

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005						
BUDGET YEAR: 2023						
	2020	2021	2022	2022	2022	2023
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTIONS	BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,768,209	2,294,084	2,695,887	2,695,887	2,695,887	2,793,217
OPERATING REVENUES						
GOLF COURSE	2,687,139	2,812,346	2,574,950	2,974,345	2,974,345	3,130,650
PARKS & RECREATION	737,778	1,309,631	1,436,200	1,646,514	1,646,514	1,629,650
FOUNDRY REVENUES	582,457	867,021	1,053,000	1,156,817	1,156,817	1,258,500
FUNDRAISING / GRANT REVENUES	40,339	14,552	18,750	18,882	18,882	18,750
TOTAL OPERATING REVENUES	4,047,712	5,003,550	5,082,900	5,796,558	5,796,558	6,037,550
NON-OPERATING REVENUES						
INTEREST INCOME	3,180	757	300	6,153	6,153	6,500
INTEREST INCOME - PROPERTY TAXES	1,763	1,484	1,500	2,170	2,170	1,800
MISCELLANEOUS / GRANTS	37,681	15,632	0	0	0	0
PROPERTY TAXES	923,664	941,773	1,149,971	1,148,183	1,148,183	1,179,175
SPECIFIC OWNERSHIP TAXES	163,653	168,895	167,000	149,746	149,746	150,000
TOTAL NON-OPERATING REVENUES	1,129,941	1,128,541	1,318,771	1,306,252	1,306,252	1,337,475
CONSERVATION TRUST REVENUES						
CONSERVATION TRUST	30,274	36,254	34,500	34,918	34,918	34,500
CONSERVATION TRUST - INTEREST	186	10	15	71	71	75
TOTAL CONSERVATION TRUST REVENUE	30,460	36,264	34,515	34,989	34,989	34,575
DEBT SERVICE REVENUES						
PROPERTY TAXES	1,237,655	1,236,917	1,252,014	1,249,053	1,249,053	1,265,308
SPECIFIC OWNERSHIP TAXES	0	0	0	0	0	0
BOND REFINANCING	15,838,602	0	0	0	0	0
INTEREST INCOME - PROPERTY TAXES	2,363	1,932	2,000	2,344	2,344	2,000
TOTAL DEBT SERVICE REVENUES	17,078,620	1,238,849	1,254,014	1,251,397	1,251,397	1,267,308
TOTAL REVENUES	22,286,734	7,407,204	7,690,200	8,389,196	8,389,196	8,676,908
OPERATING EXPENSES						
GOLF COURSE	1,888,793	2,071,373	2,157,598	2,387,753	2,387,753	2,433,152
PARKS & RECREATION	1,626,925	1,970,719	2,120,515	2,223,702	2,223,702	2,339,138
ADMINISTRATION	324,439	356,636	470,303	457,877	457,877	504,092
FOUNDRY EXPENSES	711,858	747,286	988,000	1,087,173	1,087,173	1,187,045
FUND RAISING EXPENSES	435	315	750	340	340	750
OPERATING GRANTS	9,994	8,602	9,500	85,791	85,791	8,000
TOTAL OPERATING EXPENSES	4,562,443	5,154,931	5,746,666	6,242,636	6,242,636	6,472,177
NON-OPERATING EXPENSES						
TREASURER'S FEES	46,271	47,169	57,475	57,476	57,476	58,959
DEBT SERVICE EXPENSES						
BOND INTEREST AND PRINCIPAL	1,020,263	1,180,300	1,190,700	1,190,700	1,190,700	1,200,600
BOND REFINANCING	15,833,775	0	0	0	0	0
TREASURER FEES	62,001	61,951	62,601	62,601	62,601	63,265
TOTAL DEBT SERVICE EXPENSES	16,916,039	1,242,251	1,253,301	1,253,301	1,253,301	1,263,865
TOTAL EXPENSE	21,524,754	6,444,351	7,057,442	7,553,413	7,553,413	7,795,001
GENERAL RESERVE FUND INCREASE (DECREASE)	568,939	929,991	597,530	802,698	802,698	843,890
CONSERVATION TRUST FUND INCREASE (DECREASE)	10,560	36,264	10,515	(11,961)	(11,961)	(11,425)
DEBT SERVICE FUND INCREASE (DECREASE)	162,581	(3,402)	713	(1,904)	(1,904)	3,443
NET REVENUE OVER (UNDER) EXPENSES	742,080	962,853	608,758	788,834	788,834	835,907
TOTAL FUNDS AVAILABLE (net revenue and reserve)	2,510,289	3,256,937	3,304,646	3,484,721	3,484,721	3,629,124
CAPITAL EXPENDITURES						
CAPITAL EXPENDED - POLE CREEK	147,229	470,866	455,520	573,069	573,069	813,141
CAPITAL EXPENDED - PARKS & REC	68,976	99,184	182,396	118,435	118,435	155,396
TOTAL CAPITAL EXPENDITURES	216,205	570,050	637,916	691,504	691,504	968,537
CAPITAL EXPENDITURES - CONSERVATION TRUST FUNDS	19,900	0	24,000	46,950	46,950	46,000
RESERVES						
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	78,263	114,527	125,042	102,566	102,566	91,141
TABOR RESERVES STATE MANDATE (RESTRICTED)	75,000	75,000	75,000	75,000	75,000	75,000
DEBT SERVICE RESERVE FUND (RESTRICTED)	289,517	286,115	286,828	284,211	284,211	287,654
RESERVE FUND COMMUNITY GARDENS	0	9,000	9,000	9,000	9,000	9,000
GENERAL RESERVE FUND (UNASSIGNED, 6% as of 2022)	271,387	311,837	335,450	312,776	312,776	320,645
GENERAL RESERVE FUND - FOUNDRY	(20)	119,715	184,715	189,359	189,359	260,814
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	1,076,090	1,331,432	1,284,646	1,344,513	1,344,513	1,225,242
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	503,847	448,260	366,048	475,791	475,791	391,090
TOTAL RESERVES	2,294,084	2,695,887	2,666,730	2,793,217	2,793,217	2,660,587
NET INCREASE (DECREASE) IN FUND BALANCE	525,875	401,803	(29,158)	97,330	97,330	(132,630)
BEGINNING FUND BALANCE	1,768,209	2,294,084	2,695,887	2,695,887	2,695,887	2,793,217
ENDING RESERVE FUNDS	2,294,084	2,695,887	2,666,730	2,793,217	2,793,217	2,660,587

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2023

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Parks & Recreation	Location	Dept	Actual 2020	Actual 2021	Original Budget 2022	Amended Budget 2022	Projections 2022	Budget 2023
Mini Bus Vehicle Lease		General Rec	7,190	5,797				
2019 Pick-up w/ Dump Bed Lease	FVSC	Parks	12,551	12,551	12,551	12,551	12,551	12,551
2020 General Rec Mini Bus Lease		General Rec	6,161	12,321	12,321	12,322	12,322	12,321
2021 Parks Equipment 5-Year Lease	FVSC	Parks		4,427	10,024	10,024	10,024	10,024
2022 Mini Van Vehicle Lease		General Rec			4,000			8,000
IceBox Refrigeration	FVSC	Parks						
Source Funding - Grants & Doantions (Refunds)	FVSC	Parks						
Ice Resurfacing Machine	FVSC	Ice Rink						
Foam Pit Cubes	GPCRC	Gymnastics						
Slide Tower Repair / Re-surface	GPCRC	Natatorium						
Pool Furniture	GPCRC	Natatorium						
Elipitical Crosstrainer C5761	GPCRC	Fitness						
Exterior Door Replacement	FVSC	Concessions						
Climbing Wall Fencing	GPCRC	Fitness						
Cable Crossover/lat pull down/seated row combo	GPCRC	Fitness						
Replace Variable Frquency Drive - Pool	GPCRC	Natatorium						
Scoreboards - FVSC	FVSC	Parks						
Source Funding - Grants & Doantions								
Curling Stones	FVSC	Ice Rink						
Source Funding - Grants & Doantions								
Roof Venting System	FVSC	Ice Rink						
Field Striper	FVSC	Parks						
Smart Board - Meeting Room	GPCRC	Guest Services						
Audio System Upgrades	GPCRC	Guest Services						
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					
Source Funding - Grants & Doantions	FCSC	Ice Rink	(2,500)					
Cybox 750AT Elliptical w/PEM	GPCRC	Fitness		9,238				
Fire Panel Replacement	GPCRC	Maintenance		-				
Leisure Pool Boiler Heat Exchanger	GPCRC	Natatorium		29,850				
Ice Bumper Cars	FVSC	Ice Rink		10,000				
Ford F250 - Plow Truck	GPCRC	Maintenance		15,000				
Dry Sauna Wood Replacemenet	GPCRC	Natatorium			5,000	6,096	6,096	
Park Entrance Signage	FVSC	Parks			10,000	7,832	7,832	
Field Storage Unit	FVSC	Parks			5,000	10,996	10,996	
Infield Groomer Unit	FVSC	Parks			14,500	9,377	9,377	
Olympia Ice Resurfacer	FVSC	Ice Rink			20,000	20,000	20,000	
Domain Controller	Admin				8,500	9,102	9,102	
Hammerstrength Platform	GPCRC	Fitness			5,000	4,905	4,905	
Kiln Wheels and Shelves	Pottery St	General Rec			7,000	6,995	6,995	
Snowplow for F250	GPCRC	Maintenance			7,000	5,729	5,729	
Carpet Replacement (Mtg Rm/LG office/Admin)	GPCRC				7,000	2,506	2,506	12,000
Lap Pool Boiler	GPCRC	Natatorium			30,000	-	-	34,000
Expresso S3 Upright Bike	GPCRC	Fitness			7,500	-	-	7,500
Custom Tramp Pads	GPCRC	Gymnastics			9,000	-	-	9,000
Standing Mower	FVSC	Parks			8,000	-	-	9,000
Toro Sand Pro	FVSC	Parks						20,000
Portable Aquatic Lift (ADA)	GPCRC	Natatorium						9,000
Source Funding - CSD Safety Grant	FVSC	Ice Rink						(3,000)
Ice Box Solar Project	FVSC	Ice Rink						72,000
Source Funding MPE & Federal Grant Contribution	FVSC	Ice Rink						(57,000)
Total Capital Expenditures - Parks & Recreation			68,976	99,184	182,396	118,435	118,435	155,396

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2023

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Golf Course	Location	Dept	Actual 2020	Actual 2021	Original Budget 2022	Amended Budget 2022	Projections 2022	Budget 2023
2015 - 5 Year Equipment Lease	PCGC	Turf Maint	2,737					
2016 - 5 Year Equipment Lease	PCGC	Turf Maint	35,757					
2017 - 5 Year Equipment Lease	PCGC	Turf Maint	21,176	21,176				
2018 - 5 Year Equipment Lease (exp 2022)	PCGC	Turf Maint	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	8,069	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	23,094
2021 - 5 Year Equipment Lease (exp 2025)	PCGC	Turf Maint		26,310	26,310	26,310	26,310	26,310
2022 - 5 Year Equipment Lease (exp 2026)	PCGC	Turf Maint			14,100	23,756	23,756	23,756
Cart Path Phase I, II, III & IV	PCGC	Turf Maint		235,432	233,000	239,200	239,200	167,250
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		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	52,133	52,000	162,899	162,899	13,581
Dinerware Server	PCGC	Bistro 28			7,000	-	-	
Domain Controller	PCGC	Clubhouse			7,000	6,500	6,500	
Large Utility Vehicle	PCGC	Turf Maint			25,850	25,919	25,919	
Weather Station	PCGC	Turf Maint			7,600	7,087	7,087	
Culvert Replacement	PCGC	Turf Maint			-	17,738	17,738	-
Walk-in Fridge	PCGC	Bistro 28			5,000	-	-	5,000
Point of Sales Software	PCGC	Bistro 28			14,000	-	-	10,000
Hobart Dish Machine	PCGC	Bistro 28						20,000
Sealcoat Parking Lot	PCGC	Clubhouse						34,443
Triplex Mpower	PCGC	Turf Maint						46,500
Air Conditioner Unit Replacement	PCGC	Clubhouse						20,000
Driving Range Netting	PCGC	Turf Maint						80,000
Concrete Pad and Artificial Turf	PCGC	Turf Maint						38,000
Clubhouse Radio Repeater and Radios (PS)	PCGC	Clubhouse						8,300
4 Additional Ranger Carts (PS)	PCGC	Clubhouse						15,800
Asphalt Lower / Maint Parking Area	PCGC	Clubhouse						242,000
Stain outbuildings and fences	PCGC	Turf Maint						8,000
Champion Tuff Grill(F&B)	PCGC	Bistro 28						7,000
Total Capital Expenditures - Pole Creek Golf Club			147,229	470,866	455,520	573,069	573,069	813,141
District Wide Capital Expenditures			216,205	570,050	637,916	691,504	691,504	968,537

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 BUDGET 2023

DEBT SERVICE - NORMALIZED						
	Actual	Actual	Original Budget	Amended Budget	Projections	Budget
	2020	2021	2022	2022	2022	2023
NON-OPERATING REVENUES						
Interest Income - County	2,363	1,932	2,000	2,344	2,344	2,000
Property Taxes Debt Service-Delinquent	2	(2,431)	0	(2,961)	(2,961)	0
Property Taxes Debt Service	1,237,653	1,239,348	1,252,014	1,252,014	1,252,014	1,265,308
Specific Ownership Taxes	0	0	0	0	0	0
Miscellaneous	4,827	0	0	0	0	0
Bond Sale Proceeds	13,595,000	0	0	0	0	0
Bond Premium	2,238,775	0	0	0	0	0
	17,078,620	1,238,849	1,254,014	1,251,397	1,251,397	1,267,308
NON-OPERATING EXPENSES						
Interest Expense - Bonds	364,663	449,900	435,300	435,300	435,300	420,200
Agent Fees	600	400	400	400	400	400
Debt Service Bond Principal	655,000	730,000	755,000	755,000	755,000	780,000
Treasurer's Fees	62,001	61,951	62,601	62,601	62,601	63,265
Bond Discount & Issuance	299,852	0	0	0	0	0
Refunding of Bonds	15,533,923	0	0	0	0	0
	16,916,039	1,242,251	1,253,301	1,253,301	1,253,301	1,263,865
Revenue Over (Under) Expenses	162,581	(3,402)	713	(1,904)	(1,904)	3,443
Beginning Debt Service Fund Balance	126,936	289,517	286,115	286,115	286,115	284,211
Ending Debt Service Fund Balance	289,517	286,115	286,828	284,211	284,211	287,654

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 BUDGET 2023

CONSERVATION TRUST FUNDS - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projections	Budget
		2020	2021	2022	2022	2022	2023
NON-OPERATING REVENUES							
3020	Conservation Trust Income	30,274	36,254	34,500	34,918	34,918	34,500
3110-1	Interest Income - Conservation Trust Fund	186	10	15	71	71	75
TOTAL NON-OPERATING REVENUE		30,460	36,264	34,515	34,989	34,989	34,575
NON-OPERATING EXPENSES							
9070	Capital Expenditures	19,900	0	24,000	46,950	46,950	46,000
TOTAL NON-OPERATING EXPENSES		19,900	0	24,000	46,950	46,950	46,000
Revenue Over (Under) Expenses		10,560	36,264	10,515	(11,961)	(11,961)	(11,425)
Beginning Conservation Trust Fund Balance		67,702	78,262	114,526	114,526	114,526	102,565
Ending Conservation Trust Fund Balance		78,262	114,526	125,041	102,565	102,565	91,140

**FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2023**

GENERAL FUND SUMMARY - NORMALIZED						
	Actual 2020	Actual 2021	Original Budget 2022	Amended Budget 2022	Projections 2022	Budget 2023
Golf Course						
Operating Revenue						
Pro Shop	1,976,600	2,085,978	1,888,500	2,156,599	2,156,599	2,289,000
Turf Maintenance	15,276	20,980	20,150	23,150	23,150	20,300
Food & Beverage	694,061	704,742	666,300	794,146	794,146	821,350
Grant Revenue	1,203	646	0	450	450	0
Total Revenue	2,687,139	2,812,346	2,574,950	2,974,345	2,974,345	3,130,650
Operating Expenses						
Pro Shop	536,608	622,285	635,183	732,359	732,359	725,621
Turf Maintenance	752,497	793,612	877,454	885,118	885,118	934,260
Food & Beverage	599,688	655,476	644,961	770,276	770,276	773,271
Total Operating Expenses	1,888,793	2,071,373	2,157,598	2,387,753	2,387,753	2,433,152
Net Operating Income	798,346	740,973	417,352	586,592	586,592	697,499
The Foundry						
Operating Revenue						
The Foundry	569,765	864,721	1,053,000	1,156,817	1,156,817	1,258,500
Grant Revenue	12,693	2,300	0	0	0	0
Total Revenue	582,457	867,021	1,053,000	1,156,817	1,156,817	1,258,500
Operating Expenses						
The Foundry	711,858	747,286	988,000	1,087,173	1,087,173	1,187,045
Total Operating Expenses	711,858	747,286	988,000	1,087,173	1,087,173	1,187,045
Net Operating Income	(129,400)	119,735	65,000	69,644	69,644	71,455
Parks & Recreation						
Operating Revenue						
General Recreation	95,208	172,171	187,700	204,576	204,576	215,200
Parks & Facilities	131,349	258,252	230,000	256,554	256,554	265,500
Rec Center	511,221	854,123	1,017,000	1,093,297	1,093,297	1,148,950
Fund Raiser / Misc. Income	6,032	14,552	18,750	18,882	18,882	18,750
Grant Income	34,307	25,085	1,500	92,087	92,087	0
Total Revenue	778,116	1,324,183	1,454,950	1,665,396	1,665,396	1,648,400
Operating Expenses						
General Recreation	257,248	365,810	367,542	358,829	358,829	388,380
Parks & Facilities	374,162	460,613	500,646	530,406	530,406	568,530
Rec Center	995,514	1,144,296	1,252,327	1,334,467	1,334,467	1,382,228
Fund Raiser Expense	435	315	750	340	340	750
Grant Expenditures	1,994	1,102	1,500	77,791	77,791	0
Total Operating Expenses	1,629,353	1,972,136	2,122,765	2,301,833	2,301,833	2,339,888
Net Operating Income	(851,237)	(647,953)	(667,815)	(636,437)	(636,437)	(691,488)
Non-Operating						
Revenue						
Administration Revenue	1,004,190	1,015,449	1,199,021	1,186,502	1,186,502	1,217,170
Grant Revenue	29,681	15,590	0	0	0	0
Rec Center Property Tax Income (O&M)	96,070	97,502	119,750	119,750	119,750	120,305
Total revenue	1,129,941	1,128,541	1,318,771	1,306,252	1,306,252	1,337,475
Administration Expenses						
Administration Expense	324,439	356,636	470,303	457,877	457,877	504,092
Grants & Donations	8,000	7,500	8,000	8,000	8,000	8,000
Treasurer's Fees	41,446	42,332	51,488	51,488	51,488	52,944
Treasurer's Fees - O&M	4,826	4,837	5,987	5,988	5,988	6,015
Total Administration Expense	378,710	411,305	535,778	523,353	523,353	571,051
Net Non-Operating Income	751,231	717,236	782,993	782,899	782,899	766,424
District Net Operating Income						
Total Revenue	5,177,654	6,132,091	6,401,671	7,102,810	7,102,810	7,375,025
Total Operating Expenses	4,608,715	5,202,100	5,804,141	6,300,112	6,300,112	6,531,136
District Net Operating Income	568,939	929,991	597,530	802,698	802,698	843,890
Net Income/Loss - Golf Course	798,346	740,973	417,352	586,592	586,592	697,499
Net Income/Loss - The Foundry	(129,400)	119,735	65,000	69,644	69,644	71,455
Net Income/Loss - Parks & Recreation	(100,006)	69,283	115,178	146,462	146,462	74,936

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

FOUNDRY CINEMA & BOWL - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projections	Budget
		2020	2021	2022	2022	2022	2023
Revenue							
3011 · Bowling Sales		187,538	270,585	288,000	316,385	316,385	318,000
3038 · Vending / Arcade		5,646	13,613	14,000	17,913	17,913	18,000
3041 · Concessions		38,321	70,284	81,500	115,079	115,079	120,000
3043 · Movie Sales		112,671	184,276	283,000	294,045	294,045	350,000
3060 · Food		73,215	103,082	133,000	111,417	111,417	148,000
3123 · Special Events		697	0	1,000	0	0	1,000
3124 · Sponsorships		27,473	31,243	37,000	45,120	45,120	45,000
3130 · Beverage		113,242	170,242	194,500	215,752	215,752	228,000
3172 · Facility Rentals		4,315	9,722	6,000	21,510	21,510	15,500
3205 · Tournaments		5,220	11,637	15,000	16,801	16,801	15,000
Total Revenue		568,338	864,684	1,053,000	1,154,022	1,154,022	1,258,500
Cost of Goods Sold							
4010 · Cost of Food		37,013	43,589	59,840	60,775	60,775	73,500
4030 · Cost of Beverages		34,777	42,838	50,960	62,080	62,080	62,100
6426 · Cost of Movies		46,632	89,065	141,500	162,425	162,425	175,000
6427 · Cost of Concessions		9,594	19,904	24,437	31,101	31,101	31,200
		128,016	195,396	276,737	316,381	316,381	341,800
Payroll Expenses							
5010 · Salaries		60,000	60,000	63,000	62,470	62,470	66,000
5020 · Wages		162,586	178,263	218,000	253,341	253,341	255,000
5024 · Pension Contributions		8,347	8,935	10,538	14,120	14,120	15,038
5030 · Health Insurance		6,546	9,373	11,526	11,543	11,543	15,764
5040 · Medicare Tax		3,783	4,139	4,075	5,535	5,535	6,655
5050 · Unemployment Tax		783	840	843	791	791	792
5060 · Worker's Compensation		3,899	1,259	3,081	2,238	2,238	3,846
Total Payroll Expense		245,943	262,809	311,063	350,038	350,038	363,095
6020 · Advertising & Promotion		8,084	5,999	5,500	5,542	5,542	6,200
6090 · Cash (Over)/Short		(360)	(345)	0	(236)	(236)	0
6110 · Cleaning Supplies		5,218	6,766	7,000	6,217	6,217	6,500
6140 · Computer Expense / Support		2,544	3,487	7,800	8,797	8,797	5,300
6150 · Consulting Fees		2,275	3,000	3,000	3,000	3,000	3,000
6180 · Credit Card Fees		13,279	20,184	25,000	32,845	32,845	36,000
6210 · Dues, Licenses & Certifications		1,655	459	2,000	1,802	1,802	2,000
6240 · Equipment Rental		1,375	1,790	1,800	2,008	2,008	2,000
6250 · Equipment Repairs & Parts		7,966	8,038	8,500	15,726	15,726	12,000
6270 · Facility Lease		220,000	150,000	240,000	244,644	244,644	300,000
6354 · Laundry		2,574	2,805	3,500	3,944	3,944	4,200
6360 · Legal Fees		3,604	1,000	2,000	2,000	2,000	3,000
6370 · Liability Insurance		8,838	9,947	10,450	9,531	9,531	10,300
6400 · Maintenance Agreements		5,123	5,803	5,000	6,180	6,180	7,000
6405 · Maintenance & Repair		3,155	7,650	8,500	6,087	6,087	8,500
6410 · Maint. Supplies/Tools		3,332	4,057	3,500	3,680	3,680	3,500
6450 · Furniture & Equipment		0	0	0	2,596	2,596	0
6480 · Operating Supplies		1,535	4,779	4,000	5,001	5,001	5,000
6485 · Paper Goods / Supplies		5,210	7,790	7,500	7,928	7,928	7,500
6585 · Satellite TV / Music		2,925	3,645	4,000	4,000	4,000	4,000
6590 · Schools & Seminars		0	0	1,000	60	60	4,000
6600 · Security Systems		276	360	400	360	360	400
6631 · Special Events		939	0	500	0	0	500
6632 · Smallwares		314	479	1,000	444	444	1,000
6634 · Spoilage		1,556	356	500	690	690	750
6650 · Telephone		3,793	3,887	4,750	4,555	4,555	4,500
6690 · Trash Removal		3,153	4,684	4,500	6,458	6,458	7,000
6710 · Uniforms		0	0	500	500	500	500
6715 · Utilities		29,537	32,461	38,000	36,395	36,395	37,000
6735 · Employee / Volunteer Support		0	0	0	0	0	500
Total General Expense		337,898	289,081	400,200	420,754	420,754	482,150
Total Operating Expense		711,858	747,286	988,000	1,087,173	1,087,173	1,187,045
Net Operating Income		(143,520)	117,398	65,000	66,849	66,849	71,455
Other Income							
3170 Misc. Income		1,427	37	0	2,795	2,795	0
3210 Grant Income		12,693	2,300	0	0	0	0
Total Other Income		14,119	2,337	0	2,795	2,795	0
Revenue Over (Under) Expenses		(129,400)	119,735	65,000	69,644	69,644	71,455

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 BUDGET 2023

ADMINISTRATION - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projections	Budget
	Revenue	2020	2021	2022	2022	2022	2023
3110	Interest Income	3,180	757	300	6,153	6,153	6,500
3111	Interest Income - County	1,763	1,484	1,500	2,170	2,170	1,800
3180	Property Tax Income	827,593	845,942	1,030,221	1,030,221	1,030,221	1,058,870
3181	Property Tax Income - Delinquent	1	(1,671)	0	(1,788)	(1,788)	0
3200	Specific Ownership Taxes	163,653	168,895	167,000	149,746	149,746	150,000
	Total Revenue	996,190	1,015,407	1,199,021	1,186,502	1,186,502	1,217,170
	Total Revenue	996,190	1,015,407	1,199,021	1,186,502	1,186,502	1,217,170
	Expense						
5010	Salaries	168,000	194,600	258,000	263,396	263,396	283,250
5020	Wages	14,404	20,945	25,000	25,186	25,186	27,000
5024	Pension Contributions	6,834	8,079	10,613	10,735	10,735	11,634
5030	Health Insurance	39,879	41,403	49,219	49,123	49,123	50,631
5040	Medicare Tax	2,645	3,125	4,104	4,145	4,145	4,499
5050	Unemployment Tax	547	647	849	624	624	621
5060	Worker's Compensation	2,001	2,297	2,825	2,264	2,264	3,522
	Total Payroll Expense	234,310	271,096	350,610	355,473	355,473	381,157
6000	Accounting Fees	11,700	13,850	13,850	15,000	15,000	15,250
6040	Automobile Mileage	42	56	900	546	546	600
6070	Board Staff Development	2,789	3,053	3,500	7,675	7,675	8,000
6140	Computer Expense/Support	17,579	17,032	18,000	14,358	14,358	19,110
6150	Consulting Fees	13,919	7,617	15,000	6,125	6,125	12,000
6210	Dues, License & Certifications	3,554	3,798	3,750	3,868	3,868	3,750
6220	Election Expense	6,548	0	10,000	433	433	8,000
6360	Legal Fees	6,703	5,563	6,500	4,866	4,866	5,000
6370	Liability Insurance	8,998	9,670	10,193	10,160	10,160	10,975
6405	Maintenance & Repair	961	345	0	0	0	0
6420	Meals	0	399	1,000	1,000	1,000	1,000
6450	Equipment Exp / Furniture	11,676	13,250	12,000	11,676	11,676	12,000
6480	Operating Supplies	2,723	3,672	4,500	3,744	3,744	3,500
6561	Payroll Expense	777	1,812	15,000	16,712	16,712	16,750
6590	Schools/Seminars	574	3,786	3,500	4,301	4,301	4,500
6650	Telephone	1,586	1,637	2,000	1,940	1,940	2,000
6735	Employee / Volunteer Support	0	0	0	0	0	500
	Total General Expense	90,129	85,540	119,693	102,404	102,404	122,935
	Total Operating Expense	324,439	356,636	470,303	457,877	457,877	504,092
	Net Operating Income	671,751	658,771	728,718	728,625	728,625	713,078
	Other Income						
3170	Miscellaneous Income	8,000	42	0	0	0	0
3210	Grants	29,681	15,590	0	0	0	0
	Total Other Income	37,681	15,632	0	0	0	0
	Other Expenses						
6330	Grants & Donations	8,000	7,500	8,000	8,000	8,000	8,000
9050	Treasurer's Fees	41,446	42,332	51,488	51,488	51,488	52,944
	Total Other Expense	49,446	49,832	59,488	59,488	59,488	60,944
	Total Other Expense	49,446	49,832	59,488	59,488	59,488	60,944
	Revenue Over (Under) Expenses	659,987	624,571	669,230	669,137	669,137	652,134

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

GENERAL RECREATION - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projections	Budget
	Revenue	2020	2021	2022	2022	2022	2023
3080	Program Fees-Adult/Teen	16,008	18,181	19,000	12,239	12,239	15,000
3085	Program Fees-Youth	75,882	153,134	165,000	187,998	187,998	196,000
3123	Special Events/Sponsorships	2,818	856	3,500	4,339	4,339	4,000
3212	Scholarships	500	0	200	0	0	200
	Total Revenue	95,208	172,171	187,700	204,576	204,576	215,200
	Expense						
5010	Salaries	103,750	117,500	132,500	127,398	127,398	144,500
5020	Wages	68,165	97,438	84,000	77,037	77,037	93,000
5024	Pension Contributions	6,438	8,066	8,119	7,689	7,689	8,906
5025	Contract Labor	10,375	52,221	50,000	62,137	62,137	45,000
5030	Health Insurance	31,440	30,713	28,771	24,972	24,972	33,648
5040	Medicare Tax	2,482	3,105	3,139	2,960	2,960	3,444
5050	Unemployment Tax	516	616	650	449	449	475
5060	Worker's Compensation	1,796	1,339	1,771	2,411	2,411	1,959
	Total Payroll Expense	224,961	310,998	308,950	305,053	305,053	330,932
6010	Adult Program Supplies	2,279	4,105	3,700	1,975	1,975	2,000
6020	Advertising	741	1,564	2,000	504	504	1,000
6040	Automobile Mileage	189	254	600	213	213	350
6110	Cleaning Supplies	587	960	1,000	751	751	750
6140	Computer Expense/Support	1,015	394	600	600	600	600
6180	Credit Card Fees	2,126	4,779	4,200	5,371	5,371	5,500
6210	Dues, License & Certifications	1,946	3,188	3,200	3,480	3,480	3,500
6273	Field trips-Youth	5,865	7,931	10,000	10,000	10,000	10,500
6274	Field Trips-Adults	0	3,688	3,000	44	44	1,500
6370	Liability Insurance	4,907	5,138	5,392	5,600	5,600	6,048
6420	Meals	224	670	1,000	1,000	1,000	1,000
6480	Operating Supplies	474	796	1,000	838	838	750
6590	Schools & Seminars	299	2,338	3,500	2,698	2,698	3,500
6631	Special Events	1,374	1,127	2,000	2,236	2,236	2,000
6635	Summer Program Supplies	3,334	1,937	2,000	2,032	2,032	2,000
6650	Telephone	1,244	1,709	1,700	1,473	1,473	1,700
6680	Transportation	1,155	3,918	4,000	4,430	4,430	4,000
6710	Uniforms	477	690	750	710	710	750
6715	Utilities	2,181	2,277	3,450	3,617	3,617	3,500
6720	Vehicle Maintenance	0	1,094	1,000	1,580	1,580	1,500
6730	Youth Program Supplies	1,871	6,255	4,500	4,624	4,624	4,500
6735	Employee / Volunteer Support	0	0	0	0	0	500
	Total General Expense	32,287	54,812	58,592	53,776	53,776	57,448
	Total Operating Expense	257,248	365,810	367,542	358,829	358,829	388,380
	Net Operating Income	(162,041)	(193,639)	(179,842)	(154,253)	(154,253)	(173,180)
	Other Income						
3122	Pole Creek Classic	5,000	14,000	18,000	17,000	17,000	18,000
3210	Grants	14,422	14,187	1,500	83,937	83,937	0
3125	Fundraising Income	432	0	0	0	0	0
3170	Miscellaneous Income	0	40	0	0	0	0
	Total Other Income	19,854	28,227	19,500	100,937	100,937	18,000
	Other Expense						
6283	Fundraising Expenses	435	0	0	0	0	0
6329	Grant Expenditure	1,994	1,102	1,500	75,737	75,737	0
	Total Other Expense	2,429	1,102	1,500	75,737	75,737	0
	Revenue Over (Under) Expenses	(144,615)	(166,514)	(161,842)	(129,053)	(129,053)	(155,180)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

PARKS AND ATHLETICS - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projections	Budget
	Revenue	2020	2021	2022	2022	2022	2023
3031	Memberships	2,360	4,885	7,000	5,545	5,545	6,000
3033	Daily Admissions	24,957	43,746	35,000	38,430	38,430	39,000
3041	Concessions	3,380	7,706	6,000	10,880	10,880	10,500
3080	Program Fees-Adults	41,776	81,579	2,000	8,844	8,844	2,000
3085	Program Fees-Youth	16,645	37,617	20,000	21,820	21,820	22,000
3124	Sponsorships	550	12,900	7,000	11,850	11,850	9,500
3172	Facility Rental Fees	14,026	45,027	35,000	49,375	49,375	52,000
3173	Skate Rentals	27,656	24,792	20,000	21,435	21,435	21,500
3205	Leagues - Adults	0	0	80,000	72,212	72,212	85,000
3205-	Leagues - Youth	0	0	18,000	16,163	16,163	18,000
	Total Revenue	131,349	258,252	230,000	256,554	256,554	265,500
	Cost of Goods Sold						
6425	Merchandise	2,646	4,568	3,000	6,828	6,828	5,000
	Total Cost of Goods Sold	2,646	4,568	3,000	6,828	6,828	5,000
	Expense						
5010	Salaries	140,000	149,000	167,000	174,000	174,000	188,000
5020	Wages	67,650	96,354	100,000	104,497	104,497	110,000
5024	Pension Contributions	7,787	9,201	10,013	10,444	10,444	11,175
5025	Contract Labor	1,150	1,470	1,600	1,170	1,170	1,600
5030	Health Insurance	39,027	38,662	51,302	50,294	50,294	61,535
5040	Medicare Tax	3,009	3,553	3,872	4,036	4,036	4,321
5050	Unemployment Tax	638	744	801	594	594	596
5060	Worker's Compensation	2,301	2,242	2,448	3,053	3,053	3,503
	Total Payroll Expense	261,562	301,226	337,036	348,088	348,088	380,730
6010	Adult Program Supplies	0	0	500	0	0	500
6040	Automobile Mileage	0	0	100	0	0	100
6110	Cleaning Supplies	1,857	1,527	1,800	1,609	1,609	1,800
6130	Landscaping	234	86	1,500	194	194	1,200
6131	Community Gardens	0	132	5,000	1,691	1,691	4,000
1020	Computer Expense/Support	1,023	1,040	1,200	1,800	1,800	3,400
6180	Credit Card Fees	1,708	3,841	3,500	4,837	4,837	5,000
6210	Dues, License & Certifications	159	529	500	563	563	750
6240	Equipment Rental	230	248	500	242	242	500
6250	Equipment Repairs	11,469	4,057	6,000	4,989	4,989	6,000
6310	Fuel & Oil-Other	5,409	12,099	13,000	11,767	11,767	12,500
6350	Irrigation	3,429	598	2,500	1,742	1,742	2,500
6355	League & Tourn. Supplies	4,865	25,227	15,000	16,471	16,471	16,500
6360	Legal Fees	110	0	1,000	0	0	1,000
6370	Liability Insurance	9,821	10,295	10,810	11,619	11,619	12,550
6400	Maintenance Agreements	2,257	3,326	4,000	5,747	5,747	6,000
6405	Maintenance & Repair	4,014	8,817	5,000	15,707	15,707	8,500
6410	Maint. Supplies/Tools	4,483	8,224	6,500	5,602	5,602	6,000
6420	Meals	300	161	300	276	276	300
6480	Operating Supplies	1,663	1,762	1,500	2,514	2,514	2,500
6590	Schools & Seminars	105	0	500	196	196	500
6600	Security Systems	465	465	450	466	466	450
6610	Seed, Chemicals & Fertilizer	7,505	8,454	12,000	10,995	10,995	12,000
6630	Signage	437	1,179	1,000	1,948	1,948	2,000
6650	Telephone	3,217	3,433	3,200	3,557	3,557	3,500
6660	Toilet Rental & Supplies	1,675	2,075	3,000	3,750	3,750	3,500
6690	Trash Removal	1,604	2,204	2,750	2,783	2,783	3,000
6710	Uniforms	624	418	1,000	1,084	1,084	1,000
6715	Utilities	34,007	45,981	43,500	51,947	51,947	52,500
6720	Vehicle Maintenance	4	70	1,100	500	500	1,000
6730	Youth Program Supplies		0	3,000	2,032	2,032	2,500
6735	Employee / Volunteer Support	200	0	150	112	112	500
6740	Water System Maintenance	7,083	8,571	8,750	8,750	8,750	8,750

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

	Total General Expense	109,954	154,819	160,610	175,490	175,490	182,800
	Total Operating Expense	374,162	460,613	500,646	530,406	530,406	568,530
	Net Ordinary Income	(242,813)	(202,361)	(270,646)	(273,852)	(273,852)	(303,030)
	Other Income						
3170	Misc. Income	0	9,192	0	20	20	0
3210	Grants	368	1,931	0	1,000	1,000	0
	Total Other Income	368	11,123	0	1,020	1,020	0
	Other Expense						
9071	Capital Reserve Fund Garden	0	9,000	0	0	0	0
	Total Other Expense	0	9,000	0	0	0	0
	Revenue Over (Under) Expenses	(242,445)	(200,238)	(270,646)	(272,832)	(272,832)	(303,030)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projection	Budget
		2020	2021	2022	2022	2022	2023
Revenue							
3031	Memberships	191,962	339,218	375,000	434,934	434,934	465,000
3032	Punch Cards	46,149	65,971	100,000	118,743	118,743	121,000
3033	Daily Admissions	143,900	226,154	300,000	295,743	295,743	308,000
	Total Admissions	382,011	631,343	775,000	849,420	849,420	894,000
3034	Gymnastics Programs	59,857	112,662	110,750	141,817	141,817	130,700
3035	Aquatic Programs	13,777	26,815	28,500	19,720	19,720	30,000
3036	Fitness Programs	23,298	40,389	52,000	32,038	32,038	42,500
3037	Child Care	1,452	(129)	2,000	602	602	750
3038	Vending	2,055	1,119	2,000	1,738	1,738	2,000
3039	Climbing Wall	2,806	4,249	4,000	8,072	8,072	8,500
3040	Retail Sales	11,827	16,683	19,000	22,043	22,043	22,000
3123	Special Events / Tournaments	1,938	870	1,500	1,145	1,145	500
3124	Sponsorships	3,285	2,650	2,500	2,760	2,760	2,500
3172	Facility Rental Fees	8,916	17,722	20,000	14,442	14,442	16,000
3209	Donations	0	(250)	(250)	(500)	(500)	(500)
	Total Revenue	511,221	854,123	1,017,000	1,093,297	1,093,297	1,148,950
Cost of Goods Sold							
6425	Merchandise	6,648	8,814	9,500	10,355	10,355	11,000
	Total Cost of Goods Sold	6,648	8,814	9,500	10,355	10,355	11,000
Expense							
5010	Salaries	224,201	229,099	228,250	178,418	178,418	230,750
5020	Wages	296,072	363,305	445,000	524,446	524,446	521,000
5024	Pension Contributions	19,525	22,209	25,247	26,370	26,370	28,191
5025	Contract Labor	0	0	0	16,887	16,887	10,800
5030	Health Insurance	88,716	82,015	79,509	68,066	68,066	79,532
5040	Medicare Tax	7,540	8,588	9,762	10,163	10,163	10,900
5050	Unemployment Tax	1,558	1,824	2,020	1,466	1,466	1,504
5060	Worker's Compensation	7,719	4,705	7,259	6,277	6,277	8,673
	Total Payroll Expense	645,331	711,745	797,047	832,093	832,093	891,350
6020	Advertising	13,145	12,818	16,500	16,794	16,794	16,500
6035	Aquatics Supplies	1,462	3,360	4,000	4,971	4,971	4,000
6040	Automobile Mileage	70	307	700	761	761	950
6090	Cash Over (Short)	(324)	(386)	0	(368)	(368)	0
6110	Cleaning Supplies	27,991	13,706	10,400	13,146	13,146	13,500
6130	Center Landscaping	71	393	1,500	1,612	1,612	500
6140	Computer Expense/Support	5,774	6,408	13,530	13,530	13,530	16,000
6180	Credit Card Fees	10,069	16,212	17,000	23,100	23,100	24,000
6210	Dues, License & Certifications	3,503	4,299	3,950	4,939	4,939	5,150
6240	Equipment Rental	642	0	1,000	0	0	1,000
6250	Equipment Repairs & Parts	973	2,173	2,400	2,400	2,400	2,400
6295	Fitness Supplies	1,752	1,928	2,400	2,400	2,400	2,400
6310	Fuel & Oil	1,376	1,847	1,700	3,943	3,943	4,000
6333	Gymnastics Expense	1,067	3,641	8,000	8,000	8,000	6,500
6370	Liability Insurance	16,065	20,708	21,625	28,583	28,583	30,896
6400	Maintenance Agreements	22,879	24,514	30,000	30,008	30,008	27,500
6405	Maintenance & Repairs	24,885	58,519	40,000	38,994	38,994	40,000
6410	Maintenance Supplies	10,248	16,929	14,100	25,577	25,577	19,600
6420	Meals	331	2,150	2,500	2,513	2,513	2,500
6450	Equipment Exp / Furniture	920	13,753	7,200	11,763	11,763	3,600
6480	Operating Supplies	4,121	4,230	6,450	6,499	6,499	6,800
6485	Paper/Plastic Goods	3,875	3,525	4,500	5,676	5,676	5,500
6518	Pool Chemicals & Supplies	23,172	25,640	26,350	28,650	28,650	27,350
6585	Satellite TV / Music	3,432	3,994	4,000	4,043	4,043	4,020
6590	Schools & Seminars	2,048	536	4,650	5,206	5,206	6,150
6600	Security Systems	868	868	875	875	875	900

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projection	Budget
		2020	2021	2022	2022	2022	2023
6631	Special Events	694	474	1,500	127	127	500
6650	Telephone / Internet	12,695	13,063	13,000	12,062	12,062	12,612
6690	Trash Removal	1,402	1,740	2,500	2,933	2,933	3,000
6710	Uniforms	2,076	1,036	1,750	2,774	2,774	2,550
6715	Utilities	143,995	161,180	179,000	183,345	183,345	185,000
6720	Vehicle Maintenance	2,259	4,172	2,500	6,905	6,905	2,500
6735	Employee / Volunteer Support	0	0	200	258	258	2,000
	Total General Expense	343,535	423,737	445,780	492,019	492,019	479,878
	Total Operating Expense	995,514	1,144,296	1,252,327	1,334,467	1,334,467	1,382,228
	Net Operating Income	(484,293)	(290,173)	(235,327)	(241,170)	(241,170)	(233,278)
	Other Income						
3170	Miscellaneous Income	600	0	0	1,522	1,522	0
3125	Fundraising Income	0	320	750	340	340	750
3183	Property Tax (O&M)	96,070	97,502	119,750	119,750	119,750	120,305
3210	Grants	19,516	8,967	0	7,150	7,150	0
	Total Other Income	116,186	106,789	120,500	128,762	128,762	121,055
	Other Expense						
6283	Fundraising Expenses	0	315	750	340	340	750
6329	Grant Expenses	0	0	0	2,054	2,054	0
9050	Treasurer's Fees	4,826	4,837	5,987	5,988	5,988	6,015
	Total Other Expense	4,826	5,152	6,737	8,382	8,382	6,765
	Revenue Over (Under) Expenses	(372,933)	(188,536)	(121,564)	(120,790)	(120,790)	(118,988)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

POLE CREEK PRO SHOP - NORMALIZED							
		Actual	Actual	Original Budget	Amended Budget	Projection	Budget
	Revenue	2020	2021	2022	2022	2022	2023
3010	Club Rental Income	20,315	31,890	28,000	35,485	35,485	36,000
3050	Driving Range Income	115,580	108,931	102,000	110,136	110,136	115,000
3090	Golf Cart Rentals	367,556	421,117	400,000	422,562	422,562	430,000
3100	Greens Fees Income	1,044,728	988,145	875,000	1,000,459	1,000,459	1,100,000
3160	Season Pass Income	146,999	186,485	160,000	182,352	182,352	195,000
3165	Resident ID Cards Income	68,737	78,744	70,000	79,052	79,052	105,000
3169	Merchandise Sales	166,979	201,897	185,000	223,749	223,749	230,000
3205	Tournament Premiums	44,839	68,544	68,500	68,644	68,644	70,000
	Total Revenue	1,975,733	2,085,753	1,888,500	2,122,439	2,122,439	2,281,000
	Cost of Goods Sold						
6425	Merchandise	92,180	103,637	92,500	109,784	109,784	115,000
6560	Club Rental Supplies	15,028	24,703	23,000	30,337	30,337	35,500
	Total Cost of Goods Sold	107,207	128,340	115,500	140,121	140,121	150,500
	Expense						
5010	Salaries	95,392	76,500	80,500	91,683	91,683	75,500
5020	Wages	88,357	133,147	137,000	163,004	163,004	170,000
5024	Pension Contributions	7,151	8,115	8,156	9,738	9,738	9,206
5030	Health Insurance	7,812	7,623	11,739	11,840	11,840	12,264
5040	Medicare Tax	2,765	3,138	3,154	3,765	3,765	3,560
5050	Unemployment Tax	573	646	653	536	536	491
5060	Worker's Compensation	2,753	3,201	3,110	3,293	3,293	4,716
	Total Payroll Expense	204,803	232,370	244,312	283,859	283,859	275,737
6020	Advertising	8,383	7,515	9,000	9,633	9,633	9,500
6040	Automobile Mileage	217	119	250	172	172	250
6090	Cash (Over/Short)	288	(207)	0	(219)	(219)	0
6140	Computer Expense/Support	4,115	4,196	6,150	3,951	3,951	8,900
6180	Credit Card Fees	43,276	49,442	47,000	57,682	57,682	60,500
6200	Driving Range Supplies	4,436	4,855	5,000	5,080	5,080	5,000
6210	Dues, License & Certifications	766	1,015	750	632	632	900
6250	Equipment Repairs	1,872	1,885	2,000	2,157	2,157	2,000
6316	Golf Cart Lease	87,385	119,844	119,844	119,844	119,844	119,844
6360	Legal Fees	0	0	500	250	250	500
6370	Liability Insurance	7,277	7,605	8,037	11,714	11,714	12,650
6400	Maintenance Agreements	3,031	3,657	3,500	7,317	7,317	8,000
6405	Maintenance & Repair	7,695	4,864	9,500	3,671	3,671	5,500
6420	Meals	1,725	1,500	1,500	1,197	1,197	1,500
6450	Equipment Exp / Furniture	713	18	1,000	2,800	2,800	2,500
6480	Operating Supplies	2,552	3,371	4,000	3,766	3,766	4,000
6590	Schools & Seminars	0	0	500	163	163	500
6600	Security System	839	839	840	840	840	840
6650	Telephone	9,752	10,114	10,000	9,887	9,887	9,500
6690	Trash Removal	1,568	1,546	1,500	460	460	1,500
6710	Uniforms	1,672	1,980	2,000	2,358	2,358	2,500
6715	Utilities	23,170	23,544	27,000	24,124	24,124	27,000
6735	Employee / Volunteer Support	0	0	0	0	0	500
6740	Water System Maintenance	13,866	13,802	15,500	14,682	14,682	15,500
	Total General Expense	224,598	261,504	275,371	282,161	282,161	299,384
	Total Operating Expense	536,608	622,214	635,183	706,141	706,141	725,621
	Net Operating Income	1,439,125	1,463,539	1,253,317	1,416,298	1,416,298	1,555,379
	Other Income						
3170	Miscellaneous Income	514	225	0	9,458	9,458	8,000
8015	Insurance Reimbursement	0	0	0	24,702	24,702	0
3210	Grant Income	353	0	0	0	0	0
	Total Other Income	867	225	0	34,160	34,160	8,000
	Other Expense						
9015	Insurance Repairs	0	71	0	26,218	26,218	0
	Total Other Expense	0	71	0	26,218	26,218	0
	Revenue Over (Under) Expense:	1,439,992	1,463,693	1,253,317	1,424,240	1,424,240	1,563,379

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

BISTRO 28 - FOOD & BEV - NORMALIZED							
		Actual	Actual	Original	Amended	Projection	Budget
		2020	2021	2022	2022	2022	2023
	Revenue						
3060	Food	386,773	396,312	384,800	445,507	445,507	446,500
3130	Beverage	307,087	307,730	280,500	333,581	333,581	373,850
3300	Events	200	100	1,000	649	649	1,000
	Total Revenue	694,061	704,142	666,300	779,737	779,737	821,350
	Cost of Goods Sold						
4010	Cost of Food	135,752	156,532	137,700	196,601	196,601	188,000
4030	Cost of Beverages	80,420	88,691	80,600	95,864	95,864	96,200
	Total Cost of Goods Sold	216,172	245,223	218,300	292,465	292,465	284,200
	Payroll Expenses						
5010	Salaries	105,027	102,410	110,910	111,375	111,375	118,000
5020	Wages	154,951	157,524	170,000	188,192	188,192	199,000
5024	Pension Contributions	9,749	9,748	10,534	16,161	16,161	17,888
5025	Contract Labor	0	0	0	0	0	0
5030	Health Insurance	19,853	16,042	24,464	21,892	21,892	17,692
5040	Medicare Tax	4,996	5,017	4,073	6,269	6,269	7,097
5050	Unemployment Tax	1,034	1,040	843	874	874	934
5060	Worker's Compensation	3,951	3,594	4,270	3,906	3,906	5,715
	Total Payroll Expense	299,561	295,375	325,094	348,669	348,669	366,326
6020	Advertising	2,206	3,854	4,000	6,803	6,803	6,500
6090	Cash (Over) / Short	(1,036)	(1,001)	0	(98)	(98)	0
6100	Cleaning Supplies	5,110	6,145	6,000	3,974	3,974	4,000
6140	Computer Expense/Support	2,491	1,424	1,600	1,833	1,833	2,000
6180	Credit Card Fees	18,799	19,987	19,000	24,140	24,140	24,878
6210	Dues, License & Certifications	1,233	518	1,600	2,122	2,122	2,000
6240	Equipment Rental	903	981	1,000	1,012	1,012	1,000
6250	Equipment Repairs	2,291	3,711	3,000	6,135	6,135	5,000
6265	Equipment Lease	6,600	7,117	7,117	7,117	7,117	7,117
6354	Laundry	4,018	7,608	5,500	8,353	8,353	7,500
6370	Liability Insurance	4,205	4,143	4,350	5,558	5,558	6,000
6400	Maintenance Agreements	2,306	2,552	2,250	1,761	1,761	2,250
6405	Maintenance & Repair	4,116	13,117	5,000	11,893	11,893	6,000
6420	Meals	502	557	500	0	0	500
6450	Equipment Exp / Furniture	0	10,412	3,000	1,028	1,028	3,000
6480	Operating Supplies	1,594	2,043	2,000	2,315	2,315	2,300
6485	Paper Goods/Supplies	11,698	12,431	12,000	23,749	23,749	17,000
6585	Satellite TV	1,709	3,128	3,550	3,794	3,794	3,800
6632	Smallwares	2,729	1,611	2,000	1,103	1,103	2,500
6334	Spoilage	2,315	2,307	2,200	1,480	1,480	2,000
6650	Telephone	2,143	2,289	2,300	2,326	2,326	2,300
6690	Trash Removal	1,593	1,576	1,600	460	460	1,600
6710	Uniforms	1,098	1,940	2,000	2,205	2,205	2,500
6715	Utilities	5,333	6,428	10,000	10,079	10,079	10,500
6735	Employee / Volunteer Support	0	0	0	0	0	500
	Total General Expense	83,955	114,878	101,567	129,142	129,142	122,745
	Total Operating Expense	599,688	655,476	644,961	770,276	770,276	773,271
	Net Operating Income	94,373	48,666	21,339	9,461	9,461	48,080
	Other Income						
3170	Misc. Income	0	600	0	14,409	14,409	0
3210	Grant Income	631	581	0	0	0	0
	Total Other Income	631	1,181	0	14,409	14,409	0
	Revenue Over (Under) Expenses	95,004	49,847	21,339	23,870	23,870	48,080

**FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2023**

POLE CREEK TURF MAINTENANCE - NORMALIZED							
		Actual	Actual	Original	Amended	Projection	Budget
	Revenue	2020	2021	Budget	Budget	2022	2023
3171	Tee Sign Revenue	6,000	6,000	6,000	6,250	6,250	6,000
3370	Grounds Maint Income	6,375	6,500	6,650	6,650	6,650	6,800
	Total Revenue	12,375	12,500	12,650	12,900	12,900	12,800
	Expense						
5010	Salaries	191,250	197,500	208,250	215,500	215,500	226,250
5020	Wages	203,269	212,034	255,000	257,783	257,783	270,000
5024	Pension Contributions	14,795	15,359	17,372	17,748	17,748	18,609
5030	Health Insurance	39,632	40,467	42,033	41,675	41,675	43,168
5040	Medicare Tax	5,689	5,905	6,717	6,863	6,863	7,196
5050	Unemployment Tax	1,161	1,209	1,390	1,420	1,420	993
5060	Worker's Compensation	5,808	5,922	6,862	6,485	6,485	8,605
	Total Payroll Expense	461,606	478,396	537,624	547,474	547,474	574,821
6080	Cart Paths	2,829	2,564	3,000	1,518	1,518	3,000
6130	Landscaping	19,141	16,740	18,000	18,620	18,620	22,000
6140	Computer Expense/Support	3,790	3,694	4,500	3,312	3,312	5,600
6150	Consulting Fees	3,144	0	1,000	500	500	1,000
6210	Dues, License & Certifications	1,235	1,278	1,300	1,454	1,454	1,500
6240	Equipment Rental	4,523	11,070	12,000	11,299	11,299	12,000
6250	Equipment Repairs	28,990	28,752	30,500	25,963	25,963	30,000
6310	Fuel & Oil	15,607	20,484	23,000	30,862	30,862	30,000
6350	Irrigation /Pumphouse Supplies	13,001	11,163	12,000	11,233	11,233	12,000
6360	Legal Fees	0	4,792	1,000	2,537	2,537	1,000
6370	Liability Insurance	11,555	12,933	13,580	13,647	13,647	14,739
6405	Maintenance & Repair (Bldg.)	4,209	4,544	5,000	3,926	3,926	5,000
6410	Maint Supplies/Tools	4,034	3,958	4,000	4,153	4,153	4,000
6420	Meals	386	264	500	500	500	500
6480	Operating Supplies	11,014	11,687	12,000	11,230	11,230	12,000
6510	Pest Control	6,504	6,403	6,500	6,712	6,712	7,000
6580	Sand	14,282	11,797	15,000	14,603	14,603	15,000
6590	Schools & Seminars	1,419	2,173	3,500	2,740	2,740	3,500
6610	Seed, Chemicals & Fertilizer	93,196	103,999	115,000	113,174	113,174	120,000
6630	Signage	445	290	400	392	392	400
6650	Telephone	3,729	3,745	3,800	3,800	3,800	4,200
6660	Toilet Rental / Supplies	952	725	750	349	349	500
6690	Trash Removal	2,457	3,447	2,500	894	894	2,500
6710	Uniforms	3,727	4,510	4,000	4,174	4,174	4,500
6715	Utilities	38,563	35,289	38,000	38,064	38,064	38,000
6720	Vehicle Maintenance	1,951	1,415	1,500	1,943	1,943	1,500
6735	Employee / Volunteer Support	0	0	0	0	0	500
	Total General Expense	290,682	307,716	332,330	327,599	327,599	351,939
	Total Operating Expense	752,288	786,112	869,954	875,073	875,073	926,760
	Net Operating Income	(739,913)	(773,612)	(857,304)	(862,173)	(862,173)	(913,960)
	Other Income						
3070	Fundraising	226	7,480	7,500	10,250	10,250	7,500
3170	Miscellaneous Income	2,675	1,000	0	0	0	0
3210	Grant Income	218	65	0	450	450	0
	Total Other Income	3,119	8,545	7,500	10,700	10,700	7,500
	Other Expense						
6283	Fundraising Expense	209	7,500	7,500	10,045	10,045	7,500
	Total Other Expense	209	7,500	7,500	10,045	10,045	7,500
	Revenue Over (Under) Expenses	(737,004)	(772,567)	(857,304)	(861,518)	(861,518)	(913,960)