

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005						
BUDGET YEAR: 2022						
	2019	2020	2021	2021	2022	2022
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,687,577	1,768,210	2,294,085	2,294,085	2,695,888	2,695,888
OPERATING REVENUES						
GOLF COURSE	2,068,727	2,687,787	2,081,500	2,812,346	2,574,950	2,974,345
PARKS & RECREATION	1,451,690	737,778	1,067,000	1,309,631	1,436,200	1,646,534
FOUNDRY REVENUES	1,264,771	582,457	979,753	867,021	1,053,000	1,156,817
FUNDRAISING / GRANT REVENUES	30,514	40,339	21,500	14,552	18,750	18,862
TOTAL OPERATING REVENUES	4,815,702	4,048,361	4,149,753	5,003,550	5,082,900	5,796,558
NON-OPERATING REVENUES						
INTEREST INCOME	27,967	3,180	3,500	757	300	6,153
INTEREST INCOME - PROPERTY TAXES	1,122	1,763	1,500	1,484	1,500	2,170
MISCELLANEOUS / GRANTS	0	37,681	0	15,632	0	0
PROPERTY TAXES	730,123	923,664	944,477	941,773	1,149,971	1,148,183
SPECIFIC OWNERSHIP TAXES	172,973	163,653	157,000	168,895	167,000	149,746
TOTAL NON-OPERATING REVENUES	932,185	1,129,941	1,106,477	1,128,541	1,318,771	1,306,252
CONSERVATION TRUST REVENUES						
CONSERVATION TRUST	32,931	30,274	29,750	36,254	34,500	34,918
CONSERVATION TRUST - INTEREST	381	186	200	10	15	71
TOTAL CONSERVATION TRUST REVENUE	33,312	30,460	29,950	36,264	34,515	34,989
DEBT SERVICE REVENUES						
PROPERTY TAXES	1,266,507	1,237,655	1,240,882	1,236,917	1,252,014	1,249,053
SPECIFIC OWNERSHIP TAXES	0	0	0	0	0	0
BOND REFINANCING	0	15,838,602	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	1,947	2,363	2,000	1,932	2,000	2,344
TOTAL DEBT SERVICE REVENUES	1,268,454	17,078,620	1,242,882	1,238,849	1,254,014	1,251,397
TOTAL REVENUES	7,049,653	22,287,383	6,529,062	7,407,204	7,690,200	8,389,196
OPERATING EXPENSES						
GOLF COURSE	1,845,419	1,888,793	1,956,987	2,071,373	2,157,598	2,387,753
PARKS & RECREATION	1,879,088	1,626,925	1,908,477	1,970,719	2,120,515	2,223,702
ADMINISTRATION	310,501	324,439	404,314	356,636	470,303	457,877
FOUNDRY EXPENSES	1,135,390	711,858	890,291	747,286	988,000	1,087,173
FUND RAISING EXPENSES	1,227	435	1,500	315	750	340
OPERATING GRANTS	8,926	9,994	9,500	8,602	9,500	85,791
TOTAL OPERATING EXPENSES	5,180,552	4,562,443	5,171,069	5,154,931	5,746,666	6,242,636
NON-OPERATING EXPENSES						
TREASURER'S FEES	36,564	46,271	47,224	47,169	57,475	57,476
DEBT SERVICE EXPENSES						
BOND INTEREST AND PRINCIPAL	1,207,694	1,020,263	1,180,200	1,180,300	1,190,700	1,190,700
BOND REFINANCING	0	15,833,775	0	0	0	0
TREASURER FEES	63,424	62,001	62,044	61,951	62,601	62,601
TOTAL DEBT SERVICE EXPENSES	1,271,118	16,916,039	1,242,244	1,242,251	1,253,301	1,253,301
TOTAL EXPENSE	6,488,234	21,524,754	6,460,537	6,444,351	7,057,442	7,553,413
GENERAL RESERVE FUND INCREASE (DECREASE)	530,771	569,588	37,937	929,991	597,530	802,698
CONSERVATION TRUST FUND INCREASE (DECREASE)	33,312	10,560	16,950	36,264	10,515	(11,961)
DEBT SERVICE FUND INCREASE (DECREASE)	(2,664)	162,581	638	(3,402)	713	(1,904)
NET REVENUE OVER (UNDER) EXPENSES	561,419	742,729	55,525	962,853	608,758	788,833
TOTAL FUNDS AVAILABLE (net revenue and reserve)	2,248,996	2,510,939	2,349,610	3,256,938	3,304,647	3,484,722
CAPITAL EXPENDITURES						
CAPITAL EXPENDED - POLE CREEK	296,885	147,229	452,268	470,866	455,520	573,069
CAPITAL EXPENDED - PARKS & REC	183,901	68,976	89,322	99,184	182,396	118,434
TOTAL CAPITAL EXPENDITURES	480,786	216,205	541,590	570,050	637,916	691,503
CAPITAL EXPENDITURES - CONSERVATION TRUST FUNDS	0	19,900	13,000	0	24,000	46,950
RESERVES						
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	67,703	78,263	95,213	114,527	125,042	102,566
TABOR RESERVES STATE MANDATE (RESTRICTED)	75,000	75,000	75,000	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	126,936	289,517	290,155	286,115	286,828	284,211
RESERVE FUND COMMUNITY GARDENS	0	0	0	9,000	9,000	9,000
GENERAL RESERVE FUND (UNASSIGNED)	374,699	271,387	302,050	311,837	335,450	312,776
GENERAL RESERVE FUND - FOUNDRY	129,381	(20)	89,442	119,715	184,715	189,359
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	387,264	1,076,090	737,143	1,331,433	1,284,646	1,344,514
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	607,227	503,847	219,016	448,261	366,048	475,792
TOTAL RESERVES	1,768,210	2,294,085	1,808,020	2,695,888	2,666,731	2,793,219
NET INCREASE (DECREASE) IN FUND BALANCE	80,633	525,875	(486,065)	401,803	(29,158)	97,330
BEGINNING FUND BALANCE	1,687,577	1,768,210	2,294,085	2,294,085	2,695,888	2,695,888
ENDING RESERVE FUNDS	1,768,210	2,294,085	1,808,020	2,695,888	2,666,731	2,793,219

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 AMENDED BUDGET 2022

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Parks & Recreation	Location	Dept	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Original Budget 2022	Amended Budget 2022
Mini Bus Vehicle Lease		General Rec	7,190	7,190	7,200	5,797		
2019 Pick-up w/ Dump Bed Lease	FVSC	Parks	12,563	12,551	12,550	12,551	12,551	12,551
2020 General Rec Mini Bus Lease		General Rec		6,161	12,322	12,321	12,321	12,321
2021 Parks Equipment 5-Year Lease	FVSC	Parks			10,000	4,427	10,024	10,024
2022 Mini Van Vehicle Lease		General Rec					4,000	-
IceBox Refrigeration	FVSC	Parks	8,499					
Source Funding - Grants & Doantions (Refunds)	FVSC	Parks	(8,662)					
Ice Resurfacing Machine	FVSC	Ice Rink	40,000					
Foam Pit Cubes	GPCRC	Gymnastics	23,225					
Slide Tower Repaint / Re-surface	GPCRC	Natatorium	31,500					
Pool Furniture	GPCRC	Natatorium	10,272					
Elliptical Crosstrainer C5761	GPCRC	Fitness	7,800					
Exterior Door Replacement	FVSC	Concessions	8,281					
Climbing Wall Fencing	GPCRC	Fitness	5,166					
Cable Crossover/lat pull down/seated row combo	GPCRC	Fitness	13,537					
Replace Variable Frquency Drive - Pool	GPCRC	Natatorium	6,121					
Scoreboards - FVSC	FVSC	Parks	19,399					
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	2,646					
Audio System Upgrades	GPCRC	Guest Services	4,958					
Gymnastics Mats	GPCRC	Gymnastics		6,555				
Tennis Court Renovation	FVSC	Town		11,819				
Source Funding - Grants & Doantions	FVSC	Town		(2,500)				
Cybox 751 Treadmill	GPCRC	Fitness		12,836				
Family Changing Room ADA Conversion	GPCRC	Natatorium		15,068				
Source Funding - Grants & Doantions	GPCRC	Natatorium		(10,085)				
Steam Room Tile	GPCRC	Natatorium		9,382				
Ice Rink Concrete	FVSC	Ice Rink		2,500	2,500			
Source Funding - Grants & Doantions	FCSC	Ice Rink		(2,500)	(2,500)			
Cybox 750AT Elliptical w/PEM	GPCRC	Fitness			8,000	9,238		
Fire Panel Replacement	GPCRC	Maintenance			7,000	-		
Leisure Pool Boiler Heat Exchanger	GPCRC	Natatorium			20,250	29,850		
Ice Bumper Cars	FVSC	Ice Rink				10,000		
Ford F250 - Plow Truck	GPCRC	Maintenance				15,000		
Standing Mower	FVSC	Parks			7,000		8,000	-
Dry Sauna Wood Replacemenet	GPCRC	Natatorium			5,000		5,000	6,096
Park Entrance Signage	FVSC	Parks					10,000	7,832
Field Storage Unit	FVSC	Parks					5,000	10,996
Infield Groomer Kit	FVSC	Parks					14,500	9,377
Olympia Ice Resurfacer	FVSC	Ice Rink					20,000	20,000
Carpet Replacement (Meeting Room/LG office)	GPCRC						7,000	2,506
Lap Pool Boiler	GPCRC	Natatorium					30,000	-
Domain Controller	Admin						8,500	9,102
Hammerstrength Platform	GPCRC	Fitness					5,000	4,905
Expresso S3 Upright Bike	GPCRC	Fitness					7,500	-
Custom Tramp Pads	GPCRC	Gymnastics					9,000	-
Kiln Wheels and Shelves	Pottery St	General Rec					7,000	6,995
Snowplow for F250	GPCRC	Maintenance					7,000	5,729
Total Capital Expenditures - Parks & Recreation			183,901	68,976	89,322	99,184	182,396	118,434

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 AMENDED BUDGET 2022

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Golf Course	Location	Dept	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Original Budget 2022	Amended Budget 2022
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	29,883	2,737				
2016 - 5 Year Equipment Lease	PCGC	Turf Maint	35,756	35,757				
2017 - 5 Year Equipment Lease	PCGC	Turf Maint	21,176	21,176	21,176	21,176		
2018 - 5 Year Equipment Lease (exp 2022)	PCGC	Turf Maint	16,459	16,458	16,458	16,458	16,458	16,458
2019 - 5 Year Equipment Lease (exp 2023)			16,038	16,038	16,038	16,038	16,038	16,038
2019 - Ally Lease - Chevy 2500 (exp 2024)	PCGC	Turf Maint	7,408	8,069	8,069	8,069	8,069	8,069
2020 - 5 Year Equipment Lease (exp 2024)	PCGC	Turf Maint		23,095	23,095	23,095	23,095	23,095
2021 - 5 Year Equipment Lease (exp 2025)	PCGC	Turf Maint			28,000	26,310	26,310	26,310
2022 - 5 Year Equipment Lease (exp 2026)	PCGC	Turf Maint					14,100	23,756
Trim Rough Mower								
Tri Plex Mower								
Workman MDX Utility Vehicle (2)								
Cart Path Phase I, II, III & IV	PCGC	Turf Maint	137,780		234,432	235,432	233,000	239,200
2 Utility Vehicles	PCGC	Turf Maint	14,058					
3-Door Beer Fridge	PCGC	Bistro 28	3,047					
Kitchen Door Replacement	PCGC	Bistro 28	2,993					
Pumpstation Pump	PCGC	Turf Maint	12,287					
Refrigerator	PCGC	Bistro 28		3,533				
Snowmobile	PCGC	Turf Maint		3,000				
Convection Oven	PCGC	Bistro 28		7,499				
Computer Server	PCGC	Clubhouse		5,693				
Stair Replacement	PCGC	Clubhouse			55,000	53,675		
In-ground Trash Cans	PCGC	Turf Maint				7,063		
Ice Maker	PCGC	Bistro 28				11,417		
Gaylord Reservoir Repair	PCGC	Turf Maint		4,174	50,000	52,133	52,000	162,899
Dinerware Server	PCGC	Bistro 28					7,000	-
Domain Controller	PCGC	Clubhouse					7,000	6,500
Large Utility Vehicle	PCGC	Turf Maint					25,850	25,919
Weather Station	PCGC	Turf Maint					7,600	7,087
Walk-in Fridge	PCGC	Bistro 28					5,000	-
Point of Sales Software	PCGC	Bistro 28					14,000	-
Culvert Replacement	PCGC	Turf Maint					-	17,738
Total Capital Expenditures - Pole Creek Golf Club			296,885	147,229	452,268	470,866	455,520	573,069
District Wide Capital Expenditures			480,786	216,205	541,590	570,050	637,916	691,503

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 AMENDED BUDGET 2022

DEBT SERVICE - NORMALIZED						
	Actual	Actual	Budget	Actual	Original Budget	Amended Budget
	2019	2020	2021	2021	2022	2022
NON-OPERATING REVENUES						
Interest Income - County	1,947	2,363	2,000	1,932	2,000	2,344
Property Taxes Debt Service-Delinquent	(457)	2	0	(2,431)	0	(2,961)
Property Taxes Debt Service	1,266,964	1,237,653	1,240,882	1,239,348	1,252,014	1,252,014
Miscellaneous	0	4,827	0	0	0	0
Bond Sale Proceeds	0	13,595,000	0	0	0	0
Bond Premium	0	2,238,775	0	0	0	0
	1,268,454	17,078,620	1,242,882	1,238,849	1,254,014	1,251,397
NON-OPERATING EXPENSES						
Interest Expense - Bonds	542,094	364,663	449,900	449,900	435,300	435,300
Agent Fees	600	600	300	400	400	400
Debt Service Bond Principal	665,000	655,000	730,000	730,000	755,000	755,000
Treasurer's Fees	63,424	62,001	62,044	61,951	62,601	62,601
Bond Discount & Issuance	0	299,852	0	0	0	0
Refunding of Bonds	0	15,533,923	0	0	0	0
	1,271,118	16,916,039	1,242,244	1,242,251	1,253,301	1,253,301
Revenue Over (Under) Expenses	(2,664)	162,581	638	(3,402)	713	(1,904)
Beginning Debt Service Fund Balance	129,600	126,936	289,517	289,517	286,115	286,115
Ending Debt Service Fund Balance	126,936	289,517	290,155	286,115	286,828	284,211

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 AMENDED BUDGET 2022

CONSERVATION TRUST FUNDS - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
		2019	2020	2021	2021	2022	2022
NON-OPERATING REVENUES							
3020	Conservation Trust Income	32,931	30,274	29,750	36,254	34,500	34,918
3110-1	Interest Income - Conservation Trust Fund	381	186	200	10	15	71
3210-1	Grant Income	0	0	0	0	0	0
TOTAL NON-OPERATING REVENUE		33,312	30,460	29,950	36,264	34,515	34,989
NON-OPERATING EXPENSES							
9070	Capital Expenditures	0	19,900	13,000	0	24,000	46,950
TOTAL NON-OPERATING EXPENSES		0	19,900	13,000	0	24,000	46,950
Revenue Over (Under) Expenses		33,312	10,560	16,950	36,264	10,515	(11,961)
	Beginning Conservation Trust Fund Balance	34,390	67,702	78,262	78,262	114,526	114,526
	Ending Conservation Trust Fund Balance	67,702	78,262	95,212	114,526	125,041	102,565

**FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
AMENDED BUDGET 2022**

GENERAL FUND SUMMARY - NORMALIZED						
	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Original Budget 2022	Amended Budget 2022
Golf Course						
Operating Revenue						
Pro Shop	1,432,856	1,976,247	1,455,250	2,085,978	1,888,500	2,156,599
Turf Maintenance	23,775	15,276	20,750	20,980	20,150	23,150
Food & Beverage	612,096	694,061	605,500	704,742	666,300	794,146
Grant Revenue	0	1,203	0	646	0	450
Total Revenue	2,068,727	2,686,785	2,081,500	2,812,346	2,574,950	2,974,345
Operating Expenses						
Pro Shop	518,083	536,608	569,474	622,285	635,183	732,359
Turf Maintenance	724,325	752,497	800,222	793,612	877,454	885,118
Food & Beverage	603,011	599,688	587,291	655,476	644,961	770,276
Total Operating Expenses	1,845,419	1,888,793	1,956,987	2,071,373	2,157,598	2,387,753
Net Operating Income	223,308	797,992	124,513	740,973	417,352	586,592
The Foundry						
Operating Revenue						
The Foundry	1,264,771	569,765	979,753	864,721	1,053,000	1,156,817
Grant Revenue	0	12,693	0	2,300	0	0
Total Revenue	1,264,771	582,457	979,753	867,021	1,053,000	1,156,817
Operating Expenses						
The Foundry	1,135,390	711,858	890,291	747,286	988,000	1,087,173
Total Operating Expenses	1,135,390	711,858	890,291	747,286	988,000	1,087,173
Net Operating Income	129,381	(129,400)	89,462	119,735	65,000	69,644
Parks & Recreation						
Operating Revenue						
General Recreation	176,776	95,208	145,200	172,171	187,700	204,576
Parks & Facilities	162,993	131,349	184,000	258,252	230,000	256,574
Rec Center	1,110,421	511,221	736,300	854,123	1,017,000	1,093,297
Fund Raiser / Misc. Income	30,514	6,032	21,500	14,552	18,750	18,862
Grant Income	1,500	34,307	1,500	25,085	1,500	92,087
Total Revenue	1,482,204	778,116	1,088,500	1,324,183	1,454,950	1,665,396
Operating Expenses						
General Recreation	300,939	257,248	317,418	365,810	367,542	358,829
Parks & Facilities	384,953	374,162	407,260	460,613	500,646	530,406
Rec Center	1,193,196	995,514	1,183,799	1,144,296	1,252,327	1,334,467
Fund Raiser Expense	1,227	435	1,500	315	750	340
Grant Expenditures	1,426	1,994	1,500	1,102	1,500	77,791
Total Operating Expenses	1,881,741	1,629,353	1,911,477	1,972,136	2,122,765	2,301,833
Net Operating Income	(399,537)	(851,237)	(822,977)	(647,953)	(667,815)	(636,437)
Non-Operating						
Revenue						
Administration Revenue	857,971	1,004,190	1,007,916	1,015,449	1,199,021	1,186,502
Grant Revenue	0	29,681	0	15,590	0	0
Rec Center Property Tax Income (O&M)	74,214	96,070	98,561	97,502	119,750	119,750
Total revenue	932,185	1,129,941	1,106,477	1,128,541	1,318,771	1,306,252
Administration Expenses						
Administration Expense	310,501	324,439	404,314	356,636	470,303	457,877
Grants & Donations	7,500	8,000	8,000	7,500	8,000	8,000
Treasurer's Fees	32,842	41,446	42,296	42,332	51,488	51,488
Treasurer's Fees - O&M	3,722	4,826	4,928	4,837	5,987	5,988
Total Administration Expense	354,565	378,710	459,538	411,305	535,778	523,353
Net Non-Operating Income	577,620	751,231	646,939	717,236	782,993	782,899
District Net Operating Income						
Total Revenue	5,747,887	5,177,300	5,256,230	6,132,091	6,401,671	7,102,810
Total Operating Expenses	5,217,116	4,608,715	5,218,293	5,202,100	5,804,141	6,300,112
District Net Operating Income	530,771	568,586	37,937	929,991	597,530	802,698
Net Income/Loss - Golf Course	223,308	797,992	124,513	740,973	417,352	586,592
Net Income/Loss - The Foundry	129,381	(129,400)	89,462	119,735	65,000	69,644
Net Income/Loss - Parks & Recreation	178,083	(100,006)	(176,038)	69,283	115,178	146,462

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

FOUNDRY CINEMA & BOWL - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
		2019	2020	2021	2021	2022	2022
Revenue							
3011 · Bowling Sales		302,324	187,538	238,514	270,585	288,000	316,385
3038 · Vending / Arcade		10,175	5,646	6,500	13,613	14,000	17,913
3041 · Concessions		116,292	38,321	88,529	70,284	81,500	115,079
3043 · Movie Sales		407,862	112,671	320,548	184,276	283,000	294,045
3060 · Food		170,291	73,215	129,639	103,082	133,000	111,417
3123 · Special Events		1,830	697	1,000	0	1,000	0
3124 · Sponsorships		40,014	27,473	40,000	31,243	37,000	45,120
3130 · Beverage		199,608	113,242	150,023	170,242	194,500	215,752
3172 · Facility Rentals		15,554	4,315	4,000	9,722	6,000	21,510
3205 · Tournaments		821	5,220	1,000	11,637	15,000	16,801
Total Revenue		1,264,771	568,338	979,753	864,684	1,053,000	1,154,022
Cost of Goods Sold							
4010 · Cost of Food		84,934	37,013	66,820	43,589	59,840	60,775
4030 · Cost of Beverages		58,816	34,777	52,771	42,838	50,960	62,080
6426 · Cost of Movies		203,524	46,632	160,274	89,065	141,500	162,425
6427 · Cost of Concessions		30,428	9,594	26,559	19,904	24,437	31,101
		377,702	128,016	306,424	195,396	276,737	316,381
Payroll Expenses							
5010 · Salaries		53,077	60,000	60,000	60,000	63,000	62,470
5020 · Wages		252,529	162,586	208,000	178,263	218,000	253,341
5024 · Pension Contributions		11,460	8,347	10,050	8,935	10,538	14,120
5030 · Health Insurance		0	6,546	7,228	9,373	11,526	11,543
5040 · Medicare Tax		5,204	3,783	3,886	4,139	4,075	5,535
5050 · Unemployment Tax		1,079	783	804	840	843	791
5060 · Worker's Compensation		2,665	3,899	2,572	1,259	3,081	2,238
Total Payroll Expense		326,014	245,943	292,540	262,809	311,063	350,038
6020 · Advertising & Promotion		14,142	8,084	7,500	5,999	5,500	5,542
6090 · Cash (Over)/Short		786	(360)	0	(345)	0	(236)
6110 · Cleaning Supplies		7,974	5,218	6,500	6,766	7,000	6,217
6140 · Computer Expense / Support		5,080	2,544	4,950	3,487	7,800	8,797
6150 · Consulting Fees		2,500	2,275	3,000	3,000	3,000	3,000
6180 · Credit Card Fees		26,782	13,279	20,000	20,184	25,000	32,845
6210 · Dues, Licenses & Certifications		4,000	1,655	2,000	459	2,000	1,802
6240 · Equipment Rental		1,520	1,375	1,680	1,790	1,800	2,008
6250 · Equipment Repairs & Parts		3,983	7,966	5,000	8,038	8,500	15,726
6270 · Facility Lease		266,018	220,000	150,000	150,000	240,000	244,644
6354 · Laundry		3,697	2,574	3,500	2,805	3,500	3,944
6355 · League & Tournament Supplies		53	0	100	0	0	0
6360 · Legal Fees		1,027	3,604	1,000	1,000	2,000	2,000
6370 · Liability Insurance		8,899	8,838	9,273	9,947	10,450	9,531
6400 · Maintenance Agreements		4,027	5,123	4,500	5,803	5,000	6,180
6405 · Maintenance & Repair		12,220	3,155	8,500	7,650	8,500	6,087
6410 · Maint. Supplies/Tools		3,530	3,332	3,500	4,057	3,500	3,680
6450 · Furniture & Equipment		0	0	0	0	0	2,596
6480 · Operating Supplies		3,366	1,535	1,500	4,779	4,000	5,001
6485 · Paper Goods / Supplies		10,151	5,210	8,000	7,790	7,500	7,928
6585 · Satellite TV / Music		3,107	2,925	3,250	3,645	4,000	4,000
6590 · Schools & Seminars		4,321	0	0	0	1,000	60
6600 · Security Systems		450	276	400	360	400	360
6631 · Special Events		357	939	500	0	500	0
6632 · Smallwares		1,726	314	1,000	479	1,000	444
6634 · Spoilage		0	1,556	1,100	356	500	690
6650 · Telephone		3,011	3,793	3,574	3,887	4,750	4,555
6690 · Trash Removal		4,796	3,153	5,000	4,684	4,500	6,458
6710 · Uniforms		1,168	0	500	0	500	500
6715 · Utilities		32,466	29,537	35,500	32,461	38,000	36,395
Total General Expense		431,675	337,898	291,327	289,081	400,200	420,754
Total Operating Expense		1,135,390	711,858	890,291	747,286	988,000	1,087,173
Net Operating Income		129,381	(143,520)	89,462	117,398	65,000	66,849
Other Income							
3170 Misc. Income		0	1,427	0	37	0	2,795
3210 Grant Income		0	12,693	0	2,300	0	0
Total Other Income		0	14,119	0	2,337	0	2,795
Revenue Over (Under) Expenses		129,381	(129,400)	89,462	119,735	65,000	69,644

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 AMENDED BUDGET 2022

ADMINISTRATION - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
	Revenue	2019	2020	2021	2021	2022	2022
3110	Interest Income	27,967	3,180	3,500	757	300	6,153
3111	Interest Income - County	1,122	1,763	1,500	1,484	1,500	2,170
3170	Miscellaneous Income	0	0	0	0	0	0
3180	Property Tax Income	656,185	827,593	845,916	845,942	1,030,221	1,030,221
3181	Property Tax Income - Delinquent	(276)	1	0	(1,671)	0	(1,788)
3200	Specific Ownership Taxes	172,973	163,653	157,000	168,895	167,000	149,746
	Total Revenue	857,971	996,190	1,007,916	1,015,407	1,199,021	1,186,502
	Total Revenue	857,971	996,190	1,007,916	1,015,407	1,199,021	1,186,502
	Expense						
5010	Salaries	160,000	168,000	226,000	194,600	258,000	263,396
5020	Wages	13,475	14,404	23,000	20,945	25,000	25,186
5024	Pension Contributions	6,461	6,834	9,338	8,079	10,613	10,735
5030	Health Insurance	37,433	39,879	40,311	41,403	49,219	49,123
5040	Medicare Tax	2,515	2,645	3,611	3,125	4,104	4,145
5050	Unemployment Tax	521	547	747	647	849	624
5060	Worker's Compensation	1,590	2,001	2,354	2,297	2,825	2,264
	Total Payroll Expense	221,995	234,310	305,361	271,096	350,610	355,473
6000	Accounting Fees	13,850	11,700	13,850	13,850	13,850	15,000
6040	Automobile Mileage	607	42	900	56	900	546
6070	Board Staff Development	2,122	2,789	3,000	3,053	3,500	7,675
6140	Computer Expense/Support	14,074	17,579	16,000	17,032	18,000	14,358
6150	Consulting Fees	12,767	13,919	15,000	7,617	15,000	6,125
6210	Dues, License & Certifications	3,773	3,554	3,500	3,798	3,750	3,868
6220	Election Expense	0	6,548	0	0	10,000	433
6360	Legal Fees	9,979	6,703	6,500	5,563	6,500	4,866
6370	Liability Insurance	8,983	8,998	9,703	9,670	10,193	10,160
6405	Maintenance & Repair	663	961	4,000	345	0	0
6420	Meals	539	0	900	399	1,000	1,000
6450	Equipment Exp / Furniture	11,681	11,676	12,000	13,250	12,000	11,676
6480	Operating Supplies	4,213	2,723	3,000	3,672	4,500	3,744
6561	Payroll Expense	1,117	777	6,000	1,812	15,000	16,712
6590	Schools/Seminars	2,794	574	3,000	3,786	3,500	4,301
6650	Telephone	1,345	1,586	1,600	1,637	2,000	1,940
	Total General Expense	88,507	90,129	98,953	85,540	119,693	102,404
	Total Operating Expense	310,501	324,439	404,314	356,636	470,303	457,877
	Net Operating Income	547,470	671,751	603,602	658,771	728,718	728,625
	Other Income						
3170	Miscellaneous Income	0	8,000	0	42	0	0
3210	Grants	0	29,681	0	15,590	0	0
	Total Other Income	0	37,681	0	15,632	0	0
	Other Expenses						
6330	Grants & Donations	7,500	8,000	8,000	7,500	8,000	8,000
9050	Treasurer's Fees	32,842	41,446	42,296	42,332	51,488	51,488
	Total Other Expense	40,342	49,446	50,296	49,832	59,488	59,488
	Total Other Expense	40,342	49,446	50,296	49,832	59,488	59,488
	Revenue Over (Under) Expenses	507,128	659,987	553,306	624,571	669,230	669,137

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

GENERAL RECREATION - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
	Revenue	2019	2020	2021	2021	2022	2022
3080	Program Fees-Adult/Teen	18,226	16,008	16,500	18,181	19,000	12,239
3085	Program Fees-Youth	153,011	75,882	125,000	153,134	165,000	187,998
3123	Special Events/Sponsorships	5,539	2,818	3,500	856	3,500	4,339
3212	Scholarships	0	500	200	0	200	0
	Total Revenue	176,776	95,208	145,200	172,171	187,700	204,576
Expense							
5010	Salaries	98,250	103,750	117,500	117,500	132,500	127,398
5020	Wages	79,464	68,165	77,000	97,438	84,000	77,037
5024	Pension Contributions	6,669	6,438	7,294	8,066	8,119	7,689
5025	Contract Labor	28,058	10,375	26,000	52,221	50,000	62,137
5030	Health Insurance	24,931	31,440	31,800	30,713	28,771	24,972
5040	Medicare Tax	2,559	2,482	2,820	3,105	3,139	2,960
5050	Unemployment Tax	532	516	584	616	650	449
5060	Worker's Compensation	1,664	1,796	1,481	1,339	1,771	2,411
	Total Payroll Expense	242,127	224,961	264,479	310,998	308,950	305,053
6010	Adult Program Supplies	2,706	2,279	3,250	4,105	3,700	1,975
6020	Advertising	3,052	741	2,500	1,564	2,000	504
6040	Automobile Mileage	439	189	600	254	600	213
6110	Cleaning Supplies	595	587	600	960	1,000	751
6140	Computer Expense/Support	360	1,015	600	394	600	600
6180	Credit Card Fees	3,225	2,126	3,200	4,779	4,200	5,371
6210	Dues, License & Certifications	2,789	1,946	2,500	3,188	3,200	3,480
6273	Field trips-Youth	13,096	5,865	10,000	7,931	10,000	10,000
6274	Field Trips-Adults	666	0	800	3,688	3,000	44
6370	Liability Insurance	4,007	4,907	5,139	5,138	5,392	5,600
6420	Meals	949	224	1,000	670	1,000	1,000
6480	Operating Supplies	820	474	1,000	796	1,000	838
6590	Schools & Seminars	3,481	299	3,500	2,338	3,500	2,698
6631	Special Events	6,267	1,374	5,000	1,127	2,000	2,236
6635	Summer Program Supplies	2,398	3,334	2,500	1,937	2,000	2,032
6650	Telephone	1,043	1,244	1,400	1,709	1,700	1,473
6680	Transportation	5,051	1,155	2,500	3,918	4,000	4,430
6710	Uniforms	680	477	750	690	750	710
6715	Utilities	1,713	2,181	1,800	2,277	3,450	3,617
6720	Vehicle Maintenance	971	0	800	1,094	1,000	1,580
6730	Youth Program Supplies	4,504	1,871	3,500	6,255	4,500	4,624
	Total General Expense	58,812	32,287	52,939	54,812	58,592	53,776
	Total Operating Expense	300,939	257,248	317,418	365,810	367,542	358,829
	Net Operating Income	(124,163)	(162,041)	(172,218)	(193,639)	(179,842)	(154,253)
Other Income							
3122	Pole Creek Classic	20,000	5,000	20,000	14,000	18,000	17,000
3210	Grants	1,500	14,422	1,500	14,187	1,500	83,937
3125	Fundraising Income	646	432	0	0	0	0
3170	Miscellaneous Income	0	0	0	40	0	0
	Total Other Income	22,146	19,854	21,500	28,227	19,500	100,937
Other Expense							
6283	Fundraising Expenses	0	435	0	0	0	0
6329	Grant Expenditure	1,426	1,994	1,500	1,102	1,500	75,737
	Total Other Expense	1,426	2,429	1,500	1,102	1,500	75,737
	Revenue Over (Under) Expenses	(103,443)	(144,615)	(152,218)	(166,514)	(161,842)	(129,053)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

PARKS AND ATHLETICS - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
	Revenue	2019	2020	2021	2021	2022	2022
3031	Memberships	2,350	2,360	2,000	4,885	7,000	5,545
3033	Daily Admissions	21,426	24,957	20,000	43,746	35,000	38,430
3041	Concessions	8,161	3,380	8,000	7,706	6,000	10,880
3080	Program Fees-Adults	64,613	41,776	85,000	81,579	2,000	8,844
3085	Program Fees-Youth	15,654	16,645	22,000	37,617	20,000	21,820
3124	Sponsorships	7,250	550	7,000	12,900	7,000	11,850
3170	Miscellaneous Income	0	0	0	9,192	0	20
3172	Facility Rental Fees	32,293	14,026	10,000	45,027	35,000	49,375
3173	Skate Rentals	11,246	27,656	30,000	24,792	20,000	21,435
3205	Leagues - Adults	0	0	0	0	80,000	72,212
3205	Leagues - Youth	0	0	0	0	18,000	16,163
	Total Revenue	162,993	131,349	184,000	267,444	230,000	256,574
	Cost of Goods Sold						
6425	Merchandise	5,496	2,646	4,000	4,568	3,000	6,828
	Total Cost of Goods Sold	5,496	2,646	4,000	4,568	3,000	6,828
	Expense						
5010	Salaries	134,313	140,000	148,500	149,000	167,000	174,000
5020	Wages	70,786	67,650	68,000	96,354	100,000	104,497
5024	Pension Contributions	7,691	7,787	8,119	9,201	10,013	10,444
5025	Contract Labor	1,882	1,150	1,600	1,470	1,600	1,170
5030	Health Insurance	32,141	39,027	39,453	38,662	51,302	50,294
5040	Medicare Tax	2,974	3,009	3,139	3,553	3,872	4,036
5050	Unemployment Tax	603	638	650	744	801	594
5060	Worker's Compensation	1,892	2,301	2,040	2,242	2,448	3,053
	Total Payroll Expense	252,282	261,562	271,501	301,226	337,036	348,088
6010	Adult Program Supplies	0	0	0	0	500	0
6040	Automobile Mileage	0	0	100	0	100	0
6110	Cleaning Supplies	1,366	1,857	1,800	1,527	1,800	1,609
6130	Landscaping	645	234	1,500	86	1,500	194
6131	Community Gardens	0	0	0	132	5,000	1,691
1020	Computer Expense/Support	960	1,023	1,000	1,040	1,200	1,800
6180	Credit Card Fees	2,078	1,708	2,000	3,841	3,500	4,837
6210	Dues, License & Certifications	214	159	300	529	500	563
6240	Equipment Rental	364	230	500	248	500	242
6250	Equipment Repairs	2,859	11,469	6,000	4,057	6,000	4,989
6310	Fuel & Oil-Other	9,506	5,409	8,000	12,099	13,000	11,767
6350	Irrigation	3,550	3,429	2,500	598	2,500	1,742
6355	League & Tourn. Supplies	12,766	4,865	12,000	25,227	15,000	16,471
6360	Legal Fees	2,101	110	1,000	0	1,000	0
6370	Liability Insurance	9,221	9,821	9,809	10,295	10,810	11,619
6400	Maintenance Agreements	1,379	2,257	4,000	3,326	4,000	5,747
6405	Maintenance & Repair	6,880	4,014	3,500	8,817	5,000	15,707
6410	Maint. Supplies/Tools	4,848	4,483	5,500	8,224	6,500	5,602
6420	Meals	375	300	300	161	300	276
6480	Operating Supplies	1,625	1,663	1,700	1,762	1,500	2,514
6590	Schools & Seminars	264	105	500	0	500	196
6600	Security Systems	457	465	450	465	450	466
6610	Seed, Chemicals & Fertilizer	8,083	7,505	8,500	8,454	12,000	10,995
6630	Signage	1,519	437	1,000	1,179	1,000	1,948
6650	Telephone	3,576	3,217	3,200	3,433	3,200	3,557
6660	Toilet Rental & Supplies	2,725	1,675	3,400	2,075	3,000	3,750
6690	Trash Removal	2,079	1,604	2,500	2,204	2,750	2,783
6710	Uniforms	24	624	700	418	1,000	1,084
6715	Utilities	40,230	34,007	40,500	45,981	43,500	51,947
6720	Vehicle Maintenance	503	4	1,100	70	1,100	500
6730	Youth Program Supplies	0	0	0	0	3,000	2,032
6735	Volunteer Support	0	200	150	0	150	112
6740	Water System Maintenance	6,979	7,083	8,250	8,571	8,750	8,750
	Total General Expense	127,176	109,954	131,759	154,819	160,610	175,490
	Total Operating Expense	384,953	374,162	407,260	460,613	500,646	530,406
	Net Ordinary Income	(221,960)	(242,813)	(223,260)	(193,169)	(270,646)	(273,832)
	Other Income						
4072	Prior Year Capital Release	0	0	0	0	0	0
3210	Grants	0	368	0	1,931	0	1,000

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

3212	Guardian Angel Scholarship	0	0	0	0	0	0
	Total Other Income	0	368	0	1,931	0	1,000
	Other Expense						
6329	Grant Expenditures	0	0	0	0	0	0
9072	Prior Year Capital Release	0	0	0	0	0	0
9070	Capital Expenditures	0	0	0	0	0	0
9071	Capital Reserve Fund -Gardens	0	0	0	9,000	0	0
	Total Other Expense	0	0	0	9,000	0	0
	Revenue Over (Under) Expenses	(221,960)	(242,445)	(223,260)	(200,238)	(270,646)	(272,832)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
		2019	2020	2021	2021	2022	2022
Revenue							
3031	Memberships	408,639	191,962	255,000	339,218	375,000	434,934
3032	Punch Cards	141,223	46,149	76,500	65,971	100,000	118,743
3033	Daily Admissions	297,885	143,900	228,000	226,154	300,000	295,743
	Total Admissions	847,747	382,011	559,500	631,343	775,000	849,420
3034	Gymnastics Programs	111,920	59,857	69,500	112,662	110,750	141,817
3035	Aquatic Programs	18,661	13,777	20,000	26,815	28,500	19,720
3036	Fitness Programs	59,626	23,298	39,000	40,389	52,000	32,038
3037	Child Care	4,604	1,452	3,900	(129)	2,000	602
3038	Vending	2,574	2,055	2,000	1,119	2,000	1,738
3039	Climbing Wall	6,126	2,806	4,000	4,249	4,000	8,072
3040	Retail Sales	27,966	11,827	17,500	16,683	19,000	22,043
3123	Special Events / Tournaments	6,237	1,938	2,000	870	1,500	1,145
3124	Sponsorships	4,300	3,285	2,300	2,650	2,500	2,760
3172	Facility Rental Fees	21,560	8,916	16,600	17,722	20,000	14,442
3209	Donations	(900)	0	0	(250)	(250)	(500)
	Total Revenue	1,110,421	511,221	736,300	854,123	1,017,000	1,093,297
Cost of Goods Sold							
6425	Merchandise	13,604	6,648	8,750	8,814	9,500	10,355
	Total Cost of Goods Sold	13,604	6,648	8,750	8,814	9,500	10,355
Expense							
5010	Salaries	261,087	224,201	256,000	229,099	228,250	178,418
5020	Wages	389,907	296,072	382,000	363,305	445,000	524,446
5024	Pension Contributions	24,448	19,525	23,925	22,209	25,247	26,370
5025	Contract Labor	0	0	0	0	0	16,887
5030	Health Insurance	71,279	88,716	105,482	82,015	79,509	68,066
5040	Medicare Tax	9,414	7,540	9,251	8,588	9,762	10,163
5050	Unemployment Tax	1,950	1,558	1,914	1,824	2,020	1,466
5060	Worker's Compensation	5,789	7,719	6,047	4,705	7,259	6,277
	Total Payroll Expense	763,874	645,331	784,619	711,745	797,047	832,093
6020	Advertising	21,510	13,145	22,000	12,818	16,500	16,794
6035	Aquatics Supplies	2,071	1,462	3,500	3,360	4,000	4,971
6040	Automobile Mileage	698	70	800	307	700	761
6090	Cash Over (Short)	(374)	(324)	0	(386)	0	(368)
6110	Cleaning Supplies	7,768	27,991	7,500	13,706	10,400	13,146
6130	Center Landscaping	1,101	71	1,000	393	1,500	1,612
6140	Computer Expense/Support	5,377	5,774	6,000	6,408	13,530	13,530
6180	Credit Card Fees	19,545	10,069	15,000	16,212	17,000	23,100
6210	Dues, License & Certifications	3,777	3,503	3,850	4,299	3,950	4,939
6240	Equipment Rental	2,864	642	1,000	0	1,000	0
6250	Equipment Repairs & Parts	2,754	973	2,400	2,173	2,400	2,400
6295	Fitness Supplies	1,836	1,752	2,400	1,928	2,400	2,400
6310	Fuel & Oil	1,721	1,376	1,500	1,847	1,700	3,943
6333	Gymnastics Expense	7,339	1,067	4,500	3,641	8,000	8,000
6370	Liability Insurance	16,439	16,065	17,530	20,708	21,625	28,583
6400	Maintenance Agreements	26,270	22,879	24,000	24,514	30,000	30,008
6405	Maintenance & Repairs	34,052	24,885	25,000	58,519	40,000	38,994
6410	Maintenance Supplies	20,825	10,248	21,250	16,929	14,100	25,577
6420	Meals	2,888	331	2,000	2,150	2,500	2,513
6450	Equipment Exp / Furniture	4,572	920	10,000	13,753	7,200	11,763
6480	Operating Supplies	7,302	4,121	7,200	4,230	6,450	6,499
6485	Paper/Plastic Goods	5,432	3,875	5,000	3,525	4,500	5,676
6518	Pool Chemicals & Supplies	27,725	23,172	21,000	25,640	26,350	28,650
6585	Satellite TV / Music	3,313	3,432	3,375	3,994	4,000	4,043
6590	Schools & Seminars	4,519	2,048	4,150	536	4,650	5,206
6600	Security Systems	863	868	875	868	875	875

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
		2019	2020	2021	2021	2022	2022
6631	Special Events	4,015	694	2,500	474	1,500	127
6650	Telephone / Internet	12,577	12,695	12,750	13,063	13,000	12,062
6690	Trash Removal	1,638	1,402	1,400	1,740	2,500	2,933
6710	Uniforms	3,150	2,076	1,750	1,036	1,750	2,774
6715	Utilities	160,919	143,995	158,000	161,180	179,000	183,345
6720	Vehicle Maintenance	1,006	2,259	1,000	4,172	2,500	6,905
6735	Volunteer Support	227	0	200	0	200	258
	Total General Expense	415,718	343,535	390,430	423,737	445,780	492,019
	Total Operating Expense	1,193,196	995,514	1,183,799	1,144,296	1,252,327	1,334,467
	Net Operating Income	(82,775)	(484,293)	(447,499)	(290,173)	(235,327)	(241,170)
	Other Income						
3170	Miscellaneous Income	8,630	600	0	0	0	1,522
3125	Fundraising Income	1,238	0	1,500	320	750	340
3183	Property Tax (O&M)	74,214	96,070	98,561	97,502	119,750	119,750
3210	Grants	0	19,516	0	8,967	0	7,150
	Total Other Income	84,082	116,186	100,061	106,789	120,500	128,762
	Other Expense						
6283	Fundraising Expenses	1,227	0	1,500	315	750	340
6329	Grant Expenses	0	0	0	0	0	2,054
9050	Treasurer's Fees	3,722	4,826	4,928	4,837	5,987	5,988
	Total Other Expense	4,949	4,826	6,428	5,152	6,737	8,382
	Revenue Over (Under) Expenses	(3,642)	(372,933)	(353,866)	(188,536)	(121,564)	(120,790)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

POLE CREEK PRO SHOP - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
	Revenue	2019	2020	2021	2021	2022	2022
3010	Club Rental Income	21,530	20,315	23,500	31,890	28,000	35,485
3050	Driving Range Income	81,459	115,580	81,500	108,931	102,000	110,136
3090	Golf Cart Rentals	262,739	367,556	275,000	421,117	400,000	422,562
3100	Greens Fees Income	666,717	1,044,728	665,000	988,145	875,000	1,000,459
3160	Season Pass Income	127,305	146,999	133,250	186,485	160,000	182,352
3165	Resident ID Cards Income	57,896	68,737	60,000	78,744	70,000	79,052
3169	Merchandise Sales	146,338	166,979	149,000	201,897	185,000	223,749
3170	Miscellaneous Income	360	514	0	225	0	9,458
3205	Tournament Premiums	68,512	44,839	68,000	68,544	68,500	68,644
	Total Revenue	1,432,856	1,976,247	1,455,250	2,085,978	1,888,500	2,131,897
	Cost of Goods Sold						
6425	Merchandise	86,580	92,180	80,000	103,637	92,500	109,784
6560	Club Rental Supplies	11,985	15,028	15,000	24,703	23,000	30,337
	Total Cost of Goods Sold	98,565	107,207	95,000	128,340	115,500	140,121
	Expense						
5010	Salaries	92,784	95,392	100,500	76,500	80,500	91,683
5020	Wages	87,181	88,357	90,500	133,147	137,000	163,004
5024	Pension Contributions	6,950	7,151	7,163	8,115	8,156	9,738
5030	Health Insurance	6,942	7,812	7,896	7,623	11,739	11,840
5040	Medicare Tax	2,687	2,765	2,770	3,138	3,154	3,765
5050	Unemployment Tax	556	573	573	646	653	536
5060	Worker's Compensation	3,001	2,753	2,674	3,201	3,110	3,293
	Total Payroll Expense	200,101	204,803	212,076	232,370	244,312	283,859
6020	Advertising	10,715	8,383	10,500	7,515	9,000	9,633
6040	Automobile Mileage	253	217	250	119	250	172
6090	Cash (Over/Short)	(135)	288	0	(207)	0	(219)
6140	Computer Expense/Support	7,593	4,115	5,450	4,196	6,150	3,951
6180	Credit Card Fees	30,256	43,276	32,000	49,442	47,000	57,682
6200	Driving Range Supplies	3,931	4,436	5,000	4,855	5,000	5,080
6210	Dues, License & Certifications	523	766	500	1,015	750	632
6250	Equipment Repairs	1,425	1,872	2,000	1,885	2,000	2,157
6316	Golf Cart Lease	87,385	87,385	120,258	119,844	119,844	119,844
6360	Legal Fees	0	0	500	0	500	250
6370	Liability Insurance	6,924	7,277	7,525	7,605	8,037	11,714
6400	Maintenance Agreements	2,232	3,031	2,700	3,657	3,500	7,317
6405	Maintenance & Repair	8,176	7,695	10,500	4,864	9,500	3,671
6420	Meals	1,210	1,725	1,500	1,500	1,500	1,197
6450	Equipment Exp / Furniture	2,477	713	1,000	18	1,000	2,800
6480	Operating Supplies	3,588	2,552	4,000	3,371	4,000	3,766
6590	Schools & Seminars	0	0	500	0	500	163
6600	Security System	839	839	840	839	840	840
6650	Telephone	9,357	9,752	9,500	10,114	10,000	9,887
6690	Trash Removal	858	1,568	1,500	1,546	1,500	460
6710	Uniforms	2,546	1,672	2,500	1,980	2,000	2,358
6715	Utilities	24,348	23,170	27,000	23,544	27,000	24,124
6740	Water System Maintenance	14,916	13,866	16,875	13,802	15,500	14,682
	Total General Expense	219,417	224,598	262,398	261,504	275,371	282,161
	Total Operating Expense	518,083	536,608	569,474	622,214	635,183	706,141
	Net Operating Income	914,773	1,439,639	885,776	1,463,764	1,253,317	1,425,756
	Other Income						
8015	Insurance Reimbursement	0	0	0	0	0	24,702
3210	Grant Income	0	353	0	0	0	0
	Total Other Income	0	353	0	0	0	24,702

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

	Other Expense						
9015	Insurance Repairs	0	0	0	71	0	26,218
	Total Other Expense	0	0	0	71	0	26,218
	Revenue Over (Under) Expenses	914,773	1,439,992	885,776	1,463,693	1,253,317	1,424,240

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED BUDGET 2022

BISTRO 28 - FOOD & BEV - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
		2019	2020	2021	2021	2022	2022
	Revenue						
3060	Food	372,729	386,773	366,000	396,312	384,800	445,507
3130	Beverage	237,067	307,087	238,000	307,730	280,500	333,581
3300	Events	2,300	200	1,500	100	1,000	649
	Total Revenue	612,096	694,061	605,500	704,142	666,300	779,737
	Cost of Goods Sold						
4010	Cost of Food	136,651	135,752	131,240	156,532	137,700	196,601
4030	Cost of Beverages	68,341	80,420	68,640	88,691	80,600	95,864
	Total Cost of Goods Sold	204,992	216,172	199,880	245,223	218,300	292,465
	Payroll Expenses						
5010	Salaries	102,250	105,027	102,000	102,410	110,910	111,375
5020	Wages	159,239	154,951	161,000	157,524	170,000	188,192
5024	Pension Contributions	9,806	9,749	9,863	9,748	10,534	16,161
5025	Contract Labor	382	0	0	0	0	0
5030	Health Insurance	22,695	19,853	16,595	16,042	24,464	21,892
5040	Medicare Tax	4,618	4,996	4,814	5,017	4,073	6,269
5050	Unemployment Tax	952	1,034	789	1,040	843	874
5060	Worker's Compensation	3,352	3,951	3,680	3,594	4,270	3,906
	Total Payroll Expense	303,294	299,561	298,741	295,375	325,094	348,669
6020	Advertising	6,609	2,206	4,000	3,854	4,000	6,803
6090	Cash (Over) / Short	(876)	(1,036)	0	(1,001)	0	(98)
6100	Cleaning Supplies	2,841	5,110	4,500	6,145	6,000	3,974
6140	Computer Expense/Support	1,942	2,491	2,100	1,424	1,600	1,833
6180	Credit Card Fees	15,229	18,799	15,000	19,987	19,000	24,140
6210	Dues, License & Certifications	1,619	1,233	1,600	518	1,600	2,122
6240	Equipment Rental	968	903	1,000	981	1,000	1,012
6250	Equipment Repairs	2,408	2,291	2,500	3,711	3,000	6,135
6265	Equipment Lease	6,600	6,600	7,117	7,117	7,117	7,117
6354	Laundry	8,036	4,018	4,500	7,608	5,500	8,353
6370	Liability Insurance	3,741	4,205	4,103	4,143	4,350	5,558
6400	Maintenance Agreements	1,703	2,306	2,250	2,552	2,250	1,761
6405	Maintenance & Repair	6,937	4,116	4,000	13,117	5,000	11,893
6420	Meals	500	502	500	557	500	0
6450	Equipment Exp / Furniture	663	0	2,300	10,412	3,000	1,028
6480	Operating Supplies	2,280	1,594	2,000	2,043	2,000	2,315
6485	Paper Goods/Supplies	11,912	11,698	11,500	12,431	12,000	23,749
6585	Satellite TV	3,164	1,709	2,500	3,128	3,550	3,794
6632	Smallwares	2,401	2,729	2,000	1,611	2,000	1,103
6334	Spoilage	3,405	2,315	2,500	2,307	2,200	1,480
6650	Telephone	1,973	2,143	2,100	2,289	2,300	2,326
6690	Trash Removal	858	1,593	1,600	1,576	1,600	460
6710	Uniforms	2,076	1,098	2,000	1,940	2,000	2,205
3715	Utilities	7,736	5,333	7,000	6,428	10,000	10,079
	Total General Expense	94,724	83,955	88,670	114,878	101,567	129,142
	Total Operating Expense	603,011	599,688	587,291	655,476	644,961	770,276
	Net Operating Income	9,085	94,373	18,209	48,666	21,339	9,461
	Other Income						
3170	Misc. Income	0	0	0	600	0	14,409
3210	Grant Income	0	631	0	581	0	0
	Total Other Income	0	631	0	1,181	0	14,409
	Revenue Over (Under) Expenses	9,085	95,004	18,209	49,847	21,339	23,870

**FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 AMENDED
BUDGET 2022**

POLE CREEK TURF MAINTENANCE - NORMALIZED							
		Actual	Actual	Budget	Actual	Original Budget	Amended Budget
	Revenue	2019	2020	2021	2021	2022	2022
3170	Miscellaneous Income	2,100	2,675	0	1,000	0	0
3171	Tee Sign Revenue	5,900	6,000	6,250	6,000	6,000	6,250
3370	Grounds Maint Income	6,250	6,375	6,500	6,500	6,650	6,650
	Total Revenue	14,250	15,050	12,750	13,500	12,650	12,900
	Expense						
5010	Salaries	183,750	191,250	197,750	197,500	208,250	215,500
5020	Wages	199,379	203,269	220,000	212,034	255,000	257,783
5024	Pension Contributions	14,372	14,795	15,666	15,359	17,372	17,748
5030	Health Insurance	28,026	39,632	41,199	40,467	42,033	41,675
5040	Medicare Tax	5,526	5,689	6,057	5,905	6,717	6,863
5050	Unemployment Tax	1,152	1,161	1,253	1,209	1,390	1,420
5060	Worker's Compensation	5,096	5,808	5,848	5,922	6,862	6,485
	Total Payroll Expense	437,301	461,606	487,773	478,396	537,624	547,474
6080	Cart Paths	2,282	2,829	3,000	2,564	3,000	1,518
6130	Landscaping	15,595	19,141	18,000	16,740	18,000	18,620
6140	Computer Expense/Support	6,891	3,790	4,500	3,694	4,500	3,312
6150	Consulting Fees	1,825	3,144	1,850	0	1,000	500
6210	Dues, License & Certifications	1,048	1,235	1,200	1,278	1,300	1,454
6240	Equipment Rental	6,819	4,523	10,000	11,070	12,000	11,299
6250	Equipment Repairs	25,403	28,990	28,500	28,752	30,500	25,963
6310	Fuel & Oil	19,211	15,607	20,000	20,484	23,000	30,862
6350	Irrigation /Pumphouse Supplies	9,260	13,001	12,000	11,163	12,000	11,233
6360	Legal Fees	467	0	1,000	4,792	1,000	2,537
6370	Liability Insurance	11,229	11,555	12,199	12,933	13,580	13,647
6405	Maintenance & Repair (Bldg.)	3,062	4,209	6,000	4,544	5,000	3,926
6410	Maint Supplies/Tools	3,870	4,034	4,000	3,958	4,000	4,153
6420	Meals	412	386	500	264	500	500
6480	Operating Supplies	9,789	11,014	12,000	11,687	12,000	11,230
6510	Pest Control	5,000	6,504	6,500	6,403	6,500	6,712
6580	Sand	13,753	14,282	15,000	11,797	15,000	14,603
6590	Schools & Seminars	2,497	1,419	2,000	2,173	3,500	2,740
6610	Seed, Chemicals & Fertilizer	92,459	93,196	95,000	103,999	115,000	113,174
6630	Signage	157	445	400	290	400	392
6650	Telephone	3,716	3,729	3,800	3,745	3,800	3,800
6660	Toilet Rental / Supplies	980	952	1,000	725	750	349
6690	Trash Removal	1,019	2,457	2,500	3,447	2,500	894
6710	Uniforms	3,913	3,727	4,000	4,510	4,000	4,174
6715	Utilities	35,485	38,563	38,000	35,289	38,000	38,064
6720	Vehicle Maintenance	1,518	1,951	1,500	1,415	1,500	1,943
	Total General Expense	277,660	290,682	304,449	307,716	332,330	327,599
	Total Operating Expense	714,960	752,288	792,222	786,112	869,954	875,073
	Net Operating Income	(700,710)	(737,238)	(779,472)	(772,612)	(857,304)	(862,173)
	Other Income						
3070	Fundraising	9,525	226	8,000	7,480	7,500	10,250
3210	Grant Income	0	218	0	65	0	450
	Total Other Income	9,525	444	8,000	7,545	7,500	10,700
	Other Expense						
6283	Fundraising Expense	9,365	209	8,000	7,500	7,500	10,045
	Total Other Expense	9,365	209	8,000	7,500	7,500	10,045
	Revenue Over (Under) Expenses	(700,550)	(737,004)	(779,472)	(772,567)	(857,304)	(861,518)