



ARIZONA

RECREATION CENTERS
OF SUN CITY

2023

BUDGET

**RECREATION CENTERS OF SUN CITY
2023 OPERATING BUDGET**

	<u>B & I</u>	<u>BOWLING</u>	<u>EVENTS</u>	<u>FOOD SVC</u>	<u>G & A</u>	<u>GOLF</u>	<u>OPS</u>	<u>TOTAL</u>
INCOME:								
PROPERTY ASSESSMENTS							13,639,238	13,639,238
TRANSFER & ACCESS FEES							750,000	750,000
PRIVILEGE & HOST PUNCH CARDS							820,995	820,995
RENTAL INCOME		22,078	110,000	78,000		7,789	85,000	302,867
FOOD & BEVERAGE SALES		96,021		854,880				950,901
BOWLING FEES		773,760						773,760
PREPAID GREEN FEES(PERMITS)						2,113,272		2,113,272
PREPAID GREEN FEES - NON RESIDENTS						319,105		319,105
TOURNAMENT INCOME		37,082				82,638		119,720
DAILY GREEN FEES						3,335,723		3,335,723
DAILY SURCHARGE						746,878		746,878
RANGE FEES						337,690		337,690
CART RENTALS						463,962		463,962
GOLF SIMULATOR						1,500		1,500
MERCHANDISE SALES		3,972				162,404		166,376
PURCHASE DISCOUNTS							2,000	2,000
MISC INCOME		581				11,040		11,621
AUDIO/VISUAL SERVICES			1,150					1,150
CARDHOLDER PROGRAMS/CLUBS			303,600					303,600
CONTRIBUTIONS							23,550	23,550
TOTAL INCOME	<u>0</u>	<u>933,494</u>	<u>414,750</u>	<u>932,880</u>	<u>0</u>	<u>7,582,001</u>	<u>15,320,783</u>	<u>25,183,908</u>
EXPENSES:								
WAGES	570,034	521,892	284,935	317,371	1,430,154	3,447,874	4,305,744	10,878,004
PAYROLL TAXES & BENEFITS	155,814	121,321	98,378	64,674	374,646	842,293	848,018	2,505,144
REPAIR & MAINTENANCE	26,904	33,912	1,875	42,165	290,841	593,556	1,396,895	2,386,148
PROJECTS	0	0	0	0	264,000	18,000	682,982	964,982
UTILITIES	20,140	109,080	2,224	87,575	104,256	886,851	1,371,312	2,581,438
OPERATING EXPENSE	98,593	41,549	118,580	40,603	558,654	1,227,761	864,119	2,949,859
COST OF GOODS SOLD	0	45,547	84,300	286,652	0	222,006	0	638,505
TOTAL EXPENSES	<u>871,485</u>	<u>873,301</u>	<u>590,292</u>	<u>839,040</u>	<u>3,022,551</u>	<u>7,238,341</u>	<u>9,469,070</u>	<u>22,904,080</u>
NET OPERATING EXCESS/(DEFICIT)	<u>(871,485)</u>	<u>60,193</u>	<u>(175,542)</u>	<u>93,840</u>	<u>(3,022,551)</u>	<u>343,660</u>	<u>5,851,713</u>	<u>2,279,828</u>
	<u>B & I</u>	<u>BOWLING</u>	<u>EVENTS</u>	<u>FOOD SVC</u>	<u>G & A</u>	<u>GOLF</u>	<u>OPS</u>	<u>TOTAL</u>

**RECREATION CENTERS OF SUN CITY
2023 OPERATING BUDGET**

OTHER INCOME:

INTEREST INCOME							30,000	30,000
INVESTMENT INCOME (UNRESTRICTED)							56,250	56,250
TOTAL OTHER INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>86,250</u>	<u>86,250</u>

OTHER EXPENSES:

PERSONAL PROPERTY TAX							37,860	37,860
REAL ESTATE TAX							109,200	109,200
INSURANCE							899,322	899,322
INVESTMENT FEES (UNRESTRICTED)							10,000	10,000
TOTAL OTHER EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,056,382</u>	<u>1,056,382</u>

NET EXCESS/(DEFICIT) BEFORE DEPRECIATION	<u>(871,485)</u>	<u>60,193</u>	<u>(175,542)</u>	<u>93,840</u>	<u>(3,022,551)</u>	<u>343,660</u>	<u>4,881,581</u>	<u>1,309,696</u>
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DEPRECIATION		146,928		5,700	1,380	2,760,000	3,338,856	6,252,864
TOTAL DEPRECIATION	<u>0</u>	<u>146,928</u>	<u>0</u>	<u>5,700</u>	<u>1,380</u>	<u>2,760,000</u>	<u>3,338,856</u>	<u>6,252,864</u>

NET EXCESS/(DEFICIT) AFTER DEPRECIATION	<u>(871,485)</u>	<u>(86,735)</u>	<u>(175,542)</u>	<u>88,140</u>	<u>(3,023,931)</u>	<u>(2,416,340)</u>	<u>1,542,725</u>	<u>(4,943,168)</u>
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2023 OPERATING CAPITAL BUDGET

FACILITIES								3,283,155
EQUIPMENT								0
TOTAL CAPITAL PROJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,283,155</u>

2023 BALANCED BUDGET

NET EXCESS/(DEFICIT) BEFORE DEPRECIATION								1,309,696
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AMOUNT ALLOCATED FROM CARRY FORWARD								1,973,459
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Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Income:											
Property Assessments	11,925,156	12,329,152	12,590,664	12,664,503	12,835,693	12,834,188	13,639,238	\$805,050	6.27%	\$803,545	6.26%
Transfer Fees	830,660	802,718	816,468	748,250	897,183	742,700	750,000	7,300	0.98%	(147,183)	(16.41%)
Access Fees	218,435							0			0
Privilege Cards	678,939	413,674	677,278	590,086	503,483	645,248	600,000	(45,248)	(7.01%)	96,517	19.17%
Host Punch Cards	217,182	218,532	220,980	63,975	94,561	199,024	220,995	21,971	11.04%	126,434	133.71%
Food Sales	194,802	187,110	192,857	126,370	176,180	228,236	291,945	63,709	27.91%	115,765	65.71%
Food Svc Events & Vending	3,836	3,474	3,508	3,232	1,737	4,527	3,525	(1,002)	(22.13%)	1,788	102.94%
Liquor Sales	330,133	343,690	360,766	268,377	331,332	403,360	494,491	91,131	22.59%	163,159	49.24%
Beverage Sales	108,883	101,750	97,016	71,003	85,099	105,430	127,745	22,315	21.17%	42,646	50.11%
League Bowling	531,436	544,833	549,562	172,793	315,840	497,269	565,583	68,314	13.74%	249,743	79.07%
Open Bowling	160,717	164,186	178,885	56,361	151,641	228,061	208,177	(19,884)	(8.72%)	56,536	37.28%
Tournament Bowling	22,159	41,037	29,890	7,322	11,652	22,500	37,082	14,582	64.81%	25,430	218.25%
Prepaid Green Fees	1,787,544	1,798,179	1,761,407	1,818,144	1,915,571	1,939,531	2,113,272	173,741	8.96%	197,701	10.32%
Prepaid Green Fees - Non Resident	82,726	97,542	124,739	148,450	229,447	230,349	319,105	88,756	38.53%	89,658	39.08%
Daily Green Fees - Cardholders	1,287,538	1,301,681	1,296,233	1,494,340	1,378,955	1,444,963	1,385,342	(59,621)	(4.13%)	6,387	0.46%
Daily Surcharge	790,378	750,584	735,725	898,749	809,697	740,474	746,878	6,404	0.86%	(62,819)	(7.76%)
Tournament Income	66,586	63,540	63,116	48,753	94,743	138,528	82,638	(55,890)	(40.35%)	(12,105)	(12.78%)
Golf Simulator Income			1,851	475	649	1,035	1,500	465	44.93%	851	131.12%
Daily Green Fees - Guest	901,295	879,734	940,515	948,244	955,206	1,049,624	1,013,116	(36,508)	(3.48%)	57,910	6.06%
Daily Green Fees - Staff	10,615	10,004	9,906	13,648	14,240	12,854	13,290	436	3.39%	(950)	(6.67%)
Daily Green Fees - Public	278,058	275,073	296,600	672,252	877,334	770,080	923,975	153,895	19.98%	46,641	5.32%
Range Fees	202,391	209,579	219,633	273,451	295,688	327,554	337,690	10,136	3.09%	42,002	14.20%
Cart Rentals	177,572	174,444	205,566	387,296	457,114	359,522	463,962	104,440	29.05%	6,848	1.50%
Merchandise Sales - Bowling	5,580	5,062	4,388	1,150	2,801	3,934	3,972	38	0.97%	1,171	41.81%
Snack Sales	20,327	21,362	20,419	20,297	22,567	24,470	33,195	8,725	35.66%	10,628	47.10%
Merchandise - Soft Goods	56,777	60,699	49,462	48,916	57,940	56,109	57,955	1,846	3.29%	15	0.03%
Merchandise - Sundries	63,947	55,807	55,198	55,860	55,812	53,161	57,635	4,474	8.42%	1,823	3.27%
Merchandise - Golf Balls	25,028	27,046	21,396	30,393	36,340	30,042	37,025	6,983	23.24%	685	1.88%
Merchandise - Hard Goods	30,005	38,456	27,166	24,630	8,520	11,474	9,789	(1,685)	(14.69%)	1,269	14.89%
Rental Income	255,538	243,975	258,107	186,455	198,483	226,707	273,000	46,293	20.42%	74,517	37.54%
Lawn Bowl Green Fees	360		2,590					0			0
Shows - Ticket Sales	215,347	236,226	229,741	205,071	27,861	266,866	303,600	36,734	13.76%	275,739	989.70%

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Day Tour Sales	182,314	40,433							0		0
Audio/Visual Services	8,822	8,355	10,415	3,308	450	3,568	1,150	(2,418)	(67.77%)	700	155.56%
Misc Income	16,684	19,683	21,465	19,788	36,512	28,716	11,621	(17,095)	(59.53%)	(24,891)	(68.17%)
Rental Shoes	10,728	11,431	12,101	2,565	10,573	16,864	16,254	(610)	(3.62%)	5,681	53.73%
Rental Lockers	9,134	8,793	8,662	1,932	5,956	6,114	5,824	(290)	(4.74%)	(132)	(2.22%)
Club Rental	5,148	5,195	4,826	4,747	6,710	5,845	7,789	1,944	33.26%	1,079	16.08%
Purchase Discounts	2,643	2,027	1,368	1,418	1,510	1,952	2,000	48	2.46%	490	32.45%
Contributions	38,839	54,776	50,333	20,950	23,432	34,166	23,550	(10,616)	(31.07%)	118	0.50%
Total Income	21,754,262	21,549,842	22,150,802	22,103,554	22,928,512	23,695,045	25,183,908	1,488,863	6.28%	2,255,396	9.84%
Cost of Sales:											
Food	63,560	56,735	58,654	40,319	58,885	79,573	102,189	22,616	28.42%	43,304	73.54%
Liquor	80,301	76,855	78,193	71,760	82,184	94,376	119,554	25,178	26.68%	37,370	45.47%
Beverage	32,659	27,725	28,583	22,714	27,734	33,498	38,339	4,841	14.45%	10,605	38.24%
Snacks	10,573	8,463	8,076	7,693	8,554	11,179	16,613	5,434	48.61%	8,059	94.21%
Credit Card Fees	2,690	2,844	3,122	6,530	6,706	6,544	9,957	3,413	52.15%	3,251	48.48%
Total Cost of Food/Liquor Sold	189,783	172,622	176,628	149,016	184,063	225,170	286,652	61,482	27.30%	102,589	55.74%
Bowling Merchandise	3,251	3,012	2,280	580	1,744	1,999	1,987	(12)	(0.60%)	243	13.93%
Bowling - Liquor	20,357	23,404	26,664	8,793	17,132	29,261	31,687	2,426	8.29%	14,555	84.96%
Credit Card Fees	4,273	4,212	4,619	2,282	5,598	7,553	11,873	4,320	57.20%	6,275	112.09%
Total Cost of Goods Sold - Bowling	27,881	30,628	33,563	11,655	24,474	38,813	45,547	6,734	17.35%	21,073	86.10%
Soft Goods	33,888	38,570	27,147	27,892	32,815	32,074	34,773	2,699	8.41%	1,958	5.97%
Sundries	39,405	30,552	29,896	30,761	30,740	30,461	35,644	5,183	17.02%	4,904	15.95%
Golf Balls	14,690	14,147	10,477	16,607	19,147	15,906	22,332	6,426	40.40%	3,185	16.63%
Credit Card Fees	60,347	60,478	66,834	102,548	116,649	110,534	122,401	11,867	10.74%	5,752	4.93%
Hard Goods	19,103	33,158	20,062	17,454	7,285	7,031	6,856	(175)	(2.49%)	(429)	(5.89%)
Total Cost of Goods Sold - Golf	167,433	176,905	154,416	195,262	206,636	196,006	222,006	26,000	13.26%	15,370	7.44%
Shows & Entertainment	77,441	67,899	57,396	53,076	7,049	76,144	81,000	4,856	6.38%	73,951	1,049.10%
Day Tour Sales	168,721	29,812							0		0
Credit Card Fees	9,638	7,901	7,599	3,703	9,244	17,638	3,300	(14,338)	(81.29%)	(5,944)	(64.30%)
Total Cost of Sales - Activities	255,800	105,612	64,995	56,779	16,293	93,782	84,300	(9,482)	(10.11%)	68,007	417.40%
Total Cost of Sales:	640,897	485,767	429,602	412,712	431,466	553,771	638,505	84,734	15.30%	207,039	47.99%
Total Gross Income	21,113,365	21,064,075	21,721,200	21,690,842	22,497,046	23,141,274	24,545,403	1,404,129	6.07%	2,048,357	9.11%

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Expenses:											
Wages											
Vacation Accrued	19,913	3,537	(1,807)	36,602	(42,660)				0	42,660	(100.00%)
Supervisory	1,490,822	1,519,565	1,616,900	1,729,699	1,869,736	1,730,578	1,918,810	188,232	10.88%	49,074	2.62%
F T - Salary	616,464	668,307	708,818	683,560	717,792	808,069	1,078,874	270,805	33.51%	361,082	50.30%
F T - Hourly	3,196,266	3,116,032	3,097,426	3,373,180	3,444,572	3,363,607	3,805,951	442,344	13.15%	361,379	10.49%
Part Time	822,470	824,076	845,815	905,198	960,306	1,063,593	1,169,981	106,388	10.00%	209,675	21.83%
Overtime/Call Out	31,972	28,599	34,554	34,302	35,342	28,516	29,500	984	3.45%	(5,842)	(16.53%)
F T - Custodian	165,943	156,135	177,305	186,883	184,497	198,522	245,356	46,834	23.59%	60,859	32.99%
P T - Custodian	1,314,557	1,317,851	1,361,177	1,557,868	1,613,883	1,587,499	1,841,047	253,548	15.97%	227,164	14.08%
P T - Facility Attendants	550,295	584,792	610,026	670,408	670,267	716,184	788,485	72,301	10.10%	118,218	17.64%
Contract & Temp Labor	110,525	151,500	168,381	116,934	23,629				0	(23,629)	(100.00%)
Total Wages	8,319,227	8,370,394	8,618,595	9,294,634	9,477,364	9,496,568	10,878,004	1,381,436	14.55%	1,400,640	14.78%
Payroll Taxes & Benefits	2,277,090	2,129,259	2,122,513	2,161,586	1,918,433	2,144,816	2,505,144	360,328	16.80%	586,711	30.58%
Sub Total-Wages, Taxes & Benefits	10,596,317	10,499,653	10,741,108	11,456,220	11,395,797	11,641,384	13,383,148	1,741,764	14.96%	1,987,351	17.44%
Repairs and Maintenance											
Pool & Spa Chemicals	75,395	114,793	106,146	120,043	128,377	155,860	144,659	(11,201)	(7.19%)	16,282	12.68%
Pool & Spa Parts	49,316	92,275	72,567	57,645	66,832	61,422	54,800	(6,622)	(10.78%)	(12,032)	(18.00%)
Pool & Spa Repair Service	79,635	62,364	96,570	64,180	63,183	89,538	44,296	(45,242)	(50.53%)	(18,887)	(29.89%)
Solar R&M Thermal	1,332	3,729	2,633						0		0
Solar R&M PV	4,369	74,008	84,297	57,173	71,522	26,199	49,175	22,976	87.70%	(22,347)	(31.24%)
Grounds-Landscaped Areas	6,143	1,486	764	3,335	1,815	5,389	4,785	(604)	(11.21%)	2,970	163.64%
Grounds-Game Areas	18,334	3,349	1,227	2,667		3,761	4,000	239	6.35%	4,000	(100.00%)
Grounds-Golf Courses	8,356	11,018	6,500	24,182	69,353	3,470	9,900	6,430	185.30%	(59,453)	(85.73%)
Lake Maintenance	72,038	37,801	46,987	78,291	31,540	43,453	40,920	(2,533)	(5.83%)	9,380	29.74%
Tree Trimming & Removal	54,958	119,709	132,456	82,933	94,652	94,479	103,250	8,771	9.28%	8,598	9.08%
Parking Lots & Maint Areas	8,459	9,176	1,029	6,631	7,805	11,749	2,400	(9,349)	(79.57%)	(5,405)	(69.25%)
Building Hardware, Parts, Supplies	124,384	135,967	108,763	97,735	129,837	138,056	121,600	(16,456)	(11.92%)	(8,237)	(6.34%)
Building Repair Services	329,755	465,983	571,084	487,135	506,399	522,433	538,280	15,847	3.03%	31,881	6.30%
Building Pest Control	20,354	18,139	21,855	26,988	25,555	27,390	28,358	968	3.53%	2,803	10.97%
Rolling Stock Parts	216,248	233,622	268,931	304,998	258,872	278,468	275,395	(3,073)	(1.10%)	16,523	6.38%
Rolling Stock Repair Service	7,411	10,422	17,537	12,749	12,235	9,918	13,850	3,932	39.65%	1,615	13.20%
Rolling Stock Shop Supplies	5,542	4,012	8,416	4,021	4,483	5,400	7,082	1,682	31.15%	2,599	57.97%

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Sprinkler & Irrig Sys Parts & Supplies	57,120	58,545	69,832	73,374	74,958	88,375	94,500	6,125	6.93%	19,542	26.07%
Sprinkler & Irrig Sys Repair Svc	19,001	13,520	16,336	14,513	20,588	11,707	14,892	3,185	27.21%	(5,696)	(27.67%)
Furniture Repair & Maint	2,166	6,356	4,585	4,158	(160)	1,295	4,140	2,845	219.69%	4,300	(2,687.5%)
Fixtures Repair & Maint	290	360	91	1,406					0		0
Pump & Well Repair Parts	3,771	3,883	10,665	5,925	4,654	8,375	7,454	(921)	(11.00%)	2,800	60.16%
Pump & Well Repair Services	38,430	50,945	47,246	50,576	39,888	38,319	51,800	13,481	35.18%	11,912	29.86%
Equipment - Lanes & Pinsetters	31,473	32,993	35,769	25,543	29,310	26,467	30,000	3,533	13.35%	690	2.35%
Equipment - Scorers & POS Equip					197				0	(197)	(100.00%)
Computers, Printers & Parts	24,070	27,436	18,125	44,008	53,774	31,118	22,675	(8,443)	(27.13%)	(31,099)	(57.83%)
Network Equip Parts & Cable	12,330	7,039	3,893	1,906	12,704	11,102	7,600	(3,502)	(31.54%)	(5,104)	(40.18%)
Computer Repair Services	29,056	37,703	40,526	34,714	41,015	18,192	10,856	(7,336)	(40.33%)	(30,159)	(73.53%)
Software Maint Fees	38,846	54,417	42,020	40,062	63,251	60,928	284,607	223,679	367.12%	221,356	349.96%
Equipment Repair Parts & Supplies	51,361	59,562	65,067	48,484	74,644	56,682	57,840	1,158	2.04%	(16,804)	(22.51%)
Equipment Repair Services	36,646	28,953	24,137	29,731	62,621	67,313	69,004	1,691	2.51%	6,383	10.19%
Vehicle Repair Parts & Supplies	3,586	1,937	4,075	7,178	3,014	2,868	4,657	1,789	62.38%	1,643	54.51%
Vehicle Repair Service	21,806	22,710	22,894	19,559	24,728	24,238	21,439	(2,799)	(11.55%)	(3,289)	(13.30%)
Preventative Maintenance	94,215	72,038	85,195	95,786	151,900	143,569	261,934	118,365	82.44%	110,034	72.44%
Total Repairs and Maintenance	1,546,196	1,876,250	2,038,218	1,928,123	2,129,546	2,067,543	2,386,148	318,605	15.41%	256,602	12.05%
Projects											
Pool & Spa Projects	60,216	19,056	65,555	6,338	75	46,000		(46,000)	(100.00%)	(75)	(100.00%)
Grounds Projects	93,644	192,647	189,559	11,501		30,164	18,000	(12,164)	(40.33%)	18,000	(100.00%)
Parking Lot Projects	78,068	15,400	3,752	51,355	850	16,000		(16,000)	(100.00%)	(850)	(100.00%)
Building Projects	288,117	454,202	270,964	609,367	159,496	114,726	682,982	568,256	495.32%	523,486	328.21%
Board Approved Unbudgeted Projects						143,707	264,000	120,293	83.71%	264,000	(100.00%)
Total Projects	520,045	681,305	529,830	678,561	160,421	350,597	964,982	614,385	175.24%	804,561	501.53%
Utilities											
Electric	1,020,838	1,068,337	989,960	940,428	983,522	1,079,135	1,136,839	57,704	5.35%	153,317	15.59%
APS Rebate	(164,259)	(158,571)	(155,981)	(153,886)	(145,847)	(150,889)	(156,100)	(5,211)	3.45%	(10,253)	7.03%
Gas	291,577	265,672	238,217	228,248	238,149	328,063	346,757	18,694	5.70%	108,608	45.61%
Solar Rent	578,283	588,460	87,913						0		0
Water & Sewer	205,338	212,776	274,271	303,571	299,266	332,261	350,164	17,903	5.39%	50,898	17.01%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Porta Potty Rental	1,817	1,835	3,160	3,883	4,149	4,307	4,680	373	8.66%	531	12.80%
TV & Audio	8,872	11,250	11,249	11,440	13,231	12,687	13,144	457	3.60%	(87)	(0.66%)
Telephone	43,075	30,376	28,632	29,050	31,089	33,790	24,879	(8,911)	(26.37%)	(6,210)	(19.97%)
Telephone Solar Monitoring	3,067	976	948	958	967	963	960	(3)	(0.31%)	(7)	(0.72%)
Cell Phones / Tablets	29,041	28,756	28,684	30,333	34,651	37,920	41,968	4,048	10.68%	7,317	21.12%
Data Lines, Wireless Network	52,711	52,933	52,251	47,080	46,661	47,289	47,700	411	0.87%	1,039	2.23%
Internet Service	31,477	31,489	30,297	45,333	51,064	53,102	42,648	(10,454)	(19.69%)	(8,416)	(16.48%)
Trash Removal	60,123	64,661	65,446	63,703	62,886	64,281	70,791	6,510	10.13%	7,905	12.57%
Pump & Well Electric	617,570	621,305	545,786	581,379	527,853	596,432	626,428	29,996	5.03%	98,575	18.67%
Water Usage Tax - DWR	27,860	28,023	29,059	28,324	32,543	28,100	30,580	2,480	8.83%	(1,963)	(6.03%)
Total Utilities	2,807,390	2,848,278	2,229,892	2,159,844	2,180,184	2,467,441	2,581,438	113,997	4.62%	401,254	18.40%
General Operating Expenses											
General Oper Supply Parts	39,605	41,424	52,217	33,994	43,286	49,413	53,567	4,154	8.41%	10,281	23.75%
General Oper Safety Supplies	7,583	6,251	7,988	169,498	116,094	94,357	72,365	(21,992)	(23.31%)	(43,729)	(37.67%)
General Oper Shop Supplies	7,051	4,552	9,213	8,705	7,917	9,089	6,663	(2,426)	(26.69%)	(1,254)	(15.84%)
Uniforms & Laundry Svc	28,834	23,363	29,499	34,318	42,183	32,550	35,525	2,975	9.14%	(6,658)	(15.78%)
Printed Forms & Oper Supplies	24,544	28,819	26,491	15,812	11,252	24,504	18,740	(5,764)	(23.52%)	7,488	66.55%
Employee & Cardholder Consumable:	17,266	16,038	12,045	9,354	13,737	15,180	17,392	2,212	14.57%	3,655	26.61%
Laundry/Microfiber	12,719	14,751	18,278	18,602	16,137	19,851	19,574	(277)	(1.40%)	3,437	21.30%
Janitorial Supplies/Consumables	110,623	118,728	127,939	125,541	124,222	141,335	148,860	7,525	5.32%	24,638	19.83%
Game Supplies	62,487	52,690	60,567	53,569	41,674	68,915	67,783	(1,132)	(1.64%)	26,109	62.65%
Tools-Hand & Small Portable	19,514	23,200	26,439	15,686	15,215	19,971	23,782	3,811	19.08%	8,567	56.31%
Gas, Diesel, Oil & Mileage	181,679	214,034	217,718	179,386	227,657	262,751	271,108	8,357	3.18%	43,451	19.09%
Oil & Other Fluids-Bulk/Case	14,324	10,457	10,363	17,859	15,977	19,794	22,607	2,813	14.21%	6,630	41.50%
Computer Software	54,953	77,602	61,345	63,373	51,947	128,297		(128,297)	(100.00%)	(51,947)	(100.00%)
Computer Consulting/Programming	60,838	65,036	77,713	78,233	117,850	59,840	48,000	(11,840)	(19.79%)	(69,850)	(59.27%)
Office Supplies	42,685	47,960	48,451	39,601	48,426	49,941	43,635	(6,306)	(12.63%)	(4,791)	(9.89%)
Postage	18,900	20,982	18,604	22,232	20,923	23,148	26,862	3,714	16.04%	5,939	28.39%
Audit Fees/Tax Prep	37,280	42,792	45,008	46,607	53,448		64,000	64,000	(100.00%)	10,552	19.74%
Legal Fees	44,950	54,298	43,840	65,562	50,792	85,782	200,000	114,218	133.15%	149,208	293.76%
Consulting	60,680	21,024	18,552	31,892	29,412	32,560	77,381	44,821	137.66%	47,969	163.09%
Late / Collection Fees	(13,810)	(13,986)	(16,074)	(19,277)	(13,985)	(12,347)	(12,000)	347	(2.81%)	1,985	(14.19%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Lien / Recording Fees	(18,401)	(3,881)	(13,270)	(29,183)	(18,481)	(12,693)	(12,000)	693	(5.46%)	6,481	(35.07%)
Ownership Records	15,728	15,766	15,736	15,728	14,478	6,555		(6,555)	(100.00%)	(14,478)	(100.00%)
Statement Expense	5,578	6,955	6,985	7,807	7,175	6,627	7,716	1,089	16.43%	541	7.54%
Advertising & Promotions	24,128	18,194	12,572	11,863	13,619	11,826	13,900	2,074	17.54%	281	2.06%
Communications / Newsletters	20,164	21,114	31,043	30,505	36,467	37,913	39,900	1,987	5.24%	3,433	9.41%
Employment Expenses	5,439	3,327	6,276	4,839	10,437	8,073	9,600	1,527	18.91%	(837)	(8.02%)
Fees, Licenses, Dues	49,853	55,584	59,345	49,732	51,162	54,657	54,522	(135)	(0.25%)	3,360	6.57%
Subscriptions	594	123	123	74	66	129	120	(9)	(6.98%)	54	81.82%
Election Expenses	1,432	1,457	1,814	1,948	1,320	1,875	1,600	(275)	(14.67%)	280	21.21%
Security / Traffic Control	3,000	3,000	3,000	80,060	6,212	26,854	53,000	26,146	97.36%	46,788	753.19%
Miscellaneous	3,453	4,819	9,729	3,012	2,768	4,746	2,400	(2,346)	(49.43%)	(368)	(13.29%)
Cash Short	(592)	465	(193)	694	68	(207)		207	(100.00%)	(68)	(100.00%)
Bank Service Charges	19,814	13,462	8,747	18,175	19,109	12,059	10,000	(2,059)	(17.07%)	(9,109)	(47.67%)
Credit Card Fees	145,020	149,762	164,714	186,942	209,531	212,149	234,048	21,899	10.32%	24,517	11.70%
Bad Debt	(179,019)	70,985	79,401	85,963	21,547	80,000	80,000	0		58,453	271.28%
Freight / Delivery	175	545	329	201	667	580	700	120	20.69%	33	4.95%
Sand	41,692	36,018	29,685	43,549	38,334	46,287	73,400	27,113	58.58%	35,066	91.47%
Chemicals & Pesticides	121,670	161,235	137,970	158,314	289,505	142,144	187,365	45,221	31.81%	(102,140)	(35.28%)
Seed	235,116	238,950	291,906	277,279	345,949	291,000	358,200	67,200	23.09%	12,251	3.54%
Fertilizer	214,133	185,187	205,106	220,478	201,314	221,864	248,509	26,645	12.01%	47,195	23.44%
Furniture	15,326	17,600	31,636	32,470	24,312	11,777	29,625	17,848	151.55%	5,313	21.85%
Fixtures			14	186				0		0	
Equipment	179,699	172,450	227,320	168,706	123,062	180,056	212,325	32,269	17.92%	89,263	72.53%
Sunbowl Free Shows	59,244	45,520	57,100	2,846	17,675	42,636	37,550	(5,086)	(11.93%)	19,875	112.45%
Special Events	19,948	20,102	23,860	9,490	9,041	15,468	23,000	7,532	48.69%	13,959	154.40%
Movies & Refreshments	1,791	1,881	1,940	598	182	355	600	245	69.01%	418	229.67%
Tournament Expense	3,046	3,037		953	150		150	150	(100.00%)	0	
Supplies-Paper/Plastic	13,026	11,383	11,691	7,723	12,013	19,837	20,780	943	4.75%	8,767	72.98%
Staff Development	11,489	12,568	4,845	12,392	6,858	8,648	18,855	10,207	118.03%	11,997	174.93%
Employee Incentives	9,191	6,301	3,425	2,871	6,547	5,567	38,150	32,583	585.29%	31,603	482.71%
Total General Operating Expenses	1,854,930	2,143,924	2,309,045	2,416,762	2,485,251	2,561,713	2,949,859	388,146	15.15%	464,608	18.69%
Total Operating Expenses	17,324,878	18,049,410	17,848,093	18,639,510	18,351,199	19,088,678	22,265,575	3,176,897	16.64%	3,914,376	21.33%
Net Operating Excess/(Deficit)	3,788,487	3,014,665	3,873,107	3,051,332	4,145,847	4,052,596	2,279,828	(1,772,768)	(43.74%)	(1,866,019)	(45.01%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
SUMMARY

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Other Income:											
Contributions - Project Income	66,490	1,363							0		0
Insurance Proceeds		74,817	975	10,009					0		0
Interest Income	44,456	41,511	53,814	95,294	63,845	32,534	30,000	(2,534)	(7.79%)	(33,845)	(53.01%)
Proceeds - Sale of Assets	4,450	5,650	900	4,995		100		(100)	(100.00%)		0
Investment Income (Unrestricted)	114,002	108,244	145,177	121,091	93,540	52,653	56,250	3,597	6.83%	(37,290)	(39.87%)
Unrealized Gains/Losses Investments	(15,503)		(2,489)						0		0
Total Other Income	213,895	231,585	198,377	231,389	157,385	85,287	86,250	963	1.13%	(71,135)	(45.20%)
Other Expenses:											
Personal Property Tax	25,572	23,870	30,802	33,029	31,624	32,400	37,860	5,460	16.85%	6,236	19.72%
Real Estate Tax	127,837	130,236	113,190	112,998	108,649	112,505	109,200	(3,305)	(2.94%)	551	0.51%
Insurance	538,785	524,302	726,033	736,564	767,090	784,562	899,322	114,760	14.63%	132,232	17.24%
Investment Fees (Unrestricted)	5,783	8,945	9,998	10,101	7,461	8,483	10,000	1,517	17.88%	2,539	34.03%
Contributions - Project Expense	66,189								0		0
Total Other Expenses	764,166	687,353	880,023	892,692	914,824	937,950	1,056,382	118,432	12.63%	141,558	15.47%
Net Excess/(Deficit) Before Depreciation	3,238,216	2,558,897	3,191,461	2,390,029	3,388,408	3,199,933	1,309,696	(1,890,237)	(59.07%)	(2,078,712)	(61.35%)
Depreciation	4,452,825	4,388,382	4,549,477	5,170,073	5,966,066	6,067,718	6,252,864	185,146	3.05%	286,798	4.81%
Total Depreciation	4,452,825	4,388,382	4,549,477	5,170,073	5,966,066	6,067,718	6,252,864	185,146	3.05%	286,798	4.81%
Net Excess/(Deficit) After Depreciation	(1,214,609)	(1,829,485)	(1,358,016)	(2,780,044)	(2,577,658)	(2,867,785)	(4,943,168)	(2,075,383)	72.37%	(2,365,510)	91.77%
Restricted Income											
Preservation and Improvement Fee	8,799,501	7,753,800	7,947,300	7,436,884	9,711,665	8,143,864	7,000,000	(1,143,864)	(14.05%)	(2,711,665)	(27.92%)
PIF Investment Income	228,353	268,424	270,492	203,571	145,474	102,260	501,333	399,073	390.25%	355,859	244.62%
PIF Investment Fees	(4,234)	(16,770)	(17,004)	(14,398)	(9,876)	(22,645)	(16,000)	6,645	(29.34%)	(6,124)	62.01%
Capital Reserve Investment Income	115,956	112,301	153,663	130,166	117,789	74,620	200,000	125,380	168.02%	82,211	69.80%
Capital Reserve Unrealized Gains/ Loss	(247,971)		45,851						0		0
Capital Reserve Investment Fees	(10,024)	(9,977)	(10,164)	(10,697)	(8,950)	(8,697)	(40,000)	(31,303)	359.93%	(31,050)	346.93%
Total Restricted Income	8,881,581	8,107,778	8,390,138	7,745,526	9,956,102	8,289,402	7,645,333	(644,069)	(7.77%)	(2,310,769)	(23.21%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
BUILDING AND INFRASTRUCTURE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Expenses:											
Wages											
2023 Wages increased by 8% over 2022 Wage levels											
Vacation Accrued	\$3,930	(\$21)	(\$1,634)	\$1,154	\$3,085				0	(\$3,085)	(100.00%)
Supervisory	92,690	54,067	54,564	82,397	143,115	146,198	157,675	11,477	7.85%	14,560	10.17%
F T - Salary	38,944	47,749	38,448	41,213	43,754	44,234	89,437	45,203	102.19%	45,683	104.41%
Headcount Addition: Project Coordinator											
F T - Hourly	324,358	304,948	245,865	249,398	278,459	298,420	322,022	23,602	7.91%	43,563	15.64%
Part Time	37,305	21,560							0		0
Overtime/Call Out	651	848	1,078	409	242	475	900	425	89.47%	658	271.90%
Contract & Temp Labor				2,696					0		0
Total Wages	497,878	429,151	338,321	377,267	468,655	489,327	570,034	80,707	16.49%	101,379	21.63%
Payroll Taxes & Benefits	165,415	126,004	109,075	115,142	114,803	132,171	155,814	23,643	17.89%	41,011	35.72%
Headcount Addition: Project Coordinator, and 401(k) Match increase to \$1,000											
Sub Total-Wages, Taxes & Benefits	663,293	555,155	447,396	492,409	583,458	621,498	725,848	104,350	16.79%	142,390	24.40%
Repairs and Maintenance											
Building Hardware, Parts, Supplies						167		(167)	(100.00%)		0
Rolling Stock Parts		15			1,152	50	100	50	100.00%	(1,052)	(91.32%)
Rolling Stock Repair Service	392					50	100	50	100.00%	100	(100.00%)
Computers, Printers & Parts							1,500	1,500	(100.00%)	1,500	(100.00%)
Laptop computer for new Project Coordinator											
Software Maint Fees							15,000	15,000	(100.00%)	15,000	(100.00%)
Software License Fees for Asset Management / Work Order tracking software - moved from IT to B&I for 2023.											
Equipment Repair Parts & Supplies	477	1,243	1,037	105	665	288	600	312	108.33%	(65)	(9.77%)
Equipment Repair Services	2,031	183	773	2,921	1,314	500	1,100	600	120.00%	(214)	(16.29%)
Vehicle Repair Parts & Supplies	1,790	813	297	4,510	735	756	1,500	744	98.41%	765	104.08%
Vehicle Repair Service	6,369	9,194	4,704	4,528	6,861	6,724	6,200	(524)	(7.79%)	(661)	(9.63%)
Preventative Maintenance		145	273	570			804	804	(100.00%)	804	(100.00%)
Total Repairs and Maintenance	11,059	11,593	7,084	12,634	10,727	8,535	26,904	18,369	215.22%	16,177	150.81%
Utilities											
Electric		6,680	7,580	7,375	6,893	7,309	7,700	391	5.35%	807	11.71%
Water & Sewer	1,566	2,220	2,248	2,424	2,098	2,486	2,640	154	6.19%	542	25.83%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
BUILDING AND INFRASTRUCTURE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Telephone	798	946	946	1,169	1,149	2,236	3,000	764	34.17%	1,851	161.10%
Cell Phones / Tablets	5,173	4,393	2,990	3,465	5,431	5,543	6,300	757	13.66%	869	16.00%
Cellphone stipend, phone line for new Project Coordinator											
Trash Removal			76	52	139	220	500	280	127.27%	361	259.71%
Total Utilities	7,537	14,239	13,840	14,485	15,710	17,794	20,140	2,346	13.18%	4,430	28.20%
General Operating Expenses											
General Oper Supply Parts	1,064	1,441	797	1,150	2,337	3,021	3,125	104	3.44%	788	33.72%
General Oper Safety Supplies	310	515	944	1,953	805	889	840	(49)	(5.51%)	35	4.35%
General Oper Shop Supplies	979	271	479	327	254	422	440	18	4.27%	186	73.23%
Uniforms & Laundry Svc	589	500				200	132	(68)	(34.00%)	132	(100.00%)
Printed Forms & Oper Supplies	130	140		115		130		(130)	(100.00%)		0
Employee & Cardholder Consumable	577	379	90	320	143	301	420	119	39.53%	277	193.71%
Janitorial Supplies/Consumables		17		10				0			0
Tools-Hand & Small Portable	5,959	8,295	9,054	5,665	5,429	6,297	6,600	303	4.81%	1,171	21.57%
Gas, Diesel, Oil & Mileage	12,597	14,226	12,358	10,740	16,934	19,567	20,544	977	4.99%	3,610	21.32%
Office Supplies	606	1,337	1,476	1,264	1,350	1,244	1,296	52	4.18%	(54)	(4.00%)
Consulting						16,543	45,000	28,457	172.02%	45,000	(100.00%)
Pre-implementation design and engineering costs incurred to develop more accurate bids for future Projects.											
Fees, Licenses, Dues	738	2,555	1,896	1,916	1,110	1,260	1,896	636	50.48%	786	70.81%
Subscriptions	329			38				0			0
Freight / Delivery			33	9				0			0
Furniture			198	969	76	84	1,500	1,416	1,685.71%	1,424	1,873.68%
Furniture for new Project Coordinator											
Equipment	3,786	8,016	9,159	19,225	10,722	25,237	15,000	(10,237)	(40.56%)	4,278	39.90%
Staff Development	800	223	201	1,325	1,380	825	1,800	975	118.18%	420	30.43%
Total General Operating Expenses	28,464	37,915	36,685	45,026	40,540	76,020	98,593	22,573	29.69%	58,053	143.20%
Total Operating Expenses	710,353	618,902	505,005	564,554	650,435	723,847	871,485	147,638	20.40%	221,050	33.98%
Net Operating Excess/(Deficit)	(710,353)	(618,902)	(505,005)	(564,554)	(650,435)	(723,847)	(871,485)	(147,638)	20.40%	(221,050)	33.98%
Net Excess/(Deficit) Before Depreciation	(710,353)	(618,902)	(505,005)	(564,554)	(650,435)	(723,847)	(871,485)	(147,638)	20.40%	(221,050)	33.98%
Net Excess/(Deficit) After Depreciation	(710,353)	(618,902)	(505,005)	(564,554)	(650,435)	(723,847)	(871,485)	(147,638)	20.40%	(221,050)	33.98%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
BOWLING

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Income:											
Liquor Sales	\$62,725	\$71,591	\$84,535	\$27,445	\$53,440	\$93,911	\$96,021	\$2,110	2.25%	\$42,581	79.68%
League Bowling	531,436	544,833	549,562	172,793	315,840	497,269	565,583	68,314	13.74%	249,743	79.07%
Open Bowling	160,717	164,186	178,885	56,361	151,641	228,061	208,177	(19,884)	(8.72%)	56,536	37.28%
Tournament Bowling	22,159	41,037	29,890	7,322	11,652	22,500	37,082	14,582	64.81%	25,430	218.25%
Merchandise Sales - Bowling	5,580	5,062	4,388	1,150	2,801	3,934	3,972	38	0.97%	1,171	41.81%
Misc Income	1,749	1,092	1,321	255	581	796	581	(215)	(27.01%)		0
Rental Shoes	10,728	11,431	12,101	2,565	10,573	16,864	16,254	(610)	(3.62%)	5,681	53.73%
Rental Lockers	9,134	8,793	8,662	1,932	5,956	6,114	5,824	(290)	(4.74%)	(132)	(2.22%)
Total Income	804,228	848,025	869,344	269,823	552,484	869,449	933,494	64,045	7.37%	381,010	68.96%
Cost of Sales:											
Bowling Merchandise	3,251	3,012	2,280	580	1,744	1,999	1,987	(12)	(0.60%)	243	13.93%
Bowling - Liquor	20,357	23,404	26,664	8,793	17,132	29,261	31,687	2,426	8.29%	14,555	84.96%
Credit Card Fees	4,273	4,212	4,619	2,282	5,598	7,553	11,873	4,320	57.20%	6,275	112.09%
Total Cost of Sales:	27,881	30,628	33,563	11,655	24,474	38,813	45,547	6,734	17.35%	21,073	86.10%
Total Gross Income	776,347	817,397	835,781	258,168	528,010	830,636	887,947	57,311	6.90%	359,937	68.17%
Operating Expenses:											
Wages											
2023 Wages increased by 8% over 2022 Wage levels											
Vacation Accrued	1,007	1,423	(2,027)	(2,301)	(2,719)				0	2,719	(100.00%)
Supervisory	142,865	147,449	149,488	165,555	192,616	159,243	172,836	13,593	8.54%	(19,780)	(10.27%)
F T - Hourly	133,313	114,625	119,806	126,567	125,054	87,217	145,529	58,312	66.86%	20,475	16.37%
Part Time	143,071	166,405	165,448	139,201	154,990	196,320	203,527	7,207	3.67%	48,537	31.32%
Overtime/Call Out	461	1,156	679	255	1,507	428		(428)	(100.00%)	(1,507)	(100.00%)
Total Wages	420,717	431,058	433,394	429,277	471,448	443,208	521,892	78,684	17.75%	50,444	10.70%
Payroll Taxes & Benefits	136,715	110,369	119,333	122,167	103,451	93,640	121,321	27,681	29.56%	17,870	17.27%

Headcount Addition: League Manager, and 401(k) Match increase to \$1,000

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
BOWLING

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Sub Total-Wages, Taxes & Benefits	557,432	541,427	552,727	551,444	574,899	536,848	643,213	106,365	19.81%	68,314	11.88%
Repairs and Maintenance											
Equipment - Lanes & Pinsetters	31,473	32,993	35,769	25,543	29,310	26,467	30,000	3,533	13.35%	690	2.35%
						Prior 5 year average expense level.					
Equipment - Scorers & POS Equip					197				0	(197)	(100.00%)
Software Maint Fees							3,912	3,912	(100.00%)	3,912	(100.00%)
Equipment Repair Parts & Supplies	1,081	60			35				0	(35)	(100.00%)
Equipment Repair Services					97				0	(97)	(100.00%)
Total Repairs and Maintenance	32,554	33,053	35,769	26,037	29,639	26,467	33,912	7,445	28.13%	4,273	14.42%
Utilities											
	Utility price increases of 5-6% assumed in 2023.										
Electric	70,722	74,940	67,596	54,811	63,718	73,216	77,100	3,884	5.30%	13,382	21.00%
Gas	3,147	2,334	3,352	3,437	3,651	6,089	6,400	311	5.11%	2,749	75.29%
Water & Sewer	10,927	13,722	14,283	14,686	14,619	16,309	17,200	891	5.46%	2,581	17.66%
TV & Audio	2,967	3,581	3,264	3,096	4,007	3,774	4,000	226	5.99%	(7)	(0.17%)
Telephone	2,867	1,595	1,439	1,364	1,451	1,534	1,560	26	1.69%	109	7.51%
Cell Phones / Tablets	2,820	2,820	2,820	2,780	3,131	2,580	2,820	240	9.30%	(311)	(9.93%)
Total Utilities	93,450	98,992	92,754	80,174	90,577	103,502	109,080	5,578	5.39%	18,503	20.43%
General Operating Expenses											
General Oper Supply Parts	15,696	13,327	18,530	611	11,162	15,330	18,684	3,354	21.88%	7,522	67.39%
						Return to pre-Covid levels of supplies.					
General Oper Safety Supplies	8	469		8,203	1,065	1,666	1,200	(466)	(27.97%)	135	12.68%
General Oper Shop Supplies			27	207	146	25		(25)	(100.00%)	(146)	(100.00%)
Printed Forms & Oper Supplies	793	1,908	2,812	769	1,027	1,589	1,800	211	13.28%	773	75.27%
Employee & Cardholder Consumab	308	192	357	247	220	142		(142)	(100.00%)	(220)	(100.00%)
Janitorial Supplies/Consumables			53			32		(32)	(100.00%)		0
Game Supplies	13,805	206	15,745	280		15,269	12,000	(3,269)	(21.41%)	12,000	(100.00%)
						No new pins in 2023 budget - this is for new Rental Shoes and Rental Balls.					
Tools-Hand & Small Portable		286	208	30	120	222	240	18	8.11%	120	100.00%
Office Supplies	2,420	2,632	2,946	992	4,399	2,788	480	(2,308)	(82.78%)	(3,919)	(89.09%)
Postage					28				0	(28)	(100.00%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
BOWLING

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Advertising & Promotions	1,228	1,439	1,046	150	120	2,736	2,200	(536)	(19.59%)	2,080	1,733.33%
Fees, Licenses, Dues	950	598	557	956	1,173	1,245	1,695	450	36.14%	522	44.50%
Speckto Tracking (\$495), Liquor License (\$300), League Secretay Software (\$300)											
Cash Short	(47)	72	(120)	343	39	106		(106)	(100.00%)	(39)	(100.00%)
Freight / Delivery		175	90	43	309	44		(44)	(100.00%)	(309)	(100.00%)
Furniture	106				30				0	(30)	(100.00%)
Equipment	221	2,798	264	531	209	1,061	1,200	139	13.10%	991	474.16%
Staff Development	365	175	90	55		150	600	450	300.00%	600	(100.00%)
Employee Incentives	1,000	865	875		735	225	1,450	1,225	544.44%	715	97.28%
\$5 bonus for each new League bowler signed up by staff member.											
Total General Operating Expenses	36,853	25,142	43,480	13,417	20,782	42,630	41,549	(1,081)	(2.54%)	20,767	99.93%
Total Operating Expenses	720,289	698,614	724,730	671,072	715,897	709,447	827,754	118,307	16.68%	111,857	15.62%
Net Operating Excess/(Deficit)	56,058	118,783	111,051	(412,904)	(187,887)	121,189	60,193	(60,996)	(50.33%)	248,080	(132.04%)
Net Excess/(Deficit) Before Depreciation	56,058	118,783	111,051	(412,904)	(187,887)	121,189	60,193	(60,996)	(50.33%)	248,080	(132.04%)
Depreciation	94,600	92,934	89,052	104,073	152,630	145,096	146,928	1,832	1.26%	(5,702)	(3.74%)
Total Depreciation	94,600	92,934	89,052	104,073	152,630	145,096	146,928	1,832	1.26%	(5,702)	(3.74%)
Net Excess/(Deficit) After Depreciation	(38,542)	25,849	21,999	(516,977)	(340,517)	(23,907)	(86,735)	(62,828)	262.80%	253,782	(74.53%)

Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
						\$110,000	\$110,000	(100.00%)	\$110,000	(100.00%)
Room Rental Revenue moved to Events from Operations in 2023										
215,347	236,226	229,741	205,071	27,861	266,866	303,600	36,734	13.76%	275,739	989.70%
Ticket Price increase from \$18 to \$23 per ticket										
182,314	40,433							0		0
8,822	8,355	10,415	3,308	450	3,568	1,150	(2,418)	(67.77%)	700	155.56%
Decrease due to Players in-sourcing AV Services										
406,483	285,014	240,156	208,379	28,311	270,434	414,750	144,316	53.36%	386,439	1,364.98%
77,441	67,899	57,396	53,076	7,049	76,144	81,000	4,856	6.38%	73,951	1,049.10%
168,721	29,812							0		0
9,638	7,901	7,599	3,703	9,244	17,638	3,300	(14,338)	(81.29%)	(5,944)	(64.30%)
New online Ticket sale service will charge credit card fees directly to Buyer										
255,800	105,612	64,995	56,779	16,293	93,782	84,300	(9,482)	(10.11%)	68,007	417.40%
150,683	179,402	175,161	151,600	12,018	176,652	330,450	153,798	87.06%	318,432	2,649.63%
Wage levels										
1,850	(1,908)	89	1,082	394				0	(394)	(100.00%)
66,617	66,188	63,033	67,720	69,904	70,304	75,717	5,413	7.70%	5,813	8.32%
(150)		20,898	34,264	22,169	44,633	48,172	3,539	7.93%	26,003	117.29%
84,724	88,266	115,762	115,714	133,115	140,949	154,710	13,761	9.76%	21,595	16.22%
11,762	2,569	5,330	3,058	6,813	8,539	6,336	(2,203)	(25.80%)	(477)	(7.00%)
661		258	158	384	1,042		(1,042)	(100.00%)	(384)	(100.00%)
165,464	155,115	205,370	221,996	232,779	265,467	284,935	19,468	7.33%	52,156	22.41%
50,200	53,939	63,235	76,187	64,004	89,191	98,378	9,187	10.30%	34,374	53.71%
2023 Wage increase, 401(k) Match increased to \$1,000										
215,664	209,054	268,605	298,183	296,783	354,658	383,313	28,655	8.08%	86,530	29.16%
379	98	15		441	1,138	1,000	(138)	(12.13%)	559	126.76%

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

EVENTS AND ENTERTAINMENT

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Equipment Repair Services		217			490	870	500	(370)	(42.53%)	10	2.04%
Vehicle Repair Service	8	62			857	150	375	225	150.00%	(482)	(56.24%)
Total Repairs and Maintenance	387	377	15		1,788	2,158	1,875	(283)	(13.11%)	87	4.87%
Utilities											
Cell Phones / Tablets	1,380	1,860	1,860	1,980	1,860	2,100	2,224	124	5.90%	364	19.57%
Total Utilities	1,380	1,860	1,860	1,980	1,860	2,100	2,224	124	5.90%	364	19.57%
General Operating Expenses											
General Oper Supply Parts	908	1,331	1,050	1,334	1,390	2,291	1,800	(491)	(21.43%)	410	29.50%
General Oper Safety Supplies	226	34	122	561		118	150	32	27.12%	150	(100.00%)
Printed Forms & Oper Supplies	136	1,330	1,606	43	112	38	200	162	426.32%	88	78.57%
Employee & Cardholder Consumables	158	291	213	125	190	280	600	320	114.29%	410	215.79%
Tools-Hand & Small Portable	85	27	50	13	52	68	600	532	782.35%	548	1,053.85%
Gas, Diesel, Oil & Mileage	181	182	263	57	168	299	500	201	67.22%	332	197.62%
Office Supplies	1,520	1,406	2,266	2,307	2,854	3,202	2,500	(702)	(21.92%)	(354)	(12.40%)
Postage	1	8	57	35	14	415	80	(335)	(80.72%)	66	471.43%
Advertising & Promotions		111						0		0	
Fees, Licenses, Dues	15,791	16,467	16,931	14,367	18,419	17,594	18,000	406	2.31%	(419)	(2.27%)
Security / Traffic Control	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0		0	
Furniture		538	2,461	181				0		0	
Equipment	12,406	14,747	14,311	3,376	2,885	5,642	30,000	24,358	431.73%	27,115	939.86%
2023 Budget includes replacement cost of wireless mics for Sundial, mixing board for Sunbowl											
Sunbowl Free Shows	59,244	45,520	57,100	2,846	17,675	42,636	37,550	(5,086)	(11.93%)	19,875	112.45%
8 Free Spring events at Sunbowl, 7 free Summer / Fall Sunbowl shows											
Special Events	19,948	20,102	23,860	9,490	9,041	15,468	23,000	7,532	48.69%	13,959	154.40%
Discover Sun City, Senior Prom, Ring the Bell, Holiday Celebration											
Movies & Refreshments	1,791	1,881	1,940	598	182	355	600	245	69.01%	418	229.67%
Staff Development	100	25						0		0	
Total General Operating Expenses	115,495	107,000	125,230	38,333	55,982	91,406	118,580	27,174	29.73%	62,598	111.82%
Total Operating Expenses	332,926	318,291	395,710	338,496	356,413	450,322	505,992	55,670	12.36%	149,579	41.97%
Net Operating Excess/(Deficit)	(182,243)	(138,889)	(220,549)	(186,896)	(344,395)	(273,670)	(175,542)	98,128	(35.86%)	168,853	(49.03%)
Net Excess/(Deficit) Before Depreciation	(182,243)	(138,889)	(220,549)	(186,896)	(344,395)	(273,670)	(175,542)	98,128	(35.86%)	168,853	(49.03%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
EVENTS AND ENTERTAINMENT

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Net Excess/(Deficit) After Depreciation	(182,243)	(138,889)	(220,549)	(186,896)	(344,395)	(273,670)	(175,542)	98,128	(35.86%)	168,853	(49.03%)

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

FOOD AND BEVERAGE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Income:											
Food Sales	\$194,802	\$187,110	\$192,857	\$126,370	\$176,180	\$228,236	\$291,945	\$63,709	27.9%	\$115,765	65.71%
Food Svc Events & Vending	3,836	3,474	3,508	3,232	1,737	4,527	3,525	(1,002)	(22.1%)	1,788	102.94%
Liquor Sales	267,408	272,099	276,231	240,932	277,892	309,449	398,470	89,021	28.8%	120,578	43.39%
Beverage Sales	108,883	101,750	97,016	71,003	85,099	105,430	127,745	22,315	21.2%	42,646	50.11%
Snack Sales	20,327	21,362	20,419	20,297	22,567	24,470	33,195	8,725	35.7%	10,628	47.10%
Rental Income	57,000	68,400	70,400	74,400	74,400	75,600	78,000	2,400	3.2%	3,600	4.84%
Total Income	652,256	654,195	660,431	536,234	637,875	747,712	932,880	185,168	24.8%	295,005	46.25%
Cost of Sales:											
Food	63,560	56,735	58,654	40,319	58,885	79,573	102,189	22,616	28.4%	43,304	73.54%
Liquor	80,301	76,855	78,193	71,760	82,184	94,376	119,554	25,178	26.7%	37,370	45.47%
Beverage	32,659	27,725	28,583	22,714	27,734	33,498	38,339	4,841	14.5%	10,605	38.24%
Snacks	10,573	8,463	8,076	7,693	8,554	11,179	16,613	5,434	48.6%	8,059	94.21%
Credit Card Fees	2,690	2,844	3,122	6,530	6,706	6,544	9,957	3,413	52.2%	3,251	48.48%
Total Cost of Sales:	189,783	172,622	176,628	149,016	184,063	225,170	286,652	61,482	27.3%	102,589	55.74%
Total Gross Income	462,473	481,573	483,803	387,218	453,812	522,542	646,228	123,686	23.7%	192,416	42.40%
<i>Gross Margins</i>											
Food Sales	67.4%	69.7%	69.6%	68.1%	66.6%	65.1%	65.0%				
Liquor Sales	70.0%	71.8%	71.7%	70.2%	70.4%	69.5%	70.0%				
Beverage Sales	70.0%	72.8%	70.5%	68.0%	67.4%	68.2%	70.0%				
Snack Sales	48.0%	60.4%	60.4%	62.1%	62.1%	54.3%	50.0%				
Operating Expenses:											
Wages											
2023 Wages increased by 8% over 2022 Wage levels											
Vacation Accrued	819	(935)	2,066	(1,415)	299				0	(299)	(100.00%)
F T - Hourly	131,126	108,744	138,223	138,135	128,472	147,440	163,448	16,008	10.9%	34,976	27.22%
Part Time	134,898	124,637	122,577	140,464	163,677	161,467	153,923	(7,544)	(4.7%)	(9,754)	(5.96%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
FOOD AND BEVERAGE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Overtime/Call Out				697	1,737	774		(774)	(100.0%)	(1,737)	(100.00%)
Total Wages	266,843	232,446	262,866	277,881	294,185	309,681	317,371	7,690	2.5%	23,186	7.88%
Payroll Taxes & Benefits	65,406	59,412	51,682	58,525	39,938	55,251	64,674	9,423	17.1%	24,736	61.94%
				Blue Cross premium increase, 401(k) Match increased to \$1,000							
Sub Total-Wages, Taxes & Benefits	332,249	291,858	314,548	336,406	334,123	364,932	382,045	17,113	4.7%	47,922	14.34%
Repairs and Maintenance											
Building Hardware, Parts, Supplies					664	688		(688)	(100.0%)	(664)	(100.00%)
Building Repair Services					10,806	13,842	17,000	3,158	22.8%	6,194	57.32%
					Building Repair for Cafes moved to Food Services from Operations						
Building Pest Control					120	360		(360)	(100.0%)	(120)	(100.00%)
Furniture Repair & Maint					(228)	440		(440)	(100.0%)	228	(100.00%)
Equipment Repair Parts & Supplies	640	14	19			3,469	920	(2,549)	(73.5%)	920	(100.00%)
Equipment Repair Services	3,637	1,538	70	1,942	12,161	12,577	16,600	4,023	32.0%	4,439	36.50%
					Equipment Repair for Cafes moved to Food Services from Operations						
Preventative Maintenance	780	915			4,562	3,658	7,645	3,987	109.0%	3,083	67.58%
					Preventive Maintenance for Cafes moved to Food Services from Operations						
Total Repairs and Maintenance	5,057	2,467	89	1,942	28,085	35,034	42,165	7,131	20.4%	14,080	50.13%
Utilities											
	Utility price increases of 5-6% assumed in 2023.										
Electric	51,201	44,919	44,869	43,133	44,483	50,757	52,971	2,214	4.4%	8,488	19.08%
Gas	12,764	14,741	12,712	10,509	11,919	13,783	14,565	782	5.7%	2,646	22.20%
Water & Sewer	4,436	5,684	5,890	6,221	6,191	6,828	7,200	372	5.4%	1,009	16.30%
TV & Audio	4,855	5,552	4,874	5,820	6,577	6,223	6,408	185	3.0%	(169)	(2.57%)
Telephone	2,426	1,769	1,936	1,792	1,865	1,925	1,941	16	0.8%	76	4.08%
Cell Phones / Tablets	2,040	1,280	2,000	2,280	2,120	2,400	2,400	0		280	13.21%
Trash Removal	2,340	2,227	2,580	1,999	1,760	1,980	2,090	110	5.6%	330	18.75%
Total Utilities	80,062	76,172	74,861	71,754	74,915	83,896	87,575	3,679	4.4%	12,660	16.90%
General Operating Expenses											
General Oper Supply Parts	332	414	1,094	1,216	461	542	740	198	36.5%	279	60.52%
General Oper Safety Supplies	2,410	2,155	2,756	6,166	10,027	3,992	3,000	(992)	(24.8%)	(7,027)	(70.08%)
					Reduction in safety supplies post Covid						

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
FOOD AND BEVERAGE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
General Oper Shop Supplies	489	648	845	512	718	967	1,048	81	8.4%	330	45.96%
Employee & Cardholder Consumables			11					0		0	
Janitorial Supplies/Consumables	3,101	2,476	3,208	2,862	3,726	3,707	3,942	235	6.3%	216	5.80%
Office Supplies	258	82	366	604	662	440	560	120	27.3%	(102)	(15.41%)
Fees, Licenses, Dues	4,438	4,342	4,493	4,499	5,414	5,354	5,383	29	0.5%	(31)	(0.57%)
Cash Short	(812)	(494)	(586)	(189)	(466)	(544)		544	(100.0%)	466	(100.00%)
Freight / Delivery	175	225	75	100	150	50	150	100	200.0%	0	
Equipment	13,745	9,996	1,594	4,155	6,681	4,605	5,000	395	8.6%	(1,681)	(25.16%)
Supplies-Paper/Plastic	13,026	11,383	11,691	7,723	12,013	19,837	20,780	943	4.8%	8,767	72.98%
Staff Development	520	357	80	1,192	336	160		(160)	(100.0%)	(336)	(100.00%)
Total General Operating Expenses	37,682	31,584	25,627	28,840	39,722	39,110	40,603	1,493	3.8%	881	2.22%
Total Operating Expenses	455,050	402,081	415,125	438,942	476,845	522,972	552,388	29,416	5.6%	75,543	15.84%
Net Operating Excess/(Deficit)	7,423	79,492	68,678	(51,724)	(23,033)	(430)	93,840	94,270	(21,923%)	116,873	(507.42%)
Net Excess/(Deficit) Before Depreciation	7,423	79,492	68,678	(51,724)	(23,033)	(430)	93,840	94,270	(21,923%)	116,873	(507.42%)
Depreciation	5,912	5,690	5,690	5,690	5,690	3,873	5,700	1,827	47.2%	10	0.18%
Total Depreciation	5,912	5,690	5,690	5,690	5,690	3,873	5,700	1,827	47.2%	10	0.18%
Net Excess/(Deficit) After Depreciation	1,511	73,802	62,988	(57,414)	(28,723)	(4,303)	88,140	92,443	(2,148.3%)	116,863	(406.86%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
GENERAL AND ADMINISTRATIVE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Expenses:											
Wages											
2023 Wages increased by 8% over 2022 Wage levels											
Vacation Accrued	1,388	3,816	13,845	1,680	(27,802)			0		27,802	(100.00%)
Supervisory	371,943	391,782	455,776	483,986	561,300	468,899	508,926	40,027	8.54%	(52,374)	(9.33%)
F T - Salary	267,457	295,724	287,624	281,278	294,730	335,032	493,675	158,643	47.35%	198,945	67.50%
2 new IT heads added in mid 2022, one Accounting position changed from FT Hourly to Salaried for 2023											
F T - Hourly	285,695	247,674	280,344	342,612	344,500	335,051	349,203	14,152	4.22%	4,703	1.37%
Part Time	12,519	48,097	63,512	56,721	64,724	74,618	78,350	3,732	5.00%	13,626	21.05%
Overtime/Call Out	1,346	760	928	1,003	425	563		(563)	(100.00%)	(425)	(100.00%)
Contract & Temp Labor	76,318	104,338	87,288	44,498	18,586			0		(18,586)	(100.00%)
Total Wages	1,016,666	1,092,191	1,189,317	1,211,778	1,256,463	1,214,163	1,430,154	215,991	17.79%	173,691	13.82%
Payroll Taxes & Benefits	296,534	290,249	309,406	294,972	281,161	320,808	374,646	53,838	16.78%	93,485	33.25%
new IT headcount, Blue Cross premium increase, 401(k) Match increased to \$1,000											
Sub Total-Wages, Taxes & Benefits	1,313,200	1,382,440	1,498,723	1,506,750	1,537,624	1,534,971	1,804,800	269,829	17.58%	267,176	17.38%
Repairs and Maintenance											
Computers, Printers & Parts	24,070	27,436	18,125	44,008	53,774	31,118	21,175	(9,943)	(31.95%)	(32,599)	(60.62%)
Network Equip Parts & Cable	12,330	7,039	3,893	1,906	12,704	11,102	7,600	(3,502)	(31.54%)	(5,104)	(40.18%)
Network Equipment, Computer replacement included in the IT Upgrade Project											
Computer Repair Services	29,056	37,703	40,526	34,714	41,015	18,192	10,856	(7,336)	(40.33%)	(30,159)	(73.53%)
Software Maint Fees	38,846	54,417	42,020	40,062	63,251	60,928	242,320	181,392	297.72%	179,069	283.11%
For 2023, combined Software Maintenance, Computer Software, Computer Consulting into single line item											
Equipment Repair Parts & Supplies			16		108	613		(613)	(100.00%)	(108)	(100.00%)
Equipment Repair Services	2,926	3,448	2,949	2,970	3,069	3,579	4,100	521	14.56%	1,031	33.59%
Vehicle Repair Parts & Supplies	12	21	323	140	4	182	240	58	31.87%	236	5,900.00%
Vehicle Repair Service	4,941	667	3,039	904	5,534	4,271	4,550	279	6.53%	(984)	(17.78%)
Total Repairs and Maintenance	112,181	130,731	110,891	124,704	179,459	129,985	290,841	160,856	123.75%	111,382	62.07%
Projects											
Board Approved Unbudgeted Projects						143,707	264,000	120,293	83.71%	264,000	(100.00%)
IT Upgrade Project for 2023											
Total Projects						143,707	264,000	120,293	83.71%	264,000	(100.00%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
GENERAL AND ADMINISTRATIVE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Utilities											
Telephone	12,241	11,378	9,368	7,972	9,227	10,510		(10,510)	(100.00%)	(9,227)	(100.00%)
Cell Phones / Tablets	7,503	7,421	7,637	8,194	10,425	12,360	13,908	1,548	12.52%	3,483	33.41%
Data Lines, Wireless Network	52,711	52,933	52,251	47,080	46,661	47,289	47,700	411	0.87%	1,039	2.23%
Internet Service	31,477	31,489	30,297	45,333	51,064	53,102	42,648	(10,454)	(19.69%)	(8,416)	(16.48%)
Total Utilities	103,932	103,221	99,553	108,579	117,377	123,261	104,256	(19,005)	(15.42%)	(13,121)	(11.18%)
General Operating Expenses											
General Oper Supply Parts	66	17	16			23		(23)	(100.00%)		0
General Oper Safety Supplies			1	2,775	916	336	300	(36)	(10.71%)	(616)	(67.25%)
Printed Forms & Oper Supplies	22,162	23,625	20,825	13,435	9,286	17,571	13,840	(3,731)	(21.23%)	4,554	49.04%
Employee & Cardholder Consumables	7,842	5,295	4,836	4,164	5,345	7,021	7,845	824	11.74%	2,500	46.77%
Janitorial Supplies/Consumables	47		2	1		108	80	(28)	(25.93%)	80	(100.00%)
Tools-Hand & Small Portable	6							0			0
Gas, Diesel, Oil & Mileage	2,958	2,535	2,670	1,968	3,457	5,699	6,040	341	5.98%	2,583	74.72%
Computer Software	54,953	77,602	61,345	63,373	51,947	128,297		(128,297)	(100.00%)	(51,947)	(100.00%)
Computer Consulting/Programming	60,838	65,036	77,713	78,233	117,850	59,840	48,000	(11,840)	(19.79%)	(69,850)	(59.27%)
Office Supplies	18,625	18,191	21,514	18,442	23,294	25,142	21,216	(3,926)	(15.62%)	(2,078)	(8.92%)
Postage	18,741	20,868	17,259	22,088	20,715	22,563	26,542	3,979	17.64%	5,827	28.13%
Audit Fees/Tax Prep	37,280	42,792	45,008	46,607	53,448		64,000	64,000	(100.00%)	10,552	19.74%
Legal Fees	44,950	54,298	43,840	65,562	50,792	85,782	200,000	114,218	133.15%	149,208	293.76%
Consulting	14,747	13,344	11,107	14,059	9,185	3,221	18,100	14,879	461.94%	8,915	97.06%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
GENERAL AND ADMINISTRATIVE

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
401(k) Administrative Fees (prior year fees offset by Forfeitures).											
Late / Collection Fees	(13,810)	(13,986)	(16,074)	(19,277)	(13,985)	(12,347)	(12,000)	347	(2.81%)	1,985	(14.19%)
Lien / Recording Fees	(18,401)	(3,881)	(13,270)	(29,183)	(18,481)	(12,693)	(12,000)	693	(5.46%)	6,481	(35.07%)
Ownership Records	15,728	15,766	15,736	15,728	14,478	6,555		(6,555)	(100.00%)	(14,478)	(100.00%)
Elimination of subscription fees to REDS as part of HomeWise implementation											
Statement Expense	5,578	6,955	6,985	7,807	7,175	6,627	7,716	1,089	16.43%	541	7.54%
Advertising & Promotions	12,876	9,627	5,248	10,623	7,632	850	3,600	2,750	323.53%	(4,032)	(52.83%)
Communications / Newsletters	20,164	21,114	31,043	30,505	36,467	37,913	39,900	1,987	5.24%	3,433	9.41%
Employment Expenses	5,439	3,327	6,276	4,839	10,437	8,073	9,600	1,527	18.91%	(837)	(8.02%)
Higher turnover driving job posting fees on Indeed, Craigslist											
Fees, Licenses, Dues	2,389	2,741	1,419	3,060	1,427	3,269	1,805	(1,464)	(44.78%)	378	26.49%
Subscriptions	225	123	123	36	66	129	120	(9)	(6.98%)	54	81.82%
Election Expenses	1,432	1,457	1,814	1,948	1,320	1,875	1,600	(275)	(14.67%)	280	21.21%
Security / Traffic Control					3,212		50,000	50,000	(100.00%)	46,788	1,456.66%
MCSO patrols for high-crime locations at RCSC											
Miscellaneous		1,197	957		800			0		(800)	(100.00%)
Bank Service Charges	19,814	13,462	8,747	18,175	19,109	12,059	10,000	(2,059)	(17.07%)	(9,109)	(47.67%)
Freight / Delivery		52	62			206	100	(106)	(51.46%)	100	(100.00%)
Furniture		25			1,351	1,208	5,000	3,792	313.91%	3,649	270.10%
Furniture for relocation of IT department											
Equipment	273	1,812	503	338	1,669	1,031	4,450	3,419	331.62%	2,781	166.63%
Paylocity kiosks, other office equipment											
Staff Development	1,843	(314)	(1,738)	1,637	4,335	3,854	6,100	2,246	58.28%	1,765	40.72%
Employee Incentives	8,191	5,436	2,550	2,821	5,812	5,342	36,700	31,358	587.01%	30,888	531.45%
Additional Training in 2023											
Total General Operating Expenses	344,956	388,516	356,517	379,764	429,059	419,554	558,654	139,100	33.15%	129,595	30.20%
Total Operating Expenses	1,874,269	2,004,908	2,065,684	2,119,797	2,263,519	2,351,478	3,022,551	671,073	28.54%	759,032	33.53%
Net Operating Excess/(Deficit)	(1,874,269)	(2,004,908)	(2,065,584)	(2,119,797)	(2,263,519)	(2,351,478)	(3,022,551)	(671,073)	28.54%	(759,032)	33.53%
Net Excess/(Deficit) Before Depreciation	(1,874,269)	(2,004,908)	(2,065,584)	(2,119,797)	(2,263,519)	(2,351,478)	(3,022,551)	(671,073)	28.54%	(759,032)	33.53%
Depreciation	1,388	1,333	1,333	1,333	1,333	1,332	1,380	48	3.60%	47	3.53%
Total Depreciation	1,388	1,333	1,333	1,333	1,333	1,332	1,380	48	3.60%	47	3.53%
Net Excess/(Deficit) After Depreciation	(1,875,657)	(2,006,241)	(2,066,917)	(2,121,130)	(2,264,852)	(2,352,810)	(3,023,931)	(671,121)	28.52%	(759,079)	33.52%

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

GOLF

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Operating Income:											
Prepaid Green Fees	\$1,787,544	\$1,798,179	\$1,761,407	\$1,818,144	\$1,915,571	\$1,939,531	\$2,113,272	\$173,741	8.96%	\$197,701	10.32%
Budget assumes number of active passes remains flat at current level, no price increase in 2023.											
Prepaid Green Fees - Non Resident	82,726	97,542	124,739	148,450	229,447	230,349	319,105	88,756	38.53%	89,658	39.08%
Budget assumes number of active passes remains flat at current level, \$250 price increase in 2023.											
Daily Green Fees - Cardholders	1,287,538	1,301,681	1,296,233	1,494,340	1,378,955	1,444,963	1,385,342	(59,621)	(4.13%)	6,387	0.46%
Budget assumes a 6% decrease in # of rounds from 2022, no price increase.											
Daily Surcharge	790,378	750,584	735,725	898,749	809,697	740,474	746,878	6,404	0.86%	(62,819)	(7.76%)
Tournament Income	66,586	63,540	63,116	48,753	94,743	138,528	82,638	(55,890)	(40.35%)	(12,105)	(12.78%)
Assumes reduction in number of tournaments per year.											
Golf Simulator Income			1,851	475	649	1,035	1,500	465	44.93%	851	131.12%
Daily Green Fees - Guest	901,295	879,734	940,515	948,244	955,206	1,049,624	1,013,116	(36,508)	(3.48%)	57,910	6.06%
Budget assumes a 6% decrease in # of rounds from 2022, no price increase.											
Daily Green Fees - Staff	10,615	10,004	9,906	13,648	14,240	12,854	13,290	436	3.39%	(950)	(6.67%)
Daily Green Fees - Public	278,058	275,073	296,600	672,252	877,334	770,080	923,975	153,895	19.98%	46,641	5.32%
Budget assumes a 15% decrease in # of rounds from 2022, price increase of \$2 per round (summer), and \$4 per round (winter).											
Range Fees	202,391	209,579	219,633	273,451	295,688	327,554	337,690	10,136	3.09%	42,002	14.20%
Cart Rentals	177,572	174,444	205,566	387,296	457,114	359,522	463,962	104,440	29.05%	6,848	1.50%
Includes price increase of \$1 per seat / \$2 per cart rental for Non-Members only.											
Merchandise - Soft Goods	56,777	60,699	49,462	48,916	57,940	56,109	57,955	1,846	3.29%	15	0.03%
Merchandise - Sundries	63,947	55,807	55,198	55,860	55,812	53,161	57,635	4,474	8.42%	1,823	3.27%
Merchandise - Golf Balls	25,028	27,046	21,396	30,393	36,340	30,042	37,025	6,983	23.24%	685	1.88%
Merchandise - Hard Goods	30,005	38,456	27,166	24,630	8,520	11,474	9,789	(1,685)	(14.69%)	1,269	14.89%
Misc Income	11,630	11,390	12,797	15,194	29,389	26,705	11,040	(15,665)	(58.66%)	(18,349)	(62.43%)
Club Rental	5,148	5,195	4,826	4,747	6,710	5,845	7,789	1,944	33.26%	1,079	16.08%
Total Income	5,777,238	5,758,953	5,826,136	6,883,542	7,223,355	7,197,850	7,582,001	384,151	5.34%	358,646	4.97%
Cost of Sales:											
Soft Goods	33,888	38,570	27,147	27,892	32,815	32,074	34,773	2,699	8.41%	1,958	5.97%
Sundries	39,405	30,552	29,896	30,761	30,740	30,461	35,644	5,183	17.02%	4,904	15.95%
Golf Balls	14,690	14,147	10,477	16,607	19,147	15,906	22,332	6,426	40.40%	3,185	16.63%
Credit Card Fees	60,347	60,478	66,834	102,548	116,649	110,534	122,401	11,867	10.74%	5,752	4.93%
Hard Goods	19,103	33,158	20,062	17,454	7,285	7,031	6,856	(175)	(2.49%)	(429)	(5.89%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
GOLF

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Total Cost of Sales:	167,433	176,905	154,416	195,262	206,636	196,006	222,006	26,000	13.26%	15,370	7.44%
Total Gross Income	5,609,805	5,582,048	5,671,720	6,688,280	7,016,719	7,001,844	7,359,995	358,151	5.12%	343,276	4.89%
Gross Margin:											
Soft Goods	40%	36%	45%	43%	43%	43%	40%				
Sundries	38%	45%	46%	45%	45%	43%	38%				
Golf Balls	41%	48%	51%	45%	47%	47%	40%				
Hard Goods	36%	14%	26%	29%	14%	39%	30%				
Operating Expenses:											
Wages											
2023 Wages increased by 8% over 2022 Wage levels											
Vacation Accrued	9,381	(1,049)	(12,947)	19,898	(4,867)			0		4,867	(100.00%)
Supervisory	411,837	424,045	438,372	441,615	419,051	391,666	416,828	25,162	6.42%	(2,223)	(0.53%)
F T - Salary	234,371	241,924	273,206	279,590	285,972	294,106	315,702	21,596	7.34%	29,730	10.40%
F T - Hourly	1,697,753	1,693,199	1,651,822	1,840,223	1,833,544	1,729,337	1,995,169	265,832	15.37%	161,625	8.81%
Part Time	438,173	412,801	459,202	524,156	533,685	584,457	691,575	107,118	18.33%	157,890	29.58%
Budget assumes no attrition in Headcount											
Overtime/Call Out	27,550	23,390	28,533	31,206	30,158	24,050	28,600	4,550	18.92%	(1,558)	(5.17%)
Contract & Temp Labor	33,166	25,819	43,976	57,986	3,973			0		(3,973)	(100.00%)
Total Wages	2,852,231	2,820,129	2,882,164	3,194,674	3,101,516	3,023,616	3,447,874	424,258	14.03%	346,358	11.17%
Payroll Taxes & Benefits	923,204	847,137	828,334	831,021	728,463	779,836	842,293	62,457	8.01%	113,830	15.63%
Wages increase, 401(k) Match increased to \$1,000											
Sub Total-Wages, Taxes & Benefits	3,775,435	3,667,266	3,710,498	4,025,695	3,829,979	3,803,452	4,290,167	486,715	12.80%	460,188	12.02%
Repairs and Maintenance											
Grounds-Landscaped Areas		554	257			900	3,000	2,100	233.33%	3,000	(100.00%)
Grounds-Golf Courses	8,356	11,018	6,500	24,182	69,353	2,552	9,900	7,348	287.93%	(59,453)	(85.73%)
Lake Maintenance	6,854	9,730	11,051	16,738	12,329	10,020	16,920	6,900	68.86%	4,591	37.24%
Tree Trimming & Removal	32,095	100,064	105,477	66,124	66,288	73,725	78,950	5,225	7.09%	12,662	19.10%
Parking Lots & Maint Areas		25						0			0
Rolling Stock Parts	208,572	226,301	259,484	300,529	246,765	273,762	267,795	(5,967)	(2.18%)	21,030	8.52%
Budgeted at historical run rate											
Rolling Stock Repair Service	3,999	10,329	16,727	12,749	12,235	8,968	13,750	4,782	53.32%	1,515	12.38%

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

GOLF

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Rolling Stock Shop Supplies	5,533	4,012	7,146	3,877	4,119	5,205	6,802	1,597	30.68%	2,683	65.14%
Sprinkler & Irrig Sys Parts & Supplies	48,645	42,690	61,433	64,920	64,727	74,962	80,100	5,138	6.85%	15,373	23.75%
Sprinkler & Irrig Sys Repair Svc	19,001	13,520	16,281	14,513	20,588	11,707	14,892	3,185	27.21%	(5,696)	(27.67%)
Furniture Repair & Maint			137						0		0
Pump & Well Repair Parts	3,771	3,883	10,665	5,925	4,654	8,375	7,454	(921)	(11.00%)	2,800	60.16%
Pump & Well Repair Services	38,430	50,945	47,246	50,576	39,888	38,319	51,800	13,481	35.18%	11,912	29.86%
						Budgeted at historical run rate					
Equipment Repair Parts & Supplies	19,809	30,104	35,436	24,026	38,843	24,789	26,100	1,311	5.29%	(12,743)	(32.81%)
Equipment Repair Services	5,570	6,514	7,831	4,683	12,804	10,991	9,174	(1,817)	(16.53%)	(3,630)	(28.35%)
Vehicle Repair Parts & Supplies	703	838	2,307	1,589	1,169	1,000	1,725	725	72.50%	556	47.56%
Vehicle Repair Service	7,590	5,091	6,756	10,863	3,366	6,946	5,194	(1,752)	(25.22%)	1,828	54.31%
Total Repairs and Maintenance	408,928	515,618	594,734	601,294	597,128	552,221	593,556	41,335	7.49%	(3,572)	(0.60%)
Projects											
Grounds Projects						30,164	18,000	(12,164)	(40.33%)	18,000	(100.00%)
						Golf Course bridge repair					
Total Projects						30,164	18,000	(12,164)	(40.33%)	18,000	(100.00%)
Utilities											
Utility price increases of 5-6% assumed in 2023.											
Electric	110,158	113,917	104,998	108,115	103,707	116,544	122,554	6,010	5.16%	18,847	18.17%
Gas	4,002	3,759	3,445	3,648	3,075	4,100	4,386	286	6.98%	1,311	42.63%
Water & Sewer	26,394	30,442	31,342	35,707	32,092	37,325	39,940	2,615	7.01%	7,848	24.45%
TV & Audio	1,050	2,117	3,110	2,524	2,647	2,691	2,736	45	1.67%	89	3.36%
Telephone	13,897	8,978	9,256	10,246	10,565	10,806	10,938	132	1.22%	373	3.53%
Cell Phones / Tablets	3,780	4,140	4,020	3,780	4,020	4,740	4,704	(36)	(0.76%)	684	17.01%
Trash Removal	42,328	45,953	36,260	44,934	41,380	40,054	44,585	4,531	11.31%	3,205	7.75%
Pump & Well Electric	617,570	621,305	545,786	581,379	527,853	596,432	626,428	29,996	5.03%	98,575	18.67%
Water Usage Tax - DWR	27,860	28,023	29,059	28,324	32,543	28,100	30,580	2,480	8.83%	(1,963)	(6.03%)
Total Utilities	847,039	858,634	767,276	818,657	757,882	840,792	886,851	46,059	5.48%	128,969	17.02%
General Operating Expenses											
General Oper Supply Parts	13,205	15,342	18,878	19,840	15,833	15,447	15,750	303	1.96%	(83)	(0.52%)

Recreation Centers of Sun City, Inc

BUDGET WORKSHEET FOR 2023

GOLF

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
General Oper Safety Supplies	1,611	1,075	1,413	8,092	3,982	5,224	4,951	(273)	(5.23%)	969	24.33%
Reduction in expense rate due to reduced covid rates											
General Oper Shop Supplies	3,447	2,035	5,545	6,018	5,124	6,017	3,750	(2,267)	(37.68%)	(1,374)	(26.81%)
Uniforms & Laundry Svc	14,896	14,906	19,496	21,610	24,636	23,570	20,838	(2,732)	(11.59%)	(3,798)	(15.42%)
Printed Forms & Oper Supplies	224	27	200	444	715	2,997	1,500	(1,497)	(49.95%)	785	109.79%
Employee & Cardholder Consumable	1,997	2,184	2,065	2,036	1,856	2,923	2,747	(176)	(6.02%)	891	48.01%
Janitorial Supplies/Consumables	1,903	792	2,362	1,459	346	2,944	2,600	(344)	(11.68%)	2,254	651.45%
Game Supplies	39,514	30,003	36,407	41,244	38,320	48,717	48,953	236	0.48%	10,633	27.75%
Tools-Hand & Small Portable	9,058	10,562	11,555	7,130	7,281	10,873	9,632	(1,241)	(11.41%)	2,351	32.29%
Gas, Diesel, Oil & Mileage	154,480	182,899	184,484	152,007	187,753	212,684	217,276	4,592	2.16%	29,523	15.72%
Oil & Other Fluids-Bulk/Case	14,110	9,968	10,363	17,796	15,717	18,660	21,400	2,740	14.68%	5,683	36.16%
Office Supplies	7,608	10,905	8,189	8,777	7,395	7,997	8,388	391	4.89%	993	13.43%
Postage	16			5	34			0		(34)	(100.00%)
Consulting	43,200	3,200	3,200	11,700	15,931	8,001	3,331	(4,670)	(58.37%)	(12,600)	(79.09%)
Advertising & Promotions	2,464	1,271	1,858	37	1,097	1,189	1,000	(189)	(15.90%)	(97)	(8.84%)
Fees, Licenses, Dues	12,322	14,779	17,556	10,026	8,596	9,955	9,666	(289)	(2.90%)	1,070	12.45%
Subscriptions	40							0			0
Miscellaneous	1,779	2,994	7,974	3,012	1,968	4,746	2,400	(2,346)	(49.43%)	432	21.95%
Cash Short	257	887	561	540	570	186		(186)	(100.00%)	(570)	(100.00%)
Freight / Delivery		60	57		113	236		(236)	(100.00%)	(113)	(100.00%)
Sand	34,079	36,018	29,685	40,829	37,570	46,287	65,600	19,313	41.72%	28,030	74.61%
Chemicals & Pesticides	121,535	159,811	133,596	153,689	282,414	138,975	180,765	41,790	30.07%	(101,649)	(35.99%)
Seed	228,615	236,745	291,906	274,901	345,949	283,200	350,200	67,000	23.66%	4,251	1.23%
Fertilizer	206,044	183,155	202,671	213,077	195,607	217,237	243,209	25,972	11.96%	47,602	24.34%
RCSC is seeing substantial price increases in seed, sand, and chemical supplies											
Furniture	423		3,400	1,120	1,230	227		(227)	(100.00%)	(1,230)	(100.00%)
Equipment	4,225	7,080	23,077	19,604	10,703	6,174	6,700	526	8.52%	(4,003)	(37.40%)
Tournament Expense	3,046	3,037		953	150		150	150	(100.00%)		0
Staff Development	3,970	5,442	4,603	4,522	379	2,850	6,955	4,105	144.04%	6,576	1,735.09%
Staff Training											
Total General Operating Expenses	924,068	935,177	1,021,101	1,020,468	1,211,269	1,077,316	1,227,761	150,445	13.96%	16,492	1.36%
Total Operating Expenses	5,955,470	5,976,695	6,093,609	6,466,114	6,396,258	6,303,945	7,016,335	712,390	11.30%	620,077	9.69%
Net Operating Excess/(Deficit)	(345,665)	(394,647)	(421,889)	222,166	620,461	697,899	343,660	(354,239)	(50.76%)	(276,801)	(44.61%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
GOLF

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Other Income:											
Insurance Proceeds		74,542							0		0
Proceeds - Sale of Assets		500	900			100		(100)	(100.00%)		0
Total Other Income		75,042	900			100		(100)	(100.00%)		0
Net Excess/(Deficit) Before Depreciation	(345,665)	(319,605)	(420,989)	222,166	620,461	697,999	343,660	(354,339)	(50.76%)	(276,801)	(44.61%)
Depreciation	1,845,358	1,789,529	1,917,685	2,281,764	2,479,898	2,604,104	2,760,000	155,896	5.99%	280,102	11.29%
Total Depreciation	1,845,358	1,789,529	1,917,685	2,281,764	2,479,898	2,604,104	2,760,000	155,896	5.99%	280,102	11.29%
Net Excess/(Deficit) After Depreciation	(2,191,023)	(2,109,134)	(2,338,674)	(2,059,598)	(1,859,437)	(1,906,105)	(2,416,340)	(510,235)	26.77%	(556,903)	29.95%

Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
11,925,156	12,329,152	12,590,664	12,664,503	12,835,693	12,834,188	13,639,238	\$805,050	6.27%	\$803,545	6.26%
Annual Assessment increased to \$525										
830,660	802,718	816,468	748,250	897,183	742,700	750,000	7,300	0.98%	(147,183)	(16.41%)
Assumes 2,500 annual Transfers at \$300 each.										
218,435								0		0
678,939	413,674	677,278	590,086	503,483	645,248	600,000	(45,248)	(7.01%)	96,517	19.17%
217,182	218,532	220,980	63,975	94,561	199,024	220,995	21,971	11.04%	126,434	133.71%
198,538	175,575	187,707	112,055	124,083	151,107	85,000	(66,107)	(43.75%)	(39,083)	(31.50%)
From Rental income moved to Events for 2023 - remaining income is from cell tower leases.										
360		2,590						0		0
3,305	7,202	7,246	4,340	6,543	1,215		(1,215)	(100.00%)	(6,543)	(100.00%)
2,643	2,027	1,368	1,418	1,510	1,952	2,000	48	2.46%	490	32.45%
38,839	54,776	50,333	20,950	23,432	34,166	23,550	(10,616)	(31.07%)	118	0.50%
14,114,057	14,003,656	14,554,634	14,205,577	14,486,488	14,609,600	15,320,783	711,183	4.87%	834,295	5.76%
14,114,057	14,003,656	14,554,634	14,205,577	14,486,488	14,609,600	15,320,783	711,183	4.87%	834,295	5.76%
2 Wage levels										
1,538	2,212	(1,199)	16,505	(11,050)				0	11,050	(100.00%)
404,869	436,035	455,667	488,425	483,750	494,269	586,828	92,559	18.73%	103,078	21.31%
Additional Headcount: Security & Service Manager										
75,841	82,910	88,643	47,215	71,167	90,065	131,888	41,823	46.44%	60,721	85.32%
Additional Headcount: Assistant Area Supervisor										
539,297	558,575	545,604	560,529	601,429	625,193	675,870	50,677	8.11%	74,441	12.38%
44,741	48,007	29,745	41,598	36,416	38,191	36,270	(1,921)	(5.03%)	(146)	(0.40%)
1,303	2,446	3,077	574	889	1,184		(1,184)	(100.00%)	(889)	(100.00%)
165,943	156,135	177,305	186,883	184,497	198,522	245,356	46,834	23.59%	60,859	32.99%
1,314,557	1,317,851	1,361,177	1,557,868	1,613,883	1,587,499	1,841,047	253,548	15.97%	227,164	14.08%
550,295	584,792	610,026	670,408	670,267	716,184	788,485	72,301	10.10%	118,218	17.64%
No Additional Headcount - budget assumes no attrition in 2023.										
1,041	21,343	37,118	11,753	1,071				0	(1,071)	(100.00%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
OPERATIONS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Total Wages	3,099,425	3,210,306	3,307,163	3,581,758	3,652,319	3,751,107	4,305,744	554,637	14.79%	653,425	17.89%
Payroll Taxes & Benefits	639,615	642,149	641,448	663,571	586,612	673,919	848,018	174,099	25.83%	261,406	44.56%
Two additional headcount, wage increase, 401(k) match raised to \$1,000.											
Sub Total-Wages, Taxes & Benefits	3,739,040	3,852,455	3,948,611	4,245,329	4,238,931	4,425,026	5,153,762	728,736	16.47%	914,831	21.58%
Repairs and Maintenance											
Pool & Spa Chemicals	75,395	114,793	106,146	120,043	128,377	155,860	144,659	(11,201)	(7.19%)	16,282	12.68%
Pool & Spa Parts	49,316	92,275	72,567	57,645	66,832	61,422	54,800	(6,622)	(10.78%)	(12,032)	(18.00%)
Pool & Spa Repair Service	79,635	62,364	96,570	64,180	63,183	89,538	44,296	(45,242)	(50.53%)	(18,887)	(29.89%)
UV repair projects in 2023, closure of Mountain View spa will reduce parts and repair costs											
Solar R&M Thermal	1,332	3,729	2,633						0		0
Solar R&M PV	4,369	74,008	84,297	57,173	71,522	26,199	49,175	22,976	87.70%	(22,347)	(31.24%)
Grounds-Landscaped Areas	6,143	932	506	3,335	1,815	4,489	1,785	(2,704)	(60.24%)	(30)	(1.65%)
Grounds-Game Areas	18,334	3,349	1,227	2,667		3,761	4,000	239	6.35%	4,000	(100.00%)
Grounds-Golf Courses						918		(918)	(100.00%)		0
Lake Maintenance	65,184	28,071	35,936	61,553	19,210	33,433	24,000	(9,433)	(28.21%)	4,790	24.93%
Reduced lake maintenance while Viewpoint Lake is being renovated.											
Tree Trimming & Removal	22,864	19,645	26,979	16,809	28,364	20,754	24,300	3,546	17.09%	(4,064)	(14.33%)
Parking Lots & Maint Areas	8,459	9,151	1,029	6,631	7,805	11,749	2,400	(9,349)	(79.57%)	(5,405)	(69.25%)
Multiple parking lot repair projects budgeted in Capital, R&M budget											
Building Hardware, Parts, Supplies	124,384	135,967	108,763	97,735	129,173	137,202	121,600	(15,602)	(11.37%)	(7,573)	(5.86%)
Building Repair Services	329,755	465,983	571,084	487,135	495,593	508,590	521,280	12,690	2.50%	25,687	5.18%
Building Pest Control	20,354	18,139	21,855	26,988	25,435	27,030	28,358	1,328	4.91%	2,923	11.49%
Rolling Stock Parts	7,676	7,306	9,446	4,469	10,956	4,656	7,500	2,844	61.08%	(3,456)	(31.54%)
Rolling Stock Repair Service	3,021	94	810			900		(900)	(100.00%)		0
Rolling Stock Shop Supplies	8		1,269	144	364	195	280	85	43.59%	(84)	(23.08%)
Sprinkler & Irrig Sys Parts & Supplies	8,474	15,855	8,399	8,454	10,231	13,414	14,400	986	7.35%	4,169	40.75%
Sprinkler & Irrig Sys Repair Svc			55						0		0
Furniture Repair & Maint	2,166	6,356	4,448	4,158	68	855	4,140	3,285	384.21%	4,072	5,988.24%
Fixtures Repair & Maint	290	360	91	1,406					0		0
Software Maint Fees							23,375	23,375	(100.00%)	23,375	(100.00%)
Software License fees for Sellout and RecTrac moved here from IT budget.											
Equipment Repair Parts & Supplies	28,975	28,043	28,544	24,353	34,552	26,385	29,220	2,835	10.74%	(5,332)	(15.43%)
Equipment Repair Services	22,482	17,054	12,514	17,214	32,687	38,796	37,530	(1,266)	(3.26%)	4,843	14.82%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
OPERATIONS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Vehicle Repair Parts & Supplies	1,082	266	1,148	940	1,107	929	1,192	263	28.31%	85	7.68%
Vehicle Repair Service	2,899	7,697	8,395	3,264	8,111	6,146	5,120	(1,026)	(16.69%)	(2,991)	(36.88%)
Preventative Maintenance	93,435	70,978	84,921	95,216	147,337	139,911	253,485	113,574	81.18%	106,148	72.04%
Buildings & Infrastructure aggressively scheduling PM on RCSC assets.											
Total Repairs and Maintenance	976,032	1,182,415	1,289,632	1,161,512	1,282,722	1,313,142	1,396,895	83,753	6.38%	114,173	8.90%
Projects											
Project detail captured in attached Capital and R&M Project schedule.											
Pool & Spa Projects	60,216	19,056	65,555	6,338	75	46,000		(46,000)	(100.00%)	(75)	(100.00%)
Grounds Projects	93,644	192,647	189,559	11,501				0		0	
Parking Lot Projects	78,068	15,400	3,752	51,355	850	16,000		(16,000)	(100.00%)	(850)	(100.00%)
Building Projects	288,117	454,202	270,964	609,367	159,496	114,726	682,982	568,256	495.32%	523,486	328.21%
Total Projects	520,045	681,305	529,830	678,561	160,421	176,726	682,982	506,256	286.46%	522,561	325.74%
Utilities											
Utility price increases of 5-6% assumed in 2023.											
Electric	788,757	827,882	764,917	726,992	764,721	831,309	876,514	45,205	5.44%	111,793	14.62%
APS Rebate	(164,259)	(158,571)	(155,981)	(153,886)	(145,847)	(150,889)	(156,100)	(5,211)	3.45%	(10,253)	7.03%
Gas	271,664	244,837	218,708	210,654	219,504	304,092	321,406	17,314	5.69%	101,902	46.42%
Solar Rent	578,283	588,460	87,913					0		0	
Water & Sewer	162,015	160,708	220,508	244,533	244,266	269,313	283,184	13,871	5.15%	38,918	15.93%
Porta Potty Rental	1,817	1,835	3,160	3,883	4,149	4,307	4,680	373	8.66%	531	12.80%
Telephone	10,846	5,710	5,687	6,507	6,833	6,779	7,440	661	9.75%	607	8.88%
Telephone Solar Monitoring	3,067	976	948	958	967	963	960	(3)	(0.31%)	(7)	(0.72%)
Cell Phones / Tablets	6,345	6,843	7,356	7,855	7,664	8,198	9,612	1,414	17.25%	1,948	25.42%
Cell phone stipend for additional headcount											
Trash Removal	15,455	16,481	26,529	16,719	19,607	22,027	23,616	1,589	7.21%	4,009	20.45%
Total Utilities	1,673,990	1,695,161	1,179,745	1,064,215	1,121,864	1,296,099	1,371,312	75,213	5.80%	249,448	22.24%
General Operating Expenses											
General Oper Supply Parts	8,335	9,552	11,853	9,843	12,104	12,759	13,468	709	5.56%	1,364	11.27%
General Oper Safety Supplies	3,018	2,003	2,751	141,748	99,299	82,133	61,924	(20,209)	(24.61%)	(37,375)	(37.64%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
OPERATIONS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Reduction in safety supplies as Covid rates decline.											
General Oper Shop Supplies	2,136	1,598	2,318	1,642	1,676	1,657	1,425	(232)	(14.00%)	(251)	(14.98%)
Uniforms & Laundry Svc	13,350	7,958	10,002	12,708	17,546	8,781	14,555	5,774	65.76%	(2,991)	(17.05%)
Printed Forms & Oper Supplies	1,098	1,788	1,048	1,007	111	2,179	1,400	(779)	(35.75%)	1,289	1,161.26%
Employee & Cardholder Consumable	6,384	7,697	4,473	2,462	5,984	4,514	5,780	1,266	28.05%	(204)	(3.41%)
Laundry/Microfiber	12,719	14,751	18,278	18,602	16,137	19,851	19,574	(277)	(1.40%)	3,437	21.30%
Janitorial Supplies/Consumables	105,573	115,444	122,314	121,209	120,149	134,544	142,238	7,694	5.72%	22,089	18.38%
Game Supplies	9,168	22,482	8,415	12,045	3,354	4,930	6,830	1,900	38.54%	3,476	103.64%
Tools-Hand & Small Portable	4,406	4,029	5,571	2,848	2,332	2,512	6,710	4,198	167.12%	4,378	187.74%
Items moved out of Equipment into Tools											
Gas, Diesel, Oil & Mileage	11,462	14,192	17,944	14,615	19,345	24,502	26,748	2,246	9.17%	7,403	38.27%
Oil & Other Fluids-Bulk/Case	214	489		63	260	1,134	1,207	73	6.44%	947	364.23%
Office Supplies	11,648	13,407	11,695	7,215	8,471	9,128	9,195	67	0.73%	724	8.55%
Postage	143	107	1,288	105	132	170	240	70	41.18%	108	81.82%
Consulting	2,733	4,480	4,245	6,133	4,297	4,795	10,950	6,155	128.36%	6,653	154.83%
Implementation of Sellout Ticketing and RecTrac room rental software.											
Advertising & Promotions	7,560	5,748	4,419	1,052	4,770	7,051	7,100	49	0.69%	2,330	48.85%
Fees, Licenses, Dues	13,225	14,101	16,493	14,909	15,023	15,980	16,077	97	0.61%	1,054	7.02%
Security / Traffic Control				77,060		23,854		(23,854)	(100.00%)		0
Temporary security details at Grand, Oakmont - budgeted in G&A for 2023.											
Miscellaneous	1,674	628	798						0		0
Cash Short	10		(47)		(74)	45		(45)	(100.00%)	74	(100.00%)
Credit Card Fees	145,020	149,762	164,714	186,942	209,531	212,149	234,048	21,899	10.32%	24,517	11.70%
Increased usage of Web Portal to pay Assessments.											
Bad Debt	(179,019)	70,985	79,401	85,963	21,547	80,000	80,000		0	58,453	271.28%
Freight / Delivery		33	12	50	96	44	450	406	922.73%	354	368.75%
Sand	7,613			2,720	763		7,800	7,800	(100.00%)	7,037	922.28%
Sand expense for Grounds moved into Operations from Golf budget.											
Chemicals & Pesticides	135	1,424	4,374	4,625	7,091	3,169	6,600	3,431	108.27%	(491)	(6.92%)
Seed	6,502	2,205		2,378		7,800	8,000	200	2.56%	8,000	(100.00%)
Fertilizer	8,090	2,032	2,435	7,401	5,707	4,627	5,300	673	14.55%	(407)	(7.13%)
Furniture	14,797	17,037	25,578	30,200	21,626	10,259	23,125	12,866	125.41%	1,499	6.93%
See attached Furniture List											

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2023
OPERATIONS

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated Year End 2022	Budget 2023	Est.2022 vs 2023 + / - \$	Est.2022 vs 2023 + / - %	2021 vs 2023 + / - \$	2021 vs 2023 + / - %
Fixtures			14	186					0		0
Equipment	145,043	128,001	178,413	121,477	90,192	136,306	149,975	13,669	10.03%	59,783	66.28%
See attached Equipment List - including replacement of Fitness Equipment (\$85k) at Oakmont.											
Staff Development	3,891	6,659	1,610	3,660	428	809	3,400	2,591	320.27%	2,972	694.39%
Staff training.											
Employee Incentives				50					0		0
Total General Operating Expenses	367,416	618,592	700,409	890,918	687,897	815,682	864,119	48,437	5.94%	176,222	25.62%
Total Operating Expenses	7,276,523	8,029,928	7,648,227	8,040,535	7,491,835	8,026,675	9,469,070	1,442,395	17.97%	1,977,235	26.39%
Net Operating Excess/(Deficit)	6,837,534	5,973,728	6,906,407	6,165,042	6,994,653	6,582,925	5,851,713	(731,212)	(11.11%)	(1,142,940)	(16.34%)
Other Income:											
Contributions - Project Income	66,490	1,363							0		0
Insurance Proceeds		275	975	10,009					0		0
Interest Income	44,456	41,511	53,814	95,294	63,845	32,534	30,000	(2,534)	(7.79%)	(33,845)	(53.01%)
Late fees on Assessments, PIF fees.											
Proceeds - Sale of Assets	4,450	5,150		4,995					0		0
Investment Income (Unrestricted)	114,002	108,244	145,177	121,091	93,540	52,653	56,250	3,597	6.83%	(37,290)	(39.87%)
Assumes 2% return on average balance of \$2.5 million.											
Unrealized Gains/Losses Investments	(15,503)		(2,489)						0		0
Total Other Income	213,895	156,543	197,477	231,389	157,385	85,187	86,250	1,063	1.25%	(71,135)	(45.20%)
Other Expenses:											
Personal Property Tax	25,572	23,870	30,802	33,029	31,624	32,400	37,860	5,460	16.85%	6,236	19.72%
Real Estate Tax	127,837	130,236	113,190	112,998	108,649	112,505	109,200	(3,305)	(2.94%)	551	0.51%
Insurance	538,785	524,302	726,033	736,564	767,090	784,562	899,322	114,760	14.63%	132,232	17.24%
Assumes a 20% Premium increase effective June 2023.											
Investment Fees (Unrestricted)	5,783	8,945	9,998	10,101	7,461	8,483	10,000	1,517	17.88%	2,539	34.03%
Contributions - Project Expense	66,189								0		0
Total Other Expenses	764,166	687,353	880,023	892,692	914,824	937,950	1,056,382	118,432	12.63%	141,558	15.47%
Net Excess/(Deficit) Before Depreciation	6,287,263	5,442,918	6,223,861	5,503,739	6,237,214	5,730,162	4,881,581	(848,581)	(14.81%)	(1,355,633)	(21.73%)
Depreciation	2,505,568	2,498,897	2,535,717	2,777,213	3,326,515	3,313,313	3,338,856	25,543	0.77%	12,341	0.37%
Total Depreciation	2,505,568	2,498,897	2,535,717	2,777,213	3,326,515	3,313,313	3,338,856	25,543	0.77%	12,341	0.37%

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2023 Capital, Repair Project List

Location	Description	Justification Notes	Ranking	R&M Cost	Capital Cost	TOTAL
Bell	SW Parking Lot - Crack, Seal, Stripe East Lot	Mike W.	5	\$150,000		\$150,000
Fairway	Additional Security at Oakmont and Fairway	Scrrurity needs	5		\$150,000	\$150,000
Sundial	Reline sewer line under pool deck.	Existing line has holes in it.	5		\$60,000	\$60,000
Bell	Replace Mini Golf Carpet	OPS Input	5	\$55,000		\$55,000
Sundial	Replace Fire Sprinklers	Out of Code over 50 years old	5		\$55,000	\$55,000
Lakeview	Crack, Seal, Stripe Lot, curbs, car blocks, lane stripes	Mike W.	5	\$50,000		\$50,000
Sundial	Install Dry Well system for condensate from ac units	Condensate not draining	5		\$40,000	\$40,000
Sundial	Replace Mini Golf Carpet	OPS Input	5	\$40,000		\$40,000
Lakeview Lanes	Replace Ramp walkway (lobby to mechanics area)	Property Inspection	5	\$35,000		\$35,000
Sundial	Replace Duct for heaters in pump room	Existing duct work has holes	5		\$35,000	\$35,000
Lakeview	Replace Fire Sprinkler	Out of Code over 50 years old	5		\$26,280	\$26,280
Grand	Seal, Crack And Stripe Parking Lot	Vern White	5	\$25,000		\$25,000
Fairway	Resurface Pool Deck with Cool Deck	OPS Input	5	\$25,000		\$25,000
Golf	Bridge Replacement	End of Life	5	\$18,000		\$18,000
Riverview	Replace Evap cooler (RV03SC) & Exhaust fan snack shop	End of life	5		\$15,000	\$15,000
Oakmont	Repair Oakmont Pool Deck	Property Inspection	5	\$15,000		\$15,000
Sundial	Second Tank Rinnai System	Backup	5		\$15,000	\$15,000
Lakes E/W	Install ladders over the Parpet Walls at Pro & Snack Shop	Safety Issue.	5		\$14,500	\$14,500
Bell George's	Replace Grease Traps	End of Life - Rusted Out	5	\$12,000		\$12,000
North	Replace 35' of sewer line off of 105th Ave	Existing line is collapsed	5	\$11,000		\$11,000
Quail	Replace sections of concrete around on course restroom	Property Inspection	5	\$10,000		\$10,000
Sundial	New Tile on Pool Ramp	Safety	5	\$10,000		\$10,000
Marinette	Install Exhaust Fan in Pool Equipment Room	need to exhaust pool chemicals	5		\$10,000	\$10,000
Marinette	Install Exhaust Fan in the Spa Equipment Room	need to exhaust pool chemicals	5		\$10,000	\$10,000
Willow	Add push button locks on 8 on course restroom doors	Only course without	5	\$9,500		\$9,500
Fairway	Add dust collection system for table saw	System is inadequate at this time	5		\$8,000	\$8,000
Fairway	Extension of return air plenum with filter in closet	Ray-Safety issue	5	\$7,000		\$7,000
Quail	Run new electrical to water fountain at on course restroom	Out of Code	5	\$6,000		\$6,000
Sundial	Add handrail pool side of FA office	OPS Input	5	\$6,000		\$6,000
Fairway	Sound baffle for air compressor	Noise abatement	5	\$5,000		\$5,000
Bell	Repair/Replace Saw Ventilation System	Current ventilation is inadequate	5	\$5,000		\$5,000
Oakmont	Repair Concrete at Patio	Property Inspection	5	\$5,000		\$5,000
Riverview	Install 4 clean outs for restrooms, and hydro jet	No clean outs	5	\$3,500		\$3,500
Willow	Add Parking Lot Lighting	Brian Duthu request	5	\$3,000		\$3,000
North	North Golf Course Directional Sign	Cut from 2021 budget cut	5	\$3,000		\$3,000
Lakeview	Add Handrail 18th Hole	OPS Input	5	\$2,400		\$2,400
Willow Maint	Heat Detectors for golf side	Change per SCFD	5	\$1,750		\$1,750
	Golf Equipment		4		\$450,000	\$450,000
Sundial	Replace (1) 25 ton dehumidifier	End of life	4		\$450,000	\$450,000
Lakeview	IT Upgrade Project - Network Hardware		4	\$240,000		\$240,000
Oakmont	Replace Shingles on all Buildings	Multiple repairs over last 5 years	4		\$92,000	\$92,000
Lakeview	IT Upgrade Project - Server Room Move		4		\$75,000	\$75,000

2023 Capital, Repair Project List

Location	Description	Justification Notes	Ranking	R&M Cost	Capital Cost	TOTAL
Bell	Resurface Tennis Courts	End of life	4		\$51,410	\$51,410
Lakeview Lanes	Repair & Replace Lakeview Lanes Roofing	Needs repair	4		\$46,500	\$46,500
Marinette	Replace Fitness lights with LED	End of life	4		\$45,000	\$45,000
Bell Lanes	IKON Lane Oiling Machine		4		\$40,000	\$40,000
Bell	Replace Library BA03 Gas Pack 20 ton AC	Reserve Study	4		\$35,803	\$35,803
Bell	Repair & Replace Bell Library Roof	Needs repair	4		\$35,300	\$35,300
Bell	Paint and Repair Roof at outside locker rooms	End of life	4		\$35,000	\$35,000
Bell	Caulk Tennis Court expansion joints	End of life	4		\$26,939	\$26,939
Bell	Coat and Repair Roof at Area 51	End of life	4		\$25,000	\$25,000
Marinette	Replace Awning over the pool heaters	Rusted and falling apart	4		\$25,000	\$25,000
Lakes E/W	New shingles on Pro Shop	Reserve Study	4		\$22,000	\$22,000
Bell	Install 3 Pentair Pumps	End of life	4		\$18,750	\$18,750
Lakeview	Replace Fitness Room Flooring	End of Life	4		\$14,000	\$14,000
Marinette	Install 2 Hayward Pumps	End of life	4		\$12,500	\$12,500
Sundial	Install 2 Hayward Pumps	End of life	4		\$12,500	\$12,500
Fairway	Replace the BFDC Canopy	Property Inspection Report.	4		\$12,130	\$12,130
Lakeview	Replace LA20 5 ton Gas AC	Reserve Study	4		\$11,779	\$11,779
Lakeview Lanes	Replace Billiards LB18 Gas Pack AC 5 Ton AC	Reserve Study	4		\$11,779	\$11,779
Lakeview	Replace Georges LB06 5 ton heat pump AC	Reserve Study	4		\$11,491	\$11,491
Riverview	Replace Snack RV01 Gas Pack 6 Ton AC	Reserve Study	4		\$11,308	\$11,308
Lakeview George's	Replace Ice Machine	End of life	4		\$10,000	\$10,000
Willow	Replace Exhaust Fan in snack shop	End of life	4		\$10,000	\$10,000
Bell	Replace Metal BF08 Gas Pack 5 Ton AC	Reserve Study	4		\$9,592	\$9,592
Lakeview	Replace Computer Room LD02 Heat Pump 3 Ton AC	Reserve Study	4		\$9,437	\$9,437
Marinette	Replace Clay MA04 Gas Pack 3.5 Ton AC	Reserve Study	4		\$9,199	\$9,199
Marinette	Replace Social Hall MC01 Heat Pump 3 Ton AC	Reserve Study	4		\$8,824	\$8,824
Bell	Replace Water Heater in the Library Custodians closet	Ray - End of Life	4		\$7,500	\$7,500
Lakeview	Replace Evap Cooler at Lawn Bowls	Rusted out	4		\$7,500	\$7,500
Lakes E/W	Replace Evap Cooler at snack shop	End of life	4		\$6,500	\$6,500
Lakeview	Install 1 Pentair Pump	End of life	4		\$6,250	\$6,250
Fairway	Purchase Backup Cooling Tower Pump	N backup - could lose A/C	4		\$6,000	\$6,000
Bell	Replace Area 51 garage door and opener	End of life	4	\$5,000		\$5,000
Bell	Replace laminate tops on seven work tables	End of life - Bubbling	4	\$5,000		\$5,000
Lakeview	Replace Split System in custodians office	End of life	4	\$5,000		\$5,000
North	Replace Snack Shop Exhaust Fan	Ray - End of Life	4	\$5,000		\$5,000
Willow Maint	Replace Split System in Trades office	Can't buy parts wearing out	4	\$5,000		\$5,000
Bell	New Tennis Court Nets	End of life	4	\$4,189		\$4,189
Lakeview George's	Replace Salad Bar	End of life	4	\$3,925		\$3,925
Marinette	Project P-1528 (Clay Club)	OPS Input	3		\$205,000	\$205,000
Sundial	Paint Exterior Buildings including storage area		3		\$185,000	\$185,000
Golf Courses	Pull and Service Two Wells		3		\$160,000	\$160,000
Lakeview	Complete buildout of old Cermaics space	Move IT next to server room	3		\$60,000	\$60,000

2023 Capital, Repair Project List

Location	Description	Justification Notes	Ranking	R&M Cost	Capital Cost	TOTAL
Fairway	Add 200AMP panel to 2nd floor from transformer on first floor		3		\$35,384	\$35,384
Bell	Covert Billiard Table Lighting to LED lights	OPS Input	3		\$30,000	\$30,000
Lakeview Lanes	Convert Billiard Table Lighting to LED lights	OPS Input	3		\$30,000	\$30,000
Bell	Install 6 motor starters for pool pumps	Ray-To prevent motor damage	3		\$30,000	\$30,000
Sundial	Install 6 motor starters for pool pumps	Ray-To prevent motor damage	3		\$30,000	\$30,000
Bell	Replace Tennis Court Windscreens/Backstops	OPS Input	3		\$30,000	\$30,000
Sundial	New LED lights for pool pump room	Need updating.	3		\$20,000	\$20,000
Lakeview Lanes	Paint Exterior of Lakeview Lanes	Work Order	3	\$20,000		\$20,000
Data Logger	Replace 1/2 of the Data Loggers for solar	No support for old data logger.	3	\$16,500		\$16,500
Oakmont	Install 3 Motor Starters for pool pumps	Ray-To prevent motor damage	3		\$15,000	\$15,000
Quail	Convert Lighting at Pro Shop to LED	Property Inspection	3		\$10,500	\$10,500
Fairway	Install 2 Motor Starters for pool pumps	Ray-To prevent motor damage	3		\$10,000	\$10,000
Bell	Replace Gold Billiard Table with Diamond	OPS Input	3		\$10,000	\$10,000
Lakeview Lanes	Replace Gold Table with Diamond	OPS Input	3		\$10,000	\$10,000
Fairway	Add sensors to air units to communicate with computer	Read unit status: energy savings.	3	\$9,000		\$9,000
Fairway	Convert Lighting above ramp to LED	Difficult to change bulbs	3		\$5,500	\$5,500
Bell	New veneer on table tops and level tables		3	\$5,000		\$5,000
Bell	Air Balance Dust Collector	Ray-To improve effect of unit.	3	\$5,000		\$5,000
Lakeview	Air Balance Dust Collector	To improve efficiency of unit.	3	\$5,000		\$5,000
Oakmont	Install Bollards at Trash enclosure	OPS Input	3	\$4,000		\$4,000
Oakmont	Garden Club - Heat pump split system 1.5 ton OG01 AC	RS - Year Due 2023	3	\$3,718		\$3,718
Sundial	Redo underneath the stage where the tables and chairs are.	Mark W. and Barry	3	\$3,000		\$3,000
Bell	Remodel Ceramics Club	OPS Input	2		\$145,000	\$145,000
Lakes E/W	Replace Floor Tile in snack shop	Brian	2	\$35,000		\$35,000
Sundial	Repair and Paint inside pool area	Property Inspection	2		\$35,000	\$35,000
Lakeview	ASU Survey Project	Long Range Planning project	2	\$24,000		\$24,000
Sunbowl	Add (2) mini splits to Sunbowl dressing rooms	Existing unit under sized	2		\$15,000	\$15,000
Lakeview Lanes	Resurface Shuffleboard Courts (at Lawn Bowling)	Club Request	2		\$15,000	\$15,000
Bell	Repaint Steel Awning Supports @ Lawn Bowling	Request from Club	2	\$12,500		\$12,500
Bell	Refurbish all Directional Signs	Property Inspection	2	\$10,000		\$10,000
Lakeview	Refurbish 4 paddle boats	Barry	2	\$10,000		\$10,000
Lakeview Lanes	Replace 7' Billiard Table	OPS Input	2		\$6,000	\$6,000
Oakmont	Paint Interior of Auditorium and Fitness	Inspection	1		\$35,000	\$35,000
Lakeview	Dumpster Enclosure	OPS Input	1		\$30,000	\$30,000
Sundial	Dumpster Enclosure	OPS Input	1		\$25,000	\$25,000
South Maint	Repaint Interior	Property Inspection	1	\$11,000		\$11,000
South	Restrooms on South holes #5/#14 need interior paint	Work Order	1	\$5,000		\$5,000
				\$964,982	\$3,283,155	\$4,248,137