

Rafter J ISD 25/26 Forecast 26/27 Budget - Hearing 7/1/26

		ACTUAL 7/1/24-6/30/25	Revised Estimate 7/1/25-6/30/26	Proposed Budget FY 2026-2027	Final Budget FY 2026-27	Change 2026-27 vs 2025-26 est	Change % 2026-27 vs 2025-26 est
<b>Operating Income:</b>							
3	Water Agreements	\$ 20,472	16,314	\$ -	\$ -	\$ (16,314)	-100.0%
4	Annual Assessment	\$ 452,255	452,423	\$ 575,000	\$ 630,000	\$ 177,577	39.3%
6	Water Meter Fees	\$ 21,980	21,926	\$ 21,926	\$ 21,926	\$ -	0.0%
7	Late Charges for Utility Billing	\$ 1,780	2,450	\$ 1,000	\$ 1,000	\$ (1,450)	-58.7%
9	Water Usage Fees	\$ 193,512	182,817	\$ 219,044	\$ 367,627	\$ 184,810	101.1%
10	Other Interest/Dividend Income	\$ 15,664	87,241	\$ 74,611	\$ 74,611	\$ (12,630)	-14.5%
14	Miscellaneous Income	\$ 10	245	\$ -	\$ -	\$ (245)	-100.0%
15	<b>Total Operating Gross Income</b>	<b>\$ 705,673</b>	<b>763,416</b>	<b>\$ 891,581</b>	<b>\$ 1,095,164</b>	<b>\$ 331,748</b>	<b>43.5%</b>
<b>Expenses:</b>							
<b>GENERAL ADMINISTRATIVE EXP:</b>							
16	Advertising	\$ 35	516	\$ 200	\$ 200	\$ (316)	-112.1%
18	Insurance - Liability, D&O, Property	\$ 9,226	9,817	\$ 13,000	\$ 12,068	\$ 2,251	18.3%
19	Licenses & Permits	\$ 456	380	\$ 450	\$ 450	\$ 70	15.6%
20	Meals & Entertainment & Travel		-	\$ 200	\$ 200	\$ 200	0.0%
21	Office Supplies	\$ 159	1,000	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
22	Operations Support from HOA	\$ 78,840	54,006	\$ 55,000	\$ 54,060	\$ 54	0.1%
23	Postage	\$ 2,190	1,982	\$ 2,240	\$ 2,240	\$ 258	11.5%
24	Vehicle Usage provided by HOA	\$ 11,700	2,112	\$ 2,000	\$ 576	\$ (1,536)	-73.2%
25	<b>Total General Administrative Exp</b>	<b>\$ 102,606</b>	<b>69,813</b>	<b>\$ 74,090</b>	<b>\$ 71,794</b>	<b>\$ 1,981</b>	<b>2.7%</b>
<b>PROFESSIONAL SERVICES:</b>							
26	Legal	\$ 1,453	10,528	\$ 10,000	\$ 12,000	\$ 1,472	16.4%
27	Accounting	\$ 8,830	9,999	\$ 16,375	\$ 16,375	\$ 6,376	47.2%
28	Engineering	\$ 496	500	\$ 13,000	\$ 54,153	\$ 53,653	412.7%
29	<b>Total Professional Services</b>	<b>\$ 10,779</b>	<b>21,027</b>	<b>\$ 39,375</b>	<b>\$ 82,528</b>	<b>\$ 61,501</b>	<b>173.2%</b>
<b>ROAD &amp; PATHWAY MAINTENANCE:</b>							
30	Electric - Entrances		-			\$ -	0.0%
	Equipment Repairs & Maintenance		4,389	\$ 3,000	\$ 3,000	\$ (1,389)	-35.9%
31	Pathways Maintenance - Sealing, Coating, Sweeping		-	\$ 25,000	\$ 25,000	\$ 25,000	100.0%
32	Plowing	\$ 1,165	50,000	\$ 75,000	\$ 75,000	\$ 25,000	50.0%
33	Road Maintenance, Repair, Patching & Sweeping	\$ 34,666	1,991	\$ 25,000	\$ 55,000	\$ 53,009	212.0%
34	Broom Bristles		-	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
35	Sand	\$ 3,458	2,118	\$ 4,000	\$ 4,000	\$ 1,882	88.9%
36	<b>Total Road Maintenance</b>	<b>\$ 39,289</b>	<b>58,498</b>	<b>\$ 133,000</b>	<b>\$ 163,000</b>	<b>\$ 104,502</b>	<b>98.6%</b>
<b>SEWER SYSTEM MAINTENANCE:</b>							
37	Electric - Sewer Pumps	\$ 17,168	22,631	\$ 23,763	\$ 23,763	\$ 1,132	5.0%
38	Lift Station Cleaning & Maintenance	\$ 6,366	14,920	\$ 9,200	\$ 7,000	\$ (7,920)	-62.6%
39	Alternative Power System Maintenance and Fuel	\$ 2,011	3,089	\$ 2,000	\$ 2,000	\$ (1,089)	-21.8%
40	Telemetry and Controls	\$ 178	1,600	\$ -	\$ -	\$ (1,600)	-100.0%
41	Pumps and Pump Calibration	\$ 2,580	-	\$ -	\$ -	\$ -	0.0%
42	TV Inspection/Cleaning of Sewer Lines	\$ 20,492	18,907	\$ 10,868	\$ 10,428	\$ (8,479)	-42.1%
43	<b>Total Sewer System Maintenance</b>	<b>\$ 48,795</b>	<b>61,147</b>	<b>\$ 45,831</b>	<b>\$ 43,191</b>	<b>\$ (17,956)</b>	<b>-29.0%</b>

Rafter J ISD 25/26 Forecast 26/27 Budget - Hearing 7/1/26

	ACTUAL 7/1/24-6/30/25	Revised Estimate 7/1/25-6/30/26	Proposed Budget FY 2026-2027	Final Budget FY 2026-27	Change 2026-27 vs 2025-26 est	Change % 2026-27 vs 2025-26 est	
<b>WATER SYSTEM MAINTENANCE:</b>							
44	Billing Software Maintenance	\$ 2,975	3,403	\$ 3,500	\$ 3,500	\$ 97	2.9%
45	Chlorine System Service Maintenance	\$ 4,956	6,795	\$ 2,000	\$ 6,400	\$ (395)	-4.2%
46	Electric - Water Tank	\$ 448	796	\$ 851	\$ 836	\$ 40	4.9%
47	Generator Service & Maintenance		2,862	\$ 3,400	\$ 3,400	\$ 538	18.8%
48	Membership Dues	\$ 495	505	\$ 505	\$ 505	\$ -	0.0%
49	Meter Replacement	\$ 1,643	1,111	\$ 1,000	\$ 1,000	\$ (111)	-4.5%
50	Pipes/Valves	\$ 1,756	9,550	\$ 9,063	\$ 9,063	\$ (487)	-8.8%
52	Hydrants	\$ 125	5,563	\$ 12,062	\$ 12,062	\$ 6,499	611.4%
53	Sewer & Water Operator	\$ 15,000	40,944	\$ 38,900	\$ 43,400	\$ 2,456	6.3%
54	Tank Cleaning		1,289	\$ 6,522	\$ 6,522	\$ 5,233	406.0%
55	Telemetry & Controls	\$ 1,619	2,973	\$ 1,500	\$ 2,000	\$ (973)	-25.7%
56	Telephone	\$ 2,526	2,722	\$ 2,858	\$ 2,858	\$ 136	5.0%
57	Training & Travel		-	\$ 500	\$ 500	\$ 500	100.0%
58	Water Wells - Maintenance		3,449	\$ 4,000	\$ 4,000	\$ 551	16.0%
59	Water Testing & Samples	\$ 8,149	1,457	\$ 4,788	\$ 4,788	\$ 3,331	228.6%
60	<b>Total Water System Maintenance</b>	<b>\$ 39,692</b>	<b>83,419</b>	<b>\$ 91,449</b>	<b>\$ 100,834</b>	<b>\$ 17,415</b>	<b>22.2%</b>
61	<b>Total Operating Expenses</b>	<b>\$ 241,161</b>	<b>293,904</b>	<b>\$ 383,745</b>	<b>\$ 461,347</b>	<b>\$ 167,443</b>	<b>47.3%</b>
62	<b>Total Operating Net Income</b>	<b>\$ 464,512</b>	<b>469,512</b>	<b>\$ 507,836</b>	<b>\$ 633,817</b>	<b>\$ 164,305</b>	<b>40.1%</b>
<b>Capital Expenditures - Major Repairs and Replacement</b>							
63	Sweeper/Broom for Skid Steer		-		\$ -	\$ -	0.0%
64	Plow/Sander Replacement	\$ (10,582)	-	\$ (20,000)	\$ (45,000)	\$ (24,692)	0.0%
	Homestead/Big Trail Culvert Repair/Replacement		-	\$ (20,000)	\$ (45,000)	\$ (45,000)	0.0%
	Hydrant Replacement		(20,459)	\$ (20,000)	\$ (20,000)	\$ 459	-2.3%
	SCADA system		(155,167)	\$ -	\$ -	\$ 155,167	-100.2%
	Skidsteer Sweeper/Snow Pusher Blade		-	\$ 14,000	\$ (19,000)	\$ (19,000)	0.0%
	Speed Tables		-	\$ -	\$ (45,000)	\$ (45,000)	0.0%
	Water Transmission Line Repair		(50,000)		\$ -	\$ 50,000	0.0%
	#2 Generator		(281)	\$ (60,000)	\$ (60,000)	\$ (59,719)	21252.3%
	#3 Lift Station Pump		(21,985)		\$ -	\$ 21,985	-107.3%
	Lift Station Pump				\$ (12,000)	\$ (12,000)	0.0%
	#1 Lift Station Pump		(9,300)	\$ (2,000)	\$ (2,000)	\$ 7,300	-78.5%
74	<b>Total Capital Purchases/Change in Accruals</b>	<b>\$ (10,582)</b>	<b>(257,192)</b>	<b>\$ (88,000)</b>	<b>\$ (227,692)</b>	<b>\$ 29,500</b>	<b>-14.4%</b>
<b>Contingency Items</b>							
75	Contingency Fund	\$ (10,283)	-	\$ (10,000)	\$ (10,000)	\$ (10,000)	0.0%
76	<b>Total Contingency Items</b>	<b>\$ (10,283)</b>	<b>-</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>0.0%</b>
77	<b>Net Cash Generated (Used) From Other Activities</b>	<b>\$ (20,865)</b>	<b>\$ (257,192)</b>	<b>\$ (98,000)</b>	<b>\$ (237,692)</b>	<b>\$ 19,500</b>	<b>-9.5%</b>
<b>Total Expenditures</b>		<b>\$ 262,026</b>	<b>\$ 551,096</b>	<b>\$ 481,745</b>	<b>\$ 699,039</b>	<b>\$ 147,943</b>	<b>26.5%</b>
<b>Net</b>		<b>\$ 443,647</b>	<b>\$ 212,320</b>	<b>\$ 409,836</b>	<b>\$ 396,125</b>	<b>\$ 183,805</b>	<b>89.9%</b>