

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005					
BUDGET YEAR: 2018					
	2015	2016	2017	2017	2018
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,748,000	1,521,700	1,543,426	1,543,426	1,494,375
<b>OPERATING REVENUES</b>					
GOLF COURSE	1,922,269	1,895,915	1,868,001	1,936,669	1,912,126
PARKS & RECREATION	1,116,207	1,155,793	1,138,000	1,187,067	1,161,250
FUNDRAISING REVENUES	23,495	26,549	21,000	21,658	21,000
<b>TOTAL OPERATING REVENUES</b>	<b>3,061,970</b>	<b>3,078,257</b>	<b>3,027,001</b>	<b>3,145,394</b>	<b>3,094,376</b>
<b>NON-OPERATING REVENUES</b>					
INTEREST INCOME	10,963	10,848	11,000	10,111	10,500
INTEREST INCOME - PROPERTY TAXES	1,010	1,128	1,000	(14,656)	1,000
MISCELLANEOUS INCOME	101	16	0	0	0
PROPERTY TAXES	661,109	669,870	673,339	655,087	871,284
SPECIFIC OWNERSHIP TAXES	42,123	79,342	110,000	129,831	122,500
<b>TOTAL NON-OPERATING REVENUES</b>	<b>715,307</b>	<b>761,204</b>	<b>795,339</b>	<b>780,373</b>	<b>1,005,284</b>
<b>CONSERVATION TRUST REVENUES</b>					
CONSERVATION TRUST	45,988	30,566	27,500	30,911	28,000
CONSERVATION TRUST - INTEREST	513	87	150	195	200
<b>TOTAL CONSERVATION TRUST REVENUE</b>	<b>46,502</b>	<b>30,653</b>	<b>27,650</b>	<b>31,106</b>	<b>28,200</b>
<b>DEBT SERVICE REVENUES</b>					
PROPERTY TAXES	1,241,339	1,205,721	1,225,243	1,230,874	1,278,704
SPECIFIC OWNERSHIP TAXES	79,176	37,651	0	0	0
BOND REFINANCING	9,073,661	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	1,918	2,033	1,600	5,240	1,600
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>10,396,095</b>	<b>1,245,405</b>	<b>1,226,843</b>	<b>1,236,114</b>	<b>1,280,304</b>
<b>TOTAL REVENUES</b>	<b>14,219,873</b>	<b>5,115,519</b>	<b>5,076,833</b>	<b>5,192,987</b>	<b>5,408,164</b>
<b>OPERATING EXPENSES</b>					
GOLF COURSE	1,677,619	1,657,260	1,723,820	1,720,671	1,744,719
PARKS & RECREATION	1,561,054	1,570,754	1,619,775	1,591,276	1,710,245
ADMINISTRATION	251,219	283,328	279,839	282,767	305,633
FUND RAISING EXPENSES	3,495	6,513	1,000	1,658	1,000
OPERATING GRANTS	5,500	10,321	7,500	10,250	7,500
<b>TOTAL OPERATING EXPENSES</b>	<b>3,498,887</b>	<b>3,528,176</b>	<b>3,631,934</b>	<b>3,606,622</b>	<b>3,769,097</b>
<b>NON-OPERATING EXPENSES</b>					
TREASURER'S FEES	33,118	33,551	33,667	33,014	43,564
<b>DEBT SERVICE EXPENSES</b>					
BOND INTEREST AND PRINCIPAL	1,186,864	1,184,945	1,165,694	1,165,673	1,216,344
BOND REFINANCING	9,281,667	0	0	0	0
TREASURER FEES	62,185	60,387	61,287	61,812	63,935
<b>TOTAL DEBT SERVICE EXPENSES</b>	<b>10,530,715</b>	<b>1,245,332</b>	<b>1,226,981</b>	<b>1,227,485</b>	<b>1,280,279</b>
<b>CONSERVATION TRUST EXPENSES</b>					
CONSERVATION TRUST FUNDS RELEASED	155,500	0	0	32,500	30,000
<b>TOTAL EXPENSE</b>	<b>14,218,220</b>	<b>4,807,059</b>	<b>4,892,582</b>	<b>4,899,621</b>	<b>5,122,940</b>
GENERAL RESERVE FUND INCREASE (DECREASE)	245,271	277,734	156,739	286,131	286,999
CONSERVATION TRUST FUND INCREASE (DECREASE)	(108,998)	30,653	27,650	(1,394)	(1,800)
DEBT SERVICE FUND INCREASE (DECREASE)	(134,620)	73	(138)	8,629	25
<b>NET REVENUE OVER (UNDER) EXPENSES</b>	<b>1,653</b>	<b>308,460</b>	<b>184,251</b>	<b>293,366</b>	<b>285,224</b>
<b>TOTAL FUNDS AVAILABLE (net revenue and reserve)</b>	<b>1,749,653</b>	<b>1,830,159</b>	<b>1,727,677</b>	<b>1,836,792</b>	<b>1,779,599</b>
<b>CAPITAL EXPENDITURES</b>					
CAPITAL EXPENDED - POLE CREEK	124,903	222,813	306,797	292,262	242,922
CAPITAL EXPENDED - PARKS & REC	103,051	63,920	134,850	50,155	209,700
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>227,954</b>	<b>286,733</b>	<b>441,647</b>	<b>342,417</b>	<b>452,622</b>
<b>RESERVES</b>					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	6,176	36,829	64,479	35,435	33,635
TABOR RESERVES STATE MANDATE (RESTRICTED)	65,169	65,169	65,169	65,169	65,169
DEBT SERVICE RESERVE FUND (RESTRICTED)	118,714	118,787	118,649	127,416	127,441
GENERAL RESERVE FUND (UNASSIGNED)	345,559	336,494	342,481	342,973	358,606
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	494,880	514,030	349,229	435,401	354,181
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	491,201	472,116	346,023	487,980	387,945
<b>TOTAL RESERVES</b>	<b>1,521,700</b>	<b>1,543,426</b>	<b>1,286,030</b>	<b>1,494,375</b>	<b>1,326,977</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(226,300)</b>	<b>21,726</b>	<b>(257,396)</b>	<b>(49,051)</b>	<b>(167,398)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,748,000</b>	<b>1,521,700</b>	<b>1,543,426</b>	<b>1,543,426</b>	<b>1,494,375</b>
<b>ENDING RESERVE FUNDS</b>	<b>1,521,700</b>	<b>1,543,426</b>	<b>1,286,030</b>	<b>1,494,375</b>	<b>1,326,977</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
BUDGET 2018

<b>CAPITAL RESERVE EXPENDITURES</b>							
<b>Capital Project Description - Parks &amp; Recreation</b>	<b>Location</b>	<b>Dept</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Projected 2017</b>	<b>Budget 2018</b>
Mini Bus Vehicle Lease		General Rec	7,190	7,190	7,200	7,192	7,200
Asphalt Re-Seal	GPCRC	Facilities	23,735	-	-	-	-
Security Cameras (net of Safety Grant)	FVSC	Ice Rink	2,496	-	-	-	-
Tennis Court Resurfacing	Fraser Park	Parks	12,900	-	-	-	-
Infield Rahn Groomer	FVSC	Parks	3,702	-	-	-	-
Flooring Icebox Restrooms	FVSC	Parks	8,014	-	-	-	-
Domain Controller	GPCRC	Admin	2,719	-	-	-	-
Rec Trac & Web Trac Server & Upgrades	GPCRC	Admin	2,452	-	-	-	-
2 Precor Adaptive Motion Trainer	GPCRC	Fitness	16,116	-	-	-	-
Recalk / Seal Natatorium Deck	GPCRC	Aquatics	4,993	-	-	-	-
Playground - PIP Surfacing	FVSC	Parks	367,859	60,963	-	-	-
Source Funding - Grants & Donations	FVSC	Parks	(175,900)	(58,335)	-	-	-
Source Funding - Conservation Trust Funds	FVSC	Parks	(155,500)	-	-	-	-
Source Funding - FV Recreation Foundation	FVSC	Parks	(17,225)	-	-	-	-
Building Signage - FVSC	FVSC	Parks	-	8,693	-	-	-
Precor EFX Ellipticals (1)	GPCRC	Fitness	-	7,890	-	-	-
Functional Training Package	GPCRC	Fitness	-	-	-	-	-
Treadmill Repairs	GPCRC	Fitness	-	5,826	-	-	-
Trampoline Fly Bed	GPCRC	Gymnastics	-	2,368	-	-	-
Auto Belay	GPCRC	Fitness	-	2,195	-	-	-
Rec Trac Software Migration	GPCRC	Admin	-	15,014	-	-	-
Lap Pool Boiler	GPCRC	Maintenance	-	12,116	-	-	-
IceBox Refrigeration	FVSC	Parks	-	-	100,000	-	100,000
Lemond Bikes	GPCRC	Fitness	-	-	5,850	4,801	-
Floor Scrubber	GPCRC	Maintenance	-	-	9,500	9,281	-
Functional Training Package	GPCRC	Fitness	-	-	3,000	-	3,000
FVSC Irrigation Control System	FVSC	Parks	-	-	3,000	2,543	-
Ice Making Equipment	FVSC	Parks	-	-	3,100	3,174	-
Equipment Trailer (Split w/ Golf Course)	FVSC	Parks	-	-	3,200	3,150	-
Curling Stones	FVSC	Ice Rink	-	-	-	2,600	-
Maintenance Software	GPCRC	Maintenance	-	-	-	3,507	-
Irrigation Pump	FVSC	Parks	-	-	-	8,760	-
Fitness Sound System	GPCRC	Fitness	-	-	-	5,147	-
Gymnastics Ninja Package	GPCRC	Gymnastics	-	-	-	-	3,500
Ice Resurfacing Machine	FVSC	Ice Rink	-	-	-	-	36,000
Treadmills	GPCRC	Fitness	-	-	-	-	32,000
Pool LED Lighting Retrofit	GPCRC	Natatorium	-	-	-	-	3,500
Recreation Center Siding Repairs	GPCRC	Maintenance	-	-	-	-	5,000
Recreation Center Interior/Exterior Paint/Stain	GPCRC	Maintenance	-	-	-	-	5,000
Website Upgrade	GPCRC	Admin	-	-	-	-	8,500
Maintenance Lift	GPCEC	Maintenance	-	-	-	-	6,000
<b>Total Capital Expenditures - Parks &amp; Recreation</b>			<b>103,051</b>	<b>63,920</b>	<b>134,850</b>	<b>50,155</b>	<b>209,700</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
 BUDGET 2018

<b>CAPITAL RESERVE EXPENDITURES</b>							
<b>Capital Project Description - Golf Course</b>	<b>Location</b>	<b>Dept</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Projected 2017</b>	<b>Budget 2018</b>
2013 - 5 Year Equipment Lease	PCGC	Turf Maint	34,312	34,312	34,312	34,312	-
2014 - 5 Year Equipment Lease	PCGC	Turf Maint	40,603	40,603	40,603	40,603	40,603
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	27,160	29,882	29,882	29,882	29,886
2016 - 5 Year Equipment Lease	PCGC	Turf Maint		35,756	35,757	35,757	35,757
2017 - 5 Year Equipment Lease	PCGC	Turf Maint			21,543	21,175	21,176
2018 - 5 Year Equipment Lease	PCGC	Turf Maint	-	-	-	-	16,500
Security Cameras	PCGC	Clubhouse	2,722	-	-	-	-
Irrigation Control System	PCGC	Turf Maint	8,000	-	-	-	-
Steam Table	PCGC	Bistro 28	2,126	-	-	-	-
Toro Reelmaster 5410	PCGC	Turf Maint	4,300	-	-	-	-
Golf Bikes	PCGC	Clubhouse	3,180	-	-	-	-
Sandwich Cooler	PCGC	Bistro 28	2,500	-	-	-	-
Supplies to Paint Maint Compound	PCGC	Turf Maint	-	6,509	-	-	-
Irrigation Outfall Structure	PCGC	Turf Maint	-	8,874	-	-	-
Beer Cooler	PCGC	Bistro 28	-	2,197	-	-	-
Cart Path Phase 1 & Phase II	PCGC	Turf Maint	-	64,680	86,000	116,559	-
CTF Funds Used for Cart Path Paving	PCGC	Turf Maint				(29,000)	
Parking Lot Reseal	PCGC	Clubhouse	-	-	25,000	-	-
Utility Vehicle			-	-	12,000	12,279	-
Equipment Trailer			-	-	3,200	3,150	-
Restaurant Carpet			-	-	10,000	6,688	-
Beverage Freezer			-	-	2,500	2,457	-
Range Picker			-	-	3,500	3,710	-
Clubhouse Stain			-	-	2,500	1,500	-
Reach in Freezer			-	-	-	3,190	-
Clubhouse Well Pump			-	-	-	-	-
Electrical Upgrade (lights)			-	-	-	10,000	-
Dumpster Enclosures			-	-	-	-	15,000
Beverage Cooler			-	-	-	-	3,500
Injector Pump			-	-	-	-	3,500
Ridge Station Upgrade			-	-	-	-	77,000
<b>Total Capital Expenditures - Pole Creek Golf Club</b>			<b>124,903</b>	<b>222,813</b>	<b>306,797</b>	<b>292,262</b>	<b>242,922</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
 BUDGET 2018

<b>DEBT SERVICE - NORMALIZED</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>NON-OPERATING REVENUES</b>					
Interest Income - County	1,918	2,033	1,600	5,240	1,600
Property Taxes Debt Service-Delinquent	(2,582)	264	(500)	5,131	0
Property Taxes Debt Service	1,243,921	1,205,457	1,225,743	1,225,743	1,278,704
Specific Ownership Taxes	79,176	37,651	0	0	0
Bond Sale Proceeds	8,780,000	0	0	0	0
Bond Premium	293,661	0	0	0	0
	10,396,095	1,245,405	1,226,843	1,236,114	1,280,304
<b>NON-OPERATING EXPENSES</b>					
Interest Expense - Bonds	496,314	609,094	584,844	584,844	560,494
Agent Fees	550	850	850	829	850
Debt Service Bond Principal	690,000	575,000	580,000	580,000	655,000
Treasurer's Fees	62,185	60,387	61,287	61,812	63,935
Bond Discount & Issuance	140,335	0	0	0	0
Refunding of Bonds	9,141,332	0	0	0	0
	10,530,715	1,245,332	1,226,981	1,227,485	1,280,279
<b>Revenue Over (Under) Expenses</b>	<b>(134,620)</b>	<b>73</b>	<b>(138)</b>	<b>8,629</b>	<b>25</b>
Beginning Debt Service Fund Balance	253,334	118,714	118,787	118,787	127,416
Ending Debt Service Fund Balance	118,714	118,787	118,649	127,416	127,441

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
 BUDGET 2018

CONSERVATION TRUST FUNDS - NORMALIZED						
		Actual	Actual	Budget	Projected	Budget
		2015	2016	2017	2017	2018
<b>NON-OPERATING REVENUES</b>						
3020	Conservation Trust Income	45,988	30,566	27,500	27,411	28,000
3110-1	Interest Income - Conservation Trust Fund	513	87	150	195	200
3210-1	Grant Income	0	0	0	3,500	0
<b>TOTAL NON-OPERATING REVENUE</b>		<b>46,502</b>	<b>30,653</b>	<b>27,650</b>	<b>31,106</b>	<b>28,200</b>
<b>NON-OPERATING EXPENSES</b>						
9070	Capital Expenditures	155,500	0	0	32,500	30,000
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>155,500</b>	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>30,000</b>
<b>Revenue Over (Under) Expenses</b>		<b>(108,998)</b>	<b>30,653</b>	<b>27,650</b>	<b>(1,394)</b>	<b>(1,800)</b>
	Beginning Conservation Trust Fund Balance	115,174	6,176	36,828	36,828	35,434
	Ending Conservation Trust Fund Balance	6,176	36,828	64,478	35,434	33,634

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
BUDGET 2018

<b>GENERAL FUND SUMMARY - NORMALIZED</b>					
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Projected 2017</b>	<b>Budget 2018</b>
<b>Golf Course</b>					
<b>Operating Revenue</b>					
Pro Shop	1,302,808	1,283,993	1,270,501	1,324,445	1,300,501
Turf Maintenance	20,772	20,509	19,500	21,990	18,125
Food & Beverage	598,689	591,413	578,000	590,234	593,500
<b>Total Revenue</b>	<b>1,922,269</b>	<b>1,895,915</b>	<b>1,868,001</b>	<b>1,936,669</b>	<b>1,912,126</b>
<b>Operating Expenses</b>					
Pro Shop	496,321	478,549	506,429	489,744	508,023
Turf Maintenance	670,156	656,132	683,340	693,871	700,088
Food & Beverage	511,143	522,579	534,051	537,056	536,608
<b>Total Operating Expenses</b>	<b>1,677,619</b>	<b>1,657,260</b>	<b>1,723,820</b>	<b>1,720,671</b>	<b>1,744,719</b>
<b>Net Operating Income</b>	<b>244,649</b>	<b>238,655</b>	<b>144,181</b>	<b>215,998</b>	<b>167,407</b>
<b>Parks &amp; Recreation</b>					
<b>Operating Revenue</b>					
General Recreation	139,312	140,308	135,500	143,647	141,100
Parks & Facilities	77,936	96,290	85,250	95,173	91,000
Rec Center	898,959	916,370	917,250	945,497	929,150
Fund Raiser Income	23,495	26,549	21,000	21,658	21,000
Grant Income	0	2,825	0	2,750	0
<b>Total Revenue</b>	<b>1,139,701</b>	<b>1,182,342</b>	<b>1,159,000</b>	<b>1,208,725</b>	<b>1,182,250</b>
<b>Operating Expenses</b>					
General Recreation	249,210	250,781	251,931	253,449	268,937
Parks & Facilities	264,701	285,292	292,499	296,109	305,989
Rec Center	1,047,143	1,034,681	1,075,345	1,041,718	1,135,319
Fund Raiser Expense	3,495	6,513	1,000	1,658	1,000
Grant Expenditures	0	2,821	0	2,750	0
<b>Total Operating Expenses</b>	<b>1,564,549</b>	<b>1,580,088</b>	<b>1,620,775</b>	<b>1,595,684</b>	<b>1,711,245</b>
<b>Net Operating Income</b>	<b>(424,848)</b>	<b>(397,746)</b>	<b>(461,775)</b>	<b>(386,959)</b>	<b>(528,995)</b>
<b>Non-Operating</b>					
<b>Revenue</b>					
Administration Revenue	646,139	691,284	725,032	710,066	930,118
Rec Center Property Tax Income (O&M)	69,168	69,920	70,307	70,307	75,166
<b>Total revenue</b>	<b>715,307</b>	<b>761,204</b>	<b>795,339</b>	<b>780,373</b>	<b>1,005,284</b>
<b>Administration Expenses</b>					
Administration Expense	251,219	283,328	279,839	282,767	305,633
Grants & Donations	5,500	7,500	7,500	7,500	7,500
Treasurer's Fees	33,118	33,551	33,667	33,014	43,564
<b>Total Administration Expense</b>	<b>289,837</b>	<b>324,379</b>	<b>321,006</b>	<b>323,281</b>	<b>356,697</b>
<b>Net Non-Operating Income</b>	<b>425,470</b>	<b>436,825</b>	<b>474,333</b>	<b>457,092</b>	<b>648,587</b>
<b>District Net Operating Income</b>					
<b>Total Revenue</b>	<b>3,777,277</b>	<b>3,839,461</b>	<b>3,822,340</b>	<b>3,925,767</b>	<b>4,099,660</b>
<b>Total Operating Expenses</b>	<b>3,532,005</b>	<b>3,561,727</b>	<b>3,665,601</b>	<b>3,639,636</b>	<b>3,812,661</b>
<b>District Net Operating Income</b>	<b>245,271</b>	<b>277,734</b>	<b>156,739</b>	<b>286,131</b>	<b>286,999</b>
<b>Net Income/Loss- Golf Course</b>	<b>244,649</b>	<b>238,655</b>	<b>144,181</b>	<b>215,998</b>	<b>167,407</b>
<b>Net Income/Loss - Parks &amp; Recreation</b>	<b>622</b>	<b>39,079</b>	<b>12,558</b>	<b>70,133</b>	<b>119,592</b>
<b>Increase (Decrease) in Reserve Funds</b>	<b>245,271</b>	<b>277,734</b>	<b>156,739</b>	<b>286,131</b>	<b>286,999</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
BUDGET 2018

<b>ADMINISTRATION ACTUAL - NORMALIZED</b>						
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>Revenue</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
3110	Interest Income	10,963	10,848	11,000	10,111	10,500
3111	Interest Income - County	1,010	1,128	1,000	(14,656)	1,000
3170	Miscellaneous Income	101	16	0	0	0
3180	Property Tax Income	593,361	599,809	603,032	603,032	796,118
3181	Property Tax Income - Delinquent	(1,420)	141	0	(18,252)	0
3200	Specific Ownership Taxes	42,123	79,342	110,000	129,831	122,500
	<b>Total Revenue</b>	<b>646,139</b>	<b>691,284</b>	<b>725,032</b>	<b>710,066</b>	<b>930,118</b>
<b>Total Revenue</b>		<b>646,139</b>	<b>691,284</b>	<b>725,032</b>	<b>710,066</b>	<b>930,118</b>
	<b>Expense</b>					
5010	Salaries	141,192	138,000	143,520	144,498	150,800
5020	Wages	2,898	6,922	7,500	7,289	8,000
5024	Pension Contributions	5,390	5,419	5,663	5,668	5,955
5030	Health Insurance	33,909	33,530	34,538	34,556	36,290
5040	Medicare Tax	2,089	2,101	2,190	2,204	2,303
5050	Unemployment Tax	432	435	453	424	476
5060	Worker's Compensation	1,421	1,439	1,468	1,473	1,444
	<b>Total Payroll Expense</b>	<b>187,332</b>	<b>187,846</b>	<b>195,332</b>	<b>196,112</b>	<b>205,268</b>
6000	Accounting Fees	13,250	13,500	13,500	13,492	13,500
6040	Automobile Mileage	1,071	651	900	844	900
6070	Board Staff Development	2,519	3,011	3,000	3,000	3,000
6140	Computer Expense/Support	12,782	12,998	13,100	15,746	15,500
6150	Consulting Fees	2,230	30,652	16,000	11,389	16,000
6210	Dues, Licesnse & Certifications	3,325	4,051	3,300	3,490	3,500
6220	Election Expense	0	41	0	0	8,000
6360	Legal Fees	154	2,050	1,500	6,725	5,000
6370	Liability Insurance	7,168	7,557	7,882	7,882	8,195
6405	Maintenance & Repair	1,313	841	4,000	1,099	4,000
6420	Meals	187	477	825	825	900
6450	Office Equipment (Copier Lease)	12,507	12,625	12,750	13,049	13,620
6480	Operating Supplies	2,956	2,899	3,000	3,657	3,000
6561	Payroll Expense	671	950	1,000	918	1,000
6590	Schools/Seminars	2,502	1,920	2,500	3,282	3,000
6650	Telephone	1,251	1,259	1,250	1,257	1,250
	<b>Total General Expense</b>	<b>63,886</b>	<b>95,482</b>	<b>84,507</b>	<b>86,655</b>	<b>100,365</b>
	<b>Total Operating Expense</b>	<b>251,219</b>	<b>283,328</b>	<b>279,839</b>	<b>282,767</b>	<b>305,633</b>
	<b>Net Operating Income</b>	<b>394,920</b>	<b>407,956</b>	<b>445,193</b>	<b>427,299</b>	<b>624,485</b>
	<b>Other Expenses</b>					
6330	Grants & Donations	5,500	7,500	7,500	7,500	7,500
9050	Treasurer's Fees	29,661	30,048	30,152	29,499	39,806
	<b>Total Other Expense</b>	<b>35,161</b>	<b>37,548</b>	<b>37,652</b>	<b>36,999</b>	<b>47,306</b>
	<b>Revenue Over (Under) Expenses</b>	<b>359,759</b>	<b>370,408</b>	<b>407,541</b>	<b>390,300</b>	<b>577,179</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

<b>GENERAL RECREATION - NORMALIZED</b>						
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>Revenue</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
3080	Users Fees-Adults	10,461	7,316	10,000	10,283	9,200
3085	Users Fees-Youth	123,987	127,086	121,000	127,818	126,500
3123	Special Events/Sponsorships	4,864	5,906	4,500	5,546	5,400
	<b>Total Revenue</b>	<b>139,312</b>	<b>140,308</b>	<b>135,500</b>	<b>143,647</b>	<b>141,100</b>
	<b>Expense</b>					
5010	Salaries	77,649	85,192	86,840	87,155	92,000
5020	Wages	71,313	66,162	64,300	59,635	65,000
5024	Pension Contributions	5,584	5,675	5,668	5,502	5,888
5025	Contract Labor	18,753	17,033	17,000	20,985	20,000
5030	Health Insurance	21,611	19,768	20,949	20,949	26,182
5040	Medicare Tax	2,160	2,194	2,192	2,127	2,277
5050	Unemployment Tax	447	454	453	400	471
5060	Worker's Compensation	1,470	1,483	1,470	1,493	1,428
	<b>Total Payroll Expense</b>	<b>198,986</b>	<b>197,961</b>	<b>198,872</b>	<b>198,246</b>	<b>213,246</b>
6010	Adult Program Supplies	2,353	1,694	1,500	1,500	1,500
6020	Advertising	1,860	1,968	2,000	2,000	2,500
6040	Automobile Mileage	456	606	600	434	600
6110	Cleaning Supplies	243	578	350	350	350
6140	Computer Expense/Support	484	440	500	450	500
6150	Consulting Fees	0	85	250	0	250
6180	Credit Card Fees	2,655	2,862	2,500	3,000	3,000
6210	Dues, Licesnse & Certifications	2,051	2,899	2,500	1,358	1,800
6273	Field trips-Youth	9,102	10,081	9,000	13,475	12,000
6274	Field Trips-Adults	0	620	1,500	935	1,500
6370	Liability Insurance	3,526	3,614	3,809	3,809	3,841
6420	Meals	316	378	500	500	500
6480	Operating Supplies	1,010	992	900	900	900
6590	Schools & Seminars	2,380	2,463	3,000	2,911	3,000
6631	Special Events	8,450	7,804	8,500	8,500	8,500
6635	Summer Program Supplies	1,970	1,995	2,000	2,009	2,000
6650	Telephone	1,559	1,106	1,900	1,111	1,600
6680	Transportation	5,274	4,280	4,000	4,104	4,000
6710	Uniforms	299	278	400	460	450
6715	Utilities	1,503	1,546	1,550	1,597	1,600
6720	Vehicle Maintenance	303	779	800	800	800
6730	Youth Program Supplies	4,431	5,752	5,000	5,000	4,500
	<b>Total General Expense</b>	<b>50,224</b>	<b>52,820</b>	<b>53,059</b>	<b>55,203</b>	<b>55,691</b>
	<b>Total Operating Expense</b>	<b>249,210</b>	<b>250,781</b>	<b>251,931</b>	<b>253,449</b>	<b>268,937</b>
	<b>Net Operating Income</b>	<b>(109,898)</b>	<b>(110,473)</b>	<b>(116,431)</b>	<b>(109,802)</b>	<b>(127,837)</b>
	<b>Other Income</b>					
3122	Pole Creek Classic	20,000	20,000	20,000	20,000	20,000
3210	Grants	0	1,500	0	2,750	0
3212	FVRF Scholarship	1,870	1,405	0	50	0
	<b>Total Other Income</b>	<b>21,870</b>	<b>22,905</b>	<b>20,000</b>	<b>22,800</b>	<b>20,000</b>
	<b>Other Expense</b>					
6329	Grant Expenditure	0	1,496	0	2,750	0
6725	FVRF Scholarship	1,870	1,405	0	50	0
	<b>Total Other Expense</b>	<b>1,870</b>	<b>2,901</b>	<b>0</b>	<b>2,800</b>	<b>0</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(89,898)</b>	<b>(90,469)</b>	<b>(96,431)</b>	<b>(89,802)</b>	<b>(107,837)</b>



## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

<b>PARKS AND ATHLETICS - NORMALIZED</b>						
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>Revenue</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
3031	Memberships	0	0	0	0	1,500
3033	Daily Admissions	0	0	0	0	10,000
3041	Concessions	7,934	7,947	7,500	7,298	7,700
3080	Users Fees-Adults	31,939	33,940	33,000	31,500	10,000
3085	Users Fees-Youth	24,475	36,162	33,000	30,000	21,000
3124	Sponsorships	2,600	6,000	3,000	3,573	3,500
3170	Miscellaneous Income	1,700	0	0	50	0
3173	Skate Rentals	5,888	6,177	5,000	4,652	5,300
3172	Facility Rental Fees	3,400	6,064	3,750	18,100	32,000
	<b>Total Revenue</b>	<b>77,936</b>	<b>96,290</b>	<b>85,250</b>	<b>95,173</b>	<b>91,000</b>
	<b>Cost of Goods Sold</b>					
6425	Merchandise	3,996	4,144	3,750	4,092	4,000
	<b>Total Cost of Goods Sold</b>	<b>3,996</b>	<b>4,144</b>	<b>3,750</b>	<b>4,092</b>	<b>4,000</b>
	<b>Expense</b>					
5010	Salaries	81,519	109,500	114,975	115,744	125,900
5020	Wages	60,146	34,737	34,000	30,750	34,000
5024	Pension Contributions	5,312	5,409	5,587	5,494	5,996
5025	Contract Labor	825	1,292	1,000	1,653	1,600
5030	Health Insurance	23,466	29,720	33,938	31,718	32,213
5040	Medicare Tax	2,053	2,085	2,160	2,121	2,319
5050	Unemployment Tax	431	422	447	385	480
5060	Worker's Compensation	1,397	1,382	1,448	1,505	1,454
	<b>Total Payroll Expense</b>	<b>175,149</b>	<b>184,547</b>	<b>193,555</b>	<b>189,370</b>	<b>203,962</b>
6040	Automobile Mileage	0	87	100	85	100
6110	Cleaning Supplies	1,122	1,081	1,000	1,334	1,300
6130	Landscaping	1,110	1,214	1,500	3,536	1,500
6140	Computer Expense/Support	420	725	750	1,039	750
6180	Credit Card Fees	481	878	750	866	750
6210	Dues, Licesnse & Certifications	64	92	100	163	100
6240	Equipment Rental	1,273	964	1,100	1,606	1,100
6250	Equipment Repairs	5,197	4,809	5,000	7,816	6,000
6265	Equipment Lease	9,978	13,355	0	0	0
6310	Fuel & Oil-Other	5,453	5,246	6,500	4,339	6,500
6350	Irrigation	2,390	1,373	2,400	2,971	2,500
6355	League & Tourn. Supplies	6,151	6,017	6,000	5,307	6,000
6360	Legal Fees	0	599	7,500	7,500	7,500
6370	Liability Insurance	5,731	5,870	6,224	6,281	6,657
6400	Maintenance Agreements	1,397	2,083	2,000	2,201	2,000
6405	Maintenance & Repair	3,172	2,983	3,500	2,977	3,500
6410	Maint. Supplies/Tools	5,483	4,721	6,500	6,500	6,500
6420	Meals	373	371	300	300	300
6480	Operating Supplies	510	1,720	700	961	700
6590	Schools & Seminars	320	45	500	0	500
6600	Security Systems	419	419	420	420	420
6610	Seed, Chemicals & Fertilizer	4,581	7,806	8,500	8,872	9,000
6630	Signage	536	2,876	1,500	1,865	1,500
6650	Telephone	3,019	3,077	3,100	3,219	3,100
6660	Toilet Rental & Supplies	1,412	3,130	2,200	3,743	2,900
6690	Trash Removal	2,836	3,295	3,200	3,200	1,600
6710	Uniforms	713	692	700	700	700
6715	Utilities	16,891	16,317	16,500	18,536	17,900
6720	Vehicle Maintenance	38	198	2,000	1,660	2,000
6735	Volunteer Support	55	178	150	150	150
6740	Water System Maintenance	4,430	4,380	4,500	4,500	4,500
	<b>Total General Expense</b>	<b>85,556</b>	<b>96,601</b>	<b>95,194</b>	<b>102,647</b>	<b>98,027</b>
	<b>Total Operating Expense</b>	<b>264,701</b>	<b>285,292</b>	<b>292,499</b>	<b>296,109</b>	<b>305,989</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(186,765)</b>	<b>(189,002)</b>	<b>(207,249)</b>	<b>(200,936)</b>	<b>(214,989)</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Budget	Projected	Budget
		2015	2016	2017	2017	2018
<b>Revenue</b>						
3031	Memberships	319,175	311,141	318,000	323,649	318,000
3032	Punch Cards	115,786	129,489	116,000	134,082	126,500
3033	Daily Admissions	238,533	239,048	236,000	253,883	244,000
	<b>Total Admissions</b>	<b>673,494</b>	<b>679,678</b>	<b>670,000</b>	<b>711,614</b>	<b>688,500</b>
3034	Gymnastics Programs	84,159	87,941	92,000	89,673	89,400
3035	Aquatic Programs	23,382	28,306	32,000	29,074	33,500
3036	Fitness Programs	53,446	55,437	58,500	48,400	52,500
3037	Child Care	6,291	6,518	6,500	5,535	6,000
3038	Vending	3,066	2,497	3,250	3,190	3,000
3039	Climbing Wall	2,975	3,839	3,500	4,553	4,000
3040	Retail Sales	27,082	25,424	25,500	25,500	26,000
3123	Special Events / Tournaments	4,105	4,838	4,250	7,621	5,500
3124	Sponsorships	1,500	1,875	1,500	1,650	1,500
3172	Facility Rental Fees	20,239	20,897	21,000	19,437	20,000
3209	Donations	(780)	(880)	(750)	(750)	(750)
	<b>Total Revenue</b>	<b>898,959</b>	<b>916,370</b>	<b>917,250</b>	<b>945,497</b>	<b>929,150</b>
<b>Cost of Goods Sold</b>						
6425	Merchandise	15,154	13,452	12,500	13,412	13,000
	<b>Total Cost of Goods Sold</b>	<b>15,154</b>	<b>13,452</b>	<b>12,500</b>	<b>13,412</b>	<b>13,000</b>
<b>Expense</b>						
5010	Salaries	236,423	216,196	252,980	224,653	287,300
5020	Wages	330,138	337,236	319,500	314,733	327,500
5024	Pension Contributions	21,262	20,770	21,468	20,265	23,055
5025	Contract Labor	1,207	2,796	3,500	1,578	0
5030	Health Insurance	56,001	50,468	60,241	49,510	70,916
5040	Medicare Tax	8,196	7,997	8,301	7,819	8,915
5050	Unemployment Tax	1,696	1,656	1,717	1,559	1,844
5060	Worker's Compensation	5,588	5,615	5,563	5,631	5,592
	<b>Total Payroll Expense</b>	<b>660,511</b>	<b>642,734</b>	<b>673,270</b>	<b>625,748</b>	<b>725,122</b>
6020	Advertising	22,415	18,509	22,500	22,500	23,000
6035	Aquatics Supplies	3,319	5,085	3,000	4,200	3,500
6040	Automobile Mileage	1,031	1,740	1,800	804	1,550
6090	Cash Over (Short)	(84)	(178)	0	(62)	0
6110	Cleaning Supplies	10,776	13,083	12,300	12,271	7,500
6130	Center Landscaping	1,742	1,916	3,000	3,092	2,500
6140	Computer Expense/Support	4,817	4,920	5,000	5,098	5,100
6180	Credit Card Fees	15,032	16,116	16,000	16,673	16,500
6210	Dues, Licesnse & Certifications	2,311	2,989	2,725	3,125	3,150
6240	Equipment Rental	1,509	5,334	2,500	1,662	2,000
6250	Equipment Repairs & Parts	0	0	0	0	2,200
6295	Fitness Supplies	2,148	2,395	2,400	2,804	2,200
6310	Fuel & Oil	1,141	762	800	599	800
6333	Gymnastics Expense	3,088	4,232	5,500	8,077	6,000
6370	Liability Insurance	13,295	12,338	13,015	13,015	13,657
6400	Maintenance Agreements	16,206	17,805	17,500	19,106	18,000
6405	Maintenance & Repairs	24,538	21,213	22,000	23,346	23,000
6410	Maintenance Supplies	30,175	30,833	27,500	24,165	23,700
6420	Meals	1,915	1,958	1,850	1,938	1,850
6450	Office Equipment / Furniture	3,228	1,945	3,700	5,539	5,000
6480	Operating Supplies	5,758	6,330	6,300	7,557	6,550
6485	Paper/Plastic Goods	0	0	0	0	5,000
6518	Pool Chemicals & Supplies	19,868	24,648	26,000	31,448	27,400
6585	Satellite TV / Music	2,277	2,311	2,345	2,427	2,450
6590	Schools & Seminars	3,270	2,812	4,300	3,764	4,200
6600	Security Systems	839	839	840	840	840
6631	Special Events	1,182	1,142	1,650	1,836	2,150

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Budget	Projected	Budget
		2015	2016	2017	2017	2018
6650	Telephone / Internet	11,725	11,646	11,500	11,595	11,500
6690	Trash Removal	1,963	1,897	2,000	1,762	1,200
6710	Uniforms	2,219	864	1,500	1,826	1,650
6715	Utilities	162,549	162,138	169,000	170,653	172,000
6720	Vehicle Maintenance	1,063	761	750	682	750
6735	Volunteer Support	164	112	300	216	300
	<b>Total General Expense</b>	<b>371,479</b>	<b>378,495</b>	<b>389,575</b>	<b>402,558</b>	<b>397,197</b>
	<b>Total Operating Expense</b>	<b>1,047,143</b>	<b>1,034,681</b>	<b>1,075,345</b>	<b>1,041,718</b>	<b>1,135,319</b>
	<b>Net Operating Income</b>	<b>(148,184)</b>	<b>(118,311)</b>	<b>(158,095)</b>	<b>(96,221)</b>	<b>(206,169)</b>
	<b>Other Income</b>					
3210	Grants	0	1,325	0	0	0
3183	Property Tax (O&M)	69,168	69,920	70,307	70,307	75,166
3125	Fundraising Income	1,625	5,144	1,000	1,608	1,000
	<b>Total Other Income</b>	<b>70,793</b>	<b>76,389</b>	<b>71,307</b>	<b>71,915</b>	<b>76,166</b>
	<b>Other Expense</b>					
6283	Fundraising Expenses	1,625	5,108	1,000	1,608	1,000
6329	Grant Expenses	0	1,325	0	0	0
9050	Treasurer's Fees	3,458	3,503	3,515	3,515	3,758
	<b>Total Other Expense</b>	<b>5,082</b>	<b>9,936</b>	<b>4,515</b>	<b>5,123</b>	<b>4,758</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(82,474)</b>	<b>(51,858)</b>	<b>(91,303)</b>	<b>(29,429)</b>	<b>(134,761)</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

<b>PRO SHOP - NORMALIZED</b>						
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>Revenue</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
3010	Club Rental Income	16,500	18,337	17,000	21,145	18,500
3050	Driving Range Income	73,327	71,693	71,000	72,968	71,500
3090	Golf Cart Rentals	219,309	211,902	214,000	221,505	217,500
3100	Greens Fees Income	539,730	546,074	532,500	551,735	545,000
3160	Season Pass Income	133,681	133,211	124,500	136,428	134,500
3165	Resident ID Cards Income	54,123	55,810	56,000	56,854	55,500
3169	Merchandise Sales	158,328	150,421	153,500	151,829	153,000
3170	Miscellaneous Income	108	145	0	54	0
3205	Tournament Premiums	107,702	96,399	102,000	111,926	105,000
	<b>Total Revenue</b>	<b>1,302,807</b>	<b>1,283,992</b>	<b>1,270,500</b>	<b>1,324,444</b>	<b>1,300,500</b>
	<b>Cost of Goods Sold</b>					
6425	Merchandise	87,339	85,618	89,030	82,555	87,500
6560	Club Rental Supplies	16,879	14,637	16,000	13,637	16,000
	<b>Total Cost of Goods Sold</b>	<b>104,218</b>	<b>100,255</b>	<b>105,030</b>	<b>96,192</b>	<b>103,500</b>
	<b>Expense</b>					
5010	Salaries	88,961	85,865	88,400	87,433	90,500
5020	Wages	76,670	74,271	83,000	71,194	80,000
5024	Pension Contributions	6,497	6,194	6,428	6,137	6,394
5025	Contract Labor	450	824	0	1,126	0
5030	Health Insurance	15,228	14,213	14,657	8,786	7,179
5040	Medicare Tax	2,443	2,327	2,485	2,373	2,472
5050	Unemployment Tax	519	494	514	464	512
5060	Worker's Compensation	1,709	1,719	1,666	1,594	1,551
	<b>Total Payroll Expense</b>	<b>192,477</b>	<b>185,907</b>	<b>197,150</b>	<b>179,107</b>	<b>188,608</b>
6020	Advertising	12,776	8,498	10,000	11,224	10,500
6040	Automobile Mileage	294	203	500	363	500
6090	Cash (Over/Short)	(309)	(267)	0	(127)	0
6140	Computer Expense/Support	5,464	4,628	4,500	5,208	5,500
6180	Credit Card Fees	26,856	26,931	27,000	27,905	28,000
6200	Driving Range Supplies	5,014	6,015	5,000	5,196	5,000
6210	Dues, Licesnse & Certifications	373	325	500	548	500
6250	Equipment Repairs	1,607	2,180	1,500	351	1,500
6316	Golf Cart Lease	80,990	80,990	86,080	87,385	87,385
6360	Legal Fees	0	0	500	0	500
6370	Liability Insurance	5,733	5,300	5,579	5,579	5,940
6400	Maintenance Agreements	0	1,218	2,250	2,250	2,250
6405	Maintenance & Repair	8,048	4,708	5,000	10,784	8,000
6420	Meals	1,498	1,579	1,500	1,500	1,500
6450	Office Equipment	50	0	1,000	1,000	1,000
6480	Operating Supplies	3,771	2,890	4,000	5,148	4,000
6590	Schools & Seminars	100	75	500	0	500
6600	Security System	839	839	840	840	840
6650	Telephone	9,238	9,490	9,500	9,663	9,500
6690	Trash Removal	1,671	2,408	2,000	1,490	2,000
6710	Uniforms	1,504	1,470	1,500	1,990	2,000
6715	Utilities	29,623	28,288	30,000	27,091	32,500
6740	Water System Maintenance	4,487	4,619	5,000	9,057	6,500
	<b>Total General Expense</b>	<b>199,626</b>	<b>192,387</b>	<b>204,249</b>	<b>214,445</b>	<b>215,915</b>
	<b>Total Operating Expense</b>	<b>496,321</b>	<b>478,549</b>	<b>506,429</b>	<b>489,744</b>	<b>508,023</b>
	<b>Revenue Over (Under) Expenses</b>	<b>806,486</b>	<b>805,443</b>	<b>764,071</b>	<b>834,700</b>	<b>792,477</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

FOOD & BEV - NORMALIZED						
		Actual	Actual	Budget	Projected	Budget
		2015	2016	2017	2017	2018
	<b>Revenue</b>					
3060	Food	365,643	364,887	351,500	356,852	362,500
3130	Beverage	228,009	219,526	218,000	228,482	226,000
3170	Misc. Income	0	300	0	200	0
3300	Events	5,037	6,700	8,500	4,700	5,000
	<b>Total Revenue</b>	<b>598,689</b>	<b>591,413</b>	<b>578,000</b>	<b>590,234</b>	<b>593,500</b>
	<b>Cost of Goods Sold</b>					
4010	Cost of Food	125,142	130,365	126,480	129,568	128,000
4030	Cost of Beverages	58,467	58,611	57,840	58,809	58,500
	<b>Total Cost of Goods Sold</b>	<b>183,610</b>	<b>188,976</b>	<b>184,320</b>	<b>188,377</b>	<b>186,500</b>
	<b>Payroll Expenses</b>					
5010	Salaries	88,269	86,600	90,064	89,000	92,600
5020	Wages	133,998	135,125	132,000	131,221	132,000
5024	Pension Contributions	8,335	8,315	8,327	8,258	8,423
5025	Contract Labor	343	138	0	216	0
5030	Health Insurance	16,776	23,750	29,286	24,578	23,366
5040	Medicare Tax	4,144	4,163	4,220	4,146	4,257
5050	Unemployment Tax	857	861	666	837	674
5060	Worker's Compensation	2,193	2,459	2,158	2,411	2,043
	<b>Total Payroll Expense</b>	<b>254,916</b>	<b>261,411</b>	<b>266,721</b>	<b>260,667</b>	<b>263,363</b>
6020	Advertising	3,589	4,013	3,500	4,787	3,500
6040	Automotive Mileage	262	0	150	0	150
6090	Cash (Over) / Short	(305)	(890)	0	(1,035)	0
6100	Cleaning Supplies	2,763	2,992	3,000	3,555	3,000
6140	Computer Expense/Support	1,464	785	2,000	4,461	4,500
6180	Credit Card Fees	13,479	13,677	13,500	14,465	15,000
6210	Dues, Licesnse & Certifications	1,356	1,570	1,500	1,673	1,500
6240	Equipment Rental	900	901	900	918	900
6250	Equipment Repairs	5,169	3,259	4,000	5,913	4,500
6265	Equipment Lease	0	0	6,600	6,600	6,600
6354	Laundry	4,462	4,305	4,750	5,372	5,000
6370	Liability Insurance	2,983	2,879	3,060	3,060	3,245
6400	Maintenance Agreements	0	1,218	1,250	1,218	1,250
6405	Maintenance & Repair	4,707	4,857	4,500	3,691	4,000
6420	Meals	0	194	200	200	200
6450	Office Equipment	586	134	500	715	500
6480	Operating Supplies	899	1,288	1,300	1,636	1,500
6485	Paper Goods/Supplies	10,481	9,362	10,000	10,039	10,000
6585	Satellite TV	3,483	2,945	3,500	3,478	3,500
6631	Special Events	435	389	450	510	500
6632	Smallwares	2,368	2,066	2,500	1,046	2,500
6334	Spoilage	2,523	2,554	2,600	2,600	2,600
6650	Telephone	1,990	2,019	2,050	2,028	2,050
6690	Trash Removal	1,671	2,408	2,000	1,438	1,750
6710	Uniforms	1,382	2,458	2,700	1,978	2,000
3715	Utilities	5,972	6,809	6,500	7,666	6,500
	<b>Total General Expense</b>	<b>72,617</b>	<b>72,192</b>	<b>83,010</b>	<b>88,012</b>	<b>86,745</b>
	<b>Total Operating Expense</b>	<b>511,143</b>	<b>522,579</b>	<b>534,051</b>	<b>537,056</b>	<b>536,608</b>
	<b>Revenue Over (Under) Expenses</b>	<b>87,547</b>	<b>68,834</b>	<b>43,949</b>	<b>53,178</b>	<b>56,892</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2018

<b>TURF MAINTENANCE - NORMALIZED</b>						
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>Revenue</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
3170	Miscellaneous Income	3,000	0	1,000	1,000	0
3171	Tee Sign Revenue	5,950	5,875	6,500	6,000	6,000
3370	Grounds Maint Income	5,812	6,686	6,000	6,000	6,125
	<b>Total Revenue</b>	<b>14,762</b>	<b>12,561</b>	<b>13,500</b>	<b>13,000</b>	<b>12,125</b>
	<b>Expense</b>					
5010	Salaries	170,308	166,250	172,120	171,001	177,800
5020	Wages	191,807	192,965	195,000	196,640	205,000
5024	Pension Contributions	13,580	13,726	13,767	13,788	14,355
5030	Health Insurance	24,222	25,553	26,261	26,276	27,532
5040	Medicare Tax	5,202	5,162	5,323	5,294	5,551
5050	Unemployment Tax	1,070	1,077	1,101	1,040	1,148
5060	Worker's Compensation	3,573	3,627	3,568	4,022	3,482
	<b>Total Payroll Expense</b>	<b>409,762</b>	<b>408,360</b>	<b>417,140</b>	<b>418,061</b>	<b>434,868</b>
6080	Cart Paths	1,577	1,547	1,500	1,516	3,000
6130	Landscaping	2,636	5,081	5,000	5,002	4,000
6140	Computer Expense/Support	3,618	6,121	4,500	4,582	5,000
6150	Consulting Fees	3,033	1,450	3,000	3,193	3,000
6210	Dues, Licesnse & Certifications	913	1,053	1,000	1,181	1,200
6240	Equipment Rental	4,256	7,890	8,000	5,101	8,000
6250	Equipment Repairs	20,377	24,223	22,000	24,947	22,000
6265	Equipment Lease	28,870	0	0	0	0
6310	Fuel & Oil	18,051	15,128	17,000	16,746	17,000
6350	Irrigation /Pumphouse Supplies	9,086	8,584	7,500	7,789	8,000
6360	Legal Fees	575	1,770	20,000	25,857	1,000
6370	Liability Insurance	9,161	8,660	8,950	9,006	9,520
6405	Maintenance & Repair (Bldg.)	3,941	3,973	4,000	3,812	4,000
6410	Maint Supplies/Tools	2,473	2,633	2,500	2,578	4,000
6420	Meals	513	453	500	499	500
6480	Operating Supplies	10,965	10,932	11,000	10,755	12,000
6510	Pest Control	5,675	5,999	6,500	5,004	6,500
6580	Sand	12,477	11,543	12,000	12,007	12,000
6590	Schools & Seminars	2,818	2,042	2,500	2,077	2,500
6610	Seed, Chemicals & Fertilizer	74,871	79,713	79,500	84,332	85,000
6630	Signage	0	1,260	200	67	200
6650	Telephone	3,198	3,279	3,300	3,294	3,300
6660	Toilet Rental / Supplies	1,023	869	1,000	962	1,000
6690	Trash Removal	2,411	2,772	3,000	2,065	2,000
6710	Uniforms	3,250	3,267	3,250	3,284	4,000
6715	Utilities	32,903	36,006	37,000	38,651	39,000
6720	Vehicle Maintenance	1,724	1,524	1,500	1,503	1,500
	<b>Total General Expense</b>	<b>260,394</b>	<b>247,772</b>	<b>266,200</b>	<b>275,810</b>	<b>259,220</b>
	<b>Total Operating Expense</b>	<b>670,156</b>	<b>656,132</b>	<b>683,340</b>	<b>693,871</b>	<b>694,088</b>
	<b>Net Operating Income</b>	<b>(655,394)</b>	<b>(643,571)</b>	<b>(669,840)</b>	<b>(680,871)</b>	<b>(681,963)</b>
	<b>Other Income</b>					
3070	Fundraising	6,010	7,948	6,000	8,990	6,000
	<b>Total Other Income</b>	<b>6,010</b>	<b>7,948</b>	<b>6,000</b>	<b>8,990</b>	<b>6,000</b>
	<b>Other Expense</b>					
6283	Fundraising Expense	0	0	0	0	6,000
	<b>Total Other Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
	<b>Revenue Over (Under) Expense</b>	<b>(649,384)</b>	<b>(635,623)</b>	<b>(663,840)</b>	<b>(671,881)</b>	<b>(681,963)</b>