

Final 2020 BUDGET

Account	Description	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Projected	2019 Variance	2020 Budget	2020 % Change	2020 \$ Change	Narrative
06012	Office Supplies	\$ 14,000	\$ 13,561	\$ 15,000	\$ 14,366	\$ 14,000	\$ 15,000	\$ (1,000)	\$ 12,000	-14.3%	\$ (2,000.00)	Office Supplies and water delivery
06013	Contract Services	\$ 6,000	\$ 15,156	\$ 6,000	\$ 21,451	\$ 6,000	\$ 4,000	\$ 2,000	\$ 2,400	-60.0%	\$ (3,600.00)	Drug screening, service on phone system, any vendor contacted for services; lower based on 2019
06014	Collection Expenses	\$ 35,000	\$ 27,937	\$ 35,000	\$ 20,397	\$ 26,000	\$ 18,000	\$ 8,000	\$ 25,000	-3.8%	\$ (1,000.00)	Attorney expense or other expenses to collect assessments or fines
06016	Property Taxes		\$ 218	\$ 13	\$ 272	\$ 275	\$ 275	\$ -	\$ 360	30.9%	\$ 85.00	Taxes on all common area (Incl Copier Lease of \$65 & Maricopa/AZ Taxes)
06017	Attorney Fees - General	\$ 20,000	\$ 10,283	\$ 20,000	\$ 35,252	\$ 20,000	\$ 66,000	\$ (46,000)	\$ 35,000	75.0%	\$ 15,000.00	Expenses for legal advise or action - Expect lower than 2019.
06018	Training, Development & Travel	\$ 10,000	\$ 11,753	\$ 10,000	\$ 4,966	\$ 10,000	\$ 8,000	\$ 2,000	\$ 12,000	20.0%	\$ 2,000.00	Training, education, certification classes and team building (Gift Cards) Staff Est
06019	Office Equip Rental & Maint	\$ 10,000	\$ 10,372	\$ 10,500	\$ 9,761	\$ 10,500	\$ 10,500	\$ -	\$ 10,500	0.0%	\$ -	Postage and copier rental & repair (Copier Lease of 39 months from 12/2017 is \$6500/Yr)
06020	Attorney Fees - CC&R Issues	\$ 5,000	\$ 10,737	\$ 5,000	\$ 5,784	\$ 4,000	\$ 7,500	\$ (3,500)	\$ 6,000	50.0%	\$ 2,000.00	Expense to enforce CC&R's; higher based on 2019
06021	Membership Expense	\$ 2,500	\$ 7,271	\$ 9,400	\$ 8,633	\$ 7,500	\$ 4,500	\$ 3,000	\$ 5,080	-32.3%	\$ (2,420.00)	Membership to CAI, Costco, AZ Corp Commission, MSEC, certification renewal, (Staff Est. upped \$2K)
06022	Reserve Study	\$ 3,290	\$ 3,345	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	\$ 3,400	0.0%	\$ -	New contract required for 2021 report
06023	Marketing	\$ 8,000	\$ 8,397	\$ 6,000	\$ 2,740	\$ 4,000	\$ 2,800	\$ 1,200	\$ 3,600	-10.0%	\$ (400.00)	Marketing tools for Dobson Ranch
06024	Uniforms	\$ 2,000	\$ 1,685	\$ 2,000	\$ 778	\$ 1,500	\$ 1,000	\$ 500	\$ 1,200	-20.0%	\$ (300.00)	Dobson Ranch apparel for staff
06029	Website	\$ 5,000	\$ 2,068	\$ 3,000	\$ 1,553	\$ 6,000	\$ 5,000	\$ 1,000	\$ 5,000	-16.7%	\$ (1,000.00)	Website design, software, hosting change, fees, maintenance; lower since design is one time cost.
06031	Scanning and digitizing files	\$ 6,000	\$ 6,046	\$ 4,000	\$ 3,663	\$ 4,000	\$ 2,000	\$ 2,000	\$ -	-100.0%	\$ (4,000.00)	Archive paper items to Server for quicker access.Saves space and paper cost.
06032	Caliber Software and Support	\$ 12,000.0	\$ 15,704	\$ 17,000	\$ 19,852	\$ 17,000	\$ 15,024	\$ 1,976	\$ 18,000	5.9%	\$ 1,000.00	Caliber Software and Support
06033	Contingency	\$ 30,000	\$ 20,037	\$ 30,763	\$ 27,263	\$ 27,000	\$ 27,000	\$ -	\$ 12,000	-55.6%	\$ (15,000.00)	Requires Board Approval for transfer of actual costs.*
06034	Southwest Access Video	\$ 8,000	\$ 10,033	\$ 9,000	\$ 10,543	\$ 9,000	\$ 8,340	\$ 660	\$ 8,000	-11.1%	\$ (1,000.00)	Southwest Access Video
06035	Adobe Software License	\$ 4,000	\$ 4,080	\$ 5,000	\$ 4,433	\$ 5,000	\$ 4,664	\$ 336	\$ 5,000	0.0%	\$ -	Adobe Software License
06036	Office Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	100.0%	\$ 3,600.00	New. Under reserve threshold.
Total Administration Expense		\$ 1,031,290	\$ 982,891	\$ 1,104,726	\$ 948,205	\$ 972,500	\$ 929,454	\$ 43,046	\$ 1,035,321	6.5%	\$ 62,821.05	

*2019 Board Approved Changes as of 5/31: \$12K for Rose Garden with allocation of \$2K for 6305, \$8K for 6307 & \$2K for 6310; \$5K for case closeout for 6017 in 2019.

BOARD OF DIRECTORS		2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Projected	2019 Variance	2020 Budget	2020 % Change	2020 \$ Change	Narrative
06101	Public Relations	\$ 6,000	\$ 5,011	\$ 7,000	\$ 5,089	\$ 7,000	\$ 6,800	\$ 200	\$ 8,000	14.3%	\$ 1,000.00	City Breakfast, DR United Dinner, Meetings w/ Councilmember, meetings w/ sub-associations
06102	Annual Meeting	\$ 6,000	\$ 5,096	\$ 2,000	\$ 8,252	\$ 2,000	\$ 3,125	\$ (1,125)	\$ 6,000	200.0%	\$ 4,000.00	Expenses for the meeting of the members - Electronic Voting
06103	Audit Fees	\$ 11,950	\$ 12,419	\$ 11,950	\$ 14,380	\$ 17,000	\$ 17,140	\$ (140)	\$ 16,000	-5.9%	\$ (1,000.00)	CPA Audit + CPA Tax Prep + Election Monitoring; Based on RFP's
06104	Monthly Meetings	\$ 3,000	\$ 2,320	\$ 3,000	\$ 2,620	\$ 2,750	\$ 2,700	\$ 50	\$ 3,000	9.1%	\$ 250.00	Expenses for Board meetings
06105	Membership Expense	\$ 1,000	\$ 1,163	\$ 2,000	\$ 200	\$ 1,400	\$ 700	\$ 700	\$ 650	-53.6%	\$ (750.00)	Membership to CAI, education, training
06106	Computer Services	\$ 12,000	\$ 4,209	\$ 4,500	\$ 4,488	\$ 4,350	\$ 4,000	\$ 350	\$ 1,500	-65.5%	\$ (2,850.00)	Tech assistance, software (Savings Possible)
06107	Sponsorships	\$ 4,000	\$ 1,550	\$ 2,000	\$ 750	\$ 1,500	\$ 1,000	\$ 500	\$ 1,250	-16.7%	\$ (250.00)	Sponsorships for club request; lower based on 2019
06108	Electronic Voting	\$ -	\$ -	\$ 4,000	\$ 4,417	\$ 6,000	\$ 6,535	\$ (535)	\$ 12,000	100.0%	\$ 6,000.00	Online voting for annual ballot counting
Total Directors Expense		\$ 43,950	\$ 31,768	\$ 36,450	\$ 40,196	\$ 42,000	\$ 42,000	\$ 535	\$ 48,400	15.2%	\$ 6,400.00	

LAKES		2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Projected	2019 Variance	2020 Budget	2020 % Change	2020 \$ Change	Narrative
06201	Salt River Project Water	\$ 27,000.00	\$ 23,239	\$ 25,000.00	\$ 23,941	\$ 25,700.00	\$ 25,500	\$ 200	\$ 25,543.00	-0.6%	\$ (157.00)	Water for lakes (1400 acre-feet)
06202	Maintenance & Repair	\$ 6,000.00	\$ 2,049	\$ 5,000.00	\$ 4,300	\$ 3,800.00	\$ 3,200	\$ 600	\$ 3,600.00	-5.3%	\$ (200.00)	Fountain, gates, seawalls, repairs - recommend add \$5K to clean Lake 7
06203	Chemicals	\$ 8,200.00	\$ 8,133	\$ 8,500.00	\$ 9,802	\$ 9,000.00	\$ 9,000	\$ -	\$ 8,500.00	-5.6%	\$ (500.00)	For lakes
06204	Attorney Fees - Water Issues	\$ 3,000.00	\$ 662	\$ 3,000.00	\$ 718	\$ 2,000.00	\$ 25,000	\$ (23,000)	\$ 30,000.00	1400.0%	\$ 28,000.00	Attorney to assist with any legal action regarding lake water - Increased due to new stipulation.
06205	Fish	\$ 14,200.00	\$ 14,171	\$ 17,000.00	\$ 14,241	\$ 18,000.00	\$ 21,000	\$ (3,000)	\$ 30,000.00	66.7%	\$ 12,000.00	For the lakes and fishing tournaments
06207	Lake Service	\$ 6,000.00	\$ 4,218	\$ 6,000.00	\$ 8,108	\$ 28,000.00	\$ 27,400	\$ 600	\$ 28,000.00	0.0%	\$ -	If monthly monitoring is needed, increase by \$15K if testing is to continue.
06208	Tools & Equipment	\$ 1,000.00	\$ 7	\$ 1,000.00	\$ -	\$ 500.00	\$ 400	\$ 100	\$ 1,200.00	140.0%	\$ 700.00	For the lake; higher based on need.
Total Lakes Expense		\$ 65,400.00	\$ 52,579	\$ 65,500.00	\$ 61,110	\$ 87,000	\$ 111,500	\$ (24,500)	\$ 126,843.00	45.8%	\$ 39,843.00	

LANDSCAPING		2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Projected	2019 Variance	2020 Budget	2020 % Change	2020 \$ Change	Narrative
06301	Salaries & Wages	\$ 237,500	\$ 226,260	\$ 253,000	\$ 199,737	\$ 232,000	\$ 203,000	\$ 29,000	\$ 268,608	15.8%	\$ 36,608.00	Expense is for salaries of Landscape Staff; higher based on increases and fully staffed; 6FT;1PT
06301.1	Bonus - Landscape								\$ 6,715			Bonus budget for staff
06302	Payroll Taxes	\$ 19,420	\$ 17,476	\$ 21,700	\$ 16,128	\$ 18,000	\$ 16,400	\$ 1,600	\$ 22,301	23.9%	\$ 4,301.16	Payroll Taxes (FICA / MED/FUTA) = 8.1% of Gross Salaries

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06303	Employee Benefits	\$ 37,000	\$ 29,487	\$ 35,300	\$ 38,742	\$ 36,000	\$ 37,500	\$ (1,500)	\$ 39,258	9.1%	\$ 3,258.00	Health benefits: 5.8% Incr from 2019; + 401k/Life/Dental/Vision
06304	Workers Comp Insurance	\$ 9,750	\$ 7,215	\$ 10,500	\$ 9,627	\$ 6,350	\$ 5,500	\$ 850	\$ 8,646	36.2%	\$ 2,296.00	Req'd per State Law: Copperpoint 4% Rate Reduction for 2020
06305	Outside Contractors	\$ 3,500	\$ 16,774	\$ 5,500	\$ 19,747	\$ 12,000	\$ 25,000	\$ (13,000)	\$ 12,000	0.0%	\$ -	Temporary labor; palm tree trimming
06306	Irrigation System	\$ 8,000	\$ 7,933	\$ 6,800	\$ 12,507	\$ 8,400	\$ 16,000	\$ (7,600)	\$ 9,600	14.3%	\$ 1,200.00	System maintenance, communication and vandalism
06307	Trees & Shrubs	\$ 9,000	\$ 9,885	\$ 7,750	\$ 5,500	\$ 8,000	\$ 7,000	\$ 1,000	\$ 15,900	98.8%	\$ 7,900.00	Street trees and plant replacement, wind damage (planting in fall)
06309	Seasonal Plants	\$ 5,800	\$ 4,302	\$ 6,000	\$ 4,579	\$ 5,400	\$ 5,000	\$ 400	\$ 8,500	57.4%	\$ 3,100.00	Higher due to additional planting and rose garden.
06310	Pesticide/Herbicide/Spraying	\$ 5,700	\$ 5,394	\$ 6,000	\$ 6,982	\$ 5,500	\$ 5,000	\$ 500	\$ 6,950	26.4%	\$ 1,450.00	Pre emergent weed control all granite areas and Lake 3 Lawn, daily weed control (clover)
06312	Overseeding/Fertilizer	\$ 9,800	\$ 11,021	\$ 10,000	\$ 11,106	\$ 11,000	\$ 11,000	\$ -	\$ 10,500	-4.5%	\$ (500.00)	Seed and 3 lawn fertilization
06313	Tools & Equipment Maintenance	\$ 5,300	\$ 4,695	\$ 5,000	\$ 5,787	\$ 5,200	\$ 4,500	\$ 700	\$ 4,400	-15.4%	\$ (800.00)	Weed eaters, blowers. Mowers
06314	Uniforms	\$ 3,300	\$ 2,741	\$ 3,200	\$ 2,425	\$ 2,550	\$ 2,500	\$ 50	\$ 2,500	-2.0%	\$ (50.00)	Increase with additional staff and need.
06315	Training & Travel	\$ 920	\$ 730	\$ 950	\$ 591	\$ 600	\$ 600	\$ -	\$ 1,200	100.0%	\$ 600.00	Training and safety meetings; increase in training expected in 2020
Total Landscaping Expense		\$ 354,990	\$ 343,913	\$ 371,700	\$ 333,458	\$ 351,000	\$ 339,000	\$ 12,000	\$ 417,078	18.8%	\$ 66,078.16	

MAINTENANCE		2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Projected	2019 Variance	2020 Budget	2020 % Change	2020 \$ Change	Narrative
06401	Salaries & Wages	\$ 238,500	\$ 250,714	\$ 247,000	\$ 201,138	\$ 250,500	\$ 226,000	\$ 24,500	\$ 221,486	-11.6%	\$ (29,014.00)	Expense is for salaries of Maint Staff; decrease due to Pool Maintenance Contract
06401.1	Bonus - Maintenance								\$ 5,537			Bonus budget for staff
06402	Payroll Taxes	\$ 19,900	\$ 19,684	\$ 21,400	\$ 16,511	\$ 19,600	\$ 16,000	\$ 3,600	\$ 18,389	-6.2%	\$ (1,211.14)	Payroll Taxes (FICA / MED/FUTA) = 8.1% of Gross Salaries
06403	Employee Benefits	\$ 30,680	\$ 30,501	\$ 34,700	\$ 23,113	\$ 33,000	\$ 16,500	\$ 16,500	\$ 33,588	1.8%	\$ 588.00	Health benefits: 5.8% Incr from 2019; + 1 Add'l Employee + 401k/Life/Dental/Vision
06404	Workers Comp Insurance	\$ 10,400	\$ 8,483	\$ 13,500	\$ 10,395	\$ 7,200	\$ 5,550	\$ 1,650	\$ 5,630	-21.8%	\$ (1,570.00)	Req'd per State Law: Copperpoint 4% Rate Reduction for 2020
06406	Janitorial Service & Supplies	\$ 33,000	\$ 29,790	\$ 34,000	\$ 31,665	\$ 30,000	\$ 29,500	\$ 500	\$ 30,000	0.0%	\$ -	Cleaning contract and supplies for three buildings
06407	Vehicle Maintenance & Repair	\$ 25,000	\$ 22,153	\$ 22,000	\$ 21,998	\$ 23,000	\$ 22,500	\$ 500	\$ 21,000	-8.7%	\$ (2,000.00)	Repairs for trucks, trailers, gator, and golf cart plus gas for all vehicles and equipment.
06408	Supplies	\$ 5,000	\$ 6,416	\$ 6,000	\$ 5,351	\$ 5,200	\$ 6,000	\$ (800)	\$ 6,600	26.9%	\$ 1,400.00	Trash bags, gloves, painting supplies, graffiti removal and welding supplies; increase due to 2019 actuals
06409	Building Maintenance & Repair	\$ 16,000	\$ 17,413	\$ 16,000	\$ 14,655	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	0.0%	\$ -	All plumbing, AC check ups, painting, roof leaks
06410	Contract Services	\$ 3,000	\$ 9,790	\$ 6,000	\$ 12,677	\$ 16,000	\$ 10,000	\$ 6,000	\$ 9,000	-43.8%	\$ (7,000.00)	Temporary labor, pest control,
06412	Tools & Equipment	\$ 4,000	\$ 7,302	\$ 4,000	\$ 4,242	\$ 5,100	\$ 3,600	\$ 1,500	\$ 4,500	-11.8%	\$ (600.00)	Hand tools (Staff Est.)
06413	Equip Maintenance & Repair	\$ 3,100	\$ 2,924	\$ 3,100	\$ 5,887	\$ 5,100	\$ 3,600	\$ 1,500	\$ 3,900	-23.5%	\$ (1,200.00)	Equipment repair (i.e. boom lift, trailers, weed eater, etc.)
06414	Fence Replacement Co-Share	\$ 6,000	\$ 2,872	\$ 6,000	\$ -	\$ 3,000	\$ 1,500	\$ 1,500	\$ 3,000	0.0%	\$ -	Common area shared fences (block and wrought iron) that need replacement or repairs
06415	Common Area Maint & Repair	\$ 18,000	\$ 19,199	\$ 18,000	\$ 20,947	\$ 21,000	\$ 21,000	\$ -	\$ 25,000	19.0%	\$ 4,000.00	Ramadas, walks, gates, scupper, doggie bags, Block/wrought iron fence repairs&monuments
06420	Locks/Keys/Signage	\$ 6,000	\$ 3,766	\$ 6,000	\$ 11,789	\$ 5,400	\$ 3,500	\$ 1,900	\$ 4,800	-11.1%	\$ (600.00)	Tennis and pool gates, building doors
06421	Maintenance Uniforms	\$ 2,700	\$ 2,793	\$ 2,800	\$ 2,666	\$ 2,500	\$ 2,250	\$ 250	\$ 2,266	-9.4%	\$ (234.00)	uniform replacement plus Logo jackets (Staff Est.)
06422	Training & Travel	\$ 920	\$ 905	\$ 1,000	\$ 301	\$ 900	\$ 750	\$ 150	\$ 1,200	33.3%	\$ 300.00	Training and safety meetings (Staff Est.); increase in training in 2020
06423	Electrical Maintenance and Repair	\$ 5,400	\$ 9,648	\$ 6,000	\$ 14,379	\$ 9,000	\$ 8,000	\$ 1,000	\$ 8,400	-6.7%	\$ (600.00)	Replacing ballasts, rewiring lights, wire vandalism and electrical upgrades (Staff Est.)
06424	Pool Maintenance	\$ 26,500	\$ 29,515	\$ 32,000	\$ 40,370	\$ 33,500	\$ 36,750	\$ (3,250)	\$ 30,000	-10.4%	\$ (3,500.00)	Maintenance of the four pools; taking this from in house to 3rd party
06425	Pool Chemicals (New account)								\$ 21,000			Pool chemical expense to be broken out from pool maintenance
Total Maintenance Expense		\$ 454,100	\$ 473,868	\$ 479,500	\$ 438,084	\$ 488,000	\$ 431,000	\$ 57,000	\$ 473,296	-3.0%	\$ (14,704.14)	

PRESCHOOL		2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Projected	2019 Variance	2020 Budget	2020 % Change	2020 \$ Change	Narrative
06501	Salaries & Wages	\$ 35,000	\$ 39,587	\$ 36,000	\$ 36,599	\$ 38,500	\$ 39,850	\$ (1,350)	\$ 38,980	1.2%	\$ 480.00	Expense is for salaries of staff (1 Teacher, 1 Sub)
06501.1	Bonus								\$ 975			Bonus budget for staff
06502	Payroll Taxes	\$ 2,910	\$ 3,093	\$ 2,840	\$ 2,919	\$ 3,100	\$ 3,100	\$ -	\$ 3,236	4.4%	\$ 136.31	Payroll Taxes (FICA / MED/FUTA) = 8.1% of Gross Salaries
06503	Employee Benefits	\$ 7,000	\$ 6,929	\$ 7,000	\$ 7,779	\$ 7,800	\$ 7,400	\$ 400	\$ 7,852	0.7%	\$ 52.00	Health benefits: 2% Incr from 2019; + 401k/Life/Dental/Vision
06504	Workers Comp Insurance	\$ 470	\$ 390	\$ 645	\$ 503	\$ 400	\$ 365	\$ 35	\$ 380	-5.0%	\$ (20.00)	Req'd per State Law: Copperpoint 4% Rate Reduction for 2020
06505	Insurance & Permits	\$ 3,800	\$ 3,315	\$ 3,700	\$ 3,146	\$ 4,200	\$ 4,200	\$ -	\$ 4,300	2.4%	\$ 100.00	Required per State Law (Per Mahoney Est for 2020) \$500 Permit for 3 Yrs in 2019 then 2022
06506	Supplies	\$ 3,000	\$ 2,330	\$ 3,000	\$ 2,718	\$ 3,000	\$ 2,585	\$ 415	\$ 3,000	0.0%	\$ -	Supplies and snacks for school
Total Preschool Expense		\$ 52,180	\$ 55,644	\$ 53,185	\$ 53,664	\$ 57,000	\$ 57,500	\$ (500)	\$ 58,723	3.0%	\$ 1,722.81	

Final 2020 BUDGET

RECREATION		2017	2017	2018	2018	2019	2019	2019	2020	2020	2020	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget	% Change	\$ Change	
06601	Salaries & Wages	\$ 245,300	\$ 259,715	\$ 288,000	\$ 259,398	\$ 280,000	\$ 261,000	\$ 19,000	\$ 329,450	17.7%	\$ 49,450.00	Expense is for salaries of Rec. Staff; minimum wage increase; 2FT; Approximately 35 PT/Seasonal
06601.1	Bonus - Recreation								\$ 4,815			Bonus budget for staff
06602	Payroll Taxes	\$ 21,900	\$ 21,559	\$ 21,500	\$ 22,171	\$ 21,700	\$ 21,430	\$ 270	\$ 27,075	24.8%	\$ 5,375.47	Payroll Taxes (FICA / MED/FUTA) = 8.1% of Gross Salaries
06603	Employee Benefits	\$ 14,300	\$ 6,929	\$ 14,700	\$ 10,536	\$ 15,900	\$ 14,800	\$ 1,100	\$ 23,555	48.1%	\$ 7,655.00	Health benefits: 5.8% Incr from 2019; + 401k/Life/Dental/Vision
06604	Workers Comp Insurance	\$ 9,600	\$ 7,759	\$ 10,300	\$ 11,383	\$ 6,900	\$ 6,900	\$ -	\$ 6,900	0.0%	\$ -	Req'd per State Law: Copperpoint 4% Rate Reduction for 2020
06606	Recreation/Sports Supplies	\$ 6,000	\$ 3,756	\$ 6,000	\$ 4,316	\$ 4,500	\$ 4,250	\$ 250	\$ 4,800	6.7%	\$ 300.00	Supplies, equipment, Tickets, prizes, ID cards
06607	Items Under Reserve Threshold	\$ 15,500	\$ 11,500	\$ 15,350	\$ 2,681	\$ 14,400	\$ 10,500	\$ 3,900	\$ 14,400	0.0%	\$ -	To replace items that exist (i.e. tools, office equipment, etc.) under \$3,000 (Staff Est.)
06609	Uniforms	\$ 1,800	\$ 1,655	\$ 2,000	\$ 1,918	\$ 2,200	\$ 2,000	\$ 200	\$ 2,800	27.3%	\$ 600.00	Dobson Ranch apparel for staff (Staff Est.); increase need
06610	Training & Travel	\$ 3,500	\$ 4,939	\$ 4,000	\$ 3,340	\$ 3,000	\$ 2,710	\$ 290	\$ 3,000	0.0%	\$ -	Staff Training (Staff Est.) Additional training in 2020
	Recreation Events	\$ 39,475	\$ 43,236	\$ 64,550	\$ 45,762	\$ 58,750	\$ 55,110	\$ 3,640	\$ 56,250	-4.3%		
06611	Breakfast with Santa	\$ 825	\$ 1,156	\$ 850	\$ 653	\$ 850	\$ 850	\$ -	\$ 1,000	17.6%	\$ 150.00	Annual breakfast in December
06612	DR Pancake Breakfasts (2)	\$ 1,000	\$ 745	\$ 1,000	\$ 809	\$ 900	\$ 850	\$ 50	\$ 1,000	11.1%	\$ 100.00	Pancake breakfast put on by retirees twice a year
06613	Spring Break/Fall Break	\$ 1,300	\$ 978	\$ 1,400	\$ 621	\$ 1,400	\$ 1,200	\$ 200	\$ 1,600	14.3%	\$ 200.00	Crafts, activities, spring training game, transportation
06614	Dog Event (2)	\$ 1,100	\$ 1,206	\$ 1,500	\$ 1,297	\$ 2,700	\$ 2,500	\$ 200	\$ 3,000	11.1%	\$ 300.00	Event at Laguna park, fencing, games, prizes, vendors
06615	BYOB Wine (2)	\$ 1,400	\$ 1,346	\$ 3,000	\$ 2,648	\$ 3,000	\$ 2,900	\$ 100	\$ 1,700	-43.3%	\$ (1,300.00)	This event is at La Casita. It is a bring your own bottle (2018 2 events - March & August)
06616	Music in the Park	\$ 750	\$ 332	\$ 750	\$ 432	\$ 700	\$ 710	\$ (10)	\$ 750	7.1%	\$ 50.00	Band plays music at Laguna park
06617	Easter Event	\$ 2,800	\$ 4,474	\$ 5,000	\$ 4,551	\$ 4,750	\$ 4,550	\$ 200	\$ 5,000	5.3%	\$ 250.00	Annual event at Laguna park, bouncer, games, crafts
06618	Movie in the Park	\$ 1,250	\$ 1,527	\$ 1,550	\$ 1,378	\$ 1,500	\$ 1,250	\$ 250	\$ 1,600	6.7%	\$ 100.00	Purchase movies from Swank with licensees
06619	Tween Events	\$ 500	\$ 547	\$ 600	\$ 372	\$ 550	\$ 350	\$ 200	\$ 600	9.1%	\$ 50.00	Event at Laguna park, egg hunt, glow sticks, prizes, candy
06620	Summer Camp	\$ 7,500	\$ 7,211	\$ 9,000	\$ 7,101	\$ 8,500	\$ 8,000	\$ 500	\$ 8,500	0.0%	\$ -	Summer camp at La Casita with activities, swimming
06621	Recreation Marketing	\$ 1,200	\$ 1,765	\$ 1,300	\$ 2,090	\$ 1,400	\$ 1,350	\$ 50	\$ 3,500	150.0%	\$ 2,100.00	Marketing for recreation events fliers and hiring (Staff Est.)
06622	Golf Tournament	\$ 7,000	\$ 8,407	\$ 7,000	\$ 6,453	\$ 7,500	\$ 7,500	\$ -	\$ 7,500	0.0%	\$ -	Annual golf tournament at Dobson Ranch golf course
06623	Halloween Event	\$ 2,250	\$ 3,540	\$ 3,500	\$ 4,464	\$ 5,000	\$ 4,800	\$ 200	\$ 5,000	0.0%	\$ -	Halloween is held at Laguna park annually.
06624	Winter Wonderland	\$ 2,600	\$ 3,303	\$ 3,600	\$ 3,084	\$ 5,000	\$ 4,000	\$ 1,000	\$ 5,000	0.0%	\$ -	Events is held at Saratoga: Added \$1400 in 2019 for Rewards to Boat Entries
06625	Fall Festival	\$ 4,000	\$ 2,481	\$ 20,000	\$ 5,215	\$ 5,000	\$ 4,500	\$ 500	\$ 5,000	0.0%	\$ -	Annual event at Laguna park, bouncer, games, crafts
06626	Other Events	\$ 4,000	\$ 4,218	\$ 4,500	\$ 4,594	\$ 10,000	\$ 9,800	\$ 200	\$ 5,500	-45.0%	\$ (4,500.00)	Stargazing, Cerviza run, Ice Cream Social; New events move out of this line
06627	Event Signage	\$ 4,700	\$ 6,831	\$ 5,000	\$ 2,526	\$ 5,000	\$ 4,000	\$ 1,000	\$ 7,500	50.0%	\$ 2,500.00	Signage for all events; taken out of reserve and put in operating
06628	Tennis Maintenance/Supplies	\$ 3,000	\$ 1,427	\$ 3,400	\$ 1,638	\$ 2,400	\$ 1,900	\$ 500	\$ 2,400	0.0%	\$ -	Tennis court repair and maintenance
06629	Permits	\$ 1,450	\$ 1,895	\$ 2,000	\$ 2,265	\$ 2,600	\$ 2,200	\$ 400	\$ 2,445	-6.0%	\$ (155.00)	Bathing permits for all center. Added licenses. Annual Fire Inspection.
06630	Contract Services	\$ 500	\$ 943	\$ 2,000	\$ 1,412	\$ 2,250	\$ 1,400	\$ 850	\$ 1,200	-46.7%	\$ (1,050.00)	Drug screening, any vendor contacted for services rendered
06631	Instructor Fees	\$ 3,200	\$ 2,295	\$ 3,200	\$ 1,487	\$ 2,400	\$ 2,000	\$ 400	\$ 2,400	0.0%	\$ -	Sport ball and fitness in the park
06634	Mt. Maintenance Software Fee	\$ 7,500	\$ 10,610	\$ 10,000	\$ 10,911	\$ 12,000	\$ 11,800	\$ 200	\$ 12,000	0.0%	\$ -	Monthly software maintenance POS (Staff Est.)
06636	Casino Night								\$ 3,200			Reclassified Event.
06637	Parents Night Out								\$ 600			Reclassified Event.
Total Recreation Expense		\$ 377,725	\$ 385,049	\$ 452,000	\$ 381,744	\$ 434,000	\$ 402,000	\$ 32,000	\$ 504,790	16.3%	\$ 70,790.47	

UTILITIES		2017	2017	2018	2018	2019	2019	2019	2020	2020	2020	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget	% Change	\$ Change	
06701	City Water	\$ 127,000	\$ 115,883	\$ 130,000	\$ 125,712	\$ 127,000	\$ 130,000	\$ (3,000)	\$ 156,000	22.8%	\$ 29,000.00	Water for common area building and landscape; higher due to 2019 actuals
06702	Electricity	\$ 65,000	\$ 58,066	\$ 65,000	\$ 58,148	\$ 60,000	\$ 59,000	\$ 1,000	\$ 59,700	-0.5%	\$ (300.00)	Electric for common area building and landscape (SRP lowered rates 2% in mid-2019)
06703	Telephone	\$ 27,000	\$ 27,342	\$ 27,625	\$ 33,228	\$ 33,000	\$ 33,700	\$ (700)	\$ 33,000	0.0%	\$ -	Phone / internet services for common area building and landscape (cost increase)
06704	Solid Waste	\$ 20,000	\$ 20,623	\$ 20,000	\$ 19,638	\$ 20,000	\$ 19,800	\$ 200	\$ 18,000	-10.0%	\$ (2,000.00)	Trash Removal from common area building and landscape
06705	Waste Water	\$ 6,000	\$ 5,806	\$ 6,000	\$ 10,627	\$ 9,000	\$ 9,300	\$ (300)	\$ 9,000	0.0%	\$ -	From common area building and landscape
06706	Natural Gas	\$ 1,200	\$ 878	\$ 1,300	\$ 811	\$ 1,000	\$ 1,000	\$ -	\$ 1,800	80.0%	\$ 800.00	For La Casita common area; increase based on 2019
Total Utilities Expense		\$ 246,200	\$ 228,598	\$ 249,925	\$ 248,164	\$ 250,000	\$ 252,800	\$ (2,800)	\$ 277,500	11.0%	\$ 27,500.00	

PONTOON BOAT		2017	2017	2018	2018	2019	2019	2019	2020	2020	2020	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget	% Change	\$ Change	
06905	Boat Maint & Repair	\$ 1,000	\$ 2,108	\$ 1,000	\$ 759	\$ 1,400	\$ 1,800	\$ (400)	\$ 2,400	71.4%	\$ 1,000.00	Repairs and maintenance of the boat
06906	Property & Liability Insurance	\$ 2,100	\$ 2,306	\$ 2,100	\$ 2,107	\$ 2,100	\$ 1,700	\$ 400	\$ 1,880	-10.5%	\$ (220.00)	Required per State Law (Per Mahoney Est for 2020)
Total Pontoon Boat Expenses		\$ 3,100	\$ 4,414	\$ 3,100	\$ 2,866	\$ 3,500	\$ 3,500	\$ -	\$ 4,280	22.3%	\$ 780.00	

Final 2020 BUDGET

Other Operating Expenses		2017	2017	2018	2018	2019	2019	2019	2020	2020	2020	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget	% Change	\$ Change	
06811	Depreciation	\$ 270,000	\$ 283,339	\$ 291,000	\$ 319,582	\$ 293,500	\$ (295,000)	\$ 588,500	\$ 294,000	0.2%	\$ 500.00	Based on schedule.
Total Other Operating Expenses		\$ 270,000	\$ 283,339	\$ 291,000	\$ 319,582	\$ 293,500	\$ (295,000)	\$ 588,500	\$ 294,000	0.2%	\$ 500.00	

Fund Transfer		2017	2017	2018	2018	2019	2019	2019	2020	2020	2020	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget	% Change	\$ Change	
06801	Reserve Contribution	\$ 632,209	\$ 632,209	\$ 200,000	\$ 200,000	\$ 408,000	\$ 858,000	\$ (450,000)	\$ 376,000	-7.8%	\$ (32,000.00)	Large transfer in 2019. Lower contribution in 2020.
06802	Contribution to Water	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -	
06803	Contribution to Capital	\$ 333,209	\$ 333,209	\$ 100,000	\$ 100,000	\$ 140,000	\$ -	\$ 140,000	\$ -	100.0%	\$ (140,000.00)	
06809	Trans of Assets to Operating	\$ -	\$ (437,851)	\$ -	\$ (463,152)	\$ (456,000)	\$ (253,938)	\$ (202,062)	\$ (240,000)	-47.4%	\$ 216,000.00	Based on 2019
Total Fund Transfer		\$ 985,418	\$ 547,567	\$ 320,000	\$ (143,152)	\$ 112,000	\$ 624,062	\$ (512,062)	\$ 156,000	39.3%	\$ 44,000.00	

BUDGET SUMMARY		2017	2017	2018	2018	2019	2019	2019	2020	2020
		Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget	Change
REVENUE		\$ 3,115,366	\$ 3,247,514	\$ 3,136,086	\$ 3,261,319	\$ 3,246,669	\$ 3,304,384	\$ 57,715	\$ 3,257,079	0.3%
TOTAL OPERATING EXPENSES BEFORE DEPRECIATION AND TRANSFERS		\$ 2,628,935	\$ 2,583,724	\$ 2,816,086	\$ 2,507,491	\$ 2,685,000	\$ 2,568,754	\$ 116,246	\$ 2,946,231	9.7%
NET REV AFTER OP EXP BEFORE DEPRECIATION AND NON-OP TRANSFERS		\$ 486,431	\$ 663,790	\$ 320,000	\$ 753,828	\$ 561,669	\$ 735,630	\$ (58,531)	\$ 310,848	-44.7%
TOTAL NON-OP FUND TRANSFERS		\$ (985,418)	\$ (985,418)	\$ (320,000)	\$ (320,000)	\$ (568,000)	\$ (878,000)	\$ 310,000	\$ (396,000)	-30.3%
TOTAL CAPITALIZED ASSETS		\$ -	\$ 436,295	\$ -	\$ 448,280	\$ 456,000	\$ 305,000	\$ 202,062	\$ 100,000	-78.1%
TOTAL OPERATING EXPENSES AFTER TRANSFERS AND FIXED ASSETS		\$ (498,987)	\$ 114,667	\$ -	\$ 882,108	\$ 449,669	\$ 162,630	\$ 453,531	\$ 14,848	-96.7%
TOTAL DEPRECIATION EXPENSE		\$ 270,000	\$ 283,339	\$ 291,000	\$ 317,931	\$ 293,500	\$ 295,000	\$ 588,500	\$ 294,000	0.2%
YEAR NET INCOME (DEFICIT)			\$ (168,672)		\$ 564,177		\$ (132,370)		\$ (279,152)	

CHANGE IN FIXED ASSETS		2017	2017	2018	2018	2019	2019	2019	2020
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Projected	Variance	Budget
06811	Depreciation	\$ (270,000)	\$ (283,339)	\$ (291,000)	\$ (317,931)	\$ (293,500)	\$ (295,000)	\$ (1,500)	\$ (294,000)
	Actual Fixed Asset Additions		\$ 436,295		\$ 448,280		\$ 305,000		\$ 100,000
	Net Fixed Asset Increase(Decrease)		\$ 152,956		\$ 130,349		\$ 10,000		\$ (194,000)

2020 Capital Improvements

Projected balance:	\$	360,919.00
Aeration	\$	100,000.00
Other:	\$	50,000.00
Interest	\$	5,000
2020 Transfer Funding	\$	20,000
2020 Income	\$	25,000
2020 End Balance:	\$	260,919.00