

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	1,636,117
OPERATING REVENUES					
GOLF COURSE	1,895,915	1,942,783	1,912,126	2,064,812	1,968,001
PARKS & RECREATION	1,155,793	1,202,702	1,161,250	1,309,852	1,259,750
FUNDRAISING REVENUES	26,549	21,683	21,000	24,983	21,500
TOTAL OPERATING REVENUES	3,078,257	3,167,169	3,094,376	3,399,647	3,249,251
NON-OPERATING REVENUES					
INTEREST INCOME	10,848	10,099	10,500	11,531	10,750
INTEREST INCOME - PROPERTY TAXES	1,128	(14,678)	1,000	1,326	1,000
MISCELLANEOUS INCOME	16	0	0	150	0
PROPERTY TAXES	669,870	654,009	871,284	871,286	732,028
SPECIFIC OWNERSHIP TAXES	79,342	136,871	122,500	152,557	137,000
TOTAL NON-OPERATING REVENUES	761,204	786,301	1,005,284	1,036,850	880,778
CONSERVATION TRUST REVENUES					
CONSERVATION TRUST	30,566	30,911	88,000	88,379	28,750
CONSERVATION TRUST - INTEREST	87	180	200	329	200
TOTAL CONSERVATION TRUST REVENUE	30,653	31,091	88,200	88,708	28,950
DEBT SERVICE REVENUES					
PROPERTY TAXES	1,205,721	1,228,914	1,278,704	1,278,708	1,270,117
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	1,946	1,600
TOTAL DEBT SERVICE REVENUES	1,245,405	1,234,155	1,280,304	1,280,654	1,271,717
TOTAL REVENUES	5,115,519	5,218,716	5,468,164	5,805,859	5,430,696
OPERATING EXPENSES					
GOLF COURSE	1,657,260	1,717,998	1,744,719	1,795,215	1,834,676
PARKS & RECREATION	1,570,754	1,580,048	1,710,245	1,725,452	1,808,919
ADMINISTRATION	283,328	283,651	305,633	299,743	311,512
FUND RAISING EXPENSES	6,513	1,658	1,000	1,541	1,500
OPERATING GRANTS	10,321	10,250	7,500	8,899	7,500
TOTAL OPERATING EXPENSES	3,528,176	3,593,606	3,769,097	3,830,850	3,964,107
NON-OPERATING EXPENSES					
TREASURER'S FEES	33,551	32,897	43,564	43,623	36,651
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	64,033	63,586
TOTAL DEBT SERVICE EXPENSES	1,245,332	1,227,387	1,280,279	1,280,377	1,271,530
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	5,244,850	5,272,288
GENERAL RESERVE FUND INCREASE (DECREASE)	277,734	326,968	286,999	562,024	129,271
CONSERVATION TRUST FUND INCREASE (DECREASE)	30,653	(1,409)	(1,800)	(1,292)	28,950
DEBT SERVICE FUND INCREASE (DECREASE)	73	6,768	25	277	187
NET REVENUE OVER (UNDER) EXPENSES	308,460	332,327	285,224	561,009	158,408
TOTAL FUNDS AVAILABLE (net revenue and reserve)	1,830,159	1,875,753	1,818,879	2,094,664	1,794,525
CAPITAL EXPENDITURES					
CAPITAL EXPENDED - POLE CREEK	222,813	291,944	242,922	239,420	278,049
CAPITAL EXPENDED - PARKS & REC	63,920	50,153	214,673	219,127	227,800
TOTAL CAPITAL EXPENDITURES	286,733	342,097	457,595	458,547	505,849
RESERVES					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	36,829	35,420	33,620	34,128	63,078
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	125,833	126,020
GENERAL RESERVE FUND (UNASSIGNED)	336,494	339,772	356,506	360,840	369,060
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	514,030	445,675	360,464	464,574	316,850
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	472,116	522,064	410,114	575,743	338,669
TOTAL RESERVES	1,543,426	1,533,655	1,361,284	1,636,117	1,288,676
NET INCREASE (DECREASE) IN FUND BALANCE	21,726	(9,771)	(172,371)	102,462	(347,441)
BEGINNING FUND BALANCE	1,521,700	1,543,426	1,533,655	1,533,655	1,636,117
ENDING RESERVE FUNDS	1,543,426	1,533,655	1,361,284	1,636,117	1,288,676

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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	7,190	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	4,029	
Recreation Center Siding Repairs	GPCRC	Maintenance	-	-	5,000	-	
Website Upgrade	GPCRC	Admin	-	-	8,500	6,500	
Maintenance Lift	GPCRC	Maintenance	-	-	6,000	9,200	
Security Camera Upgrade	GPCRC	Guest Services	-	-	-	4,000	
(2) Swimsuit Spinners	GPCRC	Locker Rooms	-	-	-	3,758	-
Ice Resurfacing Machine	FVSC	Ice Rink	-	-	-	-	40,000
Pump Station	FVSC	Parks	-	-	-	-	70,000
Foam Pit Cubes	GPCRC	Gymnasium	-	-	-	-	22,000
Slide Tower Repaint / Re-surface	GPCRC	Natatorium	-	-	-	-	45,000
Pool Furniture	GPCRC	Natatorium	-	-	-	-	9,500
Elliptical 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	214,673	219,127	227,800

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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			-	4,750	
Pro Shop carpet	PCGC	Clubhouse			-	3,657	
Sandwich Prep Table	PCGC	Bistro 28			-	3,631	
Wastewater Pump	PCGC	Clubhouse	-	-	-	2,715	
Beverage Cooler	PCGC	Bistro 28	-	-	3,500	-	-
Dumpster Enclosures	PCGC	Clubhouse	-	-	15,000	-	10,000
2 Utility Vehicles	PCGC	Turf Maint					12,600
3-Door Beer Fridge	PCGC	Bistro 28					3,500
Total Capital Expenditures - Pole Creek Golf Club			222,813	291,944	242,922	239,420	278,049

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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	1,946	1,600
Property Taxes Debt Service-Delinquent	264	5,131	0	4	0
Property Taxes Debt Service	1,205,457	1,223,783	1,278,704	1,278,704	1,270,117
Specific Ownership Taxes	37,651	0	0	0	0
	1,245,405	1,234,155	1,280,304	1,280,654	1,271,717
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	64,033	63,586
	1,245,332	1,227,387	1,280,279	1,280,377	1,271,530
Revenue Over (Under) Expenses	73	6,768	25	277	187
Beginning Debt Service Fund Balance	118,714	118,787	125,555	125,555	125,832
Ending Debt Service Fund Balance	118,787	125,555	125,580	125,832	126,019

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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	329	200
3210-1	Grant Income	0	3,500	60,000	60,000	0
TOTAL NON-OPERATING REVENUE		30,653	31,091	88,200	88,708	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)	(1,292)	28,950
	Beginning Conservation Trust Fund Balance	6,176	36,828	35,419	35,419	34,127
	Ending Conservation Trust Fund Balance	36,828	35,419	33,619	34,127	63,077

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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	1,413,383	1,340,751
Turf Maintenance	20,509	21,990	18,125	20,315	20,750
Food & Beverage	591,413	595,942	593,500	631,114	606,500
Total Revenue	1,895,915	1,942,783	1,912,126	2,064,812	1,968,001
Operating Expenses					
Pro Shop	478,549	487,397	508,023	511,487	518,686
Turf Maintenance	656,132	692,334	700,088	712,692	741,299
Food & Beverage	522,579	538,267	536,608	571,036	574,691
Total Operating Expenses	1,657,260	1,717,998	1,744,719	1,795,215	1,834,676
Net Operating Income	238,655	224,785	167,407	269,597	133,325
Parks & Recreation					
Operating Revenue					
General Recreation	140,308	144,251	141,100	158,338	147,550
Parks & Facilities	96,290	100,396	91,000	131,584	150,000
Rec Center	916,370	955,305	929,150	1,014,917	962,200
Fund Raiser Income	26,549	21,683	21,000	24,983	21,500
Grant Income	2,825	2,750	0	5,013	0
Total Revenue	1,182,342	1,224,385	1,182,250	1,334,835	1,281,250
Operating Expenses					
General Recreation	250,781	249,584	268,937	284,754	292,456
Parks & Facilities	285,292	292,189	305,989	329,899	353,130
Rec Center	1,034,681	1,038,275	1,135,319	1,110,799	1,163,333
Fund Raiser Expense	6,513	1,658	1,000	1,541	1,500
Grant Expenditures	2,821	2,750	0	1,399	0
Total Operating Expenses	1,580,088	1,584,457	1,711,245	1,728,392	1,810,419
Net Operating Income	(397,746)	(360,071)	(528,995)	(393,557)	(529,169)
Non-Operating					
Revenue					
Administration Revenue	691,284	716,117	930,118	961,684	804,333
Rec Center Property Tax Income (O&M)	69,920	70,184	75,166	75,166	76,445
Total revenue	761,204	786,301	1,005,284	1,036,850	880,778
Administration Expenses					
Administration Expense	283,328	283,651	305,633	299,743	311,512
Grants & Donations	7,500	7,500	7,500	7,500	7,500
Treasurer's Fees	33,551	32,897	43,564	43,623	36,651
Total Administration Expense	324,379	324,047	356,697	350,866	355,663
Net Non-Operating Income	436,825	462,254	648,587	685,984	525,115
District Net Operating Income					
Total Revenue	3,839,461	3,953,470	4,099,660	4,436,497	4,130,029
Total Operating Expenses	3,561,727	3,626,502	3,812,661	3,874,473	4,000,758
District Net Operating Income	277,734	326,968	286,999	562,024	129,271
Net Income/Loss- Golf Course	238,655	224,785	167,407	269,597	133,325
Net Income/Loss - Parks & Recreation	39,079	102,182	119,592	292,427	(4,054)
Increase (Decrease) in Reserve Funds	277,734	326,968	286,999	562,024	129,271

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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	11,531	10,750
3111	Interest Income - County	1,128	(14,678)	1,000	1,326	1,000
3170	Miscellaneous Income	16	0	0	150	0
3180	Property Tax Income	599,809	602,077	796,118	796,118	655,583
3181	Property Tax Income - Delinquent	141	(18,252)	0	2	0
3200	Specific Ownership Taxes	79,342	136,871	122,500	152,557	137,000
	Total Revenue	691,284	716,117	930,118	961,684	804,333
Total Revenue		691,284	716,117	930,118	961,684	804,333
	Expense					
5010	Salaries	138,000	144,500	150,800	150,439	159,250
5020	Wages	6,922	7,275	8,000	8,914	12,250
5024	Pension Contributions	5,419	5,656	5,955	5,976	6,431
5030	Health Insurance	33,530	34,556	36,290	36,290	38,650
5040	Medicare Tax	2,101	2,201	2,303	2,303	2,487
5050	Unemployment Tax	435	455	476	476	515
5060	Worker's Compensation	1,439	1,474	1,444	1,444	1,574
	Total Payroll Expense	187,846	196,117	205,268	205,842	221,157
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	18,450	15,500
6150	Consulting Fees	30,652	11,302	16,000	11,905	15,000
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	1,122	4,000
6420	Meals	477	831	900	900	900
6450	Office Equipment (Copier Lease)	12,625	13,144	13,620	13,492	12,000
6480	Operating Supplies	2,899	3,249	3,000	3,000	3,000
6561	Payroll Expense	950	923	1,000	1,093	1,200
6590	Schools/Seminars	1,920	3,282	3,000	3,319	3,000
6650	Telephone	1,259	1,258	1,250	1,262	1,250
	Total General Expense	95,482	87,534	100,365	93,901	90,355
	Total Operating Expense	283,328	283,651	305,633	299,743	311,512
	Net Operating Income	407,956	432,466	624,485	661,941	492,821
	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	39,865	32,829
	Total Other Expense	37,548	36,881	47,306	47,365	40,329
	Revenue Over (Under) Expenses	370,408	395,585	577,179	614,576	452,492

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GENERAL RECREATION - NORMALIZED						
		Actual	Actual	Amended Budget	Projection	Draft Budget
	Revenue	2016	2017	2018	2018	2019
3080	Users Fees-Adults	7,316	10,456	9,200	13,310	10,250
3085	Users Fees-Youth	127,086	128,170	126,500	140,760	132,000
3123	Special Events/Sponsorships	5,906	5,626	5,400	4,268	5,300
	Total Revenue	140,308	144,251	141,100	158,338	147,550
	Expense					
5010	Salaries	85,192	87,154	92,000	92,498	98,000
5020	Wages	66,162	57,466	65,000	73,556	76,000
5024	Pension Contributions	5,675	5,426	5,888	6,206	6,525
5025	Contract Labor	17,033	20,945	20,000	23,552	21,000
5030	Health Insurance	19,768	20,952	26,182	25,858	28,767
5040	Medicare Tax	2,194	2,097	2,277	2,399	2,523
5050	Unemployment Tax	454	432	471	450	522
5060	Worker's Compensation	1,483	1,495	1,428	1,568	1,586
	Total Payroll Expense	197,961	195,965	213,246	226,087	234,923
6010	Adult Program Supplies	1,694	1,086	1,500	1,857	1,500
6020	Advertising	1,968	1,847	2,500	2,500	2,500
6040	Automobile Mileage	606	284	600	633	600
6110	Cleaning Supplies	578	243	350	350	350
6140	Computer Expense/Support	440	380	500	570	500
6150	Consulting Fees	85	0	250	0	0
6180	Credit Card Fees	2,862	2,962	3,000	3,265	3,000
6210	Dues, Licesnse & Certifications	2,899	1,176	1,800	2,315	2,000
6273	Field trips-Youth	10,081	12,916	12,000	13,246	13,500
6274	Field Trips-Adults	620	1,152	1,500	1,213	1,500
6370	Liability Insurance	3,614	3,809	3,841	3,841	4,033
6420	Meals	378	502	500	589	550
6480	Operating Supplies	992	778	900	1,453	1,000
6590	Schools & Seminars	2,463	2,911	3,000	2,659	3,000
6631	Special Events	7,804	8,417	8,500	5,687	6,500
6635	Summer Program Supplies	1,995	2,009	2,000	1,850	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	58,667	57,533
	Total Operating Expense	250,781	249,584	268,937	284,754	292,456
	Net Operating Income	(110,473)	(105,333)	(127,837)	(126,416)	(144,906)
	Other Income					
3122	Pole Creek Classic	20,000	20,000	20,000	20,000	20,000
3210	Grants	1,500	2,750	0	5,013	0
3212	FVRF Scholarship	1,405	50	0	0	0
	Total Other Income	22,905	22,800	20,000	25,013	20,000
	Other Expense					
6329	Grant Expenditure	1,496	2,750	0	1,399	0
6725	FVRF Scholarship	1,405	50	0	0	0
	Total Other Expense	2,901	2,800	0	1,399	0
	Revenue Over (Under) Expenses	(90,469)	(85,333)	(107,837)	(102,802)	(124,906)

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	1,963	1,500
3033	Daily Admissions	0	7,346	10,000	17,649	20,000
3041	Concessions	7,947	7,844	7,700	8,120	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	10,047	10,000
3172	Facility Rental Fees	6,064	20,027	32,000	36,782	28,000
	Total Revenue	96,290	100,396	91,000	131,584	150,000
	Cost of Goods Sold					
6425	Merchandise	4,144	4,617	4,000	4,446	4,500
	Total Cost of Goods Sold	4,144	4,617	4,000	4,446	4,500
	Expense					
5010	Salaries	109,500	115,744	125,900	124,500	132,000
5020	Wages	34,737	30,833	34,000	46,796	52,000
5024	Pension Contributions	5,409	5,497	5,996	6,424	6,900
5025	Contract Labor	1,292	1,653	1,600	1,113	1,600
5030	Health Insurance	29,720	31,708	32,213	32,234	34,347
5040	Medicare Tax	2,085	2,123	2,319	2,444	2,668
5050	Unemployment Tax	422	439	480	480	552
5060	Worker's Compensation	1,382	1,504	1,454	1,429	1,693
	Total Payroll Expense	184,547	189,501	203,962	215,420	231,760
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	1,183	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	7,200
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	2,474	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	1,622	1,500
6650	Telephone	3,077	3,147	3,100	3,100	3,100
6660	Toilet Rental & Supplies	3,130	3,743	2,900	3,723	3,400
6690	Trash Removal	3,295	2,897	1,600	1,914	2,500
6710	Uniforms	692	773	700	822	700
6715	Utilities	16,317	17,965	17,900	23,193	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	6,000
	Total General Expense	96,601	98,071	98,027	110,033	116,870
	Total Operating Expense	285,292	292,189	305,989	329,899	353,130
	Revenue Over (Under) Expenses	(189,002)	(191,792)	(214,989)	(198,315)	(203,130)

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	346,300	327,500
3032	Punch Cards	129,489	135,569	126,500	150,602	138,500
3033	Daily Admissions	239,048	255,550	244,000	268,728	254,500
	Total Admissions	679,678	716,013	688,500	765,630	720,500
3034	Gymnastics Programs	87,941	89,653	89,400	100,168	92,500
3035	Aquatic Programs	28,306	28,542	33,500	28,396	28,500
3036	Fitness Programs	55,437	50,410	52,500	52,500	52,750
3037	Child Care	6,518	6,127	6,000	5,140	6,000
3038	Vending	2,497	3,416	3,000	3,000	3,000
3039	Climbing Wall	3,839	4,528	4,000	4,400	4,200
3040	Retail Sales	25,424	26,639	26,000	24,037	25,500
3123	Special Events / Tournaments	4,838	7,711	5,500	7,038	6,500
3124	Sponsorships	1,875	1,650	1,500	1,500	1,500
3172	Facility Rental Fees	20,897	21,201	20,000	24,558	22,250
3209	Donations	(880)	(585)	(750)	(1,450)	(1,000)
	Total Revenue	916,370	955,305	929,150	1,014,917	962,200
Cost of Goods Sold						
6425	Merchandise	13,452	13,943	13,000	12,629	12,250
	Total Cost of Goods Sold	13,452	13,943	13,000	12,629	12,250
Expense						
5010	Salaries	216,196	224,654	287,300	263,914	253,750
5020	Wages	337,236	314,505	327,500	330,537	381,200
5024	Pension Contributions	20,770	20,251	23,055	22,346	23,811
5025	Contract Labor	2,796	1,578	0	50	0
5030	Health Insurance	50,468	49,818	70,916	68,392	75,940
5040	Medicare Tax	7,997	7,816	8,915	8,613	9,207
5050	Unemployment Tax	1,656	1,620	1,844	1,772	1,905
5060	Worker's Compensation	5,615	5,898	5,592	5,450	5,830
	Total Payroll Expense	642,734	626,139	725,122	701,074	751,643
6020	Advertising	18,509	22,571	23,000	23,000	25,000
6035	Aquatics Supplies	5,085	4,495	3,500	3,536	3,500
6040	Automobile Mileage	1,740	708	1,550	1,502	1,450
6090	Cash Over (Short)	(178)	(248)	0	(749)	0
6110	Cleaning Supplies	13,083	12,163	7,500	7,309	7,500
6130	Center Landscaping	1,916	3,092	2,500	879	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	18,016	18,000
6210	Dues, Licesnse & Certifications	2,989	3,116	3,150	3,048	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	6,964	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	25,000
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	5,506	5,000
6480	Operating Supplies	6,330	7,754	6,550	6,423	6,850
6485	Paper/Plastic Goods	0	0	5,000	5,000	5,000
6518	Pool Chemicals & Supplies	24,648	32,641	27,400	27,426	26,500
6585	Satellite TV / Music	2,311	2,427	2,450	2,540	2,550
6590	Schools & Seminars	2,812	2,856	4,200	4,246	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	2,262	2,500
6650	Telephone / Internet	11,646	11,532	11,500	12,209	12,000
6690	Trash Removal	1,897	1,861	1,200	1,200	1,200
6710	Uniforms	864	1,615	1,650	1,942	1,900
6715	Utilities	162,138	168,455	172,000	163,937	168,000
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	397,096	399,440
	Total Operating Expense	1,034,681	1,038,275	1,135,319	1,110,799	1,163,333
	Net Operating Income	(118,311)	(82,971)	(206,169)	(95,882)	(201,133)
	Other Income					
3210	Grants	1,325	0	0	0	0
3183	Property Tax (O&M)	69,920	70,184	75,166	75,166	76,445
3125	Fundraising Income	5,144	1,633	1,000	4,983	1,500
	Total Other Income	76,389	71,818	76,166	80,149	77,945
	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	3,822
	Total Other Expense	9,936	5,124	4,758	5,299	5,322
	Revenue Over (Under) Expenses	(51,858)	(16,277)	(134,761)	(21,032)	(128,510)

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	24,985	21,500
3050	Driving Range Income	71,693	72,968	71,500	77,972	74,500
3090	Golf Cart Rentals	211,902	221,505	217,500	261,769	231,750
3100	Greens Fees Income	546,074	551,735	545,000	613,170	570,500
3160	Season Pass Income	133,211	136,428	134,500	136,367	135,500
3165	Resident ID Cards Income	55,810	56,854	55,500	56,691	56,500
3169	Merchandise Sales	150,421	152,235	153,000	146,454	149,500
3170	Miscellaneous Income	145	54	0	648	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	1,413,382	1,340,750
	Cost of Goods Sold					
6425	Merchandise	85,618	83,169	87,500	79,932	85,215
6560	Club Rental Supplies	14,637	13,637	16,000	16,516	16,000
	Total Cost of Goods Sold	100,255	96,806	103,500	96,448	101,215
	Expense					
5010	Salaries	85,865	87,433	90,500	91,958	95,500
5020	Wages	74,271	71,194	80,000	84,769	80,000
5024	Pension Contributions	6,194	6,137	6,394	6,834	6,581
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	2,642	2,545
5050	Unemployment Tax	494	491	512	512	527
5060	Worker's Compensation	1,719	1,594	1,551	1,975	1,618
	Total Payroll Expense	185,907	179,134	188,608	195,818	194,309
6020	Advertising	8,498	11,158	10,500	10,701	10,500
6040	Automobile Mileage	203	363	500	215	250
6090	Cash (Over/Short)	(267)	(128)	0	(93)	0
6140	Computer Expense/Support	4,628	5,212	5,500	5,821	8,000
6180	Credit Card Fees	26,931	27,848	28,000	29,004	27,500
6200	Driving Range Supplies	6,015	5,196	5,000	4,816	5,000
6210	Dues, Licesnse & Certifications	325	564	500	713	500
6250	Equipment Repairs	2,180	201	1,500	1,496	2,000
6316	Golf Cart Lease	80,990	87,385	87,385	87,385	87,385
6360	Legal Fees	0	0	500	0	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	9,897	10,500
6420	Meals	1,579	1,500	1,500	1,500	1,500
6450	Office Equipment	0	0	1,000	0	500
6480	Operating Supplies	2,890	4,556	4,000	4,321	4,000
6590	Schools & Seminars	75	0	500	0	500
6600	Security System	839	839	840	840	840
6650	Telephone	9,490	9,590	9,500	9,610	9,500
6690	Trash Removal	2,408	1,438	2,000	896	1,200
6710	Uniforms	1,470	1,990	2,000	2,452	2,500
6715	Utilities	28,288	26,207	32,500	26,536	30,000
6740	Water System Maintenance	4,619	7,735	6,500	14,921	12,000
	Total General Expense	192,387	211,458	215,915	219,221	223,162
	Total Operating Expense	478,549	487,397	508,023	511,487	518,686
	Revenue Over (Under) Expenses	805,443	837,453	792,477	901,895	822,064

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	241,771	231,000
3170	Misc. Income	300	200	0	200	0
3300	Events	6,700	4,200	5,000	4,435	5,000
	Total Revenue	591,413	595,942	593,500	631,114	606,500
	Cost of Goods Sold					
4010	Cost of Food	130,365	131,343	128,000	142,725	137,025
4030	Cost of Beverages	58,611	59,893	58,500	64,442	61,440
	Total Cost of Goods Sold	188,976	191,236	186,500	207,167	198,465
	Payroll Expenses					
5010	Salaries	86,600	89,000	92,600	97,346	106,000
5020	Wages	135,125	130,180	132,000	137,734	137,000
5024	Pension Contributions	8,315	8,219	8,423	8,816	9,113
5025	Contract Labor	138	216	0	446	0
5030	Health Insurance	23,750	24,578	23,366	20,665	23,539
5040	Medicare Tax	4,163	4,165	4,257	4,449	4,524
5050	Unemployment Tax	861	862	674	843	729
5060	Worker's Compensation	2,459	2,411	2,043	2,012	2,223
	Total Payroll Expense	261,411	259,631	263,363	272,311	283,128
6020	Advertising	4,013	4,705	3,500	4,641	4,000
6040	Automotive Mileage	0	0	150	140	100
6090	Cash (Over) / Short	(890)	(1,081)	0	(825)	0
6100	Cleaning Supplies	2,992	3,681	3,000	4,004	3,200
6140	Computer Expense/Support	785	3,099	4,500	4,174	5,000
6180	Credit Card Fees	13,677	14,391	15,000	14,719	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	4,084	3,000
6265	Equipment Lease	0	6,600	6,600	6,600	6,600
6354	Laundry	4,305	5,297	5,000	6,518	6,500
6370	Liability Insurance	2,879	3,060	3,245	3,245	3,408
6400	Maintenance Agreements	1,218	1,218	1,250	1,218	1,250
6405	Maintenance & Repair	4,857	4,267	4,000	5,140	4,000
6420	Meals	194	200	200	144	500
6450	Office Equipment	134	565	500	1,321	2,000
6480	Operating Supplies	1,288	1,873	1,500	1,320	1,500
6485	Paper Goods/Supplies	9,362	9,902	10,000	11,897	12,000
6585	Satellite TV	2,945	3,478	3,500	3,545	3,540
6631	Special Events	389	514	500	680	500
6632	Smallwares	2,066	995	2,500	1,565	2,500
6334	Spoilage	2,554	2,649	2,600	2,870	2,600
6650	Telephone	2,019	2,027	2,050	1,950	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	7,030	7,200
	Total General Expense	72,192	87,400	86,745	91,558	93,098
	Total Operating Expense	522,579	538,267	536,608	571,036	574,691
	Revenue Over (Under) Expenses	68,834	57,675	56,892	60,078	31,809

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	186,750
5020	Wages	192,965	196,640	205,000	204,459	212,000
5024	Pension Contributions	13,726	13,788	14,355	14,263	14,953
5030	Health Insurance	25,553	26,276	27,532	27,532	29,248
5040	Medicare Tax	5,162	5,288	5,551	5,487	5,782
5050	Unemployment Tax	1,077	1,094	1,148	994	1,196
5060	Worker's Compensation	3,627	4,023	3,482	3,983	3,674
	Total Payroll Expense	408,360	418,109	434,868	432,485	453,603
6080	Cart Paths	1,547	1,516	3,000	2,968	3,000
6130	Landscaping	5,081	5,002	4,000	3,630	4,000
6140	Computer Expense/Support	6,121	4,630	5,000	4,491	8,800
6150	Consulting Fees	1,450	3,307	3,000	3,000	1,500
6210	Dues, Licesnse & Certifications	1,053	1,181	1,200	1,014	1,200
6240	Equipment Rental	7,890	5,101	8,000	1,300	8,000
6250	Equipment Repairs	24,223	25,002	22,000	22,763	24,000
6310	Fuel & Oil	15,128	16,746	17,000	20,829	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	9,736	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	4,103	4,000
6410	Maint Supplies/Tools	2,633	2,578	4,000	4,134	4,000
6420	Meals	453	499	500	326	500
6480	Operating Supplies	10,932	10,755	12,000	12,429	12,000
6510	Pest Control	5,999	5,004	6,500	5,426	6,500
6580	Sand	11,543	12,007	12,000	11,679	12,000
6590	Schools & Seminars	2,042	2,076	2,500	2,025	2,500
6610	Seed, Chemicals & Fertilizer	79,713	84,798	85,000	88,658	92,000
6630	Signage	1,260	67	200	276	200
6650	Telephone	3,279	3,280	3,300	3,561	3,500
6660	Toilet Rental / Supplies	869	962	1,000	2,364	1,000
6690	Trash Removal	2,772	2,065	2,000	1,305	1,500
6710	Uniforms	3,267	3,284	4,000	4,373	4,000
6715	Utilities	36,006	36,552	39,000	40,284	43,000
6720	Vehicle Maintenance	1,524	1,503	1,500	2,530	1,500
	Total General Expense	247,772	274,225	259,220	272,101	281,696
	Total Operating Expense	656,132	692,334	694,088	704,586	735,299
	Net Operating Income	(643,571)	(679,334)	(681,963)	(692,461)	(720,549)
	Other Income					
3070	Fundraising	7,948	8,990	6,000	8,190	6,000
	Total Other Income	7,948	8,990	6,000	8,190	6,000
	Other Expense					
6283	Fundraising Expense	0	0	6,000	8,106	6,000
	Total Other Expense	0	0	6,000	8,106	6,000
	Revenue Over (Under) Expense	(635,623)	(670,344)	(681,963)	(692,377)	(720,549)