

**RECREATION CENTERS OF SUN CITY
2025 OPERATING BUDGET 09.12.24**

	FACILITIES	FINANCE	NON GOLF	GOLF	FOOD SVC	TOTAL
INCOME:						
PROPERTY ASSESSMENTS			15,307,847			15,307,847
TRANSFER & ACCESS FEES			600,000			600,000
PRIVILEGE & HOST PUNCH CARDS			852,284			852,284
RENTAL INCOME			197,626	8,496	78,000	284,122
FOOD & BEVERAGE SALES			135,598		1,016,469	1,152,067
BOWLING FEES			967,513			967,513
PREPAID GREEN FEES (PERMITS)				2,838,144		2,838,144
PREPAID GREEN FEES - NON RESIDENTS				409,325		409,325
TOURNAMENT INCOME			30,970	125,000		155,970
DAILY GREEN FEES				3,972,798		3,972,798
DAILY SURCHARGE				1,081,459		1,081,459
RANGE FEES				380,000		380,000
CART RENTALS				579,812		579,812
GOLF SIMULATOR				0		0
MERCHANDISE SALES			4,433	162,472		166,905
PURCHASE DISCOUNTS			2,000			2,000
MISC INCOME			0	22,214		22,214
AUDIO/VISUAL SERVICES			2,000			2,000
CARDHOLDER PROGRAMS/CLUBS			454,000			454,000
CONTRIBUTIONS			26,150			26,150
TOTAL INCOME	0	0	18,580,421	9,579,720	1,094,469	29,254,610
EXPENSES:						
WAGES	1,456,220	2,164,938	5,533,739	4,232,918	418,091	13,805,906
PAYROLL TAXES & BENEFITS	307,523	567,377	978,489	1,081,468	75,502	3,010,359
REPAIR & MAINTENANCE	108,300	485,526	1,415,166	934,630	113,076	3,056,698
PROJECTS	0	0	196,058	0	0	196,058
UTILITIES	24,747	173,292	1,798,997	933,421	102,767	3,033,224
OPERATING EXPENSE	188,004	437,183	1,096,844	1,572,371	65,518	3,359,920
COST OF GOODS SOLD	0		214,162	253,551	337,066	804,779
TOTAL EXPENSES	2,084,794	3,828,316	11,233,455	9,008,359	1,112,020	27,266,944
NET OPERATING EXCESS/(DEFICIT)	(2,084,794)	(3,828,316)	7,346,966	571,361	(17,551)	1,987,666
OTHER INCOME:						
INTEREST INCOME			160,000			160,000
INVESTMENT INCOME (UNRESTRICTED)			100,000			100,000
TOTAL OTHER INCOME	0	0	260,000	0	0	260,000
OTHER EXPENSES:						
PERSONAL PROPERTY TAX			30,240			30,240
REAL ESTATE TAX			122,220			122,220
INSURANCE			1,527,810			1,527,810
INVESTMENT FEES (UNRESTRICTED)			10,640			10,640
TOTAL OTHER EXPENSES	0	0	1,690,910	0	0	1,690,910
NET EXCESS/(DEFICIT) BEFORE DEPRECIATION	(2,084,794)	(3,828,316)	5,916,056	571,361	(17,551)	556,756

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
SUMMARY

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Operating Income:										
Property Assessments	\$12,835,693	\$12,949,538	\$13,262,596	\$14,555,064	\$14,621,889	\$15,781,285	\$1,226,221	8.42%	\$1,159,396	7.93%
Capital Fund Allocation						(473,438)	(473,438)	(100.00%)	(473,438)	(100.00%)
Transfer Fees	897,183	721,230	591,023	617,750	660,000	600,000	(17,750)	(2.87%)	(60,000)	(9.09%)
Privilege Cards	503,483	632,255	671,391	733,460	762,284	762,284	28,824	3.93%		0
Host Punch Cards	94,561	189,021	201,177	174,357	189,770	90,000	(84,357)	(48.38%)	(99,770)	(52.57%)
Food Sales	176,180	258,737	285,865	301,905	313,213	369,358	67,453	22.34%	56,145	17.93%
Food Svc Events & Vending	1,737	3,910	5,761	3,330	3,000	2,930	(400)	(12.01%)	(70)	(2.33%)
Liquor Sales	331,332	440,063	487,079	505,867	510,152	593,931	88,064	17.41%	83,779	16.42%
Beverage Sales	85,099	108,381	120,523	120,594	124,163	146,654	26,060	21.61%	22,491	18.11%
League Bowling	315,840	498,506	577,064	612,868	585,777	637,083	24,215	3.95%	51,306	8.76%
Open Bowling	151,641	267,293	309,161	303,305	298,733	330,430	27,125	8.94%	31,697	10.61%
Tournament Bowling	11,652	34,044	34,808	31,728	29,592	30,970	(758)	(2.39%)	1,378	4.66%
Prepaid Green Fees	1,915,571	2,075,182	2,116,549	2,206,189	2,208,734	2,838,144	631,955	28.64%	629,410	28.50%
Prepaid Green Fees - Non Resident	229,447	319,581	383,672	382,109	433,406	409,325	27,216	7.12%	(24,081)	(5.56%)
Daily Green Fees - Cardholders	1,378,955	1,453,242	1,311,155	1,421,507	1,470,260	1,449,321	27,814	1.96%	(20,939)	(1.42%)
Daily Surcharge	809,697	778,942	733,612	784,994	749,926	1,081,459	296,465	37.77%	331,533	44.21%
Tournament Income	94,743	157,576	158,597	105,593	95,034	125,000	19,407	18.38%	29,966	31.53%
Golf Simulator Income	649	837	959	1,005	1,245		(1,005)	(100.00%)	(1,245)	(100.00%)
Daily Green Fees - Guest	955,206	1,105,093	1,165,626	1,223,771	1,242,785	1,210,275	(13,496)	(1.10%)	(32,510)	(2.62%)
Daily Green Fees - Staff	14,240	14,863	15,466	14,653	14,039	15,000	347	2.37%	961	6.85%
Daily Green Fees - Public	877,334	945,779	950,047	1,000,217	1,098,678	1,298,202	297,985	29.79%	199,524	18.16%
Range Fees	295,688	333,007	323,327	302,343	350,079	380,000	77,657	25.69%	29,921	8.55%
Cart Rentals	457,114	439,678	472,812	479,637	484,872	579,812	100,175	20.89%	94,940	19.58%
Merchandise Sales - Bowling	2,801	3,525	4,407	3,994	4,117	4,433	439	10.99%	316	7.68%
Snack Sales	22,567	27,849	31,549	31,834	32,902	39,194	7,360	23.12%	6,292	19.12%
Merchandise - Soft Goods	57,940	54,805	53,414	48,709	52,474	52,676	3,967	8.14%	202	0.38%
Merchandise - Sundries	55,812	57,264	59,849	55,661	61,981	60,551	4,890	8.79%	(1,430)	(2.31%)
Merchandise - Golf Balls	36,340	35,696	36,127	36,853	38,700	38,839	1,986	5.39%	139	0.36%
Merchandise - Hard Goods	8,520	10,440	16,768	9,505	15,797	10,406	901	9.48%	(5,391)	(34.13%)
Rental Income	198,483	245,936	274,646	269,883	258,000	249,000	(20,883)	(7.74%)	(9,000)	(3.49%)
Lawn Bowl Green Fees			450					0		0
Shows - Ticket Sales	27,861	266,866	303,431	322,365	339,000	454,000	131,635	40.83%	115,000	33.92%
Audio/Visual Services	450	1,835	7,481	2,545	2,300	2,000	(545)	(21.41%)	(300)	(13.04%)
Misc Income	36,512	38,704	51,767	26,576	11,591	22,214	(4,362)	(16.41%)	10,623	91.65%
Rental Shoes	10,573	17,883	19,881	19,474	18,031	19,826	352	1.81%	1,795	9.96%
Rental Lockers	5,956	7,559	8,733	7,626	7,000	6,800	(826)	(10.83%)	(200)	(2.86%)
Club Rental	6,710	6,681	7,026	8,300	7,691	8,496	196	2.36%	805	10.47%
Purchase Discounts	1,510	1,708	1,946	1,687	2,000	2,000	313	18.55%		0
Contributions	23,432	38,266	47,065	26,286	25,975	26,150	(136)	(0.52%)	175	0.67%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
SUMMARY

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Total Income	22,928,512	24,541,775	25,102,810	26,753,544	27,125,190	29,254,610	2,501,066	9.35%	2,129,420	7.85%
Cost of Sales:										
Food	58,885	93,765	97,223	102,756	100,418	127,364	24,608	23.95%	26,946	26.83%
Liquor	82,184	99,110	96,791	105,521	113,642	135,305	29,784	28.23%	21,663	19.06%
Beverage	27,734	36,299	42,292	40,217	37,253	43,248	3,031	7.54%	5,995	16.09%
Snacks	8,554	11,292	13,933	15,296	16,456	19,370	4,074	26.63%	2,914	17.71%
Credit Card Fees	6,706	7,590	11,372	11,013	10,440	11,779	766	6.96%	1,339	12.83%
Total Cost of Food/Liquor Sold	184,063	248,056	261,611	274,803	278,209	337,066	62,263	22.66%	58,857	21.16%
Bowling Merchandise	1,744	1,864	2,528	2,397	2,059	2,219	(178)	(7.43%)	160	7.77%
Bowling - Liquor	17,132	36,125	38,402	36,147	35,469	39,325	3,178	8.79%	3,856	10.87%
Credit Card Fees	5,598	9,819	15,331	17,883	14,417	23,767	5,884	32.90%	9,350	64.85%
Total Cost of Goods Sold - Bowling	24,474	47,808	56,261	56,427	51,945	65,311	8,884	15.74%	13,366	25.73%
Soft Goods	32,815	30,433	30,303	28,358	31,486	31,697	3,339	11.77%	211	0.67%
Sundries	30,740	31,722	32,272	31,386	37,189	36,568	5,182	16.51%	(621)	(1.67%)
Golf Balls	19,147	17,736	16,579	19,540	23,218	23,401	3,861	19.76%	183	0.79%
Credit Card Fees	116,649	113,003	135,915	123,091	144,929	154,600	31,509	25.60%	9,671	6.67%
Hard Goods	7,285	5,810	11,567	4,922	11,059	7,285	2,363	48.01%	(3,774)	(34.13%)
Total Cost of Goods Sold - Golf	206,636	198,704	226,636	207,297	247,881	253,551	46,254	22.31%	5,670	2.29%
Shows & Entertainment	7,049	77,570	81,143	94,513	89,500	122,500	27,987	29.61%	33,000	36.87%
Credit Card Fees	9,244	15,054	19,195	20,750	8,559	26,351	5,601	26.99%	17,792	207.87%
Total Cost of Sales - Activities	16,293	92,624	100,338	115,263	98,059	148,851	33,588	29.14%	50,792	51.80%
Total Cost of Sales:	431,466	587,192	644,846	653,790	676,094	804,779	150,989	23.09%	128,685	19.03%
Total Gross Income	22,497,046	23,954,583	24,457,964	26,099,754	26,449,096	28,449,831	2,350,077	9.00%	2,000,735	7.56%
Operating Expenses:										
Wages										
Vacation Accrued	(62,240)	(46,304)	(84,826)					0		0
Supervisory	1,869,736	1,721,477	1,844,003	2,295,714	2,397,322	2,449,912	154,198	6.72%	52,590	2.19%
F T - Salary	717,792	795,910	1,054,894	1,436,489	1,209,790	1,773,614	337,125	23.47%	563,824	46.61%
F T - Hourly	3,444,572	3,195,281	3,525,824	4,299,078	4,535,164	4,730,989	431,911	10.05%	195,825	4.32%
Part Time	960,306	1,137,509	1,281,372	1,416,355	1,442,764	1,543,524	127,169	8.98%	100,760	6.98%
Overtime/ Call Out	35,342	40,662	67,647	72,648	53,980	33,718	(38,930)	(53.59%)	(20,262)	(37.54%)
F T - Custodian	184,497	202,271	175,163	261,641	298,738	319,126	57,485	21.97%	20,388	6.82%
P T - Custodian	1,613,883	1,602,760	1,803,144	2,045,366	2,126,847	2,131,203	85,837	4.20%	4,356	0.20%
P T - Facility Attendants	670,267	722,088	780,021	828,429	834,783	823,820	(4,609)	(0.56%)	(10,963)	(1.31%)
Contract & Temp Labor	23,629	21,742	137,548	63,690	57,217		(63,690)	(100.00%)	(57,217)	(100.00%)
Total Wages	9,457,784	9,393,396	10,584,790	12,719,410	12,956,605	13,805,906	1,086,496	8.54%	849,301	6.55%
Employer Paid Taxes	1,857,685	1,856,186	1,944,439	1,028,148	1,030,815	1,119,979	91,831	8.93%	89,164	8.65%
Workmans Comp				283,734	344,715	265,804	(17,930)	(6.32%)	(78,911)	(22.89%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
SUMMARY

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Employer Paid St/LT Disability			433	75,778	56,940	151,200	75,422	99.53%	94,260	165.54%
Employer Paid Medical				1,117,885	1,112,808	1,346,376	228,491	20.44%	233,568	20.99%
401k Employer Match	60,747	100,513	123,778	98,414	138,000	127,000	28,586	29.05%	(11,000)	(7.97%)
Total Employer Paid Benefits	1,918,432	1,956,699	2,068,650	2,603,959	2,683,278	3,010,359	406,400	15.61%	327,081	12.19%
Total-Wages, Taxes & Benefits	11,376,216	11,350,095	12,653,440	15,323,369	15,639,883	16,816,265	1,492,896	9.74%	1,176,382	7.52%
Repairs and Maintenance										
Pool & Spa Chemicals	128,377	171,139	196,361	151,828	174,999	187,863	36,035	23.73%	12,864	7.35%
Pool & Spa Parts	66,832	53,668	67,041	69,024	54,360	54,360	(14,664)	(21.24%)		0
Pool & Spa Repair Service	63,183	150,119	126,158	78,429	84,000	84,000	5,571	7.10%		0
Solar R&M PV	71,522	47,268	45,996	6,288	46,953	46,953	40,665	646.71%		0
Grounds-Landscaped Areas	1,815	2,699	4,540	7,466	3,795	6,500	(966)	(12.94%)	2,705	71.28%
Grounds-Game Areas		9,757	5,904	3,665	8,000	8,000	4,335	118.28%		0
Grounds-Golf Courses	69,353	9,554	19,151	39,344	10,300	10,305	(29,039)	(73.81%)	5	0.05%
Lake Maintenance	31,540	24,807	69,415	42,546	56,270	76,632	34,086	80.12%	20,362	36.19%
Tree Trimming & Removal	94,652	97,798	157,790	362,055	107,440	113,000	(249,055)	(68.79%)	5,560	5.17%
Parking Lots & Maint Areas	7,805	12,629	895	13,368	1,800	6,189	(7,179)	(53.70%)	4,389	243.83%
Building Hardware, Parts, Supplies	129,837	151,852	186,234	181,667	139,806	148,901	(32,766)	(18.04%)	9,095	6.51%
Building Repair Services	506,399	564,426	586,947	708,901	566,991	630,851	(78,050)	(11.01%)	63,860	11.26%
Building Pest Control	25,555	28,043	26,297	31,885	32,026	28,156	(3,729)	(11.70%)	(3,870)	(12.08%)
Rolling Stock Parts	258,872	319,609	315,673	364,840	324,190	341,263	(23,577)	(6.46%)	17,073	5.27%
Rolling Stock Repair Service	12,235	14,894	15,587	34,840	13,862	14,120	(20,720)	(59.47%)	258	1.86%
Rolling Stock Shop Supplies	4,483	5,476	4,265	6,070	6,740	7,127	1,057	17.41%	387	5.74%
Sprinkler & Irrig Sys Parts & Supplies	74,958	99,475	134,870	159,375	120,860	123,412	(35,963)	(22.57%)	2,552	2.11%
Sprinkler & Irrig Sys Repair Svc	20,588	8,854	(8,100)	17,244	14,892	11,328	(5,916)	(34.31%)	(3,564)	(23.93%)
Furniture Repair & Maint	(160)	1,168	10,475	3,018	3,440	2,081	(937)	(31.05%)	(1,359)	(39.51%)
Pump & Well Repair Parts	4,654	11,601	11,128	8,180	10,750	10,270	2,090	25.55%	(480)	(4.47%)
Pump & Well Repair Services	39,888	48,258	81,787	80,401	57,700	59,568	(20,833)	(25.91%)	1,868	3.24%
Equipment - Lanes & Pinsetters	29,310	25,926	28,312	23,795	32,000	32,000	8,205	34.48%		0
Equipment - Scorers & POS Equip	197		923	3,299	6,000	6,000	2,701	81.87%		0
Computers, Printers & Parts	53,774	31,294	52,869	40,054	79,916	47,450	7,396	18.47%	(32,466)	(40.63%)
Network Equip Parts & Cable	12,704	10,422	13,909	12,974	29,850	69,246	56,272	433.73%	39,396	131.98%
Computer Repair Services	41,015	13,335	10,655	11,790	11,256	9,000	(2,790)	(23.66%)	(2,256)	(20.04%)
Software Maint Fees	63,251	90,054	321,194	299,058	351,296	408,446	109,388	36.58%	57,150	16.27%
Equipment Repair Parts & Supplies	74,644	90,184	90,787	84,852	75,456	81,472	(3,380)	(3.98%)	6,016	7.97%
Equipment Repair Services	62,621	101,252	143,300	96,034	94,368	97,102	1,068	1.11%	2,734	2.90%
Vehicle Repair Parts & Supplies	3,014	3,315	4,641	5,102	6,780	6,203	1,101	21.58%	(577)	(8.51%)
Vehicle Repair Service	24,728	40,881	32,098	23,986	25,991	18,516	(5,470)	(22.80%)	(7,475)	(28.76%)
Preventative Maintenance	151,900	173,738	141,110	270,806	360,662	310,384	39,578	14.61%	(50,278)	(13.94%)
Total Repairs and Maintenance	2,129,546	2,413,495	2,898,657	3,242,184	2,912,749	3,056,698	(185,486)	(5.72%)	143,949	4.94%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
SUMMARY

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Projects										
Pool & Spa Projects	75	27,620	10,608		47,151		0		(47,151)	(100.00%)
Grounds Projects		30,164	23,679				0			0
Parking Lot Projects	850	8,204	239,761				0			0
Building Projects	159,496	138,255	335,981	120,976	196,580	196,058	75,082	62.06%	(522)	(0.27%)
IT Projects		318,189	222,496	81,838	100,000		(81,838)	(100.00%)	(100,000)	(100.00%)
Total Projects	160,421	522,432	832,525	202,814	343,731	196,058	(6,756)	(3.33%)	(147,673)	(42.96%)
Utilities										
Electric	983,522	1,082,949	1,185,029	1,218,514	1,211,896	1,295,980	77,466	6.36%	84,084	6.94%
APS Rebate	(145,847)	(143,280)	(131,513)	(134,171)	(143,299)	(139,026)	(4,855)	3.62%	4,273	(2.98%)
Gas	238,149	468,114	497,913	481,839	508,618	528,056	46,217	9.59%	19,438	3.82%
Water & Sewer	299,266	310,920	370,489	335,171	336,136	335,832	661	0.20%	(304)	(0.09%)
Porta Potty Rental	4,149	4,209	4,670	4,307	4,680	4,680	373	8.66%		0
TV & Audio	13,231	14,191	15,219	14,858	14,915	15,426	568	3.82%	511	3.43%
Telephone	31,089	36,662	36,515	38,257	38,223	31,994	(6,263)	(16.37%)	(6,229)	(16.30%)
Telephone Solar Monitoring	967	886	967	966	960	960	(6)	(0.62%)		0
Cell Phones / Tablets	34,651	38,864	33,993	40,113	43,212	41,352	1,239	3.09%	(1,860)	(4.30%)
Data Lines, Wireless Network	46,661	52,817	107,749	89,716	69,492	150,060	60,344	67.26%	80,568	115.94%
Internet Service	51,064	49,944	40,476	61,001	41,580	7,848	(53,153)	(87.13%)	(33,732)	(81.13%)
Trash Removal	62,886	77,829	93,406	88,134	78,837	81,464	(6,670)	(7.57%)	2,627	3.33%
Pump & Well Electric	527,853	571,307	629,770	625,960	586,033	648,667	22,707	3.63%	62,634	10.69%
Water Usage Tax - DWR	32,543	27,349	22,653	27,727	32,105	29,931	2,204	7.95%	(2,174)	(6.77%)
Total Utilities	2,180,184	2,592,761	2,907,336	2,892,392	2,823,388	3,033,224	140,832	4.87%	209,836	7.43%
General Operating Expenses										
General Oper Supply Parts	43,286	58,343	55,616	51,901	58,397	61,781	9,880	19.04%	3,384	5.79%
General Oper Safety Supplies	116,094	63,189	73,455	115,844	108,992	126,638	10,794	9.32%	17,646	16.19%
General Oper Shop Supplies	7,917	11,529	11,717	10,019	7,380	8,263	(1,756)	(17.53%)	883	11.96%
Uniforms & Laundry Svc	42,183	34,479	46,706	37,251	46,259	40,746	3,495	9.38%	(5,513)	(11.92%)
Printed Forms & Oper Supplies	11,252	17,602	17,331	9,776	27,018	29,920	20,144	206.06%	2,902	10.74%
Employee & Cardholder Consumables	13,737	15,085	18,636	23,598	22,367	23,331	(267)	(1.13%)	964	4.31%
Laundry/Microfiber	16,137	20,124	26,114	26,149	23,973	24,513	(1,636)	(6.26%)	540	2.25%
Janitorial Supplies/ Consumables	124,222	165,008	183,611	190,000	185,761	190,347	347	0.18%	4,586	2.47%
Game Supplies	41,674	74,346	104,001	101,345	84,654	100,304	(1,041)	(1.03%)	15,650	18.49%
Tools-Hand & Small Portable	15,215	22,816	24,386	31,591	23,476	25,687	(5,904)	(18.69%)	2,211	9.42%
Gas, Diesel, Oil & Mileage	227,657	318,537	286,671	264,434	301,438	291,546	27,112	10.25%	(9,892)	(3.28%)
Oil & Other Fluids-Bulk/ Case	15,977	19,416	16,334	32,302	24,620	25,579	(6,723)	(20.81%)	959	3.90%
Computer Software	51,947	139,601	340	5,138	12,000		(5,138)	(100.00%)	(12,000)	(100.00%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
SUMMARY

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Computer Consulting/Programming	117,850	35,433	10,000	15,000	15,000		(15,000)	(100.00%)	(15,000)	(100.00%)
Office Supplies	48,426	51,694	53,065	55,280	51,526	55,084	(196)	(0.35%)	3,558	6.91%
Postage	20,923	21,312	22,168	22,970	24,776	22,420	(550)	(2.39%)	(2,356)	(9.51%)
Audit Fees/ Tax Prep	53,448	13,000	68,301	64,166	57,248	75,000	10,834	16.88%	17,752	31.01%
Legal Fees	50,792	114,535	117,484	91,951	108,000	96,000	4,049	4.40%	(12,000)	(11.11%)
Consulting	29,412	26,434	85,864	135,215	67,650	107,940	(27,275)	(20.17%)	40,290	59.56%
Late / Collection Fees	(13,985)	(12,314)	(14,205)	(15,850)	(12,000)	(12,000)	3,850	(24.29%)		0
Lien / Recording Fees	(18,481)	(30,322)	(76,126)	(49,045)	(12,000)	(36,000)	13,045	(26.60%)	(24,000)	200.00%
Ownership Records	14,478						0			0
Statement Expense	7,175	6,856	11,354	8,667	8,040	7,800	(867)	(10.00%)	(240)	(2.99%)
Advertising & Promotions	13,619	6,904	6,525	8,985	10,670	11,940	2,955	32.89%	1,270	11.90%
Communications / Newsletters	36,467			24,861	19,800	27,000	2,139	8.60%	7,200	36.36%
Employment Expenses	10,437	8,425	53,129	10,633	12,200	18,744	8,111	76.28%	6,544	53.64%
Fees, Licenses, Dues	51,162	52,830	49,545	57,279	62,181	64,445	7,166	12.51%	2,264	3.64%
Subscriptions	66	109	272	166	219	1,068	902	543.37%	849	387.67%
Election Expenses	1,320	1,551	1,320	2,000	2,000		(2,000)	(100.00%)	(2,000)	(100.00%)
Security / Traffic Control	6,212	27,504	4,000	4,000	9,000	21,815	17,815	445.38%	12,815	142.39%
Miscellaneous	2,768	4,537	7,499	2,107	2,060	2,140	33	1.57%	80	3.88%
Cash Short	68	132	(296)	(528)			528	(100.00%)		0
Bank Service Charges	19,109	4,629	19,787	23,102	16,000	12,500	(10,602)	(45.89%)	(3,500)	(21.88%)
Credit Card Fees	209,531	223,758	258,032	248,540	278,350	306,185	57,645	23.19%	27,835	10.00%
Bad Debt	21,547	(87,995)		20,000	20,000	20,000	0			0
Freight / Delivery	667	717	451	584	275	178	(406)	(69.52%)	(97)	(35.27%)
Sand	38,334	53,650	55,439	53,104	81,210	79,337	26,233	49.40%	(1,873)	(2.31%)
Chemicals & Pesticides	289,505	170,408	213,303	174,085	208,632	349,998	175,913	101.05%	141,366	67.76%
Seed	345,949	357,639	375,540	378,678	378,110	427,522	48,844	12.90%	49,412	13.07%
Fertilizer	201,314	260,386	284,893	270,823	271,262	300,977	30,154	11.13%	29,715	10.95%
Furniture	24,312	26,350	52,326	92,747	67,250	82,320	(10,427)	(11.24%)	15,070	22.41%
Equipment	123,062	207,922	205,023	226,408	355,631	253,304	26,896	11.88%	(102,327)	(28.77%)
Sunbowl Free Shows	17,675	39,386	33,470	32,504	42,400	32,000	(504)	(1.55%)	(10,400)	(24.53%)
Special Events	9,041	15,712	17,278	26,163	20,000	27,500	1,337	5.11%	7,500	37.50%
Movies & Refreshments	182	173	269	499	600	600	101	20.24%		0
Tournament Expense	150	541	305	150	150	156	6	4.00%	6	4.00%
Supplies-Paper/Plastic	12,013	26,184	28,596	22,278	23,615	22,907	629	2.82%	(708)	(3.00%)
Staff Development	6,858	15,257	3,740	23,664	22,235	20,885	(2,779)	(11.74%)	(1,350)	(6.07%)
Employee Incentives	6,547	17,613	5,960	13,301	25,500	11,500	(1,801)	(13.54%)	(14,000)	(54.90%)
Total General Operating Expenses	2,485,251	2,621,025	2,819,757	2,946,666	3,163,925	3,359,920	413,254	14.02%	195,995	6.19%
Total Operating Expenses	18,331,618	19,499,808	22,111,715	24,607,425	24,883,676	26,462,165	1,854,740	7.54%	1,578,489	6.34%
Net Operating Excess/(Deficit)	4,165,428	4,454,775	2,346,249	1,492,329	1,565,420	1,987,666	495,337	33.19%	422,246	26.97%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
SUMMARY

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Other Income:										
Other Income			133,680					0		0
Insurance Proceeds			16,444	84,945			(84,945)	(100.00%)		0
Interest Income	63,845	158,582	627,088	550,925	311,250	160,000	(390,925)	(70.96%)	(151,250)	(48.59%)
Proceeds - Sale of Assets		100	2,407	1			(1)	(100.00%)		0
Investment Income (Unrestricted)	102,385	74,579	338,629	113,374	30,000	100,000	(13,374)	(11.80%)	70,000	233.33%
Unrealized Gains/Losses Investments	(136,721)	(248,104)	(123,797)	123,797			(123,797)	(100.00%)		0
Total Other Income	29,509	(14,843)	994,451	873,042	341,250	260,000	(613,042)	(70.22%)	(81,250)	(23.81%)
Other Expenses:										
Personal Property Tax	31,624	33,639	35,383	28,355	28,800	30,240	1,885	6.65%	1,440	5.00%
Real Estate Tax	108,649	110,674	110,723	120,088	116,400	122,220	2,132	1.78%	5,820	5.00%
Insurance	767,090	768,552	1,007,189	1,100,636	1,078,398	1,527,810	427,174	38.81%	449,412	41.67%
Insurance Settlement				(211)			211	(100.00%)		0
Investment Fees (Unrestricted)	7,461	8,436	9,602	15,855	20,750	10,640	(5,215)	(32.89%)	(10,110)	(48.72%)
Other Expense			(33,846)	(6,629)			6,629	(100.00%)		0
Insured/Uninsured Losses		5,517	(6,310)	673			(673)	(100.00%)		0
Disposal of Assets				17,000			(17,000)	(100.00%)		0
Total Other Expenses	914,824	926,818	1,122,741	1,275,767	1,244,348	1,690,910	415,143	32.54%	446,562	35.89%
Net Excess/(Deficit) Before Depreciation	3,280,113	3,513,114	2,217,959	1,089,604	662,322	556,756	(532,848)	(48.90%)	(105,566)	(15.94%)
Depreciation	5,966,066	5,846,052	5,838,601	6,342,592	6,750,132	7,546,824	1,204,232	18.99%	796,692	11.80%
Total Depreciation	5,966,066	5,846,052	5,838,601	6,342,592	6,750,132	7,546,824	1,204,232	18.99%	796,692	11.80%
Net Excess/(Deficit) After Depreciation	(2,685,953)	(2,332,938)	(3,620,642)	(5,252,988)	(6,087,810)	(6,990,068)	(1,737,080)	33.07%	(902,258)	14.82%
Restricted Income										
Preservation and Improvement Fee	1,996,213	5,215,818	6,855,919	5,746,173	6,000,000	6,000,000	253,827	4.42%		0
PIF Investment Income	166,340	161,595	1,046,881	1,302,255	761,963	1,192,032	(110,223)	(8.46%)	430,069	56.44%
PIF Investment Fees	(9,876)	(28,307)	(50,495)	(71,962)	(50,797)	(68,000)	3,962	(5.51%)	(17,203)	33.87%
Capital Reserve Investment Income	148,052	65,046	140,312	177,732	75,000	400,000	222,268	125.06%	325,000	433.33%
Capital Reserve Unrealized Gains/ Losses	(312,212)	(85,834)	525,043	(525,043)			525,043	(100.00%)		0
Capital Reserve Investment Fees	(8,950)	(8,889)	(9,937)	(7,805)	(5,000)	(25,000)	(17,195)	220.31%	(20,000)	400.00%
Total Restricted Income	1,979,567	5,319,429	8,507,723	6,621,350	6,781,166	7,499,032	877,682	13.26%	717,866	10.59%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
FACILITIES

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Operating Income:										
Misc Income			\$1,366					0		0
Total Income			1,366					0		0
Total Gross Income			1,366					0		0
Operating Expenses:										
Wages										
Vacation Accrued	447	(6,574)	(9,842)					0		0
Supervisory	189,240	193,746	219,645	290,122	290,952	301,638	11,516	3.97%	10,686	3.67%
F T - Salary	43,754	44,228	77,037	214,996	182,676	306,254	91,258	42.45%	123,578	67.65%
F T - Hourly	506,212	497,759	534,616	689,082	796,978	716,600	27,518	3.99%	(80,378)	(10.09%)
Part Time	36,416	60,989	90,776	108,391	107,446	131,728	23,337	21.53%	24,282	22.60%
Overtime/Call Out	334	1,781	1,114	5,429	5,262		(5,429)	(100.00%)	(5,262)	(100.00%)
Total Wages	776,403	791,929	913,346	1,308,020	1,383,314	1,456,220	148,200	11.33%	72,906	5.27%
Employer Paid Taxes	189,905	181,009	173,519	104,855	108,034	115,619	10,764	10.27%	7,585	7.02%
Workmans Comp				29,425	36,660	28,104	(1,321)	(4.49%)	(8,556)	(23.34%)
Employer Paid St/LT Disability				9,583	5,892	21,264	11,681	121.89%	15,372	260.90%
Employer Paid Medical				133,479	162,288	133,536	57	0.04%	(28,752)	(17.72%)
401k Employer Match	4,328	6,047	9,910	8,775	15,000	9,000	225	2.56%	(6,000)	(40.00%)
Total Employer Paid Benefits	194,233	187,056	183,429	286,117	327,874	307,523	21,406	7.48%	(20,351)	(6.21%)
Total-Wages, Taxes & Benefits	970,636	978,985	1,096,775	1,594,137	1,711,188	1,763,743	169,606	10.64%	52,555	3.07%
Repairs and Maintenance										
Pool & Spa Parts				139			(139)	(100.00%)		0
Grounds-Landscaped Areas	1,498	1,836	277	2,661	295	3,000	339	12.74%	2,705	916.95%
Grounds-Golf Courses		2,747	350				0			0
Tree Trimming & Removal	28,364	22,254	21,350	72,380	25,240	30,000	(42,380)	(58.55%)	4,760	18.86%
Building Hardware, Parts, Supplies		458	5,739	4,059	756	2,040	(2,019)	(49.74%)	1,284	169.84%
Building Repair Services			3,900	10,499		5,100	(5,399)	(51.42%)	5,100	(100.00%)
Rolling Stock Parts	11,159	2,245	1,732	4,835	5,380	6,360	1,525	31.54%	980	18.22%
Rolling Stock Repair Service		500		44	100	120	76	172.73%	20	20.00%
Rolling Stock Shop Supplies	364	262	207	320	300	420	100	31.25%	120	40.00%
Sprinkler & Irrig Sys Parts & Supplies	10,231	15,934	13,786	16,632	14,910	15,000	(1,632)	(9.81%)	90	0.60%
Pump & Well Repair Services			2,449	1,500	2,000	2,004	504	33.60%	4	0.20%
Computers, Printers & Parts			10,731	2,295	12,500	4,800	2,505	109.15%	(7,700)	(61.60%)
Network Equip Parts & Cable			13,340	85			(85)	(100.00%)		0
Software Maint Fees		6,765	14,254	8,188	15,000	17,004	8,816	107.67%	2,004	13.36%
Equipment Repair Parts & Supplies	2,335	409	2,063	2,005	2,220	2,556	551	27.48%	336	15.14%
Equipment Repair Services	1,814	2,370	3,978	3,226	2,520	5,016	1,790	55.49%	2,496	99.05%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
FACILITIES

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Vehicle Repair Parts & Supplies	1,621	1,252	3,696	3,563	3,760	3,600	37	1.04%	(160)	(4.26%)
Vehicle Repair Service	9,434	17,046	15,737	11,872	12,400	10,440	(1,432)	(12.06%)	(1,960)	(15.81%)
Preventative Maintenance				983	800	840	(143)	(14.55%)	40	5.00%
Total Repairs and Maintenance	66,820	74,078	113,589	145,286	98,181	108,300	(36,986)	(25.46%)	10,119	10.31%
Utilities										
Electric	6,893	6,953	7,383	8,060	7,698	8,295	235	2.92%	597	7.76%
Water & Sewer	2,098	2,249	2,423	2,459	2,359	2,496	37	1.50%	137	5.81%
Telephone	1,149	2,927	2,447	2,993	4,000	3,996	1,003	33.51%	(4)	(0.10%)
Cell Phones / Tablets	6,342	6,726	5,993	7,789	8,436	8,460	671	8.61%	24	0.28%
Trash Removal	139	130	447	3,435	500	1,500	(1,935)	(56.33%)	1,000	200.00%
Total Utilities	16,621	18,985	18,693	24,736	22,993	24,747	11	0.04%	1,754	7.63%
General Operating Expenses										
General Oper Supply Parts	3,414	4,647	3,573	3,664	3,980	4,284	620	16.92%	304	7.64%
General Oper Safety Supplies	1,463	908	6,051	3,475	1,860	2,304	(1,171)	(33.70%)	444	23.87%
General Oper Shop Supplies	346	264	2,036	1,654	1,140	1,860	206	12.45%	720	63.16%
Uniforms & Laundry Svc	2,663	2,317	2,497	278	450	456	178	64.03%	6	1.33%
Printed Forms & Oper Supplies		130	53	249	75	120	(129)	(51.81%)	45	60.00%
Employee & Cardholder Consumables	200	617	1,246	1,156	740	840	(316)	(27.34%)	100	13.51%
Janitorial Supplies/Consumables	20	267	94	297		300	3	1.01%	300	(100.00%)
Game Supplies		117	143	173			(173)	(100.00%)		0
Tools-Hand & Small Portable	6,692	5,691	11,137	11,981	8,500	10,920	(1,061)	(8.86%)	2,420	28.47%
Gas, Diesel, Oil & Mileage	28,640	41,881	36,834	36,801	39,645	39,900	3,099	8.42%	255	0.64%
Oil & Other Fluids-Bulk/Case	260	1,376	675	670	670	804	134	20.00%	134	20.00%
Computer Software			340				0	0		0
Office Supplies	1,380	1,999	2,581	3,514	1,740	3,240	(274)	(7.80%)	1,500	86.21%
Consulting		11,622	52,450	86,062	50,000	66,000	(20,062)	(23.31%)	16,000	32.00%
Fees, Licenses, Dues	2,684	1,574	2,987	4,960	3,535	5,004	44	0.89%	1,469	41.56%
Subscriptions			182	33	75	72	39	118.18%	(3)	(4.00%)
Freight / Delivery		111					0	0		0
Sand	763	250	1,381		2,600	2,700	2,700	(100.00%)	100	3.85%
Chemicals & Pesticides	7,091	4,214	3,171	3,474	7,904	5,040	1,566	45.08%	(2,864)	(36.23%)
Seed				10,000	10,000	9,960	(40)	(0.40%)	(40)	(0.40%)
Fertilizer	5,707	5,127	10,295	9,202	8,200	12,000	2,798	30.41%	3,800	46.34%
Furniture	76	84	14,255	309	750	1,200	891	288.35%	450	60.00%
Equipment	13,090	23,118	12,722	22,562	18,800	18,000	(4,562)	(20.22%)	(800)	(4.26%)
Staff Development	1,380	455		3,041	1,200	3,000	(41)	(1.35%)	1,800	150.00%
Total General Operating Expenses	75,869	106,769	164,703	203,555	161,864	188,004	(15,551)	(7.64%)	26,140	16.15%

**Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
FACILITIES**

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Total Operating Expenses	1,129,946	1,178,817	1,393,760	1,967,714	1,994,226	2,084,794	117,080	5.95%	90,568	4.54%
Net Operating Excess/(Deficit)	(1,129,946)	(1,178,817)	(1,392,394)	(1,967,714)	(1,994,226)	(2,084,794)	(117,080)	5.95%	(90,568)	4.54%
Net Excess/(Deficit) Before Depreciation	(1,129,946)	(1,178,817)	(1,392,394)	(1,967,714)	(1,994,226)	(2,084,794)	(117,080)	5.95%	(90,568)	4.54%
Net Excess/(Deficit) After Depreciation	(1,129,946)	(1,178,817)	(1,392,394)	(1,967,714)	(1,994,226)	(2,084,794)	(117,080)	5.95%	(90,568)	4.54%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
FINANCE AND SUPPORT

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Operating Expenses:										
Wages										
Vacation Accrued	(\$28,950)	(\$6,900)	(\$9,402)					0		0
Supervisory	561,300	465,719	490,294	721,238	724,608	782,488	61,250	8.49%	57,880	7.99%
F T - Salary	196,779	273,982	374,974	681,761	556,192	923,364	241,603	35.44%	367,172	66.02%
F T - Hourly	344,500	309,738	326,662	374,891	480,208	342,838	(32,053)	(8.55%)	(137,370)	(28.61%)
Part Time	43,193	51,528	48,572	57,914	55,354	116,248	58,334	100.73%	60,894	110.01%
Overtime/ Call Out	425	674	1,128	1,215			(1,215)	(100.00%)		0
Contract & Temp Labor	18,586		119,427	63,690	57,217		(63,690)	(100.00%)	(57,217)	(100.00%)
Total Wages	1,135,833	1,094,741	1,351,655	1,900,709	1,873,579	2,164,938	264,229	13.90%	291,359	15.55%
Employer Paid Taxes	245,416	259,631	273,786	145,424	150,119	171,634	26,210	18.02%	21,515	14.33%
Workmans Comp				41,753	51,283	41,779	26	0.06%	(9,504)	(18.53%)
Employer Paid St/LT Disability				16,560	13,512	31,020	14,460	87.32%	17,508	129.57%
Employer Paid Medical				240,323	228,288	301,944	61,621	25.64%	73,656	32.26%
401k Employer Match	6,245	11,351	13,546	15,083	21,000	21,000	5,917	39.23%		0
Total Employer Paid Benefits	251,661	270,982	287,332	459,143	464,202	567,377	108,234	23.57%	103,175	22.23%
Total-Wages, Taxes & Benefits	1,387,494	1,365,723	1,638,987	2,359,852	2,337,781	2,732,315	372,463	15.78%	394,534	16.88%
Repairs and Maintenance										
Building Hardware, Parts, Supplies				9			(9)	(100.00%)		0
Building Repair Services			1,300	1,023			(1,023)	(100.00%)		0
Furniture Repair & Maint			1,680	300			(300)	(100.00%)		0
Computers, Printers & Parts	53,774	31,294	38,158	34,101	56,595	37,650	3,549	10.41%	(18,945)	(33.47%)
Network Equip Parts & Cable	12,704	10,422	393	12,889	29,850	69,246	56,357	437.25%	39,396	131.98%
Computer Repair Services	41,015	13,335	10,655	11,567	11,256	9,000	(2,567)	(22.19%)	(2,256)	(20.04%)
Software Maint Fees	63,251	82,894	264,090	247,530	285,550	363,230	115,700	46.74%	77,680	27.20%
Equipment Repair Parts & Supplies	108	613	215	90			(90)	(100.00%)		0
Equipment Repair Services	3,069	2,329	289	1,917	4,160	4,160	2,243	117.01%		0
Vehicle Repair Parts & Supplies	4	82	39	133	240	240	107	80.45%		0
Vehicle Repair Service	5,534	6,036	1,265	1,127	2,600	2,000	873	77.46%	(600)	(23.08%)
Total Repairs and Maintenance	179,459	147,005	318,084	310,686	390,251	485,526	174,840	56.28%	95,275	24.41%
Projects										
IT Projects		318,189	222,496	81,838	100,000		(81,838)	(100.00%)	(100,000)	(100.00%)
Total Projects		318,189	222,496	81,838	100,000		(81,838)	(100.00%)	(100,000)	(100.00%)
Utilities										
Telephone	6,830	6,511	2,649	3,814			(3,814)	(100.00%)		0
Cell Phones / Tablets	9,465	12,662	9,484	12,576	13,104	15,384	2,808	22.33%	2,280	17.40%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
FINANCE AND SUPPORT

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Data Lines, Wireless Network	46,661	52,817	107,749	89,716	69,492	150,060	60,344	67.26%	80,568	115.94%
Internet Service	51,064	49,944	40,476	59,929	41,580	7,848	(52,081)	(86.90%)	(33,732)	(81.13%)
Total Utilities	114,020	121,934	160,358	166,035	124,176	173,292	7,257	4.37%	49,116	39.55%
General Operating Expenses										
General Oper Supply Parts		320	306	149		600	451	302.68%	600	(100.00%)
General Oper Safety Supplies	632	205	36	33,241	28,400	49,400	16,159	48.61%	21,000	73.94%
Uniforms & Laundry Svc				18,169	37,500	31,000	12,831	70.62%	(6,500)	(17.33%)
Printed Forms & Oper Supplies	4,309	5,615	8,729	2,304	9,600	20,100	17,796	772.40%	10,500	109.38%
Employee & Cardholder Consumables	4,806	6,108	7,384	12,630	9,880	10,540	(2,090)	(16.55%)	660	6.68%
Janitorial Supplies/Consumables		76	77	32	80	80	48	150.00%		0
Tools-Hand & Small Portable			278				0			0
Gas, Diesel, Oil & Mileage	3,457	5,901	4,416	6,231	7,200	5,200	(1,031)	(16.55%)	(2,000)	(27.78%)
Computer Software	51,947	138,721		5,138	12,000		(5,138)	(100.00%)	(12,000)	(100.00%)
Computer Consulting/Programming	117,850	35,433	10,000	15,000	15,000		(15,000)	(100.00%)	(15,000)	(100.00%)
Office Supplies	22,060	22,088	17,739	21,203	17,972	19,892	(1,311)	(6.18%)	1,920	10.68%
Postage	19,288	20,634	21,553	21,649	21,836	21,780	131	0.61%	(56)	(0.26%)
Audit Fees/ Tax Prep	53,448	13,000	68,301	64,166	57,248	75,000	10,834	16.88%	17,752	31.01%
Legal Fees	50,792	114,535	117,484	91,951	108,000	96,000	4,049	4.40%	(12,000)	(11.11%)
Consulting	9,185	2,016	24,058	42,443	10,100	34,100	(8,343)	(19.66%)	24,000	237.62%
Late / Collection Fees	(13,985)	(12,314)	(14,205)	(15,850)	(12,000)	(12,000)	3,850	(24.29%)		0
Lien / Recording Fees	(18,481)	(30,322)	(76,126)	(49,045)	(12,000)	(36,000)	13,045	(26.60%)	(24,000)	200.00%
Ownership Records	14,478						0			0
Statement Expense	7,175	6,856	11,354	8,667	8,040	7,800	(867)	(10.00%)	(240)	(2.99%)
Advertising & Promotions				298			(298)	(100.00%)		0
Employment Expenses	10,437	8,425	53,129	10,633	12,200	18,744	8,111	76.28%	6,544	53.64%
Fees, Licenses, Dues	1,387	3,089	937	2,424	3,105	2,075	(349)	(14.40%)	(1,030)	(33.17%)
Subscriptions		37				852	852	(100.00%)	852	(100.00%)
Election Expenses	1,320	1,551	1,320	2,000	2,000		(2,000)	(100.00%)	(2,000)	(100.00%)
Security / Traffic Control	3,212	1,207			5,000	15,000	15,000	(100.00%)	10,000	200.00%
Miscellaneous	800						0			0
Bank Service Charges	19,109	4,629	19,787	23,102	16,000	12,500	(10,602)	(45.89%)	(3,500)	(21.88%)
Freight / Delivery		46	154	69	100	100	31	44.93%		0
Furniture	1,351	1,208	8,272	23,021	6,000	2,500	(20,521)	(89.14%)	(3,500)	(58.33%)
Equipment	1,496	3,894	4,377	8,869	54,425	41,600	32,731	369.05%	(12,825)	(23.56%)
Staff Development	4,335	13,348	1,468	7,698	13,600	10,320	2,622	34.06%	(3,280)	(24.12%)
Employee Incentives	5,812	16,401	5,300	11,801	24,000	10,000	(1,801)	(15.26%)	(14,000)	(58.33%)
Total General Operating Expenses	376,220	382,707	296,656	370,824	455,286	437,183	66,359	17.90%	(18,103)	(3.98%)
Total Operating Expenses	2,057,193	2,335,558	2,636,581	3,289,235	3,407,494	3,828,316	539,081	16.39%	420,822	12.35%
Net Operating Excess/(Deficit)	(2,057,193)	(2,335,558)	(2,636,581)	(3,289,235)	(3,407,494)	(3,828,316)	(539,081)	16.39%	(420,822)	12.35%

**Recreation Centers of Sun City, Inc
 BUDGET WORKSHEET FOR 2025
 FINANCE AND SUPPORT**

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Other Expenses:										
Other Expense			4,746	564			(564)	(100.00%)		0
Total Other Expenses			4,746	564			(564)	(100.00%)		0
Net Excess/(Deficit) Before Depreciation	(2,057,193)	(2,335,558)	(2,641,327)	(3,289,799)	(3,407,494)	(3,828,316)	(538,517)	16.37%	(420,822)	12.35%
Depreciation	1,333	1,333	1,333	1,332	1,332	1,584	252	18.92%	252	18.92%
Total Depreciation	1,333	1,333	1,333	1,332	1,332	1,584	252	18.92%	252	18.92%
Net Excess/(Deficit) After Depreciation	(2,058,526)	(2,336,891)	(2,642,660)	(3,291,131)	(3,408,826)	(3,829,900)	(538,769)	16.37%	(421,074)	12.35%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
NON GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Operating Income:										
Property Assessments	\$12,835,693	\$12,949,538	\$13,262,596	\$14,555,064	\$14,621,889	\$15,781,285	\$1,226,221	8.42%	\$1,159,396	7.93%
Capital Fund Allocation						(473,438)	(473,438)	(100.00%)	(473,438)	(100.00%)
Transfer Fees	897,183	721,230	591,023	617,750	660,000	600,000	(17,750)	(2.87%)	(60,000)	(9.09%)
Privilege Cards	503,483	632,255	671,391	733,460	762,284	762,284	28,824	3.93%		0
Host Punch Cards	94,561	189,021	201,177	174,357	189,770	90,000	(84,357)	(48.38%)	(99,770)	(52.57%)
Liquor Sales	53,440	109,738	126,875	131,439	131,367	135,598	4,159	3.16%	4,231	3.22%
League Bowling	315,840	498,506	577,064	612,868	585,777	637,083	24,215	3.95%	51,306	8.76%
Open Bowling	151,641	267,293	309,161	303,305	298,733	330,430	27,125	8.94%	31,697	10.61%
Tournament Bowling	11,652	34,044	34,808	31,728	29,592	30,970	(758)	(2.39%)	1,378	4.66%
Merchandise Sales - Bowling	2,801	3,525	4,407	3,994	4,117	4,433	439	10.99%	316	7.68%
Rental Income	124,083	170,336	196,646	191,883	180,000	171,000	(20,883)	(10.88%)	(9,000)	(5.00%)
Lawn Bowl Green Fees			450				0			0
Shows - Ticket Sales	27,861	266,866	303,431	322,365	339,000	454,000	131,635	40.83%	115,000	33.92%
Audio/Visual Services	450	1,835	7,481	2,545	2,300	2,000	(545)	(21.41%)	(300)	(13.04%)
Misc Income	7,123	2,408	6,051	5,073	551		(5,073)	(100.00%)	(551)	(100.00%)
Rental Shoes	10,573	17,883	19,881	19,474	18,031	19,826	352	1.81%	1,795	9.96%
Rental Lockers	5,956	7,559	8,733	7,626	7,000	6,800	(826)	(10.83%)	(200)	(2.86%)
Purchase Discounts	1,510	1,708	1,946	1,687	2,000	2,000	313	18.55%		0
Contributions	23,432	38,266	47,065	26,286	25,975	26,150	(136)	(0.52%)	175	0.67%
Total Income	15,067,282	15,912,011	16,370,186	17,740,904	17,858,386	18,580,421	839,517	4.73%	722,035	4.04%
Cost of Sales:										
Bowling Merchandise	1,744	1,864	2,528	2,397	2,059	2,219	(178)	(7.43%)	160	7.77%
Bowling - Liquor	17,132	36,125	38,402	36,147	35,469	39,325	3,178	8.79%	3,856	10.87%
Credit Card Fees	5,598	9,819	15,331	17,883	14,417	23,767	5,884	32.90%	9,350	64.85%
Total Cost of Goods Sold - Bowling	24,474	47,808	56,261	56,427	51,945	65,311	8,884	15.74%	13,366	25.73%
Shows & Entertainment	7,049	77,570	81,143	94,513	89,500	122,500	27,987	29.61%	33,000	36.87%
Credit Card Fees	9,244	15,054	19,195	20,750	8,559	26,351	5,601	26.99%	17,792	207.87%
Total Cost of Sales - Activities	16,293	92,624	100,338	115,263	98,059	148,851	33,588	29.14%	50,792	51.80%
Total Cost of Sales:	40,767	140,432	156,599	171,690	150,004	214,162	42,472	24.74%	64,158	42.77%
Total Gross Income	15,026,515	15,771,579	16,213,587	17,569,214	17,708,382	18,366,259	797,045	4.54%	657,877	3.72%
Operating Expenses:										
Wages										
Vacation Accrued	(17,897)	(10,075)	(30,504)					0		0
Supervisory	700,145	669,166	760,673	805,317	851,646	904,898	99,581	12.37%	53,252	6.25%
F T - Salary	191,288	186,431	262,625	226,715	267,368	123,148	(103,567)	(45.68%)	(144,220)	(53.94%)
F T - Hourly	631,845	595,303	613,465	745,645	754,830	881,908	136,263	18.27%	127,078	16.84%
Part Time	183,334	245,773	300,903	306,013	296,160	349,636	43,623	14.26%	53,476	18.06%
Overtime/Call Out	2,688	5,401	10,330	17,070	15,000		(17,070)	(100.00%)	(15,000)	(100.00%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
NON GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
F T - Custodian	184,497	202,271	175,163	261,641	298,738	319,126	57,485	21.97%	20,388	6.82%
P T - Custodian	1,613,883	1,602,760	1,803,144	2,045,366	2,126,847	2,131,203	85,837	4.20%	4,356	0.20%
P T - Facility Attendants	670,267	722,088	780,021	828,429	834,783	823,820	(4,609)	(0.56%)	(10,963)	(1.31%)
Contract & Temp Labor	1,071		2,931						0	0
Total Wages	4,161,121	4,219,118	4,678,751	5,236,196	5,445,372	5,533,739	297,543	5.68%	88,367	1.62%
Employer Paid Taxes	666,905	697,338	751,512	433,440	438,243	458,004	24,564	5.67%	19,761	4.51%
Workmans Comp				117,754	144,565	106,821	(10,933)	(9.28%)	(37,744)	(26.11%)
Employer Paid St/LT Disability				19,142	15,096	37,524	18,382	96.03%	22,428	148.57%
Employer Paid Medical				282,893	322,488	310,140	27,247	9.63%	(12,348)	(3.83%)
401k Employer Match	37,232	59,789	70,369	52,260	71,000	66,000	13,740	26.29%	(5,000)	(7.04%)
Total Employer Paid Benefits	704,137	757,127	821,881	905,489	991,392	978,489	73,000	8.06%	(12,903)	(1.30%)
Total-Wages, Taxes & Benefits	4,865,258	4,976,245	5,500,632	6,141,685	6,436,764	6,512,228	370,543	6.03%	75,464	1.17%
Repairs and Maintenance										
Pool & Spa Chemicals	128,377	171,139	196,361	151,828	174,999	187,863	36,035	23.73%	12,864	7.35%
Pool & Spa Parts	66,832	53,668	67,041	68,885	54,360	54,360	(14,525)	(21.09%)	0	0
Pool & Spa Repair Service	63,183	150,119	126,158	78,429	84,000	84,000	5,571	7.10%	0	0
Solar R&M PV	71,522	47,268	45,996	5,928	46,953	46,953	41,025	692.05%	0	0
Grounds-Landscaped Areas	317	657	3,112	3,055			(3,055)	(100.00%)	0	0
Grounds-Game Areas		9,757	5,904	3,665	8,000	8,000	4,335	118.28%	0	0
Lake Maintenance	19,210	8,437	65,609	36,673	40,000	60,000	23,327	63.61%	20,000	50.00%
Parking Lots & Maint Areas	7,805	12,629	895	911	1,800	1,800	889	97.59%	0	0
Building Hardware, Parts, Supplies	129,173	150,082	178,645	162,292	139,050	139,050	(23,242)	(14.32%)	0	0
Building Repair Services	495,593	545,225	560,874	505,005	349,991	413,508	(91,497)	(18.12%)	63,517	18.15%
Building Pest Control	25,435	27,683	26,297	23,704	32,026	19,474	(4,230)	(17.85%)	(12,552)	(39.19%)
Rolling Stock Parts	949						0		0	0
Sprinkler & Irrig Sys Parts & Supplies		7					0		0	0
Furniture Repair & Maint	68	728	8,795	1,999	3,440	1,360	(639)	(31.97%)	(2,080)	(60.47%)
Equipment - Lanes & Pinsetters	29,310	25,926	28,312	23,795	32,000	32,000	8,205	34.48%	0	0
Equipment - Scorers & POS Equip	197		923	3,299	6,000	6,000	2,701	81.87%	0	0
Computers, Printers & Parts			3,490	3,658	10,400	5,000	1,342	36.69%	(5,400)	(51.92%)
Computer Repair Services				222			(222)	(100.00%)	0	0
Software Maint Fees			34,615	34,271	50,746	28,212	(6,059)	(17.68%)	(22,534)	(44.41%)
Equipment Repair Parts & Supplies	33,358	34,335	32,062	26,697	29,012	28,292	1,595	5.97%	(720)	(2.48%)
Equipment Repair Services	32,774	59,001	73,259	45,152	45,561	45,809	657	1.46%	248	0.54%
Vehicle Repair Parts & Supplies	221	943	315	206	480		(206)	(100.00%)	(480)	(100.00%)
Vehicle Repair Service	6,395	10,645	10,680	7,002	5,175		(7,002)	(100.00%)	(5,175)	(100.00%)
Preventative Maintenance	147,337	167,881	130,986	217,950	345,322	253,485	35,535	16.30%	(91,837)	(26.59%)
Total Repairs and Maintenance	1,258,056	1,476,130	1,600,329	1,404,626	1,459,315	1,415,166	10,540	0.75%	(44,149)	(3.03%)

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
NON GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Projects										
Pool & Spa Projects	75	27,620	10,608		47,151			0	(47,151)	(100.00%)
Parking Lot Projects	850	8,204	239,761					0		0
Building Projects	159,496	138,255	332,026	108,309	147,155	196,058	87,749	81.02%	48,903	33.23%
Total Projects	160,421	174,079	582,395	108,309	194,306	196,058	87,749	81.02%	1,752	0.90%
Utilities										
Electric	828,440	917,837	999,491	1,025,303	1,026,704	1,092,106	66,803	6.52%	65,402	6.37%
APS Rebate	(145,847)	(143,280)	(131,513)	(134,171)	(143,299)	(139,026)	(4,855)	3.62%	4,273	(2.98%)
Gas	223,155	443,222	469,995	454,987	480,853	499,755	44,768	9.84%	18,902	3.93%
Water & Sewer	258,885	265,005	281,313	285,764	287,580	285,334	(430)	(0.15%)	(2,246)	(0.78%)
Porta Potty Rental	4,149	4,209	4,670	4,307	4,680	4,680	373	8.66%		0
TV & Audio	4,007	4,128	4,373	4,089	4,560	4,560	471	11.52%		0
Telephone	10,681	13,085	17,112	17,101	20,052	13,344	(3,757)	(21.97%)	(6,708)	(33.45%)
Telephone Solar Monitoring	967	886	967	966	960	960	(6)	(0.62%)		0
Cell Phones / Tablets	12,704	12,336	11,896	12,908	14,568	10,248	(2,660)	(20.61%)	(4,320)	(29.65%)
Trash Removal	19,607	24,306	25,668	28,958	28,989	27,036	(1,922)	(6.64%)	(1,953)	(6.74%)
Total Utilities	1,216,748	1,541,734	1,683,972	1,700,212	1,725,647	1,798,997	98,785	5.81%	73,350	4.25%
General Operating Expenses										
General Oper Supply Parts	23,578	37,478	33,614	30,497	36,672	39,152	8,655	28.38%	2,480	6.76%
General Oper Safety Supplies	99,990	52,802	59,090	70,508	67,786	64,540	(5,968)	(8.46%)	(3,246)	(4.79%)
General Oper Shop Supplies	1,730	2,311	3,092	2,045	1,480	1,540	(505)	(24.69%)	60	4.05%
Uniforms & Laundry Svc	14,883	6,436	28,702	103			(103)	(100.00%)		0
Printed Forms & Oper Supplies	6,228	8,826	5,350	6,190	17,300	9,700	3,510	56.70%	(7,600)	(43.93%)
Employee & Cardholder Consumables	6,874	5,413	5,286	6,093	8,320	8,377	2,284	37.49%	57	0.69%
Laundry/Microfiber	16,137	20,124	26,114	26,149	23,973	24,513	(1,636)	(6.26%)	540	2.25%
Janitorial Supplies/Consumables	120,129	157,206	176,392	179,429	177,945	179,429		0	1,484	0.83%
Game Supplies	3,354	21,218	17,173	24,317	23,720	16,720	(7,597)	(31.24%)	(7,000)	(29.51%)
Tools-Hand & Small Portable	1,242	1,877	1,754	3,536	4,100	3,498	(38)	(1.07%)	(602)	(14.68%)
Gas, Diesel, Oil & Mileage	7,807	10,907	10,871	8,221	11,638	3,300	(4,921)	(59.86%)	(8,338)	(71.64%)
Computer Software		880						0		0
Office Supplies	16,928	19,524	24,169	21,247	21,066	21,270	23	0.11%	204	0.97%
Postage	1,601	678	616	1,321	2,940	640	(681)	(51.55%)	(2,300)	(78.23%)
Consulting	4,297	4,795	6,006		4,200	4,200	4,200	(100.00%)		0
Advertising & Promotions	12,522	5,744	5,956	7,756	9,600	10,900	3,144	40.54%	1,300	13.54%
Communications / Newsletters	36,467			24,861	19,800	27,000	2,139	8.60%	7,200	36.36%
Fees, Licenses, Dues	33,081	37,143	32,420	32,785	40,008	41,773	8,988	27.41%	1,765	4.41%
Subscriptions	66	72	90	133	144	144	11	8.27%		0

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
NON GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Security / Traffic Control	3,000	26,296	4,000	4,000	4,000	6,815	2,815	70.38%	2,815	70.38%
Miscellaneous			5,000				0			0
Cash Short	(36)	223	189	12			(12)	(100.00%)		0
Credit Card Fees	209,531	223,758	258,032	248,540	278,350	306,185	57,645	23.19%	27,835	10.00%
Bad Debt	21,547	(87,995)		20,000	20,000	20,000	0			0
Freight / Delivery	404	154	247	108			(108)	(100.00%)		0
Chemicals & Pesticides				15			(15)	(100.00%)		0
Furniture	21,656	24,340	29,069	68,882	60,000	78,198	9,316	13.52%	18,198	30.33%
Equipment	91,092	159,020	166,035	152,108	267,000	164,350	12,242	8.05%	(102,650)	(38.45%)
Sunbowl Free Shows	17,675	39,386	33,470	32,504	42,400	32,000	(504)	(1.55%)	(10,400)	(24.53%)
Special Events	9,041	15,712	17,278	26,163	20,000	27,500	1,337	5.11%	7,500	37.50%
Movies & Refreshments	182	173	269	499	600	600	101	20.24%		0
Staff Development	428	357	1,103	10,071	3,000	3,000	(7,071)	(70.21%)		0
Employee Incentives	735	1,212	660	1,500	1,500	1,500	0			0
Total General Operating Expenses	782,169	796,070	952,047	1,009,593	1,167,542	1,096,844	87,251	8.64%	(70,698)	(6.06%)
Total Operating Expenses	8,282,652	8,964,258	10,319,375	10,364,425	10,983,574	11,019,293	654,868	6.32%	35,719	0.33%
Net Operating Excess/(Deficit)	6,743,863	6,807,321	5,894,212	7,204,789	6,724,808	7,346,966	142,177	1.97%	622,158	9.25%
Other Income:										
Other Income			133,680				0			0
Insurance Proceeds			3,553	84,945			(84,945)	(100.00%)		0
Interest Income	63,845	158,582	627,088	550,925	311,250	160,000	(390,925)	(70.96%)	(151,250)	(48.59%)
Proceeds - Sale of Assets			907	1			(1)	(100.00%)		0
Investment Income (Unrestricted)	102,385	74,579	338,629	113,374	30,000	100,000	(13,374)	(11.80%)	70,000	233.33%
Unrealized Gains/Losses Investments	(136,721)	(248,104)	(123,797)	123,797			(123,797)	(100.00%)		0
Total Other Income	29,509	(14,943)	980,060	873,042	341,250	260,000	(613,042)	(70.22%)	(81,250)	(23.81%)
Other Expenses:										
Personal Property Tax	31,624	33,639	35,383	28,355	28,800	30,240	1,885	6.65%	1,440	5.00%
Real Estate Tax	108,649	110,674	110,723	120,088	116,400	122,220	2,132	1.78%	5,820	5.00%
Insurance	767,090	768,552	1,007,189	1,100,636	1,078,398	1,527,810	427,174	38.81%	449,412	41.67%
Insurance Settlement				(211)			211	(100.00%)		0
Investment Fees (Unrestricted)	7,461	8,436	9,602	15,855	20,750	10,640	(5,215)	(32.89%)	(10,110)	(48.72%)
Other Expense			(30,377)				0			0
Insured/Uninsured Losses		5,517	3,309				0			0
Disposal of Assets				17,000			(17,000)	(100.00%)		0
Total Other Expenses	914,824	926,818	1,135,829	1,281,723	1,244,348	1,690,910	409,187	31.92%	446,562	35.89%
Net Excess/(Deficit) Before Depreciation	5,858,548	5,865,560	5,738,443	6,796,108	5,821,710	5,916,056	(880,052)	(12.95%)	94,346	1.62%
Depreciation	3,479,145	3,346,538	3,242,655	3,584,795	3,961,752	4,262,568	677,773	18.91%	300,816	7.59%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
NON GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	<i>2025 Budget vs 2024 Budget + / - \$</i>	<i>2025 Budget vs 2024 Budget + / - %</i>
Total Depreciation	3,479,145	3,346,538	3,242,655	3,584,795	3,961,752	4,262,568	677,773	18.91%	300,816	7.59%
Net Excess/(Deficit) After Depreciation	2,379,403	2,519,022	2,495,788	3,211,313	1,859,958	1,653,488	(1,557,825)	(48.51%)	(206,470)	(11.10%)
Restricted Income										
Preservation and Improvement Fee	1,996,213	5,215,818	6,855,919	5,746,173	6,000,000	6,000,000	253,827	4.42%		0
PIF Investment Income	166,340	161,595	1,046,881	1,302,255	761,963	1,192,032	(110,223)	(8.46%)	430,069	56.44%
PIF Investment Fees	(9,876)	(28,307)	(50,495)	(71,962)	(50,797)	(68,000)	3,962	(5.51%)	(17,203)	33.87%
Capital Reserve Investment Income	148,052	65,046	140,312	177,732	75,000	400,000	222,268	125.06%	325,000	433.33%
Capital Reserve Unrealized Gains/ Losses	(312,212)	(85,834)	525,043	(525,043)			525,043	(100.00%)		0
Capital Reserve Investment Fees	(8,950)	(8,889)	(9,937)	(7,805)	(5,000)	(25,000)	(17,195)	220.31%	(20,000)	400.00%
Total Restricted Income	1,979,567	5,319,429	8,507,723	6,621,350	6,781,166	7,499,032	877,682	13.26%	717,866	10.59%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Operating Income:										
Food Sales	\$176,180	\$258,737	\$285,865	\$301,905	\$313,213	\$369,358	\$67,453	22.34%	\$56,145	17.93%
Food Svc Events & Vending	1,737	3,910	5,761	3,330	3,000	2,930	(400)	(12.01%)	(70)	(2.33%)
Liquor Sales	277,892	330,325	360,204	374,428	378,785	458,333	83,905	22.41%	79,548	21.00%
Beverage Sales	85,099	108,381	120,523	120,594	124,163	146,654	26,060	21.61%	22,491	18.11%
Prepaid Green Fees	1,915,571	2,075,182	2,116,549	2,206,189	2,208,734	2,838,144	631,955	28.64%	629,410	28.50%
Prepaid Green Fees - Non Resident	229,447	319,581	383,672	382,109	433,406	409,325	27,216	7.12%	(24,081)	(5.56%)
Daily Green Fees - Cardholders	1,378,955	1,453,242	1,311,155	1,421,507	1,470,260	1,449,321	27,814	1.96%	(20,939)	(1.42%)
Daily Surcharge	809,697	778,942	733,612	784,994	749,926	1,081,459	296,465	37.77%	331,533	44.21%
Tournament Income	94,743	157,576	158,597	105,593	95,034	125,000	19,407	18.38%	29,966	31.53%
Golf Simulator Income	649	837	959	1,005	1,245		(1,005)	(100.00%)	(1,245)	(100.00%)
Daily Green Fees - Guest	955,206	1,105,093	1,165,626	1,223,771	1,242,785	1,210,275	(13,496)	(1.10%)	(32,510)	(2.62%)
Daily Green Fees - Staff	14,240	14,863	15,466	14,653	14,039	15,000	347	2.37%	961	6.85%
Daily Green Fees - Public	877,334	945,779	950,047	1,000,217	1,098,678	1,298,202	297,985	29.79%	199,524	18.16%
Range Fees	295,688	333,007	323,327	302,343	350,079	380,000	77,657	25.69%	29,921	8.55%
Cart Rentals	457,114	439,678	472,812	479,637	484,872	579,812	100,175	20.89%	94,940	19.58%
Snack Sales	22,567	27,849	31,549	31,834	32,902	39,194	7,360	23.12%	6,292	19.12%
Merchandise - Soft Goods	57,940	54,805	53,414	48,709	52,474	52,676	3,967	8.14%	202	0.38%
Merchandise - Sundries	55,812	57,264	59,849	55,661	61,981	60,551	4,890	8.79%	(1,430)	(2.31%)
Merchandise - Golf Balls	36,340	35,696	36,127	36,853	38,700	38,839	1,986	5.39%	139	0.36%
Merchandise - Hard Goods	8,520	10,440	16,768	9,505	15,797	10,406	901	9.48%	(5,391)	(34.13%)
Rental Income	74,400	75,600	78,000	78,000	78,000	78,000	0		0	
Misc Income	29,389	36,296	44,350	21,503	11,040	22,214	711	3.31%	11,174	101.21%
Club Rental	6,710	6,681	7,026	8,300	7,691	8,496	196	2.36%	805	10.47%
Total Income	7,861,230	8,629,764	8,731,258	9,012,640	9,266,804	10,674,189	1,661,549	18.44%	1,407,385	15.19%
Cost of Sales:										
Food	58,885	93,765	97,223	102,756	100,418	127,364	24,608	23.95%	26,946	26.83%
Liquor	82,184	99,110	96,791	105,521	113,642	135,305	29,784	28.23%	21,663	19.06%
Beverage	27,734	36,299	42,292	40,217	37,253	43,248	3,031	7.54%	5,995	16.09%
Snacks	8,554	11,292	13,933	15,296	16,456	19,370	4,074	26.63%	2,914	17.71%
Credit Card Fees	6,706	7,590	11,372	11,013	10,440	11,779	766	6.96%	1,339	12.83%
Total Cost of Food/Liquor Sold	184,063	248,056	261,611	274,803	278,209	337,066	62,263	22.66%	58,857	21.16%
Soft Goods	32,815	30,433	30,303	28,358	31,486	31,697	3,339	11.77%	211	0.67%
Sundries	30,740	31,722	32,272	31,386	37,189	36,568	5,182	16.51%	(621)	(1.67%)
Golf Balls	19,147	17,736	16,579	19,540	23,218	23,401	3,861	19.76%	183	0.79%
Credit Card Fees	116,649	113,003	135,915	123,091	144,929	154,600	31,509	25.60%	9,671	6.67%
Hard Goods	7,285	5,810	11,567	4,922	11,059	7,285	2,363	48.01%	(3,774)	(34.13%)
Total Cost of Goods Sold - Golf	206,636	198,704	226,636	207,297	247,881	253,551	46,254	22.31%	5,670	2.29%
Total Cost of Sales:	390,699	446,760	488,247	482,100	526,090	590,617	108,517	22.51%	64,527	12.27%
Total Gross Income	7,470,531	8,183,004	8,243,011	8,530,540	8,740,714	10,083,572	1,553,032	18.21%	1,342,858	15.36%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Operating Expenses:										
Wages										
Vacation Accrued	(15,839)	(22,756)	(35,078)					0		0
Supervisory	419,051	392,846	373,391	479,037	530,116	460,888	(18,149)	(3.79%)	(69,228)	(13.06%)
F T - Salary	285,972	291,269	340,258	313,017	203,554	420,848	107,831	34.45%	217,294	106.75%
F T - Hourly	1,962,016	1,792,481	2,051,081	2,489,460	2,503,148	2,789,643	300,183	12.06%	286,495	11.45%
Part Time	697,362	779,219	841,121	944,036	983,804	945,912	1,876	0.20%	(37,892)	(3.85%)
Overtime/ Call Out	31,895	32,807	55,076	48,933	33,718	33,718	(15,215)	(31.09%)		0
Contract & Temp Labor	3,973	21,742	15,190					0		0
Total Wages	3,384,430	3,287,608	3,641,039	4,274,483	4,254,340	4,651,009	376,526	8.81%	396,669	9.32%
Employer Paid Taxes	755,459	718,208	745,621	344,421	334,419	374,722	30,301	8.80%	40,303	12.05%
Workmans Comp				94,802	112,207	89,100	(5,702)	(6.01%)	(23,107)	(20.59%)
Employer Paid St/LT Disability			433	30,493	22,440	61,392	30,899	101.33%	38,952	173.58%
Employer Paid Medical				461,190	399,744	600,756	139,566	30.26%	201,012	50.29%
401k Employer Match	12,943	23,326	29,953	22,296	31,000	31,000	8,704	39.04%		0
Total Employer Paid Benefits	768,402	741,534	776,007	953,202	899,810	1,156,970	203,768	21.38%	257,160	28.58%
Total-Wages, Taxes & Benefits	4,152,832	4,029,142	4,417,046	5,227,685	5,154,150	5,807,979	580,294	11.10%	653,829	12.69%
Repairs and Maintenance										
Solar R&M PV				360			(360)	(100.00%)		0
Grounds-Landscaped Areas		206	1,151	1,750	3,500	3,500	1,750	100.00%		0
Grounds-Golf Courses	69,353	6,807	18,801	39,344	10,300	10,305	(29,039)	(73.81%)	5	0.05%
Lake Maintenance	12,329	16,369	3,807	5,873	16,270	16,632	10,759	183.19%	362	2.22%
Tree Trimming & Removal	66,288	75,544	136,440	289,675	82,200	83,000	(206,675)	(71.35%)	800	0.97%
Parking Lots & Maint Areas				12,457		4,389	(8,068)	(64.77%)	4,389	(100.00%)
Building Hardware, Parts, Supplies	664	1,312	1,850	15,307		7,811	(7,496)	(48.97%)	7,811	(100.00%)
Building Repair Services	10,806	19,201	20,873	192,374	217,000	212,243	19,869	10.33%	(4,757)	(2.19%)
Building Pest Control	120	360		8,182		8,682	500	6.11%	8,682	(100.00%)
Rolling Stock Parts	246,765	317,364	313,940	360,005	318,810	334,903	(25,102)	(6.97%)	16,093	5.05%
Rolling Stock Repair Service	12,235	14,394	15,587	34,796	13,762	14,000	(20,796)	(59.77%)	238	1.73%
Rolling Stock Shop Supplies	4,119	5,214	4,058	5,750	6,440	6,707	957	16.64%	267	4.15%
Sprinkler & Irrig Sys Parts & Supplies	64,727	83,534	121,084	142,743	105,950	108,412	(34,331)	(24.05%)	2,462	2.32%
Sprinkler & Irrig Sys Repair Svc	20,588	8,854	(8,100)	17,244	14,892	11,328	(5,916)	(34.31%)	(3,564)	(23.93%)
Furniture Repair & Maint	(228)	440		719		721	2	0.28%	721	(100.00%)
Pump & Well Repair Parts	4,654	11,601	11,128	8,180	10,750	10,270	2,090	25.55%	(480)	(4.47%)
Pump & Well Repair Services	39,888	48,258	79,338	78,901	55,700	57,564	(21,337)	(27.04%)	1,864	3.35%
Computers, Printers & Parts			490		421		0		(421)	(100.00%)
Network Equip Parts & Cable			176				0			0
Software Maint Fees		395	8,235	2,278			(2,278)	(100.00%)		0

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Equipment Repair Parts & Supplies	38,843	54,827	56,448	56,061	44,224	50,624	(5,437)	(9.70%)	6,400	14.47%
Equipment Repair Services	24,964	37,552	65,774	45,739	42,127	42,117	(3,622)	(7.92%)	(10)	(0.02%)
Vehicle Repair Parts & Supplies	1,169	1,038	592	1,200	2,300	2,363	1,163	96.92%	63	2.74%
Vehicle Repair Service	3,366	7,155	4,416	3,985	5,816	6,076	2,091	52.47%	260	4.47%
Preventative Maintenance	4,562	5,857	10,123	51,873	14,540	56,059	4,186	8.07%	41,519	285.55%
Total Repairs and Maintenance	625,212	716,282	866,656	1,374,796	965,002	1,047,706	(327,090)	(23.79%)	82,704	8.57%
Projects										
Grounds Projects		30,164	23,679					0		0
Building Projects			3,955	12,667	49,425		(12,667)	(100.00%)	(49,425)	(100.00%)
Total Projects		30,164	27,634	12,667	49,425		(12,667)	(100.00%)	(49,425)	(100.00%)
Utilities										
Electric	148,190	158,159	178,154	185,152	177,493	195,579	10,427	5.63%	18,086	10.19%
Gas	14,994	24,891	27,918	26,852	27,765	28,301	1,449	5.40%	536	1.93%
Water & Sewer	38,283	43,665	86,753	46,948	46,197	48,002	1,054	2.25%	1,805	3.91%
TV & Audio	9,224	10,063	10,846	10,769	10,355	10,866	97	0.90%	511	4.93%
Telephone	12,430	14,139	14,306	14,349	14,171	14,654	305	2.13%	483	3.41%
Cell Phones / Tablets	6,140	7,140	6,620	6,840	7,104	7,260	420	6.14%	156	2.20%
Internet Service				1,073			(1,073)	(100.00%)		0
Trash Removal	43,139	53,393	67,291	55,741	49,348	52,928	(2,813)	(5.05%)	3,580	7.25%
Pump & Well Electric	527,853	571,307	629,770	625,960	586,033	648,667	22,707	3.63%	62,634	10.69%
Water Usage Tax - DWR	32,543	27,349	22,653	27,727	32,105	29,931	2,204	7.95%	(2,174)	(6.77%)
Total Utilities	832,796	910,106	1,044,311	1,001,411	950,571	1,036,188	34,777	3.47%	85,617	9.01%
General Operating Expenses										
General Oper Supply Parts	16,294	15,898	18,124	17,591	17,745	17,745	154	0.88%		0
General Oper Safety Supplies	14,009	9,274	8,277	8,619	10,946	10,394	1,775	20.59%	(552)	(5.04%)
General Oper Shop Supplies	5,842	8,954	6,589	6,320	4,760	4,863	(1,457)	(23.05%)	103	2.16%
Uniforms & Laundry Svc	24,636	25,727	15,508	18,701	8,309	9,290	(9,411)	(50.32%)	981	11.81%
Printed Forms & Oper Supplies	715	3,030	3,199	1,033	43		(1,033)	(100.00%)	(43)	(100.00%)
Employee & Cardholder Consumables	1,856	2,946	4,720	3,718	3,427	3,574	(144)	(3.87%)	147	4.29%
Janitorial Supplies/Consumables	4,073	7,458	7,049	10,241	7,736	10,538	297	2.90%	2,802	36.22%
Game Supplies	38,320	53,011	86,686	76,855	60,934	83,584	6,729	8.76%	22,650	37.17%
Tools-Hand & Small Portable	7,281	15,248	11,218	16,074	10,876	11,269	(4,805)	(29.89%)	393	3.61%
Gas, Diesel, Oil & Mileage	187,753	259,849	234,550	213,180	242,955	243,146	29,966	14.06%	191	0.08%
Oil & Other Fluids-Bulk/Case	15,717	18,040	15,660	31,632	23,950	24,775	(6,857)	(21.68%)	825	3.44%
Office Supplies	8,057	8,082	8,575	9,316	10,748	10,682	1,366	14.66%	(66)	(0.61%)
Postage	34							0		0
Consulting	15,931	8,001	3,350	6,710	3,350	3,640	(3,070)	(45.75%)	290	8.66%

Recreation Centers of Sun City, Inc
BUDGET WORKSHEET FOR 2025
GOLF

	Actual 2021	Actual 2022	Actual 2023	Estimated Year End 2024	Budget 2024	Budget 2025	Est. 2024 vs 2025 + / - \$	Est.2024 vs 2025 + / - %	2025 Budget vs 2024 Budget + / - \$	2025 Budget vs 2024 Budget + / - %
Advertising & Promotions	1,097	1,160	569	931	1,070	1,040	109	11.71%	(30)	(2.80%)
Fees, Licenses, Dues	14,010	11,025	13,200	17,110	15,533	15,593	(1,517)	(8.87%)	60	0.39%
Miscellaneous	1,968	4,537	2,499	2,107	2,060	2,140	33	1.57%	80	3.88%
Cash Short	104	(90)	(486)	(539)			539	(100.00%)		0
Freight / Delivery	263	406	50	407	175	78	(329)	(80.84%)	(97)	(55.43%)
Sand	37,570	53,400	54,058	53,104	78,610	76,637	23,533	44.31%	(1,973)	(2.51%)
Chemicals & Pesticides	282,414	166,194	210,131	170,596	200,728	344,958	174,362	102.21%	144,230	71.85%
Seed	345,949	357,639	375,540	368,678	368,110	417,562	48,884	13.26%	49,452	13.43%
Fertilizer	195,607	255,259	274,598	261,622	263,062	288,977	27,355	10.46%	25,915	9.85%
Furniture	1,230	718	730	535	500	422	(113)	(21.12%)	(78)	(15.60%)
Equipment	17,384	21,890	21,889	42,869	15,406	29,354	(13,515)	(31.53%)	13,948	90.54%
Tournament Expense	150	541	305	150	150	156	6	4.00%	6	4.00%
Supplies-Paper/Plastic	12,013	26,184	28,596	22,278	23,615	22,907	629	2.82%	(708)	(3.00%)
Staff Development	715	1,097	1,169	2,854	4,435	4,565	1,711	59.95%	130	2.93%
Total General Operating Expenses	1,250,992	1,335,478	1,406,353	1,362,692	1,379,233	1,637,889	275,197	20.20%	258,656	18.75%
Total Operating Expenses	6,861,832	7,021,172	7,762,000	8,979,251	8,498,381	9,529,762	550,511	6.13%	1,031,381	12.14%
Net Operating Excess/(Deficit)	608,699	1,161,832	481,011	(448,711)	242,333	553,810	1,002,521	(223.42%)	311,477	128.53%
Other Income:										
Insurance Proceeds			12,891					0		0
Proceeds - Sale of Assets		100	1,500					0		0
Total Other Income		100	14,391					0		0
Other Expenses:										
Other Expense			(8,216)	(7,193)			7,193	(100.00%)		0
Insured/Uninsured Losses			(9,619)	673			(673)	(100.00%)		0
Total Other Expenses			(17,835)	(6,520)			6,520	(100.00%)		0
Net Excess/(Deficit) Before Depreciation	608,699	1,161,932	513,237	(442,191)	242,333	553,810	996,001	(225.24%)	311,477	128.53%
Depreciation	2,485,588	2,498,181	2,594,613	2,756,465	2,787,048	3,282,672	526,207	19.09%	495,624	17.78%
Total Depreciation	2,485,588	2,498,181	2,594,613	2,756,465	2,787,048	3,282,672	526,207	19.09%	495,624	17.78%
Net Excess/(Deficit) After Depreciation	(1,876,889)	(1,336,249)	(2,081,376)	(3,198,656)	(2,544,715)	(2,728,862)	469,794	(14.69%)	(184,147)	7.24%