Proposed Budget – 09/18/2026

TOWN OF RANCHO VIEJO

BUDGET

2026-2027

		BOARD APPROVED 2025-2026	PROPOSED BUDGET 2026-2027	ADOPTED BUDGET 2026-2027
GENERAL FUND				
REVENUES:				
1820	Adm. Cost Recovered	$ 15,000	$ 67,000	
1811.202	Ad Val. Tax 2021 and prior	$ -	$ -	
1811.2022	Ad Val. Tax 2022	$ 1,500	$ 200	
1811.2023	Ad Val. Tax 2023	$ 15,000	$ 500	
1811.2024	Ad Val. Tax 2024	$ 33,000	$ 8,000	
1811.2025	Ad Val. Tax 2025 (1)	$ 1,548,672	$ 25,000	
1811.2026	Ad Val. Tax 2026 (3)	$ -	$ 1,766,062	
1811.2026	Ad Val. Tax 2026- 3.5% allowance	$ (54,204)	$ (61,812)	
8111.3	Discount on Taxes	$ (30,000)	$ (25,000)	
8111.3001	P&I on Taxes	$ 17,200	$ 18,000	
1830	Alcohol & Beverage Tax	$ 10,000	$ 10,000	
1840	Building Permits	$ 75,000	$ 80,000	
1850	Citations & Fines	$ 80,000	$ 85,000	
1851	MC Tech Fund	$ 1,500	$ 1,500	
8114.2009	State Costs & Fees	$ (27,000)	$ (35,000)	
1870	Franchise - Electrical	$ 75,000	$ 75,000	
1880	Franchise - Telephone	$ 1,500	$ 1,500	
1890	Franchise - Cable TV	$ 40,000	$ 38,000	
1900	Franchise - Gas	$ 4,500	$ 4,600	
1905	Franchise - Solid Waste	$ 15,000	$ 15,000	
1910	Interest from Investments	$ 100,000	$ 70,000	
1920	Lien Revenue	$ 1,000	$ 1,500	
1921	Interest from Liens	$ 150	$ 1,000	
1930	Sales Tax	$ 202,000	$ 200,000	
1963	Police Fund Income	$ 200	$ 200	
1963.5	Seasonal Improvements Donation	$ 1,000	$ -	
9000.0012	Operation Stone Garden grant	$ 61,500	$ 180,500	
9000.0012	OLS Grant	$ -	$ -	
9000.0012	STEP grant- to remove	$ -	$ -	
9000.0012	Lonestar grant- to remove	$ -	$ -	
9000.0012	PD LEOSE Grant	$ 1,100	$ 1,500	
	Total Revenues	**$ 2,189,118**	**$ 2,528,250**	

(1) BASED ON TAX RATE OF $.385086 for M&O Tax Rate
$.064914 Debt Service Tax Rate
for a TOTAL TAX RATE of $.450000 per $100.00 Taxable Value and 96.5% Collections
RANCHO VIEJO'S TAXABLE VALUE FOR 2025/2026 IS $402,161,892

(2) AS APPROVED AT 8/25/26 MEETING

(3) BASED ON TAX RATE OF $.392300 for M&O Tax Rate
$.057700 Debt Service Tax Rate
for a TOTAL TAX RATE of $.450000 per $100.00 Taxable Value and 96.5% Collections
RANCHO VIEJO'S TAXABLE VALUE FOR 2026/2027 IS $450,181,513

EXPENSES:	BOARD APPROVED 2025-2026	PROPOSED BUDGET 2026-2027	ADOPTED BUDGET 2026-2027
Administration:			
2100 Travel-Admin.	$ 6,400	$ 7,400	
2110 Seminar & Edu. - Admin.	$ 7,300	$ 9,550	
2150 Salaries - Admin.	$ 254,636	$ 269,721	
2160 Retirement - Admin.	$ 23,319	$ 27,456	
2161 S.S./Medicare - Admin.	$ 19,500	$ 22,081	
2162 S.S./Medicare -Part Time- Admin.	$ 2,800	$ 3,700	
2170 Insurance Medical/ Dental - Adm.	$ 35,500	$ 48,146	
2171 Medical/ Dental Dependent	$ 7,200	$ 9,618	
2180 Insurance Life - Admin.	$ 500	$ 943	
2190 Ins. Workman's Comp	$ 800	$ 1,000	
2200 Part Time Labor - Admin.	$ 28,200	$ 43,800	
Total Administration:	**$ 386,155**	**$ 443,416**	
General:			
3140 Telephone	$ 7,300	$ 2,100	
3150 Electricity Office	$ 8,200	$ 9,200	
3160 Insurance Liability	$ 47,245	$ 50,200	
3170 Legal Notices	$ 3,600	$ 4,000	
3200 Office Supplies	$ 7,200	$ 7,200	
3220 Postage	$ 2,000	$ 2,400	
3230 Dues & Publications	$ 3,730	$ 5,115	
3240 Appraisal & Tax Collection	$ 44,000	$ 46,490	
3250 Water	$ 3,600	$ 3,600	
3260 Election Costs	$ 6,600	$ 16,700	
3270 Building/Yard Maintenance	$ 33,065	$ 36,440	
3280 Cameron Co. Court Costs	$ 600	$ 600	
3300 Public Relations	$ 2,400	$ 3,000	
3305 Continuing Education	$ 1,500	$ 1,500	
3310 Town Events	$ 6,000	$ 3,000	
3320 Office Equip. Maint.	$ 13,400	$ 8,500	
3321 Technology/ Town Software	$ 28,500	$ 37,222	
3400 Employee Relations	$ -	$ 3,000	
3323 Comprehensive Planning	$ 50,000	$ 25,000	
4220 Municipal Court Supplies	$ 12,032	$ 11,100	
4292 Bank Charges	$ 2,664	$ 4,200	
4730 Transfer Out (In) to Debt Service	$ 8,828	$ -	
Total General:	**$ 292,464**	**$ 280,567**	
General Service:			
5660 Fire Protection Contract	$ 30,000	$ 120,000	
Total General Service:	**$ 30,000**	**$ 120,000**	
Professional:			
5100 Legal Fees	$ 75,000	$ 75,000	
5200 Audit Fees	$ 11,000	$ 11,000	
5400 Building Inspection	$ 26,500	$ 29,000	
5500 Municipal Judge	$ 16,730	$ 16,730	
Total Professional:	**$ 129,230**	**$ 131,730**	

	BOARD APPROVED 2025-2026	PROPOSED BUDGET 2026-2027	ADOPTED BUDGET 2026-2027
Police General:			
4150 Salaries- Police	$ 534,493	$ 564,350	
4151 Salaries- Police - O.P.S.G. grant	$ 61,500	$ 82,000	
4152 Salaries- Police - O.L.S. grant	$ -	$ -	
4155 Longevity - Police	$ 2,860	$ 2,995	
4160 Police Ret & Empl. Tax	$ 44,800	$ 58,199	
4161 Medicare & S.S.	$ 36,715	$ 36,683	
4170 Ins. Medical	$ 67,000	$ 86,664	
4171 Ins. Medical Dependent	$ 13,375	$ 11,991	
4180 Ins. Life	$ 600	$ 600	
4190 Ins. Workman's Comp	$ 18,100	$ 14,325	
4210 Police Supplies	$ 8,300	$ 17,225	
4240 Seminar & Education - PD	$ 7,100	$ 10,600	
4250 Auto Repairs	$ 9,000	$ 9,000	
4260 Auto Fuel	$ 24,000	$ 32,500	
4291.622 Hurricane Preparedness	$ 5,000	$ 3,000	
4330 Dispatch	$ 4,100	$ 8,200	
4331 Police Investigation	$ 3,000	$ 4,000	
3321 Technology/Town Software	$ 19,000	$ 29,300	
Total Police General:	**$ 858,943**	**$ 971,632**	
Public Works:			
6300 Signs & Safety Markers	$ 18,500	$ 15,500	
6400 Lighting Expenses	$ 40,000	$ 50,000	
6401 Light Installation	$ 10,000	$ 13,000	
6600 Lot Mowing	$ 1,500	$ 1,000	
6640 Common Area Maint.	$ 73,800	$ 76,500	
6700 Comm Area Water&Elec.	$ 9,500	$ 9,500	
6660 Beautification Project	$ 15,000	$ 15,000	
6660.0002 Community Alert System	$ 3,900	$ -	
6660.0003 Animal Control	$ 3,850	$ 3,350	
6660.0004 Security Device Reserve	$ 1,350	$ 1,500	
6705.0001 Security Device Maintrnance	$ 8,120	$ 4,500	
6710 Mosquito Spraying	$ 8,250	$ 8,500	
Total Public Works:	**$ 193,770**	**$ 198,350**	
Streets:			
6000 St. Rehab.	$ 50,000	$ 38,500	
6100 St. Rehab. Engineer	$ 20,000	$ 10,000	
6200 Street Reserve	$ 75,000	$ 75,000	
Total Street Expense:	**$ 145,000**	**$ 123,500**	
Capital Outlay:			
2513.1 Automobile Capital	$ 21,280	$ 137,840	
2513.2 Auto Equip. Capital	$ 5,000	$ -	
3210 Office Equipment	$ 15,000	$ 8,000	
4210 Town Hall Improvements	$ 45,000	$ 17,500	
5210 Parks & Trails	$ 10,000	$ 75,000	
Total Capital:	**$ 96,280**	**$ 238,340**	
Total Operating Expense:	**$ 2,131,842**	**$ 2,507,534**	

	BOARD APPROVED 2025-2026	PROPOSED BUDGET 2026-2027	ADOPTED BUDGET 2026-2027
General Fund Net Excess/(Deficit):	**$ 57,276**	**$ 20,716**	
DEBT FUND			
REVENUES:			
5811.2024 Ad Val. Tax 2024			
5811.2024 Ad Val. Tax 2024- 3.5% allowance			
5811.2025 Ad Val. Tax 2025	$ 261,057		
5811.2025 Ad Val. Tax 2025- 3.5% allowance	$ (8,828)		
5811.2026 Ad Val. Tax 2026		$ 259,608	
5811.2026 Ad Val. Tax 2026- 3.5% allowance		$ (9,086)	
5811.8704 Discount on Debt Taxes	$ (6,000)	$ (5,887)	
5811.8703 P&I on Debt Taxes	$ 3,500	$ 3,395	
5720.8615 Transfer In (Out) - General Fund	$ 8,828		
Total Debt Revenues	**$ 258,557**	**$ 248,030**	
EXPENSES:			
Town Hall Debt Service Account:			
5820.8715 Interest Payable	$ 3,136	$ 1,046	
5820.871 Scheduled Principal	$ 51,000	$ 51,000	
Total Town Hall Debt Service:	**$ 54,136**	**$ 52,046**	
Streets Debt Service Account:			
5820.8725 Interest Payable	$ 73,093	$ 68,783	
5820.872 Scheduled Principal	$ 125,000	$ 130,000	
Total Streets Debt Service:	**$ 198,093**	**$ 198,783**	
Total Debt Service:	**$ 252,229**	**$ 250,829**	
Debt Fund Net Excess/(Deficit):	**$ 6,328**	**$ (2,799)**	
Capital Projects Fund			
Expenses:			
Cul-de-sac Phase II Project	$ -	$ (175,000)	
Transfer-In from General Fund:			
Restricted fund balance assigned to Cul-de-sac Phase II Project	$ -	$ 175,000	
Capital Projects Fund Net Excess/(Deficit)		$ -	
Total All Expenses:	$ 2,384,071	$ 2,758,363	
Total All Revenues:	$ 2,447,675	$ 2,776,280	
Total All Net Excess/(Deficit):	**$ 63,604**	**$ 17,917**	
To General Fund:	**$ 63,604**	**$ 17,917**	