

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005					
BUDGET YEAR: 2019					
	2016	2017	2018	2018	2019
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	AMENDED BUDGET	PROJECTION	DRAFT BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,521,700	1,543,426	1,533,655	1,533,655	1,653,881
OPERATING REVENUES					
GOLF COURSE	1,895,915	1,942,783	1,912,126	2,062,216	1,966,651
PARKS & RECREATION	1,155,793	1,202,702	1,161,250	1,299,103	1,256,950
FUNDRAISING REVENUES	26,549	21,683	21,000	24,983	21,500
TOTAL OPERATING REVENUES	3,078,257	3,167,169	3,094,376	3,386,302	3,245,101
NON-OPERATING REVENUES					
INTEREST INCOME	10,848	10,099	10,500	10,144	10,500
INTEREST INCOME - PROPERTY TAXES	1,128	(14,678)	1,000	1,037	1,000
MISCELLANEOUS INCOME	16	0	0	150	0
PROPERTY TAXES	669,870	654,009	871,284	871,286	732,882
SPECIFIC OWNERSHIP TAXES	79,342	136,871	122,500	142,874	140,000
TOTAL NON-OPERATING REVENUES	761,204	786,301	1,005,284	1,025,491	884,382
CONSERVATION TRUST REVENUES					
CONSERVATION TRUST	30,566	30,911	88,000	88,379	28,750
CONSERVATION TRUST - INTEREST	87	180	200	222	200
TOTAL CONSERVATION TRUST REVENUE	30,653	31,091	88,200	88,601	28,950
DEBT SERVICE REVENUES					
PROPERTY TAXES	1,205,721	1,228,914	1,278,704	1,278,707	1,271,600
SPECIFIC OWNERSHIP TAXES	37,651	0	0	0	0
BOND REFINANCING	0	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	2,033	5,240	1,600	1,600	1,600
TOTAL DEBT SERVICE REVENUES	1,245,405	1,234,155	1,280,304	1,280,307	1,273,200
TOTAL REVENUES	5,115,519	5,218,716	5,468,164	5,780,701	5,431,633
OPERATING EXPENSES					
GOLF COURSE	1,657,260	1,717,998	1,744,719	1,779,727	1,799,998
PARKS & RECREATION	1,570,754	1,580,048	1,710,245	1,729,932	1,789,620
ADMINISTRATION	283,328	283,651	305,633	303,818	309,072
FUND RAISING EXPENSES	6,513	1,658	1,000	1,541	1,500
OPERATING GRANTS	10,321	10,250	7,500	7,500	7,500
TOTAL OPERATING EXPENSES	3,528,176	3,593,606	3,769,097	3,822,518	3,907,690
NON-OPERATING EXPENSES					
TREASURER'S FEES	33,551	32,897	43,564	43,564	36,644
DEBT SERVICE EXPENSES					
BOND INTEREST AND PRINCIPAL	1,184,945	1,165,673	1,216,344	1,216,344	1,207,944
BOND REFINANCING	0	0	0	0	0
TREASURER FEES	60,387	61,714	63,935	63,935	63,580
TOTAL DEBT SERVICE EXPENSES	1,245,332	1,227,387	1,280,279	1,280,279	1,271,524
CONSERVATION TRUST EXPENSES					
CONSERVATION TRUST FUNDS RELEASED	0	32,500	90,000	90,000	0
TOTAL EXPENSE	4,807,059	4,886,389	5,182,940	5,236,361	5,215,858
GENERAL RESERVE FUND INCREASE (DECREASE)	277,734	326,968	286,999	545,711	185,149
CONSERVATION TRUST FUND INCREASE (DECREASE)	30,653	(1,409)	(1,800)	(1,399)	28,950
DEBT SERVICE FUND INCREASE (DECREASE)	73	6,768	25	28	1,676
NET REVENUE OVER (UNDER) EXPENSES	308,460	332,327	285,224	544,340	215,775
TOTAL FUNDS AVAILABLE (net revenue and reserve)	1,830,159	1,875,753	1,818,879	2,077,995	1,869,656
CAPITAL EXPENDITURES					
CAPITAL EXPENDED - POLE CREEK	222,813	291,944	242,922	236,498	280,549
CAPITAL EXPENDED - PARKS & REC	63,920	50,153	209,673	214,181	234,400
TOTAL CAPITAL EXPENDITURES	286,733	342,097	452,595	450,679	514,949
RESERVES					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	36,829	35,420	33,620	34,021	62,971
TABOR RESERVES STATE MANDATE (RESTRICTED)	65,169	65,169	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	118,787	125,556	125,581	125,584	127,260
GENERAL RESERVE FUND (UNASSIGNED)	336,494	339,772	356,506	360,245	365,110
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	514,030	445,675	360,464	490,301	374,630
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	472,116	522,064	415,114	568,730	349,737
TOTAL RESERVES	1,543,426	1,533,655	1,366,284	1,653,881	1,354,707
NET INCREASE (DECREASE) IN FUND BALANCE	21,726	(9,771)	(167,371)	120,226	(299,174)
BEGINNING FUND BALANCE	1,521,700	1,543,426	1,533,655	1,533,655	1,653,881
ENDING RESERVE FUNDS	1,543,426	1,533,655	1,366,284	1,653,881	1,354,707

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
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CAPITAL RESERVE EXPENDITURES							
Capital Project Description - Parks & Recreation	Location	Dept	Actual 2016	Actual 2017	Amended Budget 2018	Projection 2018	Draft Budget 2019
Mini Bus Vehicle Lease		General Rec	7,190	7,190	7,200	7,200	7,200
Pick-up w/ Dump Bed Lease	FVSC	Parks	-	-	-	-	12,000
Playground - PIP Surfacing	FVSC	Parks	60,963	-	-	-	-
Source Funding - Grants & Donations	FVSC	Parks	(58,335)	-	-	-	-
Building Signage - FVSC	FVSC	Parks	8,693				
Precor EFX Ellipticals (1)	GPCRC	Fitness	7,890				
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				
Lemond Bikes	GPCRC	Fitness	-	4,801			
Floor Scrubber	GPCRC	Maintenance	-	9,281			
FVSC Irrigation Control System	FVSC	Parks	-	2,541			
Ice Making Equipment	FVSC	Parks	-	3,174			
Equipment Trailer (Split w/ Golf Course)	FVSC	Parks	-	3,150			
Curling Stones	FVSC	Ice Rink	-	2,600			
Maintenance Software	GPCRC	Maintenance	-	3,508			
Irrigation Pump	FVSC	Parks	-	8,762			
Fitness Sound System	GPCRC	Fitness	-	5,147			
IceBox Refrigeration	FVSC	Parks	-	-	585,000	585,000	
Source Funding - Grants & Doantions	FVSC	Parks	-	-	(444,027)	(444,027)	
Functional Training Package	GPCRC	Fitness	-	-	3,000	3,000	
Gymnastics Ninja Package	GPCRC	Gymnastics	-	-	3,500	3,669	
Treadmills	GPCRC	Fitness	-	-	32,000	33,308	
Pool LED Lighting Retrofit	GPCRC	Natatorium	-	-	3,500	3,500	
Recreation Center Interior/Exterior Paint/Stain	GPCRC	Maintenance	-	-	5,000	3,831	
Website Upgrade	GPCRC	Admin	-	-	8,500	6,500	
Maintenance Lift	GPCRC	Maintenance	-	-	6,000	9,200	
Secruity Camera Upgrade	GPCRC	Guest Services	-	-	-	3,000	
Ice Resurfacing Machine	FVSC	Ice Rink	-	-	-	-	40,000
Pump Station	FVSC	Parks	-	-	-	-	70,000
Foam Pit Cubes	GPCRC	Gymnasium	-	-	-	-	20,000
Slide Tower Repaint / Re-surface	GPCRC	Natatorium	-	-	-	-	45,000
Pool Furniture	GPCRC	Natatorium	-	-	-	-	9,500
Pool Grating Replacement	GPCRC	Natatorium	-	-	-	-	5,000
(2) Swimsuit Spinners	GPCRC	Locker Rooms	-	-	-	-	3,600
Eliptical Crosstrainer C5761	GPCRC	Fitness	-	-	-	-	6,100
Cable Crossover/lat pull down/seated row combo	GPCRC	Fitness	-	-	-	-	16,000
Total Capital Expenditures - Parks & Recreation			63,920	50,153	209,673	214,181	234,400

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CAPITAL RESERVE EXPENDITURES							
Capital Project Description - Golf Course	Location	Dept	Actual 2016	Actual 2017	Amended Budget 2018	Projection 2018	Draft Budget 2019
2013 - 5 Year Equipment Lease	PCGC	Turf Maint	34,312	34,312	-	-	-
2014 - 5 Year Equipment Lease	PCGC	Turf Maint	40,603	40,603	40,603	40,605	-
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	29,882	29,882	29,886	29,882	29,886
2016 - 5 Year Equipment Lease	PCGC	Turf Maint	35,756	35,757	35,757	35,755	35,757
2017 - 5 Year Equipment Lease	PCGC	Turf Maint		21,175	21,176	21,177	21,176
2018 - 5 Year Equipment Lease	PCGC	Turf Maint	-	-	16,500	16,458	16,458
2018 - 5 Year Equipment Lease							23,672
Toro 3500-D Rough Mower	PCGC	Turf Maint					
Club Car Golf Cart (Equipment Mgr) / Utility Vehicle	PCGC	Turf Maint					
Ford F-250	PCGC	Turf Maint					
Toro ProForce Debris Blower	PCGC	Turf Maint					
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 I, II & III	PCGC	Turf Maint	64,680	116,559	-	-	125,000
CTF Funds Used for Cart Path Paving	PCGC	Turf Maint		(29,000)			
Utility Vehicle	PCGC	Turf Maint	-	12,279	-	-	-
Equipment Trailer	PCGC	Turf Maint	-	3,150	-	-	-
Restaurant Carpet	PCGC	Bistro 28	-	6,688	-	-	-
Beverage Freezer	PCGC	Bistro 28	-	2,457	-	-	-
Range Picker	PCGC	Clubhouse	-	3,710	-	-	-
Clubhouse Stain	PCGC	Clubhouse	-	1,500	-	-	-
Reach in Freezer	PCGC	Bistro 28	-	3,190	-	-	-
Electrical Upgrade (lights)	PCGC	Turf Maint	-	9,682	-	-	-
Injector Pump	PCGC	Clubhouse	-	-	3,500	3,800	
Ridge Station Upgrade	PCGC	Turf Maint	-	-	77,000	76,990	
Lake Screen Repair	PCGC	Turf Maint				4,500	
Pro Shop carpet	PCGC	Clubhouse				3,700	
Sandwich Prep Table	PCGC	Bistro 28				3,631	
Dumpster Enclosures	PCGC	Clubhouse	-	-	15,000	-	10,000
Beverage Cooler	PCGC	Bistro 28	-	-	3,500	-	-
2 Utility Vehicles	PCGC	Turf Maint					12,600
Septic Pump	PCGC	Clubhouse					2,500
3-Door Beer Fridge	PCGC	Bistro 28					3,500
Total Capital Expenditures - Pole Creek Golf Club			222,813	291,944	242,922	236,498	280,549

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DEBT SERVICE - NORMALIZED					
	Actual	Actual	Amended Budget	Projection	Draft Budget
	2016	2017	2018	2018	2019
NON-OPERATING REVENUES					
Interest Income - County	2,033	5,240	1,600	1,600	1,600
Property Taxes Debt Service-Delinquent	264	5,131	0	3	0
Property Taxes Debt Service	1,205,457	1,223,783	1,278,704	1,278,704	1,271,600
Specific Ownership Taxes	37,651	0	0	0	0
	1,245,405	1,234,155	1,280,304	1,280,307	1,273,200
NON-OPERATING EXPENSES					
Interest Expense - Bonds	609,094	584,844	560,494	560,494	542,094
Agent Fees	850	829	850	850	850
Debt Service Bond Principal	575,000	580,000	655,000	655,000	665,000
Treasurer's Fees	60,387	61,714	63,935	63,935	63,580
	1,245,332	1,227,387	1,280,279	1,280,279	1,271,524
Revenue Over (Under) Expenses	73	6,768	25	28	1,676
Beginning Debt Service Fund Balance	118,714	118,787	125,555	125,555	125,583
Ending Debt Service Fund Balance	118,787	125,555	125,580	125,583	127,259

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CONSERVATION TRUST FUNDS - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
		2016	2017	2018	2018	2019
NON-OPERATING REVENUES						
3020	Conservation Trust Income	30,566	27,411	28,000	28,379	28,750
3110-1	Interest Income - Conservation Trust Fund	87	180	200	222	200
3210-1	Grant Income	0	3,500	60,000	60,000	0
TOTAL NON-OPERATING REVENUE		30,653	31,091	88,200	88,601	28,950
NON-OPERATING EXPENSES						
9070	Capital Expenditures	0	32,500	90,000	90,000	0
TOTAL NON-OPERATING EXPENSES		0	32,500	90,000	90,000	0
Revenue Over (Under) Expenses		30,653	(1,409)	(1,800)	(1,399)	28,950
	Beginning Conservation Trust Fund Balance	6,176	36,828	35,419	35,419	34,020
	Ending Conservation Trust Fund Balance	36,828	35,419	33,619	34,020	62,970

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GENERAL FUND SUMMARY - NORMALIZED					
	Actual 2016	Actual 2017	Amended Budget 2018	Projection 2018	Draft Budget 2019
Golf Course					
Operating Revenue					
Pro Shop	1,283,993	1,324,851	1,300,501	1,410,212	1,339,401
Turf Maintenance	20,509	21,990	18,125	19,718	20,750
Food & Beverage	591,413	595,942	593,500	632,286	606,500
Total Revenue	1,895,915	1,942,783	1,912,126	2,062,216	1,966,651
Operating Expenses					
Pro Shop	478,549	487,397	508,023	510,459	509,063
Turf Maintenance	656,132	692,334	700,088	709,448	731,081
Food & Beverage	522,579	538,267	536,608	559,820	559,854
Total Operating Expenses	1,657,260	1,717,998	1,744,719	1,779,727	1,799,998
Net Operating Income	238,655	224,785	167,407	282,489	166,653
Parks & Recreation					
Operating Revenue					
General Recreation	140,308	144,251	141,100	158,521	147,700
Parks & Facilities	96,290	100,396	91,000	132,829	150,000
Rec Center	916,370	955,305	929,150	1,003,990	959,250
Fund Raiser Income	26,549	21,683	21,000	24,983	21,500
Grant Income	2,825	2,750	0	3,763	0
Total Revenue	1,182,342	1,224,385	1,182,250	1,324,086	1,278,450
Operating Expenses					
General Recreation	250,781	249,584	268,937	284,635	285,926
Parks & Facilities	285,292	292,189	305,989	330,947	348,241
Rec Center	1,034,681	1,038,275	1,135,319	1,114,350	1,155,453
Fund Raiser Expense	6,513	1,658	1,000	1,541	1,500
Grant Expenditures	2,821	2,750	0	0	0
Total Operating Expenses	1,580,088	1,584,457	1,711,245	1,731,473	1,791,120
Net Operating Income	(397,746)	(360,071)	(528,995)	(407,387)	(512,670)
Non-Operating					
Revenue					
Administration Revenue	691,284	716,117	930,118	950,325	807,848
Rec Center Property Tax Income (O&M)	69,920	70,184	75,166	75,166	76,534
Total revenue	761,204	786,301	1,005,284	1,025,491	884,382
Administration Expenses					
Administration Expense	283,328	283,651	305,633	303,818	309,072
Grants & Donations	7,500	7,500	7,500	7,500	7,500
Treasurer's Fees	33,551	32,897	43,564	43,564	36,644
Total Administration Expense	324,379	324,047	356,697	354,882	353,216
Net Non-Operating Income	436,825	462,254	648,587	670,609	531,166
District Net Operating Income					
Total Revenue	3,839,461	3,953,470	4,099,660	4,411,793	4,129,483
Total Operating Expenses	3,561,727	3,626,502	3,812,661	3,866,082	3,944,334
District Net Operating Income	277,734	326,968	286,999	545,711	185,149
Net Income/Loss- Golf Course	238,655	224,785	167,407	282,489	166,653
Net Income/Loss - Parks & Recreation	39,079	102,182	119,592	263,222	18,496
Increase (Decrease) in Reserve Funds	277,734	326,968	286,999	545,711	185,149

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ADMINISTRATION ACTUAL - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
	Revenue	2016	2017	2018	2018	2019
3110	Interest Income	10,848	10,099	10,500	10,144	10,500
3111	Interest Income - County	1,128	(14,678)	1,000	1,037	1,000
3170	Miscellaneous Income	16	0	0	150	0
3180	Property Tax Income	599,809	602,077	796,118	796,118	656,348
3181	Property Tax Income - Delinquent	141	(18,252)	0	2	0
3200	Specific Ownership Taxes	79,342	136,871	122,500	142,874	140,000
	Total Revenue	691,284	716,117	930,118	950,325	807,848
	Total Revenue	691,284	716,117	930,118	950,325	807,848
	Expense					
5010	Salaries	138,000	144,500	150,800	150,439	155,000
5020	Wages	6,922	7,275	8,000	8,000	12,250
5024	Pension Contributions	5,419	5,656	5,955	5,955	6,272
5030	Health Insurance	33,530	34,556	36,290	36,290	38,104
5040	Medicare Tax	2,101	2,201	2,303	2,303	2,425
5050	Unemployment Tax	435	455	476	476	502
5060	Worker's Compensation	1,439	1,474	1,444	1,444	1,544
	Total Payroll Expense	187,846	196,117	205,268	204,907	216,097
6000	Accounting Fees	13,500	13,492	13,500	13,500	13,500
6040	Automobile Mileage	651	794	900	900	900
6070	Board Staff Development	3,011	2,694	3,000	3,000	3,000
6140	Computer Expense/Support	12,998	15,747	15,500	18,552	15,500
6150	Consulting Fees	30,652	11,302	16,000	16,000	16,000
6210	Dues, Licesnse & Certifications	4,051	3,515	3,500	3,529	3,500
6220	Election Expense	41	0	8,000	1,101	0
6360	Legal Fees	2,050	8,750	5,000	9,133	5,000
6370	Liability Insurance	7,557	7,882	8,195	8,195	8,605
6405	Maintenance & Repair	841	671	4,000	2,014	4,000
6420	Meals	477	831	900	900	900
6450	Office Equipment (Copier Lease)	12,625	13,144	13,620	13,492	13,620
6480	Operating Supplies	2,899	3,249	3,000	3,000	3,000
6561	Payroll Expense	950	923	1,000	1,114	1,200
6590	Schools/Seminars	1,920	3,282	3,000	3,231	3,000
6650	Telephone	1,259	1,258	1,250	1,250	1,250
	Total General Expense	95,482	87,534	100,365	98,911	92,975
	Total Operating Expense	283,328	283,651	305,633	303,818	309,072
	Net Operating Income	407,956	432,466	624,485	646,507	498,776
	Other Expenses					
6330	Grants & Donations	7,500	7,500	7,500	7,500	7,500
9050	Treasurer's Fees	30,048	29,381	39,806	39,806	32,817
	Total Other Expense	37,548	36,881	47,306	47,306	40,317
	Revenue Over (Under) Expenses	370,408	395,585	577,179	599,201	458,459

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

GENERAL RECREATION - NORMALIZED						
		Actual	Actual	Amended	Projection	Draft Budget
	Revenue	2016	2017	Budget	2018	2019
				2018		
3080	Users Fees-Adults	7,316	10,456	9,200	12,712	10,000
3085	Users Fees-Youth	127,086	128,170	126,500	140,194	132,000
3123	Special Events/Sponsorships	5,906	5,626	5,400	5,615	5,700
	Total Revenue	140,308	144,251	141,100	158,521	147,700
	Expense					
5010	Salaries	85,192	87,154	92,000	92,498	95,250
5020	Wages	66,162	57,466	65,000	72,175	72,000
5024	Pension Contributions	5,675	5,426	5,888	6,155	6,272
5025	Contract Labor	17,033	20,945	20,000	22,793	20,000
5030	Health Insurance	19,768	20,952	26,182	25,858	28,335
5040	Medicare Tax	2,194	2,097	2,277	2,381	2,425
5050	Unemployment Tax	454	432	471	450	502
5060	Worker's Compensation	1,483	1,495	1,428	1,362	1,559
	Total Payroll Expense	197,961	195,965	213,246	223,672	226,343
6010	Adult Program Supplies	1,694	1,086	1,500	1,500	1,500
6020	Advertising	1,968	1,847	2,500	2,500	2,500
6040	Automobile Mileage	606	284	600	600	600
6110	Cleaning Supplies	578	243	350	350	350
6140	Computer Expense/Support	440	380	500	500	500
6150	Consulting Fees	85	0	250	250	250
6180	Credit Card Fees	2,862	2,962	3,000	3,000	3,000
6210	Dues, Licesnse & Certifications	2,899	1,176	1,800	2,093	1,800
6273	Field trips-Youth	10,081	12,916	12,000	13,246	13,500
6274	Field Trips-Adults	620	1,152	1,500	1,938	1,500
6370	Liability Insurance	3,614	3,809	3,841	3,841	4,033
6420	Meals	378	502	500	535	550
6480	Operating Supplies	992	778	900	1,416	1,000
6590	Schools & Seminars	2,463	2,911	3,000	3,000	3,000
6631	Special Events	7,804	8,417	8,500	7,555	8,500
6635	Summer Program Supplies	1,995	2,009	2,000	2,000	2,000
6650	Telephone	1,106	1,101	1,600	1,180	1,600
6680	Transportation	4,280	4,153	4,000	6,540	6,000
6710	Uniforms	278	460	450	532	500
6715	Utilities	1,546	1,527	1,600	1,600	1,600
6720	Vehicle Maintenance	779	1,255	800	2,287	800
6730	Youth Program Supplies	5,752	4,652	4,500	4,500	4,500
	Total General Expense	52,820	53,619	55,691	60,963	59,583
	Total Operating Expense	250,781	249,584	268,937	284,635	285,926
	Net Operating Income	(110,473)	(105,333)	(127,837)	(126,114)	(138,226)
	Other Income					
3122	Pole Creek Classic	20,000	20,000	20,000	20,000	20,000
3210	Grants	1,500	2,750	0	3,763	0
3212	FVRF Scholarship	1,405	50	0	0	0
	Total Other Income	22,905	22,800	20,000	23,763	20,000
	Other Expense					
6329	Grant Expenditure	1,496	2,750	0	0	0
6725	FVRF Scholarship	1,405	50	0	0	0
	Total Other Expense	2,901	2,800	0	0	0
	Revenue Over (Under) Expenses	(90,469)	(85,333)	(107,837)	(102,351)	(118,226)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

PARKS AND ATHLETICS - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
	Revenue	2016	2017	2018	2018	2019
3031	Memberships	0	1,630	1,500	1,500	1,500
3033	Daily Admissions	0	7,346	10,000	18,279	20,000
3041	Concessions	7,947	7,844	7,700	8,303	9,000
3080	Users Fees-Adults	33,940	25,557	10,000	33,560	55,000
3085	Users Fees-Youth	36,162	25,914	21,000	19,363	22,500
3124	Sponsorships	6,000	4,873	3,500	4,100	4,000
3170	Miscellaneous Income	0	50	0	0	0
3173	Skate Rentals	6,177	7,155	5,300	10,942	10,000
3172	Facility Rental Fees	6,064	20,027	32,000	36,782	28,000
	Total Revenue	96,290	100,396	91,000	132,829	150,000
	Cost of Goods Sold					
6425	Merchandise	4,144	4,617	4,000	4,000	4,000
	Total Cost of Goods Sold	4,144	4,617	4,000	4,000	4,000
	Expense					
5010	Salaries	109,500	115,744	125,900	124,500	128,000
5020	Wages	34,737	30,833	34,000	45,608	52,000
5024	Pension Contributions	5,409	5,497	5,996	6,379	6,750
5025	Contract Labor	1,292	1,653	1,600	1,113	1,600
5030	Health Insurance	29,720	31,708	32,213	32,234	33,823
5040	Medicare Tax	2,085	2,123	2,319	2,444	2,610
5050	Unemployment Tax	422	439	480	480	540
5060	Worker's Compensation	1,382	1,504	1,454	1,429	1,758
	Total Payroll Expense	184,547	189,501	203,962	214,187	227,081
6040	Automobile Mileage	87	85	100	0	100
6110	Cleaning Supplies	1,081	1,026	1,300	1,470	1,800
6130	Landscaping	1,214	3,536	1,500	1,500	1,500
6140	Computer Expense/Support	725	1,039	750	960	1,000
6180	Credit Card Fees	878	933	750	1,083	1,200
6210	Dues, Licesnse & Certifications	92	215	100	333	300
6240	Equipment Rental	964	972	1,100	600	800
6250	Equipment Repairs	4,809	7,909	6,000	4,979	6,000
6265	Equipment Lease	13,355	0	0	0	0
6310	Fuel & Oil-Other	5,246	5,262	6,500	6,752	8,000
6350	Irrigation	1,373	2,971	2,500	3,764	2,500
6355	League & Tourn. Supplies	6,017	4,707	6,000	8,680	8,000
6360	Legal Fees	599	8,456	7,500	7,500	3,000
6370	Liability Insurance	5,870	6,280	6,657	6,657	6,990
6400	Maintenance Agreements	2,083	2,201	2,000	2,000	2,000
6405	Maintenance & Repair	2,983	2,472	3,500	3,500	3,500
6410	Maint. Supplies/Tools	4,721	3,815	6,500	6,500	6,500
6420	Meals	371	293	300	300	300
6480	Operating Supplies	1,720	1,056	700	700	700
6590	Schools & Seminars	45	0	500	0	500
6600	Security Systems	419	419	420	420	420
6610	Seed, Chemicals & Fertilizer	7,806	8,872	9,000	8,152	9,000
6630	Signage	2,876	1,865	1,500	1,431	1,500
6650	Telephone	3,077	3,147	3,100	3,100	3,100
6660	Toilet Rental & Supplies	3,130	3,743	2,900	3,458	3,400
6690	Trash Removal	3,295	2,897	1,600	1,718	2,500
6710	Uniforms	692	773	700	700	700
6715	Utilities	16,317	17,965	17,900	28,568	34,000
6720	Vehicle Maintenance	198	837	2,000	2,000	1,200
6735	Volunteer Support	178	62	150	150	150
6740	Water System Maintenance	4,380	4,267	4,500	5,785	6,500
	Total General Expense	96,601	98,071	98,027	112,760	117,160
	Total Operating Expense	285,292	292,189	305,989	330,947	348,241
	Revenue Over (Under) Expenses	(189,002)	(191,792)	(214,989)	(198,118)	(198,241)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
		2016	2017	2018	2018	2019
Revenue						
3031	Memberships	311,141	324,894	318,000	341,126	325,750
3032	Punch Cards	129,489	135,569	126,500	148,816	138,000
3033	Daily Admissions	239,048	255,550	244,000	268,728	254,500
	Total Admissions	679,678	716,013	688,500	758,670	718,250
3034	Gymnastics Programs	87,941	89,653	89,400	99,770	93,400
3035	Aquatic Programs	28,306	28,542	33,500	27,759	28,250
3036	Fitness Programs	55,437	50,410	52,500	52,500	52,750
3037	Child Care	6,518	6,127	6,000	5,380	6,000
3038	Vending	2,497	3,416	3,000	3,000	3,000
3039	Climbing Wall	3,839	4,528	4,000	4,000	4,100
3040	Retail Sales	25,424	26,639	26,000	26,000	26,000
3123	Special Events / Tournaments	4,838	7,711	5,500	6,791	6,500
3124	Sponsorships	1,875	1,650	1,500	1,500	1,500
3172	Facility Rental Fees	20,897	21,201	20,000	20,000	20,500
3209	Donations	(880)	(585)	(750)	(1,380)	(1,000)
	Total Revenue	916,370	955,305	929,150	1,003,990	959,250
Cost of Goods Sold						
6425	Merchandise	13,452	13,943	13,000	13,000	13,000
	Total Cost of Goods Sold	13,452	13,943	13,000	13,000	13,000
Expense						
5010	Salaries	216,196	224,654	287,300	263,914	246,500
5020	Wages	337,236	314,505	327,500	328,466	378,200
5024	Pension Contributions	20,770	20,251	23,055	22,248	23,426
5025	Contract Labor	2,796	1,578	0	50	0
5030	Health Insurance	50,468	49,818	70,916	68,552	74,781
5040	Medicare Tax	7,997	7,816	8,915	8,602	9,058
5050	Unemployment Tax	1,656	1,620	1,844	1,772	1,874
5060	Worker's Compensation	5,615	5,898	5,592	5,484	5,574
	Total Payroll Expense	642,734	626,139	725,122	699,088	739,413
6020	Advertising	18,509	22,571	23,000	23,000	23,000
6035	Aquatics Supplies	5,085	4,495	3,500	3,426	3,500
6040	Automobile Mileage	1,740	708	1,550	1,523	1,450
6090	Cash Over (Short)	(178)	(248)	0	(643)	0
6110	Cleaning Supplies	13,083	12,163	7,500	7,309	7,500
6130	Center Landscaping	1,916	3,092	2,500	2,500	1,000
6140	Computer Expense/Support	4,920	5,308	5,100	5,553	6,000
6180	Credit Card Fees	16,116	16,255	16,500	17,667	18,000
6210	Dues, Licesnse & Certifications	2,989	3,116	3,150	3,286	3,200
6240	Equipment Rental	5,334	1,162	2,000	528	2,000
6250	Equipment Repairs & Parts	0	0	2,200	2,200	2,200
6295	Fitness Supplies	2,395	2,804	2,200	2,200	2,200
6310	Fuel & Oil	762	299	800	559	600
6333	Gymnastics Expense	4,232	7,891	6,000	6,714	6,000
6370	Liability Insurance	12,338	13,015	13,657	13,657	14,340
6400	Maintenance Agreements	17,805	19,261	18,000	18,000	18,500
6405	Maintenance & Repairs	21,213	21,933	23,000	30,871	28,000
6410	Maintenance Supplies	30,833	25,328	23,700	23,583	23,500
6420	Meals	1,958	1,818	1,850	1,850	1,850
6450	Office Equipment / Furniture	1,945	5,339	5,000	5,000	5,000
6480	Operating Supplies	6,330	7,754	6,550	6,423	6,550
6485	Paper/Plastic Goods	0	0	5,000	5,000	5,000
6518	Pool Chemicals & Supplies	24,648	32,641	27,400	27,386	27,400
6585	Satellite TV / Music	2,311	2,427	2,450	2,540	2,550
6590	Schools & Seminars	2,812	2,856	4,200	4,241	4,300
6600	Security Systems	839	839	840	849	850

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
		2016	2017	2018	2018	2019
6631	Special Events	1,142	1,710	2,150	2,346	2,500
6650	Telephone / Internet	11,646	11,532	11,500	12,130	12,000
6690	Trash Removal	1,897	1,861	1,200	1,200	1,200
6710	Uniforms	864	1,615	1,650	2,238	1,900
6715	Utilities	162,138	168,455	172,000	168,076	170,000
6720	Vehicle Maintenance	761	29	750	750	750
6735	Volunteer Support	112	163	300	300	200
	Total General Expense	378,495	398,194	397,197	402,262	403,040
	Total Operating Expense	1,034,681	1,038,275	1,135,319	1,114,350	1,155,453
	Net Operating Income	(118,311)	(82,971)	(206,169)	(110,360)	(196,203)
	Other Income					
3210	Grants	1,325	0	0	0	0
3183	Property Tax (O&M)	69,920	70,184	75,166	75,166	76,534
3125	Fundraising Income	5,144	1,633	1,000	4,983	1,500
	Total Other Income	76,389	71,818	76,166	80,149	78,034
	Other Expense					
6283	Fundraising Expenses	5,108	1,608	1,000	1,541	1,500
6329	Grant Expenses	1,325	0	0	0	0
9050	Treasurer's Fees	3,503	3,516	3,758	3,758	3,827
	Total Other Expense	9,936	5,124	4,758	5,299	5,327
	Revenue Over (Under) Expenses	(51,858)	(16,277)	(134,761)	(35,510)	(123,496)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

PRO SHOP - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
	Revenue	2016	2017	2018	2018	2019
3010	Club Rental Income	18,337	21,145	18,500	24,925	21,500
3050	Driving Range Income	71,693	72,968	71,500	78,836	74,500
3090	Golf Cart Rentals	211,902	221,505	217,500	263,089	232,150
3100	Greens Fees Income	546,074	551,735	545,000	612,096	570,000
3160	Season Pass Income	133,211	136,428	134,500	135,872	135,000
3165	Resident ID Cards Income	55,810	56,854	55,500	56,691	56,500
3169	Merchandise Sales	150,421	152,235	153,000	143,376	148,750
3170	Miscellaneous Income	145	54	0	0	0
3205	Tournament Premiums	96,399	111,926	105,000	95,326	101,000
	Total Revenue	1,283,992	1,324,850	1,300,500	1,410,211	1,339,400
	Cost of Goods Sold					
6425	Merchandise	85,618	83,169	87,500	77,838	80,325
6560	Club Rental Supplies	14,637	13,637	16,000	19,416	16,000
	Total Cost of Goods Sold	100,255	96,806	103,500	97,254	96,325
	Expense					
5010	Salaries	85,865	87,433	90,500	91,067	92,750
5020	Wages	74,271	71,194	80,000	83,363	80,000
5024	Pension Contributions	6,194	6,137	6,394	6,724	6,478
5025	Contract Labor	824	1,126	0	0	0
5030	Health Insurance	14,213	8,786	7,179	7,128	7,538
5040	Medicare Tax	2,327	2,373	2,472	2,528	2,505
5050	Unemployment Tax	494	491	512	512	518
5060	Worker's Compensation	1,719	1,594	1,551	1,551	1,537
	Total Payroll Expense	185,907	179,134	188,608	192,873	191,326
6020	Advertising	8,498	11,158	10,500	11,701	10,500
6040	Automobile Mileage	203	363	500	415	500
6090	Cash (Over/Short)	(267)	(128)	0	(103)	0
6140	Computer Expense/Support	4,628	5,212	5,500	5,500	8,000
6180	Credit Card Fees	26,931	27,848	28,000	29,034	27,500
6200	Driving Range Supplies	6,015	5,196	5,000	4,816	5,000
6210	Dues, Licesnse & Certifications	325	564	500	678	500
6250	Equipment Repairs	2,180	201	1,500	1,745	2,000
6316	Golf Cart Lease	80,990	87,385	87,385	87,385	87,385
6360	Legal Fees	0	0	500	500	500
6370	Liability Insurance	5,300	5,579	5,940	5,940	6,237
6400	Maintenance Agreements	1,218	1,218	2,250	2,250	2,250
6405	Maintenance & Repair	4,708	13,007	8,000	10,582	10,500
6420	Meals	1,579	1,500	1,500	1,500	1,500
6450	Office Equipment	0	0	1,000	1,000	500
6480	Operating Supplies	2,890	4,556	4,000	4,000	4,000
6590	Schools & Seminars	75	0	500	500	500
6600	Security System	839	839	840	840	840
6650	Telephone	9,490	9,590	9,500	9,500	9,500
6690	Trash Removal	2,408	1,438	2,000	1,072	1,200
6710	Uniforms	1,470	1,990	2,000	2,452	2,500
6715	Utilities	28,288	26,207	32,500	28,663	30,000
6740	Water System Maintenance	4,619	7,735	6,500	10,362	10,000
	Total General Expense	192,387	211,458	215,915	220,332	221,412
	Total Operating Expense	478,549	487,397	508,023	510,459	509,063
	Revenue Over (Under) Expense	805,443	837,453	792,477	899,752	830,337

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

FOOD & BEV - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
		2016	2017	2018	2018	2019
	Revenue					
3060	Food	364,887	360,935	362,500	384,708	370,500
3130	Beverage	219,526	230,607	226,000	243,143	231,000
3170	Misc. Income	300	200	0	0	0
3300	Events	6,700	4,200	5,000	4,435	5,000
	Total Revenue	591,413	595,942	593,500	632,286	606,500
	Cost of Goods Sold					
4010	Cost of Food	130,365	131,343	128,000	140,378	137,025
4030	Cost of Beverages	58,611	59,893	58,500	64,459	61,450
	Total Cost of Goods Sold	188,976	191,236	186,500	204,837	198,475
	Payroll Expenses					
5010	Salaries	86,600	89,000	92,600	93,001	95,750
5020	Wages	135,125	130,180	132,000	134,900	135,000
5024	Pension Contributions	8,315	8,219	8,423	7,540	8,653
5025	Contract Labor	138	216	0	446	0
5030	Health Insurance	23,750	24,578	23,366	22,418	23,539
5040	Medicare Tax	4,163	4,165	4,257	4,524	4,306
5050	Unemployment Tax	861	862	674	797	692
5060	Worker's Compensation	2,459	2,411	2,043	2,012	2,081
	Total Payroll Expense	261,411	259,631	263,363	265,638	270,021
6020	Advertising	4,013	4,705	3,500	4,317	4,000
6040	Automotive Mileage	0	0	150	100	100
6090	Cash (Over) / Short	(890)	(1,081)	0	(1,098)	0
6100	Cleaning Supplies	2,992	3,681	3,000	3,474	3,000
6140	Computer Expense/Support	785	3,099	4,500	4,174	5,000
6180	Credit Card Fees	13,677	14,391	15,000	15,000	15,000
6210	Dues, Licesnse & Certifications	1,570	1,666	1,500	1,500	1,500
6240	Equipment Rental	901	918	900	926	900
6250	Equipment Repairs	3,259	6,846	4,500	3,072	3,000
6265	Equipment Lease	0	6,600	6,600	6,600	6,600
6354	Laundry	4,305	5,297	5,000	6,518	6,200
6370	Liability Insurance	2,879	3,060	3,245	3,245	3,408
6400	Maintenance Agreements	1,218	1,218	1,250	1,250	1,250
6405	Maintenance & Repair	4,857	4,267	4,000	4,000	4,000
6420	Meals	194	200	200	144	500
6450	Office Equipment	134	565	500	1,321	1,000
6480	Operating Supplies	1,288	1,873	1,500	1,320	1,500
6485	Paper Goods/Supplies	9,362	9,902	10,000	11,858	12,000
6585	Satellite TV	2,945	3,478	3,500	3,500	3,500
6631	Special Events	389	514	500	680	500
6632	Smallwares	2,066	995	2,500	2,500	2,500
6334	Spoilage	2,554	2,649	2,600	2,600	2,600
6650	Telephone	2,019	2,027	2,050	2,050	2,050
6690	Trash Removal	2,408	1,437	1,750	922	1,750
6710	Uniforms	2,458	1,853	2,000	2,230	2,500
3715	Utilities	6,809	7,239	6,500	7,142	7,000
	Total General Expense	72,192	87,400	86,745	89,345	91,358
	Total Operating Expense	522,579	538,267	536,608	559,820	559,854
	Revenue Over (Under) Expenses	68,834	57,675	56,892	72,466	46,646

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

TURF MAINTENANCE - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
	Revenue	2016	2017	2018	2018	2019
3170	Miscellaneous Income	0	1,000	0	0	2,000
3171	Tee Sign Revenue	5,875	6,000	6,000	6,000	6,500
3370	Grounds Maint Income	6,686	6,000	6,125	6,125	6,250
	Total Revenue	12,561	13,000	12,125	12,125	14,750
	Expense					
5010	Salaries	166,250	171,000	177,800	175,767	181,250
5020	Wages	192,965	196,640	205,000	205,000	210,000
5024	Pension Contributions	13,726	13,788	14,355	14,279	14,672
5030	Health Insurance	25,553	26,276	27,532	27,532	28,909
5040	Medicare Tax	5,162	5,288	5,551	5,503	5,594
5050	Unemployment Tax	1,077	1,094	1,148	1,148	1,148
5060	Worker's Compensation	3,627	4,023	3,482	3,482	3,512
	Total Payroll Expense	408,360	418,109	434,868	432,711	445,085
6080	Cart Paths	1,547	1,516	3,000	2,947	3,000
6130	Landscaping	5,081	5,002	4,000	3,630	4,000
6140	Computer Expense/Support	6,121	4,630	5,000	4,421	8,800
6150	Consulting Fees	1,450	3,307	3,000	3,000	1,500
6210	Dues, Licensse & Certifications	1,053	1,181	1,200	1,014	1,200
6240	Equipment Rental	7,890	5,101	8,000	1,206	8,000
6250	Equipment Repairs	24,223	25,002	22,000	23,000	24,000
6310	Fuel & Oil	15,128	16,746	17,000	20,830	22,000
6350	Irrigation /Pumphouse Supplies	8,584	7,789	8,000	9,377	10,000
6360	Legal Fees	1,770	25,703	1,000	8,602	1,000
6370	Liability Insurance	8,660	9,006	9,520	9,520	9,996
6405	Maintenance & Repair (Bldg.)	3,973	3,811	4,000	4,000	4,000
6410	Maint Supplies/Tools	2,633	2,578	4,000	4,009	4,000
6420	Meals	453	499	500	500	500
6480	Operating Supplies	10,932	10,755	12,000	12,269	12,000
6510	Pest Control	5,999	5,004	6,500	5,276	6,500
6580	Sand	11,543	12,007	12,000	12,000	12,000
6590	Schools & Seminars	2,042	2,076	2,500	2,094	2,500
6610	Seed, Chemicals & Fertilizer	79,713	84,798	85,000	89,108	90,000
6630	Signage	1,260	67	200	276	200
6650	Telephone	3,279	3,280	3,300	3,300	3,300
6660	Toilet Rental / Supplies	869	962	1,000	971	1,000
6690	Trash Removal	2,772	2,065	2,000	1,379	2,000
6710	Uniforms	3,267	3,284	4,000	3,979	4,000
6715	Utilities	36,006	36,552	39,000	41,000	43,000
6720	Vehicle Maintenance	1,524	1,503	1,500	1,500	1,500
	Total General Expense	247,772	274,225	259,220	269,208	279,996
	Total Operating Expense	656,132	692,334	694,088	701,919	725,081
	Net Operating Income	(643,571)	(679,334)	(681,963)	(689,794)	(710,331)
	Other Income					
3070	Fundraising	7,948	8,990	6,000	7,593	6,000
	Total Other Income	7,948	8,990	6,000	7,593	6,000
	Other Expense					
6283	Fundraising Expense	0	0	6,000	7,529	6,000
	Total Other Expense	0	0	6,000	7,529	6,000
	Revenue Over (Under) Expense	(635,623)	(670,344)	(681,963)	(689,730)	(710,331)