rising interest rate environment. Miscellaneous revenues were under the final budget by (\$105,464) or 72.4% due to the write down of an asset held for sale in the amount of \$123,510. All other revenue sources were consistent with the adopted budget. Overall, we ultimately recognized (\$79,065) or 99.4% of the revenue budget.

On the expenditure side, the Town's actual expenditures for each department or function were less than budgeted due to conservative budgeting except for those pertaining to Hurricane Irma emergency services for its obvious reason. By function, general governmental were \$104,885 or 4.5% below the budget, total public safety was \$103,584 or 1.7% below the budget, community services and development were \$23,266 or 1.8% below the budget, parks and recreation were \$43,649 or 1.0% below the budget and capital outlay were \$23,640 or 13.1% below the budget.

Overall, the total General Fund budget was underspent by \$268,756 or 2.6% primarily due to lower general government operating expenditures including property insurance and contractual services, and lower than anticipated public safety, including volunteer fire services costs. Tight Departmental Director expenditure controls throughout as well as the Town in recovery mode (vs. full operational) from Hurricane Irma's impact during the first quarter of FY 2018 also resulted in the underspending.

## 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, 2018, was \$60,233,477. The change in this net investment was a 0.9% 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	
	2018	2017
Non-depreciable assets:		
Land	\$ 42,341,811	\$ 42,341,811
Construction in progress	2,530,121	1,609,992
Total non-depreciable	44,871,932	43,951,803
Depreciable assets:		
Infrastructure	23,316,776	22,865,154
Improvements other than buildings	5,269,974	5,160,499
Buildings & Bldg Improvements	3,505,983	3,621,055
Furniture and equipment	1,712,727	1,750,493
Total depreciable assets	33,805,460	33,397,201
Less: accumulated depreciation	18,443,915	17,635,684
Net book value - depreciable assets	15,361,545	15,761,517
Percentage depreciated	55%	53%
Total Capital Asset Net Book Value	\$ 60,233,477	\$ 59,713,320

At September 30, 2018, the depreciable capital assets for governmental activities were 55% depreciated. This compares to the 53% at September 30, 2017.

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:

- Guardrails Construction-in-progress (\$44,940)
- Gary A. Poliakoff/Founders Park Construction-in-progress (\$61,219)
- TSDOR Construction-in-progress \$675,332
- Frontier Trails Park Construction-in-progress \$8,161
- Drainage Projects Construction-in-progress \$334,042
- Entranceway Signage Construction-in-progress \$8,753
- Guardrails Infrastructure \$290,197
- SW 54<sup>th</sup> Place Drainage Infrastructure \$90,905
- SW 166<sup>th</sup>, SW 142<sup>nd</sup>, SW 178<sup>th</sup> Ave's Striping Infrastructure \$58,506
- Fire Well #40 & #168 Infrastructure \$12,014
- Gary A. Poliakoff/Founders Park Improvements other than buildings \$109,475
- Public Safety Modular (net) Building (\$122,562)
- Town Hall complex safety/Building Improvements \$7,490
- Town Hall Furniture and equipment \$43,010
- Public Safety-Fire Furniture and equipment (net) \$36,729
- Public Safety-Police Furniture and equipment (\$117,505)

## Debt

The Town reports its new emergency line of credit within both its governmental and business-type activities. The series 2016 land acquisition note payable, series 2013 and 2011 revenue refunding notes payable as well as an equipment and other loan payable with financial institutions are in governmental activities only. More detailed information on long-term debt activity to the relevant disclosures in the notes to the financial statements are found on pages 37-41. The following table reports long-term debt balances at September 30, 2018 and 2017:

<b>Outstanding Long-term Debt</b>		
	<b>2018</b>	<b>2017</b>
<b>Governmental Activities:</b>		
TD Note Payable	\$ 7,750,000	\$ 7,750,000
TD Note Payable	1,724,500	1,917,300
TD Note Payable	888,201	1,146,061
TD Note Payable	136,746	162,082
Centennial Loan Payable	324,526	406,540
TD Emergency Line of Credit	75,370	-
Sub-Total	10,899,343	11,381,983
<b>Business-type Activities:</b>		
TD Emergency Line of Credit	3,655,855	-
Grand Total	<u>\$ 14,555,198</u>	<u>\$ 11,381,983</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 GASB Statement No. 75, the Town has evaluated and determined that it is not necessary to record or disclose the total OPEB liability of \$30,110 as it is insignificant to the Town.

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## **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 2018, the unemployment rate for Broward County residents was 2.8%, a reduction from a September 2017 rate of 3.3% and compares favorably to the State's unemployment rate of 3.5% and 3.9% for September 2018 and 2017, 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 (2013-2017), the Town's median household income of \$92,228 compares favorably to the Nation's and State's as well as the County's median household income of \$57,552, \$50,883, and \$54,895, respectively.

In the 2018–2019 adopted budget, we continue operating in a conservative economic environment. There are indications of a continued marginal increase in housing values and related taxable values due to new residential development, improvements and rehabilitation. Additionally, inflationary trends in the region compare more favorably to national indices.

Some of the key elements affecting the fiscal year 2018-2019 budget include:

- Relatively modest change in taxable values but expected to ellipse the 2018 record all-time highest.
- Continuance of a relatively low interest yield environment although potentially subject to further upward momentum.
- Crude oil prices remain stable
- Modest growth rates of building construction and rehabilitation
- Small decline but movement toward stabilization in State of Florida shared revenues, especially from gas taxes

All of these factors result in many budget challenges in fiscal year 2018-2019 and beyond. Additionally, the Town carefully monitors Florida Legislative initiatives and their future impact on the Town's ability to function at its present level.

The millage rate for fiscal year 2019 was increased to 4.8311, representing the Town's regular operating of 4.4969 plus .3342 to provide for the fifth year of a major transportation related capital infrastructure capital project (TSDOR), as compared to 4.1017 plus .3612 for TSDOR for fiscal year 2018 totaling 4.4629 resulting in an anticipated positive net revenue change of \$212,660. Additionally, during the current fiscal year, unassigned General Fund fund balance increased \$85,237 to \$2,790,184. During FY 2019, the Town is anticipating positive accounts receivable revenue recognition and/or reimbursement from Hurricane Irma which impacted the Town on September 10, 2017 from Federal and State authorities in the neighborhood of \$4,000,000. Also, the Town of Southwest Ranches has assigned \$160,000 of restricted fund balance for spending in the 2018-2019 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 the Government-wide Financial Statements, Fund Financial Statements, Notes to Basic Financial Statements and Required Supplementary Information**

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# TOWN OF SOUTHWEST RANCHES, FLORIDA

## STATEMENT OF NET POSITION

**SEPTEMBER 30, 2018**

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	\$ 3,468,117	\$ 391,328	\$ 3,859,445
Investments	1,559,791	--	1,559,791
Receivables	342,834	33,000	375,834
Intergovernmental receivables	383,852	--	383,852
Prepaid items	32,863	--	32,863
Assets held for resale	359,210	--	359,210
Capital assets not being depreciated	44,871,932	--	44,871,932
Capital assets being depreciated	<u>15,361,545</u>	<u>--</u>	<u>15,361,545</u>
<b>Total Assets</b>	<u>66,380,144</u>	<u>424,328</u>	<u>66,804,472</u>
<b>Deferred Outflows of Resources</b>			
Deferred amount on refunding	<u>40,310</u>	<u>--</u>	<u>40,310</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	735,973	267,983	1,003,956
Accrued interest payable	24,206	--	24,206
Unearned revenue	300	--	300
Noncurrent liabilities:			
Due within one year	575,799	--	575,799
Due in more than one year	<u>10,323,544</u>	<u>3,655,855</u>	<u>13,979,399</u>
<b>Total Liabilities</b>	<u>11,659,822</u>	<u>3,923,838</u>	<u>15,583,660</u>
<b>Net Position</b>			
Net investment in capital assets	49,262,430	--	49,262,430
Restricted for:			
Transportation	758,804	--	758,804
Fire control	460,715	--	460,715
Public safety	7,579	--	7,579
Building	196,796	--	196,796
Capital projects	20,411	--	20,411
Unrestricted	<u>4,053,897</u>	<u>(3,499,510)</u>	<u>554,387</u>
<b>Total Net Position</b>	<u>\$ 54,760,632</u>	<u>\$ (3,499,510)</u>	<u>\$ 51,261,122</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, 2018

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
<b>Governmental Activities</b>						
General government	\$ 2,904,188	\$ --	\$ --	\$ --	\$ (2,904,188)	\$ --
Public safety	6,428,569	2,396,108	9,995	--	(4,022,466)	--
Community services and development	1,258,271	1,175,057	--	--	(83,214)	--
Parks and recreation	638,991	11,317	8,807	35,600	(583,267)	--
Transportation	553,546	--	--	415,350	(138,196)	--
Emergency services	51,742	--	39,314	--	(12,428)	--
Interest and other debt services costs	353,162	--	--	--	(353,162)	--
<b>Total Governmental Activities</b>	<b>12,188,469</b>	<b>3,582,482</b>	<b>58,116</b>	<b>450,950</b>	<b>(8,096,921)</b>	<b>--</b>
<b>Business-type Activities</b>						
Solid waste	1,313,812	1,309,516	--	--	--	(4,296)
Solid waste emergency services	3,699,068	--	--	--	--	(3,699,068)
<b>Total Business-type Activities</b>	<b>5,012,880</b>	<b>1,309,516</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(3,703,364)</b>
<b>Total Primary Government</b>	<b>\$ 17,201,349</b>	<b>\$ 4,891,998</b>	<b>\$ 58,116</b>	<b>\$ 450,950</b>	<b>(8,096,921)</b>	<b>(3,703,364)</b>
<b>General Revenues</b>						
Ad valorem taxes					5,847,614	--
Franchise fees based on gross receipts					642,005	--
Unrestricted intergovernmental revenue					824,180	--
Utility taxes					1,238,664	--
Unrestricted investment earnings					102,685	8,951
Miscellaneous					2,430	--
<b>Transfers</b>					225,765	(225,765)
<b>Total General Revenues and Transfers</b>					8,883,343	(216,814)
<b>Change in Net Position</b>					786,422	(3,920,178)
<b>Net Position - Beginning of Year</b>					53,974,210	420,668
<b>Net Position - End of Year</b>					\$ 54,760,632	\$ (3,499,510)
						\$ 51,261,122

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

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## BALANCE SHEET - GOVERNMENTAL FUNDS

**SEPTEMBER 30, 2018**

	General Fund	Transportation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash	\$ 1,732,962	\$ 1,383,834	\$ 135,325	\$ 215,996	\$ 3,468,117
Investments	1,559,791	--	--	--	1,559,791
Receivables	339,834	3,000	--	--	342,834
Intergovernmental receivables	113,222	220,630	50,000	--	383,852
Due from other funds	--	--	--	3,017	3,017
Prepaid items	30,250	--	--	2,613	32,863
Assets held for resale	359,210	--	--	--	359,210
<b>Total Assets</b>	<b>\$ 4,135,269</b>	<b>\$ 1,607,464</b>	<b>\$ 185,325</b>	<b>\$ 221,626</b>	<b>\$ 6,149,684</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 302,701	\$ 367,656	\$ 52,458	\$ 13,158	\$ 735,973
Due to Other Funds	3,017	--	--	--	3,017
Unearned revenues	300	--	--	--	300
<b>Total Liabilities</b>	<b>306,018</b>	<b>367,656</b>	<b>52,458</b>	<b>13,158</b>	<b>739,290</b>
<b>Fund Balances</b>					
Non-spendable:					
Prepaid items	30,250	--	--	2,613	32,863
Assets held for resale	359,210	--	--	--	359,210
Restricted for:					
Transportation	--	758,804	--	--	758,804
Fire control	423,679	--	--	37,036	460,715
Public safety	7,579	--	--	--	7,579
Building	196,796	--	--	--	196,796
Capital projects	--	--	20,411	--	20,411
Committed for:					
Capital projects	20,324	189,049	28,039	--	237,412
Transportation	--	291,955	--	--	291,955
Tree preservation	1,229	--	--	--	1,229
Assigned for:					
Debt service	--	--	--	168,819	168,819
Capital projects	--	--	84,417	--	84,417
Unassigned	2,790,184	--	--	--	2,790,184
<b>Total Fund Balances</b>	<b>3,829,251</b>	<b>1,239,808</b>	<b>132,867</b>	<b>208,468</b>	<b>5,410,394</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,135,269</b>	<b>\$ 1,607,464</b>	<b>\$ 185,325</b>	<b>\$ 221,626</b>	<b>\$ 6,149,684</b>

*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, 2018

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

Fund Balances - Total Governmental Funds  
(Page 17) \$ 5,410,394

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

Capital assets	\$ 78,677,392	
Accumulated depreciation	<u>(18,443,915)</u>	60,233,477

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

Long-term debt	(10,899,343)	
Accrued interest payable	(24,206)	
Deferred amount on refunding (amortized as interest expense)	<u>40,310</u>	<u>(10,883,239)</u>

**Net Position of Governmental Activities (Page 15) \$ 54,760,632**

*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, 2018**

	General Fund	Transportation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Ad valorem taxes	\$ 5,847,614	\$ --	\$ --	\$ --	\$ 5,847,614
Utility taxes	1,238,664	--	--	--	1,238,664
Franchise fees	642,005	--	--	--	642,005
Licenses and permits	1,175,057	--	--	--	1,175,057
Intergovernmental	646,799	592,731	--	--	1,239,530
Charges for services	2,204,001	--	--	--	2,204,001
Fines and forfeitures	212,231	--	--	--	212,231
Investment income	79,173	18,650	3,890	972	102,685
Miscellaneous	40,194	--	35,600	11,545	87,339
<b>Total Revenues</b>	<u>12,085,738</u>	<u>611,381</u>	<u>39,490</u>	<u>12,517</u>	<u>12,749,126</u>
<b>Expenditures</b>					
Current:					
General government	2,253,537	--	--	--	2,253,537
Public safety:					
Law enforcement	2,606,670	--	--	--	2,606,670
Fire control	3,295,372	--	--	146,902	3,442,274
Total public safety	<u>5,902,042</u>	<u>--</u>	<u>--</u>	<u>146,902</u>	<u>6,048,944</u>
Community services and development	1,258,271	--	--	--	1,258,271
Parks and recreation	391,142	--	--	--	391,142
Transportation	--	426,294	--	--	426,294
Emergency services	30,268	21,474	--	--	51,742
Capital outlay	156,346	1,415,848	353,340	--	1,925,534
Debt service:					
Principal	--	--	--	623,585	623,585
Interest and fiscal charges	--	--	--	344,898	344,898
<b>Total Expenditures</b>	<u>9,991,606</u>	<u>1,863,616</u>	<u>353,340</u>	<u>1,115,385</u>	<u>13,323,947</u>
Excess (deficiency) of revenues over expenditures	<u>2,094,132</u>	<u>(1,252,235)</u>	<u>(313,850)</u>	<u>(1,102,868)</u>	<u>(574,821)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	261,814	1,196,243	129,586	1,109,703	2,697,346
Transfers out	(2,435,532)	--	--	(36,049)	(2,471,581)
Proceeds from emergency lines of credit	--	--	--	140,945	140,945
<b>Total Other Financing Sources (Uses)</b>	<u>(2,173,718)</u>	<u>1,196,243</u>	<u>129,586</u>	<u>1,214,599</u>	<u>366,710</u>
<b>Change in Fund Balances</b>	<u>(79,586)</u>	<u>(55,992)</u>	<u>(184,264)</u>	<u>111,731</u>	<u>(208,111)</u>
<b>Fund Balances - Beginning of Year</b>	<u>3,908,837</u>	<u>1,295,800</u>	<u>317,131</u>	<u>96,737</u>	<u>5,618,505</u>
<b>Fund Balances - End of Year</b>	<u>\$ 3,829,251</u>	<u>\$ 1,239,808</u>	<u>\$ 132,867</u>	<u>\$ 208,468</u>	<u>\$ 5,410,394</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, 2018**

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**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)	\$ (208,111)
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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	\$ 1,925,534	
Less: current year provision for depreciation expense	<u>(1,087,025)</u>	838,509

The net effect of various transactions involving capital asset (e.g. disposals, sales, etc.)	(318,352)
---	-----------

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 - emergency lines of credit	(140,945)
Repayment of principal	623,585

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)
Change in accrued interest payable	<u>(2,506)</u>

<b>Change in Net Position of Governmental Activities (Page 16)</b>	<b><u>\$ 786,422</u></b>
--	--------------------------

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

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## STATEMENT OF NET POSITION - PROPRIETARY FUND

SEPTEMBER 30, 2018

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	<u>Solid Waste Fund</u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash	\$ 391,328
Receivables	<u>33,000</u>
<b>Total Assets</b>	<u>424,328</u>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	<u>267,983</u>
<b>Noncurrent Liabilities</b>	
Emergency line of credit	<u>3,655,855</u>
<b>Total Liabilities</b>	<u>3,923,838</u>
<b>Net Position</b>	
Unrestricted	<u>(3,499,510)</u>
<b>Total Net Position</b>	<u><u>\$ (3,499,510)</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, 2018

	Solid Waste Fund
<b>Operating Revenues</b>	
Charges for services	\$ 1,309,516
<b>Total Operating Revenues</b>	<u>1,309,516</u>
<b>Operating Expenses</b>	
Contractual services	1,213,462
Recycling	98,079
Emergency services	3,597,822
Other	<u>2,271</u>
<b>Total Operating Expenses</b>	<u>4,911,634</u>
<b>Operating Loss</b>	(3,602,118)
<b>Nonoperating Revenues (Expenses)</b>	
Interest income	8,951
Emergency line of credit interest expense	(50,856)
Emergency line of credit issuance cost	<u>(50,390)</u>
<b>Total Nonoperating Expenses</b>	(92,295)
<b>Loss before Transfers</b>	(3,694,413)
Transfer out	<u>(225,765)</u>
<b>Change in Net Position</b>	(3,920,178)
<b>Net Position - Beginning of Year</b>	<u>420,668</u>
<b>Net Position - End of Year</b>	<u><u>\$ (3,499,510)</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, 2018

	Solid Waste Fund
<b>Cash Flows from Operating Activities</b>	
Cash received from customers and users	\$ 1,322,917
Cash paid to suppliers	<u>(5,403,191)</u>
<b>Net Cash Used in Operating Activities</b>	<u>(4,080,274)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>	
Proceeds from emergency line of credit	5,126,660
Payment on emergency line of credit	(1,470,805)
Emergency line of credit interest paid	(12,513)
Emergency line of credit issuance cost	(50,390)
Transfer out	<u>(225,765)</u>
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>3,367,187</u>
<b>Cash Flows from Investing Activities</b>	
Interest received	<u>8,951</u>
<b>Net Decrease in Cash</b>	(704,136)
<b>Cash - Beginning</b>	<u>1,095,464</u>
<b>Cash - Ending</b>	<u><u>\$ 391,328</u></u>
<b>Reconciliation of Operating Loss to Net Cash</b>	
<b>Used for Operating Activities</b>	
Operating loss	\$ (3,602,118)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Decrease in receivables	13,401
Decrease in accounts payable and accrued liabilities	<u>(491,557)</u>
Total adjustments	<u>(478,156)</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ (4,080,274)</u></u>

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

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## **NOTES TO BASIC FINANCIAL STATEMENTS**

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# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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### **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 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) and has operational responsibility 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, 2018

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### 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 are 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, 2018

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### 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, 2018

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### 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 include 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, 2018

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### 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. IMPAIRMENT OF LONG-LIVED ASSETS*

The Town records impairment losses on long-lived assets used in operations when events and circumstances indicate the assets might be impaired. No impairment losses have been recorded.

# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### ***H. 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.

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 another financing source. Premiums received on debt issuance are reported as another financing source while discounts on debt issuances are reported as another financing use. Issuance costs, whether or not withheld from the actual debt proceeds received, and principal payments, are reported as debt service expenditures.

#### ***I. 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.

#### ***J. UNEARNED REVENUE***

Unearned revenue represents increases in assets prior to the eligibility criteria being met for recognition of revenue.

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### ***K. 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.

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.

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### ***K. FUND EQUITY (CONTINUED)***

*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.

#### ***L. 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.

#### ***M. 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, 2018**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### ***N. 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, deferred inflows/outflows, 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***

The City maintains a cash pool that is available for use by all funds. 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 reported at amortized cost.

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### 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, 2018:

	Value	Weighted Average Maturity
<b>Investments</b>		
Florida PRIME	\$ 1,559,791	72 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 of total investments. At September 30, 2018, the Town only invests in an external investment pool, the Florida PRIME.

#### *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, 2018**

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### **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, 2018, 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, 2018.

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### 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, 2018 was 4.4629 mills (operating millage was 4.1017 and TSDOR millage .3612).

### NOTE 4 - RECEIVABLES

Receivables as of September 30, 2018 for the Town's funds are as follows:

	Taxes and Fees
General Fund	\$ 339,834
Transportation Fund	3,000
Solid Waste Fund	33,000
<b>Total Receivables</b>	<b>\$ 375,834</b>

### NOTE 5 – INTERFUND TRANSFERS

Interfund transfers during fiscal year ended September 30, 2018 is as follows:

	Transfers In	Transfers Out
General Fund	\$ 261,814	\$ 2,435,532
Transportation Fund	1,196,243	--
Capital Projects Fund	129,586	--
Volunteer Fire Department Fund	139,033	36,049
Debt Service Fund	970,670	--
Solid Waste Fund	--	225,765
<b>Total Interfund Transfers</b>	<b>\$ 2,697,346</b>	<b>\$ 2,697,346</b>

General Fund Transfers In consisted of \$225,765 from the Town's Solid Waste Fund providing an annual subsidy to the General Fund for administrative, finance and contractual compliance management and legal expenses, while \$36,049 from the Volunteer Fire Department Fund relates to a contribution towards the acquisition of a new town volunteer fire vehicle.

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

### NOTE 5 – INTERFUND TRANSFERS (CONTINUED)

General Fund Transfers Out consisted of \$1,196,243 to the Transportation Fund to fund capital projects including TSDOR and operating needs; \$129,586 to the Capital Projects Fund to fund capital projects primarily pertaining to a new Town Public Safety Modular complex; \$139,033 to the Volunteer Fire Department Fund (to fund volunteer fire operations; and \$970,670 to the Debt Service Fund as debt service principal and interest payments become due in accordance with debt service covenants.

### NOTE 6 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 42,341,811	\$ --	\$ --	\$ --	\$ 42,341,811
Construction in progress	1,609,991	1,026,289	--	(106,159)	2,530,121
Total capital assets, not being depreciated	43,951,802	1,026,289	--	(106,159)	44,871,932
Capital assets, being depreciated:					
Infrastructure	22,865,154	406,682	--	44,940	23,316,776
Improvements other than buildings	5,160,499	48,256	--	61,219	5,269,974
Buildings and building improvements	3,621,055	299,976	(415,048)	--	3,505,983
Furniture and equipment	1,750,493	144,331	(182,097)	--	1,712,727
Total capital assets being depreciated	33,397,201	899,245	(597,145)	106,159	33,805,460
Total capital assets	77,349,003	1,925,534	(597,145)	--	78,677,392
Less: accumulated depreciation for:					
Infrastructure	13,039,318	650,651	--	--	13,689,969
Improvements other than buildings	3,033,974	247,849	--	--	3,281,823
Buildings and building improvements	405,348	61,273	(114,138)	--	352,483
Furniture and equipment	1,157,043	127,252	(164,655)	--	1,119,640
Total accumulated depreciation	17,635,683	1,087,025	(278,793)	--	18,443,915
Total capital assets, being depreciated, net	15,761,518	(187,780)	(318,352)	106,159	15,361,545
<b>Governmental Activities</b>					
<b>Capital Assets, Net</b>	<u>\$ 59,713,320</u>	<u>\$ 838,509</u>	<u>\$ (318,352)</u>	<u>\$ --</u>	<u>\$ 60,233,477</u>

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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### NOTE 6 – CAPITAL ASSETS (CONTINUED)

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

General government	\$ 96,844
Public safety	74,679
Parks and recreation	289,698
Transportation	<u>625,804</u>
<b>Total Depreciation - Governmental Activities</b>	<b><u>\$ 1,087,025</u></b>

### NOTE 7 – LONG-TERM DEBT

The following is a summary of changes in long-term liabilities of the Town for the fiscal year ended September 30, 2018.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Note Payable Series 2013	\$ 1,917,300	\$ --	\$ (192,800)	\$ 1,724,500	\$ 199,100
Note Payable Series 2011	1,146,061	--	(257,860)	888,201	264,973
Note Payable Series 2016	7,750,000	--	--	7,750,000	--
Rosenbauer Payable	162,082	--	(25,336)	136,746	25,985
Loan Payable (Centennial/CBB)	406,540		(82,014)	324,526	85,741
Emergency LOC Series 2013	--	65,575	(65,575)	--	--
Emergency LOC Series 2018	--	75,370	--	75,370	--
<b>Total Governmental Activities</b>	<b><u>\$ 11,381,983</u></b>	<b><u>\$ 140,945</u></b>	<b><u>\$ (623,585)</u></b>	<b><u>\$ 10,899,343</u></b>	<b><u>\$ 575,799</u></b>
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Business-type Activities</b>					
Emergency LOC Series 2013	\$ --	\$ 1,470,805	\$ (1,470,805)	\$ --	\$ --
Emergency LOC Series 2018	--	3,655,855	--	3,655,855	--
<b>Total Business-type Activities</b>	<b><u>\$ --</u></b>	<b><u>\$ 5,126,660</u></b>	<b><u>\$ (1,470,805)</u></b>	<b><u>\$ 3,655,855</u></b>	<b><u>\$ --</u></b>



# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### NOTE 7 – LONG-TERM DEBT (CONTINUED)

#### *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, 2018 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	199,100	38,836	237,936
2020	200,500	34,061	234,561
2021	207,100	29,191	236,291
2022	213,300	24,167	237,467
2023	218,900	19,002	237,902
2024-2026	685,600	24,790	710,390
<b>Total</b>	<u>\$ 1,724,500</u>	<u>\$ 170,047</u>	<u>\$ 1,894,547</u>

#### *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.

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### NOTE 7 – LONG-TERM DEBT (CONTINUED)

#### *REVENUE REFUNDING NOTE, SERIES 2011 (CONTINUED)*

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	\$ 264,973	\$ 21,550	\$ 286,523
2020	272,281	14,242	286,523
2021	279,791	6,733	286,524
2022	71,156	485	71,641
<b>Total</b>	<u>\$ 888,201</u>	<u>\$ 43,010</u>	<u>\$ 931,211</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 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, unless the financial institution imposes a call option 90 days prior to May 1, 2031.

The annual requirements to pay principal and interest on this obligation as of September 30, 2018 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	\$ --	\$ 251,875	\$ 251,875
2020	--	251,875	251,875
2021	--	251,875	251,875
2022	516,666	247,677	764,343
2023	516,666	230,885	747,551
2024-2028	2,583,330	902,522	3,485,852
2029-2033	2,583,330	482,760	3,066,090
2034-2036	1,550,008	88,156	1,638,164
<b>Total</b>	<u>\$ 7,750,000</u>	<u>\$2,707,626</u>	<u>\$10,457,626</u>

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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### NOTE 7 – LONG-TERM DEBT (CONTINUED)

#### *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 11, 2023.

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	\$ 25,985	\$ 3,501	\$ 29,486
2020	26,650	2,836	29,486
2021	27,332	2,153	29,485
2022	28,032	1,454	29,485
2023	28,747	736	29,483
<b>Total</b>	<u>\$ 136,746</u>	<u>\$ 10,680</u>	<u>\$ 147,425</u>

#### *LOAN PAYABLE*

On April 7, 2010, the Town originally 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 called 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, 2018 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	\$ 85,741	\$ 11,226	\$ 96,967
2020	89,190	7,777	96,967
2021	92,778	4,190	96,968
2022	56,817	730	57,547
<b>Total</b>	<u>\$ 324,526</u>	<u>23,923</u>	<u>\$ 348,449</u>

# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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### **NOTE 7 – LONG-TERM DEBT (CONTINUED)**

#### ***EMERGENCY LINE OF CREDIT - 2013***

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. During the fiscal year, there was one draw on the line of credit which was repaid on May 23, 2018, at which time the line of credit was closed.

#### ***EMERGENCY LINE OF CREDIT - 2018***

On May 23, 2018, the Town entered into a revolving line of credit agreement with a financial institution in an amount not to exceed \$10,000,000 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 emergencies. The line of credit bears a variable interest rate calculated at 81.50% of the prime rate less 125 basis points. Payments of accrued interest are due on the first day of each February, May, August and November, beginning on November 1, 2018, based on the amount drawn and repaid by the Town from time to time. The outstanding principal of this Note and any accrued and unpaid interest is payable on the maturity date unless renewed. The maturity date of the line of credit is May 23, 2023. The Town drew down and has outstanding \$3,731,225 at fiscal year end.

### **NOTE 8 – 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.

# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

### **FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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#### **NOTE 9 – COMMITMENTS AND CONTINGENCIES**

##### ***INTERLOCAL AGREEMENT FOR PUBLIC SAFETY SERVICES***

In June 2017, the Town entered into an agreement with the Town of Davie for public safety services, including emergency medical, fire protection, fire and life safety, and police service effective October 1, 2017 through September 30, 2022. The Town paid \$5,791,670 under this agreement for the fiscal year ended September 30, 2018.

##### ***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 was extended on April 12, 2018 for thirty six months, with an additional extensions to be approved by the Town. 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, 2018, the Town paid \$753,876 for these services and an additional \$365 for hurricane related expenditures.

##### ***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, 2020 for planning services only and is renewable upon the consent of both parties. For the fiscal year ended September 30, 2018, the Town paid \$67,421 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 and zoning, including services, as the Code Compliance Official. This agreement, is in effect through September 2022. Either party may terminate this agreement upon providing 90 days written notice. For the fiscal year ended September 30, 2018, the Town paid \$184,817 for code compliance and zoning services.

##### ***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.

# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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### **NOTE 9 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

#### ***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.

#### ***DEFICIT NET POSITION***

The Town was impacted by a major category 3 Hurricane named Irma on September 10, 2017. Due to the Town's composition as primarily residential with a minimum of one-acre parcels mainly rural-in-nature, vegetative debris clean-up within the Solid Waste Fund was a major disaster initiative. Accordingly, during the fiscal year periods of 2017 and 2018, total debris collection, monitoring and disposal from both public/private streets/roadways, with permission obtained from the latter, totaled \$655,340 and \$3,597,822, respectively, totaling \$4,253,162. Fortunately, due to the Town's strong financial net position prior to the Hurricane, only \$3,655,855 of the emergency line of credit was activated and accounted for in the Solid Waste Fund. Overall, it is anticipated that the obligation and/or reimbursement from Federal (FEMA) and State (FDEM) regulatory agencies of approximately \$4,000,000 in total (or in excess of 90%) is forthcoming, therefore, ultimately resulting in a positive net position. The total operating income without any impact from Hurricane Irma (emergency services) for fiscal year 2018 would have been \$4,296. Additionally, operating income would have normally been an additional \$300,894, however, the Town Council adopted a one-time policy to gradually absorb or "smooth" significant solid waste rate increases in lieu of assessing its residents.

### **NOTE 10 – 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% or 10% (as a percentage of employees' regular wages) of the employees' annual elective contribution to an ICMA 457 Plan (see Note 11) for both General and Management personnel, respectively. 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 with 5 years of service, is the earliest age that personnel may elect to receive retirement benefits upon separation of service.



# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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### **NOTE 10 – DEFINED CONTRIBUTION PLAN (CONTINUED)**

Under the Plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. There were a total of 14 employees for both personnel groups participating under the 401(a) Plan throughout fiscal year 2018. 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, 2018, the employer pension expense was \$73,889.

### **NOTE 11 – 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



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest  
*Submitted by: Amy M. Martinez*

# TOWN OF SOUTHWEST RANCHES, FLORIDA

## REQUIRED SUPPLEMENTARY INFORMATION

### BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues</b>				
Ad valorem taxes	\$ 5,807,872	\$ 5,847,615	\$ 5,847,614	\$ (1)
Utility taxes	1,244,655	1,238,664	1,238,664	--
Franchise fees	660,593	645,344	642,005	(3,339)
Licenses and permits	683,165	1,174,024	1,175,057	1,033
Intergovernmental	743,911	646,800	646,799	(1)
Charges for services	2,184,662	2,197,360	2,204,001	6,641
Fines and forfeitures	270,500	208,254	212,231	3,977
Investment income	39,375	61,084	79,173	18,089
Miscellaneous	95,151	145,658	40,194	(105,464)
<b>Total Revenues</b>	<u>11,729,884</u>	<u>12,164,803</u>	<u>12,085,738</u>	<u>(79,065)</u>
<b>Expenditures</b>				
Current:				
General government	2,249,988	2,358,422	2,253,537	104,885
Public safety:				
Law enforcement	2,670,000	2,670,000	2,606,670	63,330
Fire control	3,301,783	3,335,626	3,295,372	40,254
Total public safety	<u>5,971,783</u>	<u>6,005,626</u>	<u>5,902,042</u>	<u>103,584</u>
Community services and development	920,761	1,281,537	1,258,271	23,266
Parks and recreation	434,791	434,791	391,142	43,649
Emergency services	--	--	30,268	(30,268)
Capital outlay	<u>342,579</u>	<u>179,986</u>	<u>156,346</u>	<u>23,640</u>
<b>Total Expenditures</b>	<u>9,919,902</u>	<u>10,260,362</u>	<u>9,991,606</u>	<u>268,756</u>
<b>Excess of Revenues over Expenditures</b>	<u>1,809,982</u>	<u>1,904,441</u>	<u>2,094,132</u>	<u>189,691</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	225,765	261,814	261,814	--
Transfers out	<u>(2,233,957)</u>	<u>(2,445,823)</u>	<u>(2,435,532)</u>	<u>10,291</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(2,008,192)</u>	<u>(2,184,009)</u>	<u>(2,173,718)</u>	<u>10,291</u>
<b>Change in Fund Balance</b>	<u>\$ (198,210)</u>	<u>\$ (279,568)</u>	<u>\$ (79,586)</u>	<u>\$ 199,982</u>
<b>Appropriated Beginning Fund Balance</b>	<u>\$ 198,210</u>	<u>\$ 279,568</u>		



# TOWN OF SOUTHWEST RANCHES, FLORIDA

## REQUIRED SUPPLEMENTARY INFORMATION

### BUDGETARY COMPARISON SCHEDULE - TRANSPORTATION FUND

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 668,396	\$ 922,678	\$ 592,731	\$ (329,947)
Investment income	<u>500</u>	<u>500</u>	<u>18,650</u>	<u>18,150</u>
<b>Total Revenues</b>	<u>668,896</u>	<u>923,178</u>	<u>611,381</u>	<u>(311,797)</u>
<b>Expenditures</b>				
Current:				
Transportation	416,864	478,277	426,294	51,983
Emergency services	--	--	21,474	(21,474)
Capital outlay	<u>1,800,510</u>	<u>2,301,838</u>	<u>1,415,848</u>	<u>885,990</u>
<b>Total Expenditures</b>	<u>2,217,374</u>	<u>2,780,115</u>	<u>1,863,616</u>	<u>916,499</u>
<b>Deficiency of Revenues over Expenditures</b>	<u>(1,548,478)</u>	<u>(1,856,937)</u>	<u>(1,252,235)</u>	<u>604,702</u>
<b>Other Financing Sources</b>				
Transfers in	<u>1,043,478</u>	<u>1,196,243</u>	<u>1,196,243</u>	<u>--</u>
<b>Total Other Financing Sources</b>	<u>1,043,478</u>	<u>1,196,243</u>	<u>1,196,243</u>	<u>--</u>
<b>Change in Fund Balance</b>	<u>\$ (505,000)</u>	<u>\$ (660,694)</u>	<u>\$ (55,992)</u>	<u>\$ 604,702</u>
<b>Appropriated Beginning Fund Balance</b>	<u>\$ 505,000</u>	<u>\$ 660,694</u>		

# **TOWN OF SOUTHWEST RANCHES, FLORIDA**

## **REQUIRED SUPPLEMENTARY INFORMATION**

### **NOTE TO BUDGETARY COMPARISON SCHEDULES**

#### **FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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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, the Transportation Fund, the Capital Projects Fund and the Debt Services Fund on a basis consistent with accounting principles generally accepted in the United States of America.
- f. The reported budgetary data represents the final approved budgets after amendments (supplemental appropriations) adopted by the Town Council. The Volunteer Fire Department Fund's budget is not legally adopted by the Town Council.

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**COMBINING AND INDIVIDUAL FUND STATEMENTS  
AND SCHEDULES**

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# TOWN OF SOUTHWEST RANCHES, FLORIDA

## COMBINING BALANCE SHEET

### NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2018

	Volunteer Fire Department	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash	\$ 47,177	\$ 168,819	\$ 215,996
Due from other funds	3,017	--	3,017
Prepaid items	<u>2,613</u>	<u>--</u>	<u>2,613</u>
<b>Total Assets</b>	<u>\$ 52,807</u>	<u>\$ 168,819</u>	<u>\$ 221,626</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable and accrued liabilities	<u>\$ 13,158</u>	<u>\$ --</u>	<u>\$ 13,158</u>
<b>Total Liabilities</b>	<u>13,158</u>	<u>--</u>	<u>13,158</u>
<b>Fund Balances</b>			
Non-spendable:			
Prepaid items	2,613	--	2,613
Restricted for:			
Fire control	37,036	--	37,036
Assigned for:			
Debt service	<u>--</u>	<u>168,819</u>	<u>168,819</u>
<b>Total Fund Balances</b>	<u>39,649</u>	<u>168,819</u>	<u>208,468</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 52,807</u>	<u>\$ 168,819</u>	<u>\$ 221,626</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, 2018**

	Volunteer Fire Department	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Investment income	\$ 551	\$ 421	\$ 972
Miscellaneous	<u>11,545</u>	<u>--</u>	<u>11,545</u>
<b>Total Revenues</b>	<u>12,096</u>	<u>421</u>	<u>12,517</u>
<b>Expenditures</b>			
Current:			
Fire and rescue services	146,902	--	146,902
Debt service:			
Principal	--	623,585	623,585
Interest and fiscal charges	<u>--</u>	<u>344,898</u>	<u>344,898</u>
<b>Total Expenditures</b>	<u>146,902</u>	<u>968,483</u>	<u>1,115,385</u>
<b>Deficiency of Revenues Over Expenditures</b>	<u>(134,806)</u>	<u>(968,062)</u>	<u>(1,102,868)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	139,033	970,670	1,109,703
Transfers out	(36,049)	--	(36,049)
Proceeds from lines of credit	<u>--</u>	<u>140,945</u>	<u>140,945</u>
<b>Total Other Financing Sources</b>	<u>102,984</u>	<u>1,111,615</u>	<u>1,214,599</u>
<b>Change in Fund Balances</b>	(31,822)	143,553	111,731
<b>Fund Balances - Beginning</b>	<u>71,471</u>	<u>25,266</u>	<u>96,737</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 39,649</u></u>	<u><u>\$ 168,819</u></u>	<u><u>\$ 208,468</u></u>

# TOWN OF SOUTHWEST RANCHES, FLORIDA

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

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>Revenues</b>	\$ --	\$ --	\$ 421	\$ 421
<b>Expenditures</b>				
Debt service:				
Principal	558,423	558,423	623,585	(65,162)
Interest and fiscal charges	412,247	412,247	344,898	67,349
<b>Total Expenditures</b>	970,670	970,670	968,483	2,187
<b>Deficiency of Revenues over Expenditures</b>	(970,670)	(970,670)	(968,062)	2,608
<b>Other Financing Sources</b>				
Transfers in	970,670	970,670	970,670	--
Proceeds from line of credit	--	--	140,945	(140,945)
<b>Total Other Financing Sources</b>	970,670	970,670	1,111,615	(140,945)
<b>Change in Fund Balance</b>	\$ --	\$ --	\$ 143,553	\$ (138,337)
<b>Appropriated Beginning Fund Balance</b>	\$ --	\$ --		

# TOWN OF SOUTHWEST RANCHES, FLORIDA

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

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>Revenues</b>				
Intergovernmental revenue	\$ 100,000	\$ 100,000	\$ --	\$ (100,000)
Investment income	--	--	3,890	3,890
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>35,600</u>	<u>5,600</u>
<b>Total Revenues</b>	<u>130,000</u>	<u>130,000</u>	<u>39,490</u>	<u>(90,510)</u>
<b>Expenditures</b>				
Capital outlay	<u>404,515</u>	<u>488,859</u>	<u>353,340</u>	<u>135,519</u>
<b>Total Expenditures</b>	<u>404,515</u>	<u>488,859</u>	<u>353,340</u>	<u>135,519</u>
<b>Deficiency of Revenues over Expenditures</b>	<u>(274,515)</u>	<u>(358,859)</u>	<u>(313,850)</u>	<u>45,009</u>
<b>Other Financing Sources</b>				
Transfers in	<u>70,485</u>	<u>129,586</u>	<u>129,586</u>	<u>--</u>
<b>Total Other Financing Sources</b>	<u>70,485</u>	<u>129,586</u>	<u>129,586</u>	<u>--</u>
<b>Change in Fund Balance</b>	<u>\$ (204,030)</u>	<u>\$ (229,273)</u>	<u>\$ (184,264)</u>	<u>\$ 45,009</u>
<b>Appropriated Beginning Fund Balance</b>	<u>\$ 204,030</u>	<u>\$ 229,273</u>		

# STATISTICAL SECTION



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest  
*Submitted by: Daniel Martinez*

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

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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.

<b>Contents</b>	<b><u>Page</u></b>
<b>Financial Trends</b>	
These tables contain trend information that may assist the reader in assessing the Town's current financial performance by placing it in historical perspective.	52-68
<b>Revenue Capacity</b>	
These tables contain information that may assist the reader in assessing the Town's most significant local revenue source, the property taxes.	69-75
<b>Debt Capacity</b>	
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.	76-78
<b>Demographic and Economic Information</b>	
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.	79-81
<b>Operating Information</b>	
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.	82-83

***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,										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
<b>Expenses:</b>											
General government	\$ 1,380,331	\$ 1,624,918	\$ 1,750,991	\$ 1,897,921	\$ 1,837,205	\$ 1,885,010	\$ 1,943,608	\$ 2,074,739	\$ 2,736,901	\$ 2,904,188	
Public safety	5,609,400	6,207,667	5,293,993	5,136,515	4,971,275	5,688,914	5,363,076	5,372,525	5,471,550	6,428,569	
Community services & development	1,446,553	1,313,271	796,857	887,750	719,489	777,301	859,056	1,020,328	936,647	1,258,271	
Public works	1,900,861	-	-	-	-	-	-	-	-	-	
Parks and recreation	502,143	387,510	310,369	419,249	497,374	482,289	825,673	672,817	656,412	638,991	
Transportation	253,394	751,754	725,093	730,440	744,296	767,872	641,501	907,415	592,730	553,546	
Emergency services <sup>1</sup>	-	-	-	-	-	-	-	-	-	51,742	
Interest and other debt service costs	280,961	286,467	258,608	299,696	279,615	240,636	188,650	237,838	383,975	353,162	
<b>Total Expenses</b>	<b>11,373,643</b>	<b>10,571,587</b>	<b>9,135,911</b>	<b>9,371,571</b>	<b>9,049,254</b>	<b>9,842,022</b>	<b>9,821,564</b>	<b>10,285,662</b>	<b>10,778,215</b>	<b>12,188,469</b>	
<b>Program Revenues:</b>											
Charges for services:											
General government	142,592	155,437	134,717	109,180	-	-	-	-	-	-	
Public safety	1,100,308	1,527,184	1,613,117	1,848,333	1,836,977	2,031,296	2,140,874	2,013,942	2,133,982	2,396,108	
Community services & development	1,024,625	801,244	788,347	635,692	1,185,269	1,001,627	975,302	1,121,522	759,959	1,175,057	
Parks and recreation	1,645	-	-	-	-	-	-	11,047	10,197	11,317	
Public works	1,303,431	-	-	-	-	-	-	-	-	-	
Operating grants and contributions	196,192	269,781	96,606	48,197	35,683	28,003	13,049	22,694	18,842	58,116	
Capital grants and contributions	11,342	280,521	59,162	181,015	382,033	161,293	328,924	649,412	343,013	450,950	
<b>Total Program Revenues</b>	<b>3,780,135</b>	<b>3,034,167</b>	<b>2,691,949</b>	<b>2,822,417</b>	<b>3,439,962</b>	<b>3,222,219</b>	<b>3,458,149</b>	<b>3,818,617</b>	<b>3,265,993</b>	<b>4,091,548</b>	
<b>Net (Expense) Revenue</b>	<b>(7,593,508)</b>	<b>(7,537,420)</b>	<b>(6,443,962)</b>	<b>(6,549,154)</b>	<b>(5,609,292)</b>	<b>(6,619,803)</b>	<b>(6,363,415)</b>	<b>(6,467,045)</b>	<b>(7,512,222)</b>	<b>(8,096,921)</b>	
<b>General Revenues:</b>											
Taxes:											
Property taxes	4,527,435	4,574,566	4,303,700	4,105,338	4,146,677	4,245,717	4,788,463	5,106,037	5,495,085	5,847,614	
Utility taxes	593,394	659,884	1,079,094	1,092,624	1,147,616	1,169,184	1,212,320	1,226,602	1,234,734	1,238,664	
Franchise fees based on gross receipts	1,167,851	1,005,629	620,532	593,888	571,399	616,559	621,659	614,039	643,968	642,005	
Unrestricted intergovernmental revenues	546,154	547,048	790,831	689,697	720,491	734,438	771,930	777,914	777,213	824,180	
Unrestricted investment earnings	53,342	90,149	25,786	30,789	17,725	5,598	19,660	20,640	48,853	102,685	
Miscellaneous	43,700	68,173	139,911	97,064	134,736	94,659	89,589	91,794	129,202	2,430	
Extraordinary item, impairment of asset	(60,676)	-	-	-	-	-	-	-	-	-	
<b>Total General Revenues</b>	<b>6,871,200</b>	<b>6,945,449</b>	<b>6,959,854</b>	<b>6,609,400</b>	<b>6,738,644</b>	<b>6,866,155</b>	<b>7,503,621</b>	<b>7,837,026</b>	<b>8,329,055</b>	<b>8,657,578</b>	
<b>Net Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,701</b>	<b>174,492</b>	<b>183,327</b>	<b>168,833</b>	<b>185,828</b>	<b>205,427</b>	<b>225,765</b>	
<b>Total General Revenues</b>	<b>6,871,200</b>	<b>6,945,449</b>	<b>6,959,854</b>	<b>6,738,101</b>	<b>6,913,136</b>	<b>7,049,482</b>	<b>7,672,454</b>	<b>8,022,854</b>	<b>8,534,482</b>	<b>8,883,343</b>	
<b>Net of Transfers</b>	<b>6,871,200</b>	<b>6,945,449</b>	<b>6,959,854</b>	<b>6,738,101</b>	<b>6,913,136</b>	<b>7,049,482</b>	<b>7,672,454</b>	<b>8,022,854</b>	<b>8,534,482</b>	<b>8,883,343</b>	
<b>Change in Net Position</b>	<b>\$ (722,308)</b>	<b>\$ (591,971)</b>	<b>\$ 515,892</b>	<b>\$ 188,947</b>	<b>\$ 1,303,844</b>	<b>\$ 429,679</b>	<b>\$ 1,309,039</b>	<b>\$ 1,555,809</b>	<b>\$ 1,022,260</b>	<b>\$ 786,422</b>	

**Notes:**

<sup>1</sup> Emergency services comprise expenditures resulting from Hurricane Irma.

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,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses:</b>										
General government	12.1%	15.4%	19.2%	20.3%	20.3%	19.2%	19.8%	20.2%	25.4%	23.8%
Public safety	49.3%	58.7%	57.9%	54.8%	54.9%	57.8%	54.6%	52.2%	50.8%	52.7%
Community services & development	12.7%	12.4%	8.7%	9.5%	8.0%	7.9%	8.7%	9.9%	8.7%	10.3%
Public works	16.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks and recreation	4.4%	3.7%	3.4%	4.5%	5.5%	4.9%	8.4%	6.5%	6.1%	5.2%
Transportation	2.2%	7.1%	7.9%	7.8%	8.2%	7.8%	6.5%	8.8%	5.5%	4.5%
Emergency services <sup>1</sup>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%
Interest and other debt service costs	2.5%	2.7%	2.9%	3.2%	3.1%	2.4%	1.9%	2.3%	3.6%	2.9%
<b>Total Expenses</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Program Revenues:</b>										
Charges for services:										
General government	3.8%	5.1%	5.0%	3.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public safety	29.1%	50.3%	59.9%	65.5%	53.4%	63.0%	61.9%	52.7%	65.3%	58.6%
Community services & development	27.1%	26.4%	29.3%	22.5%	34.5%	31.1%	28.2%	29.4%	23.3%	28.7%
Parks and recreation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.3%
Public works	34.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Operating grants and contributions	5.2%	8.9%	3.6%	1.7%	1.0%	0.9%	0.4%	0.6%	0.6%	1.4%
Capital grants and contributions	0.3%	9.2%	2.2%	6.4%	11.1%	5.0%	9.5%	17.0%	10.5%	11.0%
<b>Total Program Revenues</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>General Revenues:</b>										
Taxes:										
Property taxes	65.9%	65.9%	61.8%	62.1%	61.5%	61.8%	63.8%	65.2%	66.0%	67.5%
Utility taxes	8.6%	9.5%	15.5%	16.5%	17.0%	17.0%	16.2%	15.7%	14.8%	14.3%
Franchise fees based on gross receipts	17.0%	14.5%	8.9%	9.0%	8.5%	9.0%	8.3%	7.8%	7.7%	7.4%
Unrestricted intergovernmental revenues	7.9%	7.9%	11.4%	10.4%	10.7%	10.7%	10.3%	9.9%	9.3%	9.5%
Unrestricted investment earnings	0.8%	1.3%	0.4%	0.5%	0.3%	0.1%	0.3%	0.3%	0.6%	1.2%
Miscellaneous	0.6%	1.0%	2.5%	1.5%	2.0%	1.4%	1.2%	1.2%	1.6%	0.0%
Extraordinary item, impairment of asset	-0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total General Revenues</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Notes:**

<sup>1</sup> Emergency services comprise expenditures resulting from Hurricane Irma.

**Data Source:**

Applicable years' comprehensive annual financial report.



**Town of Southwest Ranches, Florida**  
**Changes in Net Position - Business-type Activities**  
*Last Nine Fiscal Years*<sup>1</sup>  
*(accrual basis of accounting)*

Source	For the Fiscal Year Ended								
	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses:</b>									
Solid waste	\$ 1,417,368	\$ 1,582,463	\$ 1,401,456	\$ 966,722	\$ 781,764	\$ 761,680	\$ 776,993	\$ 782,436	\$ 1,313,812
Solid waste emergency services <sup>2</sup>	-	-	-	-	-	-	-	655,340	3,699,068
Sub Total	1,417,368	1,582,463	1,401,456	966,722	781,764	761,680	776,993	1,437,776	5,012,880
<b>Program Revenues:</b>									
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	1,064,311	1,309,516
Operating grants and contributions	-	-	-	113,914	-	-	-	-	-
<b>Net Revenue</b>	234,437	38,393	138,281	244,444	268,712	283,867	276,302	(373,465)	(3,703,364)
<b>General Revenues:</b>									
Investment earnings	10,118	8,500	2,121	564	476	1,498	5,147	10,223	8,951
Miscellaneous	-	-	-	21,445	16,634	279,579	-	-	-
<b>Income(Expense) before Transfers:</b>	244,555	46,893	140,402	266,453	285,822	564,944	281,449	(363,242)	(3,694,413)
Transfers out	-	-	(128,701)	(174,492)	(183,327)	(168,833)	(185,828)	(205,427)	(225,765)
<b>Change in Net Position</b>	\$ 244,555	\$ 46,893	\$ 11,701	\$ 91,961	\$ 102,495	\$ 396,111	\$ 95,621	\$ (568,669)	\$ (3,920,178)

**Notes:**

<sup>1</sup> The Town established the solid waste fund in fiscal year 2010.

<sup>2</sup> Solid waste emergency services comprise expenditures resulting from Hurricane Irma.

**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)*

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
For the Fiscal Year Ended September 30,										
<b>Expenses:</b>										
Governmental activities <sup>1</sup>	\$ 11,373,643	\$ 10,571,587	\$ 9,135,911	\$ 9,371,571	\$ 9,049,254	\$ 9,842,022	\$ 9,821,564	\$ 10,285,662	\$ 10,778,215	\$ 12,188,469
Business-type activities <sup>2</sup>	-	1,417,368	1,582,463	1,401,456	966,722	781,764	761,680	776,993	1,437,776	5,012,880
<b>Total Expenses</b>	<b>11,373,643</b>	<b>11,988,955</b>	<b>10,718,374</b>	<b>10,773,027</b>	<b>10,015,976</b>	<b>10,623,786</b>	<b>10,583,244</b>	<b>11,062,655</b>	<b>12,215,991</b>	<b>17,201,349</b>
<b>Program Revenues:</b>										
Governmental activities <sup>1</sup>	3,780,135	3,034,167	2,691,949	2,822,417	3,439,962	3,222,219	3,458,149	3,818,617	3,265,993	4,091,548
Business-type activities <sup>2</sup>	-	1,651,805	1,620,856	1,539,737	1,211,166	1,050,476	1,045,547	1,053,295	1,064,311	1,309,516
<b>Total Program Revenues</b>	<b>3,780,135</b>	<b>4,685,972</b>	<b>4,312,805</b>	<b>4,362,154</b>	<b>4,651,128</b>	<b>4,272,695</b>	<b>4,503,696</b>	<b>4,871,912</b>	<b>4,330,304</b>	<b>5,401,064</b>
<b>Net (Expense) Revenue</b>	<b>(7,593,508)</b>	<b>(7,302,983)</b>	<b>(6,405,569)</b>	<b>(6,410,873)</b>	<b>(5,364,848)</b>	<b>(6,351,091)</b>	<b>(6,079,548)</b>	<b>(6,190,743)</b>	<b>(7,885,687)</b>	<b>(11,800,285)</b>
<b>General Revenues and Transfers:</b>										
Governmental activities <sup>1</sup>	6,871,200	6,945,449	6,959,854	6,738,101	6,913,136	7,049,482	7,672,454	8,022,854	8,534,482	8,883,343
Business-type activities <sup>2</sup>	-	10,118	8,500	(126,580)	(152,483)	(166,217)	112,244	(180,681)	(195,204)	(216,814)
<b>Total General Revenues and Tfrs</b>	<b>6,871,200</b>	<b>6,955,567</b>	<b>6,968,354</b>	<b>6,611,521</b>	<b>6,760,653</b>	<b>6,883,265</b>	<b>7,784,698</b>	<b>7,842,173</b>	<b>8,339,278</b>	<b>8,666,529</b>
<b>Change in Net Position</b>	<b>\$ (722,308)</b>	<b>\$ (347,416)</b>	<b>\$ 562,785</b>	<b>\$ 200,648</b>	<b>\$ 1,395,805</b>	<b>\$ 532,174</b>	<b>\$ 1,705,150</b>	<b>\$ 1,651,430</b>	<b>\$ 453,591</b>	<b>\$ (3,133,756)</b>

**Notes:**<sup>1</sup> See Exhibit I<sup>2</sup> See Exhibit III

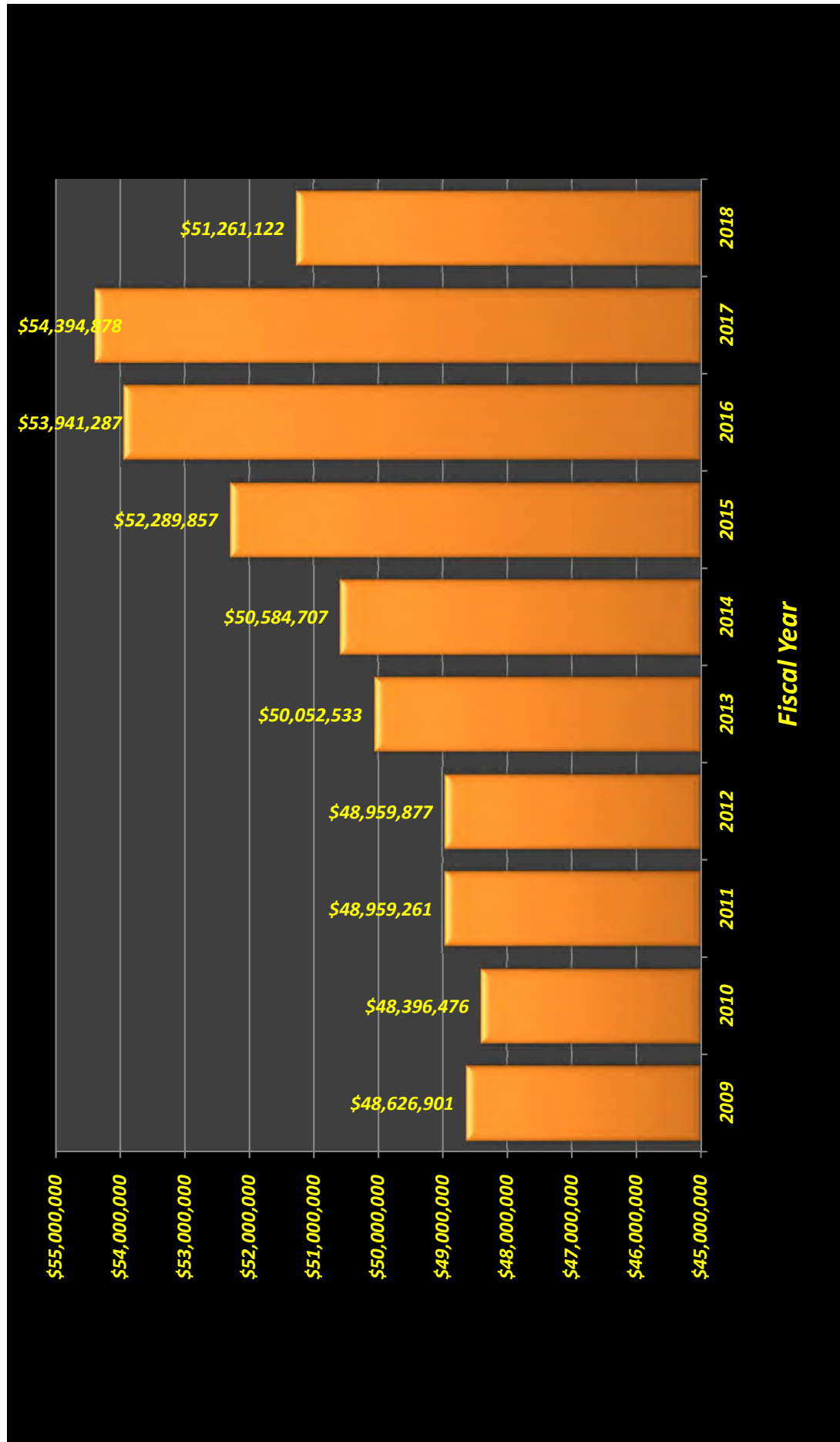
**Town of Southwest Ranches, Florida**  
**Government-wide Net Position by Category <sup>1</sup>**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
September 30,										
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 43,824,944	\$ 44,607,660	\$ 44,892,153	\$ 44,421,400	\$ 44,642,297	\$ 44,619,097	\$ 45,134,927	\$ 48,086,199	\$ 48,346,598	\$ 49,262,430
Restricted	315,335	728,064	736,555	440,705	370,921	599,649	935,161	1,349,124	1,378,035	1,444,305
Unrestricted	4,486,622	2,816,197	3,039,105	3,794,623	4,644,205	4,868,356	5,326,053	3,516,627	4,249,577	4,053,897
<b>Subtotal Governmental Activities Net Position</b>	<b>48,626,901</b>	<b>48,151,921</b>	<b>48,667,813</b>	<b>48,656,728</b>	<b>49,657,423</b>	<b>50,087,102</b>	<b>51,396,141</b>	<b>52,951,950</b>	<b>53,974,210</b>	<b>54,760,632</b>
<b>Business-type Activities</b>										
Unrestricted	-	244,555	291,448	303,149	395,110	497,605	893,716	989,337	420,668	(3,499,510)
<b>Primary Government</b>										
Net investment in capital assets	43,824,944	44,607,660	44,892,153	44,421,400	44,642,297	44,619,097	45,134,927	48,086,199	48,346,598	49,262,430
Restricted	315,335	728,064	736,555	440,705	370,921	599,649	935,161	1,349,124	1,378,035	1,444,305
Unrestricted	4,486,622	3,060,752	3,330,553	4,097,772	5,039,315	5,365,961	6,219,769	4,505,964	4,670,245	554,387
<b>Total Primary Government Net Position</b>	<b>\$ 48,626,901</b>	<b>\$ 48,396,476</b>	<b>\$ 48,959,261</b>	<b>\$ 48,959,877</b>	<b>\$ 50,052,533</b>	<b>\$ 50,584,707</b>	<b>\$ 52,289,857</b>	<b>\$ 53,941,287</b>	<b>\$ 54,394,878</b>	<b>\$ 51,261,122</b>

**Notes:**

<sup>1</sup> Accounting 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) <sup>1</sup>**  
*Last Ten Fiscal Years*  
*(modified accrual basis of accounting)*

March 28, 2019 Regular Meeting

For the Fiscal Year Ended September 30,

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenue Source</b>	<b>Amounts</b>									
Taxes	\$ 6,288,683	\$ 6,240,079	\$ 6,003,326	\$ 5,791,850	\$ 5,865,692	\$ 6,031,460	\$ 6,622,442	\$ 6,946,678	\$ 7,373,787	\$ 7,728,283
Licenses and permits	757,059	499,056	482,382	521,830	517,697	604,935	757,924	939,212	759,959	1,175,057
Intergovernmental	742,348	522,048	787,169	689,697	683,355	707,938	758,881	721,220	399,969	730,464
Charges for services	1,100,308	1,527,184	1,613,117	1,848,333	1,763,472	1,939,651	1,984,906	1,912,887	1,920,617	2,204,001
Fines and forfeitures	73,595	72,892	75,076	109,180	741,077	488,337	373,346	302,296	213,365	212,231
Physical and economic charges	-	325,775	309,627	113,862	-	-	-	-	-	-
Grants	11,342	550,302	155,768	229,212	417,716	189,296	341,973	672,106	686,428	509,066
Investment income	53,342	90,149	25,786	30,789	17,725	5,598	19,660	20,640	48,853	102,685
Sale of trees	1,645	-	-	-	-	-	-	-	-	-
Miscellaneous	380,263	152,132	198,346	97,064	171,872	178,460	102,638	140,603	192,070	87,339
<b>Total Revenues</b>	<b>\$ 9,408,585</b>	<b>\$ 9,979,617</b>	<b>\$ 9,650,597</b>	<b>\$ 9,431,817</b>	<b>\$ 10,178,606</b>	<b>\$ 10,145,675</b>	<b>\$ 10,961,770</b>	<b>\$ 11,655,642</b>	<b>\$ 11,595,048</b>	<b>\$ 12,749,126</b>
<b>% Change from Prior Year</b>	<b>-9.9%</b>	<b>6.1%</b>	<b>-3.3%</b>	<b>-2.3%</b>	<b>7.9%</b>	<b>-0.3%</b>	<b>8.0%</b>	<b>6.3%</b>	<b>-0.5%</b>	<b>10.0%</b>
<b>Percentage of Total</b>										
Taxes	66.8%	62.5%	62.2%	61.4%	57.6%	59.4%	60.4%	59.6%	63.6%	60.6%
Licenses and permits	8.0%	5.0%	5.0%	5.5%	5.1%	6.0%	6.9%	8.1%	6.6%	9.2%
Intergovernmental	7.9%	5.2%	8.2%	7.3%	6.7%	7.0%	6.9%	6.2%	3.4%	5.7%
Charges for services	11.7%	15.3%	16.7%	19.6%	17.3%	19.1%	18.1%	16.4%	16.6%	17.3%
Fines and forfeitures	0.8%	0.7%	0.8%	1.2%	7.3%	4.8%	3.4%	2.6%	1.8%	1.7%
Physical and economic charges	0.0%	3.3%	3.2%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants	0.1%	5.5%	1.6%	2.4%	4.1%	1.9%	3.1%	5.8%	5.9%	4.0%
Investment income	0.6%	0.9%	0.3%	0.3%	0.2%	0.1%	0.2%	0.2%	0.4%	0.8%
Sale of trees	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	4.0%	1.5%	2.1%	1.0%	1.7%	1.8%	0.9%	1.2%	1.7%	0.7%
<b>Total Revenues</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

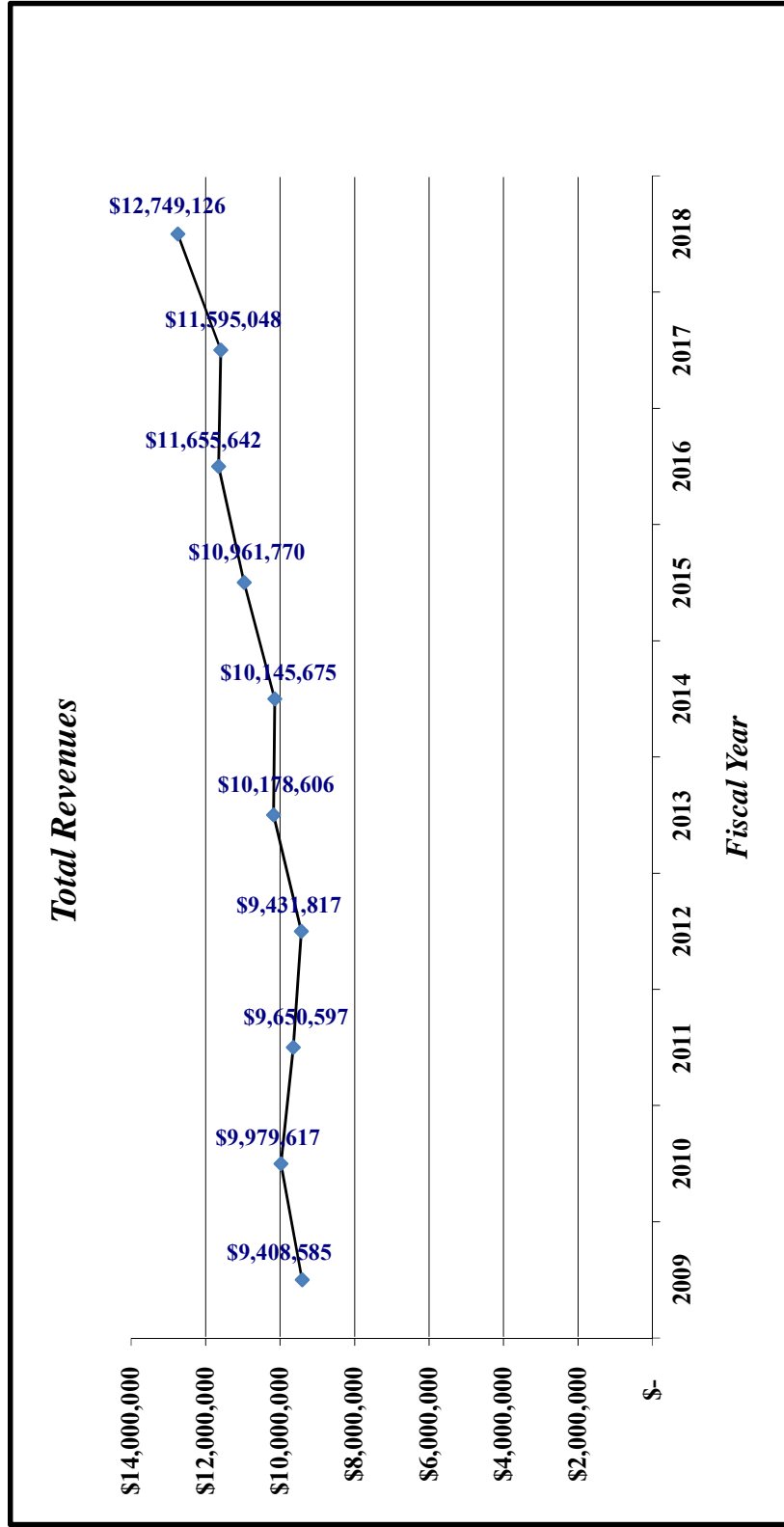
**Notes:**

<sup>1</sup> Includes all governmental fund types.

**Data Source:**

Applicable years' comprehensive annual financial report.

**Town of Southwest Ranches, Florida**  
**Chart-Total General 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)*

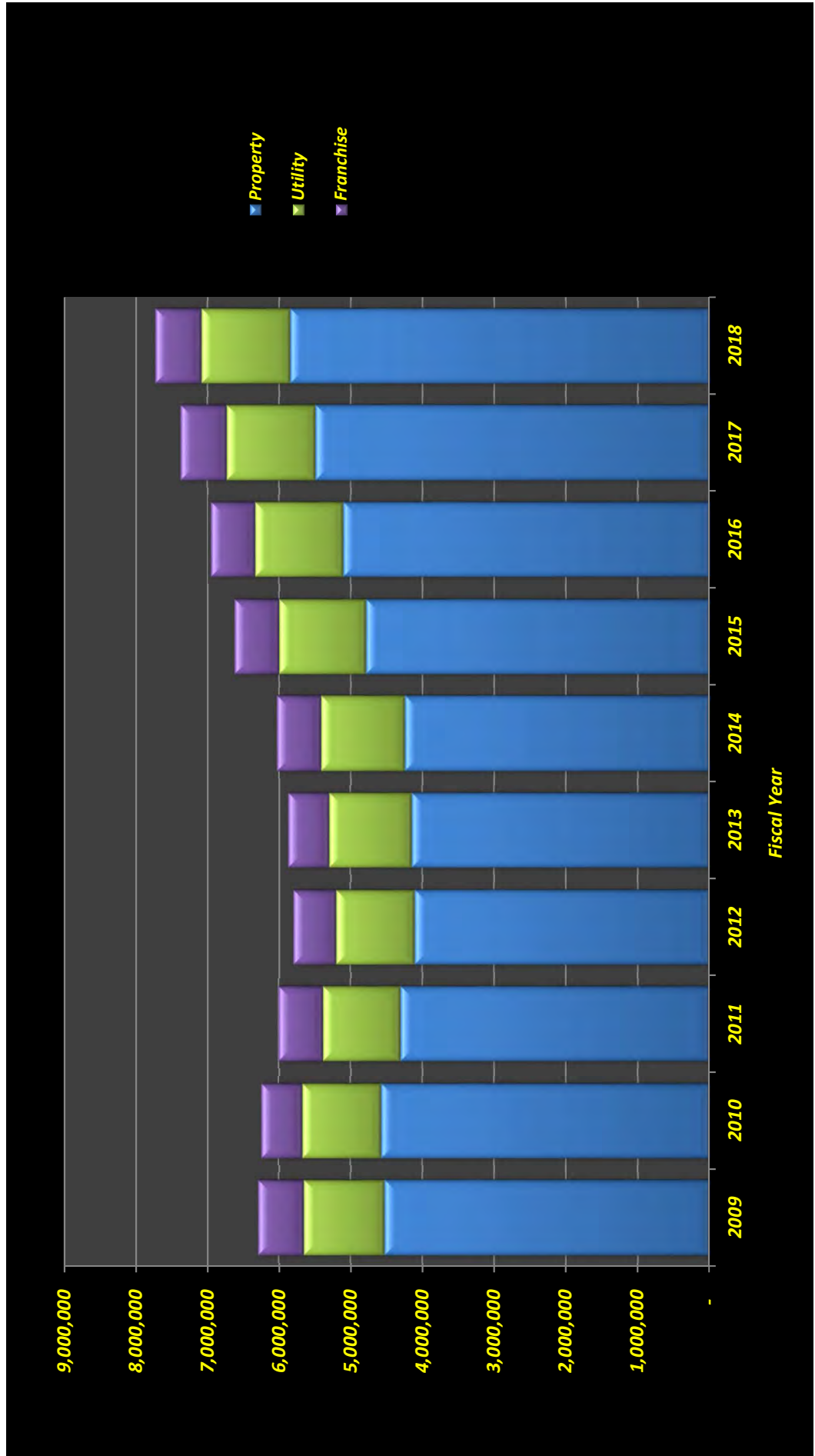
For The Fiscal Year Ended September 30,	Property	Utility	Franchise	Total
	Amounts			
2009	4,527,435	1,126,386	634,862	6,288,683
2010	4,574,566	1,094,070	571,443	6,240,079
2011	4,303,700	1,079,094	620,532	6,003,326
2012	4,105,338	1,092,624	593,888	5,791,850
2013	4,146,677	1,147,616	571,399	5,865,692
2014	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
2017	5,495,085	1,234,734	643,968	7,373,787
2018	5,847,614	1,238,664	642,005	7,728,283
<b>% Change in Dollars Over 10 Years</b>	<b>29.2%</b>	<b>10.0%</b>	<b>1.1%</b>	<b>22.9%</b>

	Percentage of Total			
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%
2017	74.5%	16.7%	8.8%	100.0%
2018	75.7%	16.0%	8.4%	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) <sup>1</sup>**  
*Last Ten Fiscal Years*  
*(modified accrual basis of accounting)*

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Current:</b>										
General government	\$ 1,374,958	\$ 1,609,445	\$ 1,736,413	\$ 1,837,472	\$ 1,796,001	\$ 1,807,017	\$ 1,866,731	\$ 1,994,770	\$ 2,103,392	\$ 2,253,537
Public safety	5,579,359	5,641,271	5,230,602	5,045,887	4,821,836	5,542,038	5,204,208	5,240,374	5,399,088	6,048,944
Community services & development	1,446,553	902,745	796,857	887,750	719,489	777,301	859,056	1,020,328	936,647	1,258,271
Public works	1,425,587	-	-	-	-	-	-	-	-	-
Parks and recreation	326,710	285,500	142,032	177,921	223,462	195,826	286,489	357,602	403,085	391,142
Transportation	253,394	856,243	301,951	222,031	254,809	239,077	327,491	342,722	439,493	426,294
Emergency services <sup>2</sup>	-	-	-	-	-	-	-	-	-	51,742
<b>Total Current</b>	10,406,561	9,295,204	8,207,855	8,171,061	7,815,597	8,561,259	8,543,975	8,955,796	9,281,705	10,429,930
<b>% Change From Prior Year</b>	17.2%	-10.7%	-11.7%	-0.4%	-4.4%	9.5%	-0.2%	4.8%	3.6%	12.4%
<b>Capital Outlay</b>	392,465	2,002,944	819,349	931,866	1,070,505	606,880	1,059,565	9,854,607	818,929	1,925,534
<b>% Change From Prior Year</b>	-30.1%	410.3%	-59.1%	13.7%	14.9%	-43.3%	74.6%	830.1%	-91.7%	135.1%
<b>Debt Service:</b>										
Principal	111,855	125,278	132,413	332,506	2,691,917	502,068	509,226	2,164,128	545,808	623,585
Interest and fees	283,248	291,328	260,900	302,092	410,639	219,162	215,478	235,814	379,352	344,898
<b>Total Debt Service</b>	395,103	416,606	393,313	634,598	3,102,556	721,230	724,704	2,399,942	925,160	968,483
<b>% Change From Prior Year</b>	-88.5%	5.4%	-5.6%	61.3%	388.9%	-76.8%	0.5%	231.2%	-61.5%	4.7%
<b>Ratio of Total Debt Service to Total Non-Capital Expenditures</b>	3.7%	4.3%	4.6%	7.2%	28.4%	7.8%	7.8%	21.1%	9.1%	8.5%
<b>Total Expenditures</b>	\$ 11,194,129	\$ 11,714,754	\$ 9,420,517	\$ 9,737,525	\$ 11,988,658	\$ 9,889,369	\$ 10,328,244	\$ 21,210,345	\$ 11,025,794	\$ 13,323,947
<b>% Change From Prior Year</b>	-13.2%	4.7%	-19.6%	3.4%	23.1%	-17.5%	4.4%	105.4%	-48.0%	20.8%

**Notes:**<sup>1</sup> Includes all governmental fund types.<sup>2</sup> Emergency services comprise expenditures resulting from Hurricane Irma**Data Source:**

Applicable years' comprehensive annual financial report.

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

March 28, 2019 Regular Meeting

For the Fiscal Year Ended September 30,

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	<b>Amounts</b>									
<b>Current:</b>										
General government	\$ 1,374,958	\$ 1,609,445	\$ 1,736,413	\$ 1,837,472	\$ 1,796,001	\$ 1,807,017	\$ 1,866,731	\$ 1,994,770	\$ 2,103,392	\$ 2,253,537
Public safety	5,579,359	5,641,271	5,230,602	5,045,887	4,821,836	5,542,038	5,204,208	5,240,374	5,399,088	6,048,944
Community services & development	1,446,553	902,745	796,857	887,750	719,489	777,301	859,056	1,020,328	936,647	1,258,271
Public works	1,425,587	-	-	-	-	-	-	-	-	-
Parks and recreation	326,710	285,500	142,032	177,921	223,462	195,826	286,489	357,602	403,085	391,142
Transportation	253,394	856,243	301,951	222,031	254,809	239,077	327,491	342,722	439,493	426,294
Emergency services <sup>2</sup>	-	-	-	-	-	-	-	-	-	51,742
<b>Total Current</b>	<b>\$ 10,406,561</b>	<b>\$ 9,295,204</b>	<b>\$ 8,207,855</b>	<b>\$ 8,171,061</b>	<b>\$ 7,815,597</b>	<b>\$ 8,561,259</b>	<b>\$ 8,543,975</b>	<b>\$ 8,955,796</b>	<b>\$ 9,281,705</b>	<b>\$ 10,429,930</b>

**Percentage of Total**

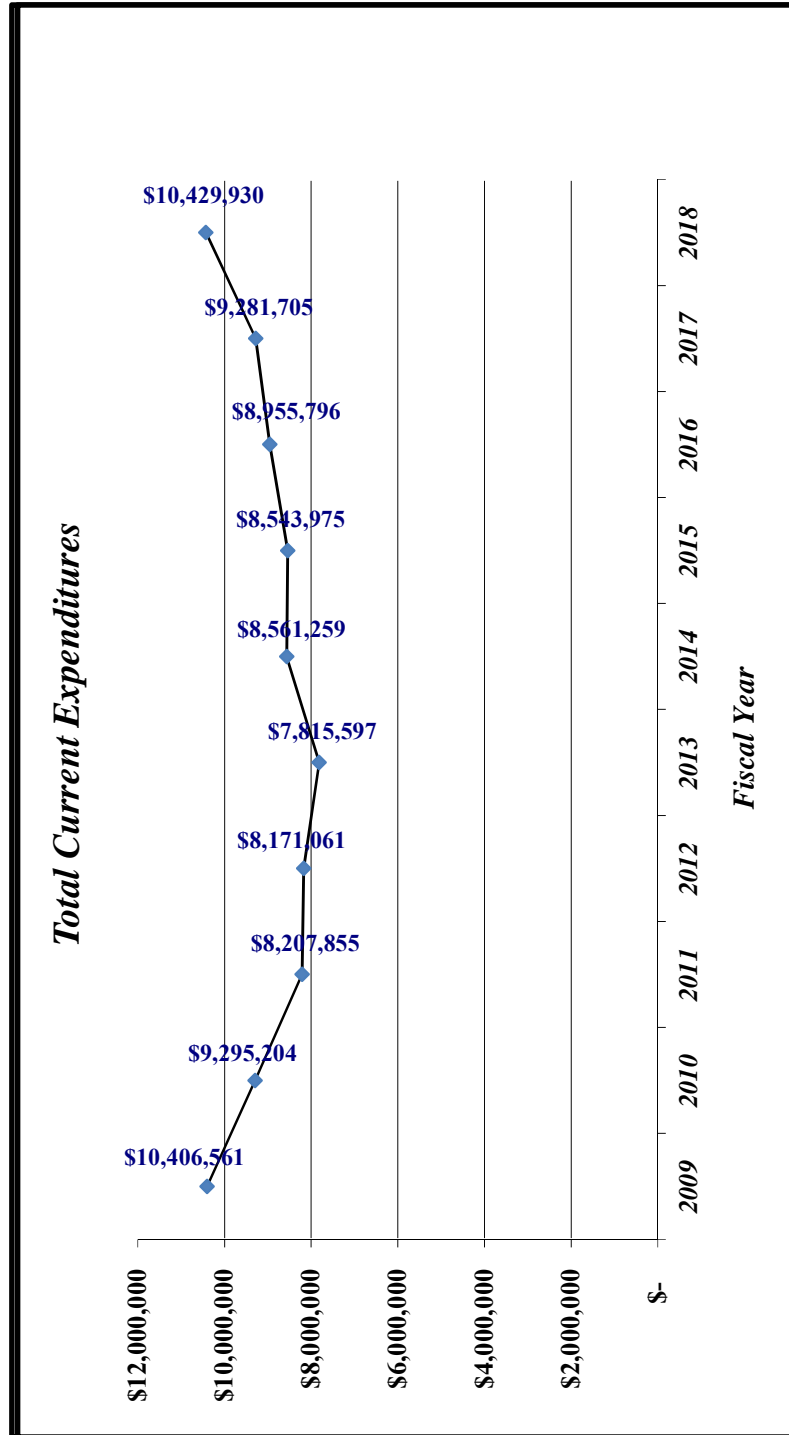
	<b>Percentage of Total</b>									
<b>Current:</b>										
General government	13.2%	17.3%	21.2%	22.5%	23.0%	21.1%	21.8%	22.3%	22.7%	21.6%
Public safety	53.6%	60.7%	63.7%	61.8%	61.7%	64.7%	60.9%	58.5%	58.2%	58.0%
Community services & development	13.9%	9.7%	9.7%	10.9%	9.2%	9.1%	10.1%	11.4%	10.1%	12.1%
Public works	13.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks and recreation	3.1%	3.1%	1.7%	2.2%	2.9%	2.3%	3.4%	4.0%	4.3%	3.8%
Transportation	2.4%	9.2%	3.7%	2.7%	3.3%	2.8%	3.8%	3.8%	4.7%	4.1%
Emergency services	-	-	-	-	-	-	-	-	-	0.5%
<b>Total Current</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Notes:**<sup>1</sup> Includes all governmental fund types.<sup>2</sup> Emergency services comprise expenditures resulting from Hurricane Irma**Data Source:**

Applicable years' comprehensive annual financial report.

Page 10 of 234

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



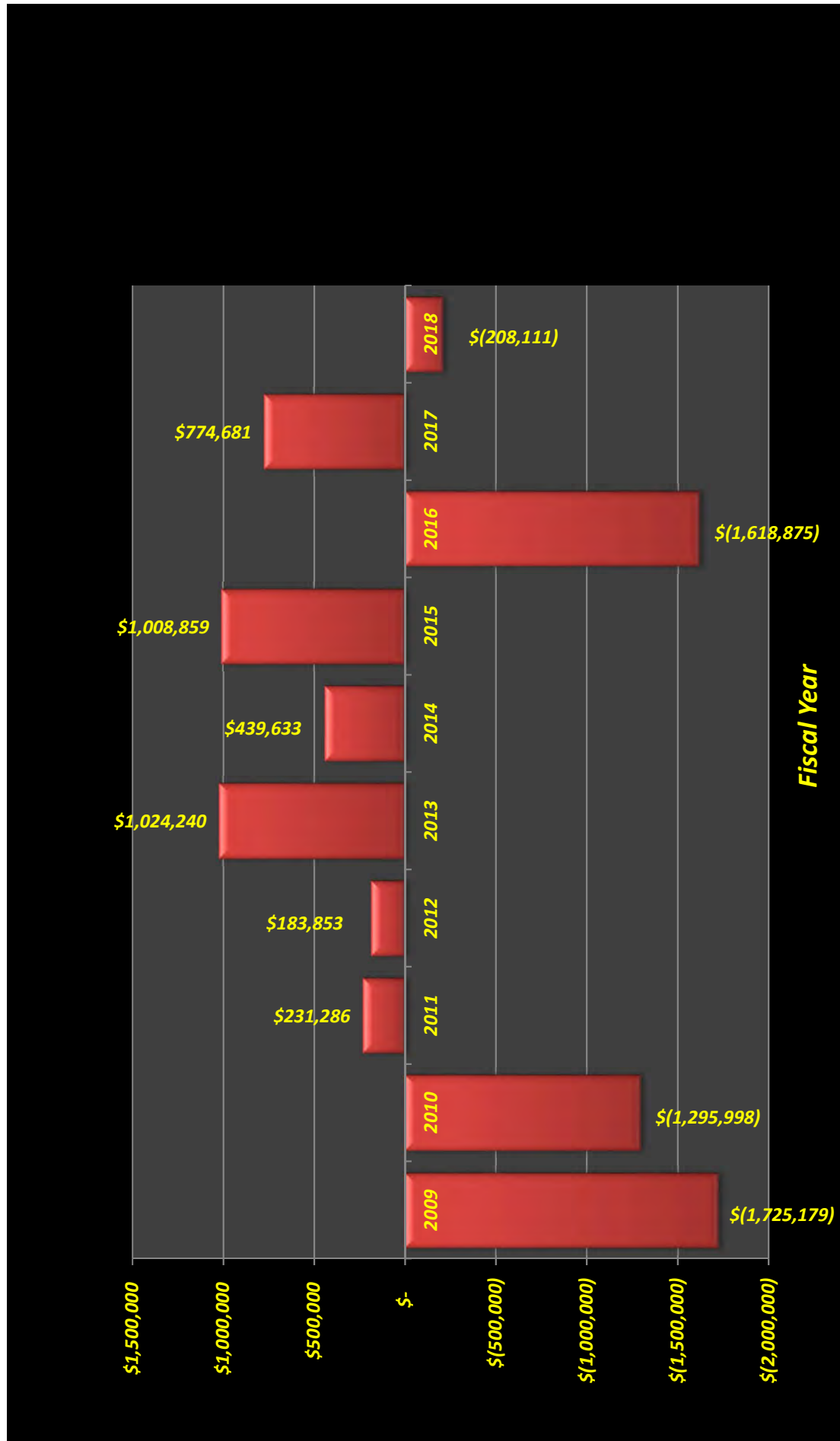
**Town of Southwest Ranches, Florida**  
**Summary of Changes in Fund Balances - Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	For the Fiscal Year Ended September 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Total Revenues</b>	\$ 9,408,585	\$ 9,979,617	\$ 9,650,597	\$ 9,431,817	\$ 10,178,606	\$ 10,145,675	\$ 10,961,770	\$ 11,655,642	\$ 11,595,048	\$ 12,749,126
<b>Total Expenditures</b>	11,194,129	11,714,754	9,420,517	9,737,525	11,988,658	9,889,369	10,328,244	21,210,345	11,025,794	13,323,947
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,785,544)	(1,735,137)	230,080	(305,708)	(1,810,052)	256,306	633,526	(9,554,703)	569,254	(574,821)
<b>Other Financing Sources (Uses)</b>										
Other items	60,365	439,139	1,206	360,860	2,659,800	-	206,500	7,750,000	-	140,945
Transfers in	713,259	2,946,139	1,175,176	1,394,191	1,410,644	1,557,874	1,938,626	4,287,055	2,346,797	2,697,346
Transfers out	(713,259)	(2,946,139)	(1,175,176)	(1,265,490)	(1,236,152)	(1,374,547)	(1,769,793)	(4,101,227)	(2,141,370)	(2,471,581)
<b>Total Other Financing Sources (Uses)</b>	60,365	439,139	1,206	489,561	2,834,292	183,327	375,333	7,935,828	205,427	366,710
<b>Net Change in Fund Balances</b>	\$ (1,725,179)	\$ (1,295,998)	\$ 231,286	\$ 183,853	\$ 1,024,240	\$ 439,633	\$ 1,008,859	\$ (1,618,875)	\$ 774,681	\$ (208,111)

**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 2009 - 2010**  
**(modified accrual basis of accounting)**

	September 30,	
	2009	2010
<b>General Fund</b>		
Reserved	\$ 186,184	\$ 182,955
Unreserved	1,817,328	1,910,184
<b>Total General Fund</b>	<b>2,003,512</b>	<b>2,093,139</b>
<b>General Fund % Change</b>		
<b>From Prior Year</b>	<b>-17.4%</b>	<b>4.5%</b>
<b>All Other Governmental Funds</b>		
Reserved	-	30,281
Unreserved:		
Special Revenue Funds	298,154	680,602
Capital Projects Fund	276,862	270,115
Debt Service Fund	2,281,595	528,242
<b>Total All Other</b>		
<b>Governmental Funds</b>	<b>2,856,611</b>	<b>1,509,240</b>
<b>All Other Governmental Funds</b>		
<b>% Change From Prior Year</b>	<b>0.0%</b>	<b>-47.2%</b>
<b>Total Governmental Funds</b>		
Reserved	186,184	213,236
Unreserved	4,397,077	3,119,028
<b>Total Governmental Funds</b>	<b>\$ 4,583,261</b>	<b>\$ 3,332,264</b>
<b>All Governmental Funds</b>		
<b>% Change From Prior Year</b>	<b>-6.6%</b>	<b>-27.3%</b>

**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 two years.

**Data Source:**

Applicable years' comprehensive annual financial report.



**Town of Southwest Ranches, Florida**  
**Fund Balances - Governmental Funds (Unaudited)**  
**Fiscal Year 2018 and Seven Years Prior**  
**(modified accrual basis of accounting)**

	2011	2012	2013	September 30, 2014	2015	2016	2017	2018
<b>General Fund</b>								
Nonspendable:								
Prepaid items	\$ 31,432	\$ 207,568	\$ 25,222	\$ 27,058	\$ 28,763	\$ 28,382	\$ 29,569	\$ 30,250
Inventory/Assets held for resale	138,848	138,848	482,720	482,720	482,720	482,720	482,720	359,210
Deposits	25,001	-	-	-	-	-	-	-
Total nonspendable	195,281	346,416	507,942	509,778	511,483	511,102	512,289	389,460
Restricted for:								
Fire Control	-	-	-	128,291	308,982	363,897	484,719	423,679
Public safety	3,663	6,445	10,933	11,020	12,550	6,470	7,579	7,579
Town hall brick program	16,800	18,200	-	-	-	-	-	-
Building Technology	-	-	-	-	-	181,033	178,979	196,796
Total restricted	20,463	24,645	10,933	139,311	321,532	551,400	671,277	628,054
Committed to:								
Tree preservation	20,877	20,877	3,086	3,086	3,086	-	-	1,229
Capital projects	-	-	9,850	-	-	-	20,324	20,324
Total committed	20,877	20,877	12,936	3,086	3,086	-	20,324	21,553
Unassigned	2,360,778	2,494,249	3,458,623	3,830,892	4,365,118	2,484,910	2,704,947	2,790,184
<b>Total General Fund</b>	<b>\$ 2,597,399</b>	<b>\$ 2,886,187</b>	<b>\$ 3,990,434</b>	<b>\$ 4,483,067</b>	<b>\$ 5,201,219</b>	<b>\$ 3,547,412</b>	<b>\$ 3,908,837</b>	<b>\$ 3,829,251</b>
<b>General Fund % Change From Prior Year</b>	<b>24.1%</b>	<b>11.1%</b>	<b>38.3%</b>	<b>12.3%</b>	<b>16.0%</b>	<b>-31.8%</b>	<b>10.2%</b>	<b>-2.0%</b>
<b>All Other Governmental Funds</b>								
Nonspendable:								
Prepaid items	\$ 810	\$ 3,349	\$ 3,654	\$ 3,857	\$ 1,574	\$ 2,242	\$ 2,534	\$ 2,613
Deposits	15,000	-	-	-	-	-	-	-
Total nonspendable	15,810	3,349	3,654	3,857	1,574	2,242	2,534	2,613
Restricted for:								
Transportation surtax	696,179	517,455	312,740	389,361	331,973	636,587	537,821	758,804
Fire Control	-	-	-	-	206,500	100,000	100,000	-
Volunteer fire services	40,376	40,807	47,248	70,977	75,156	61,137	68,937	37,036
Capital Projects	-	-	-	-	-	-	-	20,411
Total restricted	736,555	558,262	359,988	460,338	613,629	797,724	706,758	816,251
Committed for:								
Capital Projects	-	150,000	60,376	209,053	359,943	149,213	224,661	217,088
Transportation	-	-	-	-	-	129,678	593,825	291,955
Total committed	-	150,000	60,376	209,053	359,943	278,891	818,486	509,043
Assigned to:								
Debt service	164,278	37,548	15,069	28,448	36,534	12,079	25,266	168,819
Public safety	129,750	-	-	-	-	-	-	-
Fire wells	80,000	-	-	-	-	-	-	-
Capital projects	109,873	354,621	584,686	269,077	249,800	205,476	156,624	84,417
Total assigned	483,901	392,169	599,755	297,525	286,334	217,555	181,890	253,236
<b>Total All Other Governmental Funds</b>	<b>\$ 1,236,266</b>	<b>\$ 1,103,780</b>	<b>\$ 1,023,773</b>	<b>\$ 970,773</b>	<b>\$ 1,261,480</b>	<b>\$ 1,296,412</b>	<b>\$ 1,709,668</b>	<b>\$ 1,581,143</b>
<b>All Other Governmental Funds % Change From Prior Year</b>	<b>-18.1%</b>	<b>-10.7%</b>	<b>-7.2%</b>	<b>-5.2%</b>	<b>29.9%</b>	<b>2.8%</b>	<b>31.9%</b>	<b>-7.5%</b>
<b>Total Governmental Funds</b>	<b>\$ 3,833,665</b>	<b>\$ 3,989,967</b>	<b>\$ 5,014,207</b>	<b>\$ 5,453,840</b>	<b>\$ 6,462,699</b>	<b>\$ 4,843,824</b>	<b>\$ 5,618,505</b>	<b>\$ 5,410,394</b>
<b>All Governmental Funds % Change From Prior Year</b>	<b>15.1%</b>	<b>4.1%</b>	<b>25.7%</b>	<b>8.8%</b>	<b>18.5%</b>	<b>-25.0%</b>	<b>16.0%</b>	<b>-3.7%</b>

**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 prior two years.

**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 <sup>1</sup>	Personal Property	Less: Tax Exemptions	Total Taxable Assessed Value	Total Annual Percentage Change	Town Direct Tax Rate <sup>2</sup>	Total Estimated Market Value	Total Taxable Assessed Value as a Percentage of Market Value
	Residential Property	Commercial Property	Agricultural Property								
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%
2017	1,173,456,760	49,986,360	109,225,190	178,296,050	48,718,150	274,686,748	1,284,995,762	4.40%	4.4629	2,048,999,020	62.71%
2018	1,226,324,800	52,081,760	120,626,080	186,344,830	52,742,316	277,947,879	1,360,171,907	5.85%	4.4629	2,207,484,810	61.62%
*	\$ 1,078,483,029	\$ 49,764,569	\$ 120,999,232	\$ 169,619,644	\$ 46,881,583	\$ 262,542,545	\$ 1,203,205,512			\$ 1,979,561,672	60.78%
**	2.1%	4.2%	-7.2%	17.4%	8.8%	13.6%	1.3%				

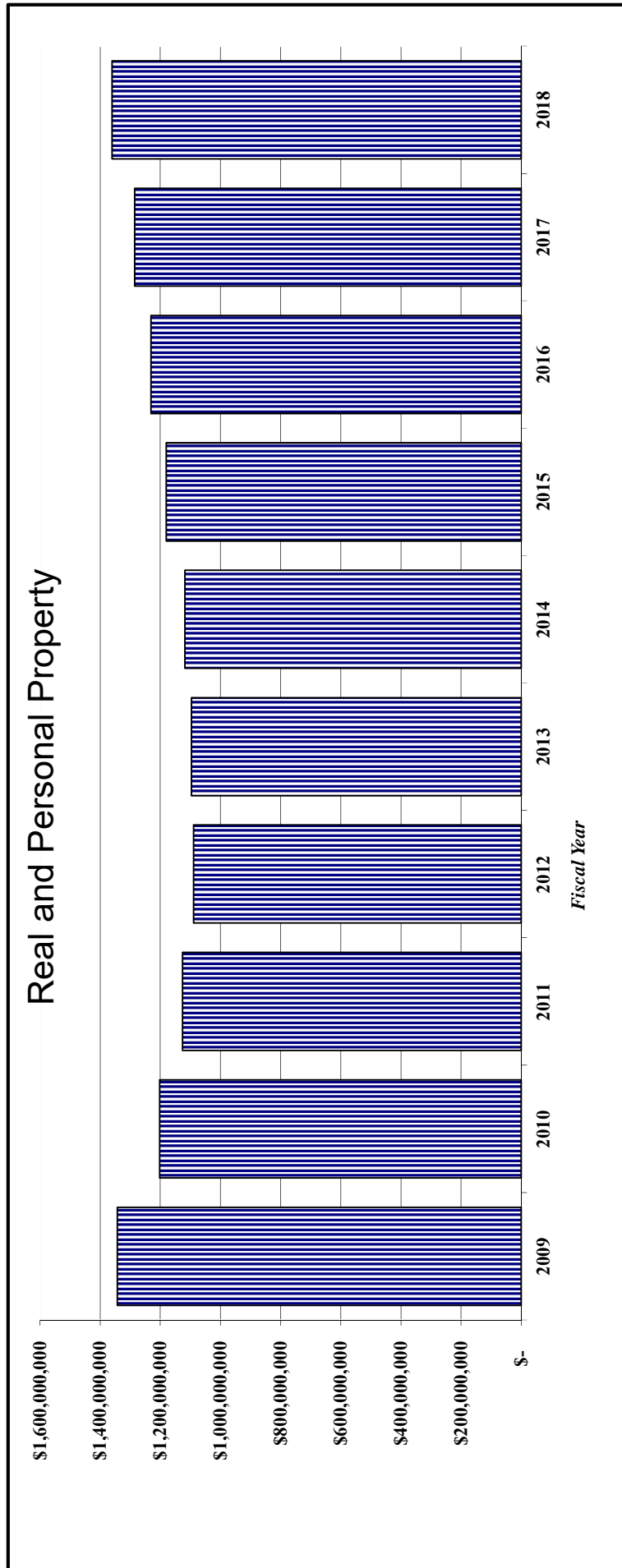
\* Dollar Average for ten years

\*\* Percentage change in dollars over ten years

**Notes:**<sup>1</sup> Other includes: industrial, institutional, government, and miscellaneous.<sup>2</sup> 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)*

March 28, 2019 Regular Meeting

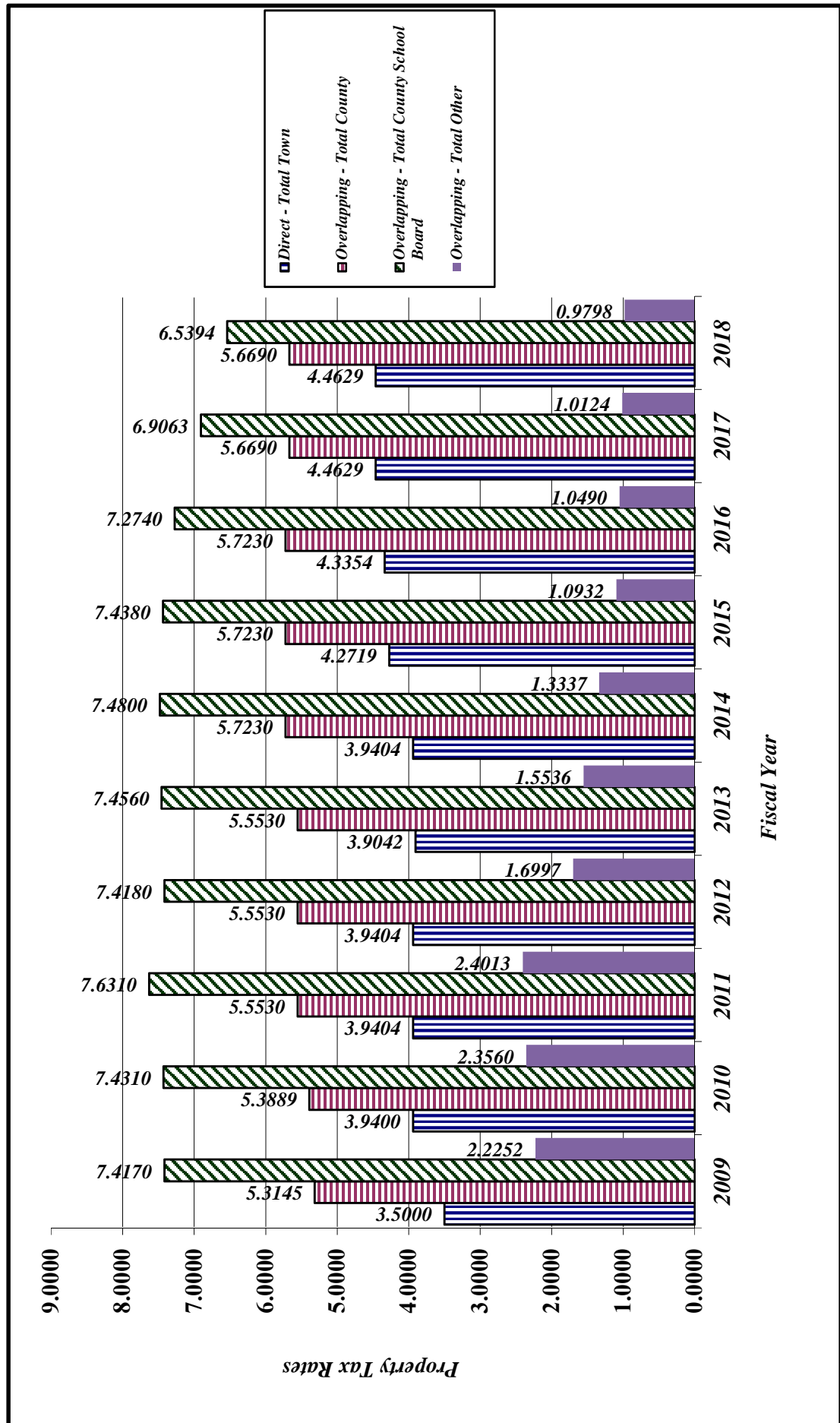
Overlapping Rates <sup>1</sup>

Fiscal Year	Town of Southwest Ranches			Broward County			Broward County School Board			South Florida Water Management District		Children's Services Council	South Broward Hospital District	Total Direct and Overlapping Millage
	Operating Millage	TSDOR Millage <sup>2</sup>	Total Town Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage	Water Management District	FIN District <sup>3</sup>			
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	0.0710	7.2740	0.3551	0.0320	0.4882	0.1737	18.3814
2017	4.0579	0.4050	4.4629	5.4474	0.2216	5.6690	6.8360	0.0703	6.9063	0.3307	0.0320	0.4882	0.1615	18.0506
2018	4.1017	0.3612	4.4629	5.4623	0.2067	5.6690	6.4740	0.0654	6.5394	0.3100	0.0320	0.4882	0.1496	17.6511

**Notes:**<sup>1</sup> Overlapping rates are those of governments that overlap the Town's geographic boundaries.<sup>2</sup> TSDOR = Transportation Surface and Drainage Ongoing Rehabilitation Capital Improvement Project commenced in FY 2015<sup>3</sup> 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 <sup>1</sup>		Collections in Subsequent Years <sup>2</sup>	Total Collections to Date	
		Amount	Percentage of Levy		Amount Collected	Percentage of Levy
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%	(9,075)	4,380,860	98.82%
2015	5,142,216	4,964,524	96.54%	4,778	4,969,302	96.64%
2016	5,412,895	5,285,675	97.65%	5,204	5,290,879	97.75%
2017	5,800,986	5,687,676	98.05%	6,793	5,694,469	98.16%
2018	6,181,457	6,045,637	97.80%	-	6,045,637	97.80%

**Notes:**

<sup>1</sup> Includes discount taken for early payment of property taxes and current year refunds.

<sup>2</sup> Collections in subsequent years is not available prior to fiscal year 2011.

**Data Source:**

Broward County Property Appraisal Office

***Data Source:***  
Broward County Records, Taxes and Treasury Division



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

Principal Personal Property Taxpayers (Unaudited)						
Current Year and Nine Years Prior						
FY 2018			FY 2009			
Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Principal Taxpayer	Taxable Assessed Value	Rank
Florida Power and Light Co.	\$ 40,522,190	1	76.83%	Florida Power and Light Co.	\$ 29,720,057	1
Bellsouth Telecommunications	1,593,382	2	3.02%	Bellsouth Telecommunications	3,290,960	2
ECN Financial LLC Grant Thornton	1,203,517	3	2.28%	Lowes Home Centers	1,523,292	3
Publix Supermarkets # 619	963,275	4	1.83%	Publix Supermarkets # 619	592,316	4
Lowes Home Centers, Inc.	819,086	5	1.55%	Applebees	565,439	5
Comcast	745,997	6	1.41%	Motiva Enterprises	555,667	6
DraftPros	736,432	7	1.40%	FPL Fibernet LLC	529,302	7
Sprint	697,459	8	1.32%	Apple Tree Montessori School	486,296	8
Shell	460,203	9	0.87%	Sunbelt Rentals	550,039	9
Tom Thumb	446,225	10	0.85%	Freedom Pipeline Corp	340,873	10
<b>Total Principal Taxpayers</b>	48,187,766		91.36%	<b>Total Principal Taxpayers</b>	38,154,241	
<b>All Other Taxpayers</b>	4,554,550		8.64%	<b>All Other Taxpayers</b>	10,327,083	
<b>Total Taxable Assessed Value</b>	\$ 52,742,316		100.00%	<b>Total Taxable Assessed Value</b>	\$ 48,481,324	

**Notes:**

**Data Source:**

Broward County Records, Taxes and Treasury Division

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

March 28, 2019 Regular Meeting

September 30,	Florida Municipal Loan Council		Florida Local Government Finance Commission Loans		TD Note Series 2011	TD Note Series 2013	Centennial Loan Payable	Capital Lease	TD Note Payable	TD Note Series 2016	TD LOC Series 2018 SW Fund & Gov't Funds	Total	Percentage of Personal Income (1)	Total Debt Per Capita
	Series 2001	Series 2001	Series 2001	Series 2001										
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	0.0137%	1,519
2017	-		-		1,146,061	1,917,300	406,540	-	162,082	7,750,000	-	11,381,983	0.0125%	1,442
2018	-		-		888,201	1,724,500	324,526	-	136,746	7,750,000	3,731,225	14,555,198	{i}	1,829

**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  
 {} Information not available from County

# Town of Southwest Ranches, Florida

## Debt Service Anti-Dilution Coverages

(Amounts in thousands)

Fiscal Years 2018, 2017, 2016, 2015, 2014, 2013 and 2012 <sup>1</sup>

TD 2018 Emergency Line of Credit, Notes Payable Series 2016, 2013 and 2011

Test of Prior Two Year Average of Non-Advalorem Revenues:

	Net			Total		Debt		Excess		Total		Debt		Maximum Additional Bond Test <sup>2</sup>	
	Non-Advalorem Revenues	Adjusted Essential Expenditures	Adjusted Revenues Available for Debt Service	Annual Debt Service	Annual Debt Service	Coverage Ratio	Coverage Required	Coverage	Excess Coverage	Max Annual Debt Service	Net Cash Flow	Coverage Ratio	Coverage Required	Excess Coverage	Excess Coverage
2018	\$ 5,897	\$ 2,083	\$ 3,814	\$ 953	\$ 953	6.19 %	1.30 %	4.89 %	\$ 1,386	\$ 2,428	\$ 2,428	1.75 %	1.50 %	0.25 %	
2017	\$ 5,634	\$ 1,936	\$ 3,698	\$ 925	\$ 925	6.09 %	1.30 %	4.79 %	\$ 1,152	\$ 2,546	\$ 2,546	2.21 %	1.50 %	0.71 %	
2016	\$ 5,706	\$ 2,076	\$ 3,630	\$ 724	\$ 724	7.88 %	1.30 %	6.58 %	\$ 1,152	\$ 2,478	\$ 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

	Net			Total		Debt		Excess		Total		Debt		Maximum Additional Bond Test <sup>2</sup>	
	Non-Advalorem Revenues	Adjusted Essential Expenditures	Adjusted Revenues Available for Debt Service	Annual Debt Service	Annual Debt Service	Coverage Ratio	Coverage Required	Coverage	Excess Coverage	Max Annual Debt Service	Net Cash Flow	Coverage Ratio	Coverage Required	Excess Coverage	Excess Coverage
2015	\$ 1,937	\$ 723	\$ 1,214	\$ 268	\$ 268	1.30 %	1.38 %	1.38 %	\$ 734	\$ 1,203	\$ 1,203	2.64 %	1.50 %	1.14 %	
2014	\$ 1,524	\$ 720	\$ 804	\$ 212	\$ 212	1.30 %	0.82 %	0.82 %	\$ 723	\$ 801	\$ 801	2.11 %	1.50 %	0.61 %	
2013	\$ 1,842	\$ 712	\$ 1,130	\$ 259	\$ 259	1.30 %	1.29 %	1.29 %	\$ 723	\$ 1,119	\$ 1,119	2.55 %	1.50 %	1.05 %	
2012	\$ 1,315	\$ 609	\$ 706	\$ 216	\$ 216	1.30 %	0.86 %	0.86 %	\$ 723	\$ 592	\$ 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			Total		Debt		Excess	
	Non-Advalorem Revenues	Adjusted Essential Expenditures	Adjusted Revenues Available for Debt Service	Max Annual Debt Service	Annual Debt Service	Coverage Ratio	Coverage Required	Coverage	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 <sup>2</sup>	\$ 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		Maximum	
	Net total	Governmental Funds Revenue	Governmental Funds Revenue	Max Annual Debt Service	Annual Debt Service	Coverage Percentage	Maximum Allowed Percentage	Excess Percentage	Excess Percentage
2015	\$ 11,376	\$ 11,376	\$ 734	\$ 734	\$ 6.45	20.00 %	13.55 %		
2014	\$ 10,192	\$ 10,192	\$ 723	\$ 723	\$ 7.09	20.00 %	12.91 %		
2013 <sup>2</sup>	\$ 9,369	\$ 9,369	\$ 723	\$ 723	\$ 7.72	20.00 %	12.29 %		

Notes:

<sup>1</sup> 2012 is the oldest data readily available

<sup>2</sup> 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, 2018**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>1</sup></u>	<u>Estimated Share of Underlying Debt</u>
<b>Overlapping Debt <sup>1, 2</sup></b>			
Broward County	\$ 210,791,650	0.711456%	\$ 1,499,691
Broward County School Board	1,672,718,000	0.007104%	118,822
<b>Sub-Total Overlapping Debt</b>			1,618,513
Town Direct Debt			14,555,198
<b>Total Direct and Overlapping Debt</b>			<u><u>\$ 16,173,711</u></u>

**Notes:**

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

**Data Source:**

<sup>2</sup> Each specific government

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

Calendar Year	Population <sup>1</sup>	(in \$1,000)	Per	Unemployment Rate		
		Total Personal Income <sup>2, 3</sup>	Capita Personal Income <sup>4</sup>	County <sup>3</sup>	State of Florida <sup>5</sup>	United States <sup>6</sup>
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	86,987,787	46,906	4.6%	5.0%	4.9%
2017	7,892	91,224,860	48,680	3.3%	3.8%	4.2%
2018	7,958	{i}	{i}	2.8%	3.5%	3.7%

**Notes:**

There are no public schools located within the Town.

**Data Sources:**

<sup>1</sup> Florida Legislative Office of Economic and Demographic Research  
2016 per US Census Bureau.

<sup>2</sup> 2010 and 2011 estimated by management

<sup>3</sup> Broward County comprehensive annual financial reports

<sup>4</sup> Broward County total personal income divided by the Broward County population.

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

<sup>6</sup> 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, 2018 and 2010 <sup>1</sup>**

2018			
Employer	Type of Business	Number of Employees	Rank
Lowe's Home Centers, Inc.	Retail	150	1
Archbishop McCarthy High School	Private School	120	2
Publix Supermarkets	Retail	117	3
Romeus Cuban Restaurant	Restaurant	45	4
McDonald's	Restaurant	35	5
Original Pancake House	Restaurant	22	6
Apple Montessori School	Private School	22	7
Starbucks Coffee Company	Restaurant	19	8
Walgreens	Retail	19	9
R&R Garden Center	Nursery	6	10
<b>Total Principal Employers</b>		<b>555</b>	
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
<b>Total Principal Employers</b>		<b>559</b>	

**Notes:**

<sup>1</sup> 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*

<u>Function/program</u>	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b><i>Town Commission</i></b>	5	5	5	5	5	5	5	5	5	5
<b><i>General Government</i></b>										
Town management	3	6	5	5	3	3	3	3	3	3
Community services <sup>1</sup>	8	10	10	10	14	13	13	15	13	13
<b><i>Total General Government</i></b>	11	16	15	15	17	16	16	18	16	16
<b><i>Contracted Employees:</i></b>										
General government management services	5	4	4	4	4	4	4	4	4	4
Fire rescue	12	12	43	43	50	50	44	44	46	46
Emergency medical services	9	9	4	4	15	15	15	15	15	15
Police protection	15	15	15	15	15	16	16	16	16	16
<b><i>Total Contracted Employees</i></b>	41	40	66	66	84	85	79	79	81	81
<b>Total</b>	57	61	86	86	106	106	100	102	102	102
<b>Percentage Change From Prior Year</b>	46.2%	7.0%	41.0%	0.0%	23.3%	0.0%	-5.7%	2.0%	0.0%	0.0%

**Notes:**

<sup>1</sup> 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) <sup>1</sup>**  
**Last Ten Fiscal Years**

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>GENERAL GOVERNMENT:</b>										
Building Permits Issued <sup>2</sup>	540	321	433	422	403	407	377	531	566	636
Building inspections conducted :										
CAP Government Services Inc.:	3,256	2,798	-	-	-	-	-	-	-	-
Electrical <sup>2</sup>	N/A	N/A	381	366	440	417	471	472	683	732
Fire <sup>2</sup>	N/A	N/A	24	19	11	17	19	5	8	29
Mechanical <sup>2</sup>	N/A	N/A	163	126	169	134	246	249	251	201
Plumbing <sup>2</sup>	N/A	N/A	306	300	332	414	538	482	590	527
Structural <sup>2</sup>	N/A	N/A	1283	1457	1410	1526	1818	1624	1965	2282
Zoning <sup>2</sup>	N/A	N/A	35	7	11	74	75	104	153	213
Other <sup>2</sup>	N/A	N/A	13	2	3	28	24	20	39	109
Total building inspections	3,256	2,798	2,205	2,277	2,376	2,610	3,191	2,956	3,689	4,093
Certificates of use registrations <sup>3</sup>	20	28	35	23	11	14	2	4	17	1
Planning & Zoning Permits Issued <sup>3</sup>			213	177	153	148	196	230	318	238
<b>FIRE:</b>										
Emergency responses <sup>4</sup>	739	779	403	437	685	747	791	912	789	799
Station 112 Average Response Time <sup>4</sup>					5:58	6:13	5:52	5:10	5:17	5:57
Inspections	30	55	40	31	98	98	165	84	146	185
<b>POLICE: <sup>5</sup></b>										
Physical arrests	126	112	132	77	54	43	43	33	29	33
Parking violations	10	9	2	-	2	0	0	0	3	0
Traffic violations	2,779	2,192	3,025	1,225	1,011	2,174	2,416	1,773	1,369	1,673
<b>REFUSE COLLECTION: <sup>6</sup></b>										
Residential SW- mo. avg in tons	36.40	11.60	10.89	26.45	287.54	262.29	258.71	257.34	344.16	261.58
Residential Recycling - mo. avg in tons	2.35	5.44	7.63	8.51	36.54	51.20	62.98	64.01	67.46	78.41
Residential Bulk - mo. avg in tons	65.75	82.56	78.90	70.11	593.63	698.53	790.07	719.54	1,283.00	707.96
<b>OTHER PUBLIC WORKS: <sup>6</sup></b>										
Street resurfacing (in miles)	0.50	6.00	-	0.95	-	-	-	2.28	-	2.95
Potholes repaired	360	400	107	112	88	93	107	222	224	255
<b>WATER: <sup>7</sup></b>										
New connections	2	2	1	1	-	1	3	4	3	10
Average daily consumption (thousands of gallons)	9.85	10.83	13.47	12.02	11.52	10.26	10.66	12.16	13.63	13.26
Peak monthly consumption (thousands of gallons)	425	479	556	440	419	428	417	420	483	502
<b>General Government Tax Rates:</b>										
<b>Utility Services</b>										
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%	5.22%	5.22%
Gas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
<b>Franchises</b>										
Electric	6%	5.90%	5.90%	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%	15%	15%

**Notes:**<sup>1</sup> Information not presented is not available.<sup>2</sup> Information provided by CAP Government Services Inc.<sup>3</sup> Information provided by Code Services Inc.<sup>4</sup> 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 2009-2011. Information for 2012 provided by Pembroke Pines. Information since 2013 provided by Town of Davie.<sup>5</sup> Information provided by Davie (2014-Present) & BSO (2008-2013)<sup>6</sup> Information provided by Town Contractors. 2013 change from daily average to monthly pertaining to refuse collection.<sup>7</sup> 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>FIRE:</b>										
Stations <sup>1</sup>	-	1	1	1	1	1	1	1	1	1
Vehicles owned <sup>1</sup>	-	-	3	3	3	3	3	3	3	3
<b>POLICE:</b>										
Stations <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
Patrol units	15	15	15	15	15	16	16	16	16	16
<b>OTHER PUBLIC WORKS:</b>										
Streets (miles)	82	82	82	82	82	82	82	82	82	82
Streetlights <sup>2</sup>	-	13	13	13	13	13	13	13	13	13
<b>PARKS AND RECREATION:</b>										
Acreage	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01
Community Center	-	-	-	-	-	-	-	-	-	-
Playgrounds	1	1	1	1	2	2	2	2	3	3
Equestrian ring	2	2	2	2	2	2	2	2	2	2
Picnic pavilion	1	1	1	1	1	1	2	2	4	4
Restroom facilities	1	1	1	1	1	1	3	3	3	3
Nature trails (miles)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	5	5	5
Multi-use trails (miles)	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35
<b>WATER:</b>										
Water mains (miles) <sup>3</sup>	12	12	12	12	12	12	12	12	12	12
Fire wells	283	283	285	285	285	286	286	286	286	284
Fire hydrants <sup>4</sup>	-	-	-	-	-	-	-	-	95	95
Lakes (acres) <sup>5</sup>	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Canals (miles) <sup>6</sup>	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:**<sup>1</sup> Items not presented provided by a contractor.<sup>2</sup> Only streetlights and traffic signals are on Griffin Road which is owned and maintained by Broward County.<sup>3</sup> Information provided by City of Sunrise Utilities Department. Unable to determine how many miles of water mains have been added since 2005.<sup>4</sup> Information provided by Town of Davie Fire Marshall in FY 2017. Fire Hydrants owned and maintained by City of Sunrise<sup>5</sup> Information provided by South Broward Drainage District. Unable to obtain information from Central Broward Water Control District.<sup>6</sup> Information provided by South Broward Drainage District and Central Broward Water Control District.

# REPORTING SECTION



2018 Town of Southwest Ranches Rural Public Arts & Design Advisory Board Photo Contest  
*Submitted by: Nancy Soto*

**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, 2018 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 20, 2019.

**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 20, 2019

**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, 2018, and have issued our report thereon dated March 20, 2019.

**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 Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on 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, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 20, 2019, 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 and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate 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.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. 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 review of financial information provided by same. The assessment was done as of the fiscal year end.

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

## **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 note 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 20, 2019



**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' (the Town) compliance with Section 218.415 Florida Statutes during the fiscal year ended September 30, 2018. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town of Southwest Ranches complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town of Southwest Ranches complied, in all material respects, with Section 218.415 Florida Statutes for the fiscal year ended September 30, 2018.

This report is intended to describe our testing of compliance with Section 218.415 Florida Statutes and it is not suitable for any other purpose.

*Marcum LLP*

Fort Lauderdale, FL  
March 20, 2019



**TOWN OF SOUTHWEST RANCHES, FLORIDA**  
**13400 GRIFFIN ROAD**  
**SOUTHWEST RANCHES, FL 33330**  
**(954) 434-0008**  
**[www.southwestranches.org](http://www.southwestranches.org)**

March 20, 2019

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) as of and for the fiscal year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 30, 2018. 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. No new accounting policies were adopted, except for the implementation of GASB Statement No. 75 for Accounting and Reporting for Other Post-Employment Benefits (OPEB), and the application of existing policies was not changed during the fiscal year ended September 30, 2018. 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. The Town determined that the effects of the implementation of GASB Statement No. 75 was insignificant to the Town and disclosed that fact in the Management's Discussion and Analysis.

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. We did not identify any 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 20, 2019.

### ***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 the 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 the 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 basic 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, 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**  
**Gary Jablonski, Vice Mayor**  
**Freddy Fisikelli, Council Member**  
**Bob Hartmann, 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  
**FROM:** Jeff Katims  
**DATE:** 2/25/2019  
**SUBJECT:** Flamingo Road Land Use Plan Amendment

### **Recommendation**

At this time, staff finds that the Application is not suitable for approval because additional information is required in order to make the requisite findings. Should Council make the threshold determination that the Application is potentially consistent with the objectives, policies and permitted uses in the Comprehensive Plan subject to further information and analysis, staff recommends that Council defer further consideration of the Application pending provision of such information.

### **Unanimous Vote of the Town Council Required?**

Yes

### **Strategic Priorities**

A. Sound Governance

### **Background**

The Petitioner requests changing the land use designation of 4.05 acres at the southwest corner of Flamingo Road and Luray Road from Rural Ranch to Commercial. The subject property comprises the east 4.05 acres of the 9.05-acre Perfect Choice plant nursery. The Petitioner also requests amending objectives and policies in the text of the Future Land Use Element that act to prohibit the requested map amendment.

### **Fiscal Impact/Analysis**

March 28, 2019 Regular Meeting

Page 121 of 234

Not Applicable.

**Staff Contact:**

Jeff Katims, AICP, CNU-A

**ATTACHMENTS:**

Description

Staff Report

Upload Date

2/25/2019

Type

Backup Material

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

**DATE:** March 14, 2019

**SUBJECT:** Future Land Use Map Amendment Application No. PA-19-1

**ADDRESS:** Perfect Choice Nursery, located at the southeast quadrant of Appaloosa Trail and Luray Road, Southwest Ranches, FL

**ZONING:** RR, Rural Ranches District

**PETITIONER:** Hix Snedeker Companies  
805 Trione Street  
Daphne, AL 36526

**OWNER:** Perfect Choice Nursery Corp.  
4700 SW 186 Ave

**AGENT:** Expert Planning Solutions  
2121 SW 23 Street  
Fort Lauderdale, FL 33312

**EXHIBITS:** Staff Report, Surveys, Aerial Photograph, Mail Notification Radius Map, and Mailing List.

### **BACKGROUND AND ANALYSIS**

The Petitioner requests that the Council amend the Future Land Use Map and text of the Comprehensive Plan. The requested map amendment changes the land use designation of 4.05 acres at the southwest corner of Flamingo Road and Luray Road from Rural Ranch to Commercial. The subject property comprises the east 4.05 acres of the 9.05-acre Perfect Choice plant nursery bordered by Luray Road (north), Flamingo Road corridor (east), Appaloosa Trail (west) and the FPL primary transmission easement (south). The requested text amendment amends objectives and policies that act to prohibit the requested map amendment.

The subject property is depicted on the attached location map and aerial. The Schott Memorial Center in Cooper City is situated opposite Luray Road from the subject property, an FPL substation is located opposite Flamingo Road in Cooper City, and rural land uses within the Town of Southwest Ranches predominate south and west of the subject property.



The requested map amendment cannot be approved without also amending two comprehensive plan policies, as follows:

**FLUE POLICY 1.3-d:** New non-residential Land Use Plan designations shall be located on US-27 and designed in a manner that does not adversely impact existing and designated rural residential areas.

**FLUE POLICY 1.7-d:** The Commercial category is restricted to properties that were designated Commercial prior to the Town's incorporation.

The Petitioner requests that Council amend these policies to allow the Commercial designation to be applied to parcels that: 1) directly front Flamingo Road; and 2) are fully adjacent to a nonresidential, non-agricultural land use designation in another municipality on at least one side; and 3) do not exceed 4.5 acres in net area. This would effectively limit Commercial land use along Flamingo Road to the subject property.

The Petitioner has not submitted a proposed use, conceptual development plan or analysis of infrastructure availability and suitability at this time. Should the Council wish to further evaluate the Application, the Petitioner will supply such details along with specific text amendment language.

#### **STAFF RECOMMENDATION:**

At this time, staff finds that the Application is not suitable for approval because additional information is required in order to make the requisite findings. Should Council make the threshold determination that the Application is potentially consistent with the objectives, policies and permitted uses in the Comprehensive Plan subject to further information and analysis, staff recommends that Council defer further consideration of the Application pending provision of such information.

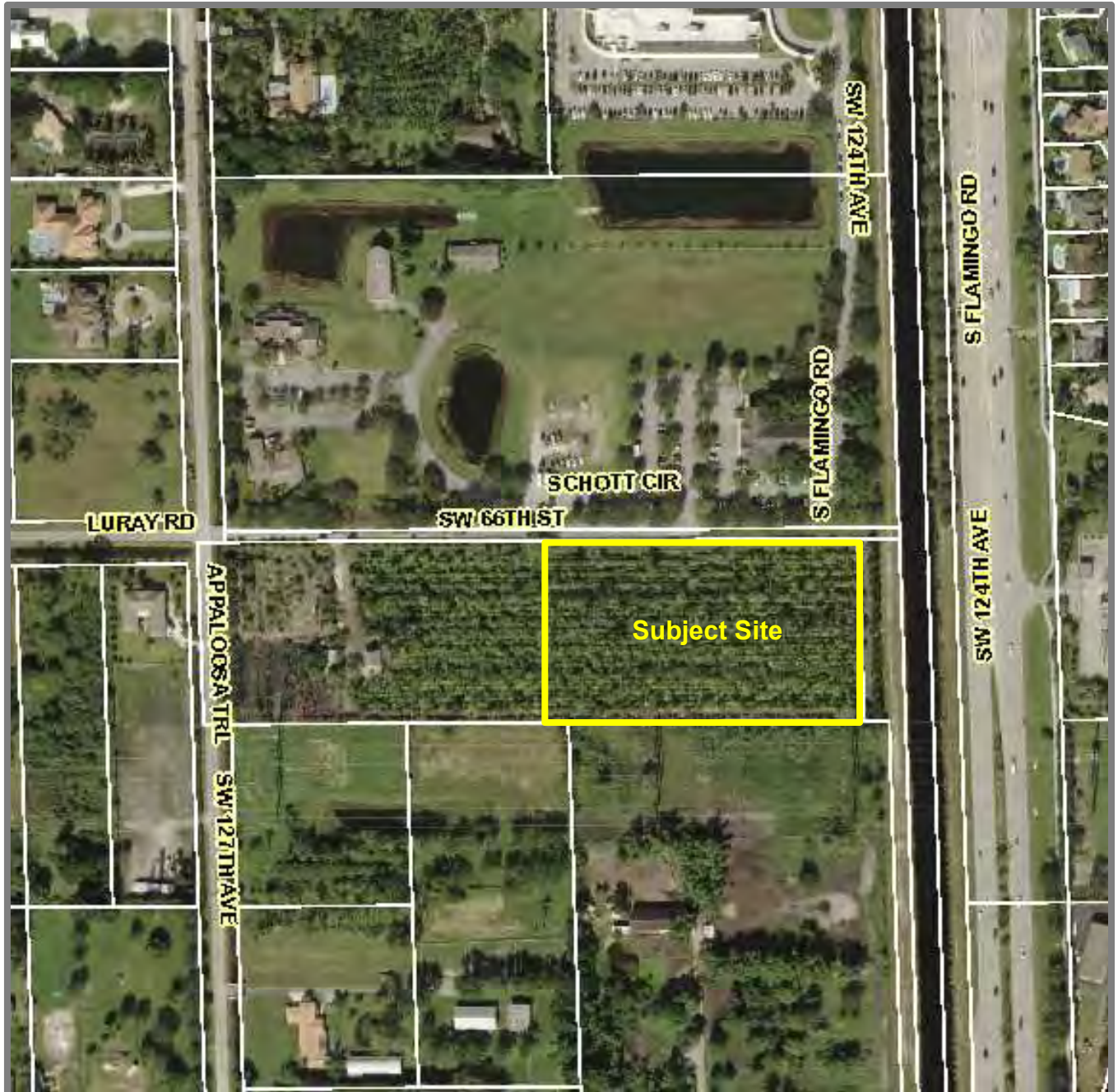
In order for the Council to ultimately approve the requested map and text amendments, the Council would need to make the following findings pursuant to the attached Comprehensive Plan provisions:

1. That both the text amendment and map amendment are compatible with adjacent land uses in the Town and will not result in a future incompatible use or development pattern; and
2. That the amendment furthers the overall goal to protect the Town's rural lifestyle and established character.
3. That any proposed use of the subject property is:

- a. Consistent with the intent of the Commercial land use plan designation, which is to, "...provide land area located adjacent to limited access highways for business, office, retail, service and other commercial enterprises which support the Town and surrounding area."
- b. Consistent with the permitted uses in the Commercial land use plan designation, which are as follows:
  - Retail, office and business uses.
  - Self-storage facility.
  - Hotels, motels and similar lodging.
  - Recreation and open space, and commercial recreation uses.
  - Non-residential agricultural uses.
  - Communication facilities.
  - Utilities, located on the site of a commercial development as an accessory use
  - A Special Residential Facility.

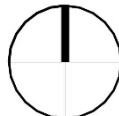
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## LOCATION MAP AND AERIAL PHOTOGRAPH



Scale: 1" = 300'

0 100' 200' 300'



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## **APPLICABLE COMPREHENSIVE PLAN PROVISIONS**

### **Goals, Objectives and Policies**

#### **FLUE GOAL 1: ENSURE THE PRESERVATION OF THE TOWN'S RURAL LIFESTYLE.**

**FLUE OBJECTIVE 1.1:** PERMITTED USES IN RURAL ESTATE AND RURAL RANCH AREAS. PROTECT ALL RESIDENTIAL AREAS DESIGNATED ON THE TOWN'S FUTURE LAND USE MAP IN ORDER TO PRESERVE THE TOWN'S EXISTING RURAL CHARACTER AND LIFESTYLE, WHILE RESPECTING THOSE EXISTING AND CONSTITUTIONALLY PROTECTED PROPERTY RIGHTS OF ITS INDIVIDUAL LAND OWNERS.

**FLUE POLICY 1.1-b:** Land Use Plan amendments to more intensive categories shall be prohibited unless consistent with, and authorized by, FLUE Objective 1.3 and particularly policies 1.3-c, 1.3-d, and 1.3-e pertaining to evaluation of land use plan amendment requests; 1.8 (US Highway 27 Business Category); 1.12 (Community Facilities Category), or unless the Town Council determines that the more intensive use is consistent with, and furthers the overall goal to protect the Town's rural lifestyle. {BCPC Objective 7.01.03}

**FLUE POLICY 1.1-d:** Land uses adjacent to Rural Estate and Rural Ranch areas shall be compatible with such areas, at the time of issuing a development order, for a principal building. {BCPC Policy 7.01.05}

**FLUE OBJECTIVE 1.3** ENCOURAGE THE ELIMINATION OF INCOMPATIBLE OR INCONSISTENT LAND USES AND PREVENT FUTURE SUBURBAN BLIGHT. CONTINUE IMPLEMENTING LAND USE PROGRAMS TO ENCOURAGE THE ELIMINATION OF EXISTING INCOMPATIBLE LAND USES AND PREVENT FUTURE INCOMPATIBLE LAND USES FROM OCCURRING. {BCPC Objective 14.02.00}

**FLUE POLICY 1.3-b:** Continue implementing land use controls that promote rural residential neighborhoods that are attractive, well maintained and contribute to the health, safety and welfare of their residents. {BCPC Objective 1.06.00}

**FLUE POLICY 1.3-c:** The compatibility of existing and future land uses shall be a primary consideration in the review and approval of amendments to the Broward County and the Southwest Ranches Land Use Plans. {BCPC Policy 14.02.01}

**FLUE POLICY 1.3-d:** New non-residential Land Use Plan designations shall be located on US-27 and designed in a manner that does not adversely impact existing and designated rural residential areas. {BCPC Policy 14.02.02}

**FLUE POLICY 1.3-e:** In order to prevent future incompatible land uses, the established rural character of the Town shall be a primary consideration when amendments to the Town's Land Use Plan are proposed. {BCPC Policy 14.02.03}

## **FLUE OBJECTIVE 1.7 PERMITTED USES IN COMMERCIAL LAND USE CATEGORY**

**CONTINUE IMPLEMENTING A COMMERCIAL USE CATEGORY ON THE TOWN'S FUTURE LAND USE MAP PERMITTING TYPES OF COMMERCIAL DEVELOPMENT THAT ARE COMPATIBLE WITH ADJACENT RURAL AND RESIDENTIAL LAND USES, AND WHICH WOULD SUPPORT THE COMMERCIAL-BASED ACTIVITIES THAT ARE COMPATIBLE WITH THE TOWN'S NEEDS.**

### **2. COMMERCIAL CATEGORY**

The areas designated Commercial on the Town's Land Use Plan Map provide land area located adjacent to limited access highways for business, office, retail, service and other commercial enterprises which support the Town and surrounding area.

Uses permitted in areas designated commercial are as follows:

- A. Retail, office and business uses.
- B. Self-storage facility.
- C. Hotels, motels and similar lodging.
- D. Recreation and open space, and commercial recreation uses.
- E. Non-residential agricultural uses.
- F. Communication facilities.
- G. Utilities, located on the site of a commercial development as an accessory use, to the extent such utilities are confined to serving only the specific commercial development. (BCPC Prov. Cert. #4)
- H. A Special Residential Facility Category (2) development as defined in the Administration section of this Plan; subject to the Special Residential Facilities provisions herein and allocation of two (2) reserve or flexibility units in accordance with the provisions and policies for the application of these units as contained in the "Administrative Rules Document Broward County Land Use Plan."
- I. Special Residential Category (3) development as defined in the Administration section of this Plan; subject to the Special Residential Facilities provisions herein and allocation of reserve or flexibility units in accordance with the provisions and policies for the application of these units as contained in the "Administrative Rules Document Broward County Land Use Plan." Each flexibility or reserve unit shall permit two (2) sleeping rooms regardless of the number of kitchens or baths.

**FLUE POLICY 1.7-d:** The Commercial category is restricted to properties that were designated Commercial prior to the Town's incorporation. {BCPC Policy 2.04.04}

**FLUE POLICY 1.7-f:** All land with a Commercial designation shall be connected to municipal water and sewer.

**FLUE OBJECTIVE 1.15**

**ENSURE THAT PUBLIC FACILITIES AND SERVICES MEET LEVEL OF SERVICE STANDARDS ADOPTED IN THE TOWN'S COMPREHENSIVE PLAN, AND THAT THE TOWN'S DEVELOPMENT REGULATIONS MAKE APPROPRIATE PROVISION FOR POWER DISTRIBUTION INFRASTRUCTURE.**

**FLUE POLICY 1.15-b:** To maintain the level of service standards identified within the Town's Comprehensive Plan, the Town shall, prior to final action on amendment to the Land Use Plan, determine whether adequate public facilities and services will be available when needed to serve the proposed development.



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BEFORE THE TOWN COUNCIL, FOR  
THE TOWN OF SOUTHWEST RANCHES  
BROWARD COUNTY, FLORIDA

TOWN OF SOUTHWEST RANCHES,  
a municipal corporation,  
Petitioner/Appellee,

Re: Code Enforcement  
Case No. 2018-463

vs.

BRAD and MICHELE MCBRIDE,  
Respondent/Appellant

**APPEAL FROM THE TOWN ADMINISTRATOR'S DENIAL OF AN APPLICATION  
FOR RELIEF PURSUANT TO TSWR, SEC. §155-070 - EXISTING STRUCTURES**

Brad and Michele McBride ("McBrides"), by and through undersigned counsel Appeal from the Town Administrator's Denial of an Application for Relief Pursuant to *TSWR, Sec. §155-070, Existing Structures*; and file this appeal pursuant to, *TSWR, Sec §135 et. seq., Appeals of Administrative Decisions*. This appeal arises from a violation received by the McBrides on October 15, 2018, which relates to land referred to as the "west-right-of-way", *Code Case 2018-463, states:*

- "1) Structure not Meeting Required Setback of 50' for Structure that is Housing Animals; and*
- 2) Fence is on the Town Right of Way on West Side of Property"*

**SUMMARY**

This code violation was personally filed by the Town's attorney, Mr. Poliakoff, and concerns a barn that is 48'9" from the north property line and 47'8" from the west-right-of-way. In a twist of the truth, Mr. Poliakoff contends that the barn is only 35'8" from the west-right-of-way, however, that statement is false. The west side of the barn structure has an uncovered wash rack and cross-ties for horses, which do not violate setback requirements. Even if true, the uncovered wash rack and cross-ties could be easily moved to the other side

of the barn. However, Mr. Poliakoff does not seek compliance, he seeks tearing down the McBride's barn in furtherance of his personal vendetta against the McBrides. The Council should be mindful of the fact that this 20 year old barn was featured in the Town's calendar and is within inches of the 50' setback requirement.

If Mr. Poliakoff looked 100' to the west he would see another neighbor's barn that is sitting on the north side of that property directly on the Town's right-of-way. This is the same neighbor whose fence is located directly on the west-right-of-way, for which the McBrides were cited. It is unclear why the neighbor is permitted to keep that fence, and why Mr. Poliakoff has threatened to put up a 280' chain link fence on the McBrides edge of the west-right-of-way. The neighbor refused the McBride's request for a no-objection letter to vacate the 20' west right-of-way on the McBride' side of the property, to comply with their 50' set back. The neighbor commented ... I have my deal with the Town...which implicitly indicates that there is some quid pro quo for the neighbor's refusal to provide a no objection letter ... to the detriment of the McBrides. Otherwise, it is hard to imagine a reason for the refusal. This begs the question why Mr. Poliakoff is making deals with some owners to force others into situations so that they are unable to comply with code enforcement violations. And why is this neighbor not being cited for having his barn directly on the Town right-of-way when the McBrides are being cited for being within inches short of a 50' set back? And how about the neighbor across the street, who Mr. Poliakoff represents in private legal matters that is manufacturing aquariums and unloading pallets of heavy material by forklift from tractor-trailers in the middle of this rural roadway in violation of Town ordinances ... does Mayor McKay's financial relationship with that neighbor preclude enforcement of Town zoning and ordinances and should the Town look the other way when it comes to the well-connected neighbors who have close ties with Town officials? These examples are only the tip of the iceberg with respect to this Town's ethical violations and more particularly the ethical violations of Mr. Poliakoff.



The Denial of this Application for Relief is another example of the Town's contemptuous conduct orchestrated by Mr. Poliakoff to harass the McBrides.

## BACKGROUND

1. The subject code violation is a continuation of a series of meritless and relentless violations ordered by Mr. Poliakoff against the McBrides, conceived solely to harass them, because they dare to challenge him in circuit court concerning a fence that has fronted their property for over 40 years (the "south-right-of way"). This fence, like almost every other fence on Palomino, is 8-10 feet from the roadway. Notwithstanding, only the McBrides' are singled out by Mr. Poliakoff for violation.

2. The entirety of the McBride property was granted to their predecessor-in-interest by the developer via a 1965 deed. 5 years later the developer then granted the front 30' of the McBride property to Broward County. When the Town was incorporated it became the successor to this unfounded claim.

3. It does not take an attorney to conclude that a deed granting 30' of property, after it has already been granted to another, fails as a matter of law.

4. Interestingly, the 30' never appeared on early surveys of the McBride's property. In 2006, the Broward Highway and Engineering Department prepared its Section map for this area and disclaimed accuracy of the right-of-ways appearing on the map, stating that title work is required to determine validity of the right-of-ways. This unfounded claim was picked up in the McBride's recent survey and created this imbroglio. The County's disclaimer prompted the McBrides to do a title search. The title search revealed that the erroneous deed granted the 30' right-of-way by a developer who did not own the property when granted. The McBrides contacted Broward County for correction. Broward County agreed to correct the map however the Town has refused to cooperate in making that correction.

5. Unbeknownst to the McBrides, the Town reached the same conclusion concerning this erroneous deed in a 2011 code enforcement

proceeding against the McBride property. At that time, Mr. Poliakoff was told by his law firm that there was no 30' right-of-way. The Town dropped the enforcement action in 2011 on this very same issue. So why is the Town now trying to enforce a right it legally waived in 2011?

6. The Town first defended this matter by falsely claiming title without disclosing the defect. When the McBride's discovered the erroneous deed and proved that the deed failed as a matter of law, the Town then claimed a clear zone. When that failed, it then claimed statute of limitation. When the McBrides proved that title cannot be created by someone without an interest in the property, the Town then moved on (and are currently contending) title via the Marketable Records Title Act ("MRTA), a similar concept to the statute of limitation argument. However, that theory fails as well because there is a specific exemption in MRTA on these facts, precluding application of MRTA.

7. Mr. Poliakoff has multiple conflicts-of-interest, the most glaring of which is being adviser to the Town on legal matters, while at the same time using his own law firm to litigate. He lacks the necessary independence to be a true advisor to the Town because he profits by providing advice that surely can be called into question because of his conflict. His legal responsibilities to the Town are in direct contradiction to his personal interests. His duties would normally be bifurcated with an independent law firm so that his independence could not be called into question. The Town would be secure in knowing that they were not wasting taxpayer money over frivolous litigation that only benefits Mr. Poliakoff. Other municipalities recognize this conflict and incorporate provisions in their ordinances to protect residents from this type of abuse. Fiduciary duties of elected officials at those municipalities cannot be called into question with regard to legal matters.

8. Mr. Poliakoff has repeatedly threatened the McBrides ... that this case will cost them hundreds of thousands of dollars ... that this case will last for years because the Town will appeal any decision rendered by the court ... he has threatened to tear down the McBride's barn ... he has threatened to get a search warrant to search the McBride's living quarters ... and most recently ...

he has threatened to install a chain link fence on the McBrides' 280' west-right-of-way ... in addition he refuses to allow Town officials to testify and represents all witnesses in the south-right-of-way court proceeding, etc. etc. Mr. Poliakoff's conduct is reprehensible. In contrast that offensive conduct he puts on a reasonable and conciliatory face before the Town council. It is a real Jekyll and Hyde act. He should be censured or worse for his conduct.

### **FACTS CONCERNING THIS APPEAL**

9. On October 15, 2018, the Town cited the McBrides for violation of a setback concerning a barn; and a fence alleged to be on the Town's west-right-of-way. ***Exhibit A.***

10. On November 2, 2018, the McBrides, through counsel, sent a request to Mr. Poliakoff for an allowance of 90 days to assemble necessary documents and waivers, for submission of documents to vacate the west-right-of-way. After all, his client across the street, was granted vacation of the very same west-right-of-way.

11. On November 30, 2018, Mr. Poliakoff disregarded that request and set a hearing before the Town Magistrate for January 3, 2019.

12. On December 28, 2019, the McBrides provided a cover letter and a listing of documents they had assembled for vacation of the right-of-way and advised Mr. Poliakoff that a meeting with Jeff Katim at Melgren Planning Group ("Malgren") was scheduled for January 13, 2019. ***Exhibit B.*** Again Mr. Poliakoff refused to cancel the January 3, 2019, Magistrate hearing.

13. On January 3, 2019, the Magistrate cancelled the hearing.

14. On January 13, 2018, Mr. McBride and his Counsel met with Jeff Katim at Melgren to submit a request for vacation of the west-right-of-way to resolve this matter. Mr. Katim, the Town's representative, advised that a simple petition for an Existing Structure, pursuant to *TSWR, Sec. §155-070*, would expeditiously provide the relief sought. Mr. Katim also advised that he had authored the ordinance and was confident of its application under these facts.

15. On January 14, 2019, after the Melgren meeting, the McBrides sent a letter to the Town advising that they would be submitting a petition pursuant to the advice of Mr. Katim. With that letter, the McBride's included a Farm Certificate granted by the Town, to the prior owner. The McBrides requested appropriate forms and the the Town was invited to inspect the Barn. **Exhibit C.**

16. The McBrides request for the application was repeatedly ignored by Mr. Poliakoff, before the McBrides finally were able to secure the application form.

17. On January 25, 2019, the McBrides submitted their application attached hereto as **Exhibit D.**

18. On February 14, 2019, Andy Berns, the Town Administrator, denied the application stating,

***"For structures built prior to the Town's incorporation, the only option is for the parcel to have an agricultural exemption at the time the structure was built."***

See **Exhibit E.**

19. There is no provision in the plain language of the ordinance that would support that contention and no basis that appears in the ordinance's legislative history. In addition, by definition the only persons who can qualify for this exemption are those who do not have an agricultural exemption. Moreover this denial is in direct contraction to the author of the ordinance; and undermines exemption of another 163 owners in the Town who are similarly situated. Those other owners are subject to the consequence of this erroneous decision by the Town. The denial, at the direction of Mr. Poliakoff, is another way to harass the McBrides.

#### **ANALYSIS**

20. On September 24, 2004, the McBride's predecessor-in-interest sought and was granted a Farm Certificate pursuant to, *TSWR, No. 2003-8, Art. V, Sec 39.45:*

*(a) Any authorized individual or entity whose property does not currently have an agricultural classification pursuant to Section 193.461 F.S.,*



*and is claiming that a parcel of land or a portion of a parcel of land is a farm shall make an application for an administrative determination.*  
*Id.*

See Farm Certificate **Exhibit F.**

21. Like the McBride's predecessor, approximately 163 of the Town's other property owners sought and were granted Farm Certificates during 2003 and 2004. **Exhibit G.** Of course there would be no purpose for a property owner to seek a Farm Certificate if they had an agricultural exemption. Mr. Burn's conclusion and the denial renders *TSWR, Sec 155-070* meaningless.

22. Those 163 structures were built pursuant to 604.50 Fla. Stat. without agricultural exemptions and before the Town's incorporation. At the time, 604.50 Fla. Stat did not require agricultural exemption status and almost any property owner could claim to be a farm. After the Town's incorporation it grandfathered in those structures for owners who sought and were granted Farm Certification.

23. In July 2013, the Florida Legislature amended 604.50 Fla. Stat to define a farm as a property with an "Agricultural" tax classification, thereby declassifying those properties granted Farm Certificates by the Town.

24. In response the Town enacted *TSWR, Sec. §155-070*, Existing Structures. The analysis of the change in the law appears at **Exhibit H.**

25. The McBrides have met all the requirements mandated by *TSWR, Sec. §155-070*. **Exhibit I; Exhibit J.**

- a. The McBrides have a nonresidential building or structure on a **non-commercial farm** that continues to be used exclusively for agricultural and related purposes. *TSWR, Sec. §155-070 (b)*
- b. The McBrides building is consistent with the definition of **non-commercial farm** in that its, "... use is for a bona fide **agricultural purpose** that fails to meet the requirement of *F.S. §193.461(3)(b)* ..." *TSWR, Sec. §010-030.*
- c. The agricultural use or purpose is "pleasure horse ranch including boarding." *TSWR, Sec. §010-030.*



- d. The structure was constructed pursuant to both a Town Farm Certification (Exhibit F) and *F.S. §604.50*, prior to July 1, 2013. This is true because it was built prior to the Town's incorporation at a time when *§604.50 Fla. Stat.* did not require an agricultural exemption and the term 'farm' was not defined in the Florida Statutes. *TSWR, Sec §155-070 (1)*.
- e. The McBrides have invited the Town to inspect the barn in their letter dated January 14, 2018. *Exhibit C. TSWR, Sec §155-070 (2)*.
- f. The McBrides have submitted information on a standard form for an existing structure. See *Exhibit D, TSWR, Sec §155-070 (C)(1)*.
- g. The McBrides have submitted deed restrictions. See *Exhibit D. TSWR, Sec 155-070 (C)(2)*.

26. Accordingly, the McBrides have complied with subsection (C), and according to the ordinance, "relief shall remain in effect until September 15, 2035." *TSWR, Sec. §155-070*.

WHEREFORE, the McBrides request that the denial of this application be reversed; and that the McBrides be adjudged as compliant with *TSWR, Sec. §155-070*.

#### CERTIFICATE OF SERVICE

I CERTIFY that that a true and correct copy of the foregoing was served via certified mail on Keith Poliakoff and Andy Burns, c/o Town of Southwest Ranches, 13400 Griffin Road, Southwest Ranches, FL 33330, and via email at [aberns@southwestranches.org](mailto:aberns@southwestranches.org) and [keith.poliakoff@saul.com](mailto:keith.poliakoff@saul.com) in accordance with *TSWR, Sec. 135-020(A)*, this 4<sup>th</sup> day of March 2019.

Mark Gunderson P.L.  
Attorney for Respondent/Appellant  
2510 SW 18 Street  
Fort Lauderdale Florida 33312  
(954) 288-1001, (954) 791-6154 Fax  
[mgunderson@mindspring.com](mailto:mgunderson@mindspring.com)  
/s/ Mark Gunderson  
FBN: 0842141



Town of Southwest Ranches  
 Code Enforcement Division  
 13400 Griffin Road  
 Southwest Ranches, FL 33330-2628  
 Phone (954) 434-0008  
 Fax (954) 434-1490

**NOTICE OF VIOLATION**  
**CERTIFIED NOTICE NUMBER:**  
 7017 2620 0000 8878 5074

October 15, 2018

MCBRIDE, BRAD A MCBRIDE, MICHELE A  
 PO BOX 55145  
 FORT LAUDERDALE FL 33355

RE: CODE CASE: 2018463  
 ADDRESS: **13851 PALOMINO DR SWR**  
 FOLIO: 5040 34 01 0013

Please be advised that the Town of Southwest Ranches Code Enforcement Division has found code violation(s) exist on the aforementioned property, to wit:

<b>VIOLATION(S)</b>	Sec. 045-100(A), Sec. 005-270 1) STRUCTURE NOT MEETING REQUIRED SETBACK OF 50' FOR STRUCTURE THAT IS HOUSING ANIMALS. 2) FENCE IS ON TOWN RIGHT OF WAY ON WEST SIDE OF PROPERTY.
<b>REMEDY</b>	1) REMOVE STRUCTURE OR RELOCATE OUTSIDE OF 50' AS REQUIRED. 2) REMOVE PORTION OF FENCE ON TOWN RIGHT OF WAY OR OBTAIN APPROVAL FROM ENGINEERING DEPARTMENT TO UTILIZE TOWN RIGHT OF WAY.
<b>DEADLINE</b>	10/27/2018

SHOULD THE COMPLIANCE NOT BE ACHIEVED WITHIN THE TIME FRAME SPECIFIED IN THIS NOTICE, A FORMAL NOTICE OF HEARING AND CASE WILL BE PRESENTED TO THE SPECIAL MAGISTRATE WHO HAS THE AUTHORITY TO LEVY DAILY FINES AND A LIEN AGAINST THE PROPERTY.

IF THE VIOLATION IS CORRECTED AND THEN RECURS OR IF THE VIOLATION IS NOT CORRECTED BY THE TIME SPECIFIED FOR CORRECTION BY THE CODE INSPECTOR, THE CASE MAY BE PRESENTED TO THE ENFORCEMENT BOARD EVEN IF THE VIOLATION HAS BEEN CORRECTED PRIOR TO THE BOARD HEARING.

Please assist us by complying with this request within the specified time frame. It is your responsibility to notify us when you have complied.

Thanks for your kind attention and assistance with this matter.

*Julio Medina*

Code Enforcement Officer  
 Town of Southwest Ranches  
[jmedina@swranches.org](mailto:jmedina@swranches.org)



Law Office of  
**Mark Gunderson, PL**  
Attorney ♦ CPA

2510 SW 18 Street ♦ Fort Lauderdale, Florida 33312  
phone: (954) 288-1001 ♦ fax: (954) 791-6154 ♦ e-mail: [mgunderson@mindspring.com](mailto:mgunderson@mindspring.com)

**Via Hand Delivery**

December \_\_, 2018

Mellgren Planning Group  
c/o Town of Southwest Ranches  
13400 Griffin Road  
Southwest Ranches, FL 33330

**Re: Petition for Vacation of Right of Way – Brad & Michele McBride - 13851 E. Palomino Drive, Town of Southwest Ranches, FL 33330 – Tract 1, Section 34, Township 50S, Range 40E.**

**Gentlemen:**

I represent Brad & Michele McBride who seek vacation of a 20' right of way ("ROW") bordering the west side of their property, which runs north – south. The subject ROW was established in a 1912 Plat, but has never been used for any purpose. The Row terminates at the McBride's property, extending no further north. The neighbor to the immediate south, 13810 Palomino Drive, was granted vacation of this same ROW via Ordinance No. 2008-09, which results in a dead-end ROW on the McBride's property. All homes and roads have long since been constructed and there is no potential future use for this dead-end ROW by the Town. The McBride's were recently cited for potential encroachment (Case: 2018-463) of a barn and fence built over 20 years ago, and which precipitates this petition.

Enclosed herewith please find the following documents required by Article 45 – Vacation of Right-of-Way, and as requested in this application process.

Exhibit 1 — Application and 9 copies  
Exhibit 2 — Recorded plat – 2 copies 24' x 36'.  
Exhibit 3 — Survey and 9 copies  
Exhibit 4 — Title opinion  
Exhibit 5 — Aerial photograph - 10 copies  
Exhibit 6 — Utility waivers and/or notifications  
Exhibit 7 — Revenue Collection certificate  
Exhibit 8 — Support from property owners abutting the ROW.

Please contact me if you require any additional information.

/s/ Mark Gunderson, Esq.

Cc. Brad & Michele McBride

## Town Use Only

Application No: \_\_\_\_\_

Fee Paid: \$ \_\_\_\_\_

Receipt No: \_\_\_\_\_

**VACATION of EASEMENT or RIGHT OF WAY****REVIEW APPLICATION  
TOWN OF SOUTHWEST RANCHES**

Complete this form in full. Type or clearly print the required information. Signatures must be notarized. Checks must be made payable to "Town of Southwest Ranches."

**Call The Mellgren Planning Group at (954)475-3070 for an application submission appointment.**

DATE FILED: 12/31/18PETITIONER / AGENT: Mark Gunderson, Esq.ADDRESS: 2510 SW 18 Street, Fort Lauderdale, FL 33312PHONE: (954) 288-1001 E-MAIL: mgunderson@mindspring.comAPPLICANT (OWNER) Brad & Michele McBrideADDRESS: 13851 E. Palomino Drive, Southwest Ranches, FL 33330PHONE NO: (305) 588-0111 E-MAIL: brad@zdscs.comSECTION 34 TOWNSHIP 50S RANGE 40EPLAT NAME: The Everglade Sugar & Land Co. Subdivison of Section 34 Township 50S., Range 40E. Dade County FLPLAT BOOK: 1 PAGE: 152

TYPE OF PUBLIC INTEREST TO BE VACATED (I.E. RIGHT OF WAY, EASEMENT, ETC.):

Right of Way

LEGAL DESCRIPTION AND SURVEY OF AREA TO BE VACATED IS ATTACHED AND A PART OF THE APPLICATION.

REASON FOR REQUEST (ATTACH ADDITIONAL PAGE IF NECESSARY) See Attached Correspondence

## TOWN USE ONLY

DEVELOPMENT REVIEW:

TOWN COUNCIL:

Brad McBride

OWNER'S NAME(S)

Michele McBride

OWNER'S NAME(S)

OWNER'S SIGNATURE (ALL OWNERS MUST SIGN)

OWNER'S SIGNATURE (ALL OWNERS MUST SIGN)

13851 E. Palomino Drive

ADDRESS

Town of Southwest Ranches, FL 33330

CITY, STATE, ZIP

(305) 588-0111

PHONE

Mark Gunderson, Esq.

PETITIONER'S NAME

PETITIONER'S SIGNATURE

2510 SW 18 Street

ADDRESS

Fort Lauderdale, FL 33312

CITY, STATE, ZIP

(954) 288-1001

PHONE

The foregoing instrument was acknowledged before me this 27 day of DECEMBER, 2018, by \_\_\_\_\_ who is personally known to me or who has produced \_\_\_\_\_

~~as identification and who did take an oath.~~

NOTARY PUBLIC:

Sign:

Print:

My Commission Expires:

Mark Gunderson  
Commission # GG060879  
Expires: January 9, 2021  
Bonded thru Aaron Notary

The foregoing instrument was acknowledged before me this 28 day of December, 2018, by \_\_\_\_\_ who is personally known to me or who has produced \_\_\_\_\_

~~as identification and who did take an oath.~~

NOTARY PUBLIC:

Sign:

Print:

My Commission Expires:

SANDRA M. RODRIGUEZ-VICARIA  
MY COMMISSION # FF 915202  
EXPIRES: September 2, 2019  
Bonded Thru Notary Public Underwriters

Please note that an application for a rezoning or variance will be considered by the Town Council at a public hearing, and that Town Council may approve or deny the application at its discretion. *No fees will be refunded if the Town Council denies the rezoning or variance requested.* By signing this agreement, you acknowledge that the Town operates on a strict cost-recovery basis; the total cost of this application will be based upon the time spent by staff on the overall process, including in-office meetings, phone calls, plan review, administration and inspections, if applicable. Any additional cost incurred by the Town in excess of the initial application fee has to be collected prior to approval.



**Submission Requirements**

- ☐ Base application fee payable to **THE TOWN OF SOUTHWEST RANCHES**. See fee schedule. Review is provided on a cost recovery basis. Applicant will be advised if additional amounts are owed due to additional review requirements or meetings.
- ☐ One original and nine copies of the completed application signed by all owners abutting the portion to be vacated. All signatures must be notarized.
- ☐ Two copies of the recorded plat at 24" by 36" (if applicable).
- ☐ Ten copies of the recorded plat reduced to 11" by 17" or similar size (if applicable).
- ☐ One original signed and sealed precise sketch, and legal description of the property to be vacated, and nine copies of same. Original to be signed and sealed by a registered land surveyor. Legal description must include acreage and square footage of area to be vacated. Sketch to be 8.5" by 14".
- ☐ A location sketch of the area to be vacated. Sketch to be 8.5" by 14". Location sketch may be included on same page as precise sketch.
- ☐ A title opinion from any attorney or title certificate from a title company identifying all owners that abut the land being vacated.
- ☐ Ten copies of an aerial photograph, with the property to be vacated highlighted. (May be purchased from Broward County Engineering Division, Governmental Center, Room 321.)
- ☐ Waivers of objection to the proposed vacation by all utility companies authorized to operate in the area.
- ☐ A certificate from the Revenue Collection Division of Broward County showing that all real property taxes and liens have been paid or are current.

**UTILITY PROVIDER CONTACT LIST**

**CITY OF SUNRISE (water):**

**Person:** Mark Lubelski

**Phone:** (954) 746-3270

**Fax:** (954) 746-3287

**Address:** 10770 W. Oakland Park Blvd., Sunrise, FL. 33351

**BELL SOUTH:**

**Person:** George Quintero

**Phone:** (954) 476-2926

**Fax:** (954) 423-6533

**Address:** 8601 W. Sunrise Blvd., Plantation, FL. 33322

**COMCAST:**

**Person:** Diane Amsler, Chris Perry

**Phone:** (954) 534-7370

**Fax:** (954) 534-7083

**Address:** 2601 SW 145<sup>th</sup> Avenue, Suite 100, Miramar, FL. 33027

**FPL:**

**Person:** Derek Fahey

**Phone:** (954) 442-6358

**Fax:** (954) 442-6336

**Address:** 4000 Davie Road Extension, Hollywood, FL. 33024

**TECO/People's Gas:**

**Person:** Tracy Yaledy

**Phone:** (954) 453-0817

**Fax:** (954) 453-0804

**Address:** 5101 NW 21<sup>st</sup> Avenue, Suite 460, Ft. Lauderdale, FL. 33309

**Person:** Angel Quant (Regional Operations Manager)

**Phone:** (305) 957-3857, 1-800-235-4427

**Fax:** (305) 944-3114

**Address:** 15779 W. Dixie Hwy., North Miami Beach, FL., 33162

To help locate utilities on the site:

U.N.C.L.E. 1-800-432-4770

[www.callsunshine.com](http://www.callsunshine.com)

Law Office of  
**Mark Gunderson, PL**  
Attorney ♦ CPA

2510 SW 18 Street ♦ Fort Lauderdale, Florida 33312  
phone: (954) 288-1001 ♦ fax: (954) 791-6154 ♦ e-mail: [mgunderson@mindspring.com](mailto:mgunderson@mindspring.com)

Via Email - [Keith.Poliakoff@saull.com](mailto:Keith.Poliakoff@saull.com); [richard.dewitt@saull.com](mailto:richard.dewitt@saull.com)

January 14, 2018

Keith Poliakoff, Esq.  
Richard Dewitt, Esq.  
Town of Southwest Ranches ("Town")  
13400 Griffin Road  
Southwest Ranches, FL 33330

Re: October 15, 2018 – Notice of Violation – Code Case 2018-463 – Brad & Michele McBride ("Client") 13851 Palomino Drive, Southwest Ranches, Florida.

Mr. Poliakoff and Mr. Dewitt:

As you know, I represent Brad and Michele McBride in the aforementioned matter.

1. On October 15, 2018, you filed a Notice of Violation declaring a Barn and Fence on my clients' property to be violative of Town Ordinances. That violation demanded, **"Remove the structure or relocate outside of 50' as required."** [Emphasis added]. **Exhibit A.**

2. In correspondence that I sent to you on November 2, 2018, I responded, *"My client will require 90 days to assemble necessary documents and waivers for submission to vacate this easement."*

3. Notwithstanding, on November 30, 2018 you set a hearing before the Special Magistrate for enforcement of the violation and scheduled it for January 3, 2019. **Exhibit B.**

4. The Magistrate heard argument concerning the requested extension and granted a continuance until February 19, 2018.

5. As you know, at the time of that hearing, my client had already assembled all the necessary documents and had scheduled a meeting with Mellgren Planning Group ("Mellgren"), the Town's advisor, for January 13, 2019 to petition for a vacation and variance.

6. On January 13, 2019, my client and I met with Mellgren to discuss both petitions.

7. After a thorough discussion with Mellgren, they advised that a simpler and more expedient resolution is found in Town Ordinance - Sec 155-070 - Exiting Structure.



8. I have thoroughly reviewed that Ordinance and find that it governs this situation. My client has elected to proceed under that Ordinance in lieu of a vacation/ variance to resolve the matter

9. I attach relevant highlighted portions of that Ordinance(s). Exhibit C.

10. My client's predecessor previously secured a "town farm certification." Exhibit D.

11. We invite the Town to inspect the barn in accordance with Sec 155-070 (B)(2). Exhibit E.

12. We ask that the Town provide the "standard form" identified in Sec 155-070 (C)(1) and a copy of the "deed restrictions" identified in Sec 155-070 (C)(2).

13. As you know, the cited North-South fence is not located on my Clients' property. However, there is short East-West extension of that fence which my Client uses for his paddock, which may be subject to your violation.

14. The remedy identified in your violation states, *"obtain approval from engineering department to utilize Town right of way."*

15. Please provide any application or procedures for obtaining that engineering approval.

We are mindful of the Hearing now scheduled for February 19, 2019 for completion of submission and approval so please provide the necessary documents so that this situation may be resolved.

/s/ Mark Gunderson, Esq.

Cc. Clients



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

Phone (954) 434-0008

Fax (954) 434-1490

**NOTICE OF VIOLATION**  
**CERTIFIED NOTICE NUMBER:**  
7017 2620 0000 8878 5074

October 15, 2018

MCBRIDE, BRAD A MCBRIDE, MICHELE A  
PO BOX 55145  
FORT LAUDERDALE FL 33355

RE: CODE CASE: 2018463  
ADDRESS: **13851 PALOMINO DR SWR**  
FOLIO: 5040 34 01 0013

Please be advised that the Town of Southwest Ranches Code Enforcement Division has found code violation(s) exist on the aforementioned property, to wit:

<b>VIOLATION(S)</b>	Sec. 045-100(A), Sec. 005-270 1) STRUCTURE NOT MEETING REQUIRED SETBACK OF 50' FOR STRUCTURE THAT IS HOUSING ANIMALS. 2) FENCE IS ON TOWN RIGHT OF WAY ON WEST SIDE OF PROPERTY.
<b>REMEDY</b>	1) <b>REMOVE STRUCTURE OR RELOCATE OUTSIDE OF 50' AS REQUIRED.</b> 2) REMOVE PORTION OF FENCE ON TOWN RIGHT OF WAY OR OBTAIN APPROVAL FROM ENGINEERING DEPARTMENT TO UTILIZE TOWN RIGHT OF WAY.
<b>DEADLINE</b>	10/27/2018

SHOULD THE COMPLIANCE NOT BE ACHIEVED WITHIN THE TIME FRAME SPECIFIED IN THIS NOTICE, A FORMAL NOTICE OF HEARING AND CASE WILL BE PRESENTED TO THE SPECIAL MAGISTRATE WHO HAS THE AUTHORITY TO LEVY DAILY FINES AND A LIEN AGAINST THE PROPERTY.

IF THE VIOLATION IS CORRECTED AND THEN RECURS OR IF THE VIOLATION IS NOT CORRECTED BY THE TIME SPECIFIED FOR CORRECTION BY THE CODE INSPECTOR, THE CASE MAY BE PRESENTED TO THE ENFORCEMENT BOARD EVEN IF THE VIOLATION HAS BEEN CORRECTED PRIOR TO THE BOARD HEARING.

Please assist us by complying with this request within the specified time frame. It is your responsibility to notify us when you have complied.

Thanks for your kind attention and assistance with this matter.

*Julio Medina*

Code Enforcement Officer  
Town of Southwest Ranches  
[jmedina@swranches.org](mailto:jmedina@swranches.org)



Town of Southwest Ranches  
 Code Enforcement Division  
 13400 Griffin Road  
 Southwest Ranches, FL 33330-2628  
 Phone (954) 434-0008  
 Fax (954) 434-1490

**NOTICE OF HEARING**  
**CERTIFIED NOTICE NUMBER:**  
 7017 2620 0000 8879 0252

November 30, 2018

MCBRIDE, BRAD A MCBRIDE, MICHELE A  
 PO BOX 55145  
 FORT LAUDERDALE FL 33355

RE: CODE CASE: 2018463  
 ADDRESS: **13851 PALOMINO DR SWR**  
 FOLIO: 5040 34 01 0013

Please be advised that the Town of Southwest Ranches Code Enforcement Division has found code violation(s) exist on the aforementioned property, to wit:

<b>VIOLATION(S)</b>	Sec. 045-100(A), Sec. 005-270 1) STRUCTURE NOT MEETING REQUIRED SETBACK OF 50' FOR STRUCTURE THAT IS HOUSING ANIMALS. 2) FENCE IS ON TOWN RIGHT OF WAY ON WEST SIDE OF PROPERTY.
<b>REMEDY</b>	1) REMOVE STRUCTURE OR RELOCATE OUTSIDE OF 50' AS REQUIRED. 2) REMOVE PORTION OF FENCE ON TOWN RIGHT OF WAY OR OBTAIN APPROVAL FROM ENGINEERING DEPARTMENT TO UTILIZE TOWN RIGHT OF WAY.
<b>DEADLINE</b>	<input checked="" type="checkbox"/> PRIOR DEADLINE SET IN NOTICE OF VIOLATION NOT MET <input type="checkbox"/> REPEAT VIOLATION - PRIOR CODE CASE <input type="checkbox"/> IRREPARABLE/IRREVERSIBLE <input type="checkbox"/> THREAT TO PUBLIC HEALTH SAFETY WELFARE

SINCE YOU HAVE FAILED TO CORRECT THE VIOLATION, A CASE IS BEING PRESENTED BEFORE THE TOWN OF SOUTHWEST RANCHES SPECIAL MAGISTRATE. FLORIDA STATUTES CHAPTER 162 ALLOW A DAILY FINE OF UP TO \$500.00 PER DAY IMPOSED AS A LIEN AGAINST YOUR PROPERTY FOR FAILURE TO COMPLY WITH CODE. FURTHER, FLORIDA STATUTES ALLOW FOR FORECLOSURE OR MONEY JUDGMENTS OF UNPAID LIENS.

**YOU MUST APPEAR AS YOUR CASE IS SCHEDULED BEFORE THE SPECIAL MAGISTRATE ON 01/03/2019, 09:00 AM AT THE TOWN HALL, 13400 GRIFFIN ROAD, SOUTHWEST RANCHES, FLORIDA, 33330-2628. IF YOU DO NOT APPEAR, YOUR CASE WILL BE HEARD IN ABSENTIA.**

IF THE VIOLATION IS CORRECTED AND THEN RECURS OR IF THE VIOLATION WAS NOT CORRECTED BY THE TIME SPECIFIED FOR CORRECTION BY THE CODE INSPECTOR, THE CASE WILL BE PRESENTED TO THE SPECIAL MAGISTRATE.

It is your responsibility to notify us when you have complied.



## Exhibit C 5/10

## Sec. 015-080. - Farms.

- (A) *Generally.* In the event of conflict between any provision of this chapter and F.S. § 604.50, which pertains to nonresidential farm buildings, farm fences and farm signs, F.S. § 604.50, shall prevail.
- (B) *Noncommercial farm buildings and structures.*
- (1) In all zoning categories, any property owner proposing to erect a noncommercial, nonresidential farm building or roofed farm structure, which is not in accordance with F.S. § 604.50, as may be amended from time to time, that would deviate from the applicable plot coverage, setback and/or height regulations of this chapter, shall comply with the procedures and requirements of article 155, "Noncommercial farm special exceptions."
- (2) Any property owner that erected a nonresidential farm building or roofed farm structure as of July 1, 2013, which is not in accordance with F.S. § 604.50, as may be amended from time to time, or which no longer meets the legal requirements of F.S. § 604.50, as may be amended from time to time, is required to comply with the procedures and requirements of section 155-070, "Existing structures", prior to the issuance of any permit. Such compliance shall include, but may not be limited to, recording a deed restriction in the public records of Broward County, Florida, in a form and format approved by the town attorney, restricting the use of the noncommercial, nonresidential farm buildings and/or roofed farm structures to bona fide agricultural purposes, and acknowledging the requirements as contained in subsection 155-070(D), as may be amended from time to time. Such deed restriction shall be removed in the event that the noncommercial, nonresidential farm buildings and/or roofed farm structure has been legally converted to an alternative use in accordance with this chapter.
- (C) Except as provided in subsection (B), within ninety (90) days of any plot or portion thereof ceasing to be a farm as defined in section 010-030, all farm buildings and structures shall be made to comply with the requirements of this chapter.

(Ord. No. 2005-005, § 4(015-080), 4-14-2005; Ord. No. 2014-005, § 3, 7-24-2014; Ord. No. 2015-002, § 1, 12-11-2014; Ord. No. 2015-006, § 2, 9-15-2015)

## Exhibit C 6/10

## Sec. 155-070. - Existing structures.

- (A) *Intent.* It is the intent of this section to provide relief for plots, or portions thereof, that are no longer farms because of an amendment to F.S. § 193.461, that became effective on July 1, 2013.
- (B) *Relief provided.* Any nonresidential building or structure on a non-commercial farm that continues to be used exclusively for agricultural and related purposes, shall continue to enjoy relief from section 005-080, "Permits required; expiration of permits and development orders", and ULDC regulations governing plot coverage, height and setbacks subject to the terms in subsection (D) without the need to apply for a special exception, if:
- (1) The building or structure was constructed pursuant to a town farm certification and/or F.S. § 604.50, prior to July 1, 2013; and
  - (2) The town inspects the building or structure and determines that it has sufficient structural integrity so as not to constitute a threat to life, safety and property; and
  - (3) The property owner fully complies with the requirements in subsections (C) and (D).
- (C) *Procedure.* In order to qualify for such relief, the property owner shall:
- (1) Submit information to the town administrator on a standard form to be prepared by the town administrator, as to the farm buildings and farm structures for which relief is required, and the extent of noncompliance with the ULDC requirements; and
  - (2) Execute deed restrictions and other standard forms to be prepared by the town attorney acknowledging limitations and conditions that shall apply to the relief provided under this section, including but not limited to, the terms of subsection (D). All such standard forms shall be recorded, at the applicant's expense, in the public records of Broward County, Florida. Failure of a property owner to comply with the requirements of this subsection shall cause any noncompliant nonresidential farm building or farm structure on a non-commercial farm, to be in violation of the ULDC.
- (D) *Terms and limitations.* Upon compliance with subsection (C), relief from plot coverage, height and/or setback requirements shall remain in effect until September 15, 2035 unless:



## Exhibit C 7/10

- (1) The agricultural use of the building or structure changes to a nonagricultural use; or
- (2) The non-commercial farm activity ceases for sixty (60) days or more; or
- (3) A town inspection determines that the building or structure has deteriorated, been damaged or altered such that it poses a threat to life, safety and property. The town reserves the right to enter the property upon reasonable notice to inspect the building or structure to ensure compliance with the provisions of this section.

Upon any of the preceding occurrences, the improvements that were the subject of the ULDC relief shall be in violation of this chapter until they are brought into compliance with the applicable ULDC height, setback, and/or plot coverage regulations.

(Ord. No. 2015-001, § 1, 12-11-2014; Ord. No. 2015-006, § 21, 9-15-2015)



# Town of Southwest Ranches

**John Canada**

**Town Administrator**

6589 S. W. 160 Avenue

Southwest Ranches, FL 33331

Phone: (954) 434-0008

Fax: (954) 434-1490

Email: [jcanada@swranches.org](mailto:jcanada@swranches.org)

Website: [www.southwestranches.org](http://www.southwestranches.org)

September 24, 2004

Dear Mr. & Ms. Montes,

This letter is your official notification from the Town of Southwest Ranches that your application has been reviewed per the process defined within the Farm Ordinance #2003-08.

Your application has been approved as requested. The attached certificate is issued for your use however it should not be duplicated without Town approval.

Congratulations on your farm designation!!!

Sincerely,

John Canada  
Town Administrator



# The Town of Southwest Ranches

This certificate is official notification that per the authority granted by the Farm Ordinance #2003-08, adopted May 8, 2003 it has been determined that the application for farm definition on the property sited has been approved. Your site will be recorded in the records of the Town of Southwest Ranches effective September 24, 2004 to be the referred to as

## Barria Montes Farm



Mayor Mecca Fink

John Canada, Town Administrator





SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
DAYLIGHT SAVING TIME ENDS					VETERANS DAY	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
				THANKSGIVING DAY		
20	21	22	23	24	25	26
27	28	29	30			

# NOVEMBER

Photograph by MICHELE McBRIDE  
 "Our quarter horse geldings truly love grazing around their backyard barn, where they can enjoy the peace and tranquillity of their wonderful life in Sunshine Ranches."

38. Photo by TRACE MOYERS

39. Photo by YVONNE A. ALEMAN

40. Photo by RACHEL GREENE

41. Photo by BROOKE GIACIN

42. Photo by TOM MACAOUNIS





Law Office of  
**Mark Gunderson, PL**  
Attorney ♦ CPA

2510 SW 18 Street ♦ Fort Lauderdale, Florida 33312  
phone: (954) 288-1001 ♦ fax: (954) 791-6154 ♦ e-mail: [mgunderson@mindspring.com](mailto:mgunderson@mindspring.com)

**Via Hand Delivery - January 25, 2019**

**Keith Poliakoff, Esq.**  
**City Attorney for the Town of Southwest Ranches**  
**13400 Griffin Road**  
**Southwest Ranches, FL 33330**

**Re: 015-070 Application**

**Mr. Poliakoff,**

**Enclosed herewith please find my clients 015-070 application including:**

- A. Documentation Form
- B. Survey
- C. 2001 BCPA Aerial
- D. TSWR Calendar
- E. Additional Insured Insurance Certificate
- F. Hold Harmless
- G. Required Fee

**If you require any other information to process this application, please let me know.**

**Sincerely,**

**/s/ Mark Gunderson, Esq.**

**Cc. Brad and Michele McBride**



## Existing Agricultural Structure Documentation Form

This is the official form for documenting the existence of an agricultural structure (ex: barn, chicken coop, greenhouse, fence, etc.) that does not comply with one or more zoning requirements and/or was built without a building permit, in order to qualify for the benefits of Section 015-070 of the Town of Southwest Ranches Land Development Code ("Code") and an extended timeframe for compliance with the Florida Building Code. Section 015-070 allows any nonresidential farm building or farm structure that existed prior to July 1, 2013, which building or structure is not in compliance with plot coverage, height or setback regulations, to enjoy relief from such regulations subject to the requirements outlined below. The relief provided for herein does not obviate the need to comply with the requirements of the Florida Building Code, and the Department of Health, but does provide relief from immediate enforcement.

### Directions

- Complete all fields on this form and on the Declaration of Restrictive Covenants in their entirety with correct and up-to-date information. Should any field be blank or contain misinformation, the form will be rejected.
- Submit the completed form and supplemental documentation to the reception desk at Town Hall, along a fee of \$\_\_\_\_\_.
- Town staff will notify you as to whether the documentation is complete and acceptable, and the Town will provide you with a copy of the recorded documents.

Dated Submitted 1/24/19

Property Owner's Name Brad and Michele McBride  
(Print Name Legibly)

Property Address 13851 Palomino Drive, Town of Southwest Ranches, FL 33330

Property Folio Number(s) 5040 34 01 0013

Mailing Address (if different from property address) n/a

Phone/Fax: (305) 588-0111 E-mail: brad@zdsccs.com

Town of Southwest Ranches Existing Agricultural Structure Documentation Form



Describe the agricultural use of the property: \_\_\_\_\_

Horse pole barn

I/we are documenting that the following agricultural buildings or structures existed on the property described above, prior to July 1, 2013:

Structure No. 1: Type of structure Pole Barn Size of structure 39'8" x 40'

Existing use of structure: House Horses Date structure built: 1999

Which of the following does the structure NOT conform to:

- ☒ Setback. The actual setbacks are: 47'8" to west right-of-way - 48'9" to north property line
- ☐ Plot coverage. The actual plot coverage is: \_\_\_\_\_
- ☐ Height. The actual height is: \_\_\_\_\_
- ☐ Florida Building Code (or was constructed without a building permit)

Structure No. 2: Type of structure \_\_\_\_\_ Size of structure \_\_\_\_\_

Existing use of structure: \_\_\_\_\_ Date structure built: \_\_\_\_\_

Which of the following does the structure NOT conform to:

- ☐ Setback. The actual setbacks are: \_\_\_\_\_
- ☐ Plot coverage. The actual plot coverage is: \_\_\_\_\_
- ☐ Height. The actual height is: \_\_\_\_\_
- ☐ Florida Building Code (or was constructed without a building permit)

(continued on next page)

Structure No. 3: Type of structure \_\_\_\_\_ Size of structure \_\_\_\_\_

Existing use of structure: \_\_\_\_\_ Date structure built: \_\_\_\_\_

Which of the following does the structure NOT conform to:

- ☐ Setback. The actual setbacks are: \_\_\_\_\_

Town of Southwest Ranches Existing Agricultural Structure Documentation Form

- ☐ Plot coverage. The actual plot coverage is: \_\_\_\_\_
- ☐ Height. The actual height is: \_\_\_\_\_
- ☐ Florida Building Code (or was constructed without a building permit)

Structure No. 4: Type of structure \_\_\_\_\_ Size of structure \_\_\_\_\_

Existing use of structure: \_\_\_\_\_ Date structure built: \_\_\_\_\_

Which of the following does the structure NOT conform to:

- ☐ Setback. The actual setbacks are: \_\_\_\_\_
- ☐ Plot coverage. The actual plot coverage is: \_\_\_\_\_
- ☐ Height. The actual height is: \_\_\_\_\_
- ☐ Florida Building Code (or was constructed without a building permit)

Attach all available documentation that confirm that the buildings and structures listed above existed as of July 1, 2013, and that the buildings or structures are used for agricultural purposes.

See attached BCPA Aerial

See attached TSWR Calendar

#### Conditions of approval

If the Town determines all submitted information to be complete and accurate, and at the Town's option an on-site inspection, the structures identified on this form shall enjoy relief ("grandfathering") from the applicable plot coverage, height and setback requirements upon the Town's recordation of the Declaration Of Restrictive Covenants. The relief shall remain in effect until:

- property ownership changes and the new owner has not completed & submitted this form; or
- the agricultural use of the building or structure changes to a nonagricultural use; or
- the non-commercial farm activity ceases for sixty (60) days or more.

Upon any of the preceding occurrences, the structures shall lose their grandfathering and be in violation of the Town Code until they are brought into compliance.


Property owners, tenants, or designees agree to allow inspections by the Town to ensure continued compliance with all sections of any applicable codes. The grandfathering of the structures listed in this application does not relieve any person of the requirement to comply with all building code and health department requirements, as well as all Code requirements other than the setback, plot coverage and/or heights grandfathered pursuant to this form.



I/we affirm having read all of the information on this form, and that all information contained on this form is truthful and complete. I/we understand and agree to the above stipulations.

Brad A. McBride  
Signature of Property Owner  
Michelle McBride  
Signature of Property Owner

1-25-2019  
Date  
1-25-2019  
Date

NOTARY	
STATE OF FLORIDA COUNTY OF <u>BROWARD</u>	
The foregoing instrument was acknowledged before me this <u>25</u> day of <u>JANUARY</u> 20 <u>19</u> by <u>BRAD + MICHELLE MCBRIDE</u> . He/She is personally known to me or has produced as identification and did/did not take an oath.	
<u>[Signature]</u> (Signature of Notary)	My Commission Expires: _____
(Name – Must be typed, printed or stamped)	<b>Mark Gunderson</b> Commission # <b>GG060879</b> Expires: <b>January 9, 2021</b> Bonded thru Aaron Notary
 NOTARY'S SEAL OR STAMP	



[Attached Declaration of Restrictive Covenants Template]

## LEGAL DESCRIPTION

CLIFFED TO:  
IDE AND MICHIE

KIMBLE E. POORE, ESQUIRE

13951 E PALMANTO DRIVE  
FT LAUDERDALE, FL 33330

BOUNDARY SURVEY  
INVOICE # 43426  
SURVEY DATE 05/19/17

FLOOD ZONE AH-5  
MAP DATE 09/18/14  
MAP NUMBER 120150 0540M

\*\*\*COUNT CLAIM USED BY VOLUNTEER REALTY CO, ORG 4230-622. SAC  
DEED IS UNDER REVIEW BY FORWARD COUNTY VOLUNTEER REALTY CO  
DEEDED RIGHT-OF-WAY POST OWNERSHIP



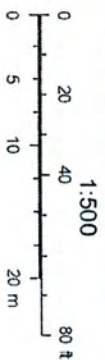


Property Id: 504034010013

\*\*Please see map disclaimer



January 24, 2019



Flight Date: Dec 31, 2000

Broward County Property Appraiser





SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

# NOVEMBER

Photograph by MICHELE McBRIDE

"Our quarter horse geldings truly love grazing around their hackyard barn, where they can enjoy the peace and tranquility of their wonderful life in Sunshine Ranches."

38. Photo by TRACE MOYERS

39. Photo by YVONNE A. ALEMAN

40. Photo by RACHEL GREENE

41. Photo by BROOKE GLACK

42. Photo by TOM MACDONALD







# CERTIFICATE OF PROPERTY INSURANCE

Exhibit D 10/17

DATE  
01/23/2019

<b>PRODUCER</b> Trinity Inv. Corp d/b/a Trinity Insurance 4000 Hollywood Blvd Ste 555-S Hollywood, FL 33021 Phone:(305) 874-6489, (954) 613-3601 Fax: (954) 206-5978	<b>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.</b>	
	<b>COMPANIES AFFORDING COVERAGE</b>	
	COMPANY A	Lloyds
	COMPANY B	
	COMPANY C	
<b>INSURED</b> Brad A. McBride 13851 E Palomino Drive, Southwest Ranches, FL 33330	COMPANY D	

**COVERAGES**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	COVERED PROPERTY	LIMITS
A	<input checked="" type="checkbox"/> <b>PROPERTY</b>	W2963018PNYH	05/31/2018	05/31/2019	<input checked="" type="checkbox"/> <b>BUILDING</b>	\$ 755,000
	<input type="checkbox"/> <b>CAUSES OF LOSS</b>				<input checked="" type="checkbox"/> <b>PERSONAL PROPERTY</b>	\$ 100,000
	<input type="checkbox"/> <b>BASIC</b>				<input type="checkbox"/> <b>BUSINESS INCOME</b>	\$
	<input type="checkbox"/> <b>BROAD</b>				<input type="checkbox"/> <b>EXTRA EXPENSE</b>	\$
	<input type="checkbox"/> <b>SPECIAL</b>				<input type="checkbox"/> <b>BLANKET BUILDING</b>	\$
	<input type="checkbox"/> <b>EARTHQUAKE</b>				<input type="checkbox"/> <b>BLANKET PERS PROP</b>	\$
	<input type="checkbox"/> <b>FLOOD</b>				<input type="checkbox"/> <b>BLANKET BLDG &amp; PP</b>	\$
	<input checked="" type="checkbox"/> <b>ALL RISK VALUATION</b>				<input checked="" type="checkbox"/> <b>Personal Liability per occurrence</b>	\$ 500,000
	<input type="checkbox"/>				<input checked="" type="checkbox"/> <b>Medical Payments Limit per occurrence</b>	\$ 5,000
	<input type="checkbox"/>					\$
	<input type="checkbox"/> <b>INLAND MARINE</b>					\$
	<input type="checkbox"/> <b>TYPE OF POLICY</b>					\$
	<input type="checkbox"/> <b>CAUSES OF LOSS</b>					\$
	<input type="checkbox"/> <b>NAMED PERILS</b>					\$
	<input type="checkbox"/> <b>OTHER</b>					\$
	<input type="checkbox"/> <b>CRIME</b>					\$
	<input type="checkbox"/> <b>TYPE OF POLICY</b>					\$
	<input type="checkbox"/>					\$
	<input type="checkbox"/> <b>BOILER &amp; MACHINERY</b>					\$
	<input type="checkbox"/> <b>OTHER</b>					\$

**LOCATION OF PREMISES/DESCRIPTION OF PROPERTY**

RE: Brad A. McBride 13851 E Palomino Drive, Southwest Ranches, FL 33330

**SPECIAL CONDITIONS/OTHER COVERAGES**

Town of Southwest Ranches is added as Additional Insured under the Liability Portion of this policy ONLY.

\*\*30 Days Advance Notice of Cancellation EXCEPT for Non-Payment of Premium 10 Days

<b>CERTIFICATE HOLDER</b> Town of Southwest Ranches 13400 Griffin Rd Fort Lauderdale, FL 33330	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL ** DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE Guido V Tejeda
---	--

HOMEOWNERS  
HO 04 10 10 00

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## ADDITIONAL INTERESTS

### Residence Premises SCHEDULE\*

<b>Name And Address Of Person Or Organization:</b>	
Brad McBride 13851 Palomino Dr Southwest Ranches Broward 33330	
<b>(Optional) Description Of Interest:</b>	<b>Effective Date Of Interest:</b>
Town of Southwest Ranches 13400 Griffin Rd Fort Lauderdale, FL 33330	01-22-2019
* Entries may be left blank if shown elsewhere in this policy for this coverage.	

In addition to the Mortgagee(s) shown in the Declarations or elsewhere in this policy, the persons or organizations named in the Schedule above also have an interest in the "residence premises".

### CANCELLATION AND NONRENEWAL NOTIFICATION

If we decide to cancel or not to renew this policy, the persons or organizations named in the Schedule will be notified in writing.

All other provisions of this policy apply.



This instrument prepared by  
and record and return to:  
Keith Poliakoff, Town Attorney  
200 East Las Olas Blvd.  
Suite 1000  
Fort Lauderdale, FL 33301

Folio # 5040 34 01 0013

**HOLD HARMLESS AGREEMENT/INDEMNIFICATION AGREEMENT**

**THIS HOLD HARMLESS AGREEMENT/INDEMNIFICATION AGREEMENT**,  
("Agreement") made and entered into this 24 day of January, 2019 by and between  
Brad & Michele McBride (Property Owner), whose address is 13851 Palomino Drive,  
Southwest Ranches, FL 33333, and the TOWN OF SOUTHWEST RANCHES ("Town")

The following recitals of fact are a material part of this instrument:

The undersigned hereby executes in favor of the Town of Southwest Ranches, Florida its councilmembers, attorneys, officers, consultants, agents, and employees, this Hold Harmless Agreement/Indemnification Agreement.

**WITNESSETH:**

**WHEREAS**, § 604.50 of the Florida Statutes, was drafted to give farmers latitude as it related to agricultural structures, known as non-residential farm buildings and structures (hereinafter referred to as "agricultural structures) located on their farms; and

**WHEREAS**, part of this latitude enabled farm structures, located on farms, to be constructed without following the regulations of the Florida Building Code; and

**WHEREAS**, since § 604.50 of the Florida Statutes did not clearly define what a farm is, the Town, as well as many other municipalities, drafted Ordinances to help define a "farm"; and

**WHEREAS**, on July 1, 2013, § 604.50 of the Florida Statutes was amended to define what a farm is; and

**WHEREAS**, under the new definition a "farm" is essentially a property that has or could receive its agricultural tax classification; and

**WHEREAS**, since the Town's definition of a "farm" was more lenient, many parcels in the Town were left with agricultural structures, that no longer meet the criteria of State law; and

**WHEREAS**, since the statutory modification did not grandfather in these original agricultural structures, the Town is left with having to work with its property owners to bring these structures into compliance with the Florida Building Code; and

**WHEREAS**, to avoid the immediate necessity of requiring all of these agricultural structures to obtain a building permit, the Town has created the instant Hold Harmless Agreement/Indemnification Agreement, to allow these structures to be permitted or removed over time, but in the pendency of such action, to enable the Town to avoid the potential liability for enabling these agricultural structures to remain on the property; and

**WHEREAS**, the Property Owner, on behalf of him/herself, successors and assigns agrees to the conditions herein, which shall be recorded in the Public Record, and are hereby considered covenants running with the land.

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein, the sufficiency of which is acknowledged by the execution hereof, the undersigned agrees as follows:

1. The Property Owner hereby certifies that the structure, as indicated on the aerial photograph attached hereto and incorporated herein by reference as Exhibit "A", located at: 13851 Palomino Drive was built prior to July 1, 2013, in strict accordance with § 604.50, Florida Statutes.

2. The Property Owner understands and agrees that its property does not currently meet the definition of a "farm" as now contained in § 604.50 Florida Statutes, and as such, its agricultural structure no longer complies with State law.

3. **Insurance:** The Property Owner shall secure and shall maintain, at its sole cost and expense, and shall keep in effect during the full term of this Agreement, a policy or policies of insurance, naming the Town as an additional insured, in an aggregate amount of no less than \$500,000. This insurance requirement shall not relieve or limit the liability of Property Owner. Town does not, in any way, represent the type and amount of insurance required and does not in any way represent that such amount is sufficient or adequate to protect Property Owner's interests or liabilities, but is merely a requirement established by the Town. Town reserves the right to require additional insurance coverages, including increasing the amount of the insurance policy, depending upon the risk of loss and exposure to liability. Property Owner shall provide the Town with proof of insurance, and any changes thereto.

4. **Inspections:** The Property Owner agrees to allow the Town and/or its agents to conduct periodic inspections of the Nonresidential Farm Building to confirm that the structure is being used solely for agricultural purposes. The Town shall not be denied access to the property at a reasonable time and day.



5. **Structure No Longer Used for Agricultural Purposes:** If the Town determines, in its sole discretion, that the agricultural structure is no longer being used for agricultural purposes, within sixty (60) days of such written notification from the Town, provided that the agricultural structure is in conformity with the Town's Unified Land Development Code, the Property Owner shall either obtain the necessary permits to comply with municipal and State law, or the Property Owner shall obtain the proper permits to demolish the agricultural structure in question.

6. **Property Conveyance:** In the event that the property is conveyed to a new owner, including the purchase of more than 50% of the shares or interest, if not owned by an individual, prior to such conveyance, the non-conforming agricultural structure shall be removed from the property.

7. **Waiver:** The Property Owner hereby waives, relinquishes, absolves, and discharges the Town of Southwest Ranches, its councilmembers, attorneys, officers, consultants, agents, and employees from any and all liability, damages, costs, and expenses of any nature whatsoever resulting directly or indirectly from the Town allowing the agricultural structure, to remain on the property, including, without limitation, any injuries or damages that the Property Owner, invitees and guests of the Property Owner may suffer or incur in connection with the Nonresidential Farm Building.

8. **Hold Harmless/Indemnification:** That the Property Owner shall indemnify, defend and hold harmless the Town of Southwest Ranches, its councilmembers, attorneys, officers, consultants, agents, and employees from and against any and all claims, damages, losses, and expenses, direct, indirect, or consequential (including but not limited to fees and charges of attorneys and other professionals and court and arbitration costs, at trial or on appeal arising out of or resulting, in whole or in part, from the Town's acceptance and reliance upon the covenants, warranties, and representations contained herein relating to the agricultural structure. Property Owner also agree that nothing in this Indemnification and Hold Harmless provision shall be considered to increase or otherwise waive any limits of liability, or to waive any immunity, established by Florida Statutes, case law, or any other source of law afforded to the Town, its councilmembers, attorneys, officers, consultants, agents, and employees.

9. **Recordation:** This Agreement shall be recorded in the public records of Broward County, Florida, at Property Owner's expense, and all of the provisions of this instrument shall run with the property described herein and shall remain in full force and effect for perpetuity and are binding on all parties and persons acquiring any right, title, or interest in the property.

10. A violation of any term of this Agreement shall constitute a breach of the Agreement and Town, at its sole discretion, may terminate this Agreement.

11. Notwithstanding anything to the contrary contained herein, the Town may terminate this Agreement, for any reason, by providing Property Owner thirty (30) day written notice setting forth



the date of such termination. Upon termination of this Agreement, Property Owner shall have sixty (60) days to bring their agricultural structure into conformity with municipal and State law.

**12. Amendment:** This Agreement may not be altered, changed, or amended except by an instrument in writing, executed by all of the owners of any right, title, or interest in the property, including any affected governmental entity, and approved by the Town.

**13. Enforcement:** The Town, or any other affected governmental entity, may enforce this Agreement by action at law or in equity against any person or persons, entity or entities, violating or attempting to violate the terms of this Agreement. The Town and any affected governmental entity shall be entitled to specific performance of the covenants provided herein in addition to the remedies available at law or in equity, including the Town's ability to utilize its own Code Enforcement proceedings. The prevailing party in any such action shall be entitled to reasonable costs and attorneys' fees and costs in all tribunal levels.

**14. Choice of Law & Venue:** This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder, which is not handled by the Town's code enforcement proceedings, shall be submitted to the jurisdiction and venue of an appropriate Court of competent jurisdiction of Broward County, Florida.

**15. Integration:** This Agreement is intended to be a complete and entire statement of the parties hereto with regard to the matters contained herein and shall supersede any prior arrangement or agreement of the parties (oral or written) with respect to the subject matter hereof. This Agreement may not be modified or amended except by an instrument in writing signed by the parties hereto.

**16. Severability:** If any term, condition or provision of this Agreement shall be declared to any extent invalid or unenforceable, the remainder of this Agreement, other than the term, condition or provision held invalid or unenforceable, shall not be affected thereby and shall be valid and enforceable to the fullest extent permitted by law.

**17. Binding Effect:** Property Owner declares that all of the real property described herein shall be held, transferred, sold, conveyed, and occupied subject to the covenants, declarations, understandings, agreements and restrictions set forth herein, all of which shall run with the property and shall be binding upon all parties having any right, title, or interest in said property or any part thereof, their heirs, successors, and assigns.

IN WITNESS WHEREOF, the undersigned hereby sets his/her hand, this 25 day of JANUARY, 2019.

Brad A. McBride  
Property Owner Name (Print)

Brad A. McBride  
Property Owner (Signature)

WITNESS:

Melanie J White  
Witness Name (Print)

Melanie J White  
Witness (Signature)

Cynthia Avellan

Cynthia Avellan

STATE OF FLORIDA )  
 ) ss:  
COUNTY OF BROWARD )

The foregoing instrument was acknowledged before me on this 25 day of JANUARY, 2019, by BRAD MICHELE MCBRIDE who is personally known to me or has produced \_\_\_\_\_ as identification.

My Commission  **Mark Gunderson**  
Commission # GG060879  
Expires: January 9, 2021  
Bonded thru Aaron Notary

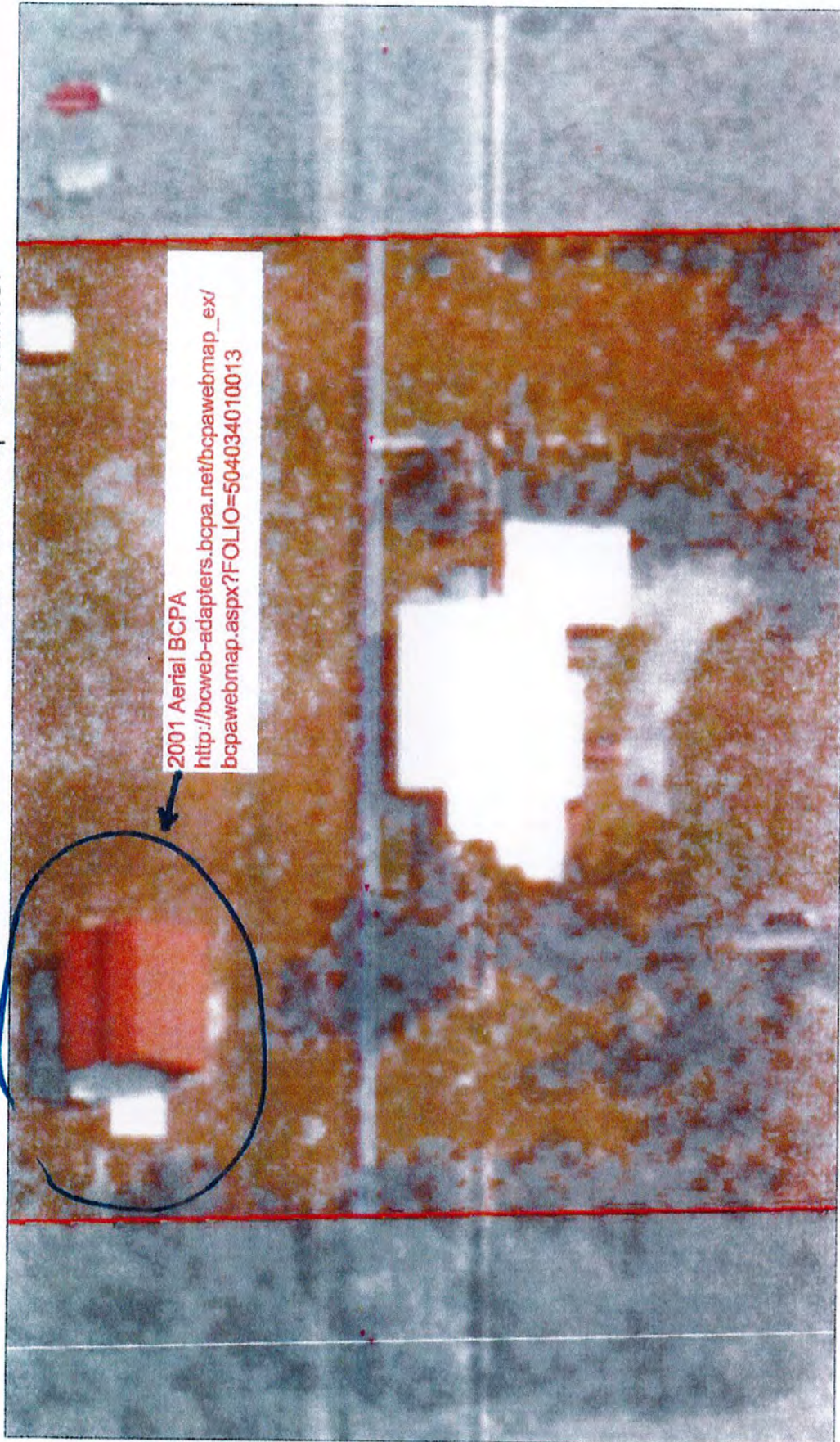
Mark Gunderson  
NOTARY PUBLIC, State of Florida

112380010.1

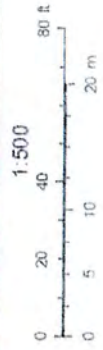


Property Id: 504034010013

\*\*Please see map disclaimer



January 24, 2019



Print Date: Oct 31 2018 Howard County, Pennsylvania



## Exhibit E 1/2



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

**Doug McKay**, *Mayor*  
**Gary Jablonski**, *Vice Mayor*  
**Freddy Fisikelli**, *Council Member*  
**Bob Hartmann**, *Council Member*  
**Dee Schroeder**, *Council Member*

**Andy Berns**, *Town Administrator*  
**Russell Muñiz**, *Asst Town Admin / Town Clerk*  
**Keith M. Poliakoff**, *Town Attorney*  
**Martin D. Sherwood**, *Town Financial Administrator*

February 14, 2019

**VIA EMAIL:** [mgunderson@mindspring.com](mailto:mgunderson@mindspring.com)  
**and First Class Mail**

Mark Gunderson, Esq.  
2510 SW 18<sup>th</sup> Street  
Fort Lauderdale, FL 33312

**Re: Brad & Michele McBride – Existing Agricultural Structure Application**

Dear Mr. Gunderson:

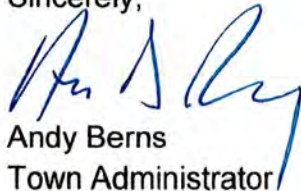
This letter shall serve as the Town of Southwest Ranches' ("Town") response to Brad and Michele McBride's ("McBride") Existing Agricultural Structure Application ("Application") submitted to the Town on January 25, 2019, requesting relief, pursuant to Section 155-070, Town of Southwest Ranches Code of Ordinances, for a pole barn built prior to July 1, 2013.

I have completed my review, and have determined that the application and accompanying documents, do not meet the requirements to grant relief under Section 155-070. Accordingly, the McBride's application is denied.

Section 155-070 was intended to provide relief for plots, or portions thereof, that are no longer classified as farms because of an amendment to *Florida Statutes*, 193.461, which became effective on July 1, 2013. As a prerequisite for relief, Section 155-070 requires that the structure must have been built prior to July 1, 2013, on a parcel that was designated as a farm at the time the structure was constructed. The designation can either be from the Town, pursuant to a "Town Farm Certification," or by the County property appraiser, pursuant to an agricultural exemption. Structures built without permits on parcels that were not designated as farms at the time they were built, were constructed illegally, and there is no relief available under the Town's Code or under state law. For structures built prior to the Town's incorporation, the only option is for the parcel to have an agricultural exemption at the time the structure was built.

Considering the barn was built in 1999, prior to the Town's incorporation, and the property did not have an agricultural exemption at the time it was constructed, your application and request for relief is denied.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andy Berns", is written over the printed name and title.

Andy Berns

Town Administrator



# Town of Southwest Ranches

**John Canada**

**Town Administrator**

6589 S. W. 160 Avenue

Southwest Ranches, FL 33331

Phone: (954) 434-0008

Fax: (954) 434-1490

Email: [jcanada@swranches.org](mailto:jcanada@swranches.org)

Website: [www.southwestranches.org](http://www.southwestranches.org)

September 24, 2004

Dear Mr. & Ms. Montes,

This letter is your official notification from the Town of Southwest Ranches that your application has been reviewed per the process defined within the Farm Ordinance #2003-08.

Your application has been approved as requested. The attached certificate is issued for your use however it should not be duplicated without Town approval.

Congratulations on your farm designation!!!

Sincerely,

John Canada  
Town Administrator



# The Town of Southwest Ranches

This certificate is official notification that per the authority granted by the Farm Ordinance #2003-08, adopted May 8, 2003 it has been determined that the application for farm definition on the property sited has been approved. Your site will be recorded in the records of the Town of Southwest Ranches effective September 24, 2004 to be the referred to as

## García Montes Farm



FOUNDED JUNE 2000  
Preserving Our Rural Lifestyle

*Mecca Fink*  
Mayor Mecca Fink

*John Canada*  
John Canada, Town Administrator



# Certified Farms in Southwest Ranches

Number	Name	Address	Phone	Fax	E-Mail	Date Approved	Verification Sent	Verification Returned	Comments
2003-01	Donald Maines	17401 SW 48 Street	954-252-8881				4/6/2005	4/12/2005	
2003-02	Newell Hollingsworth	4710 SW 199 Avenue	954-434-1473	954-434-3666	dmaines@swranches.org		4/6/2005	4/8/2005	
2003-03	Michael Hanley	20400 SW 50 Place					4/6/2005	4/11/2005	
2003-04	Bryon Houghtaling	4810 SW 196 Lane	954-680-4456				4/6/2005	4/6/2005	
2003-05	Earl Trychta	5101 SW 201 Terrace	954-448-0707				4/6/2005	4/8/2005	
2003-06	Nancy Maxwell	5821 SW 195 Terrace	954-445-3359				4/6/2005	4/8/2005	
2003-07	Alfredo & Kristin Avello	5151 SW 195 Terrace	954-680-0909		cank1800@cs.com		4/6/2005	4/11/2005	
2003-08	Victor S. Giannoble	5120 SW 196 Lane	954-434-1734				4/6/2005	4/8/2005	
2003-09	Raymond G. Hinds	5520 SW 188 Avenue	954-434-7744				4/6/2005	4/7/2005	
2003-10	Pamela & Jean LeSieur	5511 SW 195 Terrace	954-410-4103				4/6/2005	4/23/2005	
2003-11	Carlos Diaz	5811 SW 195 Terrace					4/6/2005	4/8/2005	
2003-12	Cornelia Alderman	5201 SW 195 Terrace					4/6/2005	4/8/2005	
2003-13	Matilda Cepero	14451 Mustang Trail	954-434-6584				4/6/2005	4/8/2005	
2003-14	Barbie Calderbank	6253 SW 180 Terrace	954-558-0583	954-447-9404			4/6/2005	4/11/2005	
2003-15	Mallin Beckman	6300 Melaleuca Road	954-680-8628	call first	bobnmai@aol.com		4/6/2005	4/8/2005	
2003-16	Susan Caccavale	16700 SW 51 Court	954-252-1214		teamshad@aol.com		4/6/2005	5/7/2005	
2003-17	Barry Neunzig	16300 Stirling Road	954-680-3567		bearseas@aol.com		4/6/2005	4/8/2005	
2003-18	Mike & DeeDee Zero	5501 SW 196 Lane	954-680-0525	954-680-7654	a1abier@aol.com		4/6/2005	4/8/2005	
2003-19	Anita Paffah	5100 SW 130 Avenue	954-252-1856	954-880-0465	muwllf50@bellsouth.net		4/6/2005	4/8/2005	
2003-20	Harry & Lillian Clark	5220 SW 188 Avenue	954-434-8394				4/6/2005	4/13/2005	
2003-21	John Herring	6001 SW 188 Avenue	954-434-8394				4/6/2005	4/7/2005	
2003-22	John & Tracey Egert	5001 SW 198 Terrace	954-680-3417	954-680-3417	ttje@bellsouth.net		4/6/2005	4/8/2005	
2003-23	Wendy Larkins	6101 SW 180th Terrace	954-880-0891	call first	budmann1@aol.com		4/6/2005	4/15/2005	
2003-24	Gene Wahl	4700 SW 199 Avenue	954-252-6010	954-252-6232			4/6/2005	4/10/2005	
2003-25	Marygay Chaples	5901 SW 160 Avenue	954-325-1220						
2003-26	Mary Squires	5520 SW 163 Avenue	954-434-5785		mary@replacementhardware.com	APPLICATION TRANSFERRED TO The Mary E. Squires	4/6/2005	4/20/2005	
2003-27	John Simpson	4610 SW 164 Terrace	954-434-8176	954-434-8164	jegssr@stis.net	APPLICATION REC'D	4/6/2005		
2003-28	David Longstaff	18900 Stirling Road & 6000 SW 190 Avenue	954-680-1693	954-680-8160	luchow@bellsouth.net	ESIDENT MOVED	4/6/2005	4/8/2005	
2003-29	Sally Ann Sals	4701 SW 199 Avenue	954-252-1802				4/6/2005		
2003-30	David & Patricia Goroway	5601 SW 195 Terrace	954-434-7012				4/6/2005		
2003-31	Henry Nathan	1800 SW 70 Place	954-680-3389				4/6/2005		
2003-32	Charles & Gloria Pope	18210 SW 60 Street	954-680-3062				4/6/2005	4/22/2005	



79 of 234



March 28, 2018

2003-71	Connie Greaves	4901 SW 193 Lane	954-252-6856			4/6/2005	No Longer a Farm
2004-72	Jorge Sabido	17020 SW 63 Manor	954-434-5393	786-200-2731	isabido@americancomposites.com	4/6/2005	4/12/2005
2004-73	Raymond Moses (Lot 2)	3651 SW 116 Ave (Mail)	954-742-8081			4/6/2005	4/7/2005
2004-74	Raymond Moses (Lot 1)					4/6/2005	4/7/2005
2004-75	Raymond Moses (Lot 3)					4/6/2005	4/7/2005
2004-76	Reinaldo Torton	5730 SW 163 Ave	954-680-7600			4/6/2005	4/7/2005
2004-77	David & Patricia Goroway	5450 SW 192 Terrace		954-434-9015		4/6/2005	4/8/2005
2004-78	Marc A. Osheroff	13600 Stirling Road	954-689-4442		oshosh@aol.com	4/6/2005	4/7/2005
2004-79	John Pepper	18901 SW 61 Manor				4/6/2005	4/16/2005
2004-80	Lester & Penny McCreary	5101 SW 173 Way	954-680-7599			4/6/2005	
2004-81	Glenwood Properties	4731 SW 178 Avenue			perfect1956@earthlink.net	4/6/2005	4/7/2005
2004-82	Jose Guerreiro Martins	17331 SW 65 Court	954-252-1248		ywuzw@yahoo.com	4/6/2005	4/27/2005
2004-83	John W. Eastman	4801 SW 188 Avenue	954-465-8383	954-252-0937	john426@stis.net	4/6/2005	4/10/2005
2004-84	Dulce Gomez	6250 SW 185 Way	305-219-0804			4/6/2005	4/11/2005
2004-85	Nazario Monzon	4901 SW 170 Avenue	954-252-4805	305-409-3443		4/6/2005	4/9/2005
2004-86	Jane M. Tetro	6401 Rodeo Drive / SW					
2004-87	Eileen A. Dunn	136 Lane	954-252-0202			4/6/2005	4/17/2005
2004-88	Alan M. Schlossberg	14490 Stirling Road	954-434-5964			4/6/2005	4/7/2005
2004-89	Deborah Gruenhagen	5191 SW 163 Avenue	954-434-4773			4/6/2005	4/7/2005
2004-90	Richard Rosenbeck	5702 Holatee Trail	954-434-1276		kiddilligafms@aol.com	4/6/2005	5/3/2005
2004-91	Richard & Wendy Dumblosky	5000 SW 186 Avenue					
2004-92	Miguel A. Larrieu	4831 SW 193 Lane	954-680-7514		mjlal03@bellsouth.net	4/6/2005	4/7/2005
2004-93	Lou Jenks	14251 Mustang Trail	954-434-4383		lounodl@mindspring.com	4/6/2005	4/8/2005
2004-94	Matthew D. Marano	6161 SW 188 Avenue	954-680-9787			4/6/2005	4/9/2005
2004-95	Frank & Roseann Cambeletta	7088 SW 185 Way				4/6/2005	5/6/2005
2004-96	Jimmie & Richard O'steen	5921 SW 195 Terr	954-252-0311			4/6/2005	5/5/2005
2004-97	Joe A. Ribeiro	5720 SW 198 Terrace	954-			4/6/2005	4/8/2005
2004-98	Miguel Arevalo	349 Coconut Circle				4/6/2005	4/11/2005
2004-99	Tanya Kantner	4811 SW 188 Ave				4/6/2005	
2004-100	BJ Beningoso	12990 SW 52 Street	954-252-7128			4/6/2005	4/16/2005
2004-101	Anthony Viggiani	6800 Appaloosa Trail	954-434-3794			4/6/2005	
2004-102	Arthur Losenbeck	14100 Mustang Trail				4/6/2005	4/8/2005
2004-103	Walt & Dena Butler	18901 SW 63 Street	954-649-3362			4/6/2005	4/11/2005
2004-104	Ben & Selena Rodgers	18001 SW 68 Court					
2004-105	Mayda & Eduardo Cozar	4601 SW 166 Avenue	954-680-4992			Apr-04	
2004-106	Ralph Bellman	4610 SW 166 Avenue	954-434-0477		Lucky Buck Ranch	Apr-04	
2004-107	John & Sheila Maher	13850 Luray Road	954-236-9649			Apr-04	
2004-108	Mike Grant	5620 SW 163 Ave	954-434-4980			5/6/2004	
2004-109	Jose Canal	5721 SW 196 Lane	954-434-2142			May-04	
2004-110	Patricia Dailey	7011 SW 178 Ave	954-680-8107			May-04	

Page 180 of 234



81 of 234

2005-156	Robert Macfarlane	16611 SW 49 Street	954-434-0805	airamrka@aol.com	6/6/2005
2005-157	Patricia Kline	12801 Mustang Trail	954-680-8494	Theleadhorse@bellsouth.net	6/6/2005
2005-158	Dan & Christine Lupo	17601 SW 59 Court	954-434-0690	chriswti@yahoo.com	7/5/2005
2005-159	Enrique Grau	6361 SW 188 Ave	954-252-5587	ma24@mixmail.com	7/12/2005
2005-160	Jose E. Ferrer	20400 SW 49 Court	954-252-2709		7/18/2005
2005-161	Vincent Cherry	5050 SW 188 Ave	954-434-3270		7/18/2005
2005-162	Dream Catcher Equine Facility	4700 SW 160th Ave	954-445-6667	Levitzs@bellsouth.com	7/27/2005
2005-163					

Select Year: 1999 ▼ Go

## The 1999 Florida Statutes

<a href="#">Title XXXV</a>	<a href="#">Chapter 604</a>	<a href="#">View Entire Chapter</a>
AGRICULTURE, HORTICULTURE, AND ANIMAL INDUSTRY	General Agricultural Laws	

**604.50 Nonresidential farm buildings.**--Notwithstanding any other law to the contrary, any nonresidential farm building located on a farm is exempt from the Florida Building Code and any county or municipal building code. For purposes of this section "nonresidential farm building" means any building or structure located on a farm that is not used as a residential dwelling. Farm is as defined in s. [823.14](#).

**History.**--s. 13, ch. 98-396.

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## Exhibit G-1 2/3

Select Year: 2012 ▼ Go

## The 2012 Florida Statutes

<a href="#">Title XXXV</a>	<a href="#">Chapter 604</a>	<a href="#">View Entire Chapter</a>
AGRICULTURE, HORTICULTURE, AND ANIMAL INDUSTRY	GENERAL AGRICULTURAL LAWS	

### 604.50 Nonresidential farm buildings; farm fences; farm signs.—

(1) Notwithstanding any provision of law to the contrary, any nonresidential farm building, farm fence, or farm sign is exempt from the Florida Building Code and any county or municipal code or fee, except for code provisions implementing local, state, or federal floodplain management regulations. A farm sign located on a public road may not be erected, used, operated, or maintained in a manner that violates any of the standards provided in s. 479.11(4), (5)(a), and (6)-(8).

(2) As used in this section, the term:

(a) “Farm” has the same meaning as provided in s. 823.14.

(b) “Farm sign” means a sign erected, used, or maintained on a farm by the owner or lessee of the farm which relates solely to farm produce, merchandise, or services sold, produced, manufactured, or furnished on the farm.

(c) “Nonresidential farm building” means any temporary or permanent building or support structure that is classified as a nonresidential farm building on a farm under s. 553.73(10)(c) or that is used primarily for agricultural purposes, is located on land that is an integral part of a farm operation or is classified as agricultural land under s. 193.461, and is not intended to be used as a residential dwelling. The term may include, but is not limited to, a barn, greenhouse, shade house, farm office, storage building, or poultry house.

**History.**—s. 13, ch. 98-396; s. 19, ch. 2002-293; s. 51, ch. 2002-295; ss. 6, 9, ch. 2011-7; HJR 7103, 2011 Regular Session; s. 75, ch. 2012-5; s. 12, ch. 2012-83.

## Exhibit G-1 3/3

Select Year: 2013 

## The 2013 Florida Statutes

<a href="#">Title XXXV</a>	<a href="#">Chapter 604</a>	<a href="#">View Entire Chapter</a>
AGRICULTURE, HORTICULTURE, AND ANIMAL INDUSTRY	GENERAL AGRICULTURAL LAWS	

**604.50 Nonresidential farm buildings; farm fences; farm signs.—**

(1) Notwithstanding any provision of law to the contrary, any nonresidential farm building, farm fence, or farm sign that is located on lands used for bona fide agricultural purposes is exempt from the Florida Building Code and any county or municipal code or fee, except for code provisions implementing local, state, or federal floodplain management regulations. A farm sign located on a public road may not be erected, used, operated, or maintained in a manner that violates any of the standards provided in s. 479.11(4), (5)(a), and (6)-(8).

(2) As used in this section, the term:

(a) “Bona fide agricultural purposes” has the same meaning as provided in s. 193.461(3)(b).

(b) “Farm” has the same meaning as provided in s. 823.14.

(c) “Farm sign” means a sign erected, used, or maintained on a farm by the owner or lessee of the farm which relates solely to farm produce, merchandise, or services sold, produced, manufactured, or furnished on the farm.

(d) “Nonresidential farm building” means any temporary or permanent building or support structure that is classified as a nonresidential farm building on a farm under s. 553.73(10)(c) or that is used primarily for agricultural purposes, is located on land that is an integral part of a farm operation or is classified as agricultural land under s. 193.461, and is not intended to be used as a residential dwelling. The term may include, but is not limited to, a barn, greenhouse, shade house, farm office, storage building, or poultry house.

**History.**—s. 13, ch. 98-396; s. 19, ch. 2002-293; s. 51, ch. 2002-295; ss. 6, 9, ch. 2011-7; HJR 7103, 2011 Regular Session; s. 75, ch. 2012-5; s. 12, ch. 2012-83; s. 2, ch. 2013-239.

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Town of Southwest Ranches  
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**Town Council**  
**Jeff Nelson, Mayor**  
**Gary Jablonski, Vice Mayor**  
**Steve Breitreuz, Council Member**  
**Freddy Fisikelli, Council Member**  
**Doug McKay, Council Member**

**Andy Berns, Town Administrator**  
**Keith M. Poliakoff, Town Attorney**  
**Russell Muniz, CMC, Town Clerk**  
**Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator**

## TOWN COUNCIL MEMORANDUM

**TO:** Honorable Mayor Nelson and Council

**THRU:** Andy Berns, Town Administrator

**FROM:** Jeff Katims, AICP, CNU-A, Assistant Town Planner

**DATE:** October 16, 2014

**SUBJECT:** 1. Ordinance amending the Land Development Code to create a "Noncommercial Farm" use classification and associated regulations.

2. Ordinance amending the Land Development Code to establish procedures for granting zoning relief to Noncommercial Farms.

---

### RECOMMENDATION

Consideration of the proposed ordinance on first reading.

### ISSUE

A change in state law eliminated exemptions from zoning and building code requirements that many agricultural properties in the Town previously enjoyed. The intent of the proposed ordinances is to provide a measure of relief to properties that were previously classified as "farms" under state law, as well as new, noncommercial (i.e. hobby farm) agricultural endeavors.

### BACKGROUND

In July, 2013 the Florida Legislature narrowed the definition of "farm" to exclude agricultural operations that do not have an agricultural property tax exemption from the county property appraiser. The effect of this change in state law is that many agricultural properties in Southwest Ranches no longer qualify as farms. The legislature made no provision for grandfathering nonresidential farm structures ("farm structures") that were built legally under the state zoning preemption for farms, yet are now declassified as farms and no longer exempt from zoning. As a result, many agricultural properties have structures that are illegal because they do



not comply with one or more of the Town's zoning regulations. Additionally, property owners who wish to engage in small-scale agricultural activities for personal purposes (hobby farms) may be limited in their pursuit by zoning restrictions such as minimum setback requirements and maximum plot coverage and height restrictions.

#### ANALYSIS

Staff has proposed two ordinances to address the changes in state law. The first ordinance creates a new use classification called "noncommercial farms", which are hobby farms and other agricultural uses that do not qualify for a property tax exemption.

The ordinance amends each provision in the land development code that applies to farming in order to clarify whether the regulation applies to AG-exempt commercial farms ("farms") or to noncommercial farms. The table on the following page identifies how the various farm-related provisions would be amended by the two proposed ordinances. It is noted that the Land Development Code, as currently written, mostly treats farms as a single category of use, but does make distinctions in some cases between farms that are agriculturally exempt from property taxes and those with only the more liberally issued Town farm designation.

The second ordinance repeals Article 155 and replaces it in its entirety with a new Article 155. The existing Article 155 establishes the procedures for making town farm determinations and granting waivers to nonresidential farm structures for setbacks, plot coverage and height when necessary for farming. The proposed replacement provisions are geared strictly toward noncommercial farms, since the town's farm determination program is no longer applicable under state law. The new provisions establish procedures and criteria for granting "special exceptions" (waivers) to allow noncommercial, nonresidential farm structures to encroach into required yards, exceed plot coverage limitations or exceed height limits if, and only if, the town administrator (for requests that don't exceed a 10% waiver) or town council (for requests that exceed a 10% waiver) find that the applicable code requirement would unduly limit a bona fide agricultural activity if the special exception were not granted. All special exceptions would become null and void if the property changes ownership and the new owner does not apply for a special exception; if the structure is converted to a nonagricultural use; and if the agricultural use of the property ceases for a period of 60 days.

The second ordinance also provides a grandfathering procedure for agricultural structures that were not built in compliance with zoning regulations, but were exempt from same at the time because they were on property classified as a farm under state law. The grandfathering will expire under the same conditions that would cause a special exception to expire. Both special exceptions for new agricultural structures and the grandfathering provisions for existing structures require that the property owner execute and record a deed restriction that acknowledges the terms under which the relief will become null.

**Fiscal Impact** N/A

**Staff Contact** Jeff Katims, AICP, CNU-A, Assistant Town Planner  
Summary of Changes Proposed by the Two Farm Ordinances

Code Section	Existing Regulation	Proposed Change
015-80(A)	General reference to exceptions in code for properties with town farm designation.	[HOUSEKEEPING] Deletes reference to town farm designation, leaving only the term "farm".
015-80(B)	This provision was added by the "roof eaves" ordinance. Requires property owners with nonconforming "farm" structures due to the loss of Farm Act protection to execute a deed restriction limiting the building to agricultural use only.	Coordinates this provision with the proposed deed restriction requirements in Article 155.
015-90(B)	References "town farm designation."	[HOUSEKEEPING] Eliminates the reference to town farm designation.
045-30(D)(6)	Allows one truck body as an accessory structure on plots with a town farm designation but no AG exemption.	Deleted in its entirety. **An alternative would be to allow them by special exception of the council only per the proposed procedures in Article 155.
045-30(J)(1)	Allows farms to display and sell crops and plants grown onsite.	Clarifies that this applies both farms and noncommercial farms.
045-30(J)(2)	Allows nurseries to display and sell accessory items (tools, mulch, etc.).	Limits display and sales of such items to nurseries that are farms only.
045-30(L)	Exempts farmland from landscape code requirements.	Clarifies that both agricultural portions of both farms and noncommercial farms are exempt from landscape code requirements.
045-80(A)(3)	Allows farms to apply for waiver of plot coverage limitation.	Clarifies that noncommercial farms can apply for such a waiver. **Same change made to 060-70(A)(1) for noncommercial farms in the CF District**
045-90	Allows farms to apply for waiver of height limitation.	Clarifies that noncommercial farms can apply for such a waiver. . **Same change made to 060-80 for noncommercial farms in the CF District**
045-100(A)-(C)	Allows farms to apply for waiver of setback requirements.	Clarifies that noncommercial farms can apply for such a waiver. **Same change made to 060-020(G)(6) for noncommercial farms in the CF District**
070-50(D)(3)	Exempts signs on farms from permits	Limits the exemption to signs that pertain to farm activities, and extends the exemption to noncommercial farms provided building code does not require a permit.
070-90(A)	Establishes permitted farm sign specifications	Establishes separate permitted sign specifications for noncommercial farms.
010-30	Defines "farm"	[HOUSEKEEPING] Updates statutory reference and deletes reference to town farm determination.
010-30		Defines "noncommercial farm"
Article 155	Establishes procedures for granting town farm designations, and for granting zoning waivers for farm structures.	Repeals Article 155 in its entirety and replaces it with procedures for granting special exceptions (waivers) for noncommercial farm structures, and addresses the disposition of structures on lots that used to be farms under state law, but are no longer, and which do not comply with zoning regulations.



## EXHIBIT I 1/5

**Sec. 010-030. - Terms defined.**

Any term not defined in this section shall have the meaning given by the most recent edition of Webster's Unabridged Dictionary.

*Accessory building.* The term "accessory building" means a separate building, subordinate in area and height to a principal building or use, as applicable, devoted to an accessory use on the same plot with the principal building or principal use.

*Accessory use.* The term "accessory use" means a use naturally and customarily incidental, subordinate, and subservient, to the principal use of the premises, and located on the same plot as the principal use. The area of an accessory use shall be subordinate to that of the principal use.

*Acre, gross.* The term "gross acre" means forty-three thousand five hundred sixty (43,560) square feet of land which includes contiguous, private property under the same ownership, extended to the centerline of any abutting right-of-way or ingress/egress easement; provided that if the right-of-way or easement was not obtained equally from properties on both sides of the thoroughfare, the gross acreage shall only include that portion of the right-of-way or easement obtained from the property counting the thoroughfare towards gross density.

*Acre, net.* The term "net acre" means forty-three thousand five hundred sixty (43,560) square feet of land which includes contiguous, private property under the same ownership, excluding the following:

- (1) Any easement, reservation or other encumbrance existing, in whole or in part, for the purpose of providing access to real property, provided that an easement for ingress/egress and utilities shall be included as net acreage if the town requires the easement to be granted for the purpose of fully accommodating a town capital improvement to an existing street; and
- (2) Water bodies that are not wholly contained within a single plot, including but not limited to, canals, wet retention areas and lakes.

*Adult day care center.* The term "adult day care center" means an establishment which provides day care and activities for adolescents or adults who require supervision due to physical or mental limitations.

*Agricultural uses.* The term "agricultural uses" means farms, the cultivation of crops, groves, thoroughbred and pleasure horse ranches, including horse boarding, private game preserves, fish breeding areas, tree and plant nurseries, cattle ranches and similar activities.

## EXHIBIT I 2/5

*Museum.* The term "museum" means a building or room devoted to the procurement, care, study or display of antiques, objects of historical, scientific or cultural interests, or other objects of lasting interest or value.

*Neighborhood.* The term "neighborhood" means an adjacent group of buildings and uses whose occupants and/or owners are part of an established homeowners' or business owners' association.

*Nicotine vaporizer.* Any electronic or battery-operated device that can be used to deliver an inhaled dose of nicotine or other substances and includes those composed of a mouthpiece, heating element, and battery or electronic circuits that provide a vapor of liquid nicotine and/or other substances to the user. This term shall include such devices whether they are manufactured, distributed, marketed, or sold as an electronic cigarette, an electronic cigar, an electronic cigarillo, an electronic pipe, an electronic hookah, an e-cigarette, an e-cigar, e-cigarillo, an e-pipe, an e-hookah or under any other product name.

*Nightclub.* The term "nightclub" means a restaurant, dining room, bar or other similar establishment where music is played at or above normal conversation sound level such that the music is primary entertainment and not merely background music for ambiance, or where floor shows or other forms of lawful entertainment are provided for guests.

*Noncommercial farm.* The term "noncommercial farm" means the use of a property for bona fide agricultural purposes, that fails to meet the requirements of F.S. § 193.461(3)(b), as may be amended from time to time.

*Nonconforming building.* The term "nonconforming building" means a building or structure, or portion thereof, other than a sign, lawfully existing at the effective date of the ordinance from which these regulations are derived, or any amendment hereto, that does not comply with the provisions of these regulations, other than use regulations.

*Nonconforming plot.* The term "nonconforming plot" means a plot of record lawfully existing at the effective date of the ordinance from which this ULDC is derived, or any amendment hereto, that does not comply with the provisions of these regulations, other than use regulations.

*Nonconforming use.* The term "nonconforming use" means the use of a structure or premises, lawfully existing at the effective date of the ordinance from which these regulations are derived, or any amendment hereto, for any purpose not permitted for a new use in the zoning district in which it is located.



## EXHIBIT I 3/5

## Sec. 015-080. - Farms.

- (A) *Generally.* In the event of conflict between any provision of this chapter and F.S. § 604.50, which pertains to nonresidential farm buildings, farm fences and farm signs, F.S. § 604.50, shall prevail.
- (B) *Noncommercial farm buildings and structures.*
- (1) In all zoning categories, any property owner proposing to erect a noncommercial, nonresidential farm building or roofed farm structure, which is not in accordance with F.S. § 604.50, as may be amended from time to time, that would deviate from the applicable plot coverage, setback and/or height regulations of this chapter, shall comply with the procedures and requirements of article 155, "Noncommercial farm special exceptions."
- (2) Any property owner that erected a nonresidential farm building or roofed farm structure as of July 1, 2013, which is not in accordance with F.S. § 604.50, as may be amended from time to time, or which no longer meets the legal requirements of F.S. § 604.50, as may be amended from time to time, is required to comply with the procedures and requirements of section 155-070, "Existing structures", prior to the issuance of any permit. Such compliance shall include, but may not be limited to, recording a deed restriction in the public records of Broward County, Florida, in a form and format approved by the town attorney, restricting the use of the noncommercial, nonresidential farm buildings and/or roofed farm structures to bona fide agricultural purposes, and acknowledging the requirements as contained in subsection 155-070(D), as may be amended from time to time. Such deed restriction shall be removed in the event that the noncommercial, nonresidential farm buildings and/or roofed farm structure has been legally converted to an alternative use in accordance with this chapter.
- (C) Except as provided in subsection (B), within ninety (90) days of any plot or portion thereof ceasing to be a farm as defined in section 010-030, all farm buildings and structures shall be made to comply with the requirements of this chapter.

(Ord. No. 2005-005, § 4(015-080), 4-14-2005; Ord. No. 2014-005, § 3, 7-24-2014; Ord. No. 2015-002, § 1, 12-11-2014; Ord. No. 2015-006, § 2, 9-15-2015)

## EXHIBIT I 4/5

## Sec. 155-070. - Existing structures.

- (A) *Intent.* It is the intent of this section to provide relief for plots, or portions thereof, that are no longer farms because of an amendment to F.S. § 193.461, that became effective on July 1, 2013.
- (B) *Relief provided.* Any nonresidential building or structure on a non-commercial farm that continues to be used exclusively for agricultural and related purposes, shall continue to enjoy relief from section 005-080, "Permits required; expiration of permits and development orders", and ULDC regulations governing plot coverage, height and setbacks subject to the terms in subsection (D) without the need to apply for a special exception, if:
- (1) The building or structure was constructed pursuant to a town farm certification and/or F.S. § 604.50, prior to July 1, 2013; and
  - (2) The town inspects the building or structure and determines that it has sufficient structural integrity so as not to constitute a threat to life, safety and property; and
  - (3) The property owner fully complies with the requirements in subsections (C) and (D).
- (C) *Procedure.* In order to qualify for such relief, the property owner shall:
- (1) Submit information to the town administrator on a standard form to be prepared by the town administrator, as to the farm buildings and farm structures for which relief is required, and the extent of noncompliance with the ULDC requirements; and
  - (2) Execute deed restrictions and other standard forms to be prepared by the town attorney acknowledging limitations and conditions that shall apply to the relief provided under this section, including but not limited to, the terms of subsection (D). All such standard forms shall be recorded, at the applicant's expense, in the public records of Broward County, Florida. Failure of a property owner to comply with the requirements of this subsection shall cause any noncompliant nonresidential farm building or farm structure on a non-commercial farm, to be in violation of the ULDC.
- (D) *Terms and limitations.* Upon compliance with subsection (C), relief from plot coverage, height and/or setback requirements shall remain in effect until September 15, 2035 unless:



## EXHIBIT I 4/5

## Sec. 155-070. - Existing structures.

- (A) *Intent.* It is the intent of this section to provide relief for plots, or portions thereof, that are no longer farms because of an amendment to F.S. § 193.461, that became effective on July 1, 2013.
- (B) *Relief provided.* Any nonresidential building or structure on a non-commercial farm that continues to be used exclusively for agricultural and related purposes, shall continue to enjoy relief from section 005-080, "Permits required; expiration of permits and development orders", and ULDC regulations governing plot coverage, height and setbacks subject to the terms in subsection (D) without the need to apply for a special exception, if:
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  - (2) The town inspects the building or structure and determines that it has sufficient structural integrity so as not to constitute a threat to life, safety and property; and
  - (3) The property owner fully complies with the requirements in subsections (C) and (D).
- (C) *Procedure.* In order to qualify for such relief, the property owner shall:
- (1) Submit information to the town administrator on a standard form to be prepared by the town administrator, as to the farm buildings and farm structures for which relief is required, and the extent of noncompliance with the ULDC requirements; and
  - (2) Execute deed restrictions and other standard forms to be prepared by the town attorney acknowledging limitations and conditions that shall apply to the relief provided under this section, including but not limited to, the terms of subsection (D). All such standard forms shall be recorded, at the applicant's expense, in the public records of Broward County, Florida. Failure of a property owner to comply with the requirements of this subsection shall cause any noncompliant nonresidential farm building or farm structure on a non-commercial farm, to be in violation of the ULDC.
- (D) *Terms and limitations.* Upon compliance with subsection (C), relief from plot coverage, height and/or setback requirements shall remain in effect until September 15, 2035 unless:



## EXHIBIT I 5/5

- (1) The agricultural use of the building or structure changes to a nonagricultural use; or
- (2) The non-commercial farm activity ceases for sixty (60) days or more; or
- (3) A town inspection determines that the building or structure has deteriorated, been damaged or altered such that it poses a threat to life, safety and property. The town reserves the right to enter the property upon reasonable notice to inspect the building or structure to ensure compliance with the provisions of this section.

Upon any of the preceding occurrences, the improvements that were the subject of the ULDC relief shall be in violation of this chapter until they are brought into compliance with the applicable ULDC height, setback, and/or plot coverage regulations.

(Ord. No. 2015-001, § 1, 12-11-2014; Ord. No. 2015-006, § 21, 9-15-2015)

**ORDINANCE NO. 2015-006**

**AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN'S UNIFIED LAND DEVELOPMENT CODE TO REFLECT CHANGES IN THE FLORIDA STATUTES GOVERNING MUNICIPAL REGULATION OF FARMS; AMENDING ARTICLE 155 ENTITLED, "NONCOMMERCIAL FARM SPECIAL EXCEPTIONS", TO MODIFY CONDITIONS APPLICABLE TO SUCH SPECIAL EXCEPTIONS AND TO THE CONTINUED USE OF EXISTING NONRESIDENTIAL, AGRICULTURAL STRUCTURES ON NONCOMMERCIAL FARMS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the Town of Southwest Ranches adopted its Unified Land Development Code ("ULDC") in 2005; and

**WHEREAS,** the Florida Legislature has amended F.S. Sections 604.50 and 823.14 subsequent to the adoption of the ULDC; and

**WHEREAS,** the Town Council wishes to amend the ULDC to be consistent with the preemptions in Florida law; and

**WHEREAS,** the Town Council wishes to allow for the transferability of Noncommercial Farm Special Exceptions to subsequent property owners; and

**WHEREAS,** the Town Council wishes to provide for the inspection of farm buildings that are located on noncommercial farms, and to further provide for their ultimate compliance with the Florida Building Code.

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

**Section 1.** The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct, and are hereby incorporated herein and made a part hereof.

**Section 2.** Section 015-080 entitled, "Farms" is hereby amended to read as follows:

Sec. 015-080. - Farms.

(A) *Generally.* In the event of conflict between any provision of this chapter and Section 604.50, F.S., which pertains to nonresidential farm buildings, farm fences and farm signs, Section 604.50, F.S. shall prevail. ~~Various provisions of this ULDC provide for modifications or exceptions to regulations as they apply to farms. Such modifications and exceptions apply only to plots that are farms as defined in sec. 010-030.~~

(B) *Noncommercial farm buildings and structures.*

(1) In all zoning categories, any property owner proposing to erect a noncommercial, nonresidential farm building or roofed farm structure, which is not in accordance with Section 604.50, Florida Statutes, as may be amended from time to time, that would deviate s- from the applicable plot coverage, setback and/or height regulations of this chapter, shall comply with the procedures and requirements of Article 155, "Noncommercial farm special exceptions."

(2) Any property owner that ~~has previously~~ erected a nonresidential farm building or roofed farm structure as of July 1, 2013, which is not in accordance with Section 604.50, Florida Statutes, as may be amended from time to time, or which no longer meets the legal requirements of Section 604.50, Florida Statutes, as may be amended from time to time, is required to comply with the procedures and requirements of Sec. 155-070, "Existing structures", prior to the issuance of any permit, ~~and in no event later than June 30 March 31, 2016.~~ Such compliance shall include, but may not be limited to, recording a deed restriction in the Public Records of Broward County, Florida, in a form and format approved by the Town Attorney, restricting the use of the noncommercial, nonresidential farm buildings and/or roofed farm structures to bona fide agricultural purposes, and acknowledging the requirements as contained in subsec. 155-070(DE), as may be amended from time to time. Such deed restriction shall be removed in the event that the noncommercial, nonresidential farm buildings and/or roofed farm structure has been legally converted to an alternative use in accordance with this chapter.

(C) Except as provided in subsec. (B), within ninety (90) days of any plot or portion thereof ceasing to be a farm as defined in sec. 010-030, all farm buildings and structures shall be made to comply with the requirements of this chapter.

**Section 3.** Section 015-090 entitled, "Prohibited accessory structures" is hereby amended to read as follows:

Ordinance No. 2015-\_\_\_\_

Page 2 of 19

Underlined text is new and

Sec. 015-090. - Prohibited accessory structures.

\* \* \* \*

(B) Truck bodies shall be prohibited in all zoning districts as accessory structures ~~except as provided in section 045-030(D) for farms, and also~~ provided that properties owned or used by the town are exempt from this prohibition.

**Section 4.** Section 020-010 entitled, "Purpose and intent" is hereby amended to read as follows:

Sec. 020-010. - Purpose and intent.

\* \* \* \*

(B) This article shall not be construed to:

\* \* \* \*

- (4) Prohibit, restrict, regulate, or otherwise limit any activity of a ~~bona fide farm operation on land classified as agricultural land pursuant to F.S. § 193.461 as defined in article 10, "Definition of Terms",~~ where such activity is regulated through implemented best management practices or interim measures developed by the state department of environmental protection, the state department of agriculture and consumer services, or water management districts and adopted under F.S. Ch. 120, as part of a statewide or regional program;
- (5) Prohibit, restrict, regulate, or otherwise limit any activity of a farm operation, ~~as defined in article 10, "Definition of Terms,"~~ so long as such activity has not been determined to be a nuisance pursuant to section 020-030, "Public nuisances."

**Section 5.** Section 020-030 entitled, "Public nuisances" is hereby amended to read as follows:

Sec. 020-030. - Public nuisances.

\* \* \* \*

(D) A Farm ~~farm~~ operations, as defined in sec. 010-030, "Terms Defined", ~~located on that portion of a plot of land located in agricultural and rural districts that have been classified as agricultural pursuant to F.S. § 193.461, or the use of which has been determined to be a farm pursuant to an administrative determination of the town administrator, a final order of the~~



town council, or a court of law in accordance with article 155, "Administrative Farm Claim Determinations," which that has been in existence for one (1) year or more since its established date of operation and which was not a nuisance at the time of its established date of operation, shall constitute a public or private nuisance if the farm operation does not conform to generally accepted agricultural and management practices or if it is determined by the special magistrate that any of the following conditions exist:

\* \* \* \*

**Section 6.** Section 045-030 entitled, "General provisions" is hereby amended to read as follows:

Sec. 045-030. - General provisions.

The following general requirements shall apply in all agricultural and rural districts:

(A) *Fences, walls and hedges.* Fences and walls, not including entrance features, shall be permitted to a maximum height of eight (8) feet above the established grade within any required yard, and in any location on a residential or agricultural plot; provided that a fence enclosing a tennis court or other customary enclosure may be higher if located outside of a required yard. Fences on farms shall be governed by F.S. ch. 588.

(1) Hedges and all natural vegetation shall not be subject to height limits except as provided in section 075-060(E)(3), "Plant material; shrubs and hedges." Decorative lighting mounted on posts as an integral part of any fence or wall shall not be counted in determining fence height, and shall comply with the requirements of article 95, "Outdoor Lighting Standards." Barbed wire and razor wire are prohibited for use as fencing material and as any part of any fence or wall, unless authorized by F.S. ch. 588. "Legal Fences and Livestock at Large," which chapter shall govern the use of fences on farms with livestock, as defined therein. Low voltage electrical wire, a.k.a. hot wire, shall be permitted for use as fencing material on all plots without being limited to livestock operations or other farms.

\* \* \* \*

(D) *Miscellaneous storage.*

\* \* \* \*

(4) One (1) shipping container not exceeding twenty-seven hundred (2,700) cubic feet capacity and nine and one-half (9½) feet in height

(typically forty (40) feet long and eight (8) feet wide) may be kept on a plot as an accessory storage structure regardless of plot size; provided that plots with a current agricultural exempt classification from the county property appraiser's office are permitted a total of two (2) containers for agricultural use on a minimum five (5) net acres, and a total of three (3) containers for agricultural use on seven and one-half (7½) or more acres. Containers shall not be stacked. Shipping containers shall be subject to all required yard and setback requirements, and shall be screened from view of adjacent properties and rights-of-way. This subsection does not apply to farms.

(5) ~~One (1) truck body may be kept on a plot with a current classification of agricultural exempt from the county property appraiser's office, as an accessory storage structure, in lieu of each shipping container permitted in subsection (D)(4) of this section, subject to all required yard and setback requirements, and provided the truck bodies are screened from the view of adjacent properties and rights-of-way. Truck bodies must be registered to the property owner of the plot upon which they are placed, except for operable semitrailers with a valid motor vehicle tag and registration that are periodically removed and replaced when new supplies are delivered.~~

(6) ~~Nothing herein shall preclude the temporary storage of shipping containers or tractor trailers as an accessory use to a development plot within the CF district, having loading dock facilities designed for semitrailer deliveries, which facility is collecting goods for the distribution to the needy or for individuals recovering from a natural disaster. Notwithstanding the aforesaid, the number of containers or trailers, in aggregate, shall not exceed five (5) at any given time. Said containers and/or trailers shall not exceed twenty-seven hundred (2,700) cubic feet capacity and nine and one-half (9½) feet in height.~~

*[Paragraphs 7 and 8 shall be renumbered to 5 and 6]*

\* \* \* \*

(F) *Animals.* Breeding, raising and/or keeping of animals shall be permitted as follows:

(1) In all A-1 districts:

- a. Livestock, limited to four (4) animals for each net acre of plot area, two (2) animals each half (½) acre of plot area and one (1) animal for each quarter (¼) acre of plot area. On plots three and one-half (3½) acres or more in net area, the number of animals specified in this subsection may be doubled, provided all animals



are sheltered. There shall be no limit on the number of livestock on plots greater than ten (10) net acres in area.

(i) Provided that the livestock are not a nuisance pursuant to F.S. § 823.14, the number and types of livestock shall not be restricted on farms, ~~except that in the A-1 district it is presumed that the raising, breeding or keeping of swine of any type shall not be allowed, except as specifically provided in subsection (c) below.~~ Said nuisance determination may also be made by the town's special magistrate who shall consider F.S. § 823.14, case law, and the best management practices of the water management district and the department of agriculture and consumer services. ~~As it relates to domesticated pigs, the special magistrate shall consider the Town's Code, case law, and the best management practices of the water management district and the department of agriculture and consumer services. F.S. § 823.14 shall not be considered as a factor in the special magistrate's determination.~~

b. Poultry.

c. In addition to the animals in subsection (F)(1)a. of this section, the following may be kept on a plot containing a permanent dwelling:

1. Birds and fowl.
2. Dog, cats and other household pets.
3. Wildlife pets as permitted and licensed by the state.
4. One (1) non-breeding domesticated pig as a household pet. The domesticated pig shall be spayed or neutered and de-tusked. The domesticated pig shall not create a nuisance to surrounding property(s). Any domesticated pig found to create a nuisance by the town's special magistrate shall be removed from the plot of land and such plot of land shall not be entitled to have another domesticated pig for a period of three (3) years.

d. Commercial breeding of animals, limited to farm products.

e. [Reserved.]

f. Offspring under the normal weaning age for the species shall not be included in calculating the number of animals.

(2) The number and type of animals in A-2 districts shall not be restricted; provided that the livestock are not a nuisance pursuant to F.S. § 823.14. Said nuisance determination shall be made by the town's

special magistrate who shall consider F.S. § 823.14, case law, and the best management practices of the water management district and the department of agriculture and consumer services.

(3) In the rural districts:

- a. One (1) livestock for each ten thousand (10,000) square feet of plot area. Said restriction on the number of animals, however, shall not apply to household pets as defined in article 10 of this ULDC.
  - (i) Provided that the livestock are not a nuisance pursuant to F.S. § 823.14, the number and types of livestock shall not be restricted on farms in the rural districts. Said nuisance determination shall be made by the town's special magistrate who shall consider F.S. § 823.14, case law, and the best management practices of the water management district and the department of agriculture and consumer services. ~~As it relates to domesticated pigs, the special magistrate shall consider the Town's Code, case law, and the best management practices of the water management district and the department of agriculture and consumer services. F.S. § 823.14 shall not be considered as a factor in the special magistrate's determination.~~
- b. Poultry.
- c. In addition to the animals in subsections (F)(3)a and (3)b of this section, the following may be kept on a plot containing a permanent dwelling:
  1. A total of twenty-five (25) birds and fowl, provided such birds and fowl are kept in an enclosure which is at least fifty (50) feet from any plot line or street line;
  2. Dogs, cats and other household pets; and
  3. Wildlife pets as permitted and licensed by the state.
- d. One (1) non-breeding domesticated pig as a household pet. The domesticated pig shall be spayed or neutered and de-tusked. Any domesticated pig found to be a nuisance by the town's special magistrate shall be removed from the plot of land and such plot of land shall not be entitled to have another domesticated pig for a period of three (3) years.
- e. Offspring under the normal weaning age for the species shall not be included in calculating the number of animals.



f. On plots exceeding four and one-half (4½) acres in net area, one (1) additional animal shall be permitted for each ten thousand (10,000) square feet of plot area, if all animals are sheltered, not including hogs and household pets.

(4) Yards where livestock or other animals are allowed access shall be fenced to prevent the animals from accessing streets and adjacent properties.

\* \* \* \*

(J) *Farm, plant and tree nursery on-site display and sales (commercial and noncommercial).*

(1) On-premise sales and display for farms and noncommercial farms are limited to farm products crops or plants grown, raised or cultivated on the plot where they are being sold.

(2) On-premise sales and display for nurseries that are farms are limited to plants grown or cultivated on the plot where they are being displayed or sold, and to accessory on-premise sales and display of related landscaping materials that are customarily incidental to such plant sales and display, and that are an integral part of the landscape or hardscape, or are tools used to install landscaping and hardscaping. The display of incidental landscape materials must be screened from the view of adjacent streets and properties.

a. By way of example, the following are classified as incidental materials: stepping stones, river rocks, railroad ties, ponds, mulch, topsoil, fertilizer, and tree-bracing kits.

b. By way of example, the following are not incidental materials: lawn furniture, including benches and picnic tables, gazebos, decorative fountains, statues, recreational and playground equipment, pools and hot tubs, household goods, and rugs.

**Section 7.** Section 045-080 entitled, "Plot coverage, floor area ratio and pervious area" is hereby amended to read as follows:

Sec. 045-080. - Plot coverage, floor area ratio and pervious area.

(A) The combined area occupied by all buildings and roofed structures shall not exceed twenty (20) percent of the area of a plot in A-1, A-2, and RE districts, and ten (10) percent of the area of a plot area in the RR district less any public or private street right-of-way, ~~except as follows:~~

(1) ~~Nonresidential farm buildings and roofed farm structures may exceed the total net plot coverage allowance in the RR District by an additional ten percent (10%) of the plot area less public or private street right-of-way.~~

(1) Plot coverage for enclosed structures on plots designated agricultural on the future land use plan map shall not exceed ten percent (10%), in accordance with the maximum permitted floor area ratio of one-tenth (0.10) as established by the adopted comprehensive plan.

(23) The aforesaid limitations shall not apply to nonresidential farm buildings used for growing plants, including, but not limited to, shade houses, greenhouses, and hydroponics nurseries. To the extent that a noncommercial farm applicant needs to exceed the plot coverage limitation, the applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice.

\* \* \* \*

(B) The minimum pervious area shall be forty (40) percent of the plot area for plots under two (2) net acres in area, and sixty (60) percent of the plot area for plots of two (2) net acres and greater in area. The pervious area calculation shall be for the entire plot less any public or private street right-of-way in the agricultural and rural districts.

**Section 8.** Section 045-090 entitled, "Height" is hereby amended to read as follows:

Sec. 045-090. – Height.

No building or structure, or part thereof, shall be erected or maintained to a height exceeding thirty-five (35) feet, except as permitted by section 015-030, "Exclusions from height limits," and article 40, "Telecommunications Towers and Antennas." To the extent that a noncommercial farm applicant needs to exceed the maximum height, the farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice. This section does not apply to nonresidential farm buildings.

(1) ~~Nonresidential farm buildings and roofed farm structures may exceed the total net plot coverage allowance in the RR District by an additional ten percent (10%) of the plot area less public or private street right-of-way.~~

(1) Plot coverage for enclosed structures on plots designated agricultural on the future land use plan map shall not exceed ten percent (10%), in accordance with the maximum permitted floor area ratio of one-tenth (0.10) as established by the adopted comprehensive plan.

(23) The aforesaid limitations shall not apply to nonresidential farm buildings used for growing plants, including, but not limited to, shade houses, greenhouses, and hydroponics nurseries. To the extent that a noncommercial farm applicant needs to exceed the plot coverage limitation, the applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice.

\* \* \* \*

(B) The minimum pervious area shall be forty (40) percent of the plot area for plots under two (2) net acres in area, and sixty (60) percent of the plot area for plots of two (2) net acres and greater in area. The pervious area calculation shall be for the entire plot less any public or private street right-of-way in the agricultural and rural districts.

**Section 8.** Section 045-090 entitled, "Height" is hereby amended to read as follows:

Sec. 045-090. – Height.

No building or structure, or part thereof, shall be erected or maintained to a height exceeding thirty-five (35) feet, except as permitted by section 015-030, "Exclusions from height limits," and article 40, "Telecommunications Towers and Antennas." To the extent that a noncommercial farm applicant needs to exceed the maximum height, the farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice. This section does not apply to nonresidential farm buildings.

**Section 9.** Section 045-100 entitled, "Required yards" is hereby amended to read as follows:

Sec. 045-100. - Required yards.

All plots in agricultural and rural districts shall maintain yards for all buildings, structures and accessory uses not less than the following, except as provided in section 015-100, "Yard encroachments". This section does not apply to nonresidential farm buildings.

(A) *Yard footage requirements for noncommercial farms.* Any building or roofed structure, pen or coop or fish breeding tank used for the shelter, housing or keeping of animals, birds, fowl, poultry or fish shall be subject to a fifty (50) foot yard requirement, including veterinary clinics, veterinary hospitals, and kennels. To the extent that a noncommercial farm applicant needs to decrease the yard, the noncommercial farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice. If a noncommercial farm is granted a yard reduction, it shall have a buffer consisting of an opaque fence or wall, hedge or berm to a minimum height of six (6) feet.

(B) *Front yard.* A front yard of at least fifty (50) feet must be provided. To the extent that a noncommercial farm applicant needs to reduce the yard, the noncommercial farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice.

(C) *All other yards.* On all remaining sides of any plot or portion thereof, there shall be a yard of at least twenty-five (25) feet. To the extent that a noncommercial farm applicant needs to decrease the required yard, the noncommercial farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice. If a noncommercial farm is granted a yard reduction, it shall have a buffer consisting of an opaque fence or wall, hedge or berm at a minimum height of six (6) feet.

(D) *Minimum separation.* The minimum separation for all dwellings, ~~and nonfarm buildings~~ and roofed structures shall be ten (10) feet. ~~There shall~~



~~be no minimum separation between detached farm buildings or structures on a single plot, or portion thereof, occupied by a farm.~~

**Section 10.** Section 045-110 entitled, "Discontinuance of farm operations" is hereby repealed.

**Section 11.** Section 060-020 entitled, "General provisions" is hereby amended to read as follows:

Sec. 060-020. - General provisions.

\* \* \* \*

(C) *Landscaping.* Except for portions of plots used for farm or noncommercial farm operations, all structures and uses shall provide landscaping in accordance with article 75, "Landscaping Requirements."

\* \* \* \* \*

(G) *Required yards and plot dimensions.*

- (1) Fifty (50) feet along any street line;
- (2) Twenty-five (25) feet from any interior side property line;
- (3) Fifteen (15) feet from the rear property line;
- (4) Fifty (50) feet from any residential plot line, except for town uses. A landscape buffer as required by article 75, "Landscaping Requirements," shall be provided within the yard.
- (5) The yards required by this section shall also apply to those lands that abut another municipal jurisdiction. Such yards shall be applied in the same manner as if the abutting lands were within the town. Nonresidential farm buildings are exempt the setback requirements of this subsection.
- (6) Any building or roofed structure, pen or coop or fish breeding tank used for the shelter, housing, or keeping of animals, birds, fowl, poultry or fish on a noncommercial farm shall be located not less than fifty (50) feet from any plot line. To the extent that a noncommercial farm applicant needs to decrease the required yard, the noncommercial farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice. If a noncommercial farm is granted a yard

reduction it shall have a buffer consisting of an opaque fence or wall, hedge or berm to a minimum height of six (6) feet.

\* \* \* \*

(H) *Fences, walls and hedges.* Fences, walls and hedges may be erected or planted and maintained to a maximum height of eight (8) feet. The use of barbed wire, razor wire or electrified fencing shall be prohibited. Fences on farms shall be governed by F.S. ch. 588.

**Section 12.** Section 060-070 entitled, "Plot coverage, floor area ratio and pervious area" is hereby amended to read as follows:

Sec. 060-070. - Plot coverage, floor area ratio and pervious area.

(A) *Maximum plot coverage.* Properties that have a community facilities land use plan designation and had a zoning designation of I-1 prior to May 9, 2002, shall have a maximum plot coverage of thirty-five (35) percent. All other properties shall be limited to the plot coverage allowed in the most restrictive of the abutting zoning districts.

(1) The plot coverage limitation shall not apply to nonresidential farm buildings ~~any buildings used for growing plants, including, but not limited to, shade houses, greenhouses, and hydroponics nurseries.~~ To the extent that a noncommercial farm applicant needs to exceed the maximum plot coverage, the noncommercial farm applicant must follow the review procedures set forth in article 155, "Noncommercial farm special exceptions." The noncommercial farm applicant must demonstrate that the requirement prohibits, restricts, or otherwise limits a generally accepted farming practice.

(B) *Maximum floor area ratio.* Properties that have a community facilities land use plan designation and had a zoning designation of I-1 prior to May 9, 2002, shall have a maximum floor area ratio of thirty-five one hundredths (0.35). All other properties shall be limited to a floor area ratio of one-quarter (0.25) except for farms, which are not subject to the requirements of this subsection.

(C) *Minimum pervious area.* The minimum pervious area is forty (40) percent of the net plot area. Any farm that cannot provide the minimum pervious area required herein must comply with all on-site drainage retention and conveyance requirements of the Town and applicable drainage district.

**Section 13.** Section 060-080 entitled, "Height" is hereby amended to read as follows:

Ordinance No. 2015-\_\_\_\_

Page 12 of 19

Underlined text is new and

1 Sec. 060-080. Height.

2 The maximum height of buildings and structures (except telecommunication  
3 towers and antennas, and nonresidential farm buildings) is thirty-five (35) feet,  
4 except that ~~nonhabitable~~ uninhabitable structures within cemeteries shall not  
5 exceed twenty (20) feet in height. To the extent that any noncommercial farm  
6 applicant needs to exceed the maximum height, the noncommercial farm applicant  
7 must follow the review procedures set forth in article 155, "~~Administrative Farm~~  
8 Claim Determinations-Noncommercial Farm Special Exceptions".

9 The noncommercial farm applicant must demonstrate that the requirement  
10 prohibits, restricts, or otherwise limits a generally accepted farming practice.

11 **Section 14.** Section 060-090 entitled, "Limitation of uses" is hereby  
12 amended to read as follows:

13 Sec. 060-090. Limitation of uses.

14 \* \* \* \*

15 (F) Temporary containers and trailers. Temporary storage of shipping  
16 containers or tractor trailers is permitted as an accessory use to a  
17 development plot within the CF district having loading dock facilities  
18 designed for semitrailer deliveries, which facility is actively collecting goods  
19 for the distribution to the needy or for individuals recovering from a natural  
20 disaster. The number of containers or trailers, in aggregate shall not  
21 exceed five (5) at any given time. Said containers and/or trailers shall not  
22 exceed twenty-seven hundred (2,700) cubic feet capacity and nine and  
23 one-half (9 ½) feet in height.

24 **Section 15.** Section 060-100 entitled, "Discontinuance of farm operations  
25 in the CF zoning district" is hereby repealed.

26 **Section 16.** Section 070-090 entitled, "Permanent permitted signs" is  
27 hereby amended to read as follows:

28 Sec. 70-090. Permanent permitted signs.

29 Signs specified in Table 70-2 shall be permitted, subject to limitations contained in  
30 section 070-080, "Basic design schedule for nonresidential signs," and subject to  
31 the following additional limitations and requirements:

32 ~~(A) Agricultural uses.~~

Ordinance No. 2015-\_\_\_

Page 13 of 19

Underlined text is new and



~~(1) Farms. One (1) nonilluminated identification sign, which may be double faced, not to exceed thirty two (32) square feet in area per side and related to farm activities on the plot or portion thereof, shall be permitted on the portion of any plot occupied by a farm or principal agricultural use. It is specifically recognized that any structure which would otherwise constitute a billboard, shall be subject to all conditions, restrictions and prohibitions applicable to billboards set forth within this ULDC.~~

(A)(2) Noncommercial farms.

(1)(a) One (1) non-illuminated identification sign, which may be double-faced, identifying the name of the noncommercial farm shall be permitted on the portion of any plot occupied by a noncommercial farm, not to exceed twelve (12) square feet in area and five (5) feet in height along arterial and collector road frontages, and not to exceed eight (8) square feet in area and four (4) feet in height along all other road frontages. The standards for sign area in Table 70-1 shall not apply.

[Subparagraphs (b) and (c) shall be renumbered as paragraphs (2) and (3)]

**Section 17.** Section 075-120 entitled, "Farms" is hereby amended to read as follows:

Sec. 075-120. - Farms.

Plots, or portions thereof that are farms or noncommercial farms, with a town farm designation pursuant to article 155, "Administrative Farm Claim Determinations," are exempt from the requirements of this article, provided that a noncommercial farm is exempt pertaining only to from on-site landscaping requirements, and only to the extent such requirements prohibit, restrict, or otherwise limit a generally acceptable farming practice, provided any portion of a noncommercial farm plot containing a house and not used primarily for farm purposes, inclusive of the landscaped area required, section 075-110(B), shall comply with the requirements of this article.

**Section 18.** Section 080-010 entitled, "Off-street parking required" is hereby amended to read as follows:

Sec. 080-010. - Off-street parking required.

(A) Every building, use or structure, except buildings and structures on portions of plots occupied by a farm, instituted or erected after the effective date of the ordinance from which this ULDC is derived shall be provided with off-



street parking facilities in accordance with the provisions of this article for the use of occupants, employees, visitors or patrons.

(31) Plant nursery, tree farm or other crops, open-air produce market	3.0 Minimum 1.0 per each 1,000 sq. ft. of display area open to the public
---	---

*[Remainder of list shall be renumbered]*

**Section 19.** Section 155-020 entitled, "Administrative noncommercial farm special exception" is hereby amended to read as follows:

**Sec. 155-020. Administrative noncommercial farm special exception procedure.**

\* \* \*

(E) If the applicant is granted an administrative special exception, such special exception shall remain valid until the agricultural use of a building or structure, for which a special exception is granted, is converted to a nonagricultural use or the noncommercial farm activity ceases for sixty (60) days or more. Upon any of the preceding occurrences, the administrative special exception shall be deemed to be immediately revoked, and the improvements that were the subject of the special exception shall be in violation of the chapter until they are brought into compliance with the height, setback, and/or plot coverage standards from which the special exception was granted. The property owner shall execute a deed restriction acknowledging the terms of this subsection, in a form and format approved by the town attorney, which shall be recorded, at the applicant's expense, in the Public Records of Broward County Florida, prior to receiving the administrative special exception. In the event that the town administrator approves a setback reduction, the reduced side shall have a buffer consisting of an opaque fence or wall, hedge or berm to a minimum height of six (6) feet.

**Section 20.** Section 155-040 entitled, "Noncommercial farm special exception procedure" is hereby amended to read as follows:

**Sec. 155-040. Noncommercial farm special exception procedure.**

\* \* \*

(D) If the applicant is granted a special exception or a special exception with conditions, such special exception shall remain valid until the agricultural use

of a building or structure, for which a special exception is granted, is converted to a nonagricultural use or the noncommercial farm activity ceases for sixty (60) days or more. Upon any of the preceding occurrences, the administrative special exception shall be deemed to be immediately revoked, and the improvements that were the subject of the special exception shall be in violation of the chapter until they are brought into compliance with the height, setback, and/or plot coverage standards from which the special exception was granted. The property owner shall execute a deed restriction acknowledging the terms of this subsection, in a form and format approved by the town attorney, which shall be recorded, at the applicant's expense, in the Public Records of Broward County Florida, prior to receiving the special exception. In the event that the town council approves a setback reduction, the reduced side shall have a buffer consisting of an opaque fence or wall, hedge or berm to a minimum height of six (6) feet.

**Section 21.** Section 155-070 entitled, "Existing structures" is hereby amended to read as follows:

Sec. 155-070. Existing structures.

(A) Intent. It is the intent of this section to provide relief for plots, or portions thereof, that are no longer farms because of an amendment to Section 193.461, Florida Statutes that became effective on July 1, 2013.

(BA) Relief provided. Any nonresidential building or structure on a non-commercial farm that continues to be used exclusively for agricultural and related purposes, shall continue to enjoy relief from sec. 005-080, "Permits required; expiration of permits and development orders", and ULDC regulations governing plot coverage, height and setbacks subject to the terms in subsec. (D) without the need to apply for a special exception, if:

- (1) The building or structure was constructed pursuant to a town farm certification and/or Section 604.50, Florida Statutes prior to July 1, 2013; and
- (2) The town inspects the building or structure and determines that it has sufficient structural integrity so as not to constitute a threat to life, safety and property; and

(3) The property owner fully complies with the requirements in subsections (C) and (D). (CB) Procedure. In order to qualify for such relief, ~~by March 31, 2016,~~ the property owner shall:

(1) Submit information to the town administrator on a standard form to be prepared by the town administrator, as to the farm buildings and farm structures for which relief is required, and the extent of noncompliance with the ULDC requirements; ~~it~~ and

(2) Execute deed restrictions and other standard forms to be prepared by the town attorney ~~a deed restriction acknowledging limitations and conditions that shall apply to the relief provided under this section, including but not limited to,~~ the terms of subsection (DE). All such standard forms ~~The deed restriction shall be in a form and format approved by the town attorney, which shall be recorded, at the applicant's expense, in the Public Records of Broward County, Florida. Failure of a property owner to comply with the requirements of this subsection shall cause any noncompliant nonresidential farm building or farm structure on a non-commercial farm, to be in violation of the ULDC.~~

(DE) Terms and limitations. Upon compliance with subsection (CB), relief from plot coverage, height and/or setback requirements shall remain in effect until ~~March 31~~ September 15, 2035 ~~2036~~ unless:

(1) The agricultural use of the building or structure changes to a nonagricultural use; or

(2) The non-commercial farm activity ceases for sixty (60) days or more; or

(3) A Town inspection determines that the building or structure has deteriorated, been damaged or altered such that it poses a threat to life, safety and property. The Town reserves the right to enter the property upon reasonable notice to inspect the building or structure to ensure compliance with the provisions of this section.

Upon any of the preceding occurrences, the improvements that were the subject of the ULDC relief shall be in violation of ~~the~~ this chapter until they are brought into compliance with the applicable ULDC height, setback, and/or plot coverage regulations.

1       **Section 22.** Conflicts. All Ordinances or parts of Ordinances, Resolutions  
2 or parts of Resolutions in conflict herewith, be and the same are hereby repealed  
3 to the extent of such conflict.

4       **Section 23.** Severability. If any portion of this Ordinance is determined  
5 by any Court to be invalid, the invalid portion shall be stricken, and such striking  
6 shall not affect the validity of the remainder of this Ordinance. If any Court  
7 determines that this Ordinance, or any portions hereof, cannot be legally applied  
8 to any individual(s), group(s), entity(ies), property(ies), or circumstance(s), such  
9 determination shall not affect the applicability hereof to any other individual,  
10 group, entity, property, or circumstance.

11       **Section 24.** Inclusion in Code. It is the intention of the Town Council that  
12 the provisions of this Ordinance shall become and be made part of the Town of  
13 Southwest Ranches Unified Land Development Code; and that the sections of this  
14 Ordinance may be renumbered or relettered and the word, "ordinance" may be  
15 changed to "section", "article" or such other appropriate word or phrase in order  
16 to accomplish such intentions.

17       **Section 25.** Effective Date. This Ordinance shall be effective immediately upon  
18 its adoption.  
19  
20  
21  
22  
23

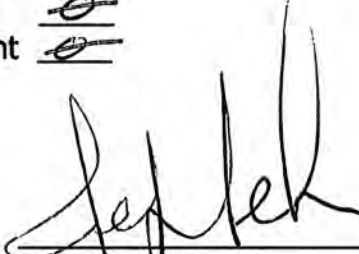


**PASSED ON FIRST READING** this 27th day of August, 2015 on a motion  
by Council Member Breitkreuz and seconded by Council Member Jablonski.

**PASSED AND ADOPTED ON SECOND READING** this 15th day of September,

2015 on a motion by C/m McKay and seconded by C/m Breitkreuz.

Nelson	<u>Ayes</u>	Ayes	<u>5</u>
Fisikelli	<u>Ayes</u>	Nays	<u>0</u>
Breitkreuz	<u>Ayes</u>	Absent	<u>0</u>
Jablonski	<u>Ayes</u>		
McKay	<u>Ayes</u>		

  
Jeff Nelson, Mayor

ATTEST:

  
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

  
Keith Pollakoff, Town Attorney

112659904.1

Ordinance No. 2015-\_\_

Page 19 of 19

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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**  
**Gary Jablonski, Vice Mayor**  
**Freddy Fisikelli, Council Member**  
**Bob Hartmann, 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:** Andrew D. Berns, Town Administrator  
**FROM:** Keith Poliakoff  
**DATE:** 9/27/2018  
**SUBJECT:** Nursery Ordinance

---

#### **Recommendation**

Town Council consideration for a motion to approve this ordinance on first reading.

#### **Unanimous Vote of the Town Council Required?**

Yes

#### **Strategic Priorities**

- A. Sound Governance
- E. Cultivate a Vibrant Community

#### **Background**

Town property owners using their property for bona fide agricultural uses may seek to diversify their farm income through the production and retail sale of cottage foods on their property. The Town recognizes the need to provide a definition for cottage foods and to modify Section 045-050 of the zoning code to allow for the retail sale of cottage foods produced from farm products grown on the property as an accessory use provided that the property owner obtains a certificate of use for the retail sale of cottage foods.

The Town also recognizes the community's need for construction trade businesses that provide services to the public for the installation, removal and maintenance of nursery stock. The Town Council finds it necessary to establish a definition for commercial landscape maintenance operations and to establish regulations to ensure that such use is located and operated in a manner that is compatible with the surrounding neighborhood and avoids the

creation of a nuisance.

Plant nurseries may seek to diversify their existing bona fide agricultural operations on their property by adding land uses not recognized or protected as bona fide agriculture such as retail sales and commercial landscape maintenance operations. Existing plant nurseries that wish to use a portion of their property for retail sales or commercial landscape maintenance operations should be afforded an opportunity to use their property for these accessory uses, provided that the zoning district allows for these accessory uses, and that the property owner obtains a certificate of use and a special use exception permit for such use.

A property owner who wishes to use all of the property for commercial landscape maintenance operations may do so, provided that the zoning district allows for this conditional use and that the property owner has obtained a certificate of use by January 1, 2019 and a special use exception permit by January 1, 2020.

The Town Council finds it necessary to establish that any person engaged in plant nursery retail sales or a commercial landscape maintenance operation on the effective date of this Ordinance is using their property for a nonconforming use that will be deemed unlawful after January 1, 2022. A property owner who wishes to continue using the property for plant nursery retail sales or commercial landscape maintenance operations must obtain a certificate of use pursuant to Section 005-120 by December 31, 2018, and must obtain a Special Use Exception Permit by December 31, 2021 or discontinue the unlawful use by January 1, 2019.

The proposed Ordinance is consistent with the adopted comprehensive plan.

### **Fiscal Impact/Analysis**

N/A

### **Staff Contact:**

Keith Poliakoff, Town Attorney

### **ATTACHMENTS:**

Description	Upload Date	Type
Nursery Ordinance - TA Approved	10/4/2018	Ordinance





1 provided that the property owner obtains a certificate of use for the retail sale of  
2 cottage foods; and

3 **WHEREAS,** the Town recognizes the community's need for construction trade  
4 businesses that provide services to the public for the installation, removal and  
5 maintenance of nursery stock; and

6 **WHEREAS,** the Town Council finds it necessary to establish a definition for  
7 commercial landscape maintenance operations and to establish regulations to ensure  
8 that such use is located and operated in a manner that is compatible with the  
9 surrounding neighborhood and avoids the creation of a nuisance; and

10 **WHEREAS,** plant nurseries may seek to diversify their existing bona fide  
11 agricultural operations on their property by adding land uses not recognized or  
12 protected as bona fide agriculture such as retail sales and commercial landscape  
13 maintenance operations; and

14 **WHEREAS,** existing plant nurseries that wish to use a portion of their property  
15 for retail sales or commercial landscape maintenance operations should be afforded an  
16 opportunity to use their property for these accessory uses, provided that the zoning  
17 district allows for these accessory uses, and that the property owner obtains a  
18 certificate of use and a special use exception permit for such use; and

19 **WHEREAS,** a property owner who wishes to use all of the property for  
20 commercial landscape maintenance operations may do so, provided that the zoning  
21 district allows for this conditional use and that the property owner has obtained a  
22 certificate of use by March 1, 2019 and a special use exception permit by December 31,  
23 2021.

24 **WHEREAS,** the Town Council finds it necessary to establish that any person  
25 engaged in plant nursery retail sales or a commercial landscape maintenance operation

Ordinance No. 2018-\_\_\_\_

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on the effective date of this Ordinance is using their property for a nonconforming use that will be deemed unlawful after December 31, 2021. A property owner who wishes to continue using the property for plant nursery retail sales or commercial landscape maintenance operations must obtain a certificate of use pursuant to Section 005-120 by March 1, 2019, and must obtain a Special Use Exception Permit by December 31, 2021 or discontinue the unlawful use by January 1, 2022; and

**WHEREAS,** the Town Council, sitting as the Local Planning Agency, has reviewed the contents of this Ordinance at a duly noticed public hearing on \_\_\_\_\_ and has issued its recommendation to the Town Council, finding that the Ordinance is consistent with the adopted comprehensive plan.

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

**Section 1.** The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct, and are hereby incorporated herein and made a part hereof.

**Section 2.** Section 10-30, "Terms Defined" is hereby amended as follows:

\* \* \* *Commercial Landscape Maintenance Operation.* The term "commercial landscape maintenance operation" means a person engaged in the installation, removal and maintenance of plants and plant products on other properties.

*Cottage foods.* The term "cottage foods" means the preparation of farm products in an unlicensed kitchen that are sold directly to consumers without a permit from the Florida Department of Agriculture and Consumer Services and in compliance with Chapter 500.80, Florida Statutes. The term does not include products sold wholesale.

*Farm product.* The term "farm product" means any plant or animal useful to humans and includes, but is not limited to, any product derived therefrom.

*Landscape materials.* The term "landscape materials" means items sold by a plant nursery at that are accessory to plants and plant products, including stepping stones, river rocks, cap rocks, tree-bracing kits, mulch, top soil, and

Ordinance No. 2018-\_\_\_\_

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1 fertilizer. The term does not include lawn furniture, picnic tables, rocking chairs,  
2 outdoor fire pits, grilles, monuments, decorative fountains, hot tubs, Jacuzzis,  
3 rugs, statues, gazebos and playground equipment.

4 *Plant nursery.* The term "plant nursery" means a person that has a valid  
5 certification of registration from the Florida Department of Agriculture and  
6 Consumer Services for the sale and distribution of any nursery stock.

7  
8 *Plants and plant products.* The term "plants and plant products" means  
9 trees, shrubs, vines, forage and cereal plants, and all other plants and plant  
10 parts, including cuttings, grafts, scions, buds, fruit, vegetables, roots, bulbs,  
11 seeds, wood, lumber, and all products made from them.

12  
13 *Nursery.* The term "nursery" means any grounds or premises on or in which  
14 nursery stock is grown, propagated, or held for sale or distribution, except where  
15 aquatic plant species are tended for harvest in the natural environment.

16  
17 *Nursery stock.* The term "nursery stock" means all plants, trees, shrubs,  
18 vines, bulbs, cuttings, grafts, scions, or buds grown or kept for or capable of  
19 propagation or distribution.

20  
21 *Plant nursery retail sales.* The term "plant nursery retail sales" means a  
22 plant nursery that sells plants and plant products or landscape materials directly  
23 to the public at a specific location with established hours of operation. The term  
24 does not include the sale of plants grown on the property for wholesale to a  
25 broker or other person for resale.

26 \* \* \*

27 *Special exception use.* The term, "special exception use" means a use with  
28 one or more characteristics that may be incompatible with the permitted uses  
29 and intended character of a particular zoning district, and which therefore  
30 requires special review and consideration to ensure that each instance of the  
31 proposed use is appropriately sited, designed and operated within the zoning  
32 district.

33  
34 *Special exception use permit.* The term "special exception use permit" means  
35 a resolution of the Town Council authorizing a special exception use on a specific  
36 property, including terms and conditions of such authorization.

37 \* \* \*  
38

Ordinance No. 2018-\_\_\_\_

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1       **Section 3.** Article 45, "Agricultural and Rural Districts," Section 045-030,  
2 "General Provisions" is hereby amended as follows:

3       \*   \*   \*

4       (J) Sale of farm products and incidental plant nursery products.

5           (1) Farm products grown, raised or cultivated may be sold on the  
6           same plot for wholesale without a special use exception permit.

7               a. Persons engaged in the sale of cottage foods must comply  
8               with Ch. 500.80, Florida Statutes and must obtain a certificate  
9               of use for the retail sale of cottage foods on the property.

10          (2) A plant nursery may sell materials that are customarily  
11          incidental to the installation, maintenance, and use of such  
12          plant products with a special use exception permit.

13               a. By way of example, the following are classified as  
14               incidental materials: stepping stones, river rocks, railroad  
15               ties, ponds, mulch, topsoil, fertilizer, and tree-bracing kits.

16               b. By way of example, the following are not incidental  
17               materials: lawn furniture, pergolas, including benches and  
18               picnic tables, gazebos, pavers, decorative fountains,  
19               statues, recreational and playground equipment, pools and  
20               hot tubs, household goods, and rugs.

21               c. The outdoor display of incidental landscape materials must  
22               be screened from the view of adjacent properties.

23          (3) The following are requirements of all special exception use permits for  
24          plant nurseries with incidental retail sales, unless the applicant receives  
25          a unanimous vote of the five (5) members of the town council to waive  
26          or modify a requirement for a particular application based upon unique  
27          circumstances of approval:

28               a. The applicant must possess an active agricultural classification from  
29               the Property Appraiser, on the entire property being considered,  
30               pursuant to Chapter 193.461, Florida Statutes, as may be amended  
31               from time to time.

32               b. The applicant must possess a valid certificate of registration from the  
33               Florida Department of Agriculture and Consumer Services.

Ordinance No. 2018-\_\_\_\_

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- 1 c. The applicant shall make an application for a special use exception  
2 permit using the form prescribed by the Town and shall provide the  
3 following information to demonstrate how the incidental retail sales will  
4 be conducted in a manner that is consistent with the character of the  
5 surrounding neighborhood and will not create a nuisance: hours of  
6 operation; detailed site plan that addresses building size, adequate  
7 parking for employees and patrons including handicapped parking,  
8 restrooms, ingress and egress of vehicular traffic, setbacks from the  
9 street and adjacent properties, outdoor equipment screening or  
10 storage, and screening of items for retail sale stored outside.

11 (V) Commercial landscape maintenance operations.

12 (1) Commercial landscape maintenance operations are permitted as an  
13 accessory use to a plant nursery provided that the owner obtains a special use  
14 permit and that the use is incidental to the plant nursery's primary use of the  
15 premises for the cultivation of plants.

- 16 a. The applicant shall make an application for a special use exception  
17 permit using the form prescribed by the Town and shall provide the  
18 following information to demonstrate how the incidental commercial  
19 landscape maintenance operation will be conducted in a manner that is  
20 consistent with the character of the surrounding neighborhood and will  
21 not create a nuisance: hours of operation; detailed site plan that  
22 addresses building size, adequate parking for employees including  
23 handicapped parking, restrooms, ingress and egress of vehicular  
24 traffic, setbacks from the street and adjacent properties, and outdoor  
25 equipment screening or storage.
- 26 b. The applicant must obtain all local, state and federal permits and  
27 insurance for the on-site storage of fuel for the trucks or equipment  
28 used in the commercial landscape maintenance operation.
- 29 c. The applicant may not store, recycle or otherwise process any  
30 vegetative debris or yard trash on the property.
- 31 d. Mulching or grinding of yard waste is not permitted.
- 32 e. The use of air curtain incinerators is not permitted unless the Town  
33 Council approves it as part of the conditions to the issuance of the  
34 special use permit. Air curtain incinerators used in connection with a  
35 commercial landscape maintenance operation must be permitted and  
36 accordance with all local, state and federal laws. Air curtain

Ordinance No. 2018-\_\_\_\_

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incinerators may not be used on properties with fewer than five (5) acres.

f. The parking and storage of equipment, machinery and trucks that are not owned or leased by the applicant or are not used solely in the commercial landscape maintenance operation is prohibited.

\* \* \*

**Section 4.** Article 45, "Agricultural and Rural Districts," Section 045-050, "Permitted and Prohibited Uses" is hereby amended as follows:

Sec. 045-050. – Permitted, accessory, conditional, special exception and prohibited uses.

Plots in rural and agricultural districts may be used for one (1) or more of the uses that are specified below as being permitted or conditionally permitted uses. Special exception uses require town council approval pursuant to article 112:

Key to abbreviations:			
P=Permitted use	NP=Not permitted	C=Conditional use	SE=Special exception use

Permitted Principal Uses	A-1	A-2	RE	RR
One single-family detached dwelling on a lot of record	P	P	P	P
Nonprofit neighborhood social and recreational facilities	P	P	P	P
Cemetery (subject to section 045-030(U))	P	NP	NP	NP
Community residential facilities (subject to section 045-030(S))	P	P	P	P
Sale of farm products for wholesale (subject to section 045-030(J))	P	P	P	P
<b>Farm product retail sales (subject to section 045-030(J))</b>	<b>SE</b>	<b>SE</b>	<b>SE</b>	<b>SE</b>
Essential services (subject to section 045-030(K))	P	P	P	P
Fish breeding (commercial and noncommercial)	P	P	P	P

Ordinance No. 2018-\_\_

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Keeping, breeding of animals (subject to section 045-030(F))	P	P	P	P
Commercial equestrian operations	P	P	P	P
Veterinary clinics (no overnight stay or animal runs)	P	P	NP	NP
Veterinary hospitals	NP	P	NP	NP
Kennels, commercial boarding and breeding	NP	P	NP	NP
Cannabis-related uses	NP	NP	NP	NP
Wireless communication facilities (subject to article 40, "Telecommunication Towers and Antennas.")	P	P	P	P
Commercial landscape maintenance operations (subject to section 045-030(V))	SE	SE	SE	SE
Sale of cottage food products for retail (subject to section 045-030(J))	P	P	P	P
Retail Sale of Items Incidental to Plant Product Sales (subject to section 045-030(J))	SE	SE	SE	SE
<i>Permitted accessory uses to a single-family dwelling</i>				
Detached guesthouse (subject to section 045-030(G))	P	P	P	P
Exhibition of Class I and Class II wildlife (subject to section 035-070 pertaining to conditional uses)	C	C	NP	C
Keeping, breeding of animals (subject to section 045-030(F))	P	P	P	P
Yard sales (subject to section 035-060 pertaining to conditional uses)	C	C	C	C
Home offices (subject to section 035-030 pertaining to conditional uses)	C	C	C	C
Family day care homes	P	P	P	P
Cannabis-related uses	NP	NP	NP	NP
Accessory structures and uses, other	P	P	P	P

Ordinance No. 2018-\_\_

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**Section 5.** Article 60, "Community Facility District," Section 060-030, "Permitted and Prohibited Uses" is hereby amended as follows:

Sec. 060-030. – Permitted, accessory, conditional, special exception and prohibited uses.

Permitted uses in the community facility district shall be limited to those uses specified as permitted or conditionally permitted uses in the master use list. Special exception uses require town council approval pursuant to article 112. All permitted uses shall be governmentally owned (public) or operated, or not-for-profit, unless otherwise specified. Uses are subject to applicable provisions of section 060-090, "Limitations of uses." Specific subsection references are included in the following master use list:

Master Use List

P=Permitted use	C=Conditional use	A=Accessory use only	SP=Special exception use	NP=Not permitted
-----------------	-------------------	----------------------	--------------------------	------------------

Use	
Accessory dwelling (see section 060-090(A))	A
Agricultural uses (subject to section 060-020(I), "Animals")	P
Cannabis-related uses	NP
Cemeteries (see section 060-090(B))	P
Cemeteries accessory to a place of worship (see section 060-090(B))	A, C
Civic center, incl. library, museum, art gallery and other such exhibitions	P
Community residential facilities (see section 060-090(C))	P
Day care or preschool, accessory to place of worship or primary school only	A
Essential services	P
Fire protection facilities	P
Funeral home accessory to a cemetery	A
Governmental administration offices	P
Outdoor events (see section 035-040, "Outdoor event permits")	C

Ordinance No. 2018-\_\_

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Parks, public	P
Places of worship (see section 060-060, 060-090(D) and 060-090(E))	P
Farm product and plant nursery retail sales (subject to article 45, section 045-030(J))	SE
Police protection facilities	P
School, primary and secondary, public or private (see section 060-090 (D))	C
Commercial landscape maintenance operations	SE
Wireless communication facilities (see article 40, "Telecommunication Towers and Antennas")	P

**Section 6.** Article 100, "Application Submittal and Notice Procedures,"  
Section 100-020, "General Application Requirements," is hereby amended as  
follows:

\* \* \*

(C) *Traffic study.* Applications for plan amendment, site plan, special exception use, variance, or rezoning that could result in an increase in the density or intensity of permitted uses, specifically excluding any variance for one (1) single-family residence, shall submit to the town a traffic study assessing the proposed development's vehicular, pedestrian and bicycle access; on-site circulation; parking; any proposed roadway or easement vacations or road closures, whether permanent or temporary for construction purposes; and off-site roadway impacts, including net traffic impact and traffic impact within adjacent neighborhoods. The traffic study shall utilize the most current edition of the Institute of Transportation Engineers' Trip Generation manual and shall use generally accepted methodologies. The town administrator may waive any or all of the traffic study requirements upon consideration of a report issued by the town's zoning department determining that the study or any portion thereof is not necessary based upon the location, intensity of use. and other facts specific to an application.

Ordinance No. 2018-\_\_\_\_

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1  
2       **Section 7.** Article 100, "Application Submittal and Notice Procedures,"  
3 Section 100-030, "Minimum Required Content For All Public Hearing  
4 Notifications," is hereby amended as follows:

5           \*   \*   \*

6           (C) *Sign notices.* The petitioner shall be responsible for posting a sign along  
7 each property line of the subject property with street frontage for the  
8 following applications: land use plan amendments, zoning map  
9 amendments, variances, special exception uses, and site plans. The notice  
10 shall be posted so as to be visible from each public right-of-way abutting  
11 the subject property, and shall be at least six (6) square feet in area. The  
12 sign shall state the nature of the request and the phone number to call for  
13 further information. The town administrator shall provide the applicant with  
14 the specific language required to appear on the sign for each application.  
15 The petitioner shall provide proof of the sign posting no later than one (1)  
16 business day following the posting date required by section 100-040,  
17 "Timing of public notice." Proof shall consist of one (1) or more photographs  
18 of the sign placed upon the site, as necessary to demonstrate the location  
19 of the real property upon which the sign is posted, and the exact location of  
20 the sign upon the property. A notarized affidavit, signed by the petitioner or  
21 sign company responsible for posting the sign, shall accompany the  
22 photographs. Other proof may be provided if acceptable to the town  
23 administrator. If the applicant fails to submit the affidavit, processing of the  
24 application shall cease until such affidavit is received. The sign shall be  
25 removed by the applicant within five (5) working days after the application  
26 receives final disposition. The sign shall be exempt from all sign and permit  
27 regulations.

28  
29       **Section 8.** Article 100, "Application Submittal And Notice Procedures," Section  
30 100-060, "Mail Notice Requirements For Public Hearings" is hereby amended as follows:

31           \*   \*   \*

Ordinance No. 2018-\_\_\_\_  
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(B) *Prescribed distances for notification.* Properties located within the distances prescribed in subsections (B)(1) through (B)(5) of the section shall be notified by mail of any of the following pending application types:

(1) *Variances:* One thousand five hundred (1,500) feet, except that variance requests from minimum distance separations required by the ULDC shall be noticed using the same distance as the request for variance.

(2) *Rezoning:* One thousand five hundred (1,500) feet.

(3) *Future land use plan map amendments:* One thousand five hundred (1,500) feet.

(4) *Site plans:* One thousand five hundred (1,500) feet.

(5) *Appeal of administrative decisions:* One thousand five hundred (1,500) feet.

(6) *Plats and waiver of plats:* One thousand five hundred (1,500) feet.

(7) *Special exception uses:* One thousand five hundred (1,500) feet.

**Section 9.** Article 112, "Special Exception Uses" is hereby created as follows:

ARTICLE 112. -SPECIAL EXCEPTION USES.

Sec. 112-010. Purpose.

This article establishes the procedures and requirements for review of applications to establish special exception uses.

Sec. 112-020. Applicability.

Uses identified in zoning district regulations as special exception uses shall be established only after submittal of an application for special exception use and approval by the town council.

Sec. 112-030. - Procedure.

Ordinance No. 2018-\_\_\_\_

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- 1 (A) *Filing of petition.* Applications for special exception use shall be filed on  
2 forms provided by the Town and shall be submitted to the Town  
3 Administrator. The property owner must be the applicant for the special  
4 exception use. The applicant as owner must be the operator of the use  
5 unless otherwise provided in the special exception use permit.
- 6 (B) *Review and scheduling of petition for public hearing.* Upon receipt of a  
7 completed application and processing fee, and upon receipt of any  
8 additional documentation that the town may request, the Town  
9 Administrator shall review the application and prepare a report which, at a  
10 minimum, details the facts and circumstances pertaining to the requested  
11 special exception use. Upon completion of such report, the application shall  
12 be duly advertised and scheduled before the Town Council, at the next  
13 available regular council meeting that considers quasi-judicial items.
- 14 (C) *Notice.* Notice shall be provided pursuant to the requirements in Article 100  
15 pertaining to special exception uses.
- 16 (D) *Application fee.* There shall be an application fee deposit for each  
17 application in an amount set by the town administrator. The petitioner shall  
18 be responsible for all costs associated with petition processing plus costs  
19 incurred by the town.
- 20 (E) *Public hearing procedure.* The town council shall hear the application  
21 pursuant to the town's quasi-judicial procedures set forth in article 105.
- 22 (F) *Burden of proof under quasi-judicial procedures.* In making a presentation,  
23 the petitioner shall bear the burden of demonstrating by competent  
24 substantial evidence that the evidence on the record demonstrates that the  
25 special exception use should be granted.
- 26 (G) *The vote.* A special exception may be granted upon receiving five (5)  
27 affirmative votes of the town council.
- 28 (H) *Recordation.* The Town Council's decision concerning any special exception  
29 use application shall be recorded in the public records of the county.

30  
31 Sec. 112-040. Review criteria.

32 A special exception use shall be granted only when the Town Council determines  
33 that the use will be congruous and in harmony with the uses, improvements  
34 and character of the surrounding area, such that it will not create or foster  
35 undesirable health, safety or aesthetic effects, or otherwise constitute a

Ordinance No. 2018-\_\_\_\_

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1 disruption that detracts from the peaceful enjoyment or value of surrounding  
2 and nearby properties arising from any of the following:

- 3 (a) Density or intensity of use
- 4 (b) Scale of use and improvements
- 5 (c) Placement, design and orientation of functions and improvements
- 6 (d) Hours of operation
- 7 (e) Aesthetics
- 8 (f) Noise
- 9 (g) Vibration
- 10 (h) Dust
- 11 (i) Fumes and emissions
- 12 (j) Odor
- 13 (k) Glare
- 14 (l) Nighttime lighting
- 15 (m) Shadow effect
- 16 (n) Vehicular traffic generation including vehicle type, site access and  
17 circulation
- 18 (o) Drainage
- 19 (p) Impact on adjacent properties
- 20 (q) Parking
- 21 (r) Fueling of vehicles and equipment
- 22 (s) Number of employees
- 23 (t) Other conditions, effects or impacts that may be applicable

24  
25 Sec. 112-050. Effect of approval.

- 26 (A) A special exception use permit, issued pursuant to the requirements of this  
27 article, grants to the applicant the right to develop and/or utilize the subject  
28 premises in accordance with the terms and conditions contained in the  
29 resolution approving the special exception use, unless otherwise provided in  
30 such resolution.
- 31 (B) Operation of an approved special exception use shall not be commenced  
32 until the Town has verified that all conditions of approval applicable to the  
33 establishment of the use have been satisfied, and has issued a certificate of  
34 use.
- 35 (C) Approval of a special exception use shall run with the property owner once  
36 established (i.e., not expired or revoked), and shall not be transferable.

Ordinance No. 2018-\_\_\_\_

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1 (D) Representations made in the application and on the record at the public  
2 hearing shall be part of the conditions of approval of such use, whether or  
3 not such representations are incorporated into the special exception use  
4 permit.

5  
6 Sec. 112-060. Expiration of special exception uses.

7 (A) *Expiration.* All special exception use approvals shall expire unless the  
8 applicant obtains a certificate of use from the town within one hundred  
9 eighty (180) days of the date of approval, unless otherwise provided in the  
10 special exception use permit. A certificate of use shall not be issued unless  
11 all conditions of special permit use approval pertaining to the establishment  
12 of the use have been satisfied.

13 (B) *Due diligence.* It shall be the responsibility of the applicant to ensure that a  
14 special exception permit does not expire.

15 (C) *Extensions.* The Town Administrator may grant an extension of not more  
16 than six (6) months upon written request from the applicant, prior to  
17 expiration, that includes a demonstration of good cause for the delay. Good  
18 cause may include, but shall not be limited to, delay caused by  
19 governmental action or inaction or other factors beyond the control of the  
20 applicant.

21 (D) *Discontinuance.* If, for any reason, the special exception use ceases or is  
22 discontinued for a period of six (6) or more months, the premises shall not  
23 thereafter be used for that special exception use without the subsequent  
24 approval of a new special exception use application in accordance with this  
25 article.

26  
27 Sec. 112-070. Modification of approved special exception use.

28 Amendments to an approved special exception use shall be processed and  
29 reviewed in accordance with the procedures and standards set forth in this  
30 article for new special exception uses.

31  
32 Sec. 112-080. Inspections.

33 All premises for which the Town has granted a special exception use permit are  
34 subject to inspection by the Town on a periodic basis, but not less than annually,

Ordinance No. 2018-\_\_\_\_

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1 to ensure compliance with all requirements of this article and conditions of  
2 approval.

3  
4 Sec. 112-090. Revocation.

5 (A) The Town council may revoke a special exception use permit or modify its  
6 terms of approval after conducting a public hearing that is noticed pursuant  
7 to the requirements in Article 100 for special exception uses upon any of  
8 the following occurrences:

9 (1) Failure to adhere to the representations made in the application and to  
10 the terms and conditions of the approval.

11 (2) A repeat violation as defined in sec. 2-149 of this code.

12 (3) Code violation that is not remedied within the timeframe the town has  
13 allotted.

14 (4) A third violation of this code within any five (5) year period.

15 (B) Upon any of the foregoing instances, the Town Administrator shall refer the  
16 matter to the Town Council for public hearing, with written notice given to  
17 the special exception use permit holder and the general public as provided  
18 in Article 100 for special exception uses. At the conclusion of the hearing,  
19 the Town Council may modify the terms of the permit or revoke the permit  
20 based upon a majority vote.

21 (C) Upon revocation of special exception use permit, the town shall not process  
22 any subsequent application for the same property or by the same applicant  
23 for twelve (12) months.

24  
25 Sec. 112-100. Status of special exception uses established without town council  
26 approval pursuant to this article.

27 When a use that was established as permitted by right (a permitted use or use  
28 indicated by a "P" in a particular zoning district), and the ULDC is later amended  
29 to designate the use as a special exception use, that use shall be considered a  
30 lawful special exception use. Town council approval pursuant to this article is  
31 required before any expansion of the use outside of the plot or portion thereof  
32 occupied by the use as of the date the ULDC is amended to designate the use as  
33 a special exception use.

Ordinance No. 2018-\_\_\_\_

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1           **Section 11: Non-conforming Uses.** Any person engaged in plant nursery  
2 retail sales or a commercial landscape maintenance operation on the effective date of  
3 this Ordinance shall be deemed to be a legal non-conforming use through December  
4 31, 2021, provided that such property owner obtains a certificate of use pursuant to  
5 Section 005-120 by March 1, 2019. Failure to obtain a certificate of use by March 1,  
6 2019, shall render such use to be unlawful. Provided that a property owner has  
7 obtained a certificate of use by March 1, 2019, such property shall be deemed to be a  
8 legal non-conforming use through December 31, 2021. Any property owner desiring to  
9 extend the term of their plant nursery retail sales or commercial landscape operation  
10 thereafter must obtain a Special Use Exception Permit by December 31, 2021, or such  
11 use thereafter shall be deemed to be unlawful.

12           **Section 12: Codification.** The Town Clerk shall cause this ordinance to be  
13 codified as a part of the ULDC during the next codification update cycle.

14           **Section 13: Conflicts.** All Ordinances or parts of Ordinances, Resolutions or  
15 parts of Resolutions in conflict herewith, be and the same are hereby repealed to the  
16 extent of such conflict.

17           **Section 14: Severability.** If any word, phrase, clause, sentence or section of  
18 this Ordinance is, for any reason, held unconstitutional or invalid, the invalidity thereof  
19 shall not affect the validity of any remaining portions of this Ordinance.

20           **Section 15: Effective Date.** This Ordinance shall take effect immediately  
21 upon passage and adoption.

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Ordinance No. 2018-\_\_\_\_  
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**PASSED ON FIRST READING** this \_\_\_\_ day of \_\_\_\_\_, 2018 on a motion made  
by \_\_\_\_\_ and seconded by \_\_\_\_\_.

**PASSED AND ADOPTED ON SECOND READING** this \_\_\_\_ day of \_\_\_\_\_,  
2018, on a motion made by \_\_\_\_\_ and seconded by  
\_\_\_\_\_.

McKay	_____	Ayes	_____
Breitkreuz	_____	Nays	_____
Fisikelli	_____		
Jablonski	_____	Absent	_____
Schroeder	_____	Abstaining	_____

\_\_\_\_\_  
Doug McKay, Mayor

ATTEST:  
  
\_\_\_\_\_  
Russell Muñiz, MMC, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:  
  
\_\_\_\_\_  
Keith Poliakoff, J.D., Town Attorney

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