

Rafter J ISD 25/26 Estimate 26/27 Budget - Approved 7/1/26

		ACTUAL 7/1/24-6/30/25	Estimate 7/1/25-6/30/26	Final Budget FY 2026-27
	Operating Income:			
3	Water Agreements	\$ 20,472	16,314	\$ -
4	Annual Assessment	\$ 452,255	452,423	\$ 630,000
6	Water Meter Fees	\$ 21,980	21,926	\$ 21,926
7	Late Charges for Utility Billing	\$ 1,780	2,450	\$ 1,000
9	Water Usage Fees	\$ 193,512	182,817	\$ 367,627
10	Other Interest/Dividend Income	\$ 15,664	87,241	\$ 74,611
14	Miscellaneous Income	\$ 10	245	\$ -
15	Total Operating Gross Income	\$ 705,673	763,416	\$ 1,095,164
	Expenses:			
	<u>GENERAL ADMINISTRATIVE EXP:</u>			
16	Advertising	\$ 35	516	\$ 200
18	Insurance - Liability, D&O, Property	\$ 9,226	9,817	\$ 12,068
19	Licenses & Permits	\$ 456	380	\$ 450
20	Meals & Entertainment & Travel		-	\$ 200
21	Office Supplies	\$ 159	1,000	\$ 2,000
22	Operations Support from HOA	\$ 78,840	54,006	\$ 54,060
23	Postage	\$ 2,190	1,982	\$ 2,240
24	Vehicle Usage provided by HOA	\$ 11,700	2,112	\$ 576
25	Total General Administrative Exp	\$ 102,606	69,813	\$ 71,794
	<u>PROFESSIONAL SERVICES:</u>			
26	Legal	\$ 1,453	10,528	\$ 12,000
27	Accounting	\$ 8,830	9,999	\$ 16,375
28	Engineering	\$ 496	500	\$ 54,153
29	Total Professional Services	\$ 10,779	21,027	\$ 82,528
	<u>ROAD & PATHWAY MAINTENANCE:</u>			
	Equipment Repairs & Maintenance		4,389	\$ 3,000
31	Pathways Maintenance - Sealing, Coating, Sweeping		-	\$ 25,000
32	Plowing	\$ 1,165	50,000	\$ 75,000
33	Road Maintenance, Repair, Patching & Sweeping	\$ 34,666	1,991	\$ 55,000
34	Broom Bristles		-	\$ 1,000
35	Sand	\$ 3,458	2,118	\$ 4,000
36	Total Road Maintenance	\$ 39,289	58,498	\$ 163,000
	<u>SEWER SYSTEM MAINTENANCE:</u>			
37	Electric - Sewer Pumps	\$ 17,168	22,631	\$ 23,763
38	Lift Station Cleaning & Maintenance	\$ 6,366	14,920	\$ 7,000
39	Alternative Power System Maintenance and Fuel	\$ 2,011	3,089	\$ 2,000
40	Telemetry and Controls	\$ 178	1,600	\$ -
41	Pumps and Pump Calibration	\$ 2,580	-	\$ -
42	TV Inspection/Cleaning of Sewer Lines	\$ 20,492	18,907	\$ 10,428
43	Total Sewer System Maintenance	\$ 48,795	61,147	\$ 43,191

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	<u>WATER SYSTEM MAINTENANCE:</u>			
44	Billing Software Maintenance	\$ 2,975	3,403	\$ 3,500
45	Chlorine System Service Maintenance	\$ 4,956	6,795	\$ 6,400
46	Electric - Water Tank	\$ 448	796	\$ 836
47	Generator Service & Maintenance		2,862	\$ 3,400
48	Membership Dues	\$ 495	505	\$ 505
49	Meter Replacement	\$ 1,643	1,111	\$ 1,000
50	Pipes/Valves	\$ 1,756	9,550	\$ 9,063
52	Hydrants	\$ 125	5,563	\$ 12,062
53	Sewer & Water Operator	\$ 15,000	40,944	\$ 43,400
54	Tank Cleaning		1,289	\$ 6,522
55	Telemetry & Controls	\$ 1,619	2,973	\$ 2,000
56	Telephone	\$ 2,526	2,722	\$ 2,858
57	Training & Travel		-	\$ 500
58	Water Wells - Maintenance		3,449	\$ 4,000
59	Water Testing & Samples	\$ 8,149	1,457	\$ 4,788
60	Total Water System Maintenance	\$ 39,692	83,419	\$ 100,834
61	Total Operating Expenses	\$ 241,161	293,904	\$ 461,347
62	Total Operating Net Income	\$ 464,512	469,512	\$ 633,817
	<u>Capital Expenditures - Major Repairs and Replacement</u>			
64	Plow/Sander Replacement	\$ (10,582)	-	\$ (24,692)
	Homestead/Big Trail Culvert Repair/Replacement		-	\$ (45,000)
	Hydrant Replacement		(20,459)	\$ (20,000)
	SCADA system		(155,167)	\$ -
	Skidsteer Sweeper/Snow Pusher Blade		-	\$ (19,000)
	Speed Tables		-	\$ (45,000)
	Water Transmission Line Repair		(50,000)	\$ -
	#2 Generator		(281)	\$ (60,000)
	#3 Lift Station Pump		(21,985)	\$ -
	Lift Station Pump			\$ (12,000)
	#1 Lift Station Pump		(9,300)	\$ (2,000)
74	Total Capital Purchases/Change in Accruals	\$ (10,582)	(257,192)	\$ (227,692)
	<u>Contingency Items</u>			
75	Contingency Fund	\$ (10,283)	-	\$ (10,000)
76	Total Contingency Items	\$ (10,283)	-	\$ (10,000)
77	Net Cash Generated (Used) From Other Activities	\$ (20,865)	\$ (257,192)	\$ (237,692)
	<u>Total Expenditures</u>	\$ 262,026	\$ 551,096	\$ 699,039
	<u>Net</u>	\$ 443,647	\$ 212,320	\$ 396,125