

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005						
BUDGET YEAR: 2023						
	2020	2021	2022	2022	2023	2023
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	FINAL BUDGET	ACTUAL	BUDGET	AMENDED BUDGET
RESERVE FUNDS BEGINNING BALANCE	1,768,209	2,294,083	2,695,887	2,695,887	2,878,955	2,878,955
OPERATING REVENUES						
GOLF COURSE	2,687,138	2,812,346	2,974,345	2,971,529	3,130,650	2,937,244
PARKS & RECREATION	737,778	1,309,631	1,554,427	1,556,379	1,629,650	1,821,055
FOUNDRY REVENUES	582,457	867,021	1,156,817	1,139,478	1,258,500	5,524,630
FUNDRAISING / GRANT REVENUES	40,339	14,552	110,969	111,047	18,750	57,517
TOTAL OPERATING REVENUES	4,047,712	5,003,550	5,796,558	5,778,434	6,037,550	10,340,446
NON-OPERATING REVENUES						
INTEREST INCOME	3,180	757	6,153	6,907	6,500	86,559
INTEREST INCOME - PROPERTY TAXES	1,763	1,484	2,170	2,170	1,800	2,442
MISCELLANEOUS / GRANTS	37,681	15,632	0	0	0	22,476
PROPERTY TAXES	923,664	941,773	1,148,183	1,148,830	1,179,175	1,178,907
SPECIFIC OWNERSHIP TAXES	163,653	168,895	149,746	148,158	150,000	154,515
TOTAL NON-OPERATING REVENUES	1,129,941	1,128,541	1,306,252	1,306,065	1,337,475	1,444,899
CONSERVATION TRUST REVENUES						
CONSERVATION TRUST	30,274	36,254	34,918	38,062	34,500	39,031
CONSERVATION TRUST - INTEREST	186	10	71	72	75	68
TOTAL CONSERVATION TRUST REVENUE	30,460	36,264	34,989	38,134	34,575	39,099
DEBT SERVICE REVENUES						
PROPERTY TAXES	1,237,655	1,236,917	1,249,053	1,249,744	1,265,308	1,264,868
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	2,344	2,344	2,000	2,607
TOTAL DEBT SERVICE REVENUES	17,078,620	1,238,849	1,251,397	1,252,088	1,267,308	1,267,475
GPCRC EXPANSION PROJECT						
CERTIFICATES OF PARTICIPATION	0	0	0	0	0	996,902
INTEREST INCOME	0	0	0	0	0	6,024
TOTAL GPCRC EXPANSION PROJECT REVENUES	0	0	0	0	0	1,002,926
TOTAL REVENUES	22,286,733	7,407,204	8,389,196	8,374,721	8,676,908	14,094,845
OPERATING EXPENSES						
GOLF COURSE	1,888,793	2,071,373	2,387,753	2,392,888	2,433,152	2,345,589
PARKS & RECREATION	1,626,925	1,970,719	2,223,702	2,208,781	2,339,138	2,415,974
ADMINISTRATION	324,439	356,636	457,877	450,365	504,092	494,293
FOUNDRY EXPENSES	711,858	747,286	1,087,173	1,055,166	1,187,045	1,135,935
FUND RAISING EXPENSES	435	315	340	409	750	1,039
OPERATING GRANTS	9,994	8,602	85,791	30,311	8,000	62,907
TOTAL OPERATING EXPENSES	4,562,443	5,154,931	6,242,636	6,137,921	6,472,177	6,455,737
NON-OPERATING EXPENSES						
TREASURER'S FEES	46,271	47,169	57,476	57,473	58,959	58,990
DEBT SERVICE EXPENSES						
BOND INTEREST AND PRINCIPAL	1,020,263	1,180,300	1,190,700	1,190,700	1,200,600	1,200,600
BOND REFINANCING	15,833,775	0	0	0	0	0
TREASURER FEES	62,001	61,951	62,601	62,521	63,265	63,291
TOTAL DEBT SERVICE EXPENSES	16,916,039	1,242,251	1,253,301	1,253,221	1,263,865	1,263,891
TOTAL EXPENSE	21,524,754	6,444,351	7,553,413	7,448,615	7,795,001	7,778,618
GENERAL RESERVE FUND INCREASE (DECREASE)	(100,006)	69,283	146,462	226,152	74,936	290,268
FOUNDRY RESERVE FUND INCREASE (DECREASE)	(129,400)	119,735	69,644	84,312	71,455	4,388,695
GOLF COURSE FUND INCREASE (DECREASE)	798,345	740,973	586,592	578,641	697,499	591,655
CONSERVATION TRUST FUND INCREASE (DECREASE)	10,560	36,264	(11,961)	(8,816)	(11,425)	(79,449)
DEBT SERVICE FUND INCREASE (DECREASE)	162,581	(3,402)	(1,904)	(1,133)	3,443	3,584
NET REVENUE OVER (UNDER) EXPENSES	742,079	962,853	788,834	879,156	835,907	5,194,753
TOTAL FUNDS AVAILABLE (net revenue and reserve)	2,510,289	3,256,937	3,484,720	3,575,042	3,714,862	8,073,708
CAPITAL EXPENDITURES						
CAPITAL EXPENDED - POLE CREEK	147,229	470,866	573,069	577,652	813,141	794,904
CAPITAL EXPENDED - GPCRC EXPANSION PROJECT	0	0	0	0	0	0
CAPITAL EXPENDED - FOUNDRY	0	0	0	0	0	4,261,431
CAPITAL EXPENDED - PARKS & REC	68,976	99,184	118,435	118,435	155,396	151,774
TOTAL CAPITAL EXPENDITURES	216,205	570,050	691,504	696,087	968,537	5,208,109
CAPITAL EXPENDITURES - CONSERVATION TRUST FUNDS	19,900	0	46,950	46,950	46,000	118,548

FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005						
BUDGET YEAR: 2023						
	2020	2021	2022	2022	2023	2023
DISTRICT BUDGET SUMMARY	ACTUAL	ACTUAL	FINAL BUDGET	ACTUAL	BUDGET	AMENDED BUDGET
RESERVES						
CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED)	78,263	114,527	102,566	105,711	94,286	26,262
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	284,211	284,982	288,425	288,566
RESERVE FUND COMMUNITY GARDENS	0	9,000	9,000	9,000	9,000	9,000
RESERVE FUND - GPCRC EXPANSION	0	0	0	0	0	1,002,926
GENERAL RESERVE FUND (UNASSIGNED, 6% as of 2022)	272,780	311,837	312,776	308,414	320,645	322,728
GENERAL RESERVE FUND - FOUNDRY	(20)	119,715	189,359	204,028	275,483	331,292
GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED)	1,075,580	1,331,432	1,344,512	1,334,042	1,212,759	1,124,405
GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED)	502,962	448,260	475,791	557,779	470,727	688,347
TOTAL RESERVES	2,294,083	2,695,887	2,793,216	2,878,955	2,746,325	3,868,526
NET INCREASE (DECREASE) IN FUND BALANCE	525,874	401,803	97,330	183,069	(132,630)	989,570
BEGINNING FUND BALANCE	1,768,209	2,294,083	2,695,887	2,695,887	2,878,955	2,878,955
ENDING RESERVE FUNDS	2,294,083	2,695,887	2,793,216	2,878,955	2,746,325	3,868,526

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2023

CAPITAL RESERVE EXPENDITURES								
Capital Project Description - Golf Course	Location	Dept	Actual 2020	Actual 2021	Final Budget 2022	Actual 2022	Budget 2023	Amended 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		
2019 - 5 Year Equipment Lease (exp 2023)			16,038	16,038	16,038	16,038	16,038	16,042
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	23,094	23,095
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			23,756	23,756	23,756	23,756
Cart Path Phase I, II, III & IV	PCGC	Turf Maint		235,432	239,200	239,200	167,250	171,699
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	162,899	167,763	13,581	16,467
Dinerware Server	PCGC	Bistro 28			-	-		
Domain Controller	PCGC	Clubhouse			6,500	6,219		
Large Utility Vehicle	PCGC	Turf Maint			25,919	25,919		
Weather Station	PCGC	Turf Maint			7,087	7,087		
Culvert Replacement	PCGC	Turf Maint			17,738	17,738	-	-
Walk-in Fridge	PCGC	Bistro 28			-	-	5,000	7,228
Point of Sales Software	PCGC	Bistro 28			-	-	10,000	-
Hobart Dish Machine	PCGC	Bistro 28					20,000	-
Sealcoat Parking Lot	PCGC	Clubhouse					34,443	-
Triplex Mpwer	PCGC	Turf Maint					46,500	44,721
Air Conditioner Unit Replacement	PCGC	Clubhouse					20,000	54,168
Driving Range Netting	PCGC	Turf Maint					80,000	79,500
Concrete Pad and Artificial Turf	PCGC	Turf Maint					38,000	50,820
Clubhouse Radio Repeater and Radios (PS)	PCGC	Clubhouse					8,300	8,290
4 Additional Ranger Carts (PS)	PCGC	Clubhouse					15,800	15,800
Asphalt Lower / Maint Parking Area	PCGC	Clubhouse					242,000	223,748
Stain outbuildings and fences	PCGC	Turf Maint					8,000	7,600
Champion Tuff Grill(F&B)	PCGC	Bistro 28					7,000	7,879
Sprayer Pumps	PCGC	Turf Maint					-	9,712
Total Capital Expenditures - Pole Creek Golf Club			147,229	470,866	573,069	577,652	813,141	794,904
Capital Project - GPCRC Expansion Project	Location	Dept	Actual 2020	Actual 2021	Final Budget 2022	Actual 2022	Budget 2023	Amended Budget 2023
Fees & Permits	GPCRC	Fitness/Admin						
Construction Costs	GPCRC	Fitness/Admin						
Fitness Flooring	GPCRC	Fitness/Admin						
Fitness Equipment	GPCRC	Fitness/Admin						
Solar Array	GPCRC	Fitness/Admin						
Contingency	GPCRC	Fitness/Admin						
Total Capital Expenditures - GPCRC Expansion Project			-	-	-	-	-	-
Capital Project - Foundry	Location	Dept	Actual 2020	Actual 2021	Final Budget 2022	Actual 2022	Budget 2023	Amended Budget 2023
Purchase Foundry Real Estate	Foundry	Foundry						4,261,431
Renovations	Foundry	Foundry						
POS Upgrades	Foundry	Foundry						
Total Capital Expenditures - GPCRC Expansion Project			-	-	-	-	-	4,261,431
District Wide Capital Expenditures			216,205	570,050	691,504	696,087	968,537	5,208,109

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 BUDGET 2023

DEBT SERVICE - NORMALIZED						
	Actual	Actual	Final Budget	Actual	Budget	Amended Budget
	2020	2021	2022	2022	2023	2023
NON-OPERATING REVENUES						
# Interest Income - County	2,363	1,932	2,344	2,344	2,000	2,607
# Property Taxes Debt Service-Delinquent	2	(2,431)	(2,961)	(2,961)	0	(499)
# Property Taxes Debt Service	1,237,653	1,239,348	1,252,014	1,252,705	1,265,308	1,265,367
# 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	1,251,397	1,252,088	1,267,308	1,267,475
NON-OPERATING EXPENSES						
# Interest Expense - Bonds	364,663	449,900	435,300	435,300	420,200	420,200
# Agent Fees	600	400	400	400	400	400
# Debt Service Bond Principal	655,000	730,000	755,000	755,000	780,000	780,000
# Treasurer's Fees	62,001	61,951	62,601	62,521	63,265	63,291
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	1,253,221	1,263,865	1,263,891
Revenue Over (Under) Expenses	162,581	(3,402)	(1,904)	(1,133)	3,443	3,584
Beginning Debt Service Fund Balance	126,936	289,517	286,115	286,115	284,982	284,982
Ending Debt Service Fund Balance	289,517	286,115	284,211	284,982	288,424	288,566

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 BUDGET 2023

CONSERVATION TRUST FUNDS - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
NON-OPERATING REVENUES							
3020	Conservation Trust Income	30,274	36,254	34,918	38,062	34,500	39,031
3110-1	Interest Income - Conservation Trust Fund	186	10	71	72	75	68
TOTAL NON-OPERATING REVENUE		30,460	36,264	34,989	38,134	34,575	39,099
NON-OPERATING EXPENSES							
9070	Capital Expenditures	19,900	0	46,950	46,950	46,000	118,548
TOTAL NON-OPERATING EXPENSES		19,900	0	46,950	46,950	46,000	118,548
Revenue Over (Under) Expenses		10,560	36,264	(11,961)	(8,816)	(11,425)	(79,449)
	Beginning Conservation Trust Fund Balance	67,702	78,262	114,526	114,526	105,710	105,710
	Ending Conservation Trust Fund Balance	78,262	114,526	102,565	105,710	94,285	26,261

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

GENERAL FUND SUMMARY - NORMALIZED						
	Actual 2020	Actual 2021	Final Budget 2022	Actual 2022	Budget 2023	Amended Budget 2023
Golf Course						
Operating Revenue						
Pro Shop	1,976,600	2,085,978	2,156,599	2,143,611	2,289,000	2,216,775
Turf Maintenance	15,276	20,980	23,150	23,150	20,300	21,740
Food & Beverage	694,061	704,742	794,146	804,318	821,350	698,729
Grant Revenue	1,202	646	450	450	0	0
Total Revenue	2,687,138	2,812,346	2,974,345	2,971,529	3,130,650	2,937,244
Operating Expenses						
Pro Shop	536,608	622,285	732,359	735,102	725,621	731,108
Turf Maintenance	752,497	793,612	885,118	879,523	934,260	926,242
Food & Beverage	599,688	655,476	770,276	778,264	773,271	688,239
Total Operating Expenses	1,888,793	2,071,373	2,387,753	2,392,888	2,433,152	2,345,589
Net Operating Income	798,345	740,973	586,592	578,641	697,499	591,655
The Foundry						
Operating Revenue						
The Foundry	569,765	864,721	1,156,817	1,139,478	1,258,500	1,263,199
COP/Bond Proceeds	0	0	0	0	0	4,261,431
Grant Revenue	12,693	2,300	0	0	0	0
Total Revenue	582,457	867,021	1,156,817	1,139,478	1,258,500	5,524,630
Operating Expenses						
The Foundry	711,858	747,286	1,087,173	1,055,166	1,187,045	1,135,935
Total Operating Expenses	711,858	747,286	1,087,173	1,055,166	1,187,045	1,135,935
Net Operating Income	(129,400)	119,735	69,644	84,312	71,455	4,388,695
Parks & Recreation						
Operating Revenue						
General Recreation	95,208	172,171	204,576	206,782	215,200	231,012
Parks & Facilities	131,349	258,252	256,554	267,603	265,500	255,103
Rec Center	511,221	854,123	1,093,297	1,081,994	1,148,950	1,334,940
Fund Raiser / Misc. Income	6,032	14,552	18,882	18,960	18,750	22,507
Grant Income	34,307	25,085	92,087	92,087	0	35,010
Total Revenue	778,116	1,324,183	1,665,396	1,667,426	1,648,400	1,878,572
Operating Expenses						
General Recreation	257,248	365,810	358,829	355,342	388,380	425,651
Parks & Facilities	374,162	460,613	530,406	520,000	568,530	564,590
Rec Center	995,514	1,144,296	1,334,467	1,333,440	1,382,228	1,425,733
Fund Raiser Expense	435	315	340	409	750	1,039
Grant Expenditures	1,994	1,102	77,791	22,311	0	32,432
Total Operating Expenses	1,629,353	1,972,136	2,301,833	2,231,501	2,339,888	2,449,445
Net Operating Income	(851,237)	(647,953)	(636,437)	(564,075)	(691,488)	(570,873)
Non-Operating						
Revenue						
Administration Revenue	1,004,190	1,015,449	1,186,502	1,186,315	1,217,170	1,302,118
Grant Revenue	29,681	15,590	0	0	0	22,476
Rec Center Property Tax Income (O&M)	96,070	97,502	119,750	119,750	120,305	120,305
Total revenue	1,129,941	1,128,541	1,306,252	1,306,065	1,337,475	1,444,899
Administration Expenses						
Administration Expense	324,439	356,636	457,877	450,365	504,092	494,293
Grants & Donations	8,000	7,500	8,000	8,000	8,000	30,475
Treasurer's Fees	41,446	42,332	51,488	51,485	52,944	52,975
Treasurer's Fees - O&M	4,826	4,837	5,988	5,988	6,015	6,015
Total Administration Expense	378,710	411,305	523,353	515,838	571,051	583,758
Net Non-Operating Income	751,231	717,236	782,899	790,227	766,424	861,141
District Net Operating Income						
Total Revenue	5,177,653	6,132,091	7,102,810	7,084,499	7,375,025	11,785,345
Total Operating Expenses	4,608,715	5,202,100	6,300,112	6,195,394	6,531,136	6,514,727
District Net Operating Income	568,938	929,991	802,698	889,105	843,890	5,270,618
Net Income/Loss- Golf Course	798,345	740,973	586,592	578,641	697,499	591,655
Net Income/Loss - The Foundry	(129,400)	119,735	69,644	84,312	71,455	4,388,695
Net Income/Loss - Parks & Recreation	(100,006)	69,283	146,462	226,152	74,936	290,268

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

FOUNDRY CINEMA & BOWL - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
Revenue							
3011 · Bowling Sales		187,538	270,585	316,385	322,313	318,000	372,373
3038 · Vending / Arcade		5,646	13,613	17,913	17,616	18,000	19,471
3041 · Concessions		38,321	70,284	115,079	112,921	120,000	120,440
3043 · Movie Sales		112,671	184,276	294,045	275,881	350,000	301,756
3060 · Food		73,215	103,082	111,417	107,523	148,000	119,886
3123 · Special Events		697	0	0	0	1,000	0
3124 · Sponsorships		27,473	31,243	45,120	45,000	45,000	48,120
3130 · Beverage		113,242	170,242	215,752	215,259	228,000	231,907
3172 · Facility Rentals		4,315	9,722	21,510	22,410	15,500	25,725
3205 · Tournaments		5,220	11,637	16,801	17,761	15,000	22,680
	Total Revenue	568,338	864,684	1,154,022	1,136,683	1,258,500	1,262,358
Cost of Goods Sold							
4010 · Cost of Food		37,013	43,589	60,775	52,961	73,500	58,084
4030 · Cost of Beverages		34,777	42,838	62,080	57,573	62,100	62,375
6426 · Cost of Movies		46,632	89,065	162,425	135,462	175,000	126,942
6427 · Cost of Concessions		9,594	19,904	31,101	28,643	31,200	31,034
		128,016	195,396	316,381	274,639	341,800	278,435
Payroll Expenses							
5010 · Salaries		60,000	60,000	62,470	62,000	66,000	71,200
5020 · Wages		162,586	178,263	253,341	255,480	255,000	273,346
5024 · Pension Contributions		8,347	8,935	14,120	14,392	15,038	15,809
5030 · Health Insurance		6,546	9,373	11,543	11,543	15,764	10,738
5040 · Medicare Tax		3,783	4,139	5,535	5,640	6,655	5,852
5050 · Unemployment Tax		783	840	791	776	792	930
5060 · Worker's Compensation		3,899	1,259	2,238	2,237	3,846	4,001
	Total Payroll Expense	245,943	262,809	350,038	352,068	363,095	381,876
6020 · Advertising & Promotion		8,084	5,999	5,542	5,142	6,200	6,200
6090 · Cash (Over)/Short		(360)	(345)	(236)	(345)	0	174
6110 · Cleaning Supplies		5,218	6,766	6,217	5,716	6,500	6,762
6140 · Computer Expense / Support		2,544	3,487	8,797	5,010	5,300	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	32,845	32,712	36,000	39,264
6210 · Dues, Licenses & Certifications		1,655	459	1,802	1,815	2,000	2,476
6240 · Equipment Rental		1,375	1,790	2,008	2,024	2,000	2,341
6250 · Equipment Repairs & Parts		7,966	8,038	15,726	20,760	12,000	25,654
6270 · Facility Lease		220,000	150,000	244,644	258,708	300,000	266,667
6354 · Laundry		2,574	2,805	3,944	3,747	4,200	3,670
6360 · Legal Fees		3,604	1,000	2,000	1,415	3,000	3,079
6370 · Liability Insurance		8,838	9,947	9,531	9,532	10,300	9,694
6400 · Maintenance Agreements		5,123	5,803	6,180	6,097	7,000	17,342
6405 · Maintenance & Repair		3,155	7,650	6,087	4,963	8,500	9,569
6410 · Maint. Supplies/Tools		3,332	4,057	3,680	2,175	3,500	3,149
6450 · Furniture & Equipment		0	0	2,596	2,596	0	2,000
6480 · Operating Supplies		1,535	4,779	5,001	4,447	5,000	4,978
6485 · Paper Goods / Supplies		5,210	7,790	7,928	6,519	7,500	10,462
6585 · Satellite TV / Music		2,925	3,645	4,000	3,786	4,000	3,876
6590 · Schools & Seminars		0	0	60	60	4,000	0
6600 · Security Systems		276	360	360	360	400	390
6631 · Special Events		939	0	0	0	500	0
6632 · Smallwares		314	479	444	152	1,000	653
6634 · Spoilage		1,556	356	690	590	750	250
6650 · Telephone		3,793	3,887	4,555	4,550	4,500	4,711
6690 · Trash Removal		3,153	4,684	6,458	6,260	7,000	5,094
6710 · Uniforms		0	0	500	20	500	500
6715 · Utilities		29,537	32,461	36,395	36,644	37,000	37,869
6735 · Employee / Volunteer Support		0	0	0	0	500	500
	Total General Expense	337,898	289,081	420,754	428,458	482,150	475,624
	Total Operating Expense	711,858	747,286	1,087,173	1,055,166	1,187,045	1,135,935
	Net Operating Income	(143,520)	117,398	66,849	81,517	71,455	126,423
Other Income							
3170 Misc. Income		1,427	37	2,795	2,795	0	841
3210 Grant Income		12,693	2,300	0	0	0	0
9095 COP / Bond Proceeds		0	0	0	0	0	4,261,431
	Total Other Income	14,119	2,337	2,795	2,795	0	4,262,272
	Revenue Over (Under) Expenses	(129,400)	119,735	69,644	84,312	71,455	4,388,695

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2023

ADMINISTRATION - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
	Revenue	2020	2021	2022	2022	2023	2023
3110	Interest Income	3,180	757	6,153	6,907	6,500	86,559
3111	Interest Income - County	1,763	1,484	2,170	2,170	1,800	2,442
3180	Property Tax Income	827,593	845,942	1,030,221	1,030,868	1,058,870	1,059,138
3181	Property Tax Income - Delinquent	1	(1,671)	(1,788)	(1,788)	0	(536)
3200	Specific Ownership Taxes	163,653	168,895	149,746	148,158	150,000	154,515
	Total Revenue	996,190	1,015,407	1,186,502	1,186,315	1,217,170	1,302,118
	Total Revenue	996,190	1,015,407	1,186,502	1,186,315	1,217,170	1,302,118
	Expense						
5010	Salaries	168,000	194,600	263,396	263,397	283,250	283,000
5020	Wages	14,404	20,945	25,186	24,026	27,000	24,229
5024	Pension Contributions	6,834	8,079	10,735	10,778	11,634	11,538
5030	Health Insurance	39,879	41,403	49,123	49,123	50,631	48,998
5040	Medicare Tax	2,645	3,125	4,145	4,161	4,499	4,459
5050	Unemployment Tax	547	647	624	593	621	687
5060	Worker's Compensation	2,001	2,297	2,264	2,264	3,522	3,495
	Total Payroll Expense	234,310	271,096	355,473	354,343	381,157	376,406
6000	Accounting Fees	11,700	13,850	15,000	15,000	15,250	15,750
6040	Automobile Mileage	42	56	546	446	600	857
6070	Board Staff Development	2,789	3,053	7,675	11,082	8,000	8,000
6140	Computer Expense/Support	17,579	17,032	14,358	13,581	19,110	17,820
6150	Consulting Fees	13,919	7,617	6,125	875	12,000	11,798
6210	Dues, License & Certifications	3,554	3,798	3,868	3,881	3,750	3,788
6220	Election Expense	6,548	0	433	433	8,000	163
6360	Legal Fees	6,703	5,563	4,866	2,748	5,000	6,866
6370	Liability Insurance	8,998	9,670	10,160	10,159	10,975	10,834
6405	Maintenance & Repair	961	345	0	0	0	0
6420	Meals	0	399	1,000	772	1,000	1,000
6450	Equipment Exp / Furniture	11,676	13,250	11,676	11,676	12,000	11,283
6480	Operating Supplies	2,723	3,672	3,744	2,330	3,500	3,500
6561	Payroll Expense	777	1,812	16,712	16,744	16,750	19,663
6590	Schools/Seminars	574	3,786	4,301	4,361	4,500	4,016
6650	Telephone	1,586	1,637	1,940	1,934	2,000	2,049
6735	Employee / Volunteer Support	0	0	0	0	500	500
	Total General Expense	90,129	85,540	102,404	96,022	122,935	117,887
	Total Operating Expense	324,439	356,636	457,877	450,365	504,092	494,293
	Net Operating Income	671,751	658,771	728,625	735,950	713,078	807,825
	Other Income						
3170	Miscellaneous Income	8,000	42	0	0	0	0
3210	Grants	29,681	15,590	0	0	0	22,476
	Total Other Income	37,681	15,632	0	0	0	22,476
	Other Expenses						
6330	Grants & Donations	8,000	7,500	8,000	8,000	8,000	30,475
9050	Treasurer's Fees	41,446	42,332	51,488	51,485	52,944	52,975
	Total Other Expense	49,446	49,832	59,488	59,485	60,944	83,450
	Total Other Expense	49,446	49,832	59,488	59,485	60,944	83,450
	Revenue Over (Under) Expenses	659,987	624,571	669,137	676,465	652,134	746,851

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

GENERAL RECREATION - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
	Revenue	2020	2021	2022	2022	2023	2023
3080	Program Fees-Adult/Teen	16,008	18,181	12,239	12,368	15,000	24,419
3085	Program Fees-Youth	75,882	153,134	187,998	190,016	196,000	201,988
3123	Special Events/Sponsorships	2,818	856	4,339	4,399	4,000	4,605
3212	Scholarships	500	0	0	0	200	0
	Total Revenue	95,208	172,171	204,576	206,782	215,200	231,012
	Expense						
5010	Salaries	103,750	117,500	127,398	127,398	144,500	156,808
5020	Wages	68,165	97,438	77,037	75,716	93,000	100,810
5024	Pension Contributions	6,438	8,066	7,689	7,639	8,906	9,694
5025	Contract Labor	10,375	52,221	62,137	62,379	45,000	52,358
5030	Health Insurance	31,440	30,713	24,972	24,972	33,648	31,944
5040	Medicare Tax	2,482	3,105	2,960	2,940	3,444	3,744
5050	Unemployment Tax	516	616	449	403	475	573
5060	Worker's Compensation	1,796	1,339	2,411	2,411	1,959	1,997
	Total Payroll Expense	224,961	310,998	305,053	303,859	330,932	357,928
6010	Adult Program Supplies	2,279	4,105	1,975	1,832	2,000	2,608
6020	Advertising	741	1,564	504	504	1,000	1,000
6040	Automobile Mileage	189	254	213	213	350	0
6110	Cleaning Supplies	587	960	751	549	750	287
6140	Computer Expense/Support	1,015	394	600	370	600	1,178
6180	Credit Card Fees	2,126	4,779	5,371	5,068	5,500	5,603
6210	Dues, License & Certifications	1,946	3,188	3,480	3,533	3,500	4,329
6273	Field trips-Youth	5,865	7,931	10,000	8,673	10,500	7,523
6274	Field Trips-Adults	0	3,688	44	44	1,500	1,138
6370	Liability Insurance	4,907	5,138	5,600	5,598	6,048	5,730
6420	Meals	224	670	1,000	890	1,000	1,102
6480	Operating Supplies	474	796	838	369	750	750
6590	Schools & Seminars	299	2,338	2,698	2,698	3,500	3,788
6631	Special Events	1,374	1,127	2,236	2,240	2,000	2,578
6635	Summer Program Supplies	3,334	1,937	2,032	2,032	2,000	1,475
6650	Telephone	1,244	1,709	1,473	1,473	1,700	1,482
6680	Transportation	1,155	3,918	4,430	4,311	4,000	9,775
6710	Uniforms	477	690	710	660	750	360
6715	Utilities	2,181	2,277	3,617	3,896	3,500	5,738
6720	Vehicle Maintenance	0	1,094	1,580	1,790	1,500	4,459
6730	Youth Program Supplies	1,871	6,255	4,624	4,739	4,500	6,320
6735	Employee / Volunteer Support	0	0	0	0	500	500
	Total General Expense	32,287	54,812	53,776	51,483	57,448	67,723
	Total Operating Expense	257,248	365,810	358,829	355,342	388,380	425,651
	Net Operating Income	(162,041)	(193,639)	(154,253)	(148,559)	(173,180)	(194,639)
	Other Income						
3122	Pole Creek Classic	5,000	14,000	17,000	17,000	18,000	14,158
3210	Grants	14,422	14,187	83,937	83,937	0	33,013
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	100,937	100,937	18,000	47,171
	Other Expense						
6283	Fundraising Expenses	435	0	0	0	0	0
6329	Grant Expenditure	1,994	1,102	75,737	20,257	0	30,440
	Total Other Expense	2,429	1,102	75,737	20,257	0	30,440
	Revenue Over (Under) Expenses	(144,615)	(166,514)	(129,053)	(67,879)	(155,180)	(177,908)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

PARKS AND ATHLETICS - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
	Revenue						
3031	Memberships	2,360	4,885	5,545	5,315	6,000	5,231
3033	Daily Admissions	24,957	43,746	38,430	39,155	39,000	34,164
3041	Concessions	3,380	7,706	10,880	10,620	10,500	9,849
3080	Program Fees-Adults	41,776	81,579	8,844	5,597	2,000	4,110
3085	Program Fees-Youth	16,645	37,617	21,820	20,669	22,000	21,475
3124	Sponsorships	550	12,900	11,850	13,100	9,500	8,800
3172	Facility Rental Fees	14,026	45,027	49,375	47,526	52,000	57,745
3173	Skate Rentals	27,656	24,792	21,435	19,017	21,500	15,735
3205	Leagues - Adults	0	0	72,212	89,037	85,000	83,971
3205-	Leagues - Youth	0	0	16,163	17,568	18,000	14,023
	Total Revenue	131,349	258,252	256,554	267,603	265,500	255,103
	Cost of Goods Sold						
6425	Merchandise	2,646	4,568	6,828	7,236	5,000	4,880
	Total Cost of Goods Sold	2,646	4,568	6,828	7,236	5,000	4,880
	Expense						
5010	Salaries	140,000	149,000	174,000	174,000	188,000	189,199
5020	Wages	67,650	96,354	104,497	100,390	110,000	118,633
5024	Pension Contributions	7,787	9,201	10,444	10,290	11,175	11,544
5025	Contract Labor	1,150	1,470	1,170	1,170	1,600	1,330
5030	Health Insurance	39,027	38,662	50,294	50,294	61,535	50,443
5040	Medicare Tax	3,009	3,553	4,036	3,976	4,321	4,464
5050	Unemployment Tax	638	744	594	548	596	719
5060	Worker's Compensation	2,301	2,242	3,053	3,053	3,503	3,505
	Total Payroll Expense	261,562	301,226	348,088	343,722	380,730	379,837
6010	Adult Program Supplies	0	0	0	0	500	250
6040	Automobile Mileage	0	0	0	0	100	0
6110	Cleaning Supplies	1,857	1,527	1,609	1,351	1,800	1,619
6130	Landscaping	234	86	194	194	1,200	2,459
6131	Community Gardens	0	132	1,691	1,886	4,000	2,377
1020	Computer Expense/Support	1,023	1,040	1,800	1,800	3,400	2,967
6180	Credit Card Fees	1,708	3,841	4,837	5,277	5,000	5,293
6210	Dues, License & Certifications	159	529	563	843	750	661
6240	Equipment Rental	230	248	242	242	500	250
6250	Equipment Repairs	11,469	4,057	4,989	4,215	6,000	6,000
6310	Fuel & Oil-Other	5,409	12,099	11,767	10,170	12,500	11,568
6350	Irrigation	3,429	598	1,742	1,742	2,500	5,095
6355	League & Tourn. Supplies	4,865	25,227	16,471	16,968	16,500	14,853
6360	Legal Fees	110	0	0	0	1,000	2,638
6370	Liability Insurance	9,821	10,295	11,619	11,620	12,550	13,142
6400	Maintenance Agreements	2,257	3,326	5,747	5,534	6,000	6,000
6405	Maintenance & Repair	4,014	8,817	15,707	16,241	8,500	7,330
6410	Maint. Supplies/Tools	4,483	8,224	5,602	4,931	6,000	5,115
6420	Meals	300	161	276	276	300	370
6480	Operating Supplies	1,663	1,762	2,514	1,840	2,500	1,923
6590	Schools & Seminars	105	0	196	196	500	500
6600	Security Systems	465	465	466	465	450	485
6610	Seed, Chemicals & Fertilizer	7,505	8,454	10,995	10,995	12,000	11,829
6630	Signage	437	1,179	1,948	1,798	2,000	2,125
6650	Telephone	3,217	3,433	3,557	3,550	3,500	3,954
6660	Toilet Rental & Supplies	1,675	2,075	3,750	3,315	3,500	2,350
6690	Trash Removal	1,604	2,204	2,783	2,776	3,000	3,302
6710	Uniforms	624	418	1,084	1,084	1,000	1,000
6715	Utilities	34,007	45,981	51,947	49,016	52,500	49,216
6720	Vehicle Maintenance	4	70	500	0	1,000	1,000
6730	Youth Program Supplies		0	2,032	1,932	2,500	951
6735	Employee / Volunteer Support	200	0	112	112	500	500
6740	Water System Maintenance	7,083	8,571	8,750	8,672	8,750	12,751

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
	Total General Expense	109,954	154,819	175,490	169,042	182,800	179,873
	Total Operating Expense	374,162	460,613	530,406	520,000	568,530	564,590
	Net Ordinary Income	(242,813)	(202,361)	(273,852)	(252,397)	(303,030)	(309,487)
	Other Income						
3170	Misc. Income	0	9,192	20	20	0	7,262
3210	Grants	368	1,931	1,000	1,000	0	0
	Total Other Income	368	11,123	1,020	1,020	0	7,262
	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)	(272,832)	(251,376)	(303,030)	(302,225)

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
Revenue							
3031	Memberships	191,962	339,218	434,934	421,208	465,000	546,080
3032	Punch Cards	46,149	65,971	118,743	119,634	121,000	157,222
3033	Daily Admissions	143,900	226,154	295,743	290,159	308,000	338,161
	Total Admissions	382,011	631,343	849,420	831,001	894,000	1,041,463
3034	Gymnastics Programs	59,857	112,662	141,817	147,039	130,700	144,089
3035	Aquatic Programs	13,777	26,815	19,720	22,263	30,000	42,324
3036	Fitness Programs	23,298	40,389	32,038	33,152	42,500	52,214
3037	Child Care	1,452	(129)	602	602	750	52
3038	Vending	2,055	1,119	1,738	1,662	2,000	1,298
3039	Climbing Wall	2,806	4,249	8,072	7,641	8,500	7,901
3040	Retail Sales	11,827	16,683	22,043	22,868	22,000	24,055
3123	Special Events / Tournaments	1,938	870	1,145	1,145	500	275
3124	Sponsorships	3,285	2,650	2,760	2,760	2,500	3,540
3172	Facility Rental Fees	8,916	17,722	14,442	12,360	16,000	18,229
3209	Donations	0	(250)	(500)	(500)	(500)	(500)
	Total Revenue	511,221	854,123	1,093,297	1,081,994	1,148,950	1,334,940
Cost of Goods Sold							
6425	Merchandise	6,648	8,814	10,355	10,694	11,000	11,647
	Total Cost of Goods Sold	6,648	8,814	10,355	10,694	11,000	11,647
Expense							
5010	Salaries	224,201	229,099	178,418	177,476	230,750	181,278
5020	Wages	296,072	363,305	524,446	525,964	521,000	592,586
5024	Pension Contributions	19,525	22,209	26,370	26,391	28,191	28,879
5025	Contract Labor	0	0	16,887	16,887	10,800	10,760
5030	Health Insurance	88,716	82,015	68,066	67,417	79,532	59,369
5040	Medicare Tax	7,540	8,588	10,163	10,200	10,900	11,170
5050	Unemployment Tax	1,558	1,824	1,466	1,408	1,504	1,733
5060	Worker's Compensation	7,719	4,705	6,277	6,779	8,673	8,714
	Total Payroll Expense	645,331	711,745	832,093	832,524	891,350	894,489
6020	Advertising	13,145	12,818	16,794	17,213	16,500	14,794
6035	Aquatics Supplies	1,462	3,360	4,971	4,971	4,000	3,143
6040	Automobile Mileage	70	307	761	711	950	237
6090	Cash Over (Short)	(324)	(386)	(368)	(553)	0	(449)
6110	Cleaning Supplies	27,991	13,706	13,146	13,126	13,500	13,500
6130	Center Landscaping	71	393	1,612	1,612	500	275
6140	Computer Expense/Support	5,774	6,408	13,530	9,407	16,000	18,006
6180	Credit Card Fees	10,069	16,212	23,100	23,770	24,000	33,148
6210	Dues, License & Certifications	3,503	4,299	4,939	5,192	5,150	4,416
6240	Equipment Rental	642	0	0	0	1,000	0
6250	Equipment Repairs & Parts	973	2,173	2,400	2,089	2,400	2,400
6295	Fitness Supplies	1,752	1,928	2,400	1,272	2,400	1,851
6310	Fuel & Oil	1,376	1,847	3,943	3,829	4,000	2,303
6333	Gymnastics Expense	1,067	3,641	8,000	8,010	6,500	7,751
6370	Liability Insurance	16,065	20,708	28,583	28,581	30,896	33,718
6400	Maintenance Agreements	22,879	24,514	30,008	30,846	27,500	31,036
6405	Maintenance & Repairs	24,885	58,519	38,994	41,772	40,000	57,387
6410	Maintenance Supplies	10,248	16,929	25,577	25,211	19,600	18,066
6420	Meals	331	2,150	2,513	2,054	2,500	3,012
6450	Equipment Exp / Furniture	920	13,753	11,763	11,763	3,600	5,281
6480	Operating Supplies	4,121	4,230	6,499	6,035	6,800	6,800
6485	Paper/Plastic Goods	3,875	3,525	5,676	5,494	5,500	6,359
6518	Pool Chemicals & Supplies	23,172	25,640	28,650	30,702	27,350	32,018
6585	Satellite TV / Music	3,432	3,994	4,043	4,044	4,020	3,998
6590	Schools & Seminars	2,048	536	5,206	5,573	6,150	6,735
6600	Security Systems	868	868	875	868	900	890

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

RECREATION CENTER - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
6631	Special Events	694	474	127	127	500	236
6650	Telephone / Internet	12,695	13,063	12,062	12,015	12,612	12,612
6690	Trash Removal	1,402	1,740	2,933	2,920	3,000	2,478
6710	Uniforms	2,076	1,036	2,774	2,465	2,550	3,841
6715	Utilities	143,995	161,180	183,345	182,413	185,000	190,376
6720	Vehicle Maintenance	2,259	4,172	6,905	6,433	2,500	1,379
6735	Employee / Volunteer Support	0	0	258	258	2,000	2,000
	Total General Expense	343,535	423,737	492,019	490,222	479,878	519,597
	Total Operating Expense	995,514	1,144,296	1,334,467	1,333,440	1,382,228	1,425,733
	Net Operating Income	(484,293)	(290,173)	(241,170)	(251,446)	(233,278)	(90,793)
	Other Income						
3170	Miscellaneous Income	600	0	1,522	1,522	0	48
3125	Fundraising Income	0	320	340	418	750	1,039
3183	Property Tax (O&M)	96,070	97,502	119,750	119,750	120,305	120,305
3210	Grants	19,516	8,967	7,150	7,150	0	1,997
	Total Other Income	116,186	106,789	128,762	128,840	121,055	123,389
	Other Expense						
6283	Fundraising Expenses	0	315	340	409	750	1,039
6329	Grant Expenses	0	0	2,054	2,054	0	1,992
9050	Treasurer's Fees	4,826	4,837	5,988	5,988	6,015	6,015
	Total Other Expense	4,826	5,152	8,382	8,451	6,765	9,046
	Revenue Over (Under) Expenses	(372,933)	(188,536)	(120,790)	(131,057)	(118,988)	23,550

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

POLE CREEK PRO SHOP - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
	Revenue	2020	2021	2022	2022	2023	2023
3010	Club Rental Income	20,315	31,890	35,485	35,485	36,000	29,520
3050	Driving Range Income	115,580	108,931	110,136	109,512	115,000	110,162
3090	Golf Cart Rentals	367,556	421,117	422,562	419,442	430,000	433,125
3100	Greens Fees Income	1,044,728	988,145	1,000,459	999,859	1,100,000	1,039,123
3160	Season Pass Income	146,999	186,485	182,352	182,512	195,000	192,608
3165	Resident ID Cards Income	68,737	78,744	79,052	79,052	105,000	104,867
3168	Merchandise Sales	166,979	201,897	223,749	219,621	230,000	235,129
3169	Rental Club Sales	0	0	0	0	0	6,400
3205	Tournament Premiums	44,839	68,544	68,644	0	70,000	57,040
	Total Revenue	1,975,733	2,085,753	2,122,439	2,109,451	2,281,000	2,207,974
	Cost of Goods Sold						
6425	Merchandise	92,180	103,637	109,784	112,423	115,000	140,027
6560	Club Rental Supplies	15,028	24,703	30,337	27,315	35,500	15,857
	Total Cost of Goods Sold	107,207	128,340	140,121	139,737	150,500	155,884
	Expense						
5010	Salaries	95,392	76,500	91,683	91,685	75,500	75,500
5020	Wages	88,357	133,147	163,004	162,629	170,000	173,823
5024	Pension Contributions	7,151	8,115	9,738	9,813	9,206	9,476
5030	Health Insurance	7,812	7,623	11,840	11,842	12,264	8,614
5040	Medicare Tax	2,765	3,138	3,765	3,794	3,560	3,602
5050	Unemployment Tax	573	646	536	530	491	526
5060	Worker's Compensation	2,753	3,201	3,293	3,295	4,716	4,640
	Total Payroll Expense	204,803	232,370	283,859	283,587	275,737	276,181
6020	Advertising	8,383	7,515	9,633	10,033	9,500	10,933
6040	Automobile Mileage	217	119	172	172	250	214
6090	Cash (Over/Short)	288	(207)	(219)	(242)	0	631
6140	Computer Expense/Support	4,115	4,196	3,951	3,477	8,900	9,314
6180	Credit Card Fees	43,276	49,442	57,682	57,376	60,500	60,182
6200	Driving Range Supplies	4,436	4,855	5,080	6,934	5,000	7,414
6210	Dues, License & Certifications	766	1,015	632	632	900	786
6250	Equipment Repairs	1,872	1,885	2,157	2,008	2,000	4,885
6316	Golf Cart Lease	87,385	119,844	119,844	119,844	119,844	119,845
6360	Legal Fees	0	0	250	0	500	0
6370	Liability Insurance	7,277	7,605	11,714	11,715	12,650	11,220
6400	Maintenance Agreements	3,031	3,657	7,317	7,104	8,000	5,165
6405	Maintenance & Repair	7,695	4,864	3,671	2,871	5,500	5,500
6420	Meals	1,725	1,500	1,197	1,197	1,500	1,004
6450	Equipment Exp / Furniture	713	18	2,800	2,800	2,500	2,494
6480	Operating Supplies	2,552	3,371	3,766	3,494	4,000	4,089
6590	Schools & Seminars	0	0	163	163	500	500
6600	Security System	839	839	840	839	840	870
6650	Telephone	9,752	10,114	9,887	9,843	9,500	10,128
6690	Trash Removal	1,568	1,546	460	460	1,500	500
6710	Uniforms	1,672	1,980	2,358	2,358	2,500	3,692
6715	Utilities	23,170	23,544	24,124	23,144	27,000	23,415
6735	Employee / Volunteer Support	0	0	0	0	500	500
6740	Water System Maintenance	13,866	13,802	14,682	15,573	15,500	15,762
	Total General Expense	224,598	261,504	282,161	281,794	299,384	299,043
	Total Operating Expense	536,608	622,214	706,141	705,119	725,621	731,108
	Net Operating Income	1,439,125	1,463,539	1,416,298	1,404,332	1,555,379	1,476,866
	Other Income						
3170	Miscellaneous Income	514	225	9,458	9,458	8,000	8,801
8015	Insurance Reimbursement	0	0	24,702	24,702	0	0
3210	Grant Income	353	0	0	0	0	0
	Total Other Income	867	225	34,160	34,160	8,000	8,801
	Other Expense						
9015	Insurance Repairs	0	71	26,218	29,983	0	0
	Total Other Expense	0	71	26,218	29,983	0	0
	Revenue Over (Under) Expense	1,439,992	1,463,693	1,424,240	1,408,509	1,563,379	1,485,667

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2023

BISTRO 28 - FOOD & BEV - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
		2020	2021	2022	2022	2023	2023
	Revenue						
3060	Food	386,773	396,312	445,507	454,785	446,500	373,225
3130	Beverage	307,087	307,730	333,581	334,475	373,850	323,329
3300	Events	200	100	649	649	1,000	2,042
	Total Revenue	694,061	704,142	779,737	789,909	821,350	698,596
	Cost of Goods Sold						
4010	Cost of Food	135,752	156,532	196,601	200,508	188,000	165,371
4030	Cost of Beverages	80,420	88,691	95,864	96,978	96,200	83,329
	Total Cost of Goods Sold	216,172	245,223	292,465	297,487	284,200	248,700
	Payroll Expenses						
5010	Salaries	105,027	102,410	111,375	111,375	118,000	111,859
5020	Wages	154,951	157,524	188,192	189,281	199,000	161,677
5024	Pension Contributions	9,749	9,748	16,161	16,349	17,888	14,845
5025	Contract Labor	0	0	0	0	0	0
5030	Health Insurance	19,853	16,042	21,892	21,892	17,692	14,253
5040	Medicare Tax	4,996	5,017	6,269	6,342	7,097	5,740
5050	Unemployment Tax	1,034	1,040	874	864	934	843
5060	Worker's Compensation	3,951	3,594	3,906	3,904	5,715	5,680
	Total Payroll Expense	299,561	295,375	348,669	350,007	366,326	314,897
6020	Advertising	2,206	3,854	6,803	7,277	6,500	6,834
6040	Automotive Mileage	0	0	0	0		212
6090	Cash (Over) / Short	(1,036)	(1,001)	(98)	(236)	0	1,479
6100	Cleaning Supplies	5,110	6,145	3,974	4,126	4,000	7,444
6140	Computer Expense/Support	2,491	1,424	1,833	1,756	2,000	2,058
6180	Credit Card Fees	18,799	19,987	24,140	24,556	24,878	21,545
6210	Dues, License & Certifications	1,233	518	2,122	2,122	2,000	1,898
6240	Equipment Rental	903	981	1,012	1,014	1,000	1,081
6250	Equipment Repairs	2,291	3,711	6,135	6,108	5,000	2,512
6265	Equipment Lease	6,600	7,117	7,117	7,117	7,117	7,116
6354	Laundry	4,018	7,608	8,353	8,179	7,500	7,584
6370	Liability Insurance	4,205	4,143	5,558	5,559	6,000	5,462
6400	Maintenance Agreements	2,306	2,552	1,761	1,761	2,250	2,913
6405	Maintenance & Repair	4,116	13,117	11,893	12,285	6,000	6,566
6420	Meals	502	557	0	0	500	0
6450	Equipment Exp / Furniture	0	10,412	1,028	1,032	3,000	2,489
6480	Operating Supplies	1,594	2,043	2,315	2,164	2,300	1,975
6485	Paper Goods/Supplies	11,698	12,431	23,749	23,657	17,000	19,551
6585	Satellite TV	1,709	3,128	3,794	3,794	3,800	3,854
6632	Smallwares	2,729	1,611	1,103	1,221	2,500	2,135
6334	Spoilage	2,315	2,307	1,480	1,545	2,000	2,000
6650	Telephone	2,143	2,289	2,326	2,384	2,300	2,610
6690	Trash Removal	1,593	1,576	460	460	1,600	500
6710	Uniforms	1,098	1,940	2,205	2,166	2,500	3,172
6715	Utilities	5,333	6,428	10,079	10,724	10,500	11,152
6735	Employee / Volunteer Support	0	0	0	0	500	500
	Total General Expense	83,955	114,878	129,142	130,770	122,745	124,642
	Total Operating Expense	599,688	655,476	770,276	778,264	773,271	688,239
	Net Operating Income	94,373	48,666	9,461	11,645	48,080	10,357
	Other Income						
3170	Misc. Income	0	600	14,409	14,409	0	133
3210	Grant Income	631	581	0	0	0	0
	Total Other Income	631	1,181	14,409	14,409	0	133
	Revenue Over (Under) Expenses	95,004	49,847	23,870	26,054	48,080	10,490

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

POLE CREEK TURF MAINTENANCE - NORMALIZED							
		Actual	Actual	Final Budget	Actual	Budget	Amended Budget
	Revenue	2020	2021	2022	2022	2023	2023
3171	Tee Sign Revenue	6,000	6,000	6,250	6,250	6,000	5,250
3370	Grounds Maint Income	6,375	6,500	6,650	6,650	6,800	6,800
	Total Revenue	12,375	12,500	12,900	12,900	12,800	12,050
	Expense						
5010	Salaries	191,250	197,500	215,500	215,500	226,250	218,570
5020	Wages	203,269	212,034	257,783	257,085	270,000	275,976
5024	Pension Contributions	14,795	15,359	17,748	17,753	18,609	18,519
5030	Health Insurance	39,632	40,467	41,675	41,676	43,168	44,036
5040	Medicare Tax	5,689	5,905	6,863	6,831	7,196	7,138
5050	Unemployment Tax	1,161	1,209	1,420	932	993	1,158
5060	Worker's Compensation	5,808	5,922	6,485	6,986	8,605	8,507
	Total Payroll Expense	461,606	478,396	547,474	546,762	574,821	573,904
6080	Cart Paths	2,829	2,564	1,518	1,540	3,000	3,225
6130	Landscaping	19,141	16,740	18,620	19,219	22,000	19,410
6140	Computer Expense/Support	3,790	3,694	3,312	3,312	5,600	5,600
6150	Consulting Fees	3,144	0	500	0	1,000	0
6210	Dues, License & Certifications	1,235	1,278	1,454	1,454	1,500	1,517
6240	Equipment Rental	4,523	11,070	11,299	11,235	12,000	12,023
6250	Equipment Repairs	28,990	28,752	25,963	23,683	30,000	28,257
6310	Fuel & Oil	15,607	20,484	30,862	30,671	30,000	30,000
6350	Irrigation /Pumphouse Supplies	13,001	11,163	11,233	11,574	12,000	16,284
6360	Legal Fees	0	4,792	2,537	2,412	1,000	7,094
6370	Liability Insurance	11,555	12,933	13,647	13,648	14,739	15,588
6405	Maintenance & Repair (Bldg.)	4,209	4,544	3,926	3,531	5,000	6,000
6410	Maint Supplies/Tools	4,034	3,958	4,153	4,153	4,000	4,063
6420	Meals	386	264	500	305	500	574
6480	Operating Supplies	11,014	11,687	11,230	11,326	12,000	12,000
6510	Pest Control	6,504	6,403	6,712	6,712	7,000	6,771
6580	Sand	14,282	11,797	14,603	14,603	15,000	8,806
6590	Schools & Seminars	1,419	2,173	2,740	2,740	3,500	3,512
6610	Seed, Chemicals & Fertilizer	93,196	103,999	113,174	113,174	120,000	114,357
6630	Signage	445	290	392	392	400	395
6650	Telephone	3,729	3,745	3,800	3,783	4,200	4,410
6660	Toilet Rental / Supplies	952	725	349	349	500	377
6690	Trash Removal	2,457	3,447	894	894	2,500	1,068
6710	Uniforms	3,727	4,510	4,174	4,004	4,500	4,500
6715	Utilities	38,563	35,289	38,064	36,057	38,000	35,616
6720	Vehicle Maintenance	1,951	1,415	1,943	1,943	1,500	1,549
6735	Employee / Volunteer Support	0	0	0	0	500	500
	Total General Expense	290,682	307,716	327,599	322,716	351,939	343,496
	Total Operating Expense	752,288	786,112	875,073	869,478	926,760	917,400
	Net Operating Income	(739,913)	(773,612)	(862,173)	(856,578)	(913,960)	(905,350)
	Other Income						
3070	Fundraising	226	7,480	10,250	10,250	7,500	9,090
3170	Miscellaneous Income	2,675	1,000	0	0	0	600
3210	Grant Income	218	65	450	450	0	0
	Total Other Income	3,119	8,545	10,700	10,700	7,500	9,690
	Other Expense						
6283	Fundraising Expense	209	7,500	10,045	10,045	7,500	8,842
	Total Other Expense	209	7,500	10,045	10,045	7,500	8,842
	Revenue Over (Under) Expenses	(737,004)	(772,567)	(861,518)	(855,923)	(913,960)	(904,502)