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EXHIBIT

PROPOSED FY 2019 BUDGET NARRATIVE

REVENUE

Member dues increased by 3.1% (\$15) to \$508 using the CPI (W) for the 12-months ended July 31, 2018. Section II Subsection 3. B. 1. of the Corporate Policy Manual (CPM), allows for an increase after taking into consideration all relevant factors including, but not limited to, projected operating costs, maintenance projects, and appropriate reserve funding. Member Dues revenue is calculated at 13,593 member households multiplied by the new dues amount of \$508 and equals \$6,905,244. Initial fees were increased by 3.6% to \$2,457 as allowed in the Developer/Member Agreement and New Member Capital Fees were increased by the same 3.1% as member dues. 2019 is the first year of a Board approved funding mechanism for the Initiatives Reserve fund. 20% of New Member Capital Fees and 25% of Initial Fees will be swept into the Initiatives Reserve fund on a quarterly basis. For 2019 this amount is budgeted at \$509,200 and \$18,750 respectively. No other fee increases are proposed for 2019. Total proposed revenues are \$11,592,834.

NOTE: GVR relies on CPI (W) when considering fees. Social Security cost-of-living adjustments are calculated using a different formula and time frame.

EXPENSES

Expenses in the proposed 2019 budget include in the personnel line increased funds for some staff positions in response to compensation study performed by CBIZ; pay equity adjustments for some staff positions per legal advice; 3% merit pool available to staff unaffected by CBIZ compensation study and pay equity adjustments; 5% increase in medical insurance and staff orientation and safety training. Expenses also include funds for replacement of GVR's membership database; increased credit card fees; marketing and promotion (signage for policies, rules, centers; lead fulfillment; promotional brochure; collateral material design, printing; mailing); Professional fees includes a contract renewal with Browning Reserve Group for \$31,000. Consistent with 2019 Reserve Study recommendations, many critical maintenance items are now being funded by the *Repair & Maintenance Reserves*. A total of \$966,323 is budgeted to add to the *Repair & Maintenance Reserves* at the rate of \$80,527 per month. Total proposed expenses are \$10,769,670.

CAPITAL BUDGET

As part of the Capital Budget process, it was determined the Planning & Evaluation Committee has \$80,000 available for capital GVR club requests. All other capital budget requests amount to \$408,000.

BUDGET SUMMARY

For the proposed 2019 budget, expenses of \$10,769,670 subtracted from revenue of \$11,592,834 leaves a bottom line of \$823,164. When non-cash items (depreciation) are added back, there is a positive bottom line of \$1,309,109. This amount will fund capital projects of \$488,000 and Maintenance Repair & Replacement Reserves of \$966,323 and Initiative Reserves of \$527,950. The proposed budget also includes \$150,000 of expected interest to be added to the reserve funds. The result is \$0 or a balanced budget.



2019 Budget Highlights

September 11, 2018

REVENUE

(By GL Acct.)

4000-CPI for 12 months ended June 2018 @ 3.1% increase

4000-Member Dues $\$493 \times 3.1\% = \$15.28 = \$508$ ($13,593 \times \$508$)

4005-No rate change for Transfer Fees

4007-No rate change for Guest Card Fees ($1,250 \times \$60$)

4009-No rate change for Tenant Fees

4015-Facility Rent Fees now includes 'prime time' vs 'non-prime' rate differential

4091-Advertising Income increase to \$75K

4202-Communication Income (cell tower/antennas) per contract

4203-Rate change for New Member Capital Fees. \$527,950 allocated to Initiatives.

- 20% of 1,000 new Owners allocated to Initiatives \$509,200
- 25% Initial fees allocates to Initiatives \$18,750

4204-Initial Fees increased by 3.6% $= \$2,372 + \$83 = \$2,455$ per DMA (Developer/Member Agreement)

Total Revenue increase: \$561,979 or 5.1% to \$11,592,834

EXPENSES

(By GL Acct.)

5001/5018-Wages & Benefits increased \$132,492 or 2.8%

- Medical insurance, 401(k), payroll taxes, merit pay, etc.

5028-AEDs now on lease program (Cintas)-\$16,200

5029-Decrease in Maintenance Dept. Conferences and Seminars Decrease \$13,200

5063-Professional & Legal Fees-Board

- Increase \$16,400 Professional Fees (e.g. Browning Reserve Study, Internal Control Audit, Member Survey)
- Legal Fees- Administrative decrease \$15,000 (e.g. Incident Reports, Property transactions, Employment legal issues)

5127-Maintenance-Software Recreation – Increase \$20,000 CMS/DB conversion

Row 615- Capital Budget (Non-Reserve Study) \$408,000

Row 617 – P&E capital club requests \$80,000 10 projects

Total Expenditures increase \$32,815 or 0.3% to \$10,769,670 Operating



2014 YTD - Annual Dues - \$440.00

NMCF - \$2,296.00	654	\$1,501,584.00
Initial Fee - \$2,296.00	34	\$78,064.00
Transfer Fee - \$250.00	226	\$56,500.00
		<u>\$1,636,148.00</u>

2015 YTD - Annual Dues - \$450.00

NMCF - \$2,296.00	751	\$1,724,296.00
Initial Fee - \$2,296.00	30	\$68,880.00
Transfer Fee - \$250.00	270	\$67,500.00
		<u>\$1,860,676.00</u>

2016 YTD - Annual Dues - \$475.00

NMCF - \$2,425.00	684	\$1,658,700.00
NMCF - \$2,226.00	57	\$130,872.00
Transfer Fee Solo - \$350.00	232	\$81,200.00
Transfer Fee - \$350.00	719	\$251,650.00
Transfer Fee - \$100.00	16	\$1,600.00
Transfer Fee - \$250.00	25	\$6,250.00
Initial Fee	25	\$57,400.00
		<u>\$2,187,672.00</u>

2017 YTD - Annual Dues - \$485.00

NMCF - \$2,474.00	850	\$2,276,080.00
NMCF - \$2,425.00	15	\$36,375.00
Transfer Fee Solo - \$350.00	946	\$100,450.00
Transfer Fee - \$350.00	922	\$327,250.00
Transfer Fee - \$100.00	237	\$800.00
New Member Capital Fee Non-Resale - \$2,474.00	727	\$29,688.00
New Member Capital Fee Non-Resale - \$2,425.00	17	\$2,425.00
Transfer Fee Non-Resale - \$350.00	126	\$41,300.00
Initial Fee	53	\$72,385.00
		<u>\$2,886,753.00</u>

2018 YTD (August) - Annual Dues - \$493.00

NMCF - \$2,474.00	702	\$1,736,748.00
Transfer Fee Solo - \$350.00	200	\$70,000.00
Transfer Fee - \$350.00	702	\$245,700.00
Transfer Fee - \$100.00	13	\$1,300.00
New Member Capital Fee Non-Resale - \$2,474.00	10	\$24,740.00
Transfer Fee Non-Resale - \$350.00	53	\$18,550.00
Initial Fee - 2017 - \$2,335.00	2	\$4,670.00
Initial Fee - 2018 - \$2,372.00	15	\$35,580.00
		<u>\$2,137,288.00</u>



2015 - Boundary Expansion HOA's

Valle Verde Townhomes	0
Canyon View/Casa Primevera	1
Magi Estates	0
Madera Reserve	5
Madera Shadows	0
Madera Foothills Estates	0
Pasadera	0
Colonia Real	1
2015 Opt in total	7

2016 - Boundary Expansion HOA's

Valle Verde Townhomes	1
Canyon View/Casa Primevera	2
Magi Estates	1
Madera Reserve	2
Madera Shadows	1
Madera Foothills Estates	1
Pasadera	0
Colonia Real	1
2016 Opt in total	9

2017 - Boundary Expansion HOA's

Valle Verde Townhomes	0
Canyon View/Casa Primevera	2
Magi Estates	0
Madera Reserve	8
Madera Shadows	1
Madera Foothills Estates	0
Pasadera	0
Colonia Real	0
2017 Opt in total	11

2018 - Boundary Expansion HOA's

Valle Verde Townhomes	0
Canyon View/Casa Primevera	0
Magi Estates	0
Madera Reserve	4
Madera Shadows	1

2014 - GVR Properties

13385

2014 - GVR Memberships

22,755

2015 - GVR Properties

13461

2015 - GVR Memberships

22,884

2016 - GVR Properties

13504

2016 - GVR Memberships

22,957

2017 - GVR Properties

13549

2017 - GVR Memberships

23,033

2018 (August) - GVR Properties

13572

2018 - GVR Memberships

23,072



GREEN VALLEY RECREATION, INC.

Proposed 2019 Fee Schedule

Fiscal Affairs Committee

September 18, 2018

	2018	Proposed 2019	(+/-)
ANNUAL DUES	\$493	\$508	+\$15
• Annual assessment-CPI-W 3.1% (for 12-months ending June 2018) = \$508.23 rounded down = \$508			
LIFE CARE MEMBER (Annual Fee)	\$493	\$508	+\$15
• Annual assessment for former GVR members residing in a residential care facility in the greater Green Valley area.			
INITIAL FEE	\$2,372	\$2,457	+\$85
• [Stipulated in Developer-Member Agreement] - CPI-U All Items Western Urban Region 3.6% (for 12-months ending June 2018) = \$2,457.39 rounded down = \$2,457			
• Charged when a voluntary GVR deed restriction is placed on a property or when a developer sells a property in a mandatory GVR deed-restricted subdivision.			
NEW MEMBER CAPITAL FEE (NMCf)	\$2,474	\$2,551	+\$77
• Annual assessment-CPI-W 3.1% (for 12-months ending June 2018) + \$2,551.69 rounded up = \$2,551.			
• Charged when there is a change in title of a GVR property.			
• If after the change in title, 50% or more of the new owners are currently or have been GVR members within the past 365 days, the New Member Capital Fee does not apply.			
TRANSFER FEES			
• Charged whenever title to a GVR property is changed in addition to the Initial Fee or the NMCf.			
• NMCf or Initial Fee	\$350	\$350	\$ 0
• Estate Planning	\$100	\$100	\$ 0

TENANT FEES (per person)

- **Charged when an individual leases and pays rent to a GVR member for use of a GVR property.**

○ 1-7 day tenant card	\$15	\$15	\$ 0
○ 2 week tenant card	\$25	\$25	\$ 0
○ 1 month tenant card	\$35	\$35	\$ 0
○ 2 month tenant card	\$70	\$70	\$ 0
○ 3 month tenant card	\$105	\$105	\$ 0
○ 4-12 month tenant card	\$135	\$135	\$ 0

GUEST FEES (under 18 years old @ no ID card required)

- **Charged for temporary visitors of a member, assigned member, Continuing Residential Care Facility member or tenant, who lives more than 20 miles outside GVR's corporate jurisdiction. Tenants may only purchase the daily guest pass.**
- **Annual card - unlimited number of guests with unlimited number of visits** \$60 \$60 \$ 0
- **Guest card-unlimited guests per day** \$5 \$5 \$ 0

ADDITIONAL CARDHOLDER CARD

\$85 \$85 \$ 0

- **Charged to an individual who shares a common household with a GVR member. Provides the right to use GVR's facilities. Proof of residency is required.**

Green Valley Recreation
2019 Consolidated Budget
PROPOSED

	A	C	D	E	F	L	M	N	O	P	Q
2											
3											
4	Classification	(Acct No.)	Center	Dept.		2018 Budget	2019 Budget	2018-2019 Variance			
5					REVENUES						
6	Member Dues	4000			Member Dues	6,672,755	6,905,244	232,489	3.5%	13593 x \$508 3.1% increase annual dues	3.48%
7					Member Dues Total	6,672,755	6,905,244	232,489	3.5%	See highlights	
8	Life Care, Transfer, Tenant & Add'l Fees	4004			Life Care Fees	15,000	23,000	8,000	53.3%	23,278 for 2018	
9	Life Care, Transfer, Tenant & Add'l Fees	4005			Transfer Fees	419,567	437,850	18,283	4.4%	1251 (3yr avg resales) x \$350	
10	Life Care, Transfer, Tenant & Add'l Fees	4009			Tenant Fees	175,000	202,790	27,790	15.9%	2018 est	
11	Life Care, Transfer, Tenant & Add'l Fees	4103			Additional Card Fees	6,450	6,000	450	-7.0%	2017 & 2018 avg	
12					Life Care, Transfer & Tenant Fees Total	603,117	669,640	66,523	11.0%		
13	Guest Card Fee	4007			Guest Card Fees	75,000	60,000	15,000	-20.0%	2017 & 2018 avg	
14					Guest Card Fees	75,000	60,000	15,000	-20.0%		
15	Facility Rent	4015			Facility Rent	23,000	23,000	0	0.0%	Est. 2018	
16					Facility Rent Total	23,000	23,000	0	0.0%		
17	Program Revenues	4055			Performing Arts	300,000	250,000	50,000	-16.7%		
18	Program Revenues	4060			Concessions	3,000	3,000	0	0.0%		
19	Program Revenues	4065			Special Events/Dances	25,000	40,000	15,000	60.0%		
20	Program Revenues	4070			Movies	4,200	9,000	4,800	114.3%		
21	Program Revenues	4075			Tours	63,300	125,000	61,700	97.5%		
22					Program Revenues Total	395,500	427,000	31,500	8.0%		
23	Instructional Revenues	4080		40	Instructional income-Personal Trainers	6,450	6,450	0	0.0%		
24	Instructional Revenues	4080		46	Instructional income	425,000	425,000	0	0.0%		
25					Instructional Revenues Total	425,000	431,450	6,450	1.5%		
26	Advertising Income	4091			Advertising Income	75,000	75,000	0	0.0%	See highlights	
27					Advertising Income Total	75,000	75,000	0	0.0%		
28	Miscellaneous Income	4063			Marketing Events-Farmers Market	6,000	3,000	3,000	-50.0%		
29	Miscellaneous Income	4102			Card Replacements	5,000	5,000	0	0.0%		
30	Miscellaneous Income	9113			Unrealized Gain/Loss on Investments	15,000	15,000	0	0.0%		
31	Miscellaneous Income	9011		80	Dues Payment Plan Fees	20,000	20,000	0	0.0%	Other Income	
32	Miscellaneous Income	9020		80	Dues late fees	80,000	80,000	0	0.0%		
33	Miscellaneous Income	9022		80	NSF Fees	100	500	400	400.0%	Other Income	
34					Miscellaneous Income Total	126,100	123,500	2,600	-2.1%		
35	Communication Revenue	4202			Communication Income	57,000	57,000	0	0.0%	contracts	
36					Communication Income Total	57,000	57,000	0	0.0%		
37	New Member Capital Fee	4203			New Member Capital Fee	2,303,383	2,546,000	242,617	10.5%	1000 x \$2546 20% \$509,200 to Initiatives	
38					New Member Capital Fee Income Total	2,303,383	2,546,000	242,617	10.5%		
39	Initial Fees	4204			Initial Fees	75,000	75,000	0	0.0%	Canoa Ranch build out 25% \$18,750 to Initiative	
40					Initial Fees Revenue Total	75,000	75,000	0	0.0%		
41	Investment Income	4205			Investment Income	200,000	200,000	0	0.0%	Dues late fees	
42					Investment Income Total	200,000	200,000	0	0.0%		
43					TOTAL REVENUES	11,030,855	11,592,834	561,979	5.1%		
44											
45					EXPENSES						
46	Wages & Benefits	5001		40	Wages	865,377	891,338	25,961	3.0%	See highlights	
47	Wages & Benefits	5001		51	Wages	590,343	608,053	17,710	3.0%		

**Green Valley Recreation
2019 Consolidated Budget
PROPOSED**

	A	C	D	E	F	L	M	N	O	P	Q
3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
48	Wages & Benefits	5001		10	Wages	164,202	170,128	5,926	3.6%		
49	Wages & Benefits	5001		60	Wages	158,716	163,477	4,761	3.0%		
50	Wages & Benefits	5001		52	Wages	239,938	247,136	7,198	3.0%		
51	Wages & Benefits	5001		70	Wages	992,889	1,015,879	22,990	2.3%		
52	Wages & Benefits	5001		80	Wages	697,788	718,722	20,934	3.0%		
53	Wages & Benefits	5002		40	Overtime Wages		0	-			
54	Wages & Benefits	5002		51	Overtime Wages		0	-			
55	Wages & Benefits	5002		70	Overtime Wages		0	-			
56	Wages & Benefits	5002		80	Overtime Wages		0	-			
57	Wages & Benefits	5006		40	Jury/Bereavement - Recreation		0	-			
58	Wages & Benefits	5006		51	Jury/Bereavement -Maintenance		0	-			
59	Wages & Benefits	5006		70	Jury/Bereavement - Custodial		0	-			
60	Wages & Benefits	5006		80	Jury/Bereavement - Administration		0	-			
61	Wages & Benefits	5007		10	Holiday		0	-			
62	Wages & Benefits	5007		40	Holiday - Recreation	7,296	7,297	1	0.0%		
63	Wages & Benefits	5007		51	Holiday - Maintenance		0	-			
64	Wages & Benefits	5007		52	Holiday	4,482	5,577	1,095	24.4%		
65	Wages & Benefits	5007		60	Holiday		0	-			
66	Wages & Benefits	5007		70	Holiday - Custodial	34,694	34,558	(136)	-0.4%	3,755,725.00	3,862,165.89
67	Wages & Benefits	5007		80	Holiday - Administration		0	-			
68	Wages & Benefits	5008		40	ATO - Recreation		0	-			
69	Wages & Benefits	5008		51	ATO - Maintenance		0	-			
70	Wages & Benefits	5008		70	ATO - Custodial		0	-			
71	Wages & Benefits	5008		80	ATO - Administrative		0	-			
72	Wages & Benefits	5010		10	Payroll Taxes	13,694	12,090	(1,604)	-11.7%		
73	Wages & Benefits	5010		40	Payroll Taxes	70,000	71,400	1,400	2.0%		
74	Wages & Benefits	5010		51	Payroll Taxes	49,235	52,287	3,052	6.2%		
75	Wages & Benefits	5010		52	Payroll Taxes	20,385	23,930	3,545	17.4%		
76	Wages & Benefits	5010		60	Payroll Taxes	13,237	16,488	3,251	24.6%		
77	Wages & Benefits	5010		70	Payroll Taxes	85,700	87,606	1,906	2.2%		
78	Wages & Benefits	5010		80	Payroll Taxes	50,000	52,481	2,481	5.0%		
79	Wages & Benefits	5015		10	Workers Compensation	2,266	1,872	(394)	-17.4%		
80	Wages & Benefits	5015		40	Workers Compensation	10,500	8,532	(1,968)	-18.7%		
81	Wages & Benefits	5015		51	Workers Compensation	8,147	5,642	(2,505)	-30.7%		
82	Wages & Benefits	5015		52	Workers Compensation	3,373	2,582	(791)	-23.4%		
83	Wages & Benefits	5015		60	Workers Compensation	2,190	1,779	(411)	-18.8%		
84	Wages & Benefits	5015		70	Worker's Compensation	10,500	9,454	(1,046)	-10.0%		
85	Wages & Benefits	5015		80	Worker's Compensation	9,629	6,549	(3,080)	-32.0%		
86	Wages & Benefits	5016		10	401k Plan Contributions	8,210	10,398	2,188	26.6%		
87	Wages & Benefits	5016		40	401k Plan Contributions	38,461	28,394	(10,067)	-26.2%		
88	Wages & Benefits	5016		51	401k Plan Contributions	17,900	19,368	1,468	8.2%		
89	Wages & Benefits	5016		52	401k Plan Contributions	8,630	9,118	488	5.7%		
90	Wages & Benefits	5016		60	401k Plan Contributions	2,621	3,050	429	16.4%		
91	Wages & Benefits	5016		70	401k Plan Contributions	25,561	28,585	3,024	11.8%		
92	Wages & Benefits	5016		80	401k Plan Contribution	34,889	34,529	(360)	-1.0%		
93	Wages & Benefits	5017		10	Insurance - Medical/Dental	11,058	12,044	986	8.9%		

**Green Valley Recreation
2019 Consolidated Budget
PROPOSED**

	A	C	D	E	F	L	M	N	O	P	Q	
3												
4	Classification	(Acct No.)	Center	Dept.		2018 Budget	2019 Budget	2018-2019 Variance				
94	Wages & Benefits	5017		40	Insurance - Medical/Dental	81,806	87,090	5,284	6.5%			
95	Wages & Benefits	5017		51	Insurance - Medical/Dental	78,239	84,210	5,971	7.6%			
96	Wages & Benefits	5017		52	Insurance - Medical/Dental	53,878	53,203	(675)	-1.3%			
97	Wages & Benefits	5017		60	Insurance - Medical/Dental	12,664	15,429	2,765	21.8%			
98	Wages & Benefits	5017		70	Insurance - Medical/Dental	100,000	102,739	2,739	2.7%			
99	Wages & Benefits	5017		80	Insurance - Medical/Dental	100,000	105,608	5,608	5.6%			
100	Wages & Benefits	5017		10	Insurance - Std, Ltd & Life	2,194	2,717	523	23.8%			
101	Wages & Benefits	5018		40	Insurance - Std, Ltd & Life	8,402	9,982	1,580	18.8%			
102	Wages & Benefits	5018		51	Insurance - Std, Ltd & Life	8,376	8,079	(297)	-3.5%			
103	Wages & Benefits	5017		52	Insurance - Std, Ltd & Life	3,229	3,676	447	13.8%			
104	Wages & Benefits	5017		60	Insurance - Std, Ltd & Life	1,937	2,491	554	28.6%			
105	Wages & Benefits	5018		70	Insurance - Std, Ltd & Life	9,029	8,814	(215)	-2.4%			
106	Wages & Benefits	5018		80	Insurance - Std, Ltd & Life	8,683	8,458	(225)	-2.6%			
107	Wages & Benefits Total					4,720,348	4,852,840	132,492	2.8%			
108	Procurement, Recognition	5009		80	Dues Waiver Benefit	20,000	20,000	-	0.0%			
109	Contracts - Program & Instruction	5021		40	Employee Program Comp	0	0	-				
110	Contracts - Program & Instruction	5022		40	Volunteer Program Comp	1,200	1,200	-	0.0%			
111	Procurement, Recognition	5025		40	Employee Recognition	3,500		(3,500)				
112	Procurement, Recognition	5025		47	Volunteer Recognition	4,000	3,500	(500)	-12.5%			
113	Procurement, Recognition	5025		51	Employee Recognition	12,000	12,000	-	0.0%			
114	Procurement, Recognition	5025		70	Employee Recognition	240	600	360	150.0%			
115	Procurement, Recognition	5025		80	Employee Recognition	12,000	12,000	-	0.0%			
116	Recognition Total					52,940	49,300	(3,640)	-6.9%			
117	Procurement, Recognition	5026		80	HR Procurement	6,000	6,000	-	0.0%			
118	Conferences and Training	5028		40	CPR, AED and FIRST AID Training	31,200	15,000	(16,200)	-51.9%			
119	Conferences and Training	5029		40	Conferences & Seminars - Recreation	1,200	1,200	-	0.0%			
120	Conferences and Training	5029		48	Conferences & Seminars -Performing Arts	1,000	1,000	-	0.0%			
121	Conferences and Training	5029		10	Conferences & Seminars- IT	5,000	5,000	-	0.0%			
122	Conferences and Training	5029		51	Conferences & Seminars - Maintenance	28,200	15,000	(13,200)	-46.8%			
123	Conferences and Training	5029		25	Conferene, Seminars & Training - Board	8,500	8,500	-	0.0%			
124	Conferences and Training	5029		70	Conferences & Seminars - Custodial	1,400	1,800	400	28.6%			
125	Conferences and Training	5029		80	Conferences/Seminars/Training - Adm	10,500	10,500	-	0.0%			
126	Procurement, Conferences & Training Total					93,000	64,000	(29,000)	-31.2%			
127	Commercial Insurance	5020		80	Insurance Auto/Property	205,000	215,000	10,000	4.9%			
128	Commercial Insurance Total					205,000	215,000	10,000	4.9%			
129	Contracts - Program & Instruction	5040		43	Contracts - Special Events/Dances	30,000	67,500	37,500	125.0%			
130	Contracts - Program & Instruction	5040		41	Contracts - Performing Arts	275,000	260,000	(15,000)	-5.5%			
131	Contracts - Program & Instruction	5040		42	Contracts - Outreach	14,000	18,000	4,000	28.6%			
132	Contracts - Program & Instruction	5040		45	Contracts - Tours	58,236	92,231	33,995	58.4%			
133	Contracts - Program & Instruction	5040		46	Contracts - Instruction/Direct	240,600	240,600	-	0.0%			
134	Contracts - Program & Instruction	5040		48	Contracts- Arts & Entertainment	12,000		(12,000)				
135	Contracts - Program & Instruction	5040		47	Contracts- Fitness Orientations	12,300	10,000	(2,300)	-18.7%			
136	Contracts - Sound & Lighting	5040		48	Contracts- Sound & Lighting		11,000	11,000	#DIV/0!			
137	Contracts - Program & Instruction	5040		47	Contracts - Volunteers	1,400	1,400	-	0.0%			
138	Contracts - Program & Instruction Total					643,536	700,731	57,195	8.9%			
139	Event Supplies	5045		41	Event Supplies - Concerts	8,000	12,000	4,000	50.0%			

**Green Valley Recreation
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	A	C	D	E	F	L	M	N	O	P	Q
3											
4	Classification	(Acct No.)	Center	Dept.		2018 Budget	2019 Budget	2018-2019 Variance			
140	Event Supplies	5045		42	Event Supplies - Concessions	9,000	8,500	(500)	-5.6%		
141	Event Supplies	5045		43	Event Supplies - Special Events/Dances	3,900	4,000	100	2.6%		
142	Event Supplies	5045		44	Event Supplies - Movies	1,025	1,175	150	14.6%		
143	Event Supplies	5045		80	Event Supplies-Marketing Events	1,450	1,500	50	3.4%		
144	Event Supplies	5045		47	Event Supplies - Volunteers	1,500	1,500	-	0.0%		
145	Event Supplies Total					24,875	28,675	3,800	15.3%		
146	Advertising-Other	5051		80	Advertising-Other	15,000	15,000	-	0.0%		
147	Msc. Admin Expense	5055		80	Msc. Admin Expense	0	0	-			
148	Bank, Credit Card & Payroll Fees	5057		80	Bank Fees	5,000	5,000	-	0.0%		
149	Bank, Credit Card & Payroll Fees	5058		40	Credit Card Fees	0	0	-			
150	Bank, Credit Card & Payroll Fees	5058		80	Credit Card Fees	100,000	95,000	(5,000)	-5.0%		
151	Bank, Credit Card & Payroll Fees	5059		80	401(k) Fees for Employer	0	0	-			
152	Bank, Credit Card & Payroll Fees	5059		80	Payroll/HR Fees	24,000	35,000	11,000	45.8%		
153	Bank, Credit Card & Payroll Fees Total					144,000	150,000	6,000	4.2%		
154	Fees & Assessments	5060		41	Fees & Assessments - Concerts	5,000	4,600	(400)	-8.0%		
155	Fees & Assessments	5060			Fees & Assessments		0	-			
156	Fees & Assessments	5060		51	Fees & Assessments - Maintenance	76,600	25,000	(51,600)	-67.4%		
157	Fees & Assessments	5060		80	Fees & Assessments - Adm	7,500	5,000	(2,500)	-33.3%		
158	Fees & Assessments Total					89,100	34,600	(54,500)	-61.2%		
159	Permits, Inspections & Signs	5061		51	Permits & Inspections - Maintenance	12,600	13,200	600	4.8%		
160	Permits, Inspections & Signs	5061		52	Permits & Inspections - Pool	3,300	3,300	-	0.0%		
161	Permits, Inspections & Signs	5062		51	Signage - Maintenance	2,400	4,400	2,000	83.3%		
162	Permits, Inspections & Signs Total					18,300	20,900	2,600	14.2%		
163	Professional & Legal Planning	5063		25	Professional & Legal - Board	50,000	50,000	-	0.0%	See highlights	
164	Professional & Legal Planning	5063		80	Professional & Legal - Professional	80,000	96,400	16,400	20.5%	reserve study, audits	
165	Professional & Legal Planning	5063		80	Professional & Legal - Legal	50,000	35,000	(15,000)	-30.0%	See highlights	
166	Professional & Legal Planning Total					180,000	181,400	1,400	0.8%		
167	Planning & Development	5064		80	Planning & Development	30,000		(30,000)		MSC new offices	
168	Planning & Development	5064		51	Planning & Development		13,109	13,109	#DIV/0!		
169	Planning & Development	5064	1	51	Planning & Development - MSC		0	-			
170	Planning & Development	5064	2	51	Planning & Development - EC		0	-			
171	Planning & Development	5064	3	51	Planning & Development - AN		0	-			
172	Planning & Development	5064	4	51	Planning & Development - AS		0	-			
173	Planning & Development	5064	5	51	Planning & Development - WC		0	-			
174	Planning & Development	5064	6	51	Planning & Development - CPI		0	-			
175	Planning & Development	5064	7	51	Planning & Development - CPII		0	-			
176	Planning & Development	5064	8	51	Planning & Development - DH		0	-			
177	Planning & Development	5064	9	51	Planning & Development - MV		0	-			
178	Planning & Development	5064	10	51	Planning & Development - CV		0	-			
179	Planning & Development	5064	11	51	Planning & Development - LC		0	-			
180	Planning & Development	5064	12	51	Planning & Development - LC		0	-			
181	Planning & Development	5064	13	51	Planning & Development - SRS		0	-			
182	Planning & Development	5064	14	51	Planning & Development - Canoa Ranch		0	-			
183	Planning & Development Total					30,000	13,109	(16,891)	-56.3%		
184	Dues & Subscriptions	5065		40	Dues & Subscriptions - Recreation	600	600	-	0.0%		
185	Dues & Subscriptions	5065		51	Dues & Subscriptions - Maintenance	2,000	2,400	400	20.0%		

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3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
186	Dues & Subscriptions	5065		70	Dues & Subscriptions - Custodial	1,350	1,550	200	14.8%		
187	Dues & Subscriptions	5065		80	Dues & Subscriptions - Adm	2,150	2,000	(150)	-7.0%		
188					Dues & Subscriptions Total	6,100	6,550	450	7.4%		
189	Real Estate & Property Taxes	5066		80	Real Estate Taxes	2,500	2,500	-	0.0%		
190	Real Estate & Property Taxes	5067		80	Personal Property Taxes	7,200	7,200	-	0.0%		
191					Real Estate & Property Taxes Total	9,700	9,700	-	0.0%		
192	Program Catering	5070		51	Food & Catering - Maintenance	2,400	2,500	100	4.2%		
193	Program Catering	5070		70	Food & Catering - Custodial		500	500	#DIV/0!		
194	Program Catering	5070		40	Food & Catering-Recreation	1,600	1,600	-	0.0%		
195	Program Catering	5070		41	Food & Catering - Concerts	7,500	7,500	-	0.0%		
196	Program Catering	5070		42	Food & Catering - Concessions	7,000	7,500	500	7.1%		
197	Program Catering	5070		43	Food & Catering - Special Events/Dances	7,000	7,500	500	7.1%		
198	Program Catering	5070		44	Food & Catering - Movies	2,500	1,500	(1,000)	-40.0%		
199	Program Catering	5070		47	Food & Catering - Volunteers	7,000	6,500	(500)	-7.1%		
200	Program Catering	5070		40	Food & Catering - Member Orientation	1,600	2,500	900	56.3%		
201	Program Catering	5070		80	Food & Catering - Adm	9,500	9,000	(500)	-5.3%		
202	Program Catering	5070		25	Food & Catering - Board	5,000	5,000	-	0.0%		
203					Program Catering Total	51,100	51,600	500	1.0%		
204	Rentals	5080		40	Rentals - Recreation	0	0	-			
205	Rentals	5080		44	Rentals - Movies	5,687	5,554	(133)	-2.3%		
206	Rentals	5080		51	Rentals - Maintenance Equip	8,400	9,600	1,200	14.3%		
207	Rentals	5080		60	Rentals - Landscaping	3,600	3,600	-	0.0%		
208	Rentals	5080		80	Rentals- Admin	12,000	8,500	(3,500)	-29.2%		
209	Rentals	5080		70	Rentals - Custodial	0	0	-			
210					Rentals Total	29,687	27,254	(2,433)	-8.2%		
211	Uniforms	5085		40	Uniforms - COAs	1,000	1,200	200	20.0%		
212	Uniforms	5085		47	Uniforms - Volunteers	3,000	6,000	3,000	100.0%		
213	Uniforms	5085		40	Uniforms -Coordinators	2,250	1,200	(1,050)	-46.7%		
214	Uniforms	5085		48	Uniforms- Arts & Entertainment	1,500	1,200	(300)	-20.0%		
215	Uniforms	5085		10	Uniforms- IT	480	480	-	0.0%		
216	Uniforms	5085		80	Uniforms- Admin	2,600	2,000	(600)	-23.1%		
217	Uniforms	5085			Uniforms	0	0	-			
218	Uniforms	5085		51	Uniforms - Maintenance	16,500	19,000	2,500	15.2%		
219	Uniforms	5085		70	Uniforms - Custodial	8,640	9,600	960	11.1%		
220					Uniforms Total	35,970	40,680	4,710	13.1%		
221	Information Technology	5095		10	Computer Repair	3,600	3,600	-	0.0%		
222	Information Technology	5096		10	Telephone Repair	480	480	-	0.0%		
223	Information Technology	5102		10	Lines & Service	65,300	68,000	2,700	4.1%	See highlights	
224	Information Technology	5102	1	51	Lines & Service - Network - MSC		0	-			
225	Information Technology	5102	2	51	Lines & Service - Network - EC		0	-			
226	Information Technology	5102	3	51	Lines & Service - Network - AN		0	-			
227	Information Technology	5102	4	51	Lines & Service - Network - AS		0	-			
228	Information Technology	5102	5	51	Lines & Service - Network - WC		0	-			
229	Information Technology	5102	6	51	Lines & Service - Network - CPI		0	-			
230	Information Technology	5102	7	51	Lines & Service - Network - CPII		0	-			

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4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
231	Information Technology	5102	8	51	Lines & Service - Network - DH		0	-			
232	Information Technology	5102	9	51	Lines & Service - Network - MV		0	-			
233	Information Technology	5102	10	51	Lines & Service - Network - CV		0	-			
234	Information Technology	5102	11	51	Lines & Service - Network - CH		0	-			
235	Information Technology	5102	12	51	Lines & Service - Network - LC		0	-			
236	Information Technology	5102	13	51	Lines & Service - Network - SRS		0	-			
237	Information Technology	5102	14	51	Lines & Service - Network - CR		0	-			
238	Information Technology	5110		80	Long Distance - Adm		0	-			
239	Information Technology	5115		40	Mobile Phones - Recreation		0	-			
240	Information Technology	5115		47	Mobile Phones - Volunteers		0	-			
241	Information Technology	5115		51	Mobile Phones - Maintenance	23,000	25,000	2,000	8.7%		
242	Information Technology	5115		70	Mobile Phones - Custodial		0	-			
243	Information Technology	5115		80	Mobile Phones - Adm		0	-			
244	Information Technology	5116		25	Wireless Communications-Board	9,000	4,000	(5,000)	-55.6%		
245	Information Technology	5116		10	Wireless Communications	0	5,000	5,000	#DIV/0!		
246					Information Technology Total	101,380	106,080	4,700	4.6%		
247	Maint. Contracts & Contract Labor	5125		51	Maintenance Contracts - Maintenance	38,400	39,000	600	1.6%		
248	Maint. Contracts & Contract Labor	5125		80	Maintenance Contracts -Admin			-			
249	Maint. Contracts & Contract Labor	5125		51	Maintenance Contracts - SRS			-			
250	Maint. Contracts & Contract Labor	5126		40	Contract Labor - Recreation			-			
251	Maint. Contracts & Contract Labor	5126		51	Contract Labor - Maintenance	14,400	15,120	720	5.0%		
252	Maint. Contracts & Contract Labor	5126		60	Contract Labor - Landscaping	17,040	30,000	12,960	76.1%		
253	Maint. Contracts & Contract Labor	5126		70	Contract Labor - Custodial	10,300	11,300	1,000	9.7%		
254	Maint. Contracts & Contract Labor	5126		80	Contract Labor - Admin			-			
255	Maint. Contracts & Contract Labor	5126	1	51	Contract Labor - MSC	18,000	18,000	-	0.0%		
256	Maint. Contracts & Contract Labor	5126	2	51	Contract Labor - EC	11,900	38,400	26,500	222.7%		
257	Maint. Contracts & Contract Labor	5126	2	52	Contract Labor - EC - Pool	4,460	960	(3,500)	-78.5%		
258	Maint. Contracts & Contract Labor	5126	3	51	Contract Labor - AN	2,400	2,640	240	10.0%		
259	Maint. Contracts & Contract Labor	5126	3	52	Contract Labor - AN - Pool	960	960	-	0.0%		
260	Maint. Contracts & Contract Labor	5126	4	51	Contract Labor - AS	7,500	7,800	300	4.0%		
261	Maint. Contracts & Contract Labor	5126	4	52	Contract Labor - AS - Pool	960	960	-	0.0%		
262	Maint. Contracts & Contract Labor	5126	5	51	Contract Labor - WC	36,000	3,600	(32,400)	-90.0%		
263	Maint. Contracts & Contract Labor	5126	5	52	Contract Labor - WC - Pool	960	960	-	0.0%		
264	Maint. Contracts & Contract Labor	5126	6	51	Contract Labor - CPI	1,440	3,600	2,160	150.0%		
265	Maint. Contracts & Contract Labor	5126	6	52	Contract Labor - CPI - Pool	960	960	-	0.0%		
266	Maint. Contracts & Contract Labor	5126	7	51	Contract Labor - CPII	3,940	1,560	(2,380)	-60.4%		
267	Maint. Contracts & Contract Labor	5126	7	52	Contract Labor - CPII - Pool	5,960	960	(5,000)	-83.9%		
268	Maint. Contracts & Contract Labor	5126	8	51	Contract Labor - DH	9,800	7,200	(2,600)	-26.5%		
269	Maint. Contracts & Contract Labor	5126	8	52	Contract Labor - DH - Pool	960	960	-	0.0%		
270	Maint. Contracts & Contract Labor	5126	9	51	Contract Labor - MV	12,580	1,200	(11,380)	-90.5%		
271	Maint. Contracts & Contract Labor	5126	9	52	Contract Labor - MV - Pool	6,395	960	(5,435)	-85.0%		
272	Maint. Contracts & Contract Labor	5126	10	51	Contract Labor - CV	2,400	3,120	720	30.0%		
273	Maint. Contracts & Contract Labor	5126	10	52	Contract Labor - CV - Pool	960	960	-	0.0%		
274	Maint. Contracts & Contract Labor	5126	11	51	Contract Labor - CH	22,000	24,000	2,000	9.1%		
275	Maint. Contracts & Contract Labor	5126	11	52	Contract Labor - CH - Pool	960	960	-	0.0%		

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3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
276	Maint. Contracts & Contract Labor	5126	12	51	Contract Labor - LC	9,200	7,800	(1,400)	-15.2%		
277	Maint. Contracts & Contract Labor	5126	12	52	Contract Labor - LC - Pool	960	960	-	0.0%		
278	Maint. Contracts & Contract Labor	5126	13	51	Contract Labor - SRS	25,900	4,800	(21,100)	-81.5%		
279	Maint. Contracts & Contract Labor	5126	13	52	Contract Labor - SRS - Pool	960	960	-	0.0%		
280	Maint. Contracts & Contract Labor	5126	14	51	Contract Labor - CR	12,800	12,000	(800)	-6.3%		
281	Maint. Contracts & Contract Labor	5126	14	52	Contract Labor - CR	960	960	-	0.0%		
282	Maint. Contracts & Contract Labor	5126	15	51	Contract Labor-FMB	2,400	3,000	600	25.0%		
283	Maint. Contracts & Contract Labor	5127		10	Maintenance - Software Recreation	87,550	107,550	20,000	22.8%	See highlights	
284	Maint. Contracts & Contract Labor	5127		51	Maintenance - Software Bldg Svcs	5,000	5,000	-	0.0%		
285	Maint. Contracts & Contract Labor	5127		80	Maintenance - Software Admin	22,200	25,000	2,800	12.6%		
286					Maint. Contracts & Contract Labor Total	399,565	384,170	(15,395)	-3.9%		
287	Postage, Printing & Public Relations	5135		40	Postage - Recreation		0	-			
288	Postage, Printing & Public Relations	5135		51	Postage - Maintenance	240	240	-	0.0%		
289	Postage, Printing & Public Relations	5135		80	Postage - Adm	26,000	30,000	4,000	15.4%		
290	Postage, Printing & Public Relations	5135		25	Postage - Boards & Committees	500	500	-	0.0%		
291	Postage, Printing & Public Relations	5135		30	Postage - Elec/Annual Meeting	5,000	6,500	1,500	30.0%		
292	Postage, Printing & Public Relations	5140		46	Printing - Instructional	18,100	21,613	3,513	19.4%		
293	Postage, Printing & Public Relations	5140		41	Printing - Performing Arts	15,000	15,000	-	0.0%		
294	Postage, Printing & Public Relations	5140		51	Printing - Maintenance	240	240	-	0.0%		
295	Postage, Printing & Public Relations	5140		80	Printing - Adm	25,000	25,000	-	0.0%		
296	Postage, Printing & Public Relations	5140		25	Printing - Boards & Committees	1,000	3,000	2,000	200.0%		
297	Postage, Printing & Public Relations	5140		30	Printing - Elections/Annual		17,000	17,000	#DIV/0!		
298	Postage, Printing & Public Relations	5141		40	Printing - Membership		0	-			
299	Postage, Printing & Public Relations	5145		40	Public Relations - Recreation	3,500	4,500	1,000	28.6%		
300	Postage, Printing & Public Relations	5145		41	Public Relations -Arts & Entertainment	25,000	25,000	-	0.0%		
301	Postage, Printing & Public Relations	5145		40	Public Relations- Major Events	10,000	10,000	-	0.0%		
302	Postage, Printing & Public Relations	5145		51	Public Relations - Mtncce	0	0	-			
303	Postage, Printing & Public Relations	5145		80	Public Relations - Adm	85,000	85,000	-	0.0%	See highlights	
304	Postage, Printing & Public Relations	5145		25	Public Relations - Boards & Comm		0	-			
305					Postage, Printing & Public Relations Total	214,580	243,593	29,013	13.5%		
306	Leased Equipment	5150		40	Leased Equip/Maint - Recreation	0	0	-			
307	Leased Equipment	5150		51	Leased Equip/Maint - Maintenance	0	0	-			
308	Leased Equipment	5150		10	Leased Equip/Maint - Administration	0	65,000	65,000	#DIV/0!	phone system	
309					Leased Equipment Total	0	65,000	65,000	#DIV/0!		
310	Repair & Maintenance - Equipment	5152		48	Repair & Maint - Equip - Sound & Lighting	18,000	5,000	(13,000)	-72.2%		
311	Repair & Maintenance - Equipment	5152		51	Repair & Maint - Equip - Maint	3,780	3,840	60	1.6%		
312	Repair & Maintenance - Equipment	5152	1	51	Repair & Maint - Equip - MSC	18,000	0	(18,000)			
313	Repair & Maintenance - Equipment	5152	2	51	Repair & Maint - Equip - EC	17,340	0	(17,340)			
314	Repair & Maintenance - Equipment	5154		10	Repair & Maint - Equip - Network	0	3,600	3,600	#DIV/0!		
315	Repair & Maintenance - Equipment	5152	3	51	Repair & Maint - Equip - AN	0	0	-			
316	Repair & Maintenance - Equipment	5152	4	51	Repair & Maint - Equip - AS	0	0	-			
317	Repair & Maintenance - Equipment	5152	5	51	Repair & Maint - Equip - WC	0	0	-			
318	Repair & Maintenance - Equipment	5152	6	51	Repair & Maint - Equip - CPI	0	0	-			
319	Repair & Maintenance - Equipment	5152	7	51	Repair & Maint - Equip - CPII	0	0	-			
320	Repair & Maintenance - Equipment	5152	8	51	Repair & Maint - Equip - DH	0	0	-			
321	Repair & Maintenance - Equipment	5152	9	51	Repair & Maint - Equip - MV	0	0	-			

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4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
322	Repair & Maintenance - Equipment	5152	10	51	Repair & Maint - Equip - CV	0	0	-			
323	Repair & Maintenance - Equipment	5152	11	51	Repair & Maint - Equip - CH	0	0	-			
324	Repair & Maintenance - Equipment	5152	12	51	Repair & Maint - Equip - LC	0	0	-			
325	Repair & Maintenance - Equipment	5152	13	51	Repair & Maint - Equip - SRS	0	0	-			
326	Repair & Maintenance - Equipment	5152		52	Repair & Maint - Equip	3,000	3,000	-	0.0%		
327	Repair & Maintenance - Equipment	5152		60	Repair & Maint - Equip	3,000	3,000	-	0.0%		
328	Repair & Maintenance - Equipment	5152		70	Repair & Maint - Equip - Custodial	3,000	3,000	-	0.0%		
329	Repair & Maintenance - Equipment	5153		10	Repair & Maint - Card Access	12,000	12,000	-	0.0%		
330	Repair & Maintenance - Equipment	5160		51	Repair/Maint/Fuel - Member Svs	0	0	-			
331	Repair & Maintenance - Equipment	5160		51	Repair & Maintenance - Fleet Vehicles	47,004	47,004	-	0.0%		
332	Repair & Maintenance - Equipment	5160		51	Fuel - Fleet Vehicles	33,000	33,600	600	1.8%		
333					Repair & Maintenance - Equipment Total	158,124	114,044	(44,080)	-27.9%		
334	Repair & Maintenance - Facility	5155		60	Repair & Maint - Facility			-			
335	Repair & Maintenance - Facility	5155	1	51	Repair & Maint - Facility - MSC	18,000	18,360	360	2.0%		
336	Repair & Maintenance - Facility	5155	2	51	Repair & Maint - Facility - EC	17,340	17,076	(264)	-1.5%		
337	Repair & Maintenance - Facility	5155	2	52	Repair & Maint - Facility - EC	8,400	8,700	300	3.6%		
338	Repair & Maintenance - Facility	5155	3	51	Repair & Maint - Facility - AN	10,300	9,792	(508)	-4.9%		
339	Repair & Maintenance - Facility	5155	3	52	Repair & Maint - Facility - AN	8,400	8,700	300	3.6%		
340	Repair & Maintenance - Facility	5155	4	51	Repair & Maint - Facility - AS	13,080	6,000	(7,080)	-54.1%		
341	Repair & Maintenance - Facility	5155	4	52	Repair & Maint - Facility - AS	8,400	8,700	300	3.6%		
342	Repair & Maintenance - Facility	5155	5	51	Repair & Maint - Facility - WC	34,700	33,396	(1,304)	-3.8%		
343	Repair & Maintenance - Facility	5155	5	52	Repair & Maint - Facility - WC	9,900	8,700	(1,200)	-12.1%		
344	Repair & Maintenance - Facility	5155	6	51	Repair & Maint - Facility - CPI	6,600	6,120	(480)	-7.3%		
345	Repair & Maintenance - Facility	5155	6	52	Repair & Maint - Facility - CPI	8,400	8,700	300	3.6%		
346	Repair & Maintenance - Facility	5155	7	51	Repair & Maint - Facility - CPII	15,520	10,224	(5,296)	-34.1%		
347	Repair & Maintenance - Facility	5155	7	52	Repair & Maint - Facility - CPII	8,800	8,700	(100)	-1.1%		
348	Repair & Maintenance - Facility	5155	8	51	Repair & Maint - Facility - DH	35,100	35,820	720	2.1%		
349	Repair & Maintenance - Facility	5155	8	52	Repair & Maint - Facility - DH	8,400	8,700	300	3.6%		
350	Repair & Maintenance - Facility	5155	9	51	Repair & Maint - Facility - MV	14,400	6,120	(8,280)	-57.5%		
351	Repair & Maintenance - Facility	5155	9	52	Repair & Maint - Facility - MV	8,400	8,700	300	3.6%		
352	Repair & Maintenance - Facility	5155	10	51	Repair & Maint - Facility - CV	6,840	7,020	180	2.6%		
353	Repair & Maintenance - Facility	5155	10	52	Repair & Maint - Facility - CV	8,900	8,700	(200)	-2.2%		
354	Repair & Maintenance - Facility	5155	11	51	Repair & Maint - Facility - CH	40,400	40,380	(20)	0.0%		
355	Repair & Maintenance - Facility	5155	11	52	Repair & Maint - Facility - CH	8,400	8,700	300	3.6%		
356	Repair & Maintenance - Facility	5155	12	51	Repair & Maint - Facility - LC	22,980	21,840	(1,140)	-5.0%		
357	Repair & Maintenance - Facility	5155	12	52	Repair & Maint - Facility - LC	8,400	8,700	300	3.6%		
358	Repair & Maintenance - Facility	5155	13	51	Repair & Maint - Facility - SRS	32,600	33,060	460	1.4%		
359	Repair & Maintenance - Facility	5155	13	52	Repair & Maint - Facility - SRS	8,400	8,700	300	3.6%		
360	Repair & Maintenance - Facility	5155	14	51	Repair & Maint - Facility - CR	25,520	24,300	(1,220)	-4.8%		
361	Repair & Maintenance - Facility	5155	14	52	Repair & Maint - Facility - CR	8,400	8,700	300	3.6%		
362	Repair & Maintenance - Facility	5155	15	51	Repair & Maint-Facility-FMB	18,000	6,000	(12,000)	-66.7%		
363					Repair & Maintenance - Facility Total	422,980	388,608	(34,372)	-8.1%		
364	Repair & Maintenance - Projects	5158		60	Projects - Maintenance/Repair	0	0	-			
365	Repair & Maintenance - Projects	5158	1	51	Projects - Maintenance/Repair - MSC	0	0	-			
366	Repair & Maintenance - Projects	5158	2	51	Projects - Maintenance/Repair - EC	0	0	-			
367	Repair & Maintenance - Projects	5158	2	52	Projects - Maintenance/Repair - EC	0	0	-			

Green Valley Recreation
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	A	C	D	E	F	L	M	N	O	P	Q
3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
368	Repair & Maintenance - Projects	5158	3	51	Projects - Maintenance/Repair - AN	0	0	-			
369	Repair & Maintenance - Projects	5158	3	52	Projects - Maintenance/Repair - AN	0	0	-			
370	Repair & Maintenance - Projects	5158	4	51	Projects - Maintenance/Repair - AS	0	0	-			
371	Repair & Maintenance - Projects	5158	4	52	Projects - Maintenance/Repair - AS	0	0	-			
372	Repair & Maintenance - Projects	5158	5	51	Projects - Maintenance/Repair - WC	0	0	-			
373	Repair & Maintenance - Projects	5158	5	52	Projects - Maintenance/Repair - WC	0	0	-			
374	Repair & Maintenance - Projects	5158	6	51	Projects - Maintenance/Repair - CPI	0	0	-			
375	Repair & Maintenance - Projects	5158	6	52	Projects - Maintenance/Repair - CPI	0	0	-			
376	Repair & Maintenance - Projects	5158	7	51	Projects - Maintenance/Repair - CPII	0	0	-			
377	Repair & Maintenance - Projects	5158	7	52	Projects - Maintenance/Repair - CPII	0	0	-			
378	Repair & Maintenance - Projects	5158	8	51	Projects - Maintenance/Repair - DH	0	0	-			
379	Repair & Maintenance - Projects	5158	8	52	Projects - Maintenance/Repair - DH	0	0	-			
380	Repair & Maintenance - Projects	5158	9	51	Projects - Maintenance/Repair - MV	0	0	-			
381	Repair & Maintenance - Projects	5158	9	52	Projects - Maintenance/Repair - MV	0	0	-			
382	Repair & Maintenance - Projects	5158	10	51	Projects - Maintenance/Repair - CV	0	0	-			
383	Repair & Maintenance - Projects	5158	10	52	Projects - Maintenance/Repair - CV	0	0	-			
384	Repair & Maintenance - Projects	5158	11	51	Projects - Maintenance/Repair - CH	0	0	-			
385	Repair & Maintenance - Projects	5158	11	52	Projects - Maintenance/Repair - CH	0	0	-			
386	Repair & Maintenance - Projects	5158	12	51	Projects - Maintenance/Repair - LC	0	0	-			
387	Repair & Maintenance - Projects	5158	12	52	Projects - Maintenance/Repair - LC	0	0	-			
388	Repair & Maintenance - Projects	5158	13	51	Projects - Maintenance/Repair - SRS	0	0	-			
389	Repair & Maintenance - Projects	5158	13	52	Projects - Maintenance/Repair - SRS	0	0	-			
390	Repair & Maintenance - Projects	5158	14	51	Projects - Maintenance/Repair - CR	0	0	-			
391	Repair & Maintenance - Projects	5158	14	52	Projects - Maintenance/Repair - CR	0	0	-			
392	Repair & Maintenance - Projects Total					0	0	-			
393	Operating Supplies	5165		40	Office Supplies - Recreation	200	200	-	0.0%		
394	Operating Supplies	5165		41	Office Supplies - A&E	0	1,000	1,000	#DIV/0!		
395	Operating Supplies	5165		51	Office Supplies - Maintenance	7,800	7,800	-	0.0%		
396	Operating Supplies	5165		70	Office Supplies - Custodial	300	300	-	0.0%		
397	Operating Supplies	5165		80	Office Supplies - Adm	12,000	12,000	-	0.0%		
398	Operating Supplies	5165		25	Office Supplies - Board	2,500	2,500	-	0.0%		
399	Operating Supplies	5165		30	Office Supplies-Elections	0	0	-			
400	Operating Supplies	5166		48	Operating Supplies - Light & Sound	9,000	5,500	(3,500)	-38.9%		
401	Operating Supplies	5166		51	Operating Supplies - Maintenance	12,000	12,240	240	2.0%		
402	Operating Supplies	5166		60	Operating Supplies - Landscaping		0	-			
403	Operating Supplies	5166		52	Operating Supplies - Landscaping		0	-			
404	Operating Supplies	5166		70	Operating Supplies - Custodial		0	-			
405	Operating Supplies	5166		10	Computer Oper Supplies - Hardware	3,600	5,500	1,900	52.8%		
406	Operating Supplies	5166		10	Computer Oper Supplies - Software	3,600	7,200	3,600	100.0%		
407	Operating Supplies	5166	1	51	Operating Supplies - FMB	9,600	9,792	192	2.0%		
408	Operating Supplies	5166	1	60	Operating Supplies - Landscaping - MSC	8,460	8,460	-	0.0%		
409	Operating Supplies	5166	1	70	Operating Supplies - Custodial - MSC	2,200	1,900	(300)	-13.6%		
410	Operating Supplies	5166	2	51	Operating Supplies - EC	7,200	7,344	144	2.0%		
411	Operating Supplies	5166	2	52	Operating Supplies - EC	8,460	9,900	1,440	17.0%		
412	Operating Supplies	5166	2	60	Operating Supplies - EC	4,260	2,460	(1,800)	-42.3%		
413	Operating Supplies	5166	2	70	Operating Supplies - EC	11,200	11,600	400	3.6%		

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	A	C	D	E	F	L	M	N	O	P	Q
3											
4	Classification	(Acct No.)	Center	Dept.		2018 Budget	2019 Budget	2018-2019 Variance			
414	Operating Supplies	5166	3	51	Operating Supplies - AN	6,540	6,660	120	1.8%		
415	Operating Supplies	5166	3	52	Operating Supplies - AN	9,600	9,900	300	3.1%		
416	Operating Supplies	5166	3	60	Operating Supplies - AN	2,960	2,460	(500)	-16.9%		
417	Operating Supplies	5166	3	70	Operating Supplies - AN	1,200	1,200	-	0.0%		
418	Operating Supplies	5166	4	51	Operating Supplies - AS	6,780	6,924	144	2.1%		
419	Operating Supplies	5166	4	52	Operating Supplies - AS	9,600	9,900	300	3.1%		
420	Operating Supplies	5166	4	60	Operating Supplies - AS	2,460	3,000	540	22.0%		
421	Operating Supplies	5166	4	70	Operating Supplies - AS	1,500	1,500	-	0.0%		
422	Operating Supplies	5166	5	51	Operating Supplies - WC	7,800	7,980	180	2.3%		
423	Operating Supplies	5166	5	52	Operating Supplies - WC	9,600	9,900	300	3.1%		
424	Operating Supplies	5166	5	60	Operating Supplies - WC	6,860	4,600	(2,260)	-32.9%		
425	Operating Supplies	5166	5	70	Operating Supplies - WC	7,350	7,300	(50)	-0.7%		
426	Operating Supplies	5166	6	51	Operating Supplies - CPI	7,080	1,500	(5,580)	-78.8%		
427	Operating Supplies	5166	6	52	Operating Supplies - CPI	9,600	9,900	300	3.1%		
428	Operating Supplies	5166	6	60	Operating Supplies - CPI	2,960	2,460	(500)	-16.9%		
429	Operating Supplies	5166	6	70	Operating Supplies - CPI	1,575	1,575	-	0.0%		
430	Operating Supplies	5166	7	51	Operating Supplies - CPII	1,625	1,800	175	10.8%		
431	Operating Supplies	5166	7	52	Operating Supplies - CPII	9,600	9,900	300	3.1%		
432	Operating Supplies	5166	7	60	Operating Supplies - CPII	2,460	2,460	-	0.0%		
433	Operating Supplies	5166	7	70	Operating Supplies - CPII	1,625	1,575	(50)	-3.1%		
434	Operating Supplies	5166	8	51	Operating Supplies - DH	8,000	7,344	(656)	-8.2%		
435	Operating Supplies	5166	8	52	Operating supplies - DH	9,600	9,900	300	3.1%		
436	Operating Supplies	5166	8	60	Operating Supplies - DH	7,460	2,460	(5,000)	-67.0%		
437	Operating Supplies	5166	8	70	Operating Supplies - DH	7,575	9,200	1,625	21.5%		
438	Operating Supplies	5166	9	51	Operating Supplies - MV	7,080	7,260	180	2.5%		
439	Operating Supplies	5166	9	52	Operating Supplies - MV	9,600	9,900	300	3.1%		
440	Operating Supplies	5166	9	60	Operating Supplies - MV	2,710	4,060	1,350	49.8%		
441	Operating Supplies	5166	9	70	Operating Supplies - MV	1,410	1,410	-	0.0%		
442	Operating Supplies	5166	10	51	Operating Supplies - CV	10,980	6,900	(4,080)	-37.2%		
443	Operating Supplies	5166	10	52	Operating Supplies - CV	9,600	9,900	300	3.1%		
444	Operating Supplies	5166	10	60	Operating Supplies - CV	2,460	2,460	-	0.0%		
445	Operating Supplies	5166	10	70	Operating Supplies - CV	1,320	1,320	-	0.0%		
446	Operating Supplies	5166	11	51	Operating Supplies - CH	7,800	7,980	180	2.3%		
447	Operating Supplies	5166	11	52	Operating Supplies - CH	9,600	9,900	300	3.1%		
448	Operating Supplies	5166	11	60	Operating Supplies - CH	8,960	3,600	(5,360)	-59.8%		
449	Operating Supplies	5166	11	70	Operating Supplies - CH	7,275	7,550	275	3.8%		
450	Operating Supplies	5166	12	51	Operating Supplies - LC	7,140	7,260	120	1.7%		
451	Operating Supplies	5166	12	52	Operating Supplies - LC	9,600	9,900	300	3.1%		
452	Operating Supplies	5166	12	60	Operating Supplies - LC	3,960	2,460	(1,500)	-37.9%		
453	Operating Supplies	5166	12	70	Operating Supplies - LC	13,000	12,900	(100)	-0.8%		
454	Operating Supplies	5166	13	51	Operating Supplies - SRS	7,200	7,344	144	2.0%		
455	Operating Supplies	5166	13	52	Operating Supplies - SRS	9,600	9,900	300	3.1%		
456	Operating Supplies	5166	13	60	Operating Supplies - SRS	2,760	3,960	1,200	43.5%		
457	Operating Supplies	5166	13	70	Operating Supplies - SRS	7,500	8,100	600	8.0%		
458	Operating Supplies	5166	14	51	Operating Supplies - CR	8,660	7,080	(1,580)	-18.2%		
459	Operating Supplies	5166	14	52	Operating Supplies - CR	9,600	9,900	300	3.1%		

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	A	C	D	E	F	L	M	N	O	P	Q
3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
460	Operating Supplies	5166	14	60	Operating Supplies - CR	4,460	4,460	-	0.0%		
461	Operating Supplies	5166	14	70	Operating Supplies - CR	7,100	8,000	900	12.7%		
462	Operating Supplies	5166	15	51	Operating Supplies-FMB	9,600	9,600	-	0.0%		
463	Operating Supplies	5166	15	60	Operating Supplies-FMB	3,600	3,600	-	0.0%		
464	Operating Supplies	5166	15	70	Operating Supplies-FMB	1,800	1,300	(500)	-27.8%		
465	Operating Supplies	5167	40	70	Tools-Sound & Lighting	0	0	-			
466	Operating Supplies	5167	47	47	Operating Supplies - Volunteer	1,200	1,200	-	0.0%		
467	Operating Supplies	5168	40	40	Recreation Supplies - Indoor & Outdoor	0	950	950	#DIV/0!		
468					Operating Supplies Total	429,365	417,248	(12,117)	-2.8%		
469	Sales Tax & Freight - Purchasing	5186		80	Sales Tax - Purchasing	5,000	5,000	-	0.0%		
470	Sales Tax & Freight - Purchasing	5187		80	Freight - Purchasing	0	0	-			
471					Sales Tax & Freight - Purchasing Total	5,000	5,000	-	0.0%		
472	Travel, Lodging Meals	5170		40	Travel, Lodging Meals - Recreation	0	0	-			
473	Travel, Lodging Meals	5170		48	Travel, Lodging & Meals-Performing Arts	2,500	5,000	2,500	100.0%		
474	Travel, Lodging Meals	5170		51	Travel, Lodging Meals - Maintenance	7,440	8,400	960	12.9%		
475	Travel, Lodging Meals	5170		80	Travel, Lodging Meals - Adm	7,000	7,500	500	7.1%		
476	Travel, Lodging Meals	5170		25	Travel, Lodging Meals - Board/Com	2,500	2,500	-	0.0%		
477					Lodging and Meals Total	19,440	23,400	3,960	20.4%		
478	Travel, Lodging Meals	5030		40	Auto Mileage Reimbursement	0	0	-			
479	Travel, Lodging Meals	5030			Auto Mileage Reimbursement-Volunteers	0	0	-			
480	Travel, Lodging Meals	5030		51	Auto Mileage Reimbursement	9,900	9,960	60	0.6%		
481	Travel, Lodging Meals	5030		10	Auto Mileage Reimbursement	2,820	2,640	(180)	-6.4%		
482	Travel, Lodging Meals	5030		70	Auto Mileage Reimbursement	4,800	5,040	240	5.0%		
483	Travel, Lodging Meals	5030		80	Auto Mileage Reimbursement	5,000	3,000	(2,000)	-40.0%		
484					Travel Total	22,520	20,640	(1,880)	-8.3%		
485	Furniture & Equipment	5180		40	Furniture/Fixtures - New - Recreation	5,000	3,150	(1,850)	-37.0%		
486	Furniture & Equipment	5180		51	Furniture/Fixtures - New - Maintenance	41,104	42,000	896	2.2%		
487	Furniture & Equipment	5180		52	Furniture/Fixtures - New - Pool	7,500	6,900	(600)	-8.0%		
488	Furniture & Equipment	5180		70	Furniture/Fixtures - New - Custodial	12,300	8,200	(4,100)	-33.3%		
489	Furniture & Equipment	5180		80	Furniture/Fixtures - New - Adm	20,000	25,000	5,000	25.0%		
490	Furniture & Equipment	5181		48	Equipment - New - Sound & Lighting	25,000	0	(25,000)			
491	Furniture & Equipment	5181		51	Equipment - New - Maintenance	10,500	10,560	60	0.6%		
492	Furniture & Equipment	5181		51	Equipment - New Fitness	0	0	-			
493	Furniture & Equipment	5181		51	Equipment - New - Safety	0	0	-			
494	Furniture & Equipment	5181		52	Equipment - New - Pool	9,600	9,600	-	0.0%		
495	Furniture & Equipment	5181		60	Equipment - New - Landscaping	1,200	1,500	300	25.0%		
496	Furniture & Equipment	5181		70	Equipment - New - Custodial	12,900	10,625	(2,275)	-17.6%		
497	Furniture & Equipment	5181		80	Equipment - New - Adm	15,000	15,000	-	0.0%		
498	Furniture & Equipment	5182		48	Tools - New -Sound & Lighting	4,000	1,500	(2,500)	-62.5%		
499	Furniture & Equipment	5182		51	Tools - New - Maintenance	9,600	10,200	600	6.3%		
500	Furniture & Equipment	5182		52	Tools - New - Pools	600	600	-	0.0%		
501	Furniture & Equipment	5182		60	Tools - New - Landscaping	2,700	2,700	-	0.0%		
502	Furniture & Equipment	5182		70	Tools - New - Custodial	120	180	60	50.0%		
503					Furniture & Equipment Total	177,124	147,715	(29,409)	-16.6%		
504	Water - Facilities	5205	1	51	Util/Water/MSC	15,000	8,580	(6,420)	-42.8%		

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	A	C	D	E	F	L	M	N	O	P	Q
3											
4	Classification	(Acct No.)	Center	Dept.		2018 Budget	2019 Budget	2018-2019 Variance			
505	Water - Facilities	5205	2	51	Util/Water/EC	8,640	8,760	120	1.4%		
506	Water - Facilities	5205	2	52	Util/Water/EC	4,800	4,920	120	2.5%		
507	Water - Facilities	5205	3	51	Util/Water/AN	4,680	5,976	1,296	27.7%		
508	Water - Facilities	5205	3	52	Util/Water/AN	2,400	2,520	120	5.0%		
509	Water - Facilities	5205	4	51	Util/Water/AS	5,400	5,520	120	2.2%		
510	Water - Facilities	5205	4	52	Util/Water/AS	4,320	4,440	120	2.8%		
511	Water - Facilities	5205	5	51	Util/Water/WC	5,400	5,640	240	4.4%		
512	Water - Facilities	5205	5	52	Util/Water/WC	40,000	4,440	(35,560)	-88.9%		
513	Water - Facilities	5205	6	51	Util/Water/CP I	3,000	3,240	240	8.0%		
514	Water - Facilities	5205	6	52	Util/Water/CP I	2,100	2,220	120	5.7%		
515	Water - Facilities	5205	7	51	Util/Water/CP II	3,000	3,240	240	8.0%		
516	Water - Facilities	5205	7	52	Util/Water/CP II	2,103	2,220	117	5.6%		
517	Water - Facilities	5205	8	51	Util/Water/DH	7,800	7,920	120	1.5%		
518	Water - Facilities	5205	8	52	Util/Water/DH	5,160	5,304	144	2.8%		
519	Water - Facilities	5205	9	51	Util/Water/MV	3,960	4,080	120	3.0%		
520	Water - Facilities	5205	9	52	Util/Water/MV	2,400	2,520	120	5.0%		
521	Water - Facilities	5205	10	51	Util/Water/CV	3,600	3,720	120	3.3%		
522	Water - Facilities	5205	10	52	Util/Water/CV	1,320	2,100	780	59.1%		
523	Water - Facilities	5205	11	51	Util/Water/CH	6,900	7,032	132	1.9%		
524	Water - Facilities	5205	11	52	Util/Water/CH	7,275	4,800	(2,475)	-34.0%		
525	Water - Facilities	5205	12	51	Util/Water/LC	10,800	10,920	120	1.1%		
526	Water - Facilities	5205	12	52	Util/Water/LC	6,600	6,792	192	2.9%		
527	Water - Facilities	5205	13	51	Util/Water/SRS	10,200	10,320	120	1.2%		
528	Water - Facilities	5205	13	52	Util/Water/SRS	4,680	4,800	120	2.6%		
529	Water - Facilities	5205	14	51	Util/Water/CR	6,600	6,720	120	1.8%		
530	Water - Facilities	5205	14	52	Util/Water/CR	4,020	4,140	120	3.0%		
531	Water - Facilities	5205	15	51	Util/Water/FMB	8,400	8,460	60	0.7%		
532					Water - Facilities Total	190,558	151,344	(39,214)	-20.6%	Reduced based on 2 yr avg	
533	Electricity - Facilities	5195		51	Energy Rebates	0		-			
534	Electricity - Facilities	5195	1	51	Util/Elec/MS	38,400	37,800	(600)	-1.6%		
535	Electricity - Facilities	5195	2	51	Util/Elec/EC	30,000	30,000	-	0.0%		
536	Electricity - Facilities	5195	3	51	Util/Elec/AN	20,400	18,600	(1,800)	-8.8%		
537	Electricity - Facilities	5195	4	51	Util/Elec/AS	12,000	11,400	(600)	-5.0%		
538	Electricity - Facilities	5195	5	51	Util/Elec/WC	66,440	66,360	(80)	-0.1%		
539	Electricity - Facilities	5195	6	51	Util/Elec/CP I	16,000	16,360	360	2.3%		
540	Electricity - Facilities	5195	7	51	Util/Elec/CP II	17,800	16,800	(1,000)	-5.6%		
541	Electricity - Facilities	5195	8	51	Util/Elec/DH	54,000	48,000	(6,000)	-11.1%		
542	Electricity - Facilities	5195	9	51	Util/Elec/MV	7,512	7,920	408	5.4%		
543	Electricity - Facilities	5195	10	51	Util/Elec/CV	17,080	17,670	590	3.5%		
544	Electricity - Facilities	5195	11	51	Util/Elec/CH	44,980	43,320	(1,660)	-3.7%		
545	Electricity - Facilities	5195	12	51	Util/Elec/LC	44,800	43,200	(1,600)	-3.6%		
546	Electricity - Facilities	5195	13	51	Util/Elec/SRS	70,000	69,960	(40)	-0.1%		
547	Electricity - Facilities	5195	14	51	Util/Elec/CR	40,000	39,960	(40)	-0.1%		
548	Electricity - Facilities	5195	15	51	Util/Elec/FMB	24,000	24,000	-	0.0%		
549					Electricity - Facilities Total	503,412	491,350	(12,062)	-2.4%	Reduced based on 2 yr avg	
550	Gas - Facilities	5200	2	51	Util/Gas/EC	1,800	2,040	240	13.3%		

**Green Valley Recreation
2019 Consolidated Budget
PROPOSED**

	A	C	D	E	F	L	M	N	O	P	Q
3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
551	Gas - Facilities	5200	2	52	Util/Gas/EC	28,000	28,000	-	0.0%		
552	Gas - Facilities	5200	3	51	Util/Gas/ABN	1,860	1,980	120	6.5%		
553	Gas - Facilities	5200	3	52	Util/Gas/AN	30,000	30,000	-	0.0%		
554	Gas - Facilities	5200	4	51	Util/Gas/ABS	1,620	1,740	120	7.4%		
555	Gas - Facilities	5200	4	52	Util/Gas/AS	25,200	25,200	-	0.0%		
556	Gas - Facilities	5200	5	51	Util/Gas/WC	2,400	2,520	120	5.0%		
557	Gas - Facilities	5200	5	52	Util/Gas/WC	45,791	43,080	(2,711)	-5.9%		
558	Gas - Facilities	5200	6	51	Util/Gas/CP I	1,740	1,860	120	6.9%		
559	Gas - Facilities	5200	6	52	Util/Gas/CP I	27,420	28,000	580	2.1%		
560	Gas - Facilities	5200	7	51	Util/Gas/CP II	1,500	1,620	120	8.0%		
561	Gas - Facilities	5200	7	52	Util/Gas/CP II	27,420	28,950	1,530	5.6%		
562	Gas - Facilities	5200	8	51	Util/Gas/DH	3,120	3,240	120	3.8%		
563	Gas - Facilities	5200	8	52	Util/Gas/DH	47,000	47,000	-	0.0%		
564	Gas - Facilities	5200	9	52	Util/Gas/MV	2,400	2,500	100	4.2%		
565	Gas - Facilities	5200	10	51	Util/Gas/CV	3,600	1,800	(1,800)	-50.0%		
566	Gas - Facilities	5200	10	52	Util/Gas/CV	27,600	27,000	(600)	-2.2%		
567	Gas - Facilities	5200	11	51	Util/Gas/CH	3,360	3,480	120	3.6%		
568	Gas - Facilities	5200	11	52	Util/Gas/CH	23,250	25,000	1,750	7.5%		
569	Gas - Facilities	5200	12	51	Util/Gas/LC	3,300	3,420	120	3.6%		
570	Gas - Facilities	5200	12	52	Util/Gas/LC	30,750	35,000	4,250	13.8%		
571	Gas - Facilities	5200	13	52	Util/Gas/SRS	40,800	41,000	200	0.5%		
572	Gas - Facilities	5200	14	51	Util/Gas/CR	2,640	2,760	120	4.5%		
573	Gas - Facilities	5200	14	52	Util/Gas/CR	40,200	40,200	-	0.0%		
574					Gas - Facilities Total	422,771	427,390	4,619	1.1%	Increase based on 2 yr avg	
575	Waste Management	5210		51	Waste Management - Maintenance	5,940	6,000	60	1.0%		
576	Waste Management	5210	1	51	Waste Management - MSC	3,300	2,400	(900)	-27.3%		
577	Waste Management	5210	2	51	Waste Management - EC	2,040	2,040	-	0.0%		
578	Waste Management	5210	3	51	Waste Management - AN	432	432	-	0.0%		
579	Waste Management	5210	4	51	Waste Management - AS	432	432	-	0.0%		
580	Waste Management	5210	5	51	Waste Management - WC	4,560	5,100	540	11.8%		
581	Waste Management	5210	6	51	Waste Management - CPI	432	432	-	0.0%		
582	Waste Management	5210	7	51	Waste Management - CPII	432	432	-	0.0%		
583	Waste Management	5210	8	51	Waste Management - DH	2,160	2,160	-	0.0%		
584	Waste Management	5210	9	51	Waste Management - MV	432	432	-	0.0%		
585	Waste Management	5210	10	51	Waste Management - CV	0	0	-			
586	Waste Management	5210	11	51	Waste Management - CH	2,040	2,040	-	0.0%		
587	Waste Management	5210	12	51	Waste Management - LC	2,160	2,160	-	0.0%		
588	Waste Management	5210	13	51	Waste Management - SRS	2,400	2,160	(240)	-10.0%		
589	Waste Management	5210	14	51	Waste Management - CR	1,320	1,320	-	0.0%		
590	Waste Management	5210	15	51	Waste Management-FMB	3,300	3,600	300	9.1%		
591					Waste Management Total	31,380	31,140	(240)	-0.8%		
592	Energy Conservation	5215		51	Energy Conservation-Solar	0	(75,000)	(75,000)			
593					Energy Conservation Total	0	(75,000)	(75,000)			
594	Purchase Discounts, Other Op Exp's	9005		80	Purchase Discounts	0	0	-			
595	GVR Foundation	9010		80	GVR Foundation	0	0	-			
596	Purchase Discounts, Other Op Exp's	9025		25	Other Operating Expenses	0	500	500	#DIV/0!		

Green Valley Recreation
2019 Consolidated Budget
PROPOSED

	A	C	D	E	F	L	M	N	O	P	Q
3						2018	2019	2018-2019			
4	Classification	(Acct No.)	Center	Dept.		Budget	Budget	Variance			
597	Purchase Discounts, Other Op Exp's	9025		80	Other Operating Expenses	30,000	30,000	-	0.0%	See highlights	
598	Purchase Discounts, Other Op Exp's	9099		80	Suspense	0	0	-			
599	Purchase Discounts, Other Op Exp's	9121		80	Provision for Bad Debt	24,000	24,000	-	0.0%		
600					Purchase Discounts, Other Op Exp's Total	54,000	54,500	500	0.9%		
601	Depreciation Expense*	9115		80	Depreciation - Contrib - Capital	346,000	346,000	-	0.0%		
602	Depreciation Expense*	9116		80	Depreciation - Purch - Capital	900,000	963,109	63,109	7.0%		
603					Depreciation Expense* Total	1,246,000	1,309,109	63,109	5.1%		
604	Interest Expense	9113		80	Interest Expense	5,000	18,000	13,000	260.0%		
605					Interest Expense Total	5,000	18,000	13,000	260.0%		
606								-			
607					Total Operating Expenses	10,736,855	10,769,670	32,815	0.3%		
608					Total Operating Revenue	(11,030,855)	(11,592,834)				
609					Sub-total (Revenue) LOSS	(294,000)	(823,164)				
610											
611					Cash Adjustment - Add back non-cash expense	(1,246,000)	(1,309,109)				
612					Total Revenue	(1,540,000)	(2,132,273)				
613					Summary of Capital Expenses						
614											
615					New Equipment/Other Major Capital Items	411,997	408,000			See highlights	
616											
617					P&E Capital Budget	80,000	80,000			See highlights	
618											
619											
620					Total Capital Expenses	491,997	488,000				
621					Total Operating & Capital Expenses	11,228,852	\$ 11,257,670			See highlights	
622					Repair & Maint. Reserve Contribution	940,003	966,323				
623					Initiatives Funding		527,950				
624					Total Contribution to Reserves	940,003	1,494,273				
625					Interest to Investments	(108,000)	(150,000)				
626					Repair & Maint. Reserve	1,433,919	1,817,094				
627					Reserve Expenses	(1,433,919)	(1,817,094)				
628					Net (Revenue) / Expense	0	0				

MRR Reserve Projects 2019

Reserve Component			2019	Status	Projected for Fiscal Year 2019				Total Projected for 2019
Number		Description	Expense Forecast		Projected 1st Quarter	Projected 2nd Quarter	Projected 3rd Quarter	Projected 4th Quarter	
00010	22000	200 Computers, IT Servers, Misc.	\$ 12,300	1	\$ 3,075	\$ 3,075	\$ 3,075	\$ 3,075	\$ 12,300
00010	22000	240 Computers: Office Computer Work Stations	\$ 18,963	1	\$ 4,740	\$ 4,740	\$ 4,740	\$ 4,743	\$ 18,963
TOTAL Member Services Center									
00020	05000	306 Roofing: vinyl low slope 339 Squares	\$ 91,266	1			\$ 91,266		\$ 91,266
00020	05000	900 Miscellaneous: 339 Squares - Roof Recoating	\$ 14,603	1			\$ 14,603		\$ 14,603
00020	12000	700 Equipment: Replacement Pool & Spa Equipment (50%)	\$ 20,500	1			\$ 20,500		\$ 20,500
00020	12000	800 4,000 Sq. Ft. Pool Cover	\$ 7,107	1		\$ 7,107			\$ 7,107
00020	12000	900 Pool Area Furniture	\$ 11,846	1	\$ 11,846				\$ 11,846
00020	17500	200 Seal and Striping 12 Shuffleboard Courts (3,744 sq ft)	\$ 15,990	1				\$ 15,990	\$ 15,990
00020	23000	324 HVAC Rooftop Carrier Unit #10	\$ 13,325	1			\$ 13,325		\$ 13,325
00020	24000	500 Auditorium Tables and Chairs	\$ 79,950	1		\$ 79,950			\$ 79,950
00020	24500	600 Stage Curtains	\$ 9,207	1	\$ 9,207				\$ 9,207
TOTAL West Social Center									
00030	01000	118 Asphalt Sealing: 79,662 Sq. Ft. Parking Lot	\$ 17,157	1			\$ 17,157		\$ 17,157
00030	01000	218 Asphalt Ongoing Repairs 79,662 Sq. Ft. Parking Lot	\$ 5,576	1			\$ 5,576		\$ 5,576
00030	02000	406 Pool Deck 5,661 Sq. Ft. Pool Area Concrete	\$ 7,316	1		\$ 7,316			\$ 7,316
00030	03000	112 Painting Exterior: 13,905 Sq. Ft. Building Exterior Painting	\$ 14,974	1		\$ 14,974			\$ 14,974
00030	05000	906 207 Squares Roof Recoating	\$ 8,917	1		\$ 8,917			\$ 8,917
00030	12000	906 Pool Area Furnishings	\$ 7,538	1	\$ 7,538				\$ 7,538
00030	14000	200 Exercise: Cardio Equipment 17 Fitness Room Cardio Machine	\$ 20,863	1	\$ 20,863				\$ 20,863
00030	14000	300 Exercise: Strength Equipment 13 Fitness Room Strength Mac	\$ 5,125	1	\$ 5,125				\$ 5,125
00030	17000	510 14,400 Sq Ft (2) Tennis Courts	\$ 13,957	1			\$ 13,957		\$ 13,957
00030	18000	210 Seal and Striping 7 Pickleball Courts	\$ 14,858	1			\$ 14,858		\$ 14,858
TOTAL East Social Center									
00040	01000	412 Pool Deck 4,731 Sq. Ft. Pool Area Concrete	\$ 7,642	1			\$ 7,642		\$ 7,642
00040	05000	912 Roof Recoating 198 Squares	\$ 8,529	1			\$ 8,529		\$ 8,529
00040	08000	318 2 Racquetball Court Restrooms	\$ 13,192	1				\$ 13,192	\$ 13,192
00040	12000	712 Pool & Spa Equipment Replacement	\$ 20,500	1			\$ 20,500		\$ 20,500
00040	12000	806 4,400 Sq. Ft. Pool Cover	\$ 7,818	1	\$ 7,818				\$ 7,818
00040	12000	912 Pool Area Furniture	\$ 8,168	1	\$ 8,168				\$ 8,168
00040	14000	210 Exercise Cardio Equipment 19 Fitness Center Cardio Machine	\$ 27,999	1	\$ 27,999				\$ 27,999
00040	14000	310 Exercise: Strength 17 Fitness Center Strength Machines (10%	\$ 7,323	1	\$ 7,323				\$ 7,323
00040	17000	120 Reseal 14,000 Sq. Ft. (2) Tennis Courts	\$ 13,569	1				\$ 13,569	\$ 13,569
00040	24500	800 Stage Risers 4 Ocotillo Room- new	\$ 22,804	1		\$ 22,804			\$ 22,804
00040	24500	900 Sound System and Induction Loop Ocotillo Room	\$ 16,001	1		\$ 16,001			\$ 16,001
TOTAL Las Campanas									
00050	04500	200 Decking / Balconies: 1,778 Sq. Ft. Second Floor Deck Resurfa	\$ 11,488	1			\$ 11,488		\$ 11,488
00050	08000	218 Locker Room Bathroom Rehabilitation (2)	\$ 37,691	1			\$ 37,691		\$ 37,691
00050	12000	718 Equipment Replacement Pool & Spa Equipment (50%)	\$ 23,132	1			\$ 23,132		\$ 23,132
00050	12000	812 3,870 Sq. Ft. Pool Cover	\$ 6,876	1	\$ 6,876				\$ 6,876
00050	12000	918 Pool Area Furniture	\$ 11,307	1	\$ 11,307				\$ 11,307

MRR Reserve Projects 2019

Reserve Component			2019 Expense Forecast	Status	Projected for Fiscal Year 2019				
					Projected 1st Quarter	Projected 2nd Quarter	Projected 3rd Quarter	Projected 4th Quarter	Total Projected for 2019
00050	14000	220 Exercise: Cardio Equipment 13 Fitness Center Cardio Machin	\$ 16,799	1		\$ 16,799			\$ 16,799
00050	17000	500 Resurface 28,800 Sq Ft (4) Tennis Courts	\$ 2,101	1		\$ 2,101			\$ 2,101
00050	23000	412 HVAC Roofing Carrier Unit 2004	\$ 5,384	1			\$ 5,384		\$ 5,384
00050	24500	900 Miscellaneous Stage- Electric Screen	\$ 8,608	1	\$ 8,608				\$ 8,608
00050	25000	240 970 Sq. Yds. Clubhouse Carpet	\$ 33,427	1				\$ 33,427	\$ 33,427
TOTAL Desert Hills									
00060	01000	136 Asphalt: Sealant 67,354 Sq. Ft. Parking Lot Sealing	\$ 14,507	1				\$ 14,507	\$ 14,507
00060	08000	224 2 Locker Room Bathrooms Rehabilitation	\$ 87,767	1			\$ 87,767		\$ 87,767
00060	08000	330 2 Clubhouse Restrooms Rehabilitation	\$ 44,153	1			\$ 44,153		\$ 44,153
00060	12000	818 Pool Cover 4,800 Sq. Ft. Pool Cover	\$ 8,529	1	\$ 8,529				\$ 8,529
00060	12000	824 Cover 3,600 Sq Ft Pool Cover	\$ 14,086	1	\$ 14,086				\$ 14,086
00060	12000	924 Furniture: Misc Pool Area Furniture	\$ 11,307	1	\$ 11,307				\$ 11,307
00060	14000	230 Exercise: Cardio Equipment 16 Fitness Center Cardio Machin	\$ 20,676	1		\$ 20,676			\$ 20,676
00060	14000	330 Exercise Strength Equipment 19 Fitness Center Strength Mac	\$ 8,184	1		\$ 8,184			\$ 8,184
00060	24500	900 Audio Visual Saguaro Room Electric Screen	\$ 16,781	1	\$ 16,781				\$ 16,781
00060	24600	230 Fire Alarm System	\$ 6,150	1	\$ 6,150				\$ 6,150
TOTAL Canoa Hills									
00070	01000	336 Asphalt: Overlay with Interlayer 58,386 Sq. Ft. North and Eas	\$ 100,601	1				\$ 100,601	\$ 100,601
00070	02000	430 Pool Deck 5,975 Sq. Ft. Concrete	\$ 7,721	1				\$ 7,721	\$ 7,721
00070	04500	206 Decking: 12,664 Sq. Ft. Elastomeric Deck Resurfacing	\$ 105,011	1			\$ 105,011		\$ 105,011
00070	08000	300 Deck Repairs 12,664 Sq. Ft. Elastomeric Deck Seal / Repair	\$ 24,548	1			\$ 24,548		\$ 24,548
00070	08000	336 Rehabilitation 5 Restrooms	\$ 49,914	1				\$ 49,914	\$ 49,914
00070	08000	472 Rehabilitation 2 Art & Clay Counters and Cabinets	\$ 18,576	1				\$ 18,576	\$ 18,576
00070	12000	400 Pool ADA Chair Lift	\$ 4,623	1			\$ 4,623		\$ 4,623
00070	12000	800 Pool Deck Re-Surface 5,975 Sq. Ft. Pool Deck Area	\$ 48,258	1			\$ 48,258		\$ 48,258
00070	12000	924 Pool Cover 4,800 Sq. Ft. Pool Cover	\$ 6,397	1	\$ 6,397				\$ 6,397
00070	12000	930 Pool Area Furniture	\$ 7,538	1	\$ 7,538				\$ 7,538
00070	14000	240 Exercise: 11 Fitness Center Cardio Machines	\$ 12,300	1	\$ 12,300				\$ 12,300
00070	14000	340 Exercise: 18 Fitness Center Strength Machines	\$ 6,150	1	\$ 6,150				\$ 6,150
00070	23000	344 HVAC 2 Carrier Units - 2004	\$ 12,923	1		\$ 12,923			\$ 12,923
00070	23500	200 Elevator: Modernize Overhaul Anza Building Elevator	\$ 90,200	1			\$ 90,200		\$ 90,200
00070	23500	300 Elevator: Anza Elevator Cab Rehabilitation	\$ 10,250	1			\$ 10,250		\$ 10,250
TOTAL Santa Rita Springs									
00080	01000	248 Asphalt: Ongoing Repairs 64,068 Sq Ft Drives & Parking (3%)	\$ 5,606	1				\$ 5,606	\$ 5,606
00080	01000	254 Asphalt: Sealing 64,068 Sq Ft Drives & Parking	\$ 7,074	1				\$ 7,074	\$ 7,074
00080	14000	250 Exercise Cardio Equipment 13 Fitness Center Cardio Machine	\$ 15,375	1		\$ 15,375			\$ 15,375
00080	14000	350 Exercise Strength Equipment 19 Fitness Center Strength Mac	\$ 6,150	1		\$ 6,150			\$ 6,150
00080	17000	708 Pickleball Court Windscreens	\$ 2,101	1	\$ 2,101				\$ 2,101
00080	17500	220 Seal & Stripping 11,204 Sq Ft Pickleball & Basketball Courts	\$ 10,859	1				\$ 10,859	\$ 10,859
TOTAL Canoa Ranch									
00090	12000	442 5,565 Sq.Ft. Pool Area Concrete	\$ 5,993	1				\$ 5,993	\$ 5,993

MRR Reserve Projects 2019

Reserve Component				2019	Status	Projected for Fiscal Year 2019				
				Expense Forecast		Projected 1st Quarter	Projected 2nd Quarter	Projected 3rd Quarter	Projected 4th Quarter	Total Projected for 2019
Number	Description									
00090	12000	742	Pool & Spa Equipment Replacement	\$ 15,378	1			\$ 15,378		\$ 15,378
00090	12000	936	Pool Area Furnishings	\$ 7,000	1	\$ 7,000				\$ 7,000
TOTAL Abrego South										
00100	12000	748	Equipment Replacement Pool & Spa Equipment (50%)	\$ 16,347	1			\$ 16,347		\$ 16,347
00100	23000	244	HVAC Rooftop Carrier Units - 2013	\$ 6,246	1				\$ 6,246	\$ 6,246
TOTAL Continental Vistas										
00110	12000	754	Pool & Spa Equipment Replacement	\$ 11,824	1			\$ 11,824		\$ 11,824
00110	12000	948	Pool Area Furnishings	\$ 7,000	1	\$ 7,000				\$ 7,000
00110	17000	540	Tennis Court 7,200 Sq. Ft. Tennis Court Resurfacing	\$ 21,322	1				\$ 21,322	\$ 21,322
TOTAL Madera Vista										
00120	02000	460	Pool Deck: 6,128 Sq. Ft. Pool Area Concrete	\$ 7,919	1				\$ 7,919	\$ 7,919
00120	05000	348	Low Slope: Vinyl 61 Squares- Pool Building Roofs	\$ 32,845	1				\$ 32,845	\$ 32,845
00120	08000	254	2 Locker Room Bathroom Rehabilitation	\$ 38,950	1			\$ 38,950		\$ 38,950
00120	08000	256	2 Clubhouse Restroom Rehabilitation	\$ 16,400	1			\$ 16,400		\$ 16,400
00120	12000	954	Pool Area Furniture	\$ 7,000	1	\$ 7,000				\$ 7,000
00120	12000	760	Equipment: Replacement Pool & Spa Equipment (50%)	\$ 15,701	1		\$ 15,701			\$ 15,701
TOTAL Casa Paloma I										
00130	12000	766	Equipment: Replacement Pool & Spa Equipment (50%)	\$ 16,347	1				\$ 16,347	\$ 16,347
00130	12000	960	Pool Area Furniture	\$ 7,000	1	\$ 7,000				\$ 7,000
TOTAL Casa Paloma II										
00140										
TOTAL Abrego North										
00144	01000	120	Asphalt: State Spec. Slurry Parking Area	\$ 10,506	1			\$ 10,506		\$ 10,506
TOTAL Facility Maintenance Shop										
00150	30000	820	Vehicle: Vehicle 17 2009 Ford F150 Van	\$ 29,614	1				\$ 29,614	\$ 29,614
00150	30000	840	Vehicle: Vehicle 25 2005 Chevy Silverado 2500	\$ 37,691	1			\$ 37,691		\$ 37,691
TOTAL General										
MRR GRAND TOTAL				\$ 1,817,094		\$ 259,832	\$ 262,793	\$ 875,329	\$ 419,140	\$ 1,817,094
Adjustment for Component Costs Greater than 25% more than Funded						\$ -	\$ -	\$ -	\$ -	\$ -
Net Transfer From MRR Reserve Required						\$ 259,832	\$ 262,793	\$ 875,329	\$ 419,140	\$ 1,817,094

- 1 Reserve Component included in Reserve Study
- 2 Reserve Component Completed
- 3 Reimbursement Requested
- 4 Reimbursement Completed

GVR
Non-Reserve Capital Expenditures
FY 2019

	2019 Capital Purchase Budget		Projected for Fiscal Year 2019				Total Projected for 2019	Notes
	Capital Purchase Budget	Center Total	Projected 1st Quarter	Projected 2nd Quarter	Projected 3rd Quarter	Projected 4th Quarter		
Member Services Center:								
Various Centers - DSX Security and CCTV System	\$ -						\$ -	Deferred \$50K to future year
Fire suppression for IT server room	\$ -						\$ -	Deferred \$15K from 2018 appr. non reserve capital budget to future yr
TOTAL Member Services Center		\$ -					\$ -	
West Social Center:							\$ -	
HEPA - Woodshop	\$ 15,000				\$ 15,000		\$ 15,000	
WC and LC pools and spas Clear Comfort	\$ 18,000				\$ 18,000		\$ 18,000	
Tie-in Labidary drain to sewer	\$ 20,000					\$ 20,000	\$ 20,000	
Woodshop ceiling tile replacement	\$ 5,000	\$ 58,000		\$ 5,000			\$ 5,000	Deferred from 2018 \$8K approved non reserve capital budget
East Social Center:							\$ -	
Lobby Furniture/Charging Stations	\$ -						\$ -	Deferred \$7K from 2018 appr. non reserve capital budget to future yr
Deck drains	\$ 13,000			\$ 13,000			\$ 13,000	Deferred from 2018 approved non reserve capital budget
TOTAL East Center		\$ 13,000					\$ -	
Las Campanas:							\$ -	
Shade Structure - Pool Equipment	\$ 17,000			\$ 17,000			\$ 17,000	Deferred from 2017 Center Assessments
Flooring - Cypress Room	\$ -	\$ 17,000					\$ -	Deferred \$26K to future year
Desert Hills:							\$ -	
Canoa Hills:							\$ -	
Locker and RR Remodel	\$ -						\$ -	Deferred \$180K to future year
Lighting - Budget for LED	\$ 50,000	\$ 50,000		\$ 50,000			\$ 50,000	Deferred from 2018 approved non reserve capital budget
Santa Rita Springs:							\$ -	
Canoa Ranch:							\$ -	
Abrego South:							\$ -	
Convert grass to sand volleyball	\$ 18,000		\$ 18,000				\$ 18,000	Deferred from 2018 Club request
Shade Structure - new sand volleyball court	\$ 22,000	\$ 40,000	\$ 22,000				\$ 22,000	Deferred from 2018 approved non reserve capital budget
Continental Vistas							\$ -	
Shade - pool deck	\$ 17,000	\$ 17,000		\$ 17,000			\$ 17,000	Deferred from 2017 Center Assessments
Madera Vista							\$ -	
Tennis Court - post tension	\$ 60,000					\$ 60,000	\$ 60,000	
Parking Lot Lights	\$ 30,000	\$ 90,000				\$ 30,000	\$ 30,000	Deferred from 201 Center Assessments
Casa Paloma I:							\$ -	
Window Coverings	\$ -						\$ -	Deferred \$6K to future year
Potential refurbish/repurpose shuffleboard cou	\$ 70,000	\$ 70,000		\$ 70,000			\$ 70,000	Deferred from 2018 approved non reserve capital budget
Casa Paloma II:							\$ -	
Facility Maintenance Building							\$ -	
Personnel Lift	\$ -						\$ -	Deferred \$45K to future year
FMB Fleet Vehicle Court Maintenance	\$ 28,000					\$ 28,000	\$ 28,000	
FMB Asphalt for Drive-thru Delivery Rout	\$ 25,000					\$ 25,000	\$ 25,000	
FMB Dump Trailer	\$ -	\$ 53,000					\$ -	Deferred \$8K to future year
General							\$ -	
Contingency		\$ -					\$ -	
TOTAL NON RESERVE CAPITAL EXPENDITURES	\$ 408,000	\$ 408,000	\$ 40,000	\$ 172,000	\$ 33,000	\$ 163,000	\$ 408,000	

GVR
Club Expenditures
FY 2019

				Projected for Fiscal Year 2019				
CLUB	Description	BUDGET	Completed Projects	Projected 1st Quarter	Projected 2nd Quarter	Projected 3rd Quarter	Projected 4th Quarter	Total Projected for 2019
Woodworkers	ADA Ramps							\$ -
Woodworkers	Patio improvements	\$ 11,000				\$ 11,000		\$ 11,000
Clay	HEPA filters	\$ 15,000			\$ 15,000			\$ 15,000
Camera	Theatre Projector DH	\$ 6,000				\$ 6,000		\$ 6,000
Glass	Kiln and storage WC	\$ 4,500		\$ 4,500				\$ 4,500
Metal	Workspace buildout	\$ 9,000		\$ 9,000				\$ 9,000
SA Art League	Video camera DeAnza room	\$ 1,500			\$ 1,500			\$ 1,500
SA Art League	Computer projector	\$ 1,300		\$ 1,300				\$ 1,300
Swim	Pace clocks (2) WC	\$ 4,290		\$ 4,290				\$ 4,290
Tennis	Shade structure court 3	\$ 27,000				\$ 27,000		\$ 27,000
		\$ 410		\$ 410				\$ 410
TOTAL		\$ 80,000	\$ -	\$ 19,500	\$ 16,500	\$ 44,000	\$ -	\$ 80,000

2004-2015 Dues Based on No Systematic CPI-W* Inflation Factor

	Membership	Annual Dues	Amount Increase	Revenue	CPI	Would-Be Dues	Would-Be Revenue	Difference
2003	11430	351		4,011,930			4,011,930	-
2004	11752	375	24	4,407,000	2.20%	359	4,221,906	(185,094)
2005	12107	375	0	4,540,125	2.60%	369	4,462,525	(77,600)
2006	12500	385	10	4,812,500	3.50%	381	4,768,640	(43,860)
2007	12749	385	0	4,908,365	3.20%	394	5,019,267	110,902
2008	12898	394	9	5,081,812	4.10%	410	5,286,123	204,311
2009	13022	403	9	5,247,866	4.10%	427	5,555,758	307,892
2010	13154	403	0	5,301,062	0.00%	427	5,612,075	311,013
2011	13218	409	6	5,406,162	2.10%	436	5,757,807	351,645
2012	13278	409	0	5,430,702	3.60%	451	5,992,166	561,464
2013	13338	421	12	5,615,298	2.10%	461	6,145,647	530,349
2014	13388	440	19	5,890,720	1.40%	467	6,255,046	364,326
2015		450	10	60,653,542			63,088,891	2,435,349
			99					Left on Table

*The CPI for urban wage earners & clerical workers

Each established CPI % is used on the following year's revenue i.e. 2003 CPI-W used to calculate 2004 revenue numbers

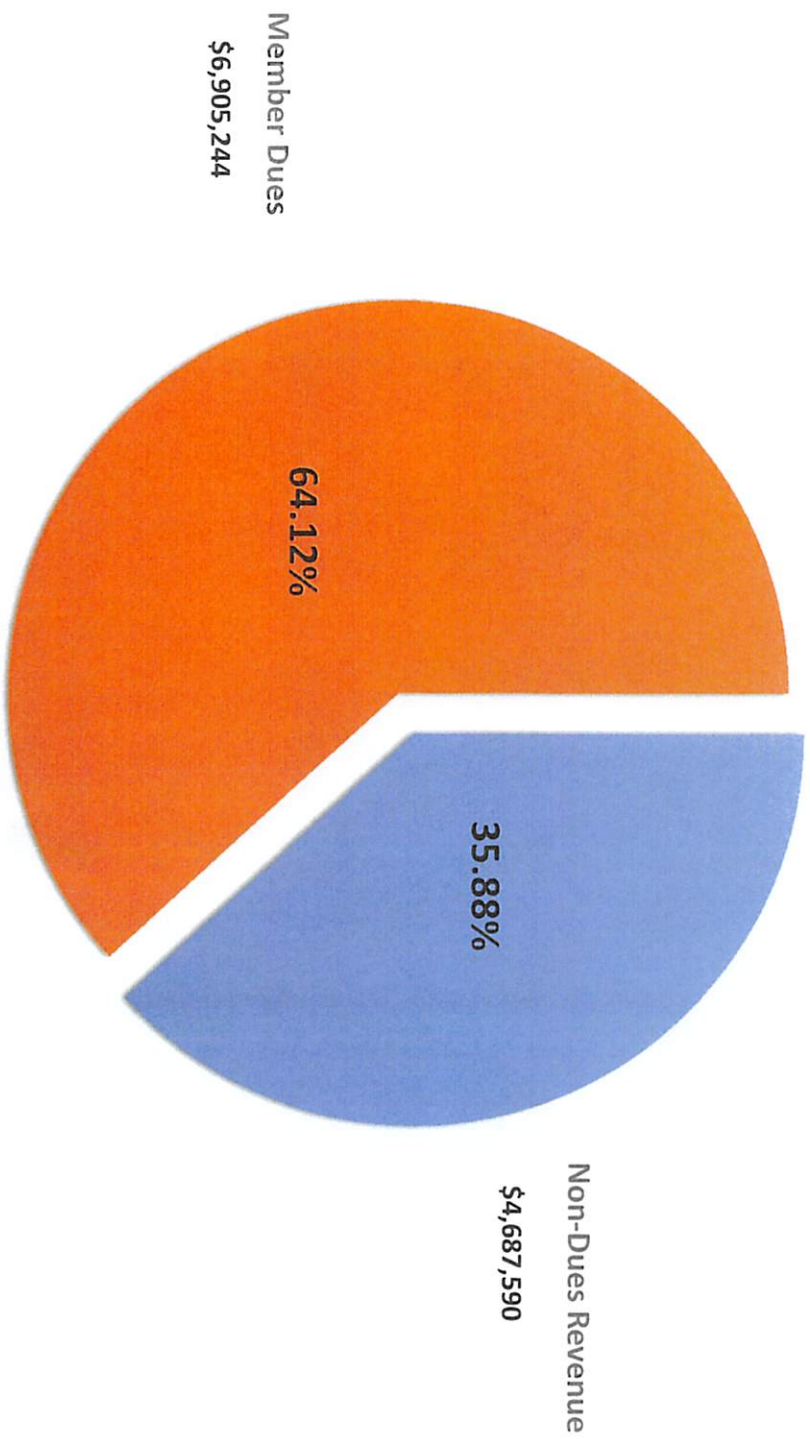
2004-2019 Dues Increase Based on CPI-W* (Inflation Factor)

						Actual Less			
Membership		Annual Dues	Amount Increase	Revenue	CPI	Would-Be Dues	Would-Be Dues	Would-Be Revenue	Difference
2003	11430	351		4,011,930				4,011,930	-
2004	11752	375	24	4,407,000	2.20%	359	16	4,221,906	(185,094)
2005	12107	375	0	4,540,125	2.60%	369	6	4,462,525	(77,600)
2006	12500	385	10	4,812,500	3.50%	381	4	4,768,640	(43,860)
2007	12749	385	0	4,908,365	3.20%	394	-9	5,019,267	110,902
2008	12898	394	9	5,081,812	4.10%	410	-16	5,286,123	204,311
2009	13022	403	9	5,247,866	4.10%	427	-24	5,555,758	307,892
2010	13154	403	0	5,301,062	0.00%	427	-24	5,612,075	311,013
2011	13218	409	6	5,406,162	2.10%	436	-27	5,757,807	351,645
2012	13278	409	0	5,430,702	3.60%	451	-42	5,992,166	561,464
2013	13338	421	12	5,615,298	2.10%	461	-40	6,145,647	530,349
2014	13388	440	19	5,890,720	1.40%	467	-27	6,255,046	364,326
2015	13461	450	10	6,057,450	0.00%	467	-17	6,289,153	231,703
2016	13488	475	25	6,406,800	1.70%	475	0	6,408,898	2,098
2017	13504	485	10	6,549,440	1.90%	484	1	6,538,414	(11,026)
2018	13549	493	8	6,679,657	1.60%	492	1	6,665,165	(14,492)
Proposed	2019	13593	508	6,905,244	3.10%	508	0	6,905,244	-
No Increase	2019	13593	493	6,701,349	3.10%	508	-15	6,905,244	203,895

*The CPI for urban wage earners & clerical workers

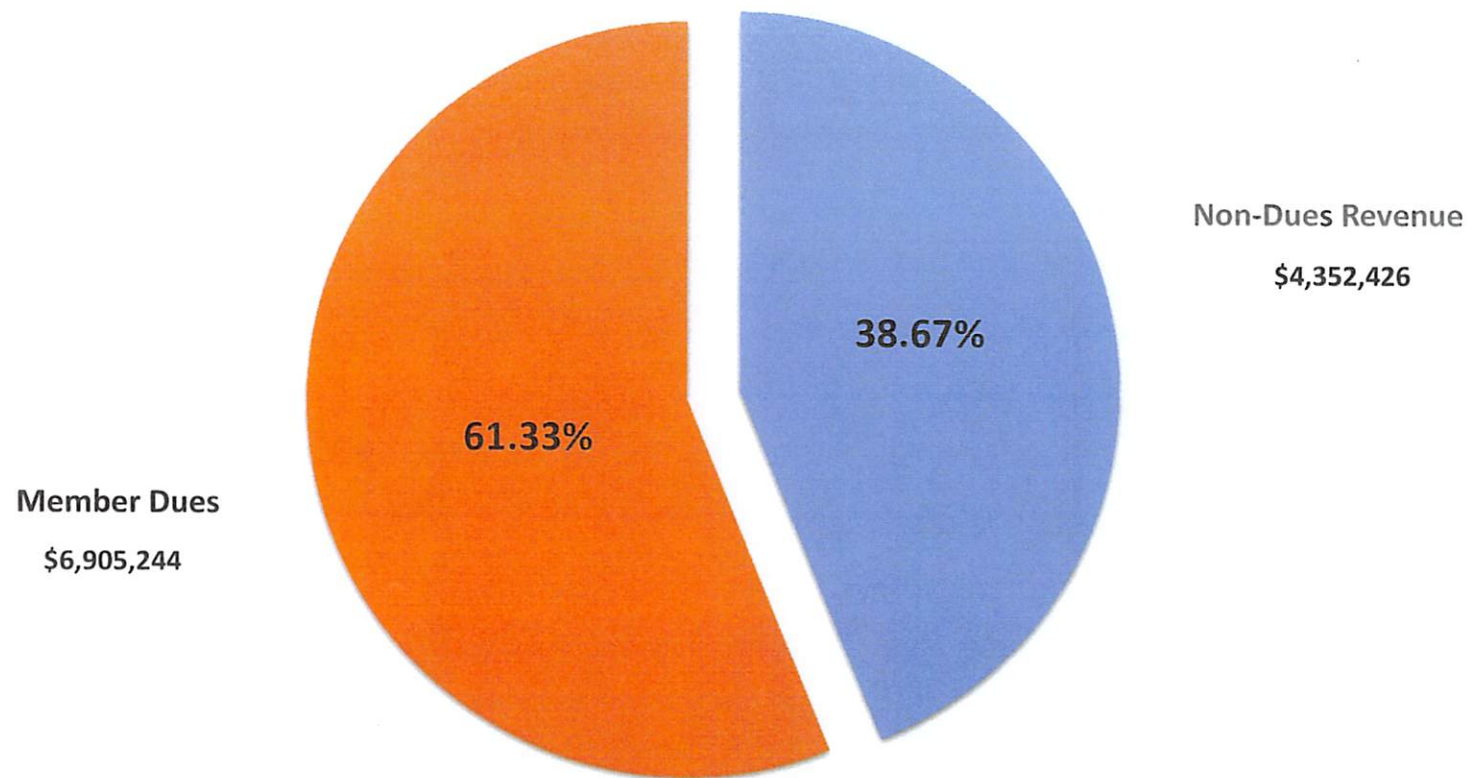
PERCENT OF DUES vs 2019 OPERATING EXPENSES

\$10,769,670 Operating Expense
Internally Prepared



PERCENT OF DUES vs 2019 OPERATING & CAPITAL BUDGETS

\$11,257,670 Operating & Capital Budgets
Internally Prepared



Analysis of Dues Increase Elimination

Option A Eliminating dues increase in accordance with CPI guidelines in the CPM without other budgetary adjustments to balance the budget is in violation of the Corporate guidelines - NOT RECOMMENDED BY STAFF

Option B Offsets elimination of Dues Increase with elimination of wage cost of living increases and reduction of existing staff and reversing the Board directive to be the employer of choice in our area - NOT RECOMMENDED BY STAFF

Option C Offsets elimination of Dues Increase with reduction of all Club requests and reduces Non-Reserve Capital Purchases by \$123,895 - NOT RECOMMENDED BY STAFF

Option D Offsets elimination of Dues Increases with a 29% reduction of Lectures, Movies, and Facility Space activities - NOT RECOMMENDED BY STAFF

Option E Offsets elimination of Dues Increases with a 1.5 hour reduction of center hours each day for a full year for 7 Major Centers - NOT RECOMMENDED BY STAFF

Option F Offsets elimination of Dues Increases by reducing the Initiative Funding mandated by the Board of Directors - NOT RECOMMENDED BY STAFF

Option G Offsets elimination of Dues Increases by reducing the Maintenance Repair and Replace Funding as mandated by the Board of Directors - NOT RECOMMENDED BY STAFF

Analysis of Dues CPI-W Inflation Elimination									
		A	B		C		D		
								Reduce Services (Lectures, Movies, Facility Space)	
		Dues Increase Eliminated		Staff Salary Reduction		Clubs Request Elimination & Cap. Projs. Reduction			
Account	Budget	Revised Budget		Revised Budget		Revised Budget		Revised Budget	
REVENUES									
Member Dues Total	6,905,244	(203,895)	6,701,349	(203,895)	6,701,349	(203,895)	6,701,349	(203,895)	6,701,349
Life Care, Transfer & Tenant Fees	669,640		669,640		669,640		669,640		669,640
Guest Card Fees	60,000		60,000		60,000		60,000		60,000
Facility Rent Total	23,000		23,000		23,000		23,000		23,000
Program Revenues Total	427,000		427,000		427,000		427,000		427,000
Instructional Revenues Total	431,450		431,450		431,450		431,450		431,450
Advertising Income Total	75,000		75,000		75,000		75,000		75,000
Miscellaneous Income Total	123,500		123,500		123,500		123,500		123,500
Communication Income Total	57,000		57,000		57,000		57,000		57,000
New Member Capital Fee Income	2,546,000		2,546,000		2,546,000		2,546,000		2,546,000
Initial Fees Revenue Total	75,000		75,000		75,000		75,000		75,000
Investment Income Total	200,000		200,000		200,000		200,000		200,000
TOTAL REVENUES	11,592,834		11,388,939		11,388,939		11,388,939		11,388,939
EXPENSES									
Wages	3,814,733		3,814,733	(179,091)	3,635,642		3,814,733		3,814,733
Holiday - Recreation	47,433		47,433	(2,149)	45,284		47,433		47,433
Payroll Taxes	316,282		316,282	(14,685)	301,597		316,282		316,282
Workers Compensation	36,411		36,411	(1,701)	34,710		36,411		36,411
401k Plan Contributions	133,411		133,411	(6,268)	127,143		133,411		133,411
Insurance - Medical/Dental	460,322		460,322		460,322		460,322		460,322
Insurance - Std, Ltd & Life	44,217		44,217		44,217		44,217		44,217
Dues Waiver Benefit	20,000		20,000		20,000		20,000		20,000
Volunteer Program Comp	1,200		1,200		1,200		1,200		1,200
Employee Recognition	28,100		28,100		28,100		28,100		28,100
HR Procurement	6,000		6,000		6,000		6,000		6,000
CPR, AED and FIRST AID Training	15,000		15,000		15,000		15,000		15,000
Conferences & Seminars - Recreation	43,000		43,000		43,000		43,000		43,000
Insurance Auto/Property	215,000		215,000		215,000		215,000		215,000
Contracts - Special Events/Dance	700,731		700,731		700,731		700,731	(203,895)	496,836
Event Supplies - Concerts	8,175		8,175		8,175		8,175		8,175
Advertising-Other	15,000		15,000		15,000		15,000		15,000
Bank Fees	5,000		5,000		5,000		5,000		5,000
Credit Card Fees	95,000		95,000		95,000		95,000		95,000
Payroll/HR Fees	35,000		35,000		35,000		35,000		35,000
Fees & Assessments - Concerts	34,600		34,600		34,600		34,600		34,600
Permits & Inspections - Maintenance	16,500		16,500		16,500		16,500		16,500
Signage - Maintenance	4,400		4,400		4,400		4,400		4,400
Professional & Legal - Board	181,400		181,400		181,400		181,400		181,400
Planning & Development	13,109		13,109		13,109		13,109		13,109
Dues & Subscriptions - Recreation	6,550		6,550		6,550		6,550		6,550
Real Estate Taxes	2,500		2,500		2,500		2,500		2,500
Personal Property Taxes	7,200		7,200		7,200		7,200		7,200
Food & Catering - Maintenance	51,600		51,600		51,600		51,600		51,600
Rentals - Recreation	27,254		27,254		27,254		27,254		27,254
Uniforms - COAs	40,680		40,680		40,680		40,680		40,680
Computer Repair	3,600		3,600		3,600		3,600		3,600
Telephone Repair	480		480		480		480		480
Lines & Service	68,000		68,000		68,000		68,000		68,000
Mobile Phones - Maintenance	25,000		25,000		25,000		25,000		25,000
Wireless Communications-Board	9,000		9,000		9,000		9,000		9,000
Maintenance Contracts - Maintenance	39,000		39,000		39,000		39,000		39,000
Contract Labor - Recreation	207,620		207,620		207,620		207,620		207,620
Maintenance - Software Recreation	137,550		137,550		137,550		137,550		137,550
Postage - Recreation	37,240		37,240		37,240		37,240		37,240
Printing - Instructional	81,853		81,853		81,853		81,853		81,853
Public Relations - Recreation	124,500		124,500		124,500		124,500		124,500
Leased Equip/Maint - Recreation	65,000		65,000		65,000		65,000		65,000
Repair & Maint - Equip - Sound	21,440		21,440		21,440		21,440		21,440
Repair & Maint - Card Access	12,000		12,000		12,000		12,000		12,000
Repair/Maint/Fuel - Member Services	80,604		80,604		80,604		80,604		80,604
Repair & Maint-Facility-FMB	409,139		409,139		409,139		409,139		409,139
Office Supplies - Recreation	23,800		23,800		23,800		23,800		23,800
Operating Supplies-FMB	391,298		391,298		391,298		391,298		391,298
Operating Supplies - Volunteer	1,200		1,200		1,200		1,200		1,200
Recreation Supplies - Indoor & Outdoor	950		950		950		950		950
Sales Tax - Purchasing	5,000		5,000		5,000		5,000		5,000
Travel, Lodging & Meals-Performance	23,400		23,400		23,400		23,400		23,400
Auto Mileage Reimbursement	20,640		20,640		20,640		20,640		20,640
Furniture/Fixtures - New - Admin	85,250		85,250		85,250		85,250		85,250
Equipment - New - Admin	47,285		47,285		47,285		47,285		47,285
Tools - New - Custodial	15,180		15,180		15,180		15,180		15,180
Util/Water/FMB	151,344		151,344		151,344		151,344		151,344
Electric	491,350		491,350		491,350		491,350		491,350
Util/Gas/EC	427,390		427,390		427,390		427,390		427,390
Waste Management - Maintenance	31,140		31,140		31,140		31,140		31,140
Energy Conservation-Solar	(75,000)		(75,000)		(75,000)		(75,000)		(75,000)
Other Operating Expenses	30,500		30,500		30,500		30,500		30,500
Provision for Bad Debt	24,000		24,000		24,000		24,000		24,000
Depreciation - Contrib - Capital	346,000		346,000		346,000		346,000		346,000
Depreciation - Purch - Capital	963,109		963,109		963,109		963,109		963,109
Interest Expense Total	18,000		18,000		18,000		18,000		18,000
Total Operating Expenses	10,769,670		10,769,670		10,565,775		10,769,670		10,565,775
Revenue Less Expenses	823,164		619,269		823,164		619,269		823,164
Depreciation	1,309,109		1,309,109		1,309,109		1,309,109		1,309,109
Non-Reserve Capital Purchase:	(408,000)		(408,000)		(408,000)	123,895	(284,105)		(408,000)
P&E Capital Budget	(80,000)		(80,000)		(80,000)	80,000	0		(80,000)
Repair & Maint. Reserve Contributions	(966,323)		(966,323)		(966,323)		(966,323)		(966,323)
Initiatives Funding	(527,950)		(527,950)		(527,950)		(527,950)		(527,950)
Net (Revenue) / Expense	150,000		(53,895)		150,000		150,000		150,000
Interest to Investments	(150,000)		(150,000)		(150,000)		(150,000)		(150,000)
Operating Net	0		(203,895)		0		0		0
	Budget	A	B	C	D				

Analysis of Dues CPI-W Inflation Increase Elimination						
		E	F		G	
Account	Budget	Reduction of Center Hours Revised Budget	Reduce Initiatives Funding Revised Budget	Reduce MRR Funding Revised Budget		
REVENUES						
Member Dues Total	6,905,244	(203,895)	6,701,349	(203,895)	6,701,349	
Life Care, Transfer & Tenant Fe	669,640		669,640		669,640	
Guest Card Fees	60,000		60,000		60,000	
Facility Rent Total	23,000		23,000		23,000	
Program Revenues Total	427,000		427,000		427,000	
Instructional Revenues Total	431,450		431,450		431,450	
Advertising Income Total	75,000		75,000		75,000	
Miscellaneous Income Total	123,500		123,500		123,500	
Communication Income Total	57,000		57,000		57,000	
New Member Capital Fee Incon	2,546,000		2,546,000		2,546,000	
Initial Fees Revenue Total	75,000		75,000		75,000	
Investment Income Total	200,000		200,000		200,000	
TOTAL REVENUES	11,592,834	11,388,939	11,388,939		11,388,939	
EXPENSES						
Wages	3,814,733	(170,650)	3,644,083	3,814,733	3,814,733	
Holiday - Recreation	47,433	(2,058)	45,375	47,433	47,433	
Payroll Taxes	316,282	(13,993)	302,289	316,282	316,282	
Workers Compensation	36,411	(1,621)	34,790	36,411	36,411	
401k Plan Contributions	133,411	(5,973)	127,438	133,411	133,411	
Insurance - Medical/Dental	460,322		460,322	460,322	460,322	
Insurance - Std, Ltd & Life	44,217		44,217	44,217	44,217	
Dues Waiver Benefit	20,000		20,000	20,000	20,000	
Volunteer Program Comp	1,200		1,200	1,200	1,200	
Employee Recognition	28,100		28,100	28,100	28,100	
HR Procurement	6,000		6,000	6,000	6,000	
CPR, AED and FIRST AID Trai	15,000		15,000	15,000	15,000	
Conferences & Seminars - Rec	43,000		43,000	43,000	43,000	
Insurance Auto/Property	215,000		215,000	215,000	215,000	
Contracts - Special Events/Dan	700,731		700,731	700,731	700,731	
Event Supplies - Concerts	8,175		8,175	8,175	8,175	
Advertising-Other	15,000		15,000	15,000	15,000	
Bank Fees	5,000		5,000	5,000	5,000	
Credit Card Fees	95,000		95,000	95,000	95,000	
Payroll/HR Fees	35,000		35,000	35,000	35,000	
Fees & Assessments - Concert	34,600		34,600	34,600	34,600	
Permits & Inspections - Mainte	16,500		16,500	16,500	16,500	
Signage - Maintenance	4,400		4,400	4,400	4,400	
Professional & Legal - Board	181,400		181,400	181,400	181,400	
Planning & Development	13,109		13,109	13,109	13,109	
Dues & Subscriptions - Recreat	6,550		6,550	6,550	6,550	
Real Estate Taxes	2,500		2,500	2,500	2,500	
Personal Property Taxes	7,200		7,200	7,200	7,200	
Food & Catering - Maintenance	51,600		51,600	51,600	51,600	
Rentals - Recreation	27,254		27,254	27,254	27,254	
Uniforms - COAs	40,680		40,680	40,680	40,680	
Computer Repair	3,600		3,600	3,600	3,600	
Telephone Repair	480		480	480	480	
Lines & Service	68,000		68,000	68,000	68,000	
Mobile Phones - Maintenance	25,000		25,000	25,000	25,000	
Wireless Communications-Boar	9,000		9,000	9,000	9,000	
Maintenance Contracts - Mainte	39,000		39,000	39,000	39,000	
Contract Labor - Recreation	207,620		207,620	207,620	207,620	
Maintenance - Software Recrea	137,550		137,550	137,550	137,550	
Postage - Recreation	37,240		37,240	37,240	37,240	
Printing - Instructional	81,853		81,853	81,853	81,853	
Public Relations - Recreation	124,500		124,500	124,500	124,500	
Leased Equip/Maint - Recreatio	65,000		65,000	65,000	65,000	
Repair & Maint - Equip - Sound	21,440		21,440	21,440	21,440	
Repair & Maint - Card Access	12,000		12,000	12,000	12,000	
Repair/Maint/Fuel - Member Sv	80,604		80,604	80,604	80,604	
Repair & Maint-Facility-FMB	409,139		409,139	409,139	409,139	
Office Supplies - Recreation	23,800		23,800	23,800	23,800	
Operating Supplies-FMB	391,298		391,298	391,298	391,298	
Operating Supplies - Volunteer	1,200		1,200	1,200	1,200	
Recreation Supplies - Indoor &	950		950	950	950	
Sales Tax - Purchasing	5,000		5,000	5,000	5,000	
Travel, Lodging & Meals-Perfor	23,400		23,400	23,400	23,400	
Auto Mileage Reimbursement	20,640		20,640	20,640	20,640	
Furniture/Fixtures - New - Adm	85,250		85,250	85,250	85,250	
Equipment - New - Adm	47,285		47,285	47,285	47,285	
Tools - New - Custodial	15,180		15,180	15,180	15,180	
Util/Water/FMB	151,344	(1,344)	150,000	151,344	151,344	
Electric	491,350	(4,416)	486,934	491,350	491,350	
Util/Gas/EC	427,390	(3,840)	423,550	427,390	427,390	
Waste Management - Maintena	31,140		31,140	31,140	31,140	
Energy Conservation-Solar	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	
Other Operating Expenses	30,500		30,500	30,500	30,500	
Provision for Bad Debt	24,000		24,000	24,000	24,000	
Depreciation - Contrib - Capital	346,000		346,000	346,000	346,000	
Depreciation - Purch - Capital	963,109		963,109	963,109	963,109	
Interest Expense Total	18,000		18,000	18,000	18,000	
Total Operating Expenses	10,769,670	10,565,775	10,769,670	10,769,670	10,769,670	
Revenue Less Expenses	823,164	823,164	619,269	619,269	619,269	
Depreciation	1,309,109	1,309,109	1,309,109	1,309,109	1,309,109	
Non-Reserve Capital Purchase:	(408,000)	(408,000)	(408,000)	(408,000)	(408,000)	
P&E Capital Budget	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	
Repair & Maint. Reserve Contril	(966,323)	(966,323)	(966,323)	203,895	(762,428)	
Initiatives Funding	(527,950)	(527,950)	203,895	(324,055)	(527,950)	
Net (Revenue) / Expense	150,000	150,000	150,000	150,000	150,000	
Interest to Investments	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	
Operating Net	0	0	0	0	0	
	Budget	E	F	G		