

**AMENDED 9/10/19**  
**TOWN OF RANCHO VIEJO**  
**BUDGET**  
**2018- 2019**

|                                           | ADOPTED<br>BUDGET<br>2018-2019 | REVISIONS        | AMENDED<br>BUDGET<br>2018-2019 |
|-------------------------------------------|--------------------------------|------------------|--------------------------------|
| <b>GENERAL FUND</b>                       |                                |                  |                                |
| <b>REVENUES:</b>                          |                                |                  |                                |
| 1820.0000 Adm. Cost Recovered             | 19,000.00                      |                  | 19,000.00                      |
| 1811.2009 Ad Val. Tax 2009                | 0.00                           |                  | 0.00                           |
| 1811.2010 Ad Val. Tax 2010                | 200.00                         |                  | 200.00                         |
| 1811.2011 Ad Val. Tax 2011                | 300.00                         |                  | 300.00                         |
| 1811.2012 Ad Val. Tax 2012                | 500.00                         |                  | 500.00                         |
| 1811.2013 Ad Val. Tax 2013                | 800.00                         |                  | 800.00                         |
| 1811.2014 Ad Val. Tax 2014                | 1,800.00                       |                  | 1,800.00                       |
| 1811.2015 Ad Val. Tax 2015                | 3,400.00                       |                  | 3,400.00                       |
| 1811.2016 Ad Val. Tax 2016                | 5,500.00                       |                  | 5,500.00                       |
| 1811.2017 Ad Val. Tax 2017                | 17,000.00                      |                  | 17,000.00                      |
| 1811.2017 Ad Val. Tax 2017 - 3% allowance |                                |                  | 0.00                           |
| 1811.2018 Ad Val. Tax 2018                | 960,484.00 (3)                 |                  | 960,484.00                     |
| 1811.2018 Ad Val. Tax 2018 - 3% allowance | (28,815.00) (3)                |                  | (28,815.00)                    |
| 2090.0000 Discount on Taxes               | (19,000.00)                    |                  | (19,000.00)                    |
| 1920.0000 P&I on Taxes                    | 21,000.00                      |                  | 21,000.00                      |
| 1830.0000 Alcohol & Beverage Tax          | 6,700.00                       |                  | 6,700.00                       |
| 1840.0000 Building Permits                | 39,000.00                      |                  | 39,000.00                      |
| 1850.0000 Citations & Fines               | 86,000.00                      |                  | 86,000.00                      |
| 1851.0000 MC Tech Fund                    | 1,600.00                       |                  | 1,600.00                       |
| 2090.5000 State Costs & Fees              | (30,000.00)                    |                  | (30,000.00)                    |
| 1870.0000 Franchise - Electrical          | 69,000.00                      |                  | 69,000.00                      |
| 1880.0000 Franchise - Telephone           | 7,500.00                       |                  | 7,500.00                       |
| 1890.0000 Franchise - Cable TV            | 42,000.00                      |                  | 42,000.00                      |
| 1900.0000 Franchise - Gas                 | 2,500.00                       |                  | 2,500.00                       |
| 1905.0000 Franchise - Solid Waste         | 1,000.00                       |                  | 1,000.00                       |
| 1910.0000 Interest from Investments       | 2,800.00                       |                  | 2,800.00                       |
| 1921.0000 Lien Revenue                    | 5,000.00                       |                  | 5,000.00                       |
| 1930.0000 Sales Tax                       | 95,000.00                      |                  | 95,000.00                      |
| 1963.0000 Police Fund Income              | 100.00                         |                  | 100.00                         |
| 1963.5000 Seasonal Improvements Donation  | 1,000.00                       |                  | 1,000.00                       |
| 1964.0000 Volunteer Fire Dept. Donations  | 0.00                           |                  | 0.00                           |
| 7000.0000 Operation Stone Garden grant    | 8,500.00                       | 86,500.00        | 95,000.00                      |
| 7001.0000 Local Border Star grant         | 12,000.00                      |                  | 12,000.00                      |
| 9000.0012 PD Grant                        | 1,100.00                       |                  | 1,100.00                       |
| <b>Total Revenues</b>                     | <b>\$1,332,969.00</b>          | <b>86,500.00</b> | <b>\$1,419,469.00</b>          |



(3) BASED ON TAX RATE OF \$.358909 for M&O Tax Rate  
\$.091091 Debt Service Tax Rate  
for a TOTAL TAX RATE of \$.450000 per \$100.00 Taxable Value and 97% Collections  
RANCHO VIEJO'S TAXABLE VALUE FOR 2018/2019 IS \$267,612,019

CR 9/10/19

| EXPENSES:                              | ADOPTED<br>BUDGET<br>2018-2019 | REVISIONS        | AMENDED<br>BUDGET<br>2018-2019 |
|----------------------------------------|--------------------------------|------------------|--------------------------------|
| <b>Administration:</b>                 |                                |                  |                                |
| 2100.0000 Travel-Admin.                | 2,000.00                       |                  | 2,000.00                       |
| 2110.0000 Seminar & Edu. - Admin.      | 1,200.00                       |                  | 1,200.00                       |
| 2150.0000 Payroll - Admin.             | 122,000.00                     |                  | 122,000.00                     |
| 2155.0000 Longevity - Admin            | 900.00                         |                  | 900.00                         |
| 2160.0000 Retirement - Admin.          | 9,400.00                       |                  | 9,400.00                       |
| 2161.0000 S.S./Medicare - Admin.       | 9,400.00                       |                  | 9,400.00                       |
| 2170.0000 Insurance Medical - Adm.     | 11,600.00                      |                  | 11,600.00                      |
| 2171.0000 Medical Dependent            | 1,980.00                       |                  | 1,980.00                       |
| 2180.0000 Insurance Life - Admin.      | 140.00                         |                  | 140.00                         |
| 2190.0000 Ins. Workman's Comp          | 200.00                         |                  | 200.00                         |
| 2200.0000 Part Time Labor - Admin.     | 33,000.00                      |                  | 33,000.00                      |
| <b>Total Administration:</b>           | <b>\$191,820.00</b>            | <b>0.00</b>      | <b>\$191,820.00</b>            |
| <b>General:</b>                        |                                |                  |                                |
| 3140.0000 Telephone                    | 3,800.00                       | (600.00)         | 3,200.00                       |
| 3150.0000 Electricity Office           | 7,500.00                       | 1,000.00         | 8,500.00                       |
| 3160.0000 Insurance Liability          | 25,100.00                      | (2,000.00)       | 23,100.00                      |
| 3170.0000 Legal Notices                | 2,300.00                       | (500.00)         | 1,800.00                       |
| 3200.0000 Office Supplies              | 4,300.00                       |                  | 4,300.00                       |
| 3220.0000 Postage                      | 1,450.00                       |                  | 1,450.00                       |
| 3230.0000 Dues & Publications          | 2,800.00                       | (800.00)         | 2,000.00                       |
| 3240.0000 Appraisal & Tax Collection   | 26,330.00                      |                  | 26,330.00                      |
| 3250.0000 Water                        | 1,900.00                       | 500.00           | 2,400.00                       |
| 3260.0000 Election Costs               | 4,500.00                       | 400.00           | 4,900.00                       |
| 3270.0000 Building/Yard Maintenance    | 10,280.00                      | 6,000.00         | 16,280.00                      |
| 3280.0000 Cameron Co. Court Costs      | 550.00                         |                  | 550.00                         |
| 3300.0000 Public Relations             | 8,000.00                       | 6,500.00         | 14,500.00                      |
| 3305.0000 Continuing Education         | 2,500.00                       |                  | 2,500.00                       |
| 3310.0000 Parks and Recreation         | 8,200.00                       | (1,000.00)       | 7,200.00                       |
| 3320.0000 Office Equip. Maint.         | 7,500.00                       | 1,500.00         | 9,000.00                       |
| 4220.0000 Municipal Court Supplies     | 3,600.00                       |                  | 3,600.00                       |
| 1720.6730 Transfer Out to Debt Service | 7,313.00                       |                  | 7,313.00                       |
| <b>Total General:</b>                  | <b>\$127,923.00</b>            | <b>11,000.00</b> | <b>\$138,923.00</b>            |
| <b>General Service:</b>                |                                |                  |                                |
| 5650.0000 Fire Dept.                   | 0.00                           |                  | 0.00                           |
| 5660.0000 Fire Protection Contract     | 30,000.00                      |                  | 30,000.00                      |
| <b>Total General Service:</b>          | <b>\$30,000.00</b>             | <b>0.00</b>      | <b>\$30,000.00</b>             |
| <b>Professional:</b>                   |                                |                  |                                |
| 5100.0000 Legal Fees                   | 42,000.00                      |                  | 42,000.00                      |
| 5200.0000 Audit Fees                   | 7,800.00                       |                  | 7,800.00                       |
| 5400.0000 Building Inspection          | 23,000.00                      |                  | 23,000.00                      |
| 5500.0000 Municipal Judge              | 14,050.00                      |                  | 14,050.00                      |
| <b>Total Professional:</b>             | <b>\$86,850.00</b>             | <b>0.00</b>      | <b>\$86,850.00</b>             |

OR 9/10/19

|                                           | ADOPTED<br>BUDGET<br>2018-2019 | REVISIONS         | AMENDED<br>BUDGET<br>2018-2019 |
|-------------------------------------------|--------------------------------|-------------------|--------------------------------|
| <b>Police General:</b>                    |                                |                   |                                |
| 4140.0000 Clothing - Police               | 2,100.00                       | 450.00            | 2,550.00                       |
| 4150.0000 Payroll - Police                | 420,802.00                     | 10,500.00         | 431,302.00                     |
| 4155.0000 Longevity - Police              | 6,000.00                       |                   | 6,000.00                       |
| 4160.0000 Police Ret & Empl. Tax          | 31,400.00                      |                   | 31,400.00                      |
| 4161.0000 Medicare & S.S.                 | 16,000.00                      |                   | 16,000.00                      |
| 4170.0000 Ins. Medical                    | 46,265.00                      |                   | 46,265.00                      |
| 4171.0000 Ins. Medical Dependant          | 9,300.00                       |                   | 9,300.00                       |
| 4180.0000 Ins. Life                       | 544.00                         |                   | 544.00                         |
| 4190.0000 Ins. Workman's Comp             | 12,183.00                      |                   | 12,183.00                      |
| 4200.0000 Cleaning of Uniforms            | 2,500.00                       |                   | 2,500.00                       |
| 4210.0000 Police Supplies                 | 4,850.00                       | 800.00            | 5,650.00                       |
| 4210.5000 Printing                        | 500.00                         |                   | 500.00                         |
| 4230.0000 Travel - Police                 | 1,600.00                       | (800.00)          | 800.00                         |
| 4240.0000 Seminar & Education - PD        | 3,100.00                       |                   | 3,100.00                       |
| 4250.0000 Auto Repairs                    | 9,500.00                       | 1,000.00          | 10,500.00                      |
| 4260.0000 Auto Fuel                       | 20,250.00                      | (1,450.00)        | 18,800.00                      |
| 4291.0000 Fire Prevention/1st Aid Police  | 300.00                         |                   | 300.00                         |
| 4300.0000 Radio Equipment Maint.          | 1,000.00                       |                   | 1,000.00                       |
| 4330.0000 Dispatch                        | 3,600.00                       |                   | 3,600.00                       |
| 4331.0000 Police Investigation            | 11,100.00                      |                   | 11,100.00                      |
| 4333.0000 Drug Testing                    | 250.00                         |                   | 250.00                         |
| <b>Total Police General:</b>              | <b>\$603,144.00</b>            | <b>10,500.00</b>  | <b>\$613,644.00</b>            |
| <b>Public Works:</b>                      |                                |                   |                                |
| 6300.0000 Signs & Safety Markers          | 3,000.00                       |                   | 3,000.00                       |
| 6500.0000 Lighting Expenses               | 45,000.00                      |                   | 45,000.00                      |
| 6600.0000 Lot Mowing                      | 1,800.00                       |                   | 1,800.00                       |
| 6640.0000 Common Area Maint.              | 53,120.00                      |                   | 53,120.00                      |
| 6700.0000 Comm Area Water&Elec.           | 7,000.00                       |                   | 7,000.00                       |
| 6660.0000 Beautification Project          | 5,000.00                       |                   | 5,000.00                       |
| 6660.0002 Community Alert System          | 1,950.00                       |                   | 1,950.00                       |
| 6660.0003 Animal Control                  | 1,275.00                       |                   | 1,275.00                       |
| 6660.0004 Security Device Reserve         | 750.00                         |                   | 750.00                         |
| 6705.0001 Security Device Maint.          | 7,500.00                       |                   | 7,500.00                       |
| 6710.0000 Mosquito Spraying               | 7,000.00                       | (3,000.00)        | 4,000.00                       |
| 4291.6220 Hurricane Preparedness          | 4,000.00                       | (3,000.00)        | 1,000.00                       |
| <b>Total Public Works:</b>                | <b>\$137,395.00</b>            | <b>(6,000.00)</b> | <b>\$131,395.00</b>            |
| <b>Streets:</b>                           |                                |                   |                                |
| 6000.0000 St. Rehab.                      | 20,000.00                      |                   | 20,000.00                      |
| 6100.0000 St. Rehab. Engineer             | 5,000.00                       |                   | 5,000.00                       |
| 6200.0000 Street Reserve                  | 90,000.00                      |                   | 90,000.00                      |
| <b>Total Street Expense:</b>              | <b>\$115,000.00</b>            | <b>0.00</b>       | <b>\$115,000.00</b>            |
| <b>Capital Outlay:</b>                    |                                |                   |                                |
| 9280.2511 Automobile                      |                                | 55,000.00         | 55,000.00                      |
| 9280.2512 Automobile Equipment            |                                | 21,000.00         | 21,000.00                      |
| 9280.3210 Office Equipment                | 5,000.00                       |                   | 5,000.00                       |
| <b>Total Capital:</b>                     | <b>\$5,000.00</b>              | <b>76,000.00</b>  | <b>\$81,000.00</b>             |
| <b>Vehicle Loan:</b>                      |                                |                   |                                |
| 9000.0200 Vehicle Loan                    | 28,691.00                      |                   | 28,691.00                      |
| <b>Total Loan:</b>                        | <b>\$28,691.00</b>             | <b>0.00</b>       | <b>\$28,691.00</b>             |
| <b>Total Operating Expense:</b>           | <b>\$1,325,823.00</b>          | <b>91,500.00</b>  | <b>\$1,417,323.00</b>          |
| <b>General Fund Net Excess/(Deficit):</b> | <b>\$7,146.00</b>              | <b>(5,000.00)</b> | <b>\$2,146.00</b>              |

CR 9/10/19

|                                                          | ADOPTED<br>BUDGET<br>2018-2019 | REVISIONS         | AMENDED<br>BUDGET<br>2018-2019 |
|----------------------------------------------------------|--------------------------------|-------------------|--------------------------------|
| <b>DEBT FUND</b>                                         |                                |                   |                                |
| <b>REVENUES:</b>                                         |                                |                   |                                |
| 5811.2017 Ad Val. Debt Tax 2017                          |                                |                   |                                |
| 5811.2017 Ad Val. Debt Tax 2017 - 3% allowance           |                                |                   |                                |
| 5811.2018 Ad Val. Debt Tax 2018                          | 243,773.00 (3)                 |                   | 243,773.00                     |
| 5811.2018 Ad Val. Debt Tax 2018 - 3% allowance           | (7,313.00) (3)                 |                   | (7,313.00)                     |
| 5811.8704 Discount on Debt Taxes                         | (1,000.00)                     |                   | (1,000.00)                     |
| 5811.8703 P&I on Debt Taxes                              | 1,400.00                       |                   | 1,400.00                       |
| 5720.8615 Transfer In - General Fund                     | 7,313.00                       |                   | 7,313.00                       |
| <b>Total Debt Revenues</b>                               | <b>\$244,173.00</b>            | <b>0.00</b>       | <b>\$244,173.00</b>            |
| <b>EXPENSES:</b>                                         |                                |                   |                                |
| <b>Town Hall Debt Service Account:</b>                   |                                |                   |                                |
| 5820.8715 Interest Payable                               | 14,655.00                      |                   | 14,655.00                      |
| 5820.8710 Scheduled Principal                            | 35,000.00                      |                   | 35,000.00                      |
| <b>Total Town Hall Debt Service:</b>                     | <b>\$49,655.00</b>             | <b>0.00</b>       | <b>\$49,655.00</b>             |
| <b>Streets Debt Service Account:</b>                     |                                |                   |                                |
| 5820.8725 Interest Payable                               | 99,118.00                      |                   | 99,118.00                      |
| 5820.8720 Scheduled Principal                            | 95,000.00                      |                   | 95,000.00                      |
| <b>Total Streets Debt Service:</b>                       | <b>\$194,118.00</b>            | <b>0.00</b>       | <b>\$194,118.00</b>            |
| <b>Total Debt Service:</b>                               | <b>\$243,773.00</b>            | <b>0.00</b>       | <b>\$243,773.00</b>            |
| <b>Debt Fund Net Excess/(Deficit):</b>                   | <b>\$400.00</b>                | <b>0.00</b>       | <b>\$400.00</b>                |
| <b>CERTIFICATES OF OBLIGATIONS FUND</b>                  |                                |                   |                                |
| <b>REVENUES:</b>                                         |                                |                   |                                |
| 8655.0000 Interest from Investments                      | 2,000.00                       |                   | 2,000.00                       |
| <b>Total Certificates of Obligations Revenues:</b>       | <b>\$2,000.00</b>              | <b>0.00</b>       | <b>\$2,000.00</b>              |
| <b>EXPENSES:</b>                                         |                                |                   |                                |
| 9280.6000 Street Rehab Reserves M&O Phase 1              | 100,650.00                     |                   | 100,650.00                     |
| 9280.6001 Street Cert. Obligations 2016 Phase 1          | 2,035,545.00                   | 0.00              | 2,035,545.00                   |
| <b>Total Certificates of Obligations Expenses:</b>       | <b>\$2,136,195.00</b>          | <b>0.00</b>       | <b>\$2,136,195.00</b>          |
| <b>Certificates of Obligations Net Excess/(Deficit):</b> | <b>(\$2,134,195.00)</b>        | <b>0.00</b>       | <b>(\$2,134,195.00)</b>        |
| <b>Total All Expenses:</b>                               | <b>\$3,705,791.00</b>          | <b>91,500.00</b>  | <b>\$3,797,291.00</b>          |
| <b>Total All Revenues:</b>                               | <b>\$1,579,142.00</b>          | <b>86,500.00</b>  | <b>\$1,665,642.00</b>          |
| <b>Total All Net Excess/(Deficit):</b>                   | <b>(\$2,126,649.00)</b>        | <b>(5,000.00)</b> | <b>(\$2,131,649.00)</b>        |
| <b>Other Financing Sources</b>                           |                                |                   |                                |
| 1810.7600 Fund Balance TRF In - Street Reserves Phase 1  | 100,650.00                     |                   | 100,650.00                     |
| 1810.7600 Fund Balance TRF In - Obligations 2016 Phase 1 | 2,035,545.00                   |                   | 2,035,545.00                   |
| <b>Total Other Financing Sources:</b>                    | <b>\$2,136,195.00</b>          | <b>0.00</b>       | <b>\$2,136,195.00</b>          |
| <b>To General Fund:</b>                                  | <b>\$9,546.00</b>              | <b>(5,000.00)</b> | <b>\$4,546.00</b>              |

CR 9/10/19