

**RAFTER J RANCH HOMEOWNER'S ASSOCIATION
BUDGET FOR FISCAL YEAR ENDING 6/30/2027**

	Actual 7/1/2024-6/30/25	Actual 7/1/2025-6/30/26	APPROVED BUDGET FYE 6/30/2026	%	Proposed BUDGET FYE 6/30/2027
Income					
Homeowners Fees	302351	317390	317390	100%	323,739
Storage Fees	43038	43164	43200	100%	46,000
ISD Support	90540	53611	91776	58%	63,438
Other Income	3473	2483	3087	80%	3,000
Interest	53587	45947	50400	91%	42,000
Total Income	492989	462595	505853	91%	478,177
Operating Expenses					
Advertising	0	1932	0	0%	-
Meals & Entertainment	500	500	1000	50%	1,000
Homeowner Claims	476	0	2000	0%	2,000
Auto Expense (Repairs, Fuel)	9709	10096	12355	82%	3,000
Employee Benefits	47983	42592	58540	73%	55,000
Repairs, Maintenance and Shop	28375	54950	40000	137%	70,000
Liability Insurance	27523	29735	29735	100%	30,000
Miscellaneous	0	28	500	6%	500
Office	8533	9395	9800	96%	11,800
Professional	58230	48367	40000	121%	50,000
Salaries	162555	179552	165902	108%	171,000
Tax and Licenses	36136	26197	33755	78%	34,400
Telephone and Communications	2820	3008	2963	102%	3,323
Trash Removal	624	1174	800	147%	800
Utilities	5535	5508	7000	79%	7,000
Total Operating Expenses	388999	413044	404350	102%	439,823
Excess Cash From Operations	103990	49551	101503	49%	38,354
Capital Expenditures-Major Repairs & Replacements					
Reserve Expenses-Dedicated					
East Ditch Repair	9528	0		0%	-
Culverts - Repair			11500	0%	-
Garage:Wood Siding - Repair/Repaint			7000	0%	-
Ditches - Clean			32000	0%	100,000
Lawn Mower				0%	13,000
Storage Area Road				0%	
Seal Asphalt - Office Driveway				0%	
Paint Entry Signs				0%	
Paint Street Signs		4105	7500	55%	-
Signage Replacement				0%	
Mailbox Sheds Painting	10784			0%	
Office Exterior Paint	3900			0%	
Mailbox Sheds Siding Repair				0%	
Fence Repair - Split Rail				0%	3,000
Office Windows	982			0%	
Water Heater				0%	2,500
Storage Gate				0%	
Irrigation - sprinkler upgrade				0%	
Playground Equipment Replace			125000	0%	-
Playset Painting			3200	0%	3,300
Reserve Expenses-Other				0%	
Beaver Mitigation		795		0%	1,000
Trail Improvements		601	6000	10%	-
Berm Relocation- Lots 200 & 201				0%	
Noxious Weed Control	18869	8087	17000	48%	12,500
Computer		1053	1500	70%	-
Flat Creek Letter of Map Revision	9441			0%	
Water Meters				0%	
Traffic Counter				0%	
Water line lot 332				0%	
Water tank survey work - Fence	9271	670	95000	1%	-
Adams Canyon - Trail Easement	12273	1440	9500	15%	3,000
Traffic Calming			6000	0%	-
South Entry Electrical	3850		35000	0%	-
Total Capital Expenditures	78898	16751	356200	5%	138,300
Net Cash Flow	25092	32800	-254697	-13%	(99,946)
Beginning Cash	1518739	1552022	1552022		1,584,822
Change In Accruals	-15470	0			
Prepaid Dues	23661	0			
Ending Operating Cash	1552022	1584822	1297325		1,484,876
Reserve Expenses-Dedicated	-25194	-4105	-186200		-121800
Reserve Expenses-Other	-53704	-12646	-170000		-16500
Dedicated Reserve Contribution	50000	60250	60250		74500
Cummulative Reserve - Dedicated	640263	696408	514313		649108
Cummulative Reserve - Other	562984	550338	392984		533838
Savings	9271	9306	9306		9312
Operating Funds	339504	328770	380722		292618