

# APPENDIX B



## FY 2014-15 Budget

**PRELIMINARY BUDGET**

Recreation Centers of Sun City West, Inc.  
Summary  
Comparing Year End Actuals/Budgets with New Budget

Account Number	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2014 Budget	2015 Budget	2015 Reserve Fund	2015 Capital Fund	2015 Operating Fund
<b>REVENUES</b>									
<b>Membership</b>									
Earned Membership Dues 4010	\$9,832,652	\$10,474,828	<b>10,917,002</b>	\$10,722,925	\$10,972,903	\$11,498,415			11,498,415
Earned Associate Member Fees				\$380,767	\$382,005	\$437,712			437,712
Earned Landlord Fees				\$101,963	\$192,067	\$198,994			198,994
Tenant Card Fees				\$282,352	\$264,000	\$284,751			284,751
Life Fees				\$22,403					0
Member Guest Cards 4020	154,114	92,296	<b>106,889</b>	72,294	63,705	\$111,000			111,000
Member Transfer Fees 4021	222,300	313,650	<b>347,161</b>	295,185	279,000	\$291,360			291,360
Member Rental Card Fees 4025	216,423	0	<b>8,822</b>	0	0	\$31,200			31,200
Member Administrative Fees 4030	43,732	35,498	<b>41,123</b>	58,320	48,200	\$34,900			34,900
Required Disclosure Report Fee 4040	89,595	126,210	<b>143,205</b>	142,715	137,300	\$145,680			145,680
<b>Total Membership</b>	<b>\$10,558,786</b>	<b>\$11,042,482</b>	<b>\$11,563,402</b>	<b>\$12,076,894</b>	<b>\$12,339,180</b>	<b>\$13,032,002</b>			<b>13,032,002</b>
<b>Recreation</b>									
Hall Rental Fees 4110	\$32,168	\$30,277	\$27,441	\$27,800	\$29,925	\$23,000			23,000
Special Interest Classes 4265	0	0	0	1,714	0	4,850			4,850
Tour Revenue 4850	40,472	39,895	38,084	44,596	38,800	29,400			29,400
Fitness Revenue 4880	23,210	25,690	24,380	21,690	22,800	20,100			20,100
LB Revenue 4915	3,258	877	0	0	0	0			0
LB Revenue Copy Machine 4920	745	2,908	0	0	0	0			0
LB Book Reserve Postcards 4925	580	805	49	0	0	0			0
LB Revenue, Endowment Fund 4945	55,423	46,985	19,044	0	62,400	0			0
LB Revenue, Friends Of The Lb 4949	29,694	38,362	48,687	0	39,480	0			0
<b>Total Recreation</b>	<b>\$185,520</b>	<b>\$185,769</b>	<b>\$157,665</b>	<b>\$95,800</b>	<b>\$193,205</b>	<b>\$77,350</b>			<b>77,350</b>
<b>Golf Fees</b>									
Earned Annual Card Revenue 4408	252,112	250,899	274,977	238,933	257,101	253,050			253,050
Earned Machine Card Revenue 4412	705,749	605,366	567,637	535,866	597,563	525,226			525,226
Earned Coyote Card Revenue 4413	69,794	114,897	156,101	162,925	154,901	160,000			160,000
Earned Swan Card Revenue 4414	34,363	50,075	18,228	0	0	0			0
Earned CNP Frequent Play Revenue 4417	7,111	10,646	6,650	4,994	3,754	2,636			2,636
Resident Green Fees 4420 +(4424)	1,536,931	1,820,988	2,602,985	2,630,984	2,530,943	2,581,562			2,581,562
Rewards Program Expense			<b>(195,805)</b>	<b>(190,120)</b>	<b>(149,717)</b>	<b>(157,203)</b>			<b>-157,203</b>
Guest Green Fees 4425	582,540	669,439	696,189	708,917	696,980	675,000			675,000
Daily Fee Coyote 4427	329,740	508,359	678,224	661,569	636,150	630,000			630,000
Daily Fee Machine 4428	611,617	726,570	716,463	788,539	844,881	750,000			750,000
CNP 4429	578,768	639,714	594,792	651,642	632,884	645,654			645,654
Outside Play 4430	217,766	139,420	158,899	197,017	197,680	201,613			201,613
Daily Fee CNP 4431	6,576	12,206	9,164	9,683	12,082	9,346			9,346
<b>Earned Non-Member Rewards Car (4434 T...</b>	<b>0</b>	<b>0</b>	<b>790</b>	<b>240</b>	<b>0</b>	<b>0</b>			<b>0</b>
Daily Fee Swan 4438	1,162,649	952,351	159,280	0	0	0			0
Golf Specials 4445	0	0	20,000	14,187	20,285	0			0
Green Fee Discounts 4450	<b>(459)</b>	0	0	0	0	0			0
<b>Total Golf Fees</b>	<b>\$6,296,257</b>	<b>\$6,500,932</b>	<b>\$8,476,574</b>	<b>\$6,445,376</b>	<b>\$6,435,537</b>	<b>\$6,276,894</b>			<b>6,276,894</b>
<b>Bowling</b>									
Bowling League Advance CNP 4209	\$15,767	\$0							
Bowling League 4210	381,103	365,359	397,179	394,419	397,143	391,950			391,950
Learn to Bowl 4211	1,325	2,590	1,863	1,200	2,000	0			0

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<b>Bowling CNP</b>									
4212	31,825	9,980	9,710	10,540	10,120	10,000			10,000
4215	70,780	77,533	103,117	63,542	80,600	85,700			85,700
4216	24,414	48,393	13,132	42,144	47,320	29,000			29,000
4217	16,659	16,285	26,075	41,547	34,300	22,500			22,500
<b>Total Bowling</b>	<b>\$521,873</b>	<b>\$518,120</b>	<b>\$551,098</b>	<b>\$543,392</b>	<b>\$571,483</b>	<b>\$559,150</b>			<b>539,150</b>
<b>Ancillary Revenue</b>									
4005	\$632	\$1,059	\$0	\$0	\$1,060	\$1,080			1,080
4005	12,150	7,715	20,425	23,688	17,750	25,737			25,737
4130	6,541	5,486	4,585	3,207	6,150	0			0
4131	168	205	137	91	0	0			0
4208	11,115	1,692	0	0	1,000	1,000			1,000
4225	7,396	6,861	5,163	6,350	4,885	6,670			6,670
4230	15,157	15,847	15,708	18,536	15,880	16,000			16,000
4235	46	2,588	1,034	767	0	0			0
4250	247	184	0	0	0	0			0
4260	0	2,500	900	0	0	0			0
4422	7,225	6,534	6,395	6,648	6,590	6,525			6,525
4501	2,268	3,331	2,781	2,191	2,000	2,904			2,904
4500	21,706	20,650	22,433	27,688	26,000	25,000			25,000
4520	112,727	137,839	148,478	137,173	131,474	125,000			125,000
4530	210,935	236,659	246,298	257,511	249,823	256,800			256,800
4535	27	163	214	1,471	1,587	5,673			5,673
4960	165,972	140,773	134,392	141,481	96,954	126,500			126,500
4550	3,587	5,112	10,495	7,610	6,368	7,672			7,672
<b>Total Ancillary Revenue</b>	<b>\$577,899</b>	<b>\$595,179</b>	<b>\$619,436</b>	<b>\$634,412</b>	<b>\$569,521</b>	<b>\$606,561</b>			<b>606,561</b>
<b>Special Events</b>									
Special Event Revenue	\$404,380	\$413,483	\$410,666	\$320,159	\$367,241	\$335,159			335,159
Special Events Expense	(\$277,134)	(\$296,868)	(\$262,218)	(\$295,675)	(\$296,099)	(\$295,675)			-295,675
<b>Special Events Total</b>	<b>\$127,246</b>	<b>\$116,615</b>	<b>\$148,448</b>	<b>\$24,484</b>	<b>\$69,142</b>	<b>\$39,484</b>			<b>39,484</b>
<b>Merchandise Sales</b>									
4510	\$536,190	\$699,603	\$700,803	\$637,155	\$613,004	\$637,155			637,155
5225	359,406	458,378	(463,781)	(413,826)	(372,003)	(413,826)			-413,826
<b>Total Merchandise Sales</b>	<b>\$196,794</b>	<b>\$241,325</b>	<b>\$237,022</b>	<b>\$223,329</b>	<b>\$241,001</b>	<b>\$223,329</b>			<b>223,329</b>
<b>Food and Beverage</b>									
4610	\$123,353	\$287,359	\$141,993	\$136,261	\$134,738	\$136,261			136,261
5210	(\$50,671)	(\$140,163)	(\$66,919)	(\$40,162)	(\$53,894)	(\$49,162)			-49,162
4611	162,299	198,829	250,138	224,490	215,664	224,490			224,490
5215	(67,154)	(85,804)	(104,141)	(94,415)	(95,899)	(94,415)			-94,415
<b>Total Food and Beverage</b>	<b>\$167,827</b>	<b>\$260,221</b>	<b>\$201,071</b>	<b>\$217,154</b>	<b>\$203,139</b>	<b>\$217,154</b>			<b>217,154</b>
<b>Other</b>									
Asset Preservation Fee	1,812,400	2,645,000	\$2,983,100	\$3,165,000	\$2,759,000	\$2,913,600		2,913,600	0
Interest	156,651	111,834	\$87,860	\$107,953	\$138,000	\$97,200	\$7,200		0
Other	\$22,348	\$182,602	\$16,228	(\$11,309)	\$0	\$0			
<b>Total</b>	<b>\$1,991,399</b>	<b>\$2,939,436</b>	<b>\$3,087,188</b>	<b>\$3,261,644</b>	<b>\$2,997,000</b>	<b>\$3,070,600</b>			
<b>Total Revenues</b>	<b>\$20,623,391</b>	<b>\$22,399,798</b>	<b>\$23,041,822</b>	<b>\$23,522,485</b>	<b>\$23,519,208</b>	<b>\$24,022,714</b>	<b>\$7,200</b>	<b>2,913,600</b>	<b>\$21,011,914</b>

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	Account Number	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2014 Budget	2015 Budget	2015 Reserve Fund	2015 Capital Fund	2015 Operating Fund
<b>EXPENSES</b>										
<b>Wages And Benefits</b>										
Wages	6115 *(6113)	\$8,004,796	\$7,687,844	\$8,050,329	\$8,681,301	\$9,113,996	\$9,612,557			8,612,557
Overtime	6118	256,162	281,939	\$312,684	\$278,810	\$241,000	\$322,596			322,596
Wage Contingency Fund	6119	0	0	\$0	5,002	10,000	10,000			10,000
Accrued Vacation	6150	143,433	447,372	\$295,221	\$552,166	\$559,740	\$589,536			589,536
Employee Insurance	6160	1,148,211	1,174,043	\$1,014,931	\$1,337,411	\$1,451,272	\$944,388			944,388
Payroll Taxes	6170	754,512	794,394	\$796,828	\$955,786	\$1,015,176	\$1,045,912			1,045,912
401 K Match	6180	294,654	300,721	\$299,158	\$336,349	\$396,478	\$438,220			438,220
<b>Total Wages and Benefits</b>		<b>\$10,601,766</b>	<b>\$10,686,313</b>	<b>\$10,868,151</b>	<b>\$12,148,825</b>	<b>\$12,751,724</b>	<b>\$12,963,209</b>			<b>12,963,209</b>
<b>Operating Expenses</b>										
Temporary Employee	6155	\$204	\$489	\$0	\$20,172	\$0	\$0			0
Administrative Expense / Fees	6215	0	0	0	0	0	0			0
Advertising & Promo	6320	30,089	49,943	17,057	70,345	63,901	69,500			69,500
Laundry	6322	0	2,601	367	0	0	0			0
Signage	6324	1,573	9,262	3,352	7,750	9,975	14,300			14,300
Subscriptions/Magazines Librar	6332	6,096	9,061	1,159	0	5,100	0			0
Reference Library	6333	2,080	3,076	397	0	9,000	0			0
Subscrip/Newspaper Library	6334	2,509	1,972	11,072	822	9,000	0			0
Books Library	6335	57,493	59,861	45,802	0	66,000	0			0
Audio Visual Library	6336	11,392	11,593	9,268	296	15,000	0			0
Radios & Repeaters	6340	2,351	5,194	4,425	5,942	4,374	3,974			3,974
VS Security System	6655	0	0	0	0	0	0			0
Operating Expense	6657	2,606	3,927	6,760	1,374	355	9,770			9,770
Security System	6665	10,291	14,617	12,761	10,674	14,827	16,553			16,553
Sonora Lane Expense	6667	2,016	2,016	1,806	2,200	2,200	1,860			1,860
Equipment	6669	250,395	191,012	178,956	196,877	250,962	290,697			290,697
Service Contract	6669	186,695	162,347	136,667	160,995	200,629	218,056			218,056
Equipment Rental	6672	11,675	14,389	14,634	11,461	12,000	14,000			14,000
Postage Charges	6700	24,301	27,189	26,486	33,076	27,686	31,408			31,408
Printing Expense	6763	44,474	55,880	47,080	65,879	86,032	62,481			62,481
Public Relations	6886	1,562	4,046	1,132	776	600	1,050			1,050
<b>Total Operating Expenses</b>		<b>\$647,792</b>	<b>\$628,347</b>	<b>\$521,201</b>	<b>\$588,621</b>	<b>\$777,541</b>	<b>\$733,646</b>			<b>733,646</b>
<b>Utilities</b>										
Natural Gas For Pool	6430	\$234,203	\$206,030	\$198,816	\$199,637	\$256,900	\$201,000			201,000
Heat, Light & Power	6431	1,339,166	1,383,545	1,422,301	1,396,342	1,444,905	1,440,390			1,440,390
Telephone Expense	6432	166,777	155,517	156,627	145,311	132,576	155,166			155,166
Water & Sewer	6433	441,190	397,791	388,229	368,462	370,872	366,220			366,220
Trash Removal	6435	66,568	60,575	67,342	100,668	100,635	96,179			96,179
<b>Total Utilities</b>		<b>\$2,267,904</b>	<b>\$2,223,458</b>	<b>\$2,255,315</b>	<b>\$2,212,620</b>	<b>\$2,305,788</b>	<b>\$2,258,955</b>			<b>2,258,955</b>
<b>Repair and Maintenance</b>										
R&M Professional Serv	6521	\$54,879	\$93,811	\$49,779	\$42,777	\$62,655	\$95,927			65,927
Office Equipment Repair	6522	1,216	496	5,358	9,548	5,246	2,750			2,750
R&M Exercise Rm Equip	6523	5,612	6,260	6,231	5,693	7,000	10,500			10,500
Rest Equip Repair	6525	0	1,296	0	0	0	0			0
Equipment Repair	6530	30,891	32,956	19,344	24,267	27,600	22,800			22,800
R&M Grounds Repair	6535	260,680	306,320	327,491	279,534	263,429	298,885			298,885
R&M Rolling Stock	6540	272,877	263,222	296,970	312,620	284,461	296,130			296,130

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R&M Drains Repair	6542	44	251	556	2,647	6,700	6,700			6,700
R&M Pump Repair	6544	55,825	122,714	68,496	39,516	60,400	52,400			52,400
R&M Bldg & BEquip	6545	211,432	246,690	216,929	226,789	217,305	224,840			224,840
R&M Landscaping Equip	6547	1,248	2,276	7,047	6,388	5,951	5,951			5,951
R&M Top Dressing	6548	27,207	32,331	34,376	41,508	47,900	56,900			56,900
R&M Pool Structural	6551	300	2,475	3,569	6,672	3,000	3,000			3,000
Repair Golf Cart	6552	0	0	651	10,430	12,300	16,300			16,300
R&M Pool Equipment	6553	21,558	24,441	38,734	28,213	28,000	28,000			28,000
R&M Tennis Courts	6554	0	9,314	4,011	500	500	500			500
R&M Billiards/Shuffleboard Eqt	6555	21,205	1,267	9,482	3,637	11,500	11,200			11,200
R&M Office Equipment	6556	788	163	0	0	0	0			0
R&M Carts	6558	3,510	3,110	0	5,779	100	100			100
R&M Scoring Equip Bowling	6560	0	314	419	0	700	750			750
R&M Pool Operations	6600	76,402	68,741	65,795	66,427	60,000	60,000			60,000
<b>Water Treatments</b>		21,674	22,656	4,001	30,952	22,900	30,750			30,750
R&M Automotive Repair	6656	642	462	196	500	1,000	0			0
<b>Total Repair and Maintenance</b>		<b>\$1,067,950</b>	<b>\$1,243,768</b>	<b>\$1,161,435</b>	<b>\$1,145,397</b>	<b>\$1,146,647</b>	<b>\$1,214,183</b>			<b>1,214,183</b>
<b>Interest &amp; Financial Expense</b>										
Bank Charges	6325	\$163,324	\$176,025	\$237,332	\$272,961	\$257,032	\$295,249			295,249
Consignment Adjustment	6327	42	0	0	0	0	0			0
Cash Over/Short	6331	134	378	(602)	209	304	100			100
Equip Lease	6670	12,039	12,039	0	0	0	0			0
Bad Debt Expense	6651	116,723	24,000	81,500	72,816	48,000	60,000			60,000
<b>Total Interest &amp; Financial Expense</b>		<b>\$292,262</b>	<b>\$212,442</b>	<b>\$318,230</b>	<b>\$345,986</b>	<b>\$305,336</b>	<b>\$355,349</b>			<b>355,349</b>
<b>Legal and Professional</b>										
Professional Services	6720	\$100,644	\$106,091	\$68,179	\$171,271	\$166,100	\$175,000			175,000
PORA-CCR Intorfement	6721	47,770	47,770	47,770	47,770	47,770	47,770			47,770
<b>Total Legal and Professional</b>		<b>\$148,414</b>	<b>\$153,861</b>	<b>\$115,949</b>	<b>\$219,041</b>	<b>\$213,870</b>	<b>\$222,770</b>			<b>222,770</b>
<b>Taxes and Insurance</b>										
Licenses, Taxes & Fees	6666	\$35,569	\$38,263	\$38,679	\$33,450	\$40,348	\$39,818			39,818
Liability Insurance	6900	291,236	290,237	301,880	307,038	312,000	307,500			307,500
Personal Property Tax	6925	49,741	48,057	62,783	56,762	63,000	45,000			45,000
Real Property Tax	6950	138,798	143,946	133,895	137,109	143,000	126,900			126,900
<b>Total Taxes and Insurance</b>		<b>\$515,344</b>	<b>\$520,503</b>	<b>\$537,237</b>	<b>\$534,359</b>	<b>\$558,348</b>	<b>\$519,216</b>			<b>519,216</b>
<b>Supplies and Services</b>										
Restaurant Supplies	6214	\$1,264	\$11,615	\$1,018	\$1,163	\$2,510	\$3,300			3,300
Cleaning Supplies	6321	136,452	149,106	146,624	152,241	152,008	162,573			162,573
Book Av Processing Supplies	6323	9,452	7,169	6,871	6,145	7,200	8,400			8,400
Gas & Oil	6658	244,137	278,326	306,203	284,693	296,073	301,279			301,279
Shop Supplies	6659	3,382	3,623	8,841	6,146	6,400	6,752			6,752
Tools & Portable Equipment	6660	24,042	32,681	38,018	41,681	31,175	33,475			33,475
Office Supplies	6762	108,086	103,264	112,932	105,978	111,529	125,090			125,090
Billard Supplies	6764	0	549	753	300	1,600	600			600
Computer Expense	6767	7,760	2,688	14,536	17,132	23,800	33,250			33,250
<b>Total Supplies and Services</b>		<b>\$532,575</b>	<b>\$569,223</b>	<b>\$635,796</b>	<b>\$617,481</b>	<b>\$632,295</b>	<b>\$674,722</b>			<b>674,722</b>

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<b>Landscape Maintenance</b>										
Driving Range Exp	6231	\$8,817	\$12,908	\$15,963	\$39,647	\$28,962	\$31,250			31,250
Wildlife Expense	6315	14,542	18,176	18,292	23,571	21,600	24,000			24,000
Pest Control	6328	0	0	650	710	1,000	1,000			1,000
R&M Sprinkler Repair	6541	107,963	138,822	102,920	110,531	92,466	109,416			109,416
R&M Trees Repair	6543	97,311	72,252	91,613	84,540	161,563	179,234			179,234
Seed	6661	256,729	259,659	309,730	379,065	345,996	389,000			389,000
Chemicals & Fertilizer	6662	412,009	426,153	487,438	345,715	438,339	452,483			452,483
Flags & Cups	6663	11,369	14,130	30,750	46,364	23,700	32,900			32,900
Trees & Plants	6664	34,297	27,366	35,157	29,188	34,100	35,100			35,100
<b>Total Landscape Maintenance</b>		<b>\$943,127</b>	<b>\$989,486</b>	<b>\$1,072,533</b>	<b>\$1,059,331</b>	<b>\$1,147,788</b>	<b>\$1,234,465</b>			<b>1,234,465</b>
<b>Employee Related Expenses</b>										
Uniforms Expense	6326	\$25,940	\$30,948	\$32,068	\$26,366	\$33,899	\$46,014			46,014
Dues & Subscriptions	6710	13,058	11,407	17,122	13,611	15,361	19,959			19,959
Professional Development	6750	8,639	15,238	22,339	22,598	25,729	30,340			30,340
Employee Recruitment	6760	8,263	13,355	16,899	9,550	10,201	11,064			11,064
Mileage Reimbursement	6882	5,601	7,091	4,108	5,485	7,214	6,244			6,244
Travel	6883	3,592	2,493	2,395	14,434	36,226	6,102			6,102
Employee Safety	6884	10,556	13,538	23,310	19,534	20,995	20,885			20,885
Employee Relations	6885	32,135	30,950	32,655	34,300	38,032	44,932			44,932
<b>Total Employee Related Expenses</b>		<b>\$107,804</b>	<b>\$124,620</b>	<b>\$150,898</b>	<b>\$146,876</b>	<b>\$188,477</b>	<b>\$185,526</b>			<b>185,526</b>
<b>Total Operating Expenses</b>		<b>\$17,124,940</b>	<b>\$17,352,001</b>	<b>\$17,637,743</b>	<b>\$19,016,539</b>	<b>\$20,083,812</b>	<b>\$20,362,044</b>			<b>\$20,362,044</b>
<b>Depreciation Expense</b>										
Depreciation Expense	6000	\$2,678,066	\$2,791,265	\$2,994,735	\$3,008,498	\$2,907,918	\$3,084,000			
<b>Proposed Capital Budget</b>										<b>3,912,533</b>
<b>Total Depreciation Expense</b>		<b>\$2,678,066</b>	<b>\$2,791,265</b>	<b>\$2,994,735</b>	<b>\$3,008,498</b>	<b>\$2,907,918</b>	<b>\$3,084,000</b>			<b>3,912,533</b>
<b>Total Expenses</b>		<b>\$19,803,006</b>	<b>\$20,143,266</b>	<b>\$20,632,478</b>	<b>\$22,025,037</b>	<b>\$22,991,730</b>	<b>\$23,446,044</b>			<b>20,362,044</b>
<b>Surplus (Deficit)</b>		<b>\$820,383</b>	<b>\$2,208,735</b>	<b>\$2,405,265</b>	<b>\$1,491,448</b>	<b>\$527,478</b>	<b>\$576,870</b>	<b>97,200</b>	<b>-908,933</b>	<b>649,870</b>