FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005					
BUDGET YEAR: 2020					
	2017	**2018**	**2019**	**2019**	**2020**
DISTRICT BUDGET SUMMARY	**ACTUAL**	**ACTUAL**	**AMENDED BUDGET**	**YEAR-END PROJECTIONS**	**DRAFT BUDGET**
RESERVE FUNDS BEGINNING BALANCE	**1,514,664**	**1,503,260**	**1,703,454**	**1,703,454**	**1,763,160**
OPERATING REVENUES					
GOLF COURSE	1,942,783	2,066,499	1,968,000	2,070,982	2,023,125
PARKS & RECREATION	1,202,702	1,321,049	1,259,750	1,447,022	1,357,350
FOUNDRY REVENUES	0	0	1,235,951	1,259,965	1,372,750
FUNDRAISING REVENUES	20,050	23,432	20,000	30,864	21,500
TOTAL OPERATING REVENUES	**3,165,535**	**3,410,980**	**4,483,701**	**4,808,833**	**4,774,725**
NON-OPERATING REVENUES					
INTEREST INCOME	10,099	12,082	10,750	28,512	17,500
INTEREST INCOME - PROPERTY TAXES	(14,678)	1,326	1,000	1,122	1,000
MISCELLANEOUS INCOME	0	150	0	0	0
PROPERTY TAXES	654,009	873,396	732,028	731,752	924,928
SPECIFIC OWNERSHIP TAXES	136,871	152,602	137,000	168,542	152,500
TOTAL NON-OPERATING REVENUES	**786,301**	**1,039,555**	**880,778**	**929,928**	**1,095,928**
CONSERVATION TRUST REVENUES					
CONSERVATION TRUST	30,911	88,640	28,750	33,173	29,750
CONSERVATION TRUST - INTEREST	180	332	200	396	250
TOTAL CONSERVATION TRUST REVENUE	**31,091**	**88,971**	**28,950**	**33,569**	**30,000**
DEBT SERVICE REVENUES					
PROPERTY TAXES	1,228,914	1,282,411	1,270,117	1,269,660	1,239,365
SPECIFIC OWNERSHIP TAXES	0	0	0	0	0
BOND REFINANCING	0	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	5,240	1,946	1,600	1,947	1,800
TOTAL DEBT SERVICE REVENUES	**1,234,155**	**1,284,357**	**1,271,717**	**1,271,607**	**1,241,165**
TOTAL REVENUES	**5,217,082**	**5,823,863**	**6,665,146**	**7,043,937**	**7,141,818**
OPERATING EXPENSES					
GOLF COURSE	1,717,998	1,793,138	1,836,476	1,840,960	1,911,767
PARKS & RECREATION	1,580,048	1,721,899	1,808,919	1,898,927	2,028,651
ADMINISTRATION	283,651	299,860	311,512	315,464	349,036
FOUNDRY EXPEMSES	0	0	1,131,416	1,131,428	1,256,011
FUND RAISING EXPENSES	1,658	1,542	1,500	1,238	1,500
OPERATING GRANTS	10,250	8,500	7,500	9,000	9,500
TOTAL OPERATING EXPENSES	**3,593,606**	**3,824,940**	**5,097,323**	**5,197,017**	**5,556,465**
NON-OPERATING EXPENSES					
TREASURER'S FEES	**32,897**	**43,736**	**36,651**	**36,651**	**46,247**
DEBT SERVICE EXPENSES					
BOND INTEREST AND PRINCIPAL	1,165,673	1,216,094	1,207,944	1,207,694	1,178,368
BOND REFINANCING	0	0	0	0	0
TREASURER FEES	61,714	64,218	63,586	63,583	62,058
TOTAL DEBT SERVICE EXPENSES	**1,227,387**	**1,280,312**	**1,271,530**	**1,271,277**	**1,240,426**
CONSERVATION TRUST EXPENSES					
CONSERVATION TRUST FUNDS RELEASED - CAPITAL	**32,500**	**90,000**	**0**	**0**	**25,000**
TOTAL EXPENSE	**4,886,389**	**5,238,988**	**6,405,504**	**6,504,945**	**6,868,138**
GENERAL RESERVE FUND INCREASE (DECREASE)	**325,334**	**581,859**	**230,505**	**505,093**	**267,941**
CONSERVATION TRUST FUND INCREASE (DECREASE)	**(1,409)**	**(1,029)**	**28,950**	**33,569**	**5,000**
DEBT SERVICE FUND INCREASE (DECREASE)	**6,768**	**4,045**	**187**	**330**	**739**
NET REVENUE OVER (UNDER) EXPENSES	**330,693**	**584,875**	**259,642**	**538,992**	**273,680**
TOTAL FUNDS AVAILABLE (net revenue and reserve)	**1,845,357**	**2,088,135**	**1,963,096**	**2,242,446**	**2,036,840**
CAPITAL EXPENDITURES					
CAPITAL EXPENDED - POLE CREEK	291,944	239,420	295,341	296,885	247,011
CAPITAL EXPENDED - PARKS & REC	50,153	171,826	259,325	182,401	215,275
TOTAL CAPITAL EXPENDITURES	**342,097**	**411,246**	**554,666**	**479,286**	**462,286**
RESERVES					
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	35,420	34,391	63,341	67,960	72,960
TABOR RESERVES STATE MANDATE (RESTRICTED)	65,169	75,000	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	125,556	129,600	129,787	129,930	130,669
GENERAL RESERVE FUND (UNASSIGNED)	339,772	360,429	369,186	376,146	392,849
GENERAL RESERVE FUND - FOUNDRY	0	0	104,535	128,537	245,276
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	440,296	472,805	305,792	400,205	258,456
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	497,047	631,229	360,789	585,381	399,344
TOTAL RESERVES	**1,503,260**	**1,703,454**	**1,408,430**	**1,763,160**	**1,574,554**
NET INCREASE (DECREASE) IN FUND BALANCE	**(11,404)**	**200,194**	**(295,024)**	**59,706**	**(188,606)**
BEGINNING FUND BALANCE	**1,514,664**	**1,503,260**	**1,703,454**	**1,703,454**	**1,763,160**
ENDING RESERVE FUNDS	**1,503,260**	**1,703,454**	**1,408,430**	**1,763,160**	**1,574,554**

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Parks & Recreation	**Location**	**Dept**	**Actual 2016**	**Actual 2017**	**Actual 2018**	**Amended Budget 2019**	**Year-End Projections 2019**	**Draft Budget 2020**
Mini Bus Vehicle Lease		General Rec	7,190	7,190	7,190	7,200	7,190	7,200
Pick-up w/ Dump Bed Lease	FVSC	Parks	-	-	-	12,575	12,564	12,575
General Rec Mini Bus Lease (2020)		General Rec		-	-	-	-	7,700
Parks Equipment 5-Year Lease	FVSC	Parks						8,000
Toro Workmen MDX	FVSC	Parks		-	-	-	-	
Toro Sand Pro Infield Groomer	FVSC	Parks			-	-	-	
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	-	-	535,591	20,000	12,499	
Source Funding - Grants & Doantions (Refunds)	FVSC	Parks	-	-	(440,994)		(8,662)	
Functional Training Package	GPCRC	Fitness	-	-	2,957			
Gymnastics Ninja Package	GPCRC	Gymnastics	-	-	3,669			
Treadmills	GPCRC	Fitness	-	-	33,308			
Pool LED Lighting Retrofit	GPCRC	Natatorium	-	-	4,609			
Recreation Center Interior/Exterior Paint/Stain	GPCRC	Maintenance	-	-	2,029			
Recreation Center Siding Repairs	GPCRC	Maintenance	-	-	-			
Website Upgrade	GPCRC	Admin	-	-	6,500			
Maintenance Lift	GPCRC	Maintenance	-	-	9,200			
Secruity 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	-	-	-	75,000	-	85,000
Foam Pit Cubes	GPCRC	Gymnastics	-	-	-	22,000	23,225	
Slide Tower Repaint / Re-surface	GPCRC	Natatorium	-	-	-	38,000	31,500	
Pool Furniture	GPCRC	Natatorium	-	-	-	9,500	9,500	
Eliptical Crosstrainer C5761	GPCRC	Fitness	-	-	-	6,100	7,800	
Exterior Door Replacement	FVSC	Concessions	-	-	-	8,450	8,281	
Climbing Wall Fencing	GPCRC	Fitness	-	-	-	7,000	5,166	
Cable Crossover/lat pull down/seated row combo	GPCRC	Fitness	-	-	-	13,500	13,537	
Replace Veriable Frquency Drive - Pool	GPCRC	Natatorium		-	-	-	6,121	
Scoreboards - FVSC	FVSC	Parks		-	-	-	19,274	
Source Funding - Grants & Doantions							(17,495)	
Curling Stones	FVSC	Ice Rink		-	-	-	5,545	
Source Funding - Grants & Doantions							(4,800)	
Roof Venting System	FVSC	Ice Rink		-	-	-	5,856	
Field Striper	FVSC	Parks		-	-	-	2,300	
Smart Board - Meeting Room	GPCRC	Guest Services		-	-	-	3,000	
Gymnastics Mats	GPCRC	Gymnastics		-	-	-	-	6,600
Tennis Court Renovation	FVSC	Town		-	-	-	-	15,000
Standing Mower	FVSC	Parks		-	-	-	-	6,700
Ice Rink Concrete	FVSC	Ice Rink		-	-	-	-	31,000
Cybex 751 Treadmill	GPCRC	Fitness		-	-	-	-	13,000
Naulilus Glute Drive	GPCRC	Fitness						4,000
Dry Sauna Wood Replacemenet	GPCRC	Natatorium						5,000
Dry Sauna Heater Replacement	GPCRC	Natatorium						5,000
Family Changing Room ADA Conversion	GPCRC	Natatorium						16,000
Source Funding - Grants & Doantions	GPCRC	Natatorium						(7,500)
Total Capital Expenditures - Parks & Recreation			**63,920**	**50,153**	**171,826**	**259,325**	**182,401**	**215,275**

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Golf Course	**Location**	**Dept**	**Actual 2016**	**Actual 2017**	**Actual 2018**	**Amended Budget 2019**	**Year-End Projections 2019**	**Draft Budget 2020**
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	29,882	29,882	29,882	29,886	29,882	3,646
2016 - 5 Year Equipment Lease	PCGC	Turf Maint	35,756	35,757	35,755	35,757	35,757	35,757
2017 - 5 Year Equipment Lease	PCGC	Turf Maint		21,175	21,177	21,176	21,176	21,176
2018 - 5 Year Equipment Lease	PCGC	Turf Maint	-	-	16,458	16,458	16,458	16,458
2019 - 5 Year Equipment Lease						16,038	16,038	16,038
2019 - Ally Lease - Chevy 2500	PCGC	Turf Maint				8,100	7,409	8,069
2020 - 5 Year Equipment Lease	PCGC	Turf Maint		-	-	-	-	23,867
Tri Plex Mower								
Sprayer								
Large Utility Vehicle								
Cart Path Phase I, II, III & IV	PCGC	Turf Maint	64,680	116,559	-	137,770	137,780	100,000
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	-	-	-	-
Electrical Upgrade (lights)	PCGC	Turf Maint	-	9,682	-	-	-	-
Injector Pump	PCGC	Clubhouse	-	-	3,800			
Ridge Station Upgrade	PCGC	Turf Maint	-	-	76,990			
Lake Screen Repair	PCGC	Turf Maint			4,750			
Pro Shop carpet	PCGC	Clubhouse			3,657			
Sandwhich Prep Table	PCGC	Bistro 28			3,631			
Wastewater Pump	PCGC	Clubhouse	-	-	2,715	2,500	-	
Dumpster Enclosures	PCGC	Clubhouse	-	-	-	7,500	-	
2 Utility Vehicles	PCGC	Turf Maint				14,058	14,058	
3-Door Beer Fridge	PCGC	Bistro 28				3,048	3,047	
Kitchen Door Replacement	PCGC	Bistro 28				3,050	2,993	
Pumpstation Pump	PCGC	Turf Maint				-	12,287	
Gaylord Reservoir Repair	PCGC	Turf Maint						12,000
Convection Oven	PCGC	Bistro 28						10,000
Total Capital Expenditures - Pole Creek Golf Club			**222,813**	**291,944**	**239,420**	**295,341**	**296,885**	**247,011**

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

DEBT SERVICE - NORMALIZED					
	Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
	2017	2018	2019	2019	2020
NON-OPERATING REVENUES					
Interest Income - County	5,240	1,946	1,600	1,947	1,800
Property Taxes Debt Service-Delinquent	5,131	4	0	(457)	0
Property Taxes Debt Service	1,223,783	1,282,407	1,270,117	1,270,117	1,239,365
Specific Ownership Taxes	0	0	0	0	0
	1,234,155	1,284,357	1,271,717	1,271,607	1,241,165
NON-OPERATING EXPENSES					
Interest Expense - Bonds	584,844	560,494	542,094	542,094	522,768
Agent Fees	829	600	850	600	600
Debt Service Bond Principal	580,000	655,000	665,000	665,000	655,000
Treasurer's Fees	61,714	64,218	63,586	63,583	62,058
	1,227,387	1,280,312	1,271,530	1,271,277	1,240,426
Revenue Over (Under) Expenses	**6,768**	**4,045**	**187**	**330**	**739**
Beginning Debt Service Fund Balance	118,787	125,555	129,600	129,600	129,930
Ending Debt Service Fund Balance	125,555	129,600	129,787	129,930	130,669

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

CONSERVATION TRUST FUNDS - NORMALIZED						
		Actual	**Actual**	**Amended Budget**	**Year-End Projections**	**Draft Budget**
		2017	**2018**	**2019**	**2019**	**2020**
NON-OPERATING REVENUES						
3020	Conservation Trust Income	27,411	28,640	28,750	33,173	29,750
3110-1	Interest Income - Conservation Trust Fund	180	332	200	396	250
3210-1	Grant Income	3,500	60,000	0	0	0
TOTAL NON-OPERATING REVENUE		31,091	88,971	28,950	33,569	30,000
NON-OPERATING EXPENSES						
9070	Capital Expenditures	32,500	90,000	0	0	25,000
TOTAL NON-OPERATING EXPENSES		32,500	90,000	0	0	25,000
	Revenue Over (Under) Expenses	**(1,409)**	**(1,029)**	**28,950**	**33,569**	**5,000**
	Beginning Conservation Trust Fund Balance	36,828	35,419	34,390	34,390	67,959
	Ending Conservation Trust Fund Balance	35,419	34,390	63,340	67,959	72,959

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

GENERAL FUND SUMMARY - NORMALIZED					
	Actual 2017	Actual 2018	Amended Budget 2019	Year-End Projections 2019	Draft Budget 2020
Golf Course					
Operating Revenue					
Pro Shop	1,324,851	1,418,943	1,340,750	1,429,950	1,388,900
Turf Maintenance	21,990	20,315	20,750	23,775	20,750
Food & Beverage	595,942	627,241	606,500	617,257	613,475
Total Revenue	**1,942,783**	**2,066,499**	**1,968,000**	**2,070,982**	**2,023,125**
Operating Expenses					
Pro Shop	487,397	510,838	520,486	517,499	528,886
Turf Maintenance	692,334	711,668	741,299	721,153	776,827
Food & Beverage	538,267	570,632	574,691	602,308	606,054
Total Operating Expenses	**1,717,998**	**1,793,138**	**1,836,476**	**1,840,960**	**1,911,767**
Net Operating Income	**224,785**	**273,361**	**131,524**	**230,022**	**111,358**
The Foundry	**Actual 2017**	**Un-Audited 2018**	**Amended Budget 2019**	**Year-End Projections 2019**	**Draft Budget 2020**
Operating Revenue					
The Foundry	0	0	1,235,951	1,259,965	1,372,750
Total Revenue	**0**	**0**	**1,235,951**	**1,259,965**	**1,372,750**
Operating Expenses					
The Foundry	0	0	1,131,416	1,131,428	1,256,011
Total Operating Expenses	**0**	**0**	**1,131,416**	**1,131,428**	**1,256,011**
Net Operating Income	**0**	**0**	**104,535**	**128,537**	**116,739**
Parks & Recreation	**Actual 2017**	**Un-Audited 2018**	**Amended Budget 2019**	**Year-End Projections 2019**	**Draft Budget 2020**
Operating Revenue					
General Recreation	144,251	156,392	147,550	174,821	158,550
Parks & Facilities	100,396	137,621	150,000	162,322	166,000
Rec Center	955,305	1,022,273	962,200	1,108,379	1,031,300
Fund Raiser / Misc. Income	20,050	23,432	20,000	30,864	21,500
Grant Income	2,750	4,763	0	1,500	1,500
Total Revenue	**1,222,752**	**1,344,481**	**1,279,750**	**1,477,886**	**1,378,850**
Operating Expenses					
General Recreation	249,584	286,022	292,456	302,896	317,647
Parks & Facilities	292,189	319,819	353,130	388,426	397,301
Rec Center	1,038,275	1,116,059	1,163,333	1,207,605	1,313,703
Fund Raiser Expense	1,658	1,542	1,500	1,238	1,500
Grant Expenditures	2,750	1,000	0	1,500	1,500
Total Operating Expenses	**1,584,457**	**1,724,441**	**1,810,419**	**1,901,665**	**2,031,651**
Net Operating Income	**(361,705)**	**(379,960)**	**(530,669)**	**(423,779)**	**(652,801)**
Non-Operating	**Actual 2017**	**Un-Audited 2018**	**Amended Budget 2019**	**Year-End Projections 2019**	**Draft Budget 2020**
Revenue					
Administration Revenue	716,117	964,389	804,333	853,483	999,495
Rec Center Property Tax Income (O&M)	70,184	75,166	76,445	76,445	96,433
Total revenue	**786,301**	**1,039,555**	**880,778**	**929,928**	**1,095,928**
Administration Expenses					
Administration Expense	283,651	299,860	311,512	315,464	349,036
Grants & Donations	7,500	7,500	7,500	7,500	8,000
Treasurer's Fees	32,897	43,736	36,651	36,651	46,247
Total Administration Expense	**324,047**	**351,097**	**355,663**	**359,615**	**403,283**
Net Non-Operating Income	**462,254**	**688,459**	**525,115**	**570,313**	**692,645**
District Net Operating Income	**Actual 2017**	**Un-Audited 2018**	**Amended Budget 2019**	**Year-End Projections 2019**	**Draft Budget 2020**
Total Revenue	**3,951,837**	**4,450,535**	**5,364,479**	**5,738,761**	**5,870,653**
Total Operating Expenses	**3,626,502**	**3,868,676**	**5,133,974**	**5,233,668**	**5,602,712**
District Net Operating Income	**325,334**	**581,859**	**230,505**	**505,093**	**267,941**
Net Income/Loss- Golf Course	**224,785**	**273,361**	**131,524**	**230,022**	**111,358**
Net Income/Loss - The Foundry	**0**	**0**	**104,535**	**128,537**	**116,739**
Net Income/Loss - Parks & Recreation	**100,549**	**308,499**	**(5,554)**	**146,534**	**39,844**

FOUNDRY CINEMA & BOWL - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
		2017	2018	2019	2019	2020
	Revenue					
3011 · Bowling Sales		0	0	330,240	303,017	341,750
3038 · Vending / Arcade		0	0	4,642	11,329	12,000
3041 · Concessions		0	0	111,976	115,476	125,000
3043 · Movie Sales		0	0	423,593	413,943	440,000
3060 · Food		0	0	155,855	167,942	183,500
3123 · Special Events		0	0	0	2,080	1,000
3124 · Sponsorships		0	0	37,400	39,511	44,500
3130 · Beverage				172,245	191,542	209,000
3172 · Facility Rentals				0	14,030	15,000
3205 · Tournaments				0	1,095	1,000
	Total Revenue	**0**	**0**	**1,235,951**	**1,259,965**	**1,372,750**
	Cost of Goods Sold					
4010 · Cost of Food		0	0	80,086	86,683	94,312
4030 · Cost of Beverages		0	0	44,799	58,051	63,321
6426 · Cost of Movies		0	0	197,278	200,633	213,262
6427 · Cost of Concessions		0	0	37,578	29,173	31,579
		0	**0**	**359,741**	**374,540**	**402,474**
	Payroll Expenses					
5010 · Salaries		0	0	53,077	53,077	58,000
5020 · Wages		0	0	265,500	253,535	292,500
5024 · Pension Contributions		0	0	11,948	11,498	13,144
5030 · Health Insurance		0	0	4,000	0	11,500
5040 · Medicare Tax		0	0	4,619	5,130	5,582
5050 · Unemployment Tax		0	0	956	983	1,052
5060 · Worker's Compensation		0	0	4,125	2,907	3,714
	Total Payroll Expense	**0**	**0**	**344,225**	**327,130**	**385,492**
6020 · Advertising & Promotion		0	0	15,000	13,167	13,000
6040 · Automobile Mileage		0	0	100	107	100
6090 · Cash (Over)/Short				0	1,208	0
6110 · Cleaning Supplies		0	0	4,625	7,790	8,500
6140 · Computer Expense / Support		0	0	1,500	5,580	2,000
6150 · Consulting Fees		0	0	2,750	2,500	3,000
6180 · Credit Card Fees		0	0	24,715	25,748	27,000
6210 · Dues, Licenses & Certifications		0	0	5,000	3,928	4,000
6240 · Equipment Rental		0	0	1,518	1,518	1,680
6250 · Equipment Repairs & Parts		0	0	2,000	3,969	3,500
6270 · Facility Lease		0	0	266,017	266,017	300,000
6354 · Laundry		0	0	4,000	3,748	4,200
6355 · League & Tournament Supplies		0	0	50	53	100
6360 · Legal Fees		0	0	1,000	1,027	1,000
6370 · Liability Insurance		0	0	8,900	8,900	10,000
6400 · Maintenance Agreements		0	0	2,750	3,989	4,500
6405 · Maintenance & Repair		0	0	20,000	12,580	13,000
6410 · Maint. Supplies/Tools		0	0	5,000	3,536	4,000
6420 · Meals		0	0	800	410	500
6480 · Operating Supplies		0	0	3,000	3,461	3,250
6485 · Paper Goods / Supplies		0	0	4,350	8,900	9,500
6585 · Satellite TV / Music		0	0	4,900	3,106	3,000
6590 · Schools & Seminars		0	0	4,275	4,321	1,000
6600 · Security Systems		0	0	360	450	540
6631 · Special Events		0	0	0	357	500
6632 · Smallwares		0	0	2,200	1,368	2,000
6634 · Spoilage		0	0	1,200	0	1,100
6650 · Telephone		0	0	3,210	3,012	3,575
6690 · Trash Removal		0	0	3,825	4,798	6,000
6710 · Uniforms		0	0	2,000	1,668	1,000
6715 · Utilities		0	0	32,405	32,542	36,500
	Total General Expense	**0**	**0**	**427,450**	**429,758**	**468,045**
	Total Operating Expense	**0**	**0**	**1,131,416**	**1,131,428**	**1,256,011**
	Revenue Over (Under) Expenses	**0**	**0**	**104,535**	**128,537**	**116,739**

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

ADMINISTRATION ACTUAL - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
	Revenue	**2017**	**2018**	**2019**	**2019**	**2020**
3110	Interest Income	10,099	12,082	10,750	28,512	17,500
3111	Interest Income - County	(14,678)	1,326	1,000	1,122	1,000
3170	Miscellaneous Income	0	150	0	0	0
3180	Property Tax Income	602,077	798,228	655,583	655,583	828,495
3181	Property Tax Income - Delinquent	(18,252)	2	0	(276)	0
3200	Specific Ownership Taxes	136,871	152,602	137,000	168,542	152,500
	Total Revenue	**716,117**	**964,389**	**804,333**	**853,483**	**999,495**
Total Revenue		**716,117**	**964,389**	**804,333**	**853,483**	**999,495**
	Expense					
5010	Salaries	144,500	150,439	159,250	160,001	168,000
5020	Wages	7,275	9,002	12,250	13,698	20,000
5024	Pension Contributions	5,656	5,949	6,431	6,469	7,050
5030	Health Insurance	34,556	36,298	38,650	37,433	39,879
5040	Medicare Tax	2,201	2,312	2,487	2,487	2,726
5050	Unemployment Tax	455	478	515	515	564
5060	Worker's Compensation	1,474	1,450	1,574	1,589	1,992
	Total Payroll Expense	**196,117**	**205,929**	**221,157**	**222,192**	**240,211**
6000	Accounting Fees	13,492	13,500	13,500	13,850	13,850
6040	Automobile Mileage	794	663	900	900	900
6070	Board Staff Development	2,694	2,250	3,000	3,000	3,000
6140	Computer Expense/Support	15,747	17,689	15,500	15,500	20,600
6150	Consulting Fees	11,302	12,058	15,000	13,908	15,000
6210	Dues, Licesnse & Certifications	3,515	3,409	3,500	3,718	3,500
6220	Election Expense	0	1,101	0	0	7,500
6360	Legal Fees	8,750	11,028	5,000	9,979	5,000
6370	Liability Insurance	7,882	8,195	8,605	8,983	9,300
6405	Maintenance & Repair	671	1,122	4,000	1,539	4,000
6420	Meals	831	500	900	900	900
6450	Office Equipment (Copier Lease)	13,144	13,387	12,000	11,681	12,000
6480	Operating Supplies	3,249	3,409	3,000	3,963	3,000
6561	Payroll Expense	923	1,040	1,200	1,200	6,000
6590	Schools/Seminars	3,282	3,319	3,000	2,792	3,000
6650	Telephone	1,258	1,262	1,250	1,359	1,275
	Total General Expense	**87,534**	**93,932**	**90,355**	**93,272**	**108,825**
	Total Operating Expense	**283,651**	**299,860**	**311,512**	**315,464**	**349,036**
	Net Operating Income	**432,466**	**664,529**	**492,821**	**538,019**	**650,459**
	Other Expenses					
6330	Grants & Donations	7,500	7,500	7,500	7,500	8,000
9050	Treasurer's Fees	29,381	39,978	32,829	32,829	41,425
	Total Other Expense	**36,881**	**47,478**	**40,329**	**40,329**	**49,425**
	Revenue Over (Under) Expenses	**395,585**	**617,051**	**452,492**	**497,690**	**601,034**

GENERAL RECREATION - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
	Revenue	2017	2018	2019	2019	2020
3080	Users Fees-Adults	10,456	13,332	10,250	17,401	13,750
3085	Users Fees-Youth	128,170	138,421	132,000	151,768	139,500
3123	Special Events/Sponsorships	5,626	4,640	5,300	5,652	5,300
	Total Revenue	**144,251**	**156,392**	**147,550**	**174,821**	**158,550**
	Expense					
5010	Salaries	87,154	92,500	98,000	98,251	103,250
5020	Wages	57,466	74,136	76,000	80,246	82,500
5024	Pension Contributions	5,426	6,233	6,525	6,669	6,966
5025	Contract Labor	20,945	23,888	21,000	28,253	26,000
5030	Health Insurance	20,952	25,860	28,767	24,932	31,452
5040	Medicare Tax	2,097	2,409	2,523	2,523	2,693
5050	Unemployment Tax	432	468	522	522	557
5060	Worker's Compensation	1,495	1,568	1,586	1,665	1,779
	Total Payroll Expense	**195,965**	**227,061**	**234,923**	**243,061**	**255,197**
6010	Adult Program Supplies	1,086	2,311	1,500	2,626	2,500
6020	Advertising	1,847	2,553	2,500	2,629	2,500
6040	Automobile Mileage	284	633	600	600	600
6110	Cleaning Supplies	243	351	350	618	600
6140	Computer Expense/Support	380	570	500	370	1,100
6180	Credit Card Fees	2,962	3,114	3,000	3,218	3,200
6210	Dues, Licesnse & Certifications	1,176	2,083	2,000	2,939	2,500
6273	Field trips-Youth	12,916	13,504	13,500	13,500	14,000
6274	Field Trips-Adults	1,152	1,213	1,500	666	1,500
6370	Liability Insurance	3,809	3,841	4,033	4,006	4,200
6420	Meals	502	589	550	940	1,000
6480	Operating Supplies	778	1,453	1,000	1,000	1,000
6590	Schools & Seminars	2,911	2,659	3,000	3,481	3,500
6631	Special Events	8,417	5,803	6,500	6,500	6,500
6635	Summer Program Supplies	2,009	1,850	2,000	2,398	2,500
6650	Telephone	1,101	1,140	1,600	1,044	1,600
6680	Transportation	4,153	6,707	6,000	5,405	6,000
6710	Uniforms	460	532	500	672	750
6715	Utilities	1,527	1,368	1,600	1,752	1,600
6720	Vehicle Maintenance	1,255	2,087	800	971	800
6730	Youth Program Supplies	4,652	4,599	4,500	4,500	4,500
	Total General Expense	**53,619**	**58,960**	**57,533**	**59,835**	**62,450**
	Total Operating Expense	**249,584**	**286,022**	**292,456**	**302,896**	**317,647**
	Net Operating Income	**(105,333)**	**(129,630)**	**(144,906)**	**(128,075)**	**(159,097)**
	Other Income					
3122	Pole Creek Classic	20,000	20,000	20,000	20,000	20,000
3210	Grants	2,750	4,763	0	1,500	1,500
3125	Fundraising Income	0	0	0	996	0
3212	FVRF Scholarship	50	0	0	0	0
	Total Other Income	**22,800**	**24,763**	**20,000**	**22,496**	**21,500**
	Other Expense					
6329	Grant Expenditure	2,750	1,000	0	1,500	1,500
6725	FVRF Scholarship	50	0	0	0	0
	Total Other Expense	**2,800**	**1,000**	**0**	**1,500**	**1,500**
	Revenue Over (Under) Expenses	**(85,333)**	**(105,867)**	**(124,906)**	**(107,079)**	**(139,097)**

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

PARKS AND ATHLETICS - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
	Revenue	**2017**	**2018**	**2019**	**2019**	**2020**
3031	Memberships	1,630	1,973	1,500	1,830	2,000
3033	Daily Admissions	7,346	16,181	20,000	20,555	21,000
3041	Concessions	7,844	7,960	9,000	8,500	9,000
3080	Users Fees-Adults	25,557	43,086	55,000	63,601	63,500
3085	Users Fees-Youth	25,914	17,330	22,500	19,529	21,000
3124	Sponsorships	4,873	2,800	4,000	6,950	7,000
3170	Miscellaneous Income	50	0	0	0	0
3173	Skate Rentals	7,155	38,875	10,000	10,588	11,500
3172	Facility Rental Fees	20,027	9,417	28,000	30,769	31,000
	Total Revenue	**100,396**	**137,621**	**150,000**	**162,322**	**166,000**
	Cost of Goods Sold					
6425	Merchandise	4,617	4,360	4,500	4,987	4,500
	Total Cost of Goods Sold	**4,617**	**4,360**	**4,500**	**4,987**	**4,500**
	Expense					
5010	Salaries	115,744	124,500	132,000	134,311	139,400
5020	Wages	30,833	46,803	52,000	67,967	69,000
5024	Pension Contributions	5,497	6,424	6,900	7,585	7,815
5025	Contract Labor	1,653	1,157	1,600	1,882	1,600
5030	Health Insurance	31,708	32,235	34,347	32,140	39,031
5040	Medicare Tax	2,123	2,484	2,668	2,933	3,022
5050	Unemployment Tax	439	504	552	552	625
5060	Worker's Compensation	1,504	1,430	1,693	1,907	2,208
	Total Payroll Expense	**189,501**	**215,536**	**231,760**	**249,277**	**262,701**
6040	Automobile Mileage	85	0	100	0	100
6110	Cleaning Supplies	1,026	779	1,800	1,661	1,800
6130	Landscaping	3,536	280	1,500	645	1,500
6140	Computer Expense/Support	1,039	960	1,000	960	1,000
6180	Credit Card Fees	933	1,425	1,200	1,871	2,000
6210	Dues, Licesnse & Certifications	215	313	300	294	300
6240	Equipment Rental	972	245	800	364	800
6250	Equipment Repairs	7,909	4,940	6,000	3,609	6,000
6310	Fuel & Oil-Other	5,262	5,019	8,000	9,706	8,000
6350	Irrigation	2,971	3,414	2,500	3,550	2,500
6355	League & Tourn. Supplies	4,707	9,135	8,000	13,338	12,000
6360	Legal Fees	8,456	5,091	3,000	2,638	1,000
6370	Liability Insurance	6,280	6,657	7,200	9,221	9,600
6400	Maintenance Agreements	2,201	1,799	2,000	2,000	2,000
6405	Maintenance & Repair	2,472	3,289	3,500	6,791	3,500
6410	Maint. Supplies/Tools	3,815	6,429	6,500	5,622	6,500
6420	Meals	293	105	300	389	300
6480	Operating Supplies	1,056	2,768	700	1,681	700
6590	Schools & Seminars	0	0	500	264	500
6600	Security Systems	419	433	420	458	450
6610	Seed, Chemicals & Fertilizer	8,872	7,902	9,000	8,083	8,500
6630	Signage	1,865	1,622	1,500	2,479	1,000
6650	Telephone	3,147	3,085	3,100	3,592	3,200
6660	Toilet Rental & Supplies	3,743	3,660	3,400	2,725	3,400
6690	Trash Removal	2,897	1,869	2,500	2,079	2,500
6710	Uniforms	773	812	700	700	700
6715	Utilities	17,965	21,437	34,000	41,759	42,000
6720	Vehicle Maintenance	837	1,287	1,200	751	1,100
6735	Volunteer Support	62	43	150	0	150
6740	Water System Maintenance	4,267	5,125	6,000	6,932	7,000
	Total General Expense	**98,071**	**99,923**	**116,870**	**134,162**	**130,100**
	Total Operating Expense	**292,189**	**319,819**	**353,130**	**388,426**	**397,301**
	Revenue Over (Under) Expenses	**(191,792)**	**(182,198)**	**(203,130)**	**(226,104)**	**(231,301)**

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
		2017	2018	2019	2019	2020
	Revenue					
3031	Memberships	324,894	347,354	327,500	407,735	360,000
3032	Punch Cards	135,569	148,062	138,500	141,293	141,500
3033	Daily Admissions	255,550	271,599	254,500	297,732	275,000
	Total Admissions	**716,013**	**767,015**	**720,500**	**846,760**	**776,500**
3034	Gymnastics Programs	89,653	103,911	92,500	111,585	101,750
3035	Aquatic Programs	28,542	28,012	28,500	18,074	25,000
3036	Fitness Programs	50,410	53,727	52,750	57,918	57,000
3037	Child Care	6,127	4,661	6,000	4,698	5,100
3038	Vending	3,416	3,069	3,000	3,160	3,200
3039	Climbing Wall	4,528	4,290	4,200	6,089	5,000
3040	Retail Sales	26,639	23,933	25,500	27,437	26,000
3123	Special Events / Tournaments	7,711	6998.8	6,500	6,063	6,925
3124	Sponsorships	1,650	1,500	1,500	4,300	2,300
3172	Facility Rental Fees	21,201	26,608	22,250	23,295	23,525
3209	Donations	(585)	(1,450)	(1,000)	(1,000)	(1,000)
	Total Revenue	**955,305**	**1,022,273**	**962,200**	**1,108,379**	**1,031,300**
	Cost of Goods Sold					
6425	Merchandise	13,943	12,812	12,250	13,563	13,000
	Total Cost of Goods Sold	**13,943**	**12,812**	**12,250**	**13,563**	**13,000**
	Expense					
5010	Salaries	224,654	263,914	253,750	262,702	313,100
5020	Wages	314,505	330,133	381,200	391,179	416,660
5024	Pension Contributions	20,251	22,329	23,811	24,697	27,366
5025	Contract Labor	1,578	50	0	0	0
5030	Health Insurance	49,818	68,431	75,940	70,657	113,420
5040	Medicare Tax	7,816	8,601	9,207	9,522	10,582
5050	Unemployment Tax	1,620	1,810	1,905	1,888	2,189
5060	Worker's Compensation	5,898	5,400	5,830	5,789	7,651
	Total Payroll Expense	**626,139**	**700,668**	**751,643**	**766,434**	**890,968**
6020	Advertising	22,571	22,579	25,000	25,000	25,000
6035	Aquatics Supplies	4,495	3,537	3,500	3,500	3,500
6040	Automobile Mileage	708	1,482	1,450	828	1,450
6090	Cash Over (Short)	(248)	(896)	0	(317)	0
6110	Cleaning Supplies	12,163	7,486	7,500	7,905	7,500
6130	Center Landscaping	3,092	1,204	1,000	1,101	1,000
6140	Computer Expense/Support	5,308	5,553	6,000	5,377	6,000
6180	Credit Card Fees	16,255	18,402	18,000	19,332	19,500
6210	Dues, Licesnse & Certifications	3,116	3,167	3,200	3,940	3,850
6240	Equipment Rental	1,162	28	2,000	2,549	1,000
6250	Equipment Repairs & Parts	0	1,887	2,200	2,577	2,400
6295	Fitness Supplies	2,804	2,111	2,200	2,510	2,400
6310	Fuel & Oil	299	309	600	1,614	1,500
6333	Gymnastics Expense	7,891	7,175	6,000	7,789	6,000
6370	Liability Insurance	13,015	13,657	14,340	16,484	17,060
6400	Maintenance Agreements	19,261	20,069	18,500	26,058	24,000
6405	Maintenance & Repairs	21,933	37,060	25,000	36,518	25,000
6410	Maintenance Supplies	25,328	22,122	23,500	22,365	23,250
6420	Meals	1,818	1,914	1,850	3,039	2,400
6450	Office Equipment / Furniture	5,339	5,506	5,000	4,578	4,500
6480	Operating Supplies	7,754	6,010	6,850	7,543	7,350
6485	Paper/Plastic Goods	0	5,279	5,000	5,000	5,000
6518	Pool Chemicals & Supplies	32,641	31,231	26,500	28,718	26,500
6585	Satellite TV / Music	2,427	2,544	2,550	3,309	3,375
6590	Schools & Seminars	2,856	1,785	4,300	3,829	4,475
6600	Security Systems	839	850	850	863	875
6631	Special Events	1,710	2,045	2,500	2,142	2,500
6650	Telephone / Internet	11,532	12,209	12,000	12,582	12,500
6690	Trash Removal	1,861	1,260	1,200	1,701	1,400
6710	Uniforms	1,615	1,809	1,900	3,084	2,250
6715	Utilities	168,455	162,371	168,000	164,894	165,000

RECREATION CENTER - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
		2017	2018	2019	2019	2020
6720	Vehicle Maintenance	29	682	750	984	1,000
6735	Volunteer Support	163	150	200	212	200
	Total General Expense	**398,194**	**402,578**	**399,440**	**427,608**	**409,735**
	Total Operating Expense	**1,038,275**	**1,116,059**	**1,163,333**	**1,207,605**	**1,313,703**
	Net Operating Income	**(82,971)**	**(93,786)**	**(201,133)**	**(99,226)**	**(282,403)**
	Other Income					
3210	Grants	0	0	0	0	0
3183	Property Tax (O&M)	70,184	75,166	76,445	76,445	96,433
3125	Fundraising Income	1,633	1,542	1,500	1,238	1,500
3170	Miscellaneous Income	0	3,432	0	8,630	0
	Total Other Income	**71,818**	**80,140**	**77,945**	**86,313**	**97,933**
	Other Expense					
6283	Fundraising Expenses	1,608	1,542	1,500	1,238	1,500
6329	Grant Expenses	0	0	0	0	0
9050	Treasurer's Fees	3,516	3,758	3,822	3,822	4,822
	Total Other Expense	**5,124**	**5,300**	**5,322**	**5,060**	**6,322**
	Revenue Over (Under) Expenses	**(16,277)**	**(18,946)**	**(128,510)**	**(17,973)**	**(190,792)**

PRO SHOP - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
	Revenue	2017	2018	2019	2019	2020
3010	Club Rental Income	21,145	24,985	21,500	21,530	22,500
3050	Driving Range Income	72,968	81,707	74,500	81,459	78,000
3090	Golf Cart Rentals	221,505	261,769	231,750	262,739	248,500
3100	Greens Fees Income	551,735	613,170	570,500	666,717	634,000
3160	Season Pass Income	136,428	136,367	135,500	127,305	133,250
3165	Resident ID Cards Income	56,854	56,691	56,500	57,896	57,150
3169	Merchandise Sales	152,235	148,099	149,500	143,432	147,500
3170	Miscellaneous Income	54	648	0	360	0
3205	Tournament Premiums	111,926	95,506	101,000	68,512	68,000
	Total Revenue	**1,324,850**	**1,418,942**	**1,340,750**	**1,429,950**	**1,388,900**
	Cost of Goods Sold					
6425	Merchandise	83,169	80,573	85,215	85,226	80,000
6560	Club Rental Supplies	13,637	18,016	16,000	11,585	15,000
	Total Cost of Goods Sold	**96,806**	**98,589**	**101,215**	**96,811**	**95,000**
	Expense					
5010	Salaries	87,433	91,958	95,500	92,785	98,500
5020	Wages	71,194	84,769	80,000	87,181	89,500
5024	Pension Contributions	6,137	6,834	6,581	6,949	7,050
5025	Contract Labor	1,126	0	0	0	0
5030	Health Insurance	8,786	7,128	7,538	6,942	7,812
5040	Medicare Tax	2,373	2,642	2,545	2,687	2,726
5050	Unemployment Tax	491	547	527	527	564
5060	Worker's Compensation	1,594	1,974	1,618	3,002	2,709
	Total Payroll Expense	**179,134**	**195,851**	**194,309**	**200,073**	**208,861**
6020	Advertising	11,158	10,510	10,500	11,215	10,500
6040	Automobile Mileage	363	215	250	253	250
6090	Cash (Over/Short)	(128)	(98)	0	(128)	0
6140	Computer Expense/Support	5,212	5,253	8,000	7,603	5,800
6180	Credit Card Fees	27,848	29,116	27,500	30,045	30,000
6200	Driving Range Supplies	5,196	4,816	5,000	3,931	5,000
6210	Dues, Licesnse & Certifications	564	713	500	523	500
6250	Equipment Repairs	201	1,496	2,000	1,425	2,000
6316	Golf Cart Lease	87,385	87,385	87,385	87,385	87,385
6360	Legal Fees	0	0	500	0	500
6370	Liability Insurance	5,579	5,940	6,237	6,925	7,200
6400	Maintenance Agreements	1,218	1,218	2,250	2,104	2,250
6405	Maintenance & Repair	13,007	8,929	10,500	8,676	10,500
6420	Meals	1,500	1,500	1,500	1,210	1,500
6450	Office Equipment	0	0	2,300	2,477	2,300
6480	Operating Supplies	4,556	4,220	4,000	3,821	4,000
6590	Schools & Seminars	0	0	500	0	500
6600	Security System	839	839	840	840	840
6650	Telephone	9,590	9,610	9,500	9,372	9,500
6690	Trash Removal	1,438	896	1,200	859	1,000
6710	Uniforms	1,990	2,452	2,500	2,546	2,500
6715	Utilities	26,207	26,434	30,000	24,839	27,000
6740	Water System Maintenance	7,735	14,954	12,000	14,694	14,000
	Total General Expense	**211,458**	**216,397**	**224,962**	**220,615**	**225,025**
	Total Operating Expense	**487,397**	**510,838**	**520,486**	**517,499**	**528,886**
	Revenue Over (Under) Expense	**837,453**	**908,104**	**820,264**	**912,451**	**860,014**

FOOD & BEV - NORMALIZED						
		Actual	Actual	Amended Budget	Year-End Projections	Draft Budget
		2017	2018	2019	2019	2020
	Revenue					
3060	Food	360,935	383,083	370,500	378,373	373,975
3130	Beverage	230,607	239,723	231,000	238,384	236,500
3170	Misc. Income	200	300	0	0	0
3300	Events	4,200	4,135	5,000	500	3,000
	Total Revenue	**595,942**	**627,241**	**606,500**	**617,257**	**613,475**
	Cost of Goods Sold					
4010	Cost of Food	131,343	141,437	137,025	137,050	134,810
4030	Cost of Beverages	59,893	63,638	61,440	68,657	68,250
	Total Cost of Goods Sold	**191,236**	**205,076**	**198,465**	**205,707**	**203,060**
	Payroll Expenses					
5010	Salaries	89,000	97,346	106,000	102,293	107,500
5020	Wages	130,180	138,126	137,000	159,614	161,000
5024	Pension Contributions	8,219	8,830	9,113	9,822	10,069
5025	Contract Labor	216	446	0	241	0
5030	Health Insurance	24,578	21,258	23,539	22,695	24,707
5040	Medicare Tax	4,165	4,478	4,524	4,607	4,893
5050	Unemployment Tax	862	928	729	963	806
5060	Worker's Compensation	2,411	2,513	2,223	3,352	3,869
	Total Payroll Expense	**259,631**	**273,926**	**283,128**	**303,587**	**312,844**
6020	Advertising	4,705	5,550	4,000	5,558	4,750
6040	Automotive Mileage	0	90	100	0	0
6090	Cash (Over) / Short	(1,081)	(868)	0	(863)	0
6100	Cleaning Supplies	3,681	3,969	3,200	3,007	3,400
6140	Computer Expense/Support	3,099	4,150	5,000	1,997	2,100
6180	Credit Card Fees	14,391	14,902	15,000	15,184	15,000
6210	Dues, Licesnse & Certifications	1,666	1,767	1,500	1,634	1,600
6240	Equipment Rental	918	927	900	967	1,000
6250	Equipment Repairs	6,846	3,387	3,000	1,935	3,000
6265	Equipment Lease	6,600	6,600	6,600	6,600	6,600
6354	Laundry	5,297	6,714	6,500	8,261	7,000
6370	Liability Insurance	3,060	3,246	3,408	3,740	3,900
6400	Maintenance Agreements	1,218	1,218	1,250	1,703	1,250
6405	Maintenance & Repair	4,267	4,390	4,000	6,946	4,000
6420	Meals	200	144	500	500	500
6450	Office Equipment	565	1,321	2,000	663	1,000
6480	Operating Supplies	1,873	1,062	1,500	2,049	2,000
6485	Paper Goods/Supplies	9,902	12,294	12,000	11,951	12,000
6585	Satellite TV	3,478	3,545	3,540	3,159	3,300
6631	Special Events	514	680	500	0	0
6632	Smallwares	995	1,366	2,500	1,769	2,000
6334	Spoilage	2,649	3,020	2,600	3,490	3,000
6650	Telephone	2,027	1,992	2,050	1,969	2,000
6690	Trash Removal	1,437	896	1,750	859	1,000
6710	Uniforms	1,853	2,212	2,500	2,088	2,250
3715	Utilities	7,239	7,057	7,200	7,848	7,500
	Total General Expense	**87,400**	**91,631**	**93,098**	**93,014**	**90,150**
	Total Operating Expense	**538,267**	**570,632**	**574,691**	**602,308**	**606,054**
	Revenue Over (Under) Expenses	**57,675**	**56,608**	**31,809**	**14,949**	**7,421**

TURF MAINTENANCE - NORMALIZED						
		Actual	Actaul	Amended Budget	Year-End Projections	Draft Budget
	Revenue	**2017**	**2018**	**2019**	**2019**	**2020**
3170	Miscellaneous Income	1,000	0	2,000	2,100	0
3171	Tee Sign Revenue	6,000	6,000	6,500	5,900	6,250
3370	Grounds Maint Income	6,000	6,125	6,250	6,250	6,500
	Total Revenue	**13,000**	**12,125**	**14,750**	**14,250**	**12,750**
	Expense					
5010	Salaries	171,000	175,769	186,750	183,751	192,750
5020	Wages	196,640	204,459	212,000	199,379	215,000
5024	Pension Contributions	13,788	14,263	14,953	14,367	15,291
5030	Health Insurance	26,276	27,532	29,248	28,026	37,275
5040	Medicare Tax	5,288	5,485	5,782	5,555	5,912
5050	Unemployment Tax	1,094	1,143	1,196	1,149	1,223
5060	Worker's Compensation	4,023	3,983	3,674	5,094	5,876
	Total Payroll Expense	**418,109**	**432,634**	**453,603**	**437,321**	**473,327**
6080	Cart Paths	1,516	2,968	3,000	2,317	3,000
6130	Landscaping	5,002	3,630	4,000	15,595	18,000
6140	Computer Expense/Support	4,630	4,491	8,800	6,891	5,950
6150	Consulting Fees	3,307	1,550	1,500	1,825	1,850
6210	Dues, Licesnse & Certifications	1,181	1,014	1,200	1,048	1,200
6240	Equipment Rental	5,101	1,300	8,000	6,819	8,000
6250	Equipment Repairs	25,002	22,763	24,000	25,371	25,000
6310	Fuel & Oil	16,746	20,829	22,000	19,211	22,000
6350	Irrigation /Pumphouse Supplies	7,789	9,377	10,000	9,260	12,000
6360	Legal Fees	25,703	9,803	1,000	1,000	1,000
6370	Liability Insurance	9,006	9,520	9,996	11,230	12,000
6405	Maintenance & Repair (Bldg.)	3,811	4,094	4,000	3,028	4,000
6410	Maint Supplies/Tools	2,578	4,134	4,000	3,870	4,000
6420	Meals	499	326	500	412	500
6480	Operating Supplies	10,755	12,427	12,000	9,760	12,000
6510	Pest Control	5,004	5,426	6,500	5,000	6,500
6580	Sand	12,007	11,679	12,000	13,753	14,000
6590	Schools & Seminars	2,076	2,025	2,500	2,497	3,000
6610	Seed, Chemicals & Fertilizer	84,798	88,658	92,000	92,459	92,000
6630	Signage	67	276	200	157	400
6650	Telephone	3,280	3,578	3,500	3,714	3,800
6660	Toilet Rental / Supplies	962	2,364	1,000	980	1,000
6690	Trash Removal	2,065	1,306	1,500	1,019	800
6710	Uniforms	3,284	4,373	4,000	4,000	4,000
6715	Utilities	36,552	40,486	43,000	31,598	38,000
6720	Vehicle Maintenance	1,503	2,529	1,500	1,518	1,500
	Total General Expense	**274,225**	**270,928**	**281,696**	**274,332**	**295,500**
	Total Operating Expense	**692,334**	**703,562**	**735,299**	**711,653**	**768,827**
	Net Operating Income	**(679,334)**	**(691,437)**	**(720,549)**	**(697,403)**	**(756,077)**
	Other Income					
3070	Fundraising	8,990	8,190	6,000	9,525	8,000
	Total Other Income	**8,990**	**8,190**	**6,000**	**9,525**	**8,000**
	Other Expense					
6283	Fundraising Expense	0	8,106	6,000	9,500	8,000
	Total Other Expense	**0**	**8,106**	**6,000**	**9,500**	**8,000**
	Revenue Over (Under) Expenses	**(670,344)**	**(691,353)**	**(720,549)**	**(697,378)**	**(756,077)**