*Approved Budget 9/28/2026*

***TOWN OF RANCHO VIEJO***

**BUDGET**

**2026-2027**

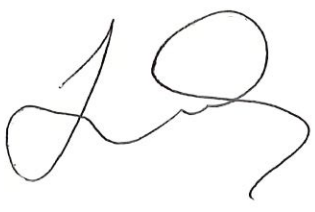
| | | BOARD APPROVED 2025-2026 | PROPOSED BUDGET 2026-2027 | ADOPTED BUDGET 2026-2027 |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| **REVENUES:** | | | | |
| 1820 | Adm. Cost Recovered | $ 15,000 | $ 67,000 | $ 67,000 |
| 1811.202 | Ad Val. Tax 2021 and prior | $ - | $ - | $ - |
| 1811.2022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

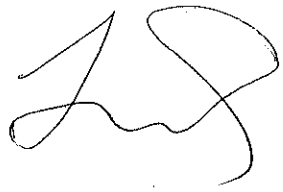
(2) AS APPROVED AT 8/25/26 MEETING

| | | | |
|---|---|---|---|
| | | $ 0.450000 | $ 0.450000 |

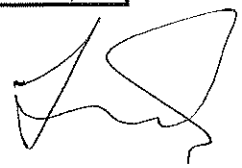
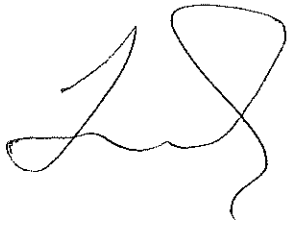
(3) BASED ON TAX RATE OF $.392300 for M&O Tax Rate
$.057700 Debt Service Tax Rate
for a TOTAL TAX RATE of $.450000 per $100.00 Taxable Value and 96.5% Collections
RANCHO VIEJO'S TAXABLE VALUE FOR 2026/2027 IS $450,181,513



| EXPENSES: | BOARD APPROVED 2025-2026 | PROPOSED BUDGET 2026-2027 | ADOPTED BUDGET 2026-2027 |
|---|---|---|---|
| **Administration:** | | | |
| 2100 Travel-Admin. | $ 6,400 | $ 7,400 | $ 7,400 |
| 2110 Seminar & Edu. - Admin. | $ 7,300 | $ 9,550 | $ 9,550 |
| 2150 Salaries - Admin. | $ 254,636 | $ 269,721 | $ 269,721 |
| 2160 Retirement - Admin. | $ 23,319 | $ 27,456 | $ 27,456 |
| 2161 S.S./Medicare - Admin. | $ 19,500 | $ 22,081 | $ 22,081 |
| 2162 S.S./Medicare -Part Time- Admin. | $ 2,800 | $ 3,700 | $ 3,700 |
| 2170 Insurance Medical/ Dental - Adm. | $ 35,500 | $ 48,146 | $ 48,146 |
| 2171 Medical/ Dental Dependent | $ 7,200 | $ 9,618 | $ 9,618 |
| 2180 Insurance Life - Admin. | $ 500 | $ 943 | $ 943 |
| 2190 Ins. Workman's Comp | $ 800 | $ 1,000 | $ 1,000 |
| 2200 Part Time Labor - Admin. | $ 28,200 | $ 43,800 | $ 43,800 |
| **Total Administration:** | **$ 386,155** | **$ 443,416** | **$ 443,416** |
| **General:** | | | |
| 3140 Telephone | $ 7,300 | $ 2,100 | $ 2,100 |
| 3150 Electricity Office | $ 8,200 | $ 9,200 | $ 9,200 |
| 3160 Insurance Liability | $ 47,245 | $ 50,200 | $ 50,200 |
| 3170 Legal Notices | $ 3,600 | $ 4,000 | $ 4,000 |
| 3200 Office Supplies | $ 7,200 | $ 7,200 | $ 7,200 |
| 3220 Postage | $ 2,000 | $ 2,400 | $ 2,400 |
| 3230 Dues & Publications | $ 3,730 | $ 5,115 | $ 5,115 |
| 3240 Appraisal & Tax Collection | $ 44,000 | $ 46,490 | $ 46,490 |
| 3250 Water | $ 3,600 | $ 3,600 | $ 3,600 |
| 3260 Election Costs | $ 6,600 | $ 17,600 | $ 17,600 |
| 3270 Building/Yard Maintenance | $ 33,065 | $ 36,440 | $ 36,440 |
| 3280 Cameron Co. Court Costs | $ 600 | $ 600 | $ 600 |
| 3300 Public Relations | $ 2,400 | $ 3,000 | $ 3,000 |
| 3305 Continuing Education | $ 1,500 | $ 1,500 | $ 1,500 |
| 3310 Town Events | $ 6,000 | $ 3,000 | $ 3,000 |
| 3320 Office Equip. Maint. | $ 13,400 | $ 8,500 | $ 8,500 |
| 3321 Technology/ Town Software | $ 28,500 | $ 37,222 | $ 37,222 |
| 3400 Employee Relations | $ - | $ 3,000 | $ 3,000 |
| 3323 Comprehensive Planning | $ 50,000 | $ 25,000 | $ 25,000 |
| 4220 Municipal Court Supplies | $ 12,032 | $ 11,100 | $ 11,100 |
| 4292 Bank Charges | $ 2,664 | $ 4,200 | $ 4,200 |
| 4730 Transfer Out (In) to Debt Service | $ 8,828 | $ - | $ - |
| **Total General:** | **$ 292,464** | **$ 281,467** | **$ 281,467** |
| **General Service:** | | | |
| 5660 Fire Protection Contract | $ 30,000 | $ 120,000 | $ 120,000 |
| **Total General Service:** | **$ 30,000** | **$ 120,000** | **$ 120,000** |
| **Professional:** | | | |
| 5100 Legal Fees | $ 75,000 | $ 75,000 | $ 75,000 |
| 5200 Audit Fees | $ 11,000 | $ 11,000 | $ 11,000 |
| 5400 Building Inspection | $ 26,500 | $ 29,000 | $ 29,000 |
| 5500 Municipal Judge | $ 16,730 | $ 16,730 | $ 16,730 |
| **Total Professional:** | **$ 129,230** | **$ 131,730** | **$ 131,730** |



| | | BOARD APPROVED 2025-2026 | PROPOSED BUDGET 2026-2027 | ADOPTED BUDGET 2026-2027 |
|---|---|---|---|---|
| **Police General:** | | | | |
| 4150 | Salaries- Police | $ 534,493 | $ 564,350 | $ 564,350 |
| 4151 | Salaries- Police - O.P.S.G. grant | $ 61,500 | $ 82,000 | $ 82,000 |
| 4152 | Salaries- Police - O.L.S. grant | $ - | $ - | $ - |
| 4155 | Longevity - Police | $ 2,860 | $ 2,995 | $ 2,995 |
| 4160 | Police Ret & Empl. Tax | $ 44,800 | $ 58,199 | $ 58,199 |
| 4161 | Medicare & S.S. | $ 36,715 | $ 36,683 | $ 36,683 |
| 4170 | Ins. Medical | $ 67,000 | $ 86,664 | $ 86,664 |
| 4171 | Ins. Medical Dependent | $ 13,375 | $ 11,991 | $ 11,991 |
| 4180 | Ins. Life | $ 600 | $ 600 | $ 600 |
| 4190 | Ins. Workman's Comp | $ 18,100 | $ 14,325 | $ 14,325 |
| 4210 | Police Supplies | $ 8,300 | $ 17,225 | $ 17,225 |
| 4240 | Seminar & Education - PD | $ 7,100 | $ 10,600 | $ 10,600 |
| 4250 | Auto Repairs | $ 9,000 | $ 9,000 | $ 9,000 |
| 4260 | Auto Fuel | $ 24,000 | $ 32,500 | $ 32,500 |
| 4291.622 | Hurricane Preparedness | $ 5,000 | $ 3,000 | $ 3,000 |
| 4330 | Dispatch | $ 4,100 | $ 8,200 | $ 8,200 |
| 4331 | Police Investigation | $ 3,000 | $ 4,000 | $ 4,000 |
| 3321 | Technology/Town Software | $ 19,000 | $ 29,300 | $ 29,300 |
| | **Total Police General:** | **$ 858,943** | **$ 971,632** | **$ 971,632** |
| **Public Works:** | | | | |
| 6300 | Signs & Safety Markers | $ 18,500 | $ 15,500 | $ 15,500 |
| 6400 | Lighting Expenses | $ 40,000 | $ 50,000 | $ 50,000 |
| 6401 | Light Installation | $ 10,000 | $ 13,000 | $ 13,000 |
| 6600 | Lot Mowing | $ 1,500 | $ 1,000 | $ 1,000 |
| 6640 | Common Area Maint. | $ 73,800 | $ 76,500 | $ 76,500 |
| 6700 | Comm Area Water&Elec. | $ 9,500 | $ 9,500 | $ 9,500 |
| 6660 | Beautification Project | $ 15,000 | $ 15,000 | $ 15,000 |
| 6660.0002 | Community Alert System | $ 3,900 | $ - | $ - |
| 6660.0003 | Animal Control | $ 3,850 | $ 3,350 | $ 3,350 |
| 6660.0004 | Security Device Reserve | $ 1,350 | $ 1,500 | $ 1,500 |
| 6705.0001 | Security Device Maintrnance | $ 8,120 | $ 4,500 | $ 4,500 |
| 6710 | Mosquito Spraying | $ 8,250 | $ 8,500 | $ 8,500 |
| | **Total Public Works:** | **$ 193,770** | **$ 198,350** | **$ 198,350** |
| **Streets:** | | | | |
| 6000 | St. Rehab. | $ 50,000 | $ 38,500 | $ 38,500 |
| 6100 | St. Rehab. Engineer | $ 20,000 | $ 10,000 | $ 10,000 |
| 6200 | Street Reserve | $ 75,000 | $ 75,000 | $ 75,000 |
| | **Total Street Expense:** | **$ 145,000** | **$ 123,500** | **$ 123,500** |
| **Capital Outlay:** | | | | |
| 2513.1 | Automobile Capital | $ 21,280 | $ 137,840 | $ 137,840 |
| 2513.2 | Auto Equip. Capital | $ 5,000 | $ - | $ - |
| 3210 | Office Equipment | $ 15,000 | $ 8,000 | $ 8,000 |
| 4210 | Town Hall Improvements | $ 45,000 | $ 17,500 | $ 17,500 |
| 5210 | Parks & Trails | $ 10,000 | $ 75,000 | $ 75,000 |
| | **Total Capital:** | **$ 96,280** | **$ 238,340** | **$ 238,340** |
| | **Total Operating Expense:** | **$ 2,131,842** | **$ 2,508,434** | **$ 2,508,434** |
| | **General Fund Net Excess/(Deficit):** | **$ 57,276** | **$ 19,816** | **$ 19,816** |



| | | BOARD APPROVED 2025-2026 | PROPOSED BUDGET 2026-2027 | ADOPTED BUDGET 2026-2027 |
|---|---|---|---|---|
| **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 | $ 259,608 |
| 5811.2026 | Ad Val. Tax 2026- 3.5% allowance | | $ (9,086) | $ (9,086) |
| 5811.8704 | Discount on Debt Taxes | $ (6,000) | $ (5,887) | $ (5,887) |
| 5811.8703 | P&I on Debt Taxes | $ 3,500 | $ 3,395 | $ 3,395 |
| 5720.8615 | Transfer In (Out) - General Fund | $ 8,828 | | |
| | **Total Debt Revenues** | **$ 258,557** | **$ 248,030** | **$ 248,030** |
| **EXPENSES:** | | | | |
| **Town Hall Debt Service Account:** | | | | |
| 5820.8715 | Interest Payable | $ 3,136 | $ 1,046 | $ 1,046 |
| 5820.871 | Scheduled Principal | $ 51,000 | $ 51,000 | $ 51,000 |
| | **Total Town Hall Debt Service:** | **$ 54,136** | **$ 52,046** | **$ 52,046** |
| **Streets Debt Service Account:** | | | | |
| 5820.8725 | Interest Payable | $ 73,093 | $ 68,783 | $ 68,783 |
| 5820.872 | Scheduled Principal | $ 125,000 | $ 130,000 | $ 130,000 |
| | **Total Streets Debt Service:** | **$ 198,093** | **$ 198,783** | **$ 198,783** |
| | **Total Debt Service:** | **$ 252,229** | **$ 250,829** | **$ 250,829** |
| | **Debt Fund Net Excess/(Deficit):** | **$ 6,328** | **$ (2,799)** | **$ (2,799)** |
| **Capital Projects Fund** | | | | |
| **Expenses:** | | | | |
| Cul-de-sac Phase II Project | | $ - | $ (175,000) | $ (175,000) |
| **Transfer-In from General Fund:** | | | | |
| Restricted fund balance assigned to Cul-de-sac Phase II Project | | $ - | $ 175,000 | $ 175,000 |
| **Capital Projects Fund Net Excess/(Deficit)** | | | $ - | $ - |
| | **Total All Expenses:** | $ 2,384,071 | $ 2,759,263 | $ 2,759,263 |
| | **Total All Revenues:** | $ 2,447,675 | $ 2,776,280 | $ 2,776,280 |
| | **Total All Net Excess/(Deficit):** | **$ 63,604** | **$ 17,017** | **$ 17,017** |
| | **To General Fund:** | **$ 63,604** | **$ 17,017** | **$ 17,017** |