

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005					
BUDGET YEAR: 2019					
	2017	2018	2018	2019	2019
DISTRICT BUDGET SUMMARY	ACTUAL	AMENDED BUDGET	UN-AUDITED	ORIGINAL BUDGET	AMENDED BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,543,426	1,533,655	1,533,655	1,636,117	1,735,204
<b>OPERATING REVENUES</b>					
GOLF COURSE	1,942,783	1,912,126	2,066,499	1,968,001	1,968,000
PARKS & RECREATION	1,202,702	1,161,250	1,321,049	1,259,750	1,259,750
FOUNDRY REVENUES	0	0	0	0	1,235,951
FUNDRAISING REVENUES	21,683	21,000	24,974	21,500	21,500
<b>TOTAL OPERATING REVENUES</b>	<b>3,167,169</b>	<b>3,094,376</b>	<b>3,412,521</b>	<b>3,249,251</b>	<b>4,485,201</b>
<b>NON-OPERATING REVENUES</b>					
INTEREST INCOME	10,099	10,500	12,082	10,750	10,750
INTEREST INCOME - PROPERTY TAXES	(14,678)	1,000	1,326	1,000	1,000
MISCELLANEOUS INCOME	0	0	150	0	0
PROPERTY TAXES	654,009	871,284	873,396	732,028	732,028
SPECIFIC OWNERSHIP TAXES	136,871	122,500	152,602	137,000	137,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>786,301</b>	<b>1,005,284</b>	<b>1,039,555</b>	<b>880,778</b>	<b>880,778</b>
<b>CONSERVATION TRUST REVENUES</b>					
CONSERVATION TRUST	30,911	88,000	88,640	28,750	28,750
CONSERVATION TRUST - INTEREST	180	200	332	200	200
<b>TOTAL CONSERVATION TRUST REVENUE</b>	<b>31,091</b>	<b>88,200</b>	<b>88,971</b>	<b>28,950</b>	<b>28,950</b>
<b>DEBT SERVICE REVENUES</b>					
PROPERTY TAXES	1,228,914	1,278,704	1,282,411	1,270,117	1,270,117
SPECIFIC OWNERSHIP TAXES	0	0	0	0	0
BOND REFINANCING	0	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	5,240	1,600	1,946	1,600	1,600
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>1,234,155</b>	<b>1,280,304</b>	<b>1,284,357</b>	<b>1,271,717</b>	<b>1,271,717</b>
<b>TOTAL REVENUES</b>	<b>5,218,716</b>	<b>5,468,164</b>	<b>5,825,405</b>	<b>5,430,696</b>	<b>6,666,646</b>
<b>OPERATING EXPENSES</b>					
GOLF COURSE	1,717,998	1,744,719	1,793,138	1,834,676	1,836,476
PARKS & RECREATION	1,580,048	1,710,245	1,722,086	1,808,919	1,808,919
ADMINISTRATION	283,651	305,633	299,860	311,512	311,512
FOUNDRY EXPENSES	0	0	0	0	1,131,416
FUND RAISING EXPENSES	1,658	1,000	1,542	1,500	1,500
OPERATING GRANTS	10,250	7,500	8,500	7,500	7,500
<b>TOTAL OPERATING EXPENSES</b>	<b>3,593,606</b>	<b>3,769,097</b>	<b>3,825,126</b>	<b>3,964,107</b>	<b>5,097,323</b>
<b>NON-OPERATING EXPENSES</b>					
TREASURER'S FEES	32,897	43,564	43,736	36,651	36,651
<b>DEBT SERVICE EXPENSES</b>					
BOND INTEREST AND PRINCIPAL	1,165,673	1,216,344	1,216,094	1,207,944	1,207,944
BOND REFINANCING	0	0	0	0	0
TREASURER FEES	61,714	63,935	64,218	63,586	63,586
<b>TOTAL DEBT SERVICE EXPENSES</b>	<b>1,227,387</b>	<b>1,280,279</b>	<b>1,280,312</b>	<b>1,271,530</b>	<b>1,271,530</b>
<b>CONSERVATION TRUST EXPENSES</b>					
CONSERVATION TRUST FUNDS RELEASED	32,500	90,000	90,000	0	0
<b>TOTAL EXPENSE</b>	<b>4,886,389</b>	<b>5,182,940</b>	<b>5,239,174</b>	<b>5,272,288</b>	<b>6,405,504</b>
GENERAL RESERVE FUND INCREASE (DECREASE)	326,968	286,999	583,214	129,271	232,005
CONSERVATION TRUST FUND INCREASE (DECREASE)	(1,409)	(1,800)	(1,029)	28,950	28,950
DEBT SERVICE FUND INCREASE (DECREASE)	6,768	25	4,045	187	187
NET REVENUE OVER (UNDER) EXPENSES	332,327	285,224	586,231	158,408	261,142
<b>TOTAL FUNDS AVAILABLE (net revenue and reserve)</b>	<b>1,875,753</b>	<b>1,818,879</b>	<b>2,119,886</b>	<b>1,794,525</b>	<b>1,996,346</b>
<b>CAPITAL EXPENDITURES</b>					
CAPITAL EXPENDED - POLE CREEK	291,944	242,922	239,420	278,049	295,341
CAPITAL EXPENDED - PARKS & REC	50,153	214,673	171,826	227,800	259,325
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>342,097</b>	<b>457,595</b>	<b>411,246</b>	<b>505,849</b>	<b>554,666</b>
<b>RESERVES</b>					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	35,420	33,620	34,391	63,078	63,341
TABOR RESERVES STATE MANDATE (RESTRICTED)	65,169	75,000	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	125,556	125,581	129,600	126,020	129,787
GENERAL RESERVE FUND (UNASSIGNED)	339,772	356,506	360,442	369,060	369,186
GENERAL RESERVE FUND - FOUNDRY	0	0	0	0	104,535
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	445,675	360,464	478,179	316,850	311,170
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	522,064	410,114	657,592	338,669	388,661
<b>TOTAL RESERVES</b>	<b>1,533,655</b>	<b>1,361,284</b>	<b>1,735,204</b>	<b>1,288,677</b>	<b>1,441,680</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(9,771)</b>	<b>(172,371)</b>	<b>201,549</b>	<b>(347,440)</b>	<b>(293,524)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,543,426</b>	<b>1,533,655</b>	<b>1,533,655</b>	<b>1,636,117</b>	<b>1,735,204</b>
<b>ENDING RESERVE FUNDS</b>	<b>1,533,655</b>	<b>1,361,284</b>	<b>1,735,204</b>	<b>1,288,677</b>	<b>1,441,680</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
BUDGET 2019

<b>CAPITAL RESERVE EXPENDITURES</b>							
<b>Capital Project Description - Parks &amp; Recreation</b>	<b>Location</b>	<b>Dept</b>	<b>Actual 2017</b>	<b>Amended Budget 2018</b>	<b>Un-Audited 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>
Mini Bus Vehicle Lease		General Rec	7,190	7,200	7,190	7,200	7,200
Pick-up w/ Dump Bed Lease	FVSC	Parks	-	-	-	12,000	12,575
Playground - PIP Surfacing	FVSC	Parks	-	-	-	-	-
Source Funding - Grants & Donations	FVSC	Parks	-	-	-	-	-
Building Signage - FVSC	FVSC	Parks					
Precor EFX Ellipticals (1)	GPCRC	Fitness					
Treadmill Repairs	GPCRC	Fitness					
Trampoline Fly Bed	GPCRC	Gymnastics					
Auto Belay	GPCRC	Fitness					
Rec Trac Software Migration	GPCRC	Admin					
Lap Pool Boiler	GPCRC	Maintenance					
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	535,591		20,000
Source Funding - Grants & Doantions	FVSC	Parks	-	(444,027)	(440,994)		
Functional Training Package	GPCRC	Fitness	-	3,000	2,957		
Gymnastics Ninja Package	GPCRC	Gymnastics	-	3,500	3,669		
Treadmills	GPCRC	Fitness	-	32,000	33,308		
Pool LED Lighting Retrofit	GPCRC	Natatorium	-	3,500	4,609		
Recreation Center Interior/Exterior Paint/Stain	GPCRC	Maintenance	-	5,000	2,029		
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	-	-	4,009		
(2) Swimsuit Spinners	GPCRC	Locker Rooms	-	-	3,758		
Ice Resurfacing Machine	FVSC	Ice Rink	-	-	-	40,000	40,000
Pump Station	FVSC	Parks	-	-	-	70,000	75,000
Foam Pit Cubes	GPCRC	Gymnasium	-	-	-	22,000	22,000
Slide Tower Repaint / Re-surface	GPCRC	Natatorium	-	-	-	45,000	38,000
Pool Furniture	GPCRC	Natatorium	-	-	-	9,500	9,500
Eliptical Crosstrainer C5761	GPCRC	Fitness	-	-	-	6,100	6,100
Exterior Door Replacement	FVSC	Concessions	-	-	-	-	8,450
Climbing Wall Fencing	GPCRC	Fitness	-	-	-	-	7,000
Cable Crossover/lat pull down/seated row combo	GPCRC	Fitness	-	-	-	16,000	13,500
<b>Total Capital Expenditures - Parks &amp; Recreation</b>			<b>50,153</b>	<b>214,673</b>	<b>171,826</b>	<b>227,800</b>	<b>259,325</b>

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<b>CAPITAL RESERVE EXPENDITURES</b>							
<b>Capital Project Description - Golf Course</b>	<b>Location</b>	<b>Dept</b>	<b>Actual 2017</b>	<b>Amended Budget 2018</b>	<b>Un-Audited 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	29,882	29,886	29,882	29,886	29,886
2016 - 5 Year Equipment Lease	PCGC	Turf Maint	35,757	35,757	35,755	35,757	35,757
2017 - 5 Year Equipment Lease	PCGC	Turf Maint	21,175	21,176	21,177	21,176	21,176
2018 - 5 Year Equipment Lease	PCGC	Turf Maint	-	16,500	16,458	16,458	16,458
2019 - 5 Year Equipment Lease						23,672	16,038
Toro 3500-D Rough Mower	PCGC	Turf Maint					
Large Utility Vehicle	PCGC	Turf Maint					
Ally Lease - Chevy 2500	PCGC	Turf Maint					8,100
Supplies to Paint Maint Compound	PCGC	Turf Maint	-	-	-	-	-
Irrigation Outfall Structure	PCGC	Turf Maint	-	-	-	-	-
Cart Path Phase I, II & III	PCGC	Turf Maint	116,559	-	-	125,000	137,770
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	-	-	-	-
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		2,500
Beverage Cooler	PCGC	Bistro 28	-	3,500	-	-	-
Dumpster Enclosures	PCGC	Clubhouse	-	15,000	-	10,000	7,500
2 Utility Vehicles	PCGC	Turf Maint				12,600	14,058
3-Door Beer Fridge	PCGC	Bistro 28				3,500	3,048
Kitchen Door Replacement	PCGC	Bistro 28					3,050
<b>Total Capital Expenditures - Pole Creek Golf Club</b>			<b>291,944</b>	<b>242,922</b>	<b>239,420</b>	<b>278,049</b>	<b>295,341</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
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<b>DEBT SERVICE - NORMALIZED</b>						
	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Un-Audited</b>	<b>Original Budget</b>	<b>Amended Budget</b>
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
<b>NON-OPERATING REVENUES</b>						
Interest Income - County	2,033	5,240	1,600	1,946	1,600	1,600
Property Taxes Debt Service-Delinquent	264	5,131	0	4	0	0
Property Taxes Debt Service	1,205,457	1,223,783	1,278,704	1,282,407	1,270,117	1,270,117
Specific Ownership Taxes	37,651	0	0	0	0	0
	1,245,405	1,234,155	1,280,304	1,284,357	1,271,717	1,271,717
<b>NON-OPERATING EXPENSES</b>						
Interest Expense - Bonds	609,094	584,844	560,494	560,494	542,094	542,094
Agent Fees	850	829	850	600	850	850
Debt Service Bond Principal	575,000	580,000	655,000	655,000	665,000	665,000
Treasurer's Fees	60,387	61,714	63,935	64,218	63,586	63,586
	1,245,332	1,227,387	1,280,279	1,280,312	1,271,530	1,271,530
<b>Revenue Over (Under) Expenses</b>	<b>73</b>	<b>6,768</b>	<b>25</b>	<b>4,045</b>	<b>187</b>	<b>187</b>
Beginning Debt Service Fund Balance	118,714	118,787	125,555	125,555	129,600	129,600
Ending Debt Service Fund Balance	118,787	125,555	125,580	129,600	129,787	129,787

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
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CONSERVATION TRUST FUNDS - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
		2016	2017	2018	2018	2019	2019
<b>NON-OPERATING REVENUES</b>							
3020	Conservation Trust Income	30,566	27,411	28,000	28,640	28,750	28,750
3110-1	Interest Income - Conservation Trust Fund	87	180	200	332	200	200
3210-1	Grant Income	0	3,500	60,000	60,000	0	0
<b>TOTAL NON-OPERATING REVENUE</b>		<b>30,653</b>	<b>31,091</b>	<b>88,200</b>	<b>88,971</b>	<b>28,950</b>	<b>28,950</b>
<b>NON-OPERATING EXPENSES</b>							
9070	Capital Expenditures	0	32,500	90,000	90,000	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>0</b>	<b>32,500</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0</b>
<b>Revenue Over (Under) Expenses</b>		<b>30,653</b>	<b>(1,409)</b>	<b>(1,800)</b>	<b>(1,029)</b>	<b>28,950</b>	<b>28,950</b>
	Beginning Conservation Trust Fund Balance	6,176	36,828	35,419	35,419	34,390	63,340
	Ending Conservation Trust Fund Balance	36,828	35,419	33,619	34,390	63,340	92,290

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
BUDGET 2019

GENERAL FUND SUMMARY - NORMALIZED					
	Actual 2017	Amended Budget 2018	Un-Audited 2018	Original Budget 2019	Amended Budget 2019
<b>Golf Course</b>					
Operating Revenue					
Pro Shop	1,324,851	1,300,501	1,418,943	1,340,751	1,340,750
Turf Maintenance	21,990	18,125	20,315	20,750	20,750
Food & Beverage	595,942	593,500	627,241	606,500	606,500
Prior Year Capital Release	0	0	0	0	0
<b>Total Revenue</b>	<b>1,942,783</b>	<b>1,912,126</b>	<b>2,066,499</b>	<b>1,968,001</b>	<b>1,968,000</b>
Operating Expenses					
Pro Shop	487,397	508,023	510,838	518,686	520,486
Turf Maintenance	692,334	700,088	711,668	741,299	741,299
Food & Beverage	538,267	536,608	570,632	574,691	574,691
<b>Total Operating Expenses</b>	<b>1,717,998</b>	<b>1,744,719</b>	<b>1,793,138</b>	<b>1,834,676</b>	<b>1,836,476</b>
<b>Net Operating Income</b>	<b>224,785</b>	<b>167,407</b>	<b>273,361</b>	<b>133,325</b>	<b>131,524</b>
<b>The Foundry</b>					
Operating Revenue					
The Foundry	0	0	0	0	1,235,951
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,235,951</b>
Operating Expenses					
The Foundry	0	0	0	0	1,131,416
<b>Total Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,131,416</b>
<b>Net Operating Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,535</b>
<b>Parks &amp; Recreation</b>					
Operating Revenue					
General Recreation	144,251	141,100	156,392	147,550	147,550
Parks & Facilities	100,396	91,000	137,621	150,000	150,000
Rec Center	955,305	929,150	1,022,273	962,200	962,200
Fund Raiser Income	21,683	21,000	24,974	21,500	21,500
Grant Income	2,750	0	4,763	0	0
<b>Total Revenue</b>	<b>1,224,385</b>	<b>1,182,250</b>	<b>1,346,023</b>	<b>1,281,250</b>	<b>1,281,250</b>
Operating Expenses					
General Recreation	249,584	268,937	286,022	292,456	292,456
Parks & Facilities	292,189	305,989	319,819	353,130	353,130
Rec Center	1,038,275	1,135,319	1,116,245	1,163,333	1,163,333
Fund Raiser Expense	1,658	1,000	1,542	1,500	1,500
Grant Expenditures	2,750	0	1,000	0	0
<b>Total Operating Expenses</b>	<b>1,584,457</b>	<b>1,711,245</b>	<b>1,724,628</b>	<b>1,810,419</b>	<b>1,810,419</b>
<b>Net Operating Income</b>	<b>(360,071)</b>	<b>(528,995)</b>	<b>(378,605)</b>	<b>(529,169)</b>	<b>(529,169)</b>
<b>Non-Operating</b>					
Revenue					
Administration Revenue	716,117	930,118	964,389	804,333	804,333
Rec Center Property Tax Income (O&M)	70,184	75,166	75,166	76,445	76,445
<b>Total revenue</b>	<b>786,301</b>	<b>1,005,284</b>	<b>1,039,555</b>	<b>880,778</b>	<b>880,778</b>
Administration Expenses					
Administration Expense	283,651	305,633	299,860	311,512	311,512
Grants & Donations	7,500	7,500	7,500	7,500	7,500
Treasurer's Fees	32,897	43,564	43,736	36,651	36,651
<b>Total Administration Expense</b>	<b>324,047</b>	<b>356,697</b>	<b>351,097</b>	<b>355,663</b>	<b>355,663</b>
<b>Net Non-Operating Income</b>	<b>462,254</b>	<b>648,587</b>	<b>688,459</b>	<b>525,115</b>	<b>525,115</b>
<b>District Net Operating Income</b>					
<b>Total Revenue</b>	<b>3,953,470</b>	<b>4,099,660</b>	<b>4,452,077</b>	<b>4,130,029</b>	<b>5,365,979</b>
<b>Total Operating Expenses</b>	<b>3,626,502</b>	<b>3,812,661</b>	<b>3,868,862</b>	<b>4,000,758</b>	<b>5,133,974</b>
<b>District Net Operating Income</b>	<b>326,968</b>	<b>286,999</b>	<b>583,214</b>	<b>129,271</b>	<b>232,005</b>
<b>Net Income/Loss - Golf Course</b>	<b>224,785</b>	<b>167,407</b>	<b>273,361</b>	<b>133,325</b>	<b>131,524</b>
<b>Net Income/Loss - The Foundry</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,535</b>
<b>Net Income/Loss - Parks &amp; Recreation</b>	<b>102,182</b>	<b>119,592</b>	<b>309,854</b>	<b>(4,054)</b>	<b>(4,054)</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

FOUNDRY CINEMA & BOWL - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
		2016	2017	2018	2018	2019	2019
<b>Revenue</b>							
3011 · Bowling Sales		0	0	0	0	0	330,240
3038 · Vending		0	0	0	0	0	4,642
3041 · Concessions		0	0	0	0	0	111,976
3043 · Movie Sales		0	0	0	0	0	423,593
3060 · Food		0	0	0	0	0	155,855
3124 · Sponsorships		0	0	0	0	0	37,400
3130 · Beverage							172,245
3205 · Tournaments							0
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,235,951</b>
<b>Cost of Goods Sold</b>							
4010 · Cost of Food	Cost of Food	0	0	0	0	0	80,086
4030 · Cost of Beverages	Cost of Beverages	0	0	0	0	0	44,799
6426 · Cost of Concessions	Cost of Concessions	0	0	0	0	0	197,278
6427 · Cost of Movies	Cost of Movies	0	0	0	0	0	37,578
	<b>Total Cost of Goods Sold</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>359,741</b>
<b>Payroll Expenses</b>							
5010 · Salaries		0	0	0	0	0	53,077
5020 · Wages		0	0	0	0	0	265,500
5024 · Pension Contributions		0	0	0	0	0	11,948
5030 · Health Insurance		0	0	0	0	0	4,000
5040 · Medicare Tax		0	0	0	0	0	4,619
5050 · Unemployment Tax		0	0	0	0	0	956
5060 · Worker's Compensation		0	0	0	0	0	4,125
	<b>Total Payroll Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>344,225</b>
6020 · Advertising & Promotion		0	0	0	0	0	15,000
6040 · Automobile Mileage		0	0	0	0	0	100
6090 · Cash (Over)/Short							0
6110 · Cleaning Supplies		0	0	0	0	0	4,625
6140 · Computer Expense / Support		0	0	0	0	0	1,500
6150 · Consulting Fees		0	0	0	0	0	2,750
6180 · Credit Card Fees		0	0	0	0	0	24,715
6210 · Dues, Licenses & Certifications		0	0	0	0	0	5,000
6240 · Equipment Rental		0	0	0	0	0	1,518
6250 · Equipment Repairs & Parts		0	0	0	0	0	2,000
6270 · Facility Lease		0	0	0	0	0	266,017
6354 · Laundry		0	0	0	0	0	4,000
6355 · League & Tournament Supplies		0	0	0	0	0	50
6360 · Legal Fees		0	0	0	0	0	1,000
6370 · Liability Insurance		0	0	0	0	0	8,900
6400 · Maintenance Agreements		0	0	0	0	0	2,750
6405 · Maintenance & Repair		0	0	0	0	0	20,000
6410 · Maint. Supplies/Tools		0	0	0	0	0	5,000
6420 · Meals		0	0	0	0	0	800
6480 · Operating Supplies		0	0	0	0	0	3,000
6485 · Paper Goods / Supplies		0	0	0	0	0	4,350
6585 · Satellite TV / Music		0	0	0	0	0	4,900
6590 · Schools & Seminars		0	0	0	0	0	4,275
6600 · Security Systems		0	0	0	0	0	360
6632 · Smallwares		0	0	0	0	0	2,200
6634 · Spoilage		0	0	0	0	0	1,200
6650 · Telephone		0	0	0	0	0	3,210
6690 · Trash Removal		0	0	0	0	0	3,825
6710 · Uniforms		0	0	0	0	0	2,000
6715 · Utilities		0	0	0	0	0	32,405
	<b>Total General Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>427,450</b>
	<b>Total Operating Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,131,416</b>
	<b>Revenue Over (Under) Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,535</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005  
BUDGET 2019

ADMINISTRATION ACTUAL - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
	Revenue	2016	2017	2018	2018	2019	2019
3110	Interest Income	10,848	10,099	10,500	12,082	10,750	10,750
3111	Interest Income - County	1,128	(14,678)	1,000	1,326	1,000	1,000
3170	Miscellaneous Income	16	0	0	150	0	0
3180	Property Tax Income	599,809	602,077	796,118	798,228	655,583	655,583
3181	Property Tax Income - Delinquent	141	(18,252)	0	2	0	0
3200	Specific Ownership Taxes	79,342	136,871	122,500	152,602	137,000	137,000
	<b>Total Revenue</b>	<b>691,284</b>	<b>716,117</b>	<b>930,118</b>	<b>964,389</b>	<b>804,333</b>	<b>804,333</b>
	<b>Total Revenue</b>	<b>691,284</b>	<b>716,117</b>	<b>930,118</b>	<b>964,389</b>	<b>804,333</b>	<b>804,333</b>
	<b>Expense</b>						
5010	Salaries	138,000	144,500	150,800	150,439	159,250	159,250
5020	Wages	6,922	7,275	8,000	9,002	12,250	12,250
5024	Pension Contributions	5,419	5,656	5,955	5,949	6,431	6,431
5030	Health Insurance	33,530	34,556	36,290	36,298	38,650	38,650
5040	Medicare Tax	2,101	2,201	2,303	2,312	2,487	2,487
5050	Unemployment Tax	435	455	476	478	515	515
5060	Worker's Compensation	1,439	1,474	1,444	1,450	1,574	1,574
	<b>Total Payroll Expense</b>	<b>187,846</b>	<b>196,117</b>	<b>205,268</b>	<b>205,929</b>	<b>221,157</b>	<b>221,157</b>
6000	Accounting Fees	13,500	13,492	13,500	13,500	13,500	13,500
6040	Automobile Mileage	651	794	900	663	900	900
6070	Board Staff Development	3,011	2,694	3,000	2,250	3,000	3,000
6140	Computer Expense/Support	12,998	15,747	15,500	17,689	15,500	15,500
6150	Consulting Fees	30,652	11,302	16,000	12,058	15,000	15,000
6210	Dues, Licesnse & Certifications	4,051	3,515	3,500	3,409	3,500	3,500
6220	Election Expense	41	0	8,000	1,101	0	0
6360	Legal Fees	2,050	8,750	5,000	11,028	5,000	5,000
6370	Liability Insurance	7,557	7,882	8,195	8,195	8,605	8,605
6405	Maintenance & Repair	841	671	4,000	1,122	4,000	4,000
6420	Meals	477	831	900	500	900	900
6450	Office Equipment (Copier Lease)	12,625	13,144	13,620	13,387	12,000	12,000
6480	Operating Supplies	2,899	3,249	3,000	3,409	3,000	3,000
6561	Payroll Expense	950	923	1,000	1,040	1,200	1,200
6590	Schools/Seminars	1,920	3,282	3,000	3,319	3,000	3,000
6650	Telephone	1,259	1,258	1,250	1,262	1,250	1,250
	<b>Total General Expense</b>	<b>95,482</b>	<b>87,534</b>	<b>100,365</b>	<b>93,932</b>	<b>90,355</b>	<b>90,355</b>
	<b>Total Operating Expense</b>	<b>283,328</b>	<b>283,651</b>	<b>305,633</b>	<b>299,860</b>	<b>311,512</b>	<b>311,512</b>
	<b>Net Operating Income</b>	<b>407,956</b>	<b>432,466</b>	<b>624,485</b>	<b>664,529</b>	<b>492,821</b>	<b>492,821</b>
	<b>Other Expenses</b>						
6330	Grants & Donations	7,500	7,500	7,500	7,500	7,500	7,500
9050	Treasurer's Fees	30,048	29,381	39,806	39,978	32,829	32,829
	<b>Total Other Expense</b>	<b>37,548</b>	<b>36,881</b>	<b>47,306</b>	<b>47,478</b>	<b>40,329</b>	<b>40,329</b>
	<b>Total Other Expense</b>	<b>37,548</b>	<b>36,881</b>	<b>47,306</b>	<b>47,478</b>	<b>40,329</b>	<b>40,329</b>
	<b>Revenue Over (Under) Expenses</b>	<b>370,408</b>	<b>395,585</b>	<b>577,179</b>	<b>617,051</b>	<b>452,492</b>	<b>452,492</b>



FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

GENERAL RECREATION - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
	Revenue	2016	2017	2018	2018	2019	2019
3080	Users Fees-Adults	7,316	10,456	9,200	13,332	10,250	10,250
3085	Users Fees-Youth	127,086	128,170	126,500	138,421	132,000	132,000
3123	Special Events/Sponsorships	5,906	5,626	5,400	4,640	5,300	5,300
	<b>Total Revenue</b>	<b>140,308</b>	<b>144,251</b>	<b>141,100</b>	<b>156,392</b>	<b>147,550</b>	<b>147,550</b>
Expense							
5010	Salaries	85,192	87,154	92,000	92,500	98,000	98,000
5020	Wages	66,162	57,466	65,000	74,136	76,000	76,000
5024	Pension Contributions	5,675	5,426	5,888	6,233	6,525	6,525
5025	Contract Labor	17,033	20,945	20,000	23,888	21,000	21,000
5030	Health Insurance	19,768	20,952	26,182	25,860	28,767	28,767
5040	Medicare Tax	2,194	2,097	2,277	2,409	2,523	2,523
5050	Unemployment Tax	454	432	471	468	522	522
5060	Worker's Compensation	1,483	1,495	1,428	1,568	1,586	1,586
	<b>Total Payroll Expense</b>	<b>197,961</b>	<b>195,965</b>	<b>213,246</b>	<b>227,061</b>	<b>234,923</b>	<b>234,923</b>
6010	Adult Program Supplies	1,694	1,086	1,500	2,311	1,500	1,500
6020	Advertising	1,968	1,847	2,500	2,553	2,500	2,500
6040	Automobile Mileage	606	284	600	633	600	600
6110	Cleaning Supplies	578	243	350	351	350	350
6140	Computer Expense/Support	440	380	500	570	500	500
6150	Consuling Fees	85	0	250	0	0	0
6180	Credit Card Fees	2,862	2,962	3,000	3,114	3,000	3,000
6210	Dues, Licesnse & Certifications	2,899	1,176	1,800	2,083	2,000	2,000
6273	Field trips-Youth	10,081	12,916	12,000	13,504	13,500	13,500
6274	Field Trips-Adults	620	1,152	1,500	1,213	1,500	1,500
6370	Liability Insurance	3,614	3,809	3,841	3,841	4,033	4,033
6420	Meals	378	502	500	589	550	550
6480	Operating Supplies	992	778	900	1,453	1,000	1,000
6590	Schools & Seminars	2,463	2,911	3,000	2,659	3,000	3,000
6631	Special Events	7,804	8,417	8,500	5,803	6,500	6,500
6635	Summer Program Supplies	1,995	2,009	2,000	1,850	2,000	2,000
6650	Telephone	1,106	1,101	1,600	1,140	1,600	1,600
6680	Transportation	4,280	4,153	4,000	6,707	6,000	6,000
6710	Uniforms	278	460	450	532	500	500
6715	Utilities	1,546	1,527	1,600	1,368	1,600	1,600
6720	Vehicle Maintenance	779	1,255	800	2,087	800	800
6730	Youth Program Supplies	5,752	4,652	4,500	4,599	4,500	4,500
	<b>Total General Expense</b>	<b>52,820</b>	<b>53,619</b>	<b>55,691</b>	<b>58,960</b>	<b>57,533</b>	<b>57,533</b>
	<b>Total Operating Expense</b>	<b>250,781</b>	<b>249,584</b>	<b>268,937</b>	<b>286,022</b>	<b>292,456</b>	<b>292,456</b>
	<b>Net Operating Income</b>	<b>(110,473)</b>	<b>(105,333)</b>	<b>(127,837)</b>	<b>(129,630)</b>	<b>(144,906)</b>	<b>(144,906)</b>
Other Income							
3122	Pole Creek Classic	20,000	20,000	20,000	20,000	20,000	20,000
3210	Grants	1,500	2,750	0	4,763	0	0
3212	FVRF Scholarship	1,405	50	0	0	0	0
	<b>Total Other Income</b>	<b>22,905</b>	<b>22,800</b>	<b>20,000</b>	<b>24,763</b>	<b>20,000</b>	<b>20,000</b>
Other Expense							
6329	Grant Expenditure	1,496	2,750	0	1,000	0	0
6725	FVRF Scholarship	1,405	50	0	0	0	0
	<b>Total Other Expense</b>	<b>2,901</b>	<b>2,800</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(90,469)</b>	<b>(85,333)</b>	<b>(107,837)</b>	<b>(105,867)</b>	<b>(124,906)</b>	<b>(124,906)</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

PARKS AND ATHLETICS - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original	Amended Budget
	Revenue	2016	2017	2018	2018	Budget	2019
3031	Memberships	0	1,630	1,500	1,973	1,500	1,500
3033	Daily Admissions	0	7,346	10,000	16,181	20,000	20,000
3041	Concessions	7,947	7,844	7,700	7,960	9,000	9,000
3080	Users Fees-Adults	33,940	25,557	10,000	43,086	55,000	55,000
3085	Users Fees-Youth	36,162	25,914	21,000	17,330	22,500	22,500
3124	Sponsorships	6,000	4,873	3,500	2,800	4,000	4,000
3170	Miscellaneous Income	0	50	0	0	0	0
3173	Skate Rentals	6,177	7,155	5,300	38,875	10,000	10,000
3172	Facility Rental Fees	6,064	20,027	32,000	9,417	28,000	28,000
	<b>Total Revenue</b>	<b>96,290</b>	<b>100,396</b>	<b>91,000</b>	<b>137,621</b>	<b>150,000</b>	<b>150,000</b>
	<b>Cost of Goods Sold</b>						
6425	Merchandise	4,144	4,617	4,000	4,360	4,500	4,500
	<b>Total Cost of Goods Sold</b>	<b>4,144</b>	<b>4,617</b>	<b>4,000</b>	<b>4,360</b>	<b>4,500</b>	<b>4,500</b>
	<b>Expense</b>						
5010	Salaries	109,500	115,744	125,900	124,500	132,000	132,000
5020	Wages	34,737	30,833	34,000	46,803	52,000	52,000
5024	Pension Contributions	5,409	5,497	5,996	6,424	6,900	6,900
5025	Contract Labor	1,292	1,653	1,600	1,157	1,600	1,600
5030	Health Insurance	29,720	31,708	32,213	32,235	34,347	34,347
5040	Medicare Tax	2,085	2,123	2,319	2,484	2,668	2,668
5050	Unemployment Tax	422	439	480	504	552	552
5060	Worker's Compensation	1,382	1,504	1,454	1,430	1,693	1,693
	<b>Total Payroll Expense</b>	<b>184,547</b>	<b>189,501</b>	<b>203,962</b>	<b>215,536</b>	<b>231,760</b>	<b>231,760</b>
6040	Automobile Mileage	87	85	100	0	100	100
6110	Cleaning Supplies	1,081	1,026	1,300	779	1,800	1,800
6130	Landscaping	1,214	3,536	1,500	280	1,500	1,500
6140	Computer Expense/Support	725	1,039	750	960	1,000	1,000
6180	Credit Card Fees	878	933	750	1,425	1,200	1,200
6210	Dues, Licesnse & Certifications	92	215	100	313	300	300
6240	Equipment Rental	964	972	1,100	245	800	800
6250	Equipment Repairs	4,809	7,909	6,000	4,940	6,000	6,000
6265	Equipment Lease	13,355	0	0	0	0	0
6310	Fuel & Oil-Other	5,246	5,262	6,500	5,019	8,000	8,000
6350	Irrigation	1,373	2,971	2,500	3,414	2,500	2,500
6355	League & Tourn. Supplies	6,017	4,707	6,000	9,135	8,000	8,000
6360	Legal Fees	599	8,456	7,500	5,091	3,000	3,000
6370	Liability Insurance	5,870	6,280	6,657	6,657	7,200	7,200
6400	Maintenance Agreements	2,083	2,201	2,000	1,799	2,000	2,000
6405	Maintenance & Repair	2,983	2,472	3,500	3,289	3,500	3,500
6410	Maint. Supplies/Tools	4,721	3,815	6,500	6,429	6,500	6,500
6420	Meals	371	293	300	105	300	300
6480	Operating Supplies	1,720	1,056	700	2,768	700	700
6590	Schools & Seminars	45	0	500	0	500	500
6600	Security Systems	419	419	420	433	420	420
6610	Seed, Chemicals & Fertilizer	7,806	8,872	9,000	7,902	9,000	9,000
6630	Signage	2,876	1,865	1,500	1,622	1,500	1,500
6650	Telephone	3,077	3,147	3,100	3,085	3,100	3,100
6660	Toilet Rental & Supplies	3,130	3,743	2,900	3,660	3,400	3,400
6690	Trash Removal	3,295	2,897	1,600	1,869	2,500	2,500
6710	Uniforms	692	773	700	812	700	700
6715	Utilities	16,317	17,965	17,900	21,437	34,000	34,000
6720	Vehicle Maintenance	198	837	2,000	1,287	1,200	1,200
6735	Volunteer Support	178	62	150	43	150	150
6740	Water System Maintenance	4,380	4,267	4,500	5,125	6,000	6,000
	<b>Total General Expense</b>	<b>96,601</b>	<b>98,071</b>	<b>98,027</b>	<b>99,923</b>	<b>116,870</b>	<b>116,870</b>
	<b>Total Operating Expense</b>	<b>285,292</b>	<b>292,189</b>	<b>305,989</b>	<b>319,819</b>	<b>353,130</b>	<b>353,130</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(189,002)</b>	<b>(191,792)</b>	<b>(214,989)</b>	<b>(182,198)</b>	<b>(203,130)</b>	<b>(203,130)</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
		2016	2017	2018	2018	2019	2019
<b>Revenue</b>							
3031	Memberships	311,141	324,894	318,000	347,354	327,500	327,500
3032	Punch Cards	129,489	135,569	126,500	148,062	138,500	138,500
3033	Daily Admissions	239,048	255,550	244,000	271,599	254,500	254,500
<b>Total Admissions</b>		<b>679,678</b>	<b>716,013</b>	<b>688,500</b>	<b>767,015</b>	<b>720,500</b>	<b>720,500</b>
3034	Gymnastics Programs	87,941	89,653	89,400	103,911	92,500	92,500
3035	Aquatic Programs	28,306	28,542	33,500	28,012	28,500	28,500
3036	Fitness Programs	55,437	50,410	52,500	53,727	52,750	52,750
3037	Child Care	6,518	6,127	6,000	4,661	6,000	6,000
3038	Vending	2,497	3,416	3,000	3,069	3,000	3,000
3039	Climbing Wall	3,839	4,528	4,000	4,290	4,200	4,200
3040	Retail Sales	25,424	26,639	26,000	23,933	25,500	25,500
3123	Special Events / Tournaments	4,838	7,711	5,500	6998.8	6,500	6,500
3124	Sponsorships	1,875	1,650	1,500	1,500	1,500	1,500
3172	Facility Rental Fees	20,897	21,201	20,000	26,608	22,250	22,250
3209	Donations	(880)	(585)	(750)	(1,450)	(1,000)	(1,000)
<b>Total Revenue</b>		<b>916,370</b>	<b>955,305</b>	<b>929,150</b>	<b>1,022,273</b>	<b>962,200</b>	<b>962,200</b>
<b>Cost of Goods Sold</b>							
6425	Merchandise	13,452	13,943	13,000	12,812	12,250	12,250
<b>Total Cost of Goods Sold</b>		<b>13,452</b>	<b>13,943</b>	<b>13,000</b>	<b>12,812</b>	<b>12,250</b>	<b>12,250</b>
<b>Expense</b>							
5010	Salaries	216,196	224,654	287,300	263,914	253,750	253,750
5020	Wages	337,236	314,505	327,500	330,317	381,200	381,200
5024	Pension Contributions	20,770	20,251	23,055	22,329	23,811	23,811
5025	Contract Labor	2,796	1,578	0	50	0	0
5030	Health Insurance	50,468	49,818	70,916	68,431	75,940	75,940
5040	Medicare Tax	7,997	7,816	8,915	8,604	9,207	9,207
5050	Unemployment Tax	1,656	1,620	1,844	1,810	1,905	1,905
5060	Worker's Compensation	5,615	5,898	5,592	5,400	5,830	5,830
<b>Total Payroll Expense</b>		<b>642,734</b>	<b>626,139</b>	<b>725,122</b>	<b>700,855</b>	<b>751,643</b>	<b>751,643</b>
6020	Advertising	18,509	22,571	23,000	22,579	25,000	25,000
6035	Aquatics Supplies	5,085	4,495	3,500	3,537	3,500	3,500
6040	Automobile Mileage	1,740	708	1,550	1,482	1,450	1,450
6090	Cash Over (Short)	(178)	(248)	0	(896)	0	0
6110	Cleaning Supplies	13,083	12,163	7,500	7,486	7,500	7,500
6130	Center Landscaping	1,916	3,092	2,500	1,204	1,000	1,000
6140	Computer Expense/Support	4,920	5,308	5,100	5,553	6,000	6,000
6180	Credit Card Fees	16,116	16,255	16,500	18,402	18,000	18,000
6210	Dues, Licesnse & Certifications	2,989	3,116	3,150	3,167	3,200	3,200
6240	Equipment Rental	5,334	1,162	2,000	28	2,000	2,000
6250	Equipment Repairs & Parts	0	0	2,200	1,887	2,200	2,200
6295	Fitness Supplies	2,395	2,804	2,200	2,111	2,200	2,200
6310	Fuel & Oil	762	299	800	309	600	600
6333	Gymnastics Expense	4,232	7,891	6,000	7,175	6,000	6,000
6370	Liability Insurance	12,338	13,015	13,657	13,657	14,340	14,340
6400	Maintenance Agreements	17,805	19,261	18,000	20,069	18,500	18,500
6405	Maintenance & Repairs	21,213	21,933	23,000	37,060	25,000	25,000
6410	Maintenance Supplies	30,833	25,328	23,700	22,122	23,500	23,500
6420	Meals	1,958	1,818	1,850	1,914	1,850	1,850
6450	Office Equipment / Furniture	1,945	5,339	5,000	5,506	5,000	5,000
6480	Operating Supplies	6,330	7,754	6,550	6,010	6,850	6,850
6485	Paper/Plastic Goods	0	0	5,000	5,279	5,000	5,000
6518	Pool Chemicals & Supplies	24,648	32,641	27,400	31,231	26,500	26,500
6585	Satellite TV / Music	2,311	2,427	2,450	2,544	2,550	2,550
6590	Schools & Seminars	2,812	2,856	4,200	1,785	4,300	4,300
6600	Security Systems	839	839	840	850	850	850
6631	Special Events	1,142	1,710	2,150	2,045	2,500	2,500
6650	Telephone / Internet	11,646	11,532	11,500	12,209	12,000	12,000
6690	Trash Removal	1,897	1,861	1,200	1,260	1,200	1,200
6710	Uniforms	864	1,615	1,650	1,809	1,900	1,900
6715	Utilities	162,138	168,455	172,000	162,371	168,000	168,000

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
		2016	2017	2018	2018	2019	2019
6720	Vehicle Maintenance	761	29	750	682	750	750
6735	Volunteer Support	112	163	300	150	200	200
	<b>Total General Expense</b>	<b>378,495</b>	<b>398,194</b>	<b>397,197</b>	<b>402,578</b>	<b>399,440</b>	<b>399,440</b>
	<b>Total Operating Expense</b>	<b>1,034,681</b>	<b>1,038,275</b>	<b>1,135,319</b>	<b>1,116,245</b>	<b>1,163,333</b>	<b>1,163,333</b>
	<b>Net Operating Income</b>	<b>(118,311)</b>	<b>(82,971)</b>	<b>(206,169)</b>	<b>(93,972)</b>	<b>(201,133)</b>	<b>(201,133)</b>
	<b>Other Income</b>						
3210	Grants	1,325	0	0	0	0	0
3183	Property Tax (O&M)	69,920	70,184	75,166	75,166	76,445	76,445
3125	Fundraising Income	5,144	1,633	1,000	4,974	1,500	1,500
	<b>Total Other Income</b>	<b>76,389</b>	<b>71,818</b>	<b>76,166</b>	<b>80,140</b>	<b>77,945</b>	<b>77,945</b>
	<b>Other Expense</b>						
6283	Fundraising Expenses	5,108	1,608	1,000	1,542	1,500	1,500
6329	Grant Expenses	1,325	0	0	0	0	0
9050	Treasurer's Fees	3,503	3,516	3,758	3,758	3,822	3,822
	<b>Total Other Expense</b>	<b>9,936</b>	<b>5,124</b>	<b>4,758</b>	<b>5,300</b>	<b>5,322</b>	<b>5,322</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(51,858)</b>	<b>(16,277)</b>	<b>(134,761)</b>	<b>(19,133)</b>	<b>(128,510)</b>	<b>(128,510)</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

PRO SHOP - NORMALIZED							
		Actual	Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
	Revenue	2016	2017	2018	2018	2019	2019
3010	Club Rental Income	18,337	21,145	18,500	24,985	21,500	21,500
3050	Driving Range Income	71,693	72,968	71,500	81,707	74,500	74,500
3090	Golf Cart Rentals	211,902	221,505	217,500	261,769	231,750	231,750
3100	Greens Fees Income	546,074	551,735	545,000	613,170	570,500	570,500
3160	Season Pass Income	133,211	136,428	134,500	136,367	135,500	135,500
3165	Resident ID Cards Income	55,810	56,854	55,500	56,691	56,500	56,500
3169	Merchandise Sales	150,421	152,235	153,000	148,099	149,500	149,500
3170	Miscellaneous Income	145	54	0	648	0	0
3205	Tournament Premiums	96,399	111,926	105,000	95,506	101,000	101,000
	<b>Total Revenue</b>	<b>1,283,992</b>	<b>1,324,850</b>	<b>1,300,500</b>	<b>1,418,942</b>	<b>1,340,750</b>	<b>1,340,750</b>
	<b>Cost of Goods Sold</b>						
6425	Merchandise	85,618	83,169	87,500	80,573	85,215	85,215
6560	Club Rental Supplies	14,637	13,637	16,000	18,016	16,000	16,000
	<b>Total Cost of Goods Sold</b>	<b>100,255</b>	<b>96,806</b>	<b>103,500</b>	<b>98,589</b>	<b>101,215</b>	<b>101,215</b>
	<b>Expense</b>						
5010	Salaries	85,865	87,433	90,500	91,958	95,500	95,500
5020	Wages	74,271	71,194	80,000	84,769	80,000	80,000
5024	Pension Contributions	6,194	6,137	6,394	6,834	6,581	6,581
5025	Contract Labor	824	1,126	0	0	0	0
5030	Health Insurance	14,213	8,786	7,179	7,128	7,538	7,538
5040	Medicare Tax	2,327	2,373	2,472	2,642	2,545	2,545
5050	Unemployment Tax	494	491	512	547	527	527
5060	Worker's Compensation	1,719	1,594	1,551	1,974	1,618	1,618
	<b>Total Payroll Expense</b>	<b>185,907</b>	<b>179,134</b>	<b>188,608</b>	<b>195,851</b>	<b>194,309</b>	<b>194,309</b>
6020	Advertising	8,498	11,158	10,500	10,510	10,500	10,500
6040	Automobile Mileage	203	363	500	215	250	250
6090	Cash (Over/Short)	(267)	(128)	0	(98)	0	0
6140	Computer Expense/Support	4,628	5,212	5,500	5,253	8,000	8,000
6180	Credit Card Fees	26,931	27,848	28,000	29,116	27,500	27,500
6200	Driving Range Supplies	6,015	5,196	5,000	4,816	5,000	5,000
6210	Dues, Licesnse & Certifications	325	564	500	713	500	500
6250	Equipment Repairs	2,180	201	1,500	1,496	2,000	2,000
6316	Golf Cart Lease	80,990	87,385	87,385	87,385	87,385	87,385
6360	Legal Fees	0	0	500	0	500	500
6370	Liability Insurance	5,300	5,579	5,940	5,940	6,237	6,237
6400	Maintenance Agreements	1,218	1,218	2,250	1,218	2,250	2,250
6405	Maintenance & Repair	4,708	13,007	8,000	8,929	10,500	10,500
6420	Meals	1,579	1,500	1,500	1,500	1,500	1,500
6450	Office Equipment	0	0	1,000	0	500	2,300
6480	Operating Supplies	2,890	4,556	4,000	4,220	4,000	4,000
6590	Schools & Seminars	75	0	500	0	500	500
6600	Security System	839	839	840	839	840	840
6650	Telephone	9,490	9,590	9,500	9,610	9,500	9,500
6690	Trash Removal	2,408	1,438	2,000	896	1,200	1,200
6710	Uniforms	1,470	1,990	2,000	2,452	2,500	2,500
6715	Utilities	28,288	26,207	32,500	26,434	30,000	30,000
6740	Water System Maintenance	4,619	7,735	6,500	14,954	12,000	12,000
	<b>Total General Expense</b>	<b>192,387</b>	<b>211,458</b>	<b>215,915</b>	<b>216,397</b>	<b>223,162</b>	<b>224,962</b>
	<b>Total Operating Expense</b>	<b>478,549</b>	<b>487,397</b>	<b>508,023</b>	<b>510,838</b>	<b>518,686</b>	<b>520,486</b>
	<b>Revenue Over (Under) Expense</b>	<b>805,443</b>	<b>837,453</b>	<b>792,477</b>	<b>908,104</b>	<b>822,064</b>	<b>820,264</b>

## FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

FOOD & BEV - NORMALIZED						
		Actual	Amended Budget	Un-Audited	Original Budget	Amended Budget
		2017	2018	2018	2019	2019
	<b>Revenue</b>					
3060	Food	360,935	362,500	383,083	370,500	370,500
3130	Beverage	230,607	226,000	239,723	231,000	231,000
3170	Misc. Income	200	0	300	0	0
3300	Events	4,200	5,000	4,135	5,000	5,000
	<b>Total Revenue</b>	<b>595,942</b>	<b>593,500</b>	<b>627,241</b>	<b>606,500</b>	<b>606,500</b>
	<b>Cost of Goods Sold</b>					
4010	Cost of Food	131,343	128,000	141,437	137,025	137,025
4030	Cost of Beverages	59,893	58,500	63,638	61,440	61,440
	<b>Total Cost of Goods Sold</b>	<b>191,236</b>	<b>186,500</b>	<b>205,076</b>	<b>198,465</b>	<b>198,465</b>
	<b>Payroll Expenses</b>					
5010	Salaries	89,000	92,600	97,346	106,000	106,000
5020	Wages	130,180	132,000	138,126	137,000	137,000
5024	Pension Contributions	8,219	8,423	8,830	9,113	9,113
5025	Contract Labor	216	0	446	0	0
5030	Health Insurance	24,578	23,366	21,258	23,539	23,539
5040	Medicare Tax	4,165	4,257	4,478	4,524	4,524
5050	Unemployment Tax	862	674	928	729	729
5060	Worker's Compensation	2,411	2,043	2,513	2,223	2,223
	<b>Total Payroll Expense</b>	<b>259,631</b>	<b>263,363</b>	<b>273,926</b>	<b>283,128</b>	<b>283,128</b>
6020	Advertising	4,705	3,500	5,550	4,000	4,000
6040	Automotive Mileage	0	150	90	100	100
6090	Cash (Over) / Short	(1,081)	0	(868)	0	0
6100	Cleaning Supplies	3,681	3,000	3,969	3,200	3,200
6140	Computer Expense/Support	3,099	4,500	4,150	5,000	5,000
6180	Credit Card Fees	14,391	15,000	14,902	15,000	15,000
6210	Dues, Licesnse & Certifications	1,666	1,500	1,767	1,500	1,500
6240	Equipment Rental	918	900	927	900	900
6250	Equipment Repairs	6,846	4,500	3,387	3,000	3,000
6265	Equipment Lease	6,600	6,600	6,600	6,600	6,600
6354	Laundry	5,297	5,000	6,714	6,500	6,500
6370	Liability Insurance	3,060	3,245	3,246	3,408	3,408
6400	Maintenance Agreements	1,218	1,250	1,218	1,250	1,250
6405	Maintenance & Repair	4,267	4,000	4,390	4,000	4,000
6420	Meals	200	200	144	500	500
6450	Office Equipment	565	500	1,321	2,000	2,000
6480	Operating Supplies	1,873	1,500	1,062	1,500	1,500
6485	Paper Goods/Supplies	9,902	10,000	12,294	12,000	12,000
6585	Satellite TV	3,478	3,500	3,545	3,540	3,540
6631	Special Events	514	500	680	500	500
6632	Smallwares	995	2,500	1,366	2,500	2,500
6334	Spoilage	2,649	2,600	3,020	2,600	2,600
6650	Telephone	2,027	2,050	1,992	2,050	2,050
6690	Trash Removal	1,437	1,750	896	1,750	1,750
6710	Uniforms	1,853	2,000	2,212	2,500	2,500
3715	Utilities	7,239	6,500	7,057	7,200	7,200
	<b>Total General Expense</b>	<b>87,400</b>	<b>86,745</b>	<b>91,631</b>	<b>93,098</b>	<b>93,098</b>
	<b>Total Operating Expense</b>	<b>538,267</b>	<b>536,608</b>	<b>570,632</b>	<b>574,691</b>	<b>574,691</b>
	<b>Revenue Over (Under) Expenses</b>	<b>57,675</b>	<b>56,892</b>	<b>56,608</b>	<b>31,809</b>	<b>31,809</b>

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2019

<b>TURF MAINTENANCE - NORMALIZED</b>						
		<b>Actual</b>	<b>Amended Budget</b>	<b>Un-Audited</b>	<b>Original Budget</b>	<b>Amended Budget</b>
	<b>Revenue</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
3170	Miscellaneous Income	1,000	0	0	2,000	2,000
3171	Tee Sign Revenue	6,000	6,000	6,000	6,500	6,500
3370	Grounds Maint Income	6,000	6,125	6,125	6,250	6,250
	<b>Total Revenue</b>	<b>13,000</b>	<b>12,125</b>	<b>12,125</b>	<b>14,750</b>	<b>14,750</b>
	<b>Expense</b>					
5010	Salaries	171,000	177,800	175,769	186,750	186,750
5020	Wages	196,640	205,000	204,459	212,000	212,000
5024	Pension Contributions	13,788	14,355	14,263	14,953	14,953
5030	Health Insurance	26,276	27,532	27,532	29,248	29,248
5040	Medicare Tax	5,288	5,551	5,485	5,782	5,782
5050	Unemployment Tax	1,094	1,148	1,143	1,196	1,196
5060	Worker's Compensation	4,023	3,482	3,983	3,674	3,674
	<b>Total Payroll Expense</b>	<b>418,109</b>	<b>434,868</b>	<b>432,634</b>	<b>453,603</b>	<b>453,603</b>
6080	Cart Paths	1,516	3,000	2,968	3,000	3,000
6130	Landscaping	5,002	4,000	3,630	4,000	4,000
6140	Computer Expense/Support	4,630	5,000	4,491	8,800	8,800
6150	Consulting Fees	3,307	3,000	1,550	1,500	1,500
6210	Dues, Licesnse & Certifications	1,181	1,200	1,014	1,200	1,200
6240	Equipment Rental	5,101	8,000	1,300	8,000	8,000
6250	Equipment Repairs	25,002	22,000	22,763	24,000	24,000
6310	Fuel & Oil	16,746	17,000	20,829	22,000	22,000
6350	Irrigation /Pumphouse Supplies	7,789	8,000	9,377	10,000	10,000
6360	Legal Fees	25,703	1,000	9,803	1,000	1,000
6370	Liability Insurance	9,006	9,520	9,520	9,996	9,996
6405	Maintenance & Repair (Bldg.)	3,811	4,000	4,094	4,000	4,000
6410	Maint Supplies/Tools	2,578	4,000	4,134	4,000	4,000
6420	Meals	499	500	326	500	500
6480	Operating Supplies	10,755	12,000	12,427	12,000	12,000
6510	Pest Control	5,004	6,500	5,426	6,500	6,500
6580	Sand	12,007	12,000	11,679	12,000	12,000
6590	Schools & Seminars	2,076	2,500	2,025	2,500	2,500
6610	Seed, Chemicals & Fertilizer	84,798	85,000	88,658	92,000	92,000
6630	Signage	67	200	276	200	200
6650	Telephone	3,280	3,300	3,578	3,500	3,500
6660	Toilet Rental / Supplies	962	1,000	2,364	1,000	1,000
6690	Trash Removal	2,065	2,000	1,306	1,500	1,500
6710	Uniforms	3,284	4,000	4,373	4,000	4,000
6715	Utilities	36,552	39,000	40,486	43,000	43,000
6720	Vehicle Maintenance	1,503	1,500	2,529	1,500	1,500
	<b>Total General Expense</b>	<b>274,225</b>	<b>259,220</b>	<b>270,928</b>	<b>281,696</b>	<b>281,696</b>
	<b>Total Operating Expense</b>	<b>692,334</b>	<b>694,088</b>	<b>703,562</b>	<b>735,299</b>	<b>735,299</b>
	<b>Net Operating Income</b>	<b>(679,334)</b>	<b>(681,963)</b>	<b>(691,437)</b>	<b>(720,549)</b>	<b>(720,549)</b>
	<b>Other Income</b>					
3070	Fundraising	8,990	6,000	8,190	6,000	6,000
	<b>Total Other Income</b>	<b>8,990</b>	<b>6,000</b>	<b>8,190</b>	<b>6,000</b>	<b>6,000</b>
	<b>Other Expense</b>					
6283	Fundraising Expense	0	6,000	8,106	6,000	6,000
	<b>Total Other Expense</b>	<b>0</b>	<b>6,000</b>	<b>8,106</b>	<b>6,000</b>	<b>6,000</b>
	<b>Revenue Over (Under) Expenses</b>	<b>(670,344)</b>	<b>(681,963)</b>	<b>(691,353)</b>	<b>(720,549)</b>	<b>(720,549)</b>