



# 2024 BUDGET

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**RECREATION CENTERS OF SUN CITY  
2024 OPERATING BUDGET**

	<b>B &amp; I</b>	<b>BOWLING</b>	<b>EVENTS</b>	<b>FOOD SVC</b>	<b>G &amp; A</b>	<b>GOLF</b>	<b>OPS</b>	<b>TOTAL</b>
<b>INCOME:</b>								
PROPERTY ASSESSMENTS							14,621,889	14,621,889
TRANSFER & ACCESS FEES							660,000	660,000
PRIVILEGE & HOST PUNCH CARDS							952,054	952,054
RENTAL INCOME		25,031		78,000		7,691	90,000	200,722
FOOD & BEVERAGE SALES		131,367		858,140				989,507
BOWLING FEES		884,510						884,510
PREPAID GREEN FEES (PERMITS)						2,208,734		2,208,734
PREPAID GREEN FEES - NON RESIDENTS						233,406		233,406
TOURNAMENT INCOME		29,592				95,034		124,626
DAILY GREEN FEES						3,686,875		3,686,875
DAILY SURCHARGE						862,625		862,625
RANGE FEES						350,079		350,079
CART RENTALS						500,000		500,000
GOLF SIMULATOR						1,245		1,245
MERCHANDISE SALES		4,117				174,978		179,095
PURCHASE DISCOUNTS							2,000	2,000
MISC INCOME		551				11,040		11,591
AUDIO/VISUAL SERVICES			2,300					2,300
CARDHOLDER PROGRAMS/CLUBS			429,000					429,000
CONTRIBUTIONS			0				25,975	25,975
<b>TOTAL INCOME</b>	<b>0</b>	<b>1,075,168</b>	<b>431,300</b>	<b>936,140</b>	<b>0</b>	<b>8,131,707</b>	<b>16,351,918</b>	<b>26,926,233</b>
<b>EXPENSES:</b>								
WAGES	995,976	605,622	282,206	398,095	2,024,335	3,856,245	4,794,126	12,956,605
PAYROLL TAXES & BENEFITS	253,212	126,822	81,648	71,584	495,773	827,665	820,023	2,676,727
REPAIR & MAINTENANCE	43,856	44,912	21,909	61,640	401,051	703,362	1,636,018	2,912,748
PROJECTS	0	0	0	3,925	100,000	40,000	199,806	343,731
UTILITIES	22,057	119,239	1,860	99,513	128,736	896,592	1,590,927	2,858,924
OPERATING EXPENSE	107,950	53,095	134,090	50,461	492,850	1,328,772	996,707	3,163,925
COST OF GOODS SOLD	0	51,945	98,059	278,209		247,881	0	676,094
<b>TOTAL EXPENSES</b>	<b>1,423,051</b>	<b>1,001,635</b>	<b>619,772</b>	<b>963,427</b>	<b>3,642,745</b>	<b>7,900,517</b>	<b>10,037,607</b>	<b>25,588,754</b>
<b>NET OPERATING EXCESS/(DEFICIT)</b>	<b>(1,423,051)</b>	<b>73,533</b>	<b>(188,472)</b>	<b>(27,287)</b>	<b>(3,642,745)</b>	<b>231,190</b>	<b>6,314,311</b>	<b>1,337,479</b>

**RECREATION CENTERS OF SUN CITY  
2024 OPERATING BUDGET**

**OTHER INCOME:**

INTEREST INCOME							311,250	311,250
INVESTMENT INCOME (UNRESTRICTED)							30,000	30,000
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>341,250</b>	<b>341,250</b>

**OTHER EXPENSES:**

PERSONAL PROPERTY TAX							28,800	28,800
REAL ESTATE TAX							116,400	116,400
INSURANCE							1,078,398	1,078,398
INVESTMENT FEES (UNRESTRICTED)							20,750	20,750
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,244,348</b>	<b>1,244,348</b>

<b>NET EXCESS/(DEFICIT) BEFORE DEPRECIATION</b>	<b>(1,423,051)</b>	<b>73,533</b>	<b>(188,472)</b>	<b>(27,287)</b>	<b>(3,642,745)</b>	<b>231,190</b>	<b>5,411,213</b>	<b>434,381</b>
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**2024 OPERATING CAPITAL BUDGET**

FACILITIES								0
EQUIPMENT	6,755,363							6,755,363
<b>TOTAL CAPITAL PROJECTS</b>	<b>6,755,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,755,363</b>

**2024 BALANCED BUDGET**

NET EXCESS/(DEFICIT) BEFORE DEPRECIATION								434,381
CARRY FORWARD FROM PREVIOUS YEAR'S EXCESS								6,320,982
								<b>6,755,363</b>

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 SUMMARY

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Income:</b>									
Property Assessments	\$12,835,693	\$12,949,538	\$13,222,027	\$13,639,238	\$14,621,889	\$1,399,862	10.59%	\$982,651	7.20%
Transfer Fees	897,183	721,230	687,500	750,000	660,000	(27,500)	(4.00%)	(90,000)	(12.00%)
Privilege Cards	503,483	632,255	664,104	600,000	762,284	98,180	14.78%	162,284	27.05%
Host Punch Cards	94,561	189,021	202,947	220,995	189,770	(13,177)	(6.49%)	(31,225)	(14.13%)
Food Sales	176,180	258,737	279,808	291,945	319,290	39,482	14.11%	27,345	9.37%
Food Svc Events & Vending	1,737	3,910	4,166	3,525	3,000	(1,166)	(27.99%)	(525)	(14.89%)
Liquor Sales	331,332	440,063	478,697	494,491	510,152	31,455	6.57%	15,661	3.17%
Beverage Sales	85,099	108,381	120,618	127,745	124,163	3,545	2.94%	(3,582)	(2.80%)
League Bowling	315,840	498,506	582,806	565,583	585,777	2,971	0.51%	20,194	3.57%
Open Bowling	151,641	267,293	248,146	208,177	298,733	50,587	20.39%	90,556	43.50%
Tournament Bowling	11,652	34,044	38,638	37,082	29,592	(9,046)	(23.41%)	(7,490)	(20.20%)
Prepaid Green Fees	1,915,571	2,075,182	2,111,974	2,113,272	2,208,734	96,760	4.58%	95,462	4.52%
Prepaid Green Fees - Non Resident	229,447	319,581	349,175	319,105	233,406	(115,769)	(33.16%)	(85,699)	(26.86%)
Daily Green Fees - Cardholders	1,378,955	1,453,242	1,289,258	1,385,342	1,518,742	229,484	17.80%	133,400	9.63%
Daily Surcharge	809,697	778,942	740,481	746,878	862,625	122,144	16.50%	115,747	15.50%
Tournament Income	94,743	157,576	141,320	82,638	95,034	(46,286)	(32.75%)	12,396	15.00%
Golf Simulator Income	649	837	1,359	1,500	1,245	(114)	(8.39%)	(255)	(17.00%)
Daily Green Fees - Guest	955,206	1,105,093	1,093,415	1,013,116	1,175,683	82,268	7.52%	162,567	16.05%
Daily Green Fees - Staff	14,240	14,863	14,139	13,290	14,039	(100)	(0.71%)	749	5.64%
Daily Green Fees - Public	877,334	945,779	926,507	923,975	978,411	51,904	5.60%	54,436	5.89%
Range Fees	295,688	333,007	326,665	337,690	350,079	23,414	7.17%	12,389	3.67%
Cart Rentals	457,114	439,678	470,489	463,962	500,000	29,511	6.27%	36,038	7.77%
Merchandise Sales - Bowling	2,801	3,525	4,477	3,972	4,117	(360)	(8.04%)	145	3.65%
Snack Sales	22,567	27,849	31,748	33,195	32,902	1,154	3.63%	(293)	(0.88%)
Merchandise - Soft Goods	57,940	54,805	55,135	57,955	58,500	3,365	6.10%	545	0.94%
Merchandise - Sundries	55,812	57,264	61,384	57,635	61,981	597	0.97%	4,346	7.54%
Merchandise - Golf Balls	36,340	35,696	38,179	37,025	38,700	521	1.36%	1,675	4.52%
Merchandise - Hard Goods	8,520	10,440	15,265	9,789	15,797	532	3.49%	6,008	61.38%
Rental Income	198,483	245,936	258,099	273,000	258,000	(99)	(0.04%)	(15,000)	(5.49%)
Lawn Bowl Green Fees			450			(450)	(100.00%)		0
Shows - Ticket Sales	27,861	266,866	303,431	303,600	339,000	35,569	11.72%	35,400	11.66%
Audio/Visual Services	450	1,835	5,455	1,150	2,300	(3,155)	(57.84%)	1,150	100.00%
Misc Income	36,512	38,704	33,740	11,621	11,591	(22,149)	(65.65%)	(30)	(0.26%)
Rental Shoes	10,573	17,883	18,829	16,254	18,031	(798)	(4.24%)	1,777	10.93%
Rental Lockers	5,956	7,559	7,412	5,824	7,000	(412)	(5.56%)	1,176	20.19%

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 SUMMARY

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Club Rental	6,710	6,681	7,464	7,789	7,691	227	3.04%	(98)	(1.26%)
Purchase Discounts	1,510	1,708	1,809	2,000	2,000	191	10.56%		0
Contributions	23,432	38,266	24,475	23,550	25,975	1,500	6.13%	2,425	10.30%
<b>Total Income</b>	<b>22,928,512</b>	<b>24,541,775</b>	<b>24,861,591</b>	<b>25,183,908</b>	<b>26,926,233</b>	<b>2,064,642</b>	<b>8.30%</b>	<b>1,742,325</b>	<b>6.92%</b>
<b>Cost of Sales:</b>									
Food	58,885	93,765	97,077	102,189	100,418	3,341	3.44%	(1,771)	(1.73%)
Liquor	82,184	99,110	103,255	119,554	113,642	10,387	10.06%	(5,912)	(4.95%)
Beverage	27,734	36,299	39,644	38,339	37,253	(2,391)	(6.03%)	(1,086)	(2.83%)
Snacks	8,554	11,292	14,747	16,613	16,456	1,709	11.59%	(157)	(0.95%)
Credit Card Fees	6,706	7,590	10,718	9,957	10,440	(278)	(2.59%)	483	4.85%
<b>Total Cost of Food/Liquor Sold</b>	<b>184,063</b>	<b>248,056</b>	<b>265,441</b>	<b>286,652</b>	<b>278,209</b>	<b>12,768</b>	<b>4.81%</b>	<b>(8,443)</b>	<b>(2.95%)</b>
Bowling Merchandise	1,744	1,864	2,469	1,987	2,059	(410)	(16.61%)	72	3.62%
Bowling - Liquor	17,132	36,125	35,210	31,687	35,469	259	0.74%	3,782	11.94%
Credit Card Fees	5,598	9,819	15,022	11,873	14,417	(605)	(4.03%)	2,544	21.43%
<b>Total Cost of Goods Sold - Bowling</b>	<b>24,474</b>	<b>47,808</b>	<b>52,701</b>	<b>45,547</b>	<b>51,945</b>	<b>(756)</b>	<b>(1.43%)</b>	<b>6,398</b>	<b>14.05%</b>
Soft Goods	32,815	30,433	32,117	34,773	31,486	(631)	(1.96%)	(3,287)	(9.45%)
Sundries	30,740	31,722	34,771	35,644	37,189	2,418	6.95%	1,545	4.33%
Golf Balls	19,147	17,736	19,561	22,332	23,218	3,657	18.70%	886	3.97%
Credit Card Fees	116,649	113,003	137,771	122,401	144,929	7,158	5.20%	22,528	18.41%
Hard Goods	7,285	5,810	10,638	6,856	11,059	421	3.96%	4,203	61.30%
<b>Total Cost of Goods Sold - Golf</b>	<b>206,636</b>	<b>198,704</b>	<b>234,858</b>	<b>222,006</b>	<b>247,881</b>	<b>13,023</b>	<b>5.55%</b>	<b>25,875</b>	<b>11.66%</b>
Shows & Entertainment	7,049	77,570	81,079	81,000	89,500	8,421	10.39%	8,500	10.49%
Credit Card Fees	9,244	15,054	5,915	3,300	8,559	2,644	44.70%	5,259	159.36%
<b>Total Cost of Sales - Activities</b>	<b>16,293</b>	<b>92,624</b>	<b>86,994</b>	<b>84,300</b>	<b>98,059</b>	<b>11,065</b>	<b>12.72%</b>	<b>13,759</b>	<b>16.32%</b>
<b>Total Cost of Sales:</b>	<b>431,466</b>	<b>587,192</b>	<b>639,994</b>	<b>638,505</b>	<b>676,094</b>	<b>36,100</b>	<b>5.64%</b>	<b>37,589</b>	<b>5.89%</b>
<b>Total Gross Income</b>	<b>22,497,046</b>	<b>23,954,583</b>	<b>24,221,597</b>	<b>24,545,403</b>	<b>26,250,139</b>	<b>2,028,542</b>	<b>8.37%</b>	<b>1,704,736</b>	<b>6.95%</b>
<b>Operating Expenses:</b>									
Wages									
Vacation Accrued	(62,240)	(44,774)						0	0
Supervisory	1,869,736	1,721,477	1,868,538	1,918,810	2,397,322	528,784	28.30%	478,512	24.94%
F T - Salary	717,792	845,050	1,046,837	1,078,874	1,209,790	162,953	15.57%	130,916	12.13%
F T - Hourly	3,444,572	3,195,281	3,610,924	3,805,951	4,535,164	924,240	25.60%	729,213	19.16%
Part Time	960,306	1,137,509	1,256,799	1,169,981	1,442,764	185,965	14.80%	272,783	23.32%
Overtime/Call Out	35,342	40,662	47,604	29,500	53,980	6,376	13.39%	24,480	82.98%
F T - Custodian	184,497	202,271	211,702	245,356	298,738	87,036	41.11%	53,382	21.76%

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 SUMMARY

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
P T - Custodian	1,613,883	1,602,760	1,818,420	1,841,047	2,126,847	308,427	16.96%	285,800	15.52%
P T - Facility Attendants	670,267	722,088	778,082	788,485	834,783	56,701	7.29%	46,298	5.87%
Contract & Temp Labor	23,629	21,742	60,648		57,217	(3,431)	(5.66%)	57,217	(100.00%)
Total Wages	9,457,784	9,444,066	10,699,554	10,878,004	12,956,605	2,257,051	21.09%	2,078,601	19.11%
Payroll Taxes & Benefits	1,918,433	1,971,805	2,167,282	2,505,144	2,676,727	509,445	23.51%	171,583	6.85%
Sub Total-Wages, Taxes & Benefits	11,376,217	11,415,871	12,866,836	13,383,148	15,633,332	2,766,496	21.50%	2,250,184	16.81%
Repairs and Maintenance									
Pool & Spa Chemicals	128,377	171,139	163,796	144,659	174,999	11,203	6.84%	30,340	20.97%
Pool & Spa Parts	66,832	53,668	55,680	54,800	54,360	(1,320)	(2.37%)	(440)	(0.80%)
Pool & Spa Repair Service	63,183	150,119	97,484	44,296	84,000	(13,484)	(13.83%)	39,704	89.63%
Solar R&M PV	71,522	47,268	12,430	49,175	46,953	34,523	277.74%	(2,222)	(4.52%)
Grounds-Landscaped Areas	1,815	2,699	2,264	4,785	3,795	1,531	67.62%	(990)	(20.69%)
Grounds-Game Areas		9,757	5,529	4,000	8,000	2,471	44.69%	4,000	100.00%
Grounds-Golf Courses	69,353	9,554	10,144	9,900	10,300	156	1.54%	400	4.04%
Lake Maintenance	31,540	24,807	35,735	40,920	56,270	20,535	57.46%	15,350	37.51%
Tree Trimming & Removal	94,652	97,798	118,230	103,250	107,440	(10,790)	(9.13%)	4,190	4.06%
Parking Lots & Maint Areas	7,805	12,629	1,895	2,400	1,800	(95)	(5.01%)	(600)	(25.00%)
Building Hardware, Parts, Supplies	129,837	151,852	134,750	121,600	139,806	5,056	3.75%	18,206	14.97%
Building Repair Services	506,399	564,426	485,134	538,280	566,990	81,856	16.87%	28,710	5.33%
Building Pest Control	25,555	28,043	25,203	28,358	32,026	6,823	27.07%	3,668	12.93%
Rolling Stock Parts	258,872	319,609	292,683	275,395	324,190	31,507	10.76%	48,795	17.72%
Rolling Stock Repair Service	12,235	14,894	7,965	13,850	13,862	5,897	74.04%	12	0.09%
Rolling Stock Shop Supplies	4,483	5,476	5,445	7,082	6,740	1,295	23.78%	(342)	(4.83%)
Sprinkler & Irrig Sys Parts & Supplies	74,958	99,475	98,717	94,500	120,860	22,143	22.43%	26,360	27.89%
Sprinkler & Irrig Sys Repair Svc	20,588	8,854	15,304	14,892	14,892	(412)	(2.69%)		0
Furniture Repair & Maint	(160)	1,168	7,617	4,140	3,440	(4,177)	(54.84%)	(700)	(16.91%)
Pump & Well Repair Parts	4,654	11,601	8,956	7,454	10,750	1,794	20.03%	3,296	44.22%
Pump & Well Repair Services	39,888	48,258	40,582	51,800	57,700	17,118	42.18%	5,900	11.39%
Equipment - Lanes & Pinsetters	29,310	25,926	27,143	30,000	32,000	4,857	17.89%	2,000	6.67%
Equipment - Scorers & POS Equip	197		923		6,000	5,077	550.05%	6,000	(100.00%)
Computers, Printers & Parts	53,774	31,294	22,558	22,675	79,916	57,358	254.27%	57,241	252.44%
Network Equip Parts & Cable	12,704	10,422	3,193	7,600	29,850	26,657	834.86%	22,250	292.76%
Computer Repair Services	41,015	13,335	10,584	10,856	11,256	672	6.35%	400	3.68%
Software Maint Fees	63,251	90,054	224,176	284,607	351,296	127,120	56.71%	66,689	23.43%
Equipment Repair Parts & Supplies	74,644	90,184	65,234	57,840	75,456	10,222	15.67%	17,616	30.46%

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 SUMMARY

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Equipment Repair Services	62,621	101,252	91,059	69,004	94,368	3,309	3.63%	25,364	36.76%
Vehicle Repair Parts & Supplies	3,014	3,315	4,830	4,657	6,780	1,950	40.37%	2,123	45.59%
Vehicle Repair Service	24,728	40,881	34,287	21,439	25,991	(8,296)	(24.20%)	4,552	21.23%
Preventative Maintenance	151,900	173,738	171,709	261,934	360,662	188,953	110.04%	98,728	37.69%
<b>Total Repairs and Maintenance</b>	<b>2,129,546</b>	<b>2,413,495</b>	<b>2,281,239</b>	<b>2,386,148</b>	<b>2,912,748</b>	<b>631,509</b>	<b>27.68%</b>	<b>526,600</b>	<b>22.07%</b>
<b>Projects</b>									
Pool & Spa Projects	75	27,620		40,000			0	(40,000)	(100.00%)
Grounds Projects		30,164		18,000			0	(18,000)	(100.00%)
Parking Lot Projects	850	8,204	77,673	225,000		(77,673)	(100.00%)	(225,000)	(100.00%)
Building Projects	159,496	138,255	207,248	417,982	243,731	36,483	17.60%	(174,251)	(41.69%)
IT Projects		318,189	262,335	264,000	100,000	(162,335)	(61.88%)	(164,000)	(62.12%)
<b>Total Projects</b>	<b>160,421</b>	<b>522,432</b>	<b>547,256</b>	<b>964,982</b>	<b>343,731</b>	<b>(203,525)</b>	<b>(37.19%)</b>	<b>(621,251)</b>	<b>(64.38%)</b>
<b>Utilities</b>									
Electric	983,522	1,082,949	1,142,369	1,136,839	1,220,515	78,146	6.84%	83,676	7.36%
APS Rebate	(145,847)	(143,280)	(141,950)	(156,100)	(143,299)	(1,349)	0.95%	12,801	(8.20%)
Gas	238,149	468,114	383,579	346,757	498,621	115,042	29.99%	151,864	43.80%
Water & Sewer	299,266	310,920	347,346	350,164	349,083	1,737	0.50%	(1,081)	(0.31%)
Porta Potty Rental	4,149	4,209	4,937	4,680	4,680	(257)	(5.21%)	0	0
TV & Audio	13,231	14,191	13,936	13,144	14,915	979	7.02%	1,771	13.47%
Telephone	31,089	36,662	31,706	24,879	38,223	6,517	20.55%	13,344	53.64%
Telephone Solar Monitoring	967	886	964	960	960	(4)	(0.41%)	0	0
Cell Phones / Tablets	34,651	39,344	37,119	41,968	43,212	6,093	16.41%	1,244	2.96%
Data Lines, Wireless Network	46,661	52,817	64,838	47,700	69,492	4,654	7.18%	21,792	45.69%
Internet Service	51,064	49,944	41,191	42,648	41,580	389	0.94%	(1,068)	(2.50%)
Trash Removal	62,886	77,829	73,039	70,791	78,837	5,798	7.94%	8,046	11.37%
Pump & Well Electric	527,853	571,307	598,184	626,428	610,001	11,817	1.98%	(16,427)	(2.62%)
Water Usage Tax - DWR	32,543	27,349	26,771	30,580	32,105	5,334	19.92%	1,525	4.99%
<b>Total Utilities</b>	<b>2,180,184</b>	<b>2,593,241</b>	<b>2,624,029</b>	<b>2,581,438</b>	<b>2,858,925</b>	<b>234,896</b>	<b>8.95%</b>	<b>277,487</b>	<b>10.75%</b>
<b>General Operating Expenses</b>									
General Oper Supply Parts	43,286	58,343	50,485	53,567	58,397	7,912	15.67%	4,830	9.02%
General Oper Safety Supplies	116,094	63,189	75,512	72,365	108,992	33,480	44.34%	36,627	50.61%
General Oper Shop Supplies	7,917	11,529	9,535	6,663	7,380	(2,155)	(22.60%)	717	10.76%
Uniforms & Laundry Svc	42,183	34,479	42,267	35,525	46,259	3,992	9.44%	10,734	30.22%

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 SUMMARY

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Printed Forms & Oper Supplies	11,252	25,704	11,995	18,740	27,018	15,023	125.24%	8,278	44.17%
Employee & Cardholder Consumables	13,737	15,085	16,875	17,392	22,367	5,492	32.55%	4,975	28.61%
Laundry/Microfiber	16,137	20,124	21,915	19,574	23,973	2,058	9.39%	4,399	22.47%
Janitorial Supplies/Consumables	124,222	165,008	174,035	148,860	185,761	11,726	6.74%	36,901	24.79%
Game Supplies	41,674	74,346	74,465	67,783	84,654	10,189	13.68%	16,871	24.89%
Tools-Hand & Small Portable	15,215	22,816	20,570	23,782	23,476	2,906	14.13%	(306)	(1.29%)
Gas, Diesel, Oil & Mileage	227,657	318,537	273,451	271,108	301,438	27,987	10.23%	30,330	11.19%
Oil & Other Fluids-Bulk/Case	15,977	19,416	18,854	22,607	24,620	5,766	30.58%	2,013	8.90%
Computer Software	51,947	139,601			12,000	12,000	(100.00%)	12,000	(100.00%)
Computer Consulting/Programming	117,850	35,433	23,750	48,000	15,000	(8,750)	(36.84%)	(33,000)	(68.75%)
Office Supplies	48,426	51,694	48,715	43,635	51,526	2,811	5.77%	7,891	18.08%
Postage	20,923	21,312	24,846	26,862	24,776	(70)	(0.28%)	(2,086)	(7.77%)
Audit Fees/Tax Prep	53,448	13,000	116,400	64,000	57,248	(59,152)	(50.82%)	(6,752)	(10.55%)
Legal Fees	50,792	114,535	132,053	200,000	108,000	(24,053)	(18.21%)	(92,000)	(46.00%)
Consulting	29,412	26,434	41,378	77,381	67,650	26,272	63.49%	(9,731)	(12.58%)
Late / Collection Fees	(13,985)	(12,314)	(13,577)	(12,000)	(12,000)	1,577	(11.62%)		0
Lien / Recording Fees	(18,481)	(30,322)	(35,324)	(12,000)	(12,000)	23,324	(66.03%)		0
Ownership Records	14,478						0		0
Statement Expense	7,175	6,856	9,451	7,716	8,040	(1,411)	(14.93%)	324	4.20%
Advertising & Promotions	13,619	6,904	11,159	13,900	10,670	(489)	(4.38%)	(3,230)	(23.24%)
Communications / Newsletters	36,467	39,451	34,808	39,900	19,800	(15,008)	(43.12%)	(20,100)	(50.38%)
Employment Expenses	10,437	8,425	25,064	9,600	12,200	(12,864)	(51.32%)	2,600	27.08%
Fees, Licenses, Dues	51,162	52,830	51,715	54,522	62,181	10,466	20.24%	7,659	14.05%
Subscriptions	66	109	111	120	219	108	97.30%	99	82.50%
Election Expenses	1,320	1,551	1,600	1,600	2,000	400	25.00%	400	25.00%
Security / Traffic Control	6,212	27,504	3,000	53,000	9,000	6,000	200.00%	(44,000)	(83.02%)
Miscellaneous	2,768	4,537	2,532	2,400	2,060	(472)	(18.64%)	(340)	(14.17%)
Cash Short	68	132	(52)			52	(100.00%)		0
Bank Service Charges	19,109	4,629	13,057	10,000	16,000	2,943	22.54%	6,000	60.00%
Credit Card Fees	209,531	223,758	249,389	234,048	278,350	28,961	11.61%	44,302	18.93%
Bad Debt	21,547	(87,995)	80,000	80,000	20,000	(60,000)	(75.00%)	(60,000)	(75.00%)
Freight / Delivery	667	717	395	700	275	(120)	(30.38%)	(425)	(60.71%)
Sand	38,334	53,650	55,743	73,400	81,210	25,467	45.69%	7,810	10.64%
Chemicals & Pesticides	289,505	170,408	160,100	187,365	208,632	48,532	30.31%	21,267	11.35%
Seed	345,949	357,639	358,253	358,200	378,110	19,857	5.54%	19,910	5.56%
Fertilizer	201,314	260,386	255,699	248,509	271,262	15,563	6.09%	22,753	9.16%



## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 SUMMARY

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Furniture	24,312	26,350	16,100	29,625	67,250	51,150	317.70%	37,625	127.00%
Equipment	123,062	207,922	134,841	212,325	355,631	220,790	163.74%	143,306	67.49%
Sunbowl Free Shows	17,675	39,386	34,905	37,550	42,400	7,495	21.47%	4,850	12.92%
Special Events	9,041	15,712	16,860	23,000	20,000	3,140	18.62%	(3,000)	(13.04%)
Movies & Refreshments	182	173	356	600	600	244	68.54%		0
Tournament Expense	150	541	150	150	150		0		0
Supplies-Paper/Plastic	12,013	26,184	24,176	20,780	23,615	(561)	(2.32%)	2,835	13.64%
Staff Development	6,858	15,257	6,590	18,855	22,235	15,645	237.41%	3,380	17.93%
Employee Incentives	6,547	17,613	28,000	38,150	25,500	(2,500)	(8.93%)	(12,650)	(33.16%)
Total General Operating Expenses	2,485,251	2,668,578	2,702,202	2,949,859	3,163,925	461,723	17.09%	214,066	7.26%
Total Operating Expenses	18,331,619	19,613,617	21,021,562	22,265,575	24,912,661	3,891,099	18.51%	2,647,086	11.89%
<b>Net Operating Excess/(Deficit)</b>	<b>4,165,427</b>	<b>4,340,966</b>	<b>3,200,035</b>	<b>2,279,828</b>	<b>1,337,478</b>	<b>(1,862,557)</b>	<b>(58.20%)</b>	<b>(942,350)</b>	<b>(41.33%)</b>
<b>Other Income:</b>									
Insurance Proceeds			1,000			(1,000)	(100.00%)		0
Interest Income	63,845	158,582	330,697	30,000	311,250	(19,447)	(5.88%)	281,250	937.50%
Proceeds - Sale of Assets		100	2,000			(2,000)	(100.00%)		0
Investment Income (Unrestricted)	102,385	74,579	60,987	56,250	30,000	(30,987)	(50.81%)	(26,250)	(46.67%)
Unrealized Gains/Losses Investments	(136,721)	(248,104)	384,825			(384,825)	(100.00%)		0
Total Other Income	29,509	(14,843)	779,509	86,250	341,250	(438,259)	(56.22%)	255,000	295.65%
<b>Other Expenses:</b>									
Personal Property Tax	31,624	33,639	37,843	37,860	28,800	(9,043)	(23.90%)	(9,060)	(23.93%)
Real Estate Tax	108,649	110,674	109,053	109,200	116,400	7,347	6.74%	7,200	6.59%
Insurance	767,090	768,552	932,719	899,322	1,078,398	145,679	15.62%	179,076	19.91%
Investment Fees (Unrestricted)	7,461	8,436	9,508	10,000	20,750	11,242	118.24%	10,750	107.50%
Insured/Uninsured Losses		5,517	17,834			(17,834)	(100.00%)		0
Total Other Expenses	914,824	926,818	1,106,957	1,056,382	1,244,348	137,391	12.41%	187,966	17.79%
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>3,280,112</b>	<b>3,399,305</b>	<b>2,872,587</b>	<b>1,309,696</b>	<b>434,380</b>	<b>(2,438,207)</b>	<b>(84.88%)</b>	<b>(875,316)</b>	<b>(66.83%)</b>
Depreciation	5,966,066	5,846,052	5,512,325	6,252,864	6,750,132	1,237,807	22.46%	497,268	7.95%
Total Depreciation	5,966,066	5,846,052	5,512,325	6,252,864	6,750,132	1,237,807	22.46%	497,268	7.95%
<b>Net Excess/(Deficit) After Depreciation</b>	<b>(2,685,954)</b>	<b>(2,446,747)</b>	<b>(2,639,738)</b>	<b>(4,943,168)</b>	<b>(6,315,752)</b>	<b>(3,676,014)</b>	<b>139.26%</b>	<b>(1,372,584)</b>	<b>27.77%</b>
<b>Restricted Income</b>									

**Recreation Centers of Sun City, Inc  
BUDGET WORKSHEET FOR 2024  
SUMMARY**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated Year End 2023</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Est. 2023 vs 2024 + / - \$</b>	<b>Est.2023 vs 2024 + / - %</b>	<b>2024 Budget vs 2023 Budget + / - \$</b>	<b>2024 Budget vs 2023 Budget + / - %</b>
Preservation and Improvement Fee	1,996,213	5,215,818	7,870,581	7,000,000	6,000,000	(1,870,581)	(23.77%)	(1,000,000)	(14.29%)
PIF Investment Income	166,340	161,595	338,381	501,333	761,963	423,582	125.18%	260,630	51.99%
PIF Investment Fees	(9,876)	(28,307)	(38,446)	(16,000)	(50,797)	(12,351)	32.13%	(34,797)	217.48%
Capital Reserve Investment Income	148,052	65,046	113,049	200,000	75,000	(38,049)	(33.66%)	(125,000)	(62.50%)
Capital Reserve Unrealized Gains/ Losses	(312,212)	(85,834)	398,046			(398,046)	(100.00%)		0
Capital Reserve Investment Fees	(8,950)	(8,889)	(17,134)	(40,000)	(5,000)	12,134	(70.82%)	35,000	(87.50%)
<b>Total Restricted Income</b>	<b>1,979,567</b>	<b>5,319,429</b>	<b>8,664,477</b>	<b>7,645,333</b>	<b>6,781,166</b>	<b>(1,883,311)</b>	<b>(21.74%)</b>	<b>(864,167)</b>	<b>(11.30%)</b>

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 BUILDING AND INFRASTRUCTURE

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Expenses:</b>									
Wages									
Vacation Accrued	\$1,559	(\$5,380)						0	0
Supervisory	143,115	146,396	158,534	157,675	234,168	75,634	47.71%	76,493	48.51%
	<b>Addition of Facility Maintenance Supervisor and wage increases.</b>								
F T - Salary	43,754	44,228	65,528	89,437	182,676	117,148	178.78%	93,239	104.25%
	<b>Addition of Project Manager and wage increases.</b>								
F T - Hourly	278,459	291,507	319,640	322,022	538,590	218,950	68.50%	216,568	67.25%
	<b>Addition of Maintenance Tech, Pool/Spa Tech, Asset Coordinator, R&amp;M Coordinator and wage increases.</b>								
Part Time					35,542	35,542	(100.00%)	35,542	(100.00%)
	<b>Full-Time Building &amp; Infrastructure Coordinator converted to part-time.</b>								
Overtime/Call Out	242	1,726	600	900	5,000	4,400	733.33%	4,100	455.56%
<b>Total Wages</b>	<b>467,129</b>	<b>478,477</b>	<b>544,302</b>	<b>570,034</b>	<b>995,976</b>	<b>451,674</b>	<b>82.98%</b>	<b>425,942</b>	<b>74.72%</b>
Payroll Taxes & Benefits	114,803	121,431	128,164	155,814	253,212	125,048	97.57%	97,398	62.51%
<b>Sub Total-Wages, Taxes &amp; Benefits</b>	<b>581,932</b>	<b>599,908</b>	<b>672,466</b>	<b>725,848</b>	<b>1,249,188</b>	<b>576,722</b>	<b>85.76%</b>	<b>523,340</b>	<b>72.10%</b>
Repairs and Maintenance									
Building Hardware, Parts, Supplies		458	23		756	733	3,186.96%	756	(100.00%)
Rolling Stock Parts	1,152		44	100	100	56	127.27%		0
Rolling Stock Repair Service			44	100	100	56	127.27%		0
Computers, Printers & Parts			1,996	1,500	12,500	10,504	526.25%	11,000	733.33%
	<b>Computers/Laptops for increased headcount in the department.</b>								
Software Maint Fees		6,765	267	15,000	15,000	14,733	5,517.98%		0
Equipment Repair Parts & Supplies	665	56	250	600	600	350	140.00%		0
Equipment Repair Services	1,314	1,718	1,402	1,100	2,000	598	42.65%	900	81.82%
Vehicle Repair Parts & Supplies	735	538	1,089	1,500	2,000	911	83.65%	500	33.33%
Vehicle Repair Service	6,861	13,482	11,354	6,200	10,000	(1,354)	(11.93%)	3,800	61.29%
	<b>Increased as a result of additional headcount in the department.</b>								
Preventative Maintenance			335	804	800	465	138.81%	(4)	(0.50%)
<b>Total Repairs and Maintenance</b>	<b>10,727</b>	<b>23,017</b>	<b>16,804</b>	<b>26,904</b>	<b>43,856</b>	<b>27,052</b>	<b>160.99%</b>	<b>16,952</b>	<b>63.01%</b>
Utilities									
Electric	6,893	6,953	7,211	7,700	7,698	487	6.75%	(2)	(0.03%)
Water & Sewer	2,098	2,249	2,407	2,640	2,359	(48)	(1.99%)	(281)	(10.64%)
Telephone	1,149	2,927	2,668	3,000	4,000	1,332	49.93%	1,000	33.33%
	<b>Increased as a result of additional headcount in the department.</b>								

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 BUILDING AND INFRASTRUCTURE

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Cell Phones / Tablets	5,431	6,109	4,942	6,300	7,500	2,558	51.76%	1,200	19.05%
	<b>Increased as a result of additional headcount in the department.</b>								
Trash Removal	139	130	261	500	500	239	91.57%		0
Total Utilities	15,710	18,368	17,489	20,140	22,057	4,568	26.12%	1,917	9.52%
<b>General Operating Expenses</b>									
General Oper Supply Parts	2,337	3,788	2,272	3,125	3,200	928	40.85%	75	2.40%
General Oper Safety Supplies	805	663	1,948	840	1,500	(448)	(23.00%)	660	78.57%
General Oper Shop Supplies	254	163	1,311	440	1,000	(311)	(23.72%)	560	127.27%
Uniforms & Laundry Svc			55	132	150	95	172.73%	18	13.64%
Printed Forms & Oper Supplies		130	53		75	22	41.51%	75	(100.00%)
Employee & Cardholder Consumables	143	358	966	420	500	(466)	(48.24%)	80	19.05%
Tools-Hand & Small Portable	5,429	5,149	6,803	6,600	7,000	197	2.90%	400	6.06%
Gas, Diesel, Oil & Mileage	16,934	23,472	21,988	20,544	24,000	2,012	9.15%	3,456	16.82%
	<b>Increased as a result of additional headcount in the department.</b>								
Cell Phones / Tablets	5,431	6,109	4,942	6,300	7,500	2,558	51.76%	1,200	19.05%
	<b>Increased as a result of additional headcount in the department.</b>								
Office Supplies	1,350	1,661	1,380	1,296	1,500	120	8.70%	204	15.74%
Consulting		11,622	29,240	45,000	50,000	20,760	71.00%	5,000	11.11%
Fees, Licenses, Dues	1,110	694	1,879	1,896	2,000	121	6.44%	104	5.49%
Subscriptions			16		75	59	368.75%	75	(100.00%)
Freight / Delivery		111					0		0
Furniture	76	84	435	1,500	750	315	72.41%	(750)	(50.00%)
Equipment	10,722	20,648	8,830	15,000	15,000	6,170	69.88%		0
Staff Development	1,380	455	500	1,800	1,200	700	140.00%	(600)	(33.33%)
Total General Operating Expenses	40,540	68,998	77,676	98,593	107,950	30,274	38.97%	9,357	9.49%
Total Operating Expenses	648,909	710,291	784,435	871,485	1,423,051	638,616	81.41%	551,566	63.29%
<b>Net Operating Excess/(Deficit)</b>	<b>(648,909)</b>	<b>(710,291)</b>	<b>(784,435)</b>	<b>(871,485)</b>	<b>(1,423,051)</b>	<b>(638,616)</b>	<b>81.41%</b>	<b>(551,566)</b>	<b>63.29%</b>
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>(648,909)</b>	<b>(710,291)</b>	<b>(784,435)</b>	<b>(871,485)</b>	<b>(1,423,051)</b>	<b>(638,616)</b>	<b>81.41%</b>	<b>(551,566)</b>	<b>63.29%</b>
<b>Net Excess/(Deficit) After Depreciation</b>	<b>(648,909)</b>	<b>(710,291)</b>	<b>(784,435)</b>	<b>(871,485)</b>	<b>(1,423,051)</b>	<b>(638,616)</b>	<b>81.41%</b>	<b>(551,566)</b>	<b>63.29%</b>

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 BOWLING

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Income:</b>									
Liquor Sales	\$53,440	\$109,738	\$110,301	\$96,021	\$131,367	\$21,066	19.10%	\$35,346	36.81%
	<b>Prices increase and product offered to match product at Golf Snack Shops</b>								
League Bowling	315,840	498,506	582,806	565,583	585,777	2,971	0.51%	20,194	3.57%
	<b>Prices increased to \$2.75 for Member, \$3.40 for Guests.</b>								
Open Bowling	151,641	267,293	248,146	208,177	298,733	50,587	20.39%	90,556	43.50%
	<b>Prices increased to \$2.85 for Member, \$3.50 for Guests.</b>								
Tournament Bowling	11,652	34,044	38,638	37,082	29,592	(9,046)	(23.41%)	(7,490)	(20.20%)
	<b>Outside Tournaments to be limited in 2024 to keep lanes available to Members / Open Bowling.</b>								
Merchandise Sales - Bowling	2,801	3,525	4,477	3,972	4,117	(360)	(8.04%)	145	3.65%
Misc Income	581	783	558	581	551	(7)	(1.25%)	(30)	(5.16%)
Rental Shoes	10,573	17,883	18,829	16,254	18,031	(798)	(4.24%)	1,777	10.93%
Rental Lockers	5,956	7,559	7,412	5,824	7,000	(412)	(5.56%)	1,176	20.19%
<b>Total Income</b>	<b>552,484</b>	<b>939,331</b>	<b>1,011,167</b>	<b>933,494</b>	<b>1,075,168</b>	<b>64,001</b>	<b>6.33%</b>	<b>141,674</b>	<b>15.18%</b>
<b>Cost of Sales:</b>									
Bowling Merchandise	1,744	1,864	2,469	1,987	2,059	(410)	(16.61%)	72	3.62%
Bowling - Liquor	17,132	36,125	35,210	31,687	35,469	259	0.74%	3,782	11.94%
Credit Card Fees	5,598	9,819	15,022	11,873	14,417	(605)	(4.03%)	2,544	21.43%
<b>Total Cost of Sales:</b>	<b>24,474</b>	<b>47,808</b>	<b>52,701</b>	<b>45,547</b>	<b>51,945</b>	<b>(756)</b>	<b>(1.43%)</b>	<b>6,398</b>	<b>14.05%</b>
<b>Total Gross Income</b>	<b>528,010</b>	<b>891,523</b>	<b>958,466</b>	<b>887,947</b>	<b>1,023,223</b>	<b>64,757</b>	<b>6.76%</b>	<b>135,276</b>	<b>15.23%</b>
<b>Operating Expenses:</b>									
<b>Wages</b>									
Vacation Accrued	(2,743)	1,396						0	0
Supervisory	192,616	158,127	193,226	172,836	245,014	51,788	26.80%	72,178	41.76%
	<b>League Manager moved from FT Hourly to Supervisory in 2024, in addition to wage increases.</b>								
F T - Hourly	125,054	87,917	116,531	145,529	106,832	(9,699)	(8.32%)	(38,697)	(26.59%)
	<b>League Manager moved from Full-Time Hourly in addition to wage raises.</b>								
Part Time	154,990	209,602	224,820	203,527	253,776	28,956	12.88%	50,249	24.69%
	<b>Increased part-time hours to staff Open Bowling in addition to wage increases.</b>								
Overtime/Call Out	1,507	1,206	1,593			(1,593)	(100.00%)		0
<b>Total Wages</b>	<b>471,424</b>	<b>458,248</b>	<b>536,170</b>	<b>521,892</b>	<b>605,622</b>	<b>69,452</b>	<b>12.95%</b>	<b>83,730</b>	<b>16.04%</b>
Payroll Taxes & Benefits	103,451	88,277	107,156	121,321	126,822	19,666	18.35%	5,501	4.53%
<b>Sub Total-Wages, Taxes &amp; Benefits</b>	<b>574,875</b>	<b>546,525</b>	<b>643,326</b>	<b>643,213</b>	<b>732,444</b>	<b>89,118</b>	<b>13.85%</b>	<b>89,231</b>	<b>13.87%</b>
<b>Repairs and Maintenance</b>									

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 BOWLING

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Equipment - Lanes & Pinsetters	29,310	25,926	27,143	30,000	32,000	4,857	17.89%	2,000	6.67%
Equipment - Scorers & POS Equip	197		923		6,000	5,077	550.05%	6,000	(100.00%)
			<b>Repairs/replacement of display controllers.</b>						
Computers, Printers & Parts					3,000	3,000	(100.00%)	3,000	(100.00%)
			<b>Laptop for League Sales Manager</b>						
Software Maint Fees			3,916	3,912	3,912	(4)	(0.10%)		0
Equipment Repair Parts & Supplies	35						0		0
Equipment Repair Services	97						0		0
<b>Total Repairs and Maintenance</b>	<b>29,639</b>	<b>25,926</b>	<b>31,982</b>	<b>33,912</b>	<b>44,912</b>	<b>12,930</b>	<b>40.43%</b>	<b>11,000</b>	<b>32.44%</b>
<b>Utilities</b>									
Electric	63,718	74,817	78,136	77,100	83,210	5,074	6.49%	6,110	7.92%
Gas	3,651	8,856	6,201	6,400	7,374	1,173	18.92%	974	15.22%
Water & Sewer	14,619	16,396	16,349	17,200	17,255	906	5.54%	55	0.32%
TV & Audio	4,007	4,128	3,824	4,000	4,560	736	19.25%	560	14.00%
Telephone	1,451	1,449	1,495	1,560	3,120	1,625	108.70%	1,560	100.00%
Cell Phones / Tablets	3,131	2,340	2,580	2,820	3,720	1,140	44.19%	900	31.91%
<b>Total Utilities</b>	<b>90,577</b>	<b>107,986</b>	<b>108,585</b>	<b>109,080</b>	<b>119,239</b>	<b>10,654</b>	<b>9.81%</b>	<b>10,159</b>	<b>9.31%</b>
<b>General Operating Expenses</b>									
General Oper Supply Parts	11,162	23,505	19,098	18,684	21,320	2,222	11.63%	2,636	14.11%
General Oper Safety Supplies	1,065	485	573	1,200	1,200	627	109.42%		0
General Oper Shop Supplies	146	73					0		0
Printed Forms & Oper Supplies	1,027	1,949	1,115	1,800	1,800	685	61.43%		0
Employee & Cardholder Consumable	220	345	103			(103)	(100.00%)		0
Janitorial Supplies/Consumables		32					0		0
Game Supplies		14,269	10,965	12,000	17,000	6,035	55.04%	5,000	41.67%
			<b>New bowling Pins (ordered every other year).</b>						
Tools-Hand & Small Portable	120	466	151	240	480	329	217.88%	240	100.00%
Office Supplies	4,399	3,232	3,031	480	5,400	2,369	78.16%	4,920	1,025.00%
			<b>Primarily copier ink to print league schedules, results.</b>						
Postage	28		29			(29)	(100.00%)		0
Advertising & Promotions	120	1,736	2,871	2,200	2,200	(671)	(23.37%)		0
Fees, Licenses, Dues	1,173	1,528	1,891	1,695	1,595	(296)	(15.65%)	(100)	(5.90%)

**Recreation Centers of Sun City, Inc**  
**BUDGET WORKSHEET FOR 2024**  
**BOWLING**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated Year End 2023</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Est. 2023 vs 2024 + / - \$</b>	<b>Est.2023 vs 2024 + / - %</b>	<b>2024 Budget vs 2023 Budget + / - \$</b>	<b>2024 Budget vs 2023 Budget + / - %</b>
Cash Short	39	178	46			(46)	(100.00%)		0
Freight / Delivery	309	44	64			(64)	(100.00%)		0
Furniture	30	1,146					0		0
Equipment	209	1,061	755	1,200		(755)	(100.00%)	(1,200)	(100.00%)
Staff Development			300	600	600	300	100.00%		0
Employee Incentives	735	1,205	1,450	1,450	1,500	50	3.45%	50	3.45%
Total General Operating Expenses	20,782	51,254	42,442	41,549	53,095	10,653	25.10%	11,546	27.79%
<b>Total Operating Expenses</b>	<b>715,873</b>	<b>731,691</b>	<b>826,335</b>	<b>827,754</b>	<b>949,690</b>	<b>123,355</b>	<b>14.93%</b>	<b>121,936</b>	<b>14.73%</b>
<b>Net Operating Excess/(Deficit)</b>	<b>(187,863)</b>	<b>159,832</b>	<b>132,131</b>	<b>60,193</b>	<b>73,533</b>	<b>(58,598)</b>	<b>(44.35%)</b>	<b>13,340</b>	<b>22.16%</b>
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>(187,863)</b>	<b>159,832</b>	<b>132,131</b>	<b>60,193</b>	<b>73,533</b>	<b>(58,598)</b>	<b>(44.35%)</b>	<b>13,340</b>	<b>22.16%</b>
Depreciation	152,630	146,322	134,939	146,928	144,036	9,097	6.74%	(2,892)	(1.97%)
<b>Total Depreciation</b>	<b>152,630</b>	<b>146,322</b>	<b>134,939</b>	<b>146,928</b>	<b>144,036</b>	<b>9,097</b>	<b>6.74%</b>	<b>(2,892)</b>	<b>(1.97%)</b>
<b>Net Excess/(Deficit) After Depreciation</b>	<b>(340,493)</b>	<b>13,510</b>	<b>(2,808)</b>	<b>(86,735)</b>	<b>(70,503)</b>	<b>(67,695)</b>	<b>2,410.79%</b>	<b>16,232</b>	<b>(18.71%)</b>

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 EVENTS AND ENTERTAINMENT

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Income:</b>									
Rental Income			\$82,076	\$110,000	\$90,000	\$7,924	9.65%	(\$20,000)	(18.18%)
	<b>Outside facility rental income overbudgeted in 2023. Reduced in 2024.</b>								
Shows - Ticket Sales	27,861	266,866	303,431	303,600	339,000	35,569	11.72%	35,400	11.66%
	<b>Increased Ticket Prices for Sundial shows from \$23 to \$24 per ticket.</b>								
Audio/Visual Services	450	1,835	5,455	1,150	2,300	(3,155)	(57.84%)	1,150	100.00%
	<b>More A/V services offered for a fee.</b>								
Total Income	28,311	268,701	390,962	414,750	431,300	40,338	10.32%	16,550	3.99%
<b>Cost of Sales:</b>									
Shows & Entertainment	7,049	77,570	81,079	81,000	89,500	8,421	10.39%	8,500	10.49%
	<b>2024 Show schedule includes Original Artists, Increase in Travel reimbursement.</b>								
Credit Card Fees	9,244	15,054	5,915	3,300	8,559	2,644	44.70%	5,259	159.36%
	<b>RCSC Absorbing Credit Card Fee This Year In Ticket Prices.</b>								
Total Cost of Sales:	16,293	92,624	86,994	84,300	98,059	11,065	12.72%	13,759	16.32%
<b>Total Gross Income</b>	<b>12,018</b>	<b>176,077</b>	<b>303,968</b>	<b>330,450</b>	<b>333,241</b>	<b>29,273</b>	<b>9.63%</b>	<b>2,791</b>	<b>0.84%</b>
<b>Operating Expenses:</b>									
<b>Wages</b>									
Vacation Accrued	394	(2,370)						0	0
Supervisory	69,904	70,292	76,086	75,717	84,566	8,480	11.15%	8,849	11.69%
F T - Salary	22,169	44,673	49,005	48,172	58,240	9,235	18.85%	10,068	20.90%
F T - Hourly	133,115	126,058	122,163	154,710	114,400	(7,763)	(6.35%)	(40,310)	(26.06%)
	<b>Staff restructuring - Admin promoted to an A/V Tech, A/V Engineer eliminated in 2024.</b>								
Part Time	6,813	14,111	26,904	6,336	10,000	(16,904)	(62.83%)	3,664	57.83%
	<b>Increased hours to backfill for eliminated A/V Engineer.</b>								
Overtime/Call Out	384	1,247	1,014		15,000	13,986	1,379.29%	15,000	(100.00%)
	<b>Increased hours for On Call Staff in lieu of A/V Engineer</b>								
Total Wages	232,779	254,011	275,172	284,935	282,206	7,034	2.56%	(2,729)	(0.96%)
Payroll Taxes & Benefits	64,004	84,194	82,225	98,378	81,648	(577)	(0.70%)	(16,730)	(17.01%)
Sub Total-Wages, Taxes & Benefits	296,783	338,205	357,397	383,313	363,854	6,457	1.81%	(19,459)	(5.08%)
<b>Repairs and Maintenance</b>									
Software Maint Fees					20,034	20,034	(100.00%)	20,034	(100.00%)
	<b>Ticket Sales/Room Reservation software fees moved from Operations Division to Events</b>								
Equipment Repair Parts & Supplies	441	738	567	1,000	1,000	433	76.37%		0
Equipment Repair Services	490	500	200	500	500	300	150.00%		0



## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 EVENTS AND ENTERTAINMENT

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Vehicle Repair Service	857	30	150	375	375	225	150.00%		0
Total Repairs and Maintenance	1,788	1,268	917	1,875	21,909	20,992	2,289.20%	20,034	1,068.48%
Utilities									
Cell Phones / Tablets	1,860	1,860	2,042	2,224	1,860	(182)	(8.91%)	(364)	(16.37%)
Total Utilities	1,860	1,860	2,042	2,224	1,860	(182)	(8.91%)	(364)	(16.37%)
General Operating Expenses									
General Oper Supply Parts	1,390	1,579	1,323	1,800	1,500	177	13.38%	(300)	(16.67%)
General Oper Safety Supplies		68	50	150	150	100	200.00%		0
Printed Forms & Oper Supplies	112	282	356	200	200	(156)	(43.82%)		0
Employee & Cardholder Consumables	190		200	600	600	400	200.00%		0
Tools-Hand & Small Portable	52	18	314	600	600	286	91.08%		0
Gas, Diesel, Oil & Mileage	168	74	250	500	400	150	60.00%	(100)	(20.00%)
Office Supplies	2,854	3,302	2,627	2,500	3,400	773	29.43%	900	36.00%
Postage	14	450	112	80	80	(32)	(28.57%)		0
Fees, Licenses, Dues	18,419	18,979	13,388	18,000	18,660	5,272	39.38%	660	3.67%
Security / Traffic Control	3,000	4,000	3,000	3,000	4,000	1,000	33.33%	1,000	33.33%
Equipment	2,885	5,642	25,039	30,000	41,500	16,461	65.74%	11,500	38.33%
<b>New Equipment for South Locations - No longer have to transport equipment between locations.</b>									
Sunbowl Free Shows	17,675	39,386	34,905	37,550	42,400	7,495	21.47%	4,850	12.92%
<b>Increased Artist Costs and Travel</b>									
Special Events	9,041	15,712	16,860	23,000	20,000	3,140	18.62%	(3,000)	(13.04%)
Movies & Refreshments	182	173	356	600	600	244	68.54%		0
Total General Operating Expenses	55,982	89,665	98,780	118,580	134,090	35,310	35.75%	15,510	13.08%
Total Operating Expenses	356,413	430,998	459,136	505,992	521,713	62,577	13.63%	15,721	3.11%
Net Operating Excess/(Deficit)	(344,395)	(254,921)	(155,168)	(175,542)	(188,472)	(33,304)	21.46%	(12,930)	7.37%
Net Excess/(Deficit) Before Depreciation	(344,395)	(254,921)	(155,168)	(175,542)	(188,472)	(33,304)	21.46%	(12,930)	7.37%
Net Excess/(Deficit) After Depreciation	(344,395)	(254,921)	(155,168)	(175,542)	(188,472)	(33,304)	21.46%	(12,930)	7.37%

**Recreation Centers of Sun City, Inc  
 BUDGET WORKSHEET FOR 2024  
 FOOD AND BEVERAGE**

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Income:</b>									
Food Sales	\$176,180	\$258,737	\$279,808	\$291,945	\$319,290	\$39,482	14.11%	\$27,345	9.37%
Food Svc Events & Vending	1,737	3,910	4,166	3,525	3,000	(1,166)	(27.99%)	(525)	(14.89%)
Liquor Sales	277,892	330,325	368,396	398,470	378,785	10,389	2.82%	(19,685)	(4.94%)
Beverage Sales	85,099	108,381	120,618	127,745	124,163	3,545	2.94%	(3,582)	(2.80%)
Snack Sales	22,567	27,849	31,748	33,195	32,902	1,154	3.63%	(293)	(0.88%)
Rental Income	74,400	75,600	78,000	78,000	78,000		0		0
Total Income	637,875	804,802	882,736	932,880	936,140	53,404	6.05%	3,260	0.35%
<b>Cost of Sales:</b>									
Food	58,885	93,765	97,077	102,189	100,418	3,341	3.44%	(1,771)	(1.73%)
Liquor	82,184	99,110	103,255	119,554	113,642	10,387	10.06%	(5,912)	(4.95%)
Beverage	27,734	36,299	39,644	38,339	37,253	(2,391)	(6.03%)	(1,086)	(2.83%)
Snacks	8,554	11,292	14,747	16,613	16,456	1,709	11.59%	(157)	(0.95%)
Credit Card Fees	6,706	7,590	10,718	9,957	10,440	(278)	(2.59%)	483	4.85%
Total Cost of Sales:	184,063	248,056	265,441	286,652	278,209	12,768	4.81%	(8,443)	(2.95%)
<b>Total Gross Income</b>	<b>453,812</b>	<b>556,746</b>	<b>617,295</b>	<b>646,228</b>	<b>657,931</b>	<b>40,636</b>	<b>6.58%</b>	<b>11,703</b>	<b>1.81%</b>
<b>Gross Margins:</b>									
Food Sales	66.6%	63.8%	65.3%	65.0%	68.5%				
Liquor Sales	70.4%	70.0%	72.0%	70.0%	70.0%				
Beverage Sales	67.4%	66.5%	67.1%	70.0%	70.0%				
Snack Sales	62.1%	59.5%	53.5%	50.0%	50.0%				
<b>Operating Expenses:</b>									
Wages									
Vacation Accrued	299	(1,026)						0	0
F T - Hourly	128,472	146,233	161,292	163,448	180,270	18,978	11.77%	16,822	10.29%
Part Time	163,677	165,788	178,116	153,923	217,825	39,709	22.29%	63,902	41.52%
<b>Snack Shop employee promoted to Snack Shop Manager. Additional Part Time hours and Wage increases.</b>									
Overtime/Call Out	1,737	1,944	675			(675)	(100.00%)		0
Total Wages	294,185	312,939	340,083	317,371	398,095	58,012	17.06%	80,724	25.44%
Payroll Taxes & Benefits	39,938	56,664	63,026	64,674	71,584	8,558	13.58%	6,910	10.68%
Sub Total-Wages, Taxes & Benefits	334,123	369,603	403,109	382,045	469,679	66,570	16.51%	87,634	22.94%
Repairs and Maintenance									
Building Hardware, Parts, Supplies	664	1,074	866			(866)	(100.00%)		0

**Recreation Centers of Sun City, Inc  
 BUDGET WORKSHEET FOR 2024  
 FOOD AND BEVERAGE**

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Building Repair Services	10,806	19,201	16,928	17,000	17,000	72	0.43%		0
Building Pest Control	120	360					0		0
Furniture Repair & Maint	(228)	440					0		0
Computers, Printers & Parts			69			(69)	(100.00%)		0
Equipment Repair Parts & Supplies		2,959	460	920	1,100	640	139.13%	180	19.57%
Equipment Repair Services	12,161	18,256	24,083	16,600	29,000	4,917	20.42%	12,400	74.70%
Preventative Maintenance	4,562	5,857	7,604	7,645	14,540	6,936	91.22%	6,895	90.19%
<b>George's Cafes (Lakeview and Bell) - Building and Equipment repair costs trending up over last 3 years.</b>									
Total Repairs and Maintenance	28,085	48,147	50,010	42,165	61,640	11,630	23.26%	19,475	46.19%
<b>Projects</b>									
Building Projects			3,955		3,925	(30)	(0.76%)	3,925	(100.00%)
Total Projects			3,955		3,925	(30)	(0.76%)	3,925	(100.00%)
<b>Utilities</b>									
Electric	44,483	50,358	53,506	52,971	56,112	2,606	4.87%	3,141	5.93%
Gas	11,919	19,884	18,357	14,565	22,370	4,013	21.86%	7,805	53.59%
<b>Southwest Gas price increases</b>									
Water & Sewer	6,191	6,793	6,985	7,200	7,143	158	2.26%	(57)	(0.79%)
TV & Audio	6,577	7,181	7,184	6,408	7,379	195	2.71%	971	15.15%
Telephone	1,865	1,851	1,900	1,941	2,019	119	6.26%	78	4.02%
Cell Phones / Tablets	2,120	2,400	2,400	2,400	2,400		0		0
Trash Removal	1,760	2,092	2,156	2,090	2,090	(66)	(3.06%)		0
Total Utilities	74,915	90,559	92,488	87,575	99,513	7,025	7.60%	11,938	13.63%
<b>General Operating Expenses</b>									
General Oper Supply Parts	461	912	1,018	740	1,455	437	42.93%	715	96.62%
General Oper Safety Supplies	10,027	5,683	5,230	3,000	5,825	595	11.38%	2,825	94.17%
General Oper Shop Supplies	718	885	759	1,048	1,060	301	39.66%	12	1.15%
Printed Forms & Oper Supplies		40					0		0
Janitorial Supplies/Consumables	3,726	4,306	4,438	3,942	4,800	362	8.16%	858	21.77%
Office Supplies	662	532	707	560	860	153	21.64%	300	53.57%
Fees, Licenses, Dues	5,414	4,962	5,440	5,383	5,671	231	4.25%	288	5.35%
Cash Short	(466)	(883)	(314)			314	(100.00%)		0
Freight / Delivery	150	100	75	150	175	100	133.33%	25	16.67%
Equipment	6,681	10,741	8,730	5,000	7,000	(1,730)	(19.82%)	2,000	40.00%

**Recreation Centers of Sun City, Inc**  
**BUDGET WORKSHEET FOR 2024**  
**FOOD AND BEVERAGE**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated Year End 2023</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Est. 2023 vs 2024 + / - \$</b>	<b>Est.2023 vs 2024 + / - %</b>	<b>2024 Budget vs 2023 Budget + / - \$</b>	<b>2024 Budget vs 2023 Budget + / - %</b>
Supplies-Paper/Plastic	12,013	26,184	24,176	20,780	3	(561)	(2.32%)	2,835	13.64%
Staff Development	336					0		0	0
Total General Operating Expenses	39,722	53,462	50,259	40,603	50,461	202	0.40%	9,858	24.28%
<b>Total Operating Expenses</b>	<b>476,845</b>	<b>561,771</b>	<b>599,821</b>	<b>552,388</b>	<b>685,218</b>	<b>85,397</b>	<b>14.24%</b>	<b>132,830</b>	<b>24.05%</b>
<b>Net Operating Excess/(Deficit)</b>	<b>(23,033)</b>	<b>(5,025)</b>	<b>17,474</b>	<b>93,840</b>	<b>(27,287)</b>	<b>(44,761)</b>	<b>(256.16%)</b>	<b>(121,127)</b>	<b>(129.08%)</b>
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>(23,033)</b>	<b>(5,025)</b>	<b>17,474</b>	<b>93,840</b>	<b>(27,287)</b>	<b>(44,761)</b>	<b>(256.16%)</b>	<b>(121,127)</b>	<b>(129.08%)</b>
Depreciation	5,690	3,874	4,183	5,700	5,112	929	22.21%	(588)	(10.32%)
Total Depreciation	5,690	3,874	4,183	5,700	5,112	929	22.21%	(588)	(10.32%)
<b>Net Excess/(Deficit) After Depreciation</b>	<b>(28,723)</b>	<b>(8,899)</b>	<b>13,291</b>	<b>88,140</b>	<b>(32,399)</b>	<b>(45,690)</b>	<b>(343.77%)</b>	<b>(120,539)</b>	<b>(136.76%)</b>

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 GENERAL AND ADMINISTRATIVE

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Expenses:</b>									
Wages									
Vacation Accrued	(\$28,877)	(\$7,179)						0	0
Supervisory	561,300	465,719	498,270	508,926	724,608	226,338	45.42%	215,682	42.38%
	<b>Safety Manager moved to G&amp;A from Ops. New GM hire, Purchasing Manager addition</b>								
F T - Salary	294,730	372,187	482,830	493,675	774,560	291,730	60.42%	280,885	56.90%
	<b>Addition of Safety &amp; Security Coordinator, 2 Purchasing Agents. Wage increases.</b>								
F T - Hourly	344,500	309,738	338,506	349,203	380,212	41,706	12.32%	31,009	8.88%
	<b>Wage increases.</b>								
Part Time	64,724	73,587	77,175	78,350	87,738	10,563	13.69%	9,388	11.98%
Overtime/Call Out	425	674	436			(436)	(100.00%)		0
Contract & Temp Labor	18,586		57,717		57,217	(500)	(0.87%)	57,217	(100.00%)
	<b>Payments to former GM through May '24</b>								
<b>Total Wages</b>	<b>1,255,388</b>	<b>1,214,726</b>	<b>1,454,934</b>	<b>1,430,154</b>	<b>2,024,335</b>	<b>569,401</b>	<b>39.14%</b>	<b>594,181</b>	<b>41.55%</b>
Payroll Taxes & Benefits	281,161	303,729	333,433	374,646	495,773	162,340	48.69%	121,127	32.33%
<b>Sub Total-Wages, Taxes &amp; Benefits</b>	<b>1,536,549</b>	<b>1,518,455</b>	<b>1,788,367</b>	<b>1,804,800</b>	<b>2,520,108</b>	<b>731,741</b>	<b>40.92%</b>	<b>715,308</b>	<b>39.63%</b>
Repairs and Maintenance									
Furniture Repair & Maint			1,680			(1,680)	(100.00%)		0
Computers, Printers & Parts	53,774	31,294	17,019	21,175	56,595	39,576	232.54%	35,420	167.27%
Network Equip Parts & Cable	12,704	10,422	3,193	7,600	29,850	26,657	834.86%	22,250	292.76%
	<b>PCs and equipment for new positions. Replacement of old network wiring and equipment.</b>								
Computer Repair Services	41,015	13,335	10,584	10,856	11,256	672	6.35%	400	3.68%
Software Maint Fees	63,251	82,894	212,797	242,320	296,350	83,553	39.26%	54,030	22.30%
	<b>Modules added to the payroll program, changes added to expense reporting software</b>								
Equipment Repair Parts & Supplies	108	613						0	0
Equipment Repair Services	3,069	2,329	1,778	4,100	4,160	2,382	133.97%	60	1.46%
Vehicle Repair Parts & Supplies	4	82	100	240	240	140	140.00%		0
Vehicle Repair Service	5,534	6,036	2,049	4,550	2,600	551	26.89%	(1,950)	(42.86%)
<b>Total Repairs and Maintenance</b>	<b>179,459</b>	<b>147,005</b>	<b>249,200</b>	<b>290,841</b>	<b>401,051</b>	<b>151,851</b>	<b>60.94%</b>	<b>110,210</b>	<b>37.89%</b>
Projects									
IT Projects		318,189	262,335	264,000	100,000	(162,335)	(61.88%)	(164,000)	(62.12%)
<b>Total Projects</b>		<b>318,189</b>	<b>262,335</b>	<b>264,000</b>	<b>100,000</b>	<b>(162,335)</b>	<b>(61.88%)</b>	<b>(164,000)</b>	<b>(62.12%)</b>
Utilities									

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 GENERAL AND ADMINISTRATIVE

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Telephone	9,227	11,329	2,514		3,600	1,086	43.20%	3,600	(100.00%)
Cell Phones / Tablets	10,425	13,622	11,899	13,908	14,064	2,165	18.19%	156	1.12%
Data Lines, Wireless Network	46,661	52,817	64,838	47,700	69,492	4,654	7.18%	21,792	45.69%
<b>Paying for two different Cox networking services as we migrate from MetroE to SDWAN service.</b>									
Internet Service	51,064	49,944	41,191	42,648	41,580	389	0.94%	(1,068)	(2.50%)
Total Utilities	117,377	127,712	120,442	104,256	128,736	8,294	6.89%	24,480	23.48%
<b>General Operating Expenses</b>									
General Oper Supply Parts		320	317			(317)	(100.00%)		0
General Oper Safety Supplies	916	205	86	300	28,400	28,314	32,923.26%	28,100	9,366.67%
<b>New Safety Dept is adding First Aid Cabinets and AED devices campus-wide.</b>									
Uniforms & Laundry Svc					37,500	37,500	(100.00%)	37,500	(100.00%)
<b>Ordering of RCSC shirts for employees moved to HR from Ops</b>									
Printed Forms & Oper Supplies	9,286	15,608	8,607	13,840	19,200	10,593	123.07%	5,360	38.73%
<b>Security Dept supplies - Safety moved from Operations Division in 2023.</b>									
Employee & Cardholder Consumables	5,345	7,027	7,001	7,845	11,080	4,079	58.26%	3,235	41.24%
Janitorial Supplies/Consumables		76	30	80	80	50	166.67%		0
Tools-Hand & Small Portable			278			(278)	(100.00%)		0
Gas, Diesel, Oil & Mileage	3,457	6,010	5,407	6,040	7,440	2,033	37.60%	1,400	23.18%
Computer Software	51,947	138,721			12,000	12,000	(100.00%)	12,000	(100.00%)
<b>Purchased software - Network Administration</b>									
Computer Consulting/Programming	117,850	35,433	23,750	48,000	15,000	(8,750)	(36.84%)	(33,000)	(68.75%)
Office Supplies	23,294	24,367	22,941	21,216	21,252	(1,689)	(7.36%)	36	0.17%
Postage	20,715	20,765	24,450	26,542	24,336	(114)	(0.47%)	(2,206)	(8.31%)
Audit Fees/Tax Prep	53,448	13,000	116,400	64,000	57,248	(59,152)	(50.82%)	(6,752)	(10.55%)
Legal Fees	50,792	114,535	132,053	200,000	108,000	(24,053)	(18.21%)	(92,000)	(46.00%)
<b>2024 Budget number brought down to more accurately reflect 5 year trend.</b>									
Consulting	9,185	2,016	5,575	18,100	10,100	4,525	81.17%	(8,000)	(44.20%)
Late / Collection Fees	(13,985)	(12,314)	(13,577)	(12,000)	(12,000)	1,577	(11.62%)		0
Lien / Recording Fees	(18,481)	(30,322)	(35,324)	(12,000)	(12,000)	23,324	(66.03%)		0
Ownership Records	14,478						0		0
Statement Expense	7,175	6,856	9,451	7,716	8,040	(1,411)	(14.93%)	324	4.20%
Advertising & Promotions	7,632	100	1,050	3,600	300	(750)	(71.43%)	(3,300)	(91.67%)
Communications / Newsletters	36,467	39,451	34,808	39,900	19,800	(15,008)	(43.12%)	(20,100)	(50.38%)
<b>Different printing company being used for Sun Views at half the cost</b>									
Employment Expenses	10,437	8,425	25,064	9,600	12,200	(12,864)	(51.32%)	2,600	27.08%

**Recreation Centers of Sun City, Inc**  
**BUDGET WORKSHEET FOR 2024**  
**GENERAL AND ADMINISTRATIVE**

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Fees, Licenses, Dues	1,427	3,089	1,457	1,805	3,105	1,648	113.11%	1,300	72.02%
Subscriptions	66	109	95	120	144	49	51.58%	24	20.00%
Election Expenses	1,320	1,551	1,600	1,600	2,000	400	25.00%	400	25.00%
Security / Traffic Control	3,212	1,207		50,000	5,000	5,000	(100.00%)	(45,000)	(90.00%)
Miscellaneous	800						0		0
Bank Service Charges	19,109	4,629	13,057	10,000	16,000	2,943	22.54%	6,000	60.00%
<b>Increase in Wells Fargo Administrative Fees</b>									
Freight / Delivery		46	179	100	100	(79)	(44.13%)		0
Furniture	1,351	1,208	223	5,000	6,000	5,777	2,590.58%	1,000	20.00%
Equipment	1,669	3,969	3,715	4,450	54,925	51,210	1,378.47%	50,475	1,134.27%
<b>Replacement Kiosks (iPad) for Paylocity time clock check-ins</b>									
Staff Development	4,335	13,348	3,252	6,100	13,600	10,348	318.20%	7,500	122.95%
<b>Training and certifications for Safety Department (previously included in Ops Division).</b>									
Employee Incentives	5,812	16,401	26,550	36,700	24,000	(2,550)	(9.60%)	(12,700)	(34.60%)
Total General Operating Expenses	429,059	435,836	418,495	558,654	492,850	74,355	17.77%	(65,804)	(11.78%)
Total Operating Expenses	2,262,444	2,547,197	2,838,839	3,022,551	3,642,745	803,906	28.32%	620,194	20.52%
<b>Net Operating Excess/(Deficit)</b>	<b>(2,262,444)</b>	<b>(2,547,197)</b>	<b>(2,838,839)</b>	<b>(3,022,551)</b>	<b>(3,642,745)</b>	<b>(803,906)</b>	<b>28.32%</b>	<b>(620,194)</b>	<b>20.52%</b>
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>(2,262,444)</b>	<b>(2,547,197)</b>	<b>(2,838,839)</b>	<b>(3,022,551)</b>	<b>(3,642,745)</b>	<b>(803,906)</b>	<b>28.32%</b>	<b>(620,194)</b>	<b>20.52%</b>
Depreciation	1,333	1,333	1,241	1,380	1,332	91	7.33%	(48)	(3.48%)
Total Depreciation	1,333	1,333	1,241	1,380	1,332	91	7.33%	(48)	(3.48%)
<b>Net Excess/(Deficit) After Depreciation</b>	<b>(2,263,777)</b>	<b>(2,548,530)</b>	<b>(2,840,080)</b>	<b>(3,023,931)</b>	<b>(3,644,077)</b>	<b>(803,997)</b>	<b>28.31%</b>	<b>(620,146)</b>	<b>20.51%</b>

### Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 GOLF

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Income:</b>									
Prepaid Green Fees	\$1,915,571	\$2,075,182	\$2,111,974	\$2,113,272	\$2,208,734	\$96,760	4.58%	\$95,462	4.52%
						<b>Increased Member Pass Fees</b>			
Prepaid Green Fees - Non Resident	229,447	319,581	349,175	319,105	233,406	(115,769)	(33.16%)	(85,699)	(26.86%)
						<b>Non-Resident Passes Eliminated - Revenue from existing passes that expire in 2024.</b>			
Daily Green Fees - Cardholders	1,378,955	1,453,242	1,289,258	1,385,342	1,518,742	229,484	17.80%	133,400	9.63%
						<b>Increased Daily Fees</b>			
Daily Surcharge	809,697	778,942	740,481	746,878	862,625	122,144	16.50%	115,747	15.50%
						<b>Increased Surcharge Fees</b>			
Tournament Income	94,743	157,576	141,320	82,638	95,034	(46,286)	(32.75%)	12,396	15.00%
Golf Simulator Income	649	837	1,359	1,500	1,245	(114)	(8.39%)	(255)	(17.00%)
Daily Green Fees - Guest	955,206	1,105,093	1,093,415	1,013,116	1,175,683	82,268	7.52%	162,567	16.05%
						<b>Increased Daily Guest Fees</b>			
Daily Green Fees - Staff	14,240	14,863	14,139	13,290	14,039	(100)	(0.71%)	749	5.64%
Daily Green Fees - Public	877,334	945,779	926,507	923,975	978,411	51,904	5.60%	54,436	5.89%
						<b>Increased Public Fees</b>			
Range Fees	295,688	333,007	326,665	337,690	350,079	23,414	7.17%	12,389	3.67%
Cart Rentals	457,114	439,678	470,489	463,962	500,000	29,511	6.27%	36,038	7.77%
						<b>Increased Cart Rental Fees</b>			
Merchandise - Soft Goods	57,940	54,805	55,135	57,955	58,500	3,365	6.10%	545	0.94%
Merchandise - Sundries	55,812	57,264	61,384	57,635	61,981	597	0.97%	4,346	7.54%
Merchandise - Golf Balls	36,340	35,696	38,179	37,025	38,700	521	1.36%	1,675	4.52%
Merchandise - Hard Goods	8,520	10,440	15,265	9,789	15,797	532	3.49%	6,008	61.38%
Misc Income	29,389	36,296	30,578	11,040	11,040	(19,538)	(63.90%)		0
Club Rental	6,710	6,681	7,464	7,789	7,691	227	3.04%	(98)	(1.26%)
<b>Total Income</b>	<b>7,223,355</b>	<b>7,824,962</b>	<b>7,672,787</b>	<b>7,582,001</b>	<b>8,131,707</b>	<b>458,920</b>	<b>5.98%</b>	<b>549,706</b>	<b>7.25%</b>
<b>Cost of Sales:</b>									
Soft Goods	32,815	30,433	32,117	34,773	31,486	(631)	(1.96%)	(3,287)	(9.45%)
Sundries	30,740	31,722	34,771	35,644	37,189	2,418	6.95%	1,545	4.33%
Golf Balls	19,147	17,736	19,561	22,332	23,218	3,657	18.70%	886	3.97%
Credit Card Fees	116,649	113,003	137,771	122,401	144,929	7,158	5.20%	22,528	18.41%
Hard Goods	7,285	5,810	10,638	6,856	11,059	421	3.96%	4,203	61.30%
<b>Total Cost of Sales:</b>	<b>206,636</b>	<b>198,704</b>	<b>234,858</b>	<b>222,006</b>	<b>247,881</b>	<b>13,023</b>	<b>5.55%</b>	<b>25,875</b>	<b>11.66%</b>
<b>Total Gross Income</b>	<b>7,016,719</b>	<b>7,626,258</b>	<b>7,437,929</b>	<b>7,359,995</b>	<b>7,883,826</b>	<b>445,897</b>	<b>5.99%</b>	<b>523,831</b>	<b>7.12%</b>



**Recreation Centers of Sun City, Inc  
BUDGET WORKSHEET FOR 2024  
GOLF**

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Gross Margins</b>									
Soft Goods	43.4%	44.5%	41.7%	40.0%	46.2%				
Sundries	44.9%	44.6%	43.4%	38.2%	40.0%				
Golf Balls	47.3%	50.3%	48.8%	39.7%	40.0%				
Hard Goods	14.5%	44.3%	30.3%	30.0%	30.0%				
<b>Operating Expenses:</b>									
Wages									
Vacation Accrued	(16,139)	(21,730)						0	0
Supervisory	419,051	392,846	394,866	416,828	530,116	135,250	34.25%	113,288	27.18%
F T - Salary	285,972	291,269	327,556	315,702	203,554	(124,002)	(37.86%)	(112,148)	(35.52%)
F T - Hourly	1,833,544	1,646,248	1,912,260	1,995,169	2,322,878	410,618	21.47%	327,709	16.43%
Part Time	533,685	613,431	676,808	691,575	765,979	89,171	13.18%	74,404	10.76%
Overtime/Call Out	30,158	30,863	38,824	28,600	33,718	(5,106)	(13.15%)	5,118	17.90%
Contract & Temp Labor	3,973	21,742						0	0
Total Wages	3,090,244	2,974,669	3,350,314	3,447,874	3,856,245	505,931	15.10%	408,371	11.84%
Payroll Taxes & Benefits	728,463	684,870	743,225	842,293	827,665	84,440	11.36%	(14,628)	(1.74%)
Sub Total-Wages, Taxes & Benefits	3,818,707	3,659,539	4,093,539	4,290,167	4,683,910	590,371	14.42%	393,743	9.18%
Repairs and Maintenance									
Grounds-Landscaped Areas		206	1,970	3,000	3,500	1,530	77.66%	500	16.67%
Grounds-Golf Courses	69,353	6,807	10,144	9,900	10,300	156	1.54%	400	4.04%
Lake Maintenance	12,329	16,369	5,927	16,920	16,270	10,343	174.51%	(650)	(3.84%)
Tree Trimming & Removal	66,288	75,544	96,750	78,950	82,200	(14,550)	(15.04%)	3,250	4.12%
Building Hardware, Parts, Supplies		239						0	0
Rolling Stock Parts	246,765	317,364	288,547	267,795	318,810	30,263	10.49%	51,015	19.05%
Rolling Stock Repair Service	12,235	14,394	7,921	13,750	13,762	5,841	73.74%	12	0.09%
Rolling Stock Shop Supplies	4,119	5,214	5,223	6,802	6,440	1,217	23.30%	(362)	(5.32%)
Sprinkler & Irrig Sys Parts & Supplies	64,727	83,534	85,641	80,100	105,950	20,309	23.71%	25,850	32.27%
Sprinkler & Irrig Sys Repair Svc	20,588	8,854	15,304	14,892	14,892	(412)	(2.69%)		0
Pump & Well Repair Parts	4,654	11,601	8,956	7,454	10,750	1,794	20.03%	3,296	44.22%

**Recreation Centers of Sun City, Inc  
BUDGET WORKSHEET FOR 2024  
GOLF**

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Pump & Well Repair Services	39,888	48,258	38,632	51,800	55,700	17,068	44.18%	3,900	7.53%
Computers, Printers & Parts			421		421	0		421	(100.00%)
Software Maint Fees		395	1,076			(1,076)	(100.00%)	0	0
Equipment Repair Parts & Supplies	38,843	51,868	37,876	26,100	43,124	5,248	13.86%	17,024	65.23%
			<b>2024 budget more closely reflects 5 year trend.</b>						
Equipment Repair Services	12,804	19,296	14,209	9,174	13,127	(1,082)	(7.61%)	3,953	43.09%
Vehicle Repair Parts & Supplies	1,169	1,038	869	1,725	2,300	1,431	164.67%	575	33.33%
Vehicle Repair Service	3,366	7,155	5,882	5,194	5,816	(66)	(1.12%)	622	11.98%
<b>Total Repairs and Maintenance</b>	<b>597,128</b>	<b>668,136</b>	<b>625,348</b>	<b>593,556</b>	<b>703,362</b>	<b>78,014</b>	<b>12.48%</b>	<b>109,806</b>	<b>18.50%</b>
<b>Projects</b>									
Grounds Projects		30,164		18,000				(18,000)	(100.00%)
Building Projects					40,000	40,000	(100.00%)	40,000	(100.00%)
			<b>Cost to replace damaged cart path sections on golf courses.</b>						
<b>Total Projects</b>		<b>30,164</b>		<b>18,000</b>	<b>40,000</b>	<b>40,000</b>	<b>(100.00%)</b>	<b>22,000</b>	<b>122.22%</b>
<b>Utilities</b>									
Electric	103,707	107,801	122,466	122,554	130,000	7,534	6.15%	7,446	6.08%
Gas	3,075	5,007	4,678	4,386	5,395	717	15.33%	1,009	23.01%
Water & Sewer	32,092	36,873	50,592	39,940	52,001	1,409	2.79%	12,061	30.20%
			<b>Increase in Epcor rates</b>						
TV & Audio	2,647	2,882	2,928	2,736	2,976	48	1.64%	240	8.77%
Telephone	10,565	12,288	12,035	10,938	12,152	117	0.97%	1,214	11.10%
Cell Phones / Tablets	4,020	4,740	4,480	4,704	4,704	224	5.00%	0	0
Trash Removal	41,380	51,301	48,858	44,585	47,258	(1,600)	(3.27%)	2,673	6.00%
Pump & Well Electric	527,853	571,307	598,184	626,428	610,001	11,817	1.98%	(16,427)	(2.62%)
Water Usage Tax - DWR	32,543	27,349	26,771	30,580	32,105	5,334	19.92%	1,525	4.99%
<b>Total Utilities</b>	<b>757,882</b>	<b>819,548</b>	<b>870,992</b>	<b>886,851</b>	<b>896,592</b>	<b>25,600</b>	<b>2.94%</b>	<b>9,741</b>	<b>1.10%</b>
<b>General Operating Expenses</b>									
General Oper Supply Parts	15,833	14,986	13,820	15,750	16,290	2,470	17.87%	540	3.43%
General Oper Safety Supplies	3,982	3,590	3,719	4,951	5,121	1,402	37.70%	170	3.43%
General Oper Shop Supplies	5,124	8,068	5,383	3,750	3,700	(1,683)	(31.27%)	(50)	(1.33%)
Uniforms & Laundry Svc	24,636	25,727	16,490	20,838	8,309	(8,181)	(49.61%)	(12,529)	(60.13%)
			<b>Only the Mechanics remain on Mission Linen.</b>						

### Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 GOLF

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Printed Forms & Oper Supplies	715	2,990	43	1,500	43			(1,457)	(97.13%)
Employee & Cardholder Consumables	1,856	2,946	3,829	2,747	3,427	(402)	(10.50%)	680	24.75%
Janitorial Supplies/Consumables	346	3,152	2,514	2,600	2,936	422	16.79%	336	12.92%
Game Supplies	38,320	53,011	58,013	48,953	60,934	2,921	5.04%	11,981	24.47%
<b>2024 Budget more accurately reflects 5 year trend.</b>									
Tools-Hand & Small Portable	7,281	15,248	9,126	9,632	10,876	1,750	19.18%	1,244	12.92%
Gas, Diesel, Oil & Mileage	187,753	259,849	220,031	217,276	242,955	22,924	10.42%	25,679	11.82%
<b>Increased Fuel Costs</b>									
Oil & Other Fluids-Bulk/Case	15,717	18,040	18,248	21,400	23,950	5,702	31.25%	2,550	11.92%
Office Supplies	7,395	7,550	8,815	8,388	9,888	1,073	12.17%	1,500	17.88%
Postage	34						0		0
Consulting	15,931	8,001	3,350	3,331	3,350		0	19	0.57%
Advertising & Promotions	1,097	1,160	863	1,000	1,070	207	23.99%	70	7.00%
Fees, Licenses, Dues	8,596	6,063	9,937	9,666	9,862	(75)	(0.75%)	196	2.03%
Miscellaneous	1,968	4,537	2,532	2,400	2,060	(472)	(18.64%)	(340)	(14.17%)
Cash Short	570	792	216			(216)	(100.00%)		0
Freight / Delivery	113	306					0		0
Sand	37,570	53,400	55,743	65,600	78,610	22,867	41.02%	13,010	19.83%
<b>Increased cost of Sand</b>									
Chemicals & Pesticides	282,414	166,194	155,477	180,765	200,728	45,251	29.10%	19,963	11.04%
<b>Increased Cost of Chemicals and increased use of chemical on overseed.</b>									
Seed	345,949	357,639	350,253	350,200	368,110	17,857	5.10%	17,910	5.11%
<b>Increased cost of Seed</b>									
Fertilizer	195,607	255,259	246,377	243,209	263,062	16,685	6.77%	19,853	8.16%
<b>Increased cost of Fertilizer</b>									
Furniture	1,230	718	247		500	253	102.43%	500	(100.00%)
Equipment	10,703	11,149	9,177	6,700	8,406	(771)	(8.40%)	1,706	25.46%
Tournament Expense	150	541	150	150	150		0		0
Staff Development	379	1,097	1,185	6,955	4,435	3,250	274.26%	(2,520)	(36.23%)
<b>Total General Operating Expenses</b>	<b>1,211,269</b>	<b>1,282,013</b>	<b>1,195,538</b>	<b>1,227,761</b>	<b>1,328,772</b>	<b>133,234</b>	<b>11.14%</b>	<b>101,011</b>	<b>8.23%</b>
<b>Total Operating Expenses</b>	<b>6,384,986</b>	<b>6,459,400</b>	<b>6,785,417</b>	<b>7,016,335</b>	<b>7,652,636</b>	<b>867,219</b>	<b>12.78%</b>	<b>636,301</b>	<b>9.07%</b>
<b>Net Operating Excess/(Deficit)</b>	<b>631,733</b>	<b>1,166,858</b>	<b>652,512</b>	<b>343,660</b>	<b>231,190</b>	<b>(421,322)</b>	<b>(64.57%)</b>	<b>(112,470)</b>	<b>(32.73%)</b>
<b>Other Income:</b>									
Proceeds - Sale of Assets		100	1,500			(1,500)	(100.00%)		0

**Recreation Centers of Sun City, Inc**  
**BUDGET WORKSHEET FOR 2024**  
**GOLF**

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Total Other Income		100	1,500			(1,500)	(100.00%)		0
<b>Other Expenses:</b>									
Insured/Uninsured Losses			10,655			(10,655)	(100.00%)		0
Total Other Expenses			10,655			(10,655)	(100.00%)		0
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>631,733</b>	<b>1,166,958</b>	<b>643,357</b>	<b>343,660</b>	<b>231,190</b>	<b>(412,167)</b>	<b>(64.07%)</b>	<b>(112,470)</b>	<b>(32.73%)</b>
Depreciation	2,479,898	2,494,307	2,443,820	2,760,000	2,781,936	338,116	13.84%	21,936	79.00%
Total Depreciation	2,479,898	2,494,307	2,443,820	2,760,000	2,781,936	338,116	13.84%	21,936	79.00%
<b>Net Excess/(Deficit) After Depreciation</b>	<b>(1,848,165)</b>	<b>(1,327,349)</b>	<b>(1,800,463)</b>	<b>(2,416,340)</b>	<b>(2,550,746)</b>	<b>(750,283)</b>	<b>41.67%</b>	<b>(134,406)</b>	<b>5.56%</b>

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 OPERATIONS

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Operating Income:</b>									
Property Assessments	\$12,835,693	\$12,949,538	\$13,222,027	\$13,639,238	\$14,621,889	\$1,399,862	10.59%	\$982,651	7.20%
			<b>\$50 increase in Annual Assessment</b>						
Transfer Fees	897,183	721,230	687,500	750,000	660,000	(27,500)	(4.00%)	(90,000)	(12.00%)
			<b>Decline in Sun City home sales totals.</b>						
Privilege Cards	503,483	632,255	664,104	600,000	762,284	98,180	14.78%	162,284	27.05%
			<b>\$25 increase in Privilege Card fee</b>						
Host Punch Cards	94,561	189,021	202,947	220,995	189,770	(13,177)	(6.49%)	(31,225)	(14.13%)
Rental Income	124,083	170,336	98,023	85,000	90,000	(8,023)	(8.18%)	5,000	5.88%
Lawn Bowl Green Fees			450			(450)	(100.00%)		0
Misc Income	6,543	1,625	2,604			(2,604)	(100.00%)		0
Purchase Discounts	1,510	1,708	1,809	2,000	2,000	191	10.56%		0
Contributions	23,432	38,266	24,475	23,550	25,975	1,500	6.13%	2,425	10.30%
Total Income	14,486,488	14,703,979	14,903,939	15,320,783	16,351,918	1,447,979	9.72%	1,031,135	6.73%
<b>Total Gross Income</b>	<b>14,486,488</b>	<b>14,703,979</b>	<b>14,903,939</b>	<b>15,320,783</b>	<b>16,351,918</b>	<b>1,447,979</b>	<b>9.72%</b>	<b>1,031,135</b>	<b>6.73%</b>
<b>Operating Expenses:</b>									
Wages									
Vacation Accrued	(16,733)	(8,485)					0		0
Supervisory	483,750	488,097	547,556	586,828	578,850	31,294	5.72%	(7,978)	(1.36%)
F T - Salary	71,167	92,693	121,918	131,888	90,756	(31,162)	(25.56%)	(41,132)	(31.19%)
			<b>Safety &amp; Security Manager moved to G&amp;A Division</b>						
F T - Hourly	601,429	587,581	640,533	675,870	791,986	151,453	23.64%	116,116	17.18%
			<b>Addition of a Service Administrator and wage increases</b>						
Part Time	36,416	60,989	72,976	36,270	71,904	(1,072)	(1.47%)	35,634	98.25%
			<b>Change in Grounds FTE Headcount from full-time to part-time, wage increases.</b>						
Overtime/Call Out	889	3,002	4,461		262	(4,199)	(94.13%)	262	(100.00%)
F T - Custodian	184,497	202,271	211,702	245,356	298,738	87,036	41.11%	53,382	21.76%
			<b>Addition of full-time custodian and wage increases.</b>						
P T - Custodian	1,613,883	1,602,760	1,818,420	1,841,047	2,126,847	308,427	16.96%	285,800	15.52%
			<b>Addition of part-time custodian and wage increases.</b>						
P T - Facility Attendants	670,267	722,088	778,082	788,485	834,783	56,701	7.29%	46,298	5.87%
Contract & Temp Labor	1,071		2,931			(2,931)	(100.00%)		0
Total Wages	3,646,636	3,750,996	4,198,579	4,305,744	4,794,126	595,547	14.18%	488,382	11.34%

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 OPERATIONS

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Payroll Taxes & Benefits	586,612	632,642	710,053	848,018	820,023	109,970	15.49%	(27,995)	(3.30%)
Sub Total-Wages, Taxes & Benefits	4,233,248	4,383,638	4,908,632	5,153,762	5,614,149	705,517	14.37%	460,387	8.93%
Repairs and Maintenance									
Pool & Spa Chemicals	128,377	171,139	163,796	144,659	174,999	11,203	6.84%	30,340	20.97%
<b>Increase in chemical costs. Increased frequency of drain and refill program on pools and spas.</b>									
Pool & Spa Parts	66,832	53,668	55,680	54,800	54,360	(1,320)	(2.37%)	(440)	(0.80%)
Pool & Spa Repair Service	63,183	150,119	97,484	44,296	84,000	(13,484)	(13.83%)	39,704	89.63%
<b>2024 Budget more accurately reflects 5 year trend.</b>									
Solar R&M PV	71,522	47,268	12,430	49,175	46,953	34,523	277.74%	(2,222)	(4.52%)
Grounds-Landscaped Areas	1,815	2,493	294	1,785	295	1	0.34%	(1,490)	(83.47%)
Grounds-Game Areas		9,757	5,529	4,000	8,000	2,471	44.69%	4,000	100.00%
Grounds-Golf Courses		2,747					0		0
Lake Maintenance	19,210	8,437	29,808	24,000	40,000	10,192	34.19%	16,000	66.67%
<b>Fish, water biology preparation and dye water</b>									
Tree Trimming & Removal	28,364	22,254	21,480	24,300	25,240	3,760	17.50%	940	3.87%
Parking Lots & Maint Areas	7,805	12,629	1,895	2,400	1,800	(95)	(5.01%)	(600)	(25.00%)
Building Hardware, Parts, Supplies	129,173	150,082	133,861	121,600	139,050	5,189	3.88%	17,450	14.35%
<b>2024 Budget more accurately reflects 5 year trend.</b>									
Building Repair Services	495,593	545,225	468,206	521,280	549,990	81,784	17.47%	28,710	5.51%
Building Pest Control	25,435	27,683	25,203	28,358	32,026	6,823	27.07%	3,668	12.93%
Rolling Stock Parts	10,956	2,245	4,092	7,500	5,280	1,188	29.03%	(2,220)	(29.60%)
Rolling Stock Repair Service		500					0		0
Rolling Stock Shop Supplies	364	262	222	280	300	78	35.14%	20	7.14%
Sprinkler & Irrig Sys Parts & Supplies	10,231	15,941	13,076	14,400	14,910	1,834	14.03%	510	3.54%
Furniture Repair & Maint	68	728	5,937	4,140	3,440	(2,497)	(42.06%)	(700)	(16.91%)
Pump & Well Repair Services			1,949		2,000	51	2.62%	2,000	(100.00%)
Computers, Printers & Parts			3,052		7,400	4,348	142.46%	7,400	(100.00%)
Software Maint Fees			6,121	23,375	16,000	9,879	161.40%	(7,375)	(31.55%)
Equipment Repair Parts & Supplies	34,552	33,950	26,081	29,220	29,632	3,551	13.62%	412	1.41%
Equipment Repair Services	32,687	59,153	49,387	37,530	45,581	(3,806)	(7.71%)	8,051	21.45%
Vehicle Repair Parts & Supplies	1,107	1,657	2,772	1,192	2,240	(532)	(19.19%)	1,048	87.92%
Vehicle Repair Service	8,111	14,179	14,851	5,120	7,200	(7,651)	(51.52%)	2,080	40.63%
Preventative Maintenance	147,337	167,881	163,770	253,485	345,322	181,552	110.86%	91,837	36.23%
<b>Expansion of preventative maintenance program to all HVAC at Bell, Lakeview and Sundial</b>									
Total Repairs and Maintenance	1,282,722	1,499,997	1,306,976	1,396,895	1,636,018	329,042	25.18%	239,123	17.12%

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 OPERATIONS

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
<b>Projects</b>									
Pool & Spa Projects	75	27,620		40,000				0	(40,000) (100.00%)
Parking Lot Projects	850	8,204	77,673	225,000		(77,673)	(100.00%)	(225,000)	(100.00%)
Building Projects	159,496	138,255	203,294	417,982	199,806	(3,488)	(1.72%)	(218,176)	(52.20%)
<b>Total Projects</b>	<b>160,421</b>	<b>174,079</b>	<b>280,967</b>	<b>682,982</b>	<b>199,806</b>	<b>(81,161)</b>	<b>(28.89%)</b>	<b>(483,176)</b>	<b>(70.75%)</b>
<b>Utilities</b>									
Electric	764,721	843,019	881,049	876,514	943,494	62,445	7.09%	66,980	7.64%
<b>Increased rates with the AZ Corporation Commission</b>									
APS Rebate	(145,847)	(143,280)	(141,950)	(156,100)	(143,299)	(1,349)	0.95%	12,801	(8.20%)
Gas	219,504	434,367	354,343	321,406	463,482	109,139	30.80%	142,076	44.20%
<b>Rates increased post budget process last year.</b>									
Water & Sewer	244,266	248,610	271,014	283,184	270,325	(689)	(0.25%)	(12,859)	(4.54%)
Porta Potty Rental	4,149	4,209	4,937	4,680	4,680	(257)	(5.21%)	0	0
Telephone	6,833	6,818	11,095	7,440	13,332	2,237	20.16%	5,892	79.19%
Telephone Solar Monitoring	967	886	964	960	960	(4)	(0.41%)	0	0
Cell Phones / Tablets	7,664	8,274	8,776	9,612	8,964	188	2.14%	(648)	(6.74%)
Trash Removal	19,607	24,306	21,764	23,616	28,989	7,225	33.20%	5,373	22.75%
<b>Total Utilities</b>	<b>1,121,864</b>	<b>1,427,209</b>	<b>1,411,992</b>	<b>1,371,312</b>	<b>1,590,927</b>	<b>178,935</b>	<b>12.67%</b>	<b>219,615</b>	<b>16.01%</b>
<b>General Operating Expenses</b>									
General Oper Supply Parts	12,104	13,253	12,638	13,468	14,632	1,994	15.78%	1,164	8.64%
General Oper Safety Supplies	99,299	52,494	63,906	61,924	66,796	2,890	4.52%	4,872	7.87%
General Oper Shop Supplies	1,676	2,339	2,082	1,425	1,620	(462)	(22.19%)	195	13.68%
Uniforms & Laundry Svc	17,546	8,753	25,722	14,555	300	(25,422)	(98.83%)	(14,255)	(97.94%)
<b>Uniform expense moved to Human Resources Department in 2024</b>									
Printed Forms & Oper Supplies	111	4,705	1,821	1,400	5,700	3,879	213.01%	4,300	307.14%
Employee & Cardholder Consumables	5,984	4,409	4,776	5,780	6,760	1,984	41.54%	980	16.96%
Laundry/Microfiber	16,137	20,124	21,915	19,574	23,973	2,058	9.39%	4,399	22.47%
Janitorial Supplies/Consumables	120,149	157,442	167,052	142,238	177,945	10,893	6.52%	35,707	25.10%
<b>Increased cost of Janitorial supplies.</b>									
Game Supplies	3,354	7,066	5,487	6,830	6,720	1,233	22.47%	(110)	(1.61%)
Tools-Hand & Small Portable	2,332	1,934	3,898	6,710	4,520	622	15.96%	(2,190)	(32.64%)

## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 OPERATIONS

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Gas, Diesel, Oil & Mileage	19,345	29,132	25,775	26,748	26,643	868	3.37%	(105)	(0.39%)
Oil & Other Fluids-Bulk/Case	260	1,376	607	1,207	670	63	10.38%	(537)	(44.49%)
Computer Software		880					0		0
Office Supplies	8,471	11,050	9,214	9,195	9,226	12	0.13%	31	0.34%
Postage	132	97	255	240	360	105	41.18%	120	50.00%
Consulting	4,297	4,795	3,213	10,950	4,200	987	30.72%	(6,750)	(61.64%)
Advertising & Promotions	4,770	3,908	6,375	7,100	7,100	725	11.37%		0
Fees, Licenses, Dues	15,023	17,515	17,723	16,077	21,288	3,565	20.12%	5,211	32.41%
Security / Traffic Control		22,296					0		0
Cash Short	(74)	45	1			(1)	(100.00%)		0
Credit Card Fees	209,531	223,758	249,389	234,048	278,350	28,961	11.61%	44,302	18.93%
			<b>Increase in card and portal usage</b>						
Bad Debt	21,547	(87,995)	80,000	80,000	20,000	(60,000)	(75.00%)	(60,000)	(75.00%)
			<b>Increase in collections from new service resulting in less write-off.</b>						
Freight / Delivery	96	110	77	450		(77)	(100.00%)	(450)	(100.00%)
Sand	763	250		7,800	2,600	2,600	(100.00%)	(5,200)	(66.67%)
Chemicals & Pesticides	7,091	4,214	4,623	6,600	7,904	3,281	70.97%	1,304	19.76%
Seed			8,000	8,000	10,000	2,000	25.00%	2,000	25.00%
Fertilizer	5,707	5,127	9,322	5,300	8,200	(1,122)	(12.04%)	2,900	54.72%
Furniture	21,626	23,194	15,195	23,125	60,000	44,805	294.87%	36,875	159.46%
			<b>Accelerating purchase of pool furniture.</b>						
Equipment	90,192	154,712	78,595	149,975	228,800	150,205	191.11%	78,825	52.56%
			<b>Accelerating purchase of fitness equipment and custodian equipment</b>						
Staff Development	428	357	1,353	3,400	2,400	1,047	77.38%	(1,000)	(29.41%)
Employee Incentives		7					0		0
<b>Total General Operating Expenses</b>	<b>687,897</b>	<b>687,347</b>	<b>819,014</b>	<b>864,119</b>	<b>996,707</b>	<b>177,693</b>	<b>21.70%</b>	<b>132,588</b>	<b>15.34%</b>
<b>Total Operating Expenses</b>	<b>7,486,152</b>	<b>8,172,270</b>	<b>8,727,581</b>	<b>9,469,070</b>	<b>10,037,607</b>	<b>1,310,026</b>	<b>15.01%</b>	<b>568,537</b>	<b>6.00%</b>
<b>Net Operating Excess/(Deficit)</b>	<b>7,000,336</b>	<b>6,531,709</b>	<b>6,176,358</b>	<b>5,851,713</b>	<b>6,314,311</b>	<b>137,953</b>	<b>2.23%</b>	<b>462,598</b>	<b>7.91%</b>
<b>Other Income:</b>									
Insurance Proceeds			1,000			(1,000)	(100.00%)		0
Interest Income	63,845	158,582	330,697	30,000	311,250	(19,447)	(5.88%)	281,250	937.50%
			<b>Investment income on the Operating Account</b>						
Proceeds - Sale of Assets			500			(500)	(100.00%)		0
Investment Income (Unrestricted)	102,385	74,579	60,987	56,250	30,000	(30,987)	(50.81%)	(26,250)	(46.67%)



## Recreation Centers of Sun City, Inc BUDGET WORKSHEET FOR 2024 OPERATIONS

	Actual 2021	Actual 2022	Estimated Year End 2023	Budget 2023	Budget 2024	Est. 2023 vs 2024 + / - \$	Est.2023 vs 2024 + / - %	2024 Budget vs 2023 Budget + / - \$	2024 Budget vs 2023 Budget + / - %
Unrealized Gains/Losses Investments	(136,721)	(248,104)	384,825			(384,825)	(100.00%)		0
Total Other Income	29,509	(14,943)	778,009	86,250	341,250	(436,759)	(56.14%)	255,000	295.65%
<b>Other Expenses:</b>									
Personal Property Tax	31,624	33,639	37,843	37,860	28,800	(9,043)	(23.90%)	(9,060)	(23.93%)
Real Estate Tax	108,649	110,674	109,053	109,200	116,400	7,347	6.74%	7,200	6.59%
Insurance	767,090	768,552	932,719	899,322	1,078,398	145,679	15.62%	179,076	19.91%
Investment Fees (Unrestricted)	7,461	8,436	9,508	10,000	20,750	11,242	118.24%	10,750	107.50%
Insured/Uninsured Losses		5,517	7,179			(7,179)	(100.00%)		0
Total Other Expenses	914,824	926,818	1,096,302	1,056,382	1,244,348	148,046	13.50%	187,966	17.79%
<b>Net Excess/(Deficit) Before Depreciation</b>	<b>6,115,021</b>	<b>5,589,948</b>	<b>5,858,065</b>	<b>4,881,581</b>	<b>5,411,213</b>	<b>(446,852)</b>	<b>(7.63%)</b>	<b>529,632</b>	<b>10.85%</b>
Depreciation	3,326,515	3,200,216	2,928,141	3,338,856	3,817,716	889,575	30.38%	478,860	14.34%
Total Depreciation	3,326,515	3,200,216	2,928,141	3,338,856	3,817,716	889,575	30.38%	478,860	14.34%
<b>Net Excess/(Deficit) After Depreciation</b>	<b>2,788,506</b>	<b>2,389,732</b>	<b>2,929,924</b>	<b>1,542,725</b>	<b>1,593,497</b>	<b>(1,336,427)</b>	<b>(45.61%)</b>	<b>50,772</b>	<b>3.29%</b>
<b>Restricted Income</b>									
Preservation and Improvement Fee	1,996,213	5,215,818	7,870,581	7,000,000	6,000,000	(1,870,581)	(23.77%)	(1,000,000)	(14.29%)
PIF Investment Income	166,340	161,595	338,381	501,333	761,963	423,582	125.18%	260,630	51.99%
PIF Investment Fees	(9,876)	(28,307)	(38,446)	(16,000)	(50,797)	(12,351)	32.13%	(34,797)	217.48%
Capital Reserve Investment Income	148,052	65,046	113,049	200,000	75,000	(38,049)	(33.66%)	(125,000)	(62.50%)
Capital Reserve Unrealized Gains/ Losses	(312,212)	(85,834)	398,046			(398,046)	(100.00%)		0
Capital Reserve Investment Fees	(8,950)	(8,889)	(17,134)	(40,000)	(5,000)	12,134	(70.82%)	35,000	(87.50%)
<b>Total Restricted Income</b>	<b>1,979,567</b>	<b>5,319,429</b>	<b>8,664,477</b>	<b>7,645,333</b>	<b>6,781,166</b>	<b>(1,883,311)</b>	<b>(21.74%)</b>	<b>(864,167)</b>	<b>(11.30%)</b>

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