



RESOLUTION 12.08.20.03
RESOLUTION FOR SUPPLEMENTAL BUDGET and APPROPRIATION
(Pursuant to Section 29-1-109, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW FOR THE FRASER VALLEY METROPOLITAN RECREATION DISTRICT FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Fraser Valley Metropolitan Recreation District adopted the 2020 Annual Budget on December 10, 2019.

WHEREAS, Section 29-1-109 C.R.S. requires that if, after adoption of the budget, the local government's revenues are lower than anticipated, the governing body may adopt a revised resolution and so reduce spending to less than what was originally budgeted.

WHEREAS, the worldwide pandemic known as the Coronavirus-19 was unforeseen and resulted in reduced revenues.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Fraser Valley Metropolitan Recreation District of Grand County, Colorado shall and hereby does amend the Budget for the fiscal year 2020 as follows:

Section 1. 2020 Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 2. 2020 Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

ADOPTED AND APPROVED, this 8th day of December, 2020.



President, Roger Hedlund

Attest: 

Treasurer, Rainie Murdoch

| FRASER VALLEY METROPOLITAN RECREATION DISTRICT - LGID #25005 | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| BUDGET YEAR: 2020 | | | | | | |
| | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| DISTRICT BUDGET SUMMARY | ACTUAL | ACTUAL | AMENDED BUDGET | ACTUAL | ORIGINAL BUDGET | AMENDED BUDGET |
| RESERVE FUNDS BEGINNING BALANCE | 1,514,664 | 1,503,260 | 1,704,996 | 1,704,996 | 1,785,629 | 1,785,629 |
| OPERATING REVENUES | | | | | | |
| GOLF COURSE | 1,942,783 | 2,066,499 | 1,968,000 | 2,068,727 | 2,023,125 | 2,707,166 |
| PARKS & RECREATION | 1,202,702 | 1,321,049 | 1,259,750 | 1,451,690 | 1,357,350 | 716,618 |
| FOUNDRY REVENUES | 0 | 0 | 1,235,951 | 1,264,771 | 1,372,750 | 582,403 |
| FUNDRAISING REVENUES | 20,050 | 24,974 | 20,000 | 30,514 | 21,500 | 12,969 |
| TOTAL OPERATING REVENUES | 3,165,535 | 3,412,521 | 4,483,701 | 4,815,702 | 4,774,725 | 4,019,156 |
| NON-OPERATING REVENUES | | | | | | |
| INTEREST INCOME | 10,099 | 12,082 | 10,750 | 27,967 | 17,500 | 3,165 |
| INTEREST INCOME - PROPERTY TAXES | (14,678) | 1,326 | 1,000 | 1,122 | 1,000 | 1,537 |
| MISCELLANEOUS INCOME | 0 | 150 | 0 | 0 | 0 | 37,732 |
| PROPERTY TAXES | 654,009 | 873,396 | 732,028 | 730,123 | 924,928 | 924,929 |
| SPECIFIC OWNERSHIP TAXES | 136,871 | 152,602 | 137,000 | 172,973 | 152,500 | 158,456 |
| TOTAL NON-OPERATING REVENUES | 786,301 | 1,039,555 | 880,778 | 932,185 | 1,095,928 | 1,125,819 |
| CONSERVATION TRUST REVENUES | | | | | | |
| CONSERVATION TRUST | 30,911 | 88,640 | 28,750 | 32,931 | 29,750 | 28,906 |
| CONSERVATION TRUST - INTEREST | 180 | 332 | 200 | 381 | 250 | 194 |
| TOTAL CONSERVATION TRUST REVENUE | 31,091 | 88,971 | 28,950 | 33,312 | 30,000 | 29,100 |
| DEBT SERVICE REVENUES | | | | | | |
| PROPERTY TAXES | 1,228,914 | 1,282,411 | 1,270,117 | 1,266,507 | 1,239,365 | 1,239,366 |
| BOND REFINANCING | 0 | 0 | 0 | 0 | 0 | 4,827 |
| INTEREST INCOME - PROPERTY TAXES | 5,240 | 1,946 | 1,600 | 1,947 | 1,800 | 2,091 |
| TOTAL DEBT SERVICE REVENUES | 1,234,155 | 1,284,357 | 1,271,717 | 1,268,454 | 1,241,165 | 1,246,284 |
| TOTAL REVENUES | 5,217,082 | 5,825,405 | 6,665,146 | 7,049,653 | 7,141,818 | 6,420,359 |
| OPERATING EXPENSES | | | | | | |
| GOLF COURSE | 1,717,998 | 1,793,138 | 1,836,476 | 1,845,419 | 1,911,767 | 1,898,955 |
| PARKS & RECREATION | 1,580,048 | 1,721,899 | 1,808,919 | 1,879,088 | 2,028,649 | 1,611,943 |
| ADMINISTRATION | 283,651 | 299,860 | 311,512 | 310,501 | 349,036 | 331,866 |
| FOUNDRY EXPENSES | 0 | 0 | 1,131,416 | 1,135,390 | 1,256,009 | 724,182 |
| FUND RAISING EXPENSES | 1,658 | 1,542 | 1,500 | 1,227 | 1,500 | 0 |
| OPERATING GRANTS | 10,250 | 8,500 | 7,500 | 8,926 | 9,500 | 10,049 |
| TOTAL OPERATING EXPENSES | 3,593,606 | 3,824,940 | 5,097,323 | 5,180,552 | 5,556,461 | 4,576,995 |
| NON-OPERATING EXPENSES | | | | | | |
| TREASURER'S FEES | 32,897 | 43,736 | 36,651 | 36,564 | 46,247 | 46,244 |
| DEBT SERVICE EXPENSES | | | | | | |
| BOND INTEREST AND PRINCIPAL | 1,165,673 | 1,216,094 | 1,207,944 | 1,207,694 | 1,178,368 | 1,020,263 |
| TREASURER FEES | 61,714 | 64,218 | 63,586 | 63,424 | 62,058 | 62,058 |
| TOTAL DEBT SERVICE EXPENSES | 1,227,387 | 1,280,312 | 1,271,530 | 1,271,118 | 1,240,426 | 1,082,321 |
| CONSERVATION TRUST EXPENSES | | | | | | |
| CONSERVATION TRUST FUNDS RELEASED - CAPITAL | 32,500 | 90,000 | 0 | 0 | 25,000 | 22,000 |
| TOTAL EXPENSE | 4,886,389 | 5,238,988 | 6,405,504 | 6,488,234 | 6,868,134 | 5,727,560 |
| GENERAL RESERVE FUND INCREASE (DECREASE) | 325,334 | 583,401 | 230,505 | 530,771 | 267,945 | 521,736 |
| CONSERVATION TRUST FUND INCREASE (DECREASE) | (1,409) | (1,029) | 28,950 | 33,312 | 5,000 | 7,100 |
| DEBT SERVICE FUND INCREASE (DECREASE) | 6,768 | 4,045 | 187 | (2,664) | 739 | 163,963 |
| NET REVENUE OVER (UNDER) EXPENSES | 330,693 | 586,417 | 259,642 | 561,419 | 273,684 | 692,799 |
| TOTAL FUNDS AVAILABLE (net revenue and reserve) | 1,845,357 | 2,089,677 | 1,964,638 | 2,266,415 | 2,059,313 | 2,478,428 |
| CAPITAL EXPENDITURES | | | | | | |
| CAPITAL EXPENDED - POLE CREEK | 291,944 | 239,420 | 295,341 | 296,885 | 247,011 | 152,492 |
| CAPITAL EXPENDED - PARKS & REC | 50,153 | 171,826 | 259,325 | 183,901 | 215,275 | 73,529 |
| TOTAL CAPITAL EXPENDITURES | 342,097 | 411,246 | 554,666 | 480,786 | 462,286 | 226,021 |
| RESERVES | | | | | | |
| CONSERVATION TRUST CAPITAL RESERVE (RESTRICTED) | 35,420 | 34,391 | 63,341 | 67,703 | 72,703 | 74,803 |
| TABOR RESERVES STATE MANDATE (RESTRICTED) | 65,169 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| DEBT SERVICE RESERVE FUND (RESTRICTED) | 125,556 | 129,600 | 129,787 | 126,936 | 127,675 | 290,899 |
| GENERAL RESERVE FUND (UNASSIGNED) | 339,772 | 360,429 | 369,186 | 374,699 | 392,849 | 272,934 |
| GENERAL RESERVE FUND - FOUNDRY | 0 | 0 | 104,535 | 129,381 | 246,122 | (12,398) |
| GENERAL RESERVE FUND - POLE CREEK CAPITAL (ASSIGNED) | 440,296 | 472,805 | 305,792 | 394,019 | 251,742 | 1,086,883 |
| GENERAL RESERVE FUND - PARKS & REC CAPITAL (ASSIGNED) | 497,047 | 632,770 | 362,331 | 617,890 | 430,936 | 464,286 |
| TOTAL RESERVES | 1,503,260 | 1,704,996 | 1,409,972 | 1,785,629 | 1,597,027 | 2,252,407 |
| NET INCREASE (DECREASE) IN FUND BALANCE | (11,404) | 201,736 | (295,024) | 80,633 | (188,602) | 466,778 |
| BEGINNING FUND BALANCE | 1,514,664 | 1,503,260 | 1,704,996 | 1,704,996 | 1,785,629 | 1,785,629 |
| ENDING RESERVE FUNDS | 1,503,260 | 1,704,996 | 1,409,972 | 1,785,629 | 1,597,027 | 2,252,407 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

| CAPITAL RESERVE EXPENDITURES | | | | | | | | |
|--|----------|----------------|---------------|----------------|---------------------|----------------|----------------------|---------------------|
| Capital Project Description - Parks & Recreation | Location | Dept | Actual 2017 | Actual 2018 | Amended Budget 2019 | Actual 2019 | Original Budget 2020 | Amended Budget 2020 |
| Mini Bus Vehicle Lease | | General Rec | 7,190 | 7,190 | 7,200 | 7,190 | 7,200 | 7,200 |
| Pick-up w/ Dump Bed Lease | FVSC | Parks | - | - | 12,575 | 12,563 | 12,575 | 12,575 |
| General Rec Mini Bus Lease (2020) | | General Rec | - | - | - | - | 7,700 | 6,162 |
| Parks Equipment 5-Year Lease | FVSC | Parks | | | | | 8,000 | - |
| Toro Workmen MDX | FVSC | Parks | - | - | - | - | | - |
| Toro Sand Pro Infield Groomer | FVSC | Parks | - | - | - | - | | - |
| IceBox Refrigeration | FVSC | Parks | - | 535,591 | 20,000 | 8,499 | | |
| Source Funding - Grants & Doantions (Refunds) | FVSC | Parks | - | (440,994) | | (8,662) | | |
| Functional Training Package | GPCRC | Fitness | - | 2,957 | | | | |
| Gymnastics Ninja Package | GPCRC | Gymnastics | - | 3,669 | | | | |
| Treadmills | GPCRC | Fitness | - | 33,308 | | | | |
| Pool LED Lighting Retrofit | GPCRC | Natatorium | - | 4,609 | | | | |
| Recreation Center Interior/Exterior Paint/Stain | GPCRC | Maintenance | - | 2,029 | | | | |
| Recreation Center Siding Repairs | GPCRC | Maintenance | - | - | | | | |
| Website Upgrade | GPCRC | Admin | - | 6,500 | | | | |
| Maintenance Lift | GPCRC | Maintenance | - | 9,200 | | | | |
| Security Camera Upgrade | GPCRC | Guest Services | - | 4,009 | | | | |
| (2) Swimsuit Spinners | GPCRC | Locker Rooms | - | 3,758 | | | | |
| Ice Resurfacing Machine | FVSC | Ice Rink | - | - | 40,000 | 40,000 | | |
| Pump Station | FVSC | Parks | - | - | 75,000 | - | 85,000 | - |
| Foam Pit Cubes | GPCRC | Gymnastics | - | - | 22,000 | 23,225 | | |
| Slide Tower Repaint / Re-surface | GPCRC | Natatorium | - | - | 38,000 | 31,500 | | |
| Pool Furniture | GPCRC | Natatorium | - | - | 9,500 | 10,272 | | |
| Elipctical Crosstrainer C5761 | GPCRC | Fitness | - | - | 6,100 | 7,800 | | |
| Exterior Door Replacement | FVSC | Concessions | - | - | 8,450 | 8,281 | | |
| Climbing Wall Fencing | GPCRC | Fitness | - | - | 7,000 | 5,166 | | |
| Cable Crossover/lat pull down/seated row combo | GPCRC | Fitness | - | - | 13,500 | 13,537 | | |
| Replace 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 | - | - | - | - | 6,600 | 6,555 |
| Tennis Court Renovation | FVSC | Town | - | - | - | - | 15,000 | 11,819 |
| Source Funding - Grants & Doantions | FVSC | Town | | | | | - | (2,500) |
| Standing Mower | FVSC | Parks | - | - | - | - | 6,700 | - |
| Ice Rink Concrete | FVSC | Ice Rink | - | - | - | - | 31,000 | - |
| Source Funding - Grants & Doantions | FCSC | Ice Rink | | | | | | |
| Cybox 751 Treadmill | GPCRC | Fitness | - | - | - | - | 13,000 | 12,836 |
| Naulilus Glute Drive | GPCRC | Fitness | | | | | 4,000 | - |
| Dry Sauna Wood Replacemenet | GPCRC | Natatorium | | | | | 5,000 | - |
| Dry Sauna Heater Replacement | GPCRC | Natatorium | | | | | 5,000 | - |
| Family Changing Room ADA Conversion | GPCRC | Natatorium | | | | | 16,000 | 16,000 |
| Source Funding - Grants & Doantions | GPCRC | Natatorium | | | | | (7,500) | (6,500) |
| Steam Room Tile | GPCRC | Natatorium | | | | | - | 9,382 |
| Co2 System - Pool | GPCRC | Natatorium | | | | | | |
| Cybox 750AT Elliptical w/PEM | GPCRC | Fitness | | | | | | |
| Total Capital Expenditures - Parks & Recreation | | | 50,153 | 171,826 | 259,325 | 183,901 | 215,275 | 73,529 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

| CAPITAL RESERVE EXPENDITURES | | | | | | | | |
|--|----------|------------|----------------|----------------|---------------------|----------------|----------------------|---------------------|
| Capital Project Description - Golf Course | Location | Dept | Actual 2017 | Actual 2018 | Amended Budget 2019 | Actual 2019 | Original Budget 2020 | Amended Budget 2020 |
| 2014 - 5 Year Equipment Lease | PCGC | Turf Maint | 40,603 | 40,605 | - | - | - | - |
| 2015 - 5 Year Equipment Lease | PCGC | Turf Maint | 29,882 | 29,882 | 29,886 | 29,883 | 3,646 | 2,737 |
| 2016 - 5 Year Equipment Lease | PCGC | Turf Maint | 35,757 | 35,755 | 35,757 | 35,756 | 35,757 | 35,757 |
| 2017 - 5 Year Equipment Lease | PCGC | Turf Maint | 21,175 | 21,177 | 21,176 | 21,176 | 21,176 | 21,176 |
| 2018 - 5 Year Equipment Lease | PCGC | Turf Maint | - | 16,458 | 16,458 | 16,459 | 16,458 | 16,458 |
| 2019 - 5 Year Equipment Lease | | | | | 16,038 | 16,038 | 16,038 | 16,038 |
| 2019 - Ally Lease - Chevy 2500 | PCGC | Turf Maint | | | 8,100 | 7,408 | 8,069 | 8,069 |
| 2020 - 5 Year Equipment Lease | PCGC | Turf Maint | - | - | - | - | 23,867 | 23,095 |
| 2021 - 5 Year Equipment Lease | PCGC | Turf Maint | - | - | - | - | - | - |
| Fairway Mower | | | | | | | | |
| Dingo | | | | | | | | |
| 3 Point Verti-Cutter | | | | | | | | |
| Cart Path Phase I, II, III & IV | PCGC | Turf Maint | 116,559 | - | 137,770 | 137,780 | 100,000 | - |
| CTF Funds Used for Cart Path Paving | PCGC | Turf Maint | (29,000) | | | | | |
| Utility Vehicle | PCGC | Turf Maint | 12,279 | - | - | - | - | - |
| Equipment Trailer | PCGC | Turf Maint | 3,150 | - | - | - | - | - |
| Restaurant Carpet | PCGC | Bistro 28 | 6,688 | - | - | - | - | - |
| Beverage Freezer | PCGC | Bistro 28 | 2,457 | - | - | - | - | - |
| Range Picker | PCGC | Clubhouse | 3,710 | - | - | - | - | - |
| Clubhouse Stain | PCGC | Clubhouse | 1,500 | - | - | - | - | - |
| Reach in Freezer | PCGC | Bistro 28 | 3,190 | - | - | - | - | - |
| Electrical Upgrade (lights) | PCGC | Turf Maint | 9,682 | - | - | - | - | - |
| Injector Pump | PCGC | Clubhouse | - | 3,800 | | | | |
| Ridge Station Upgrade | PCGC | Turf Maint | - | 76,990 | | | | |
| Lake Screen Repair | PCGC | Turf Maint | | 4,750 | | | | |
| Pro Shop carpet | PCGC | Clubhouse | | 3,657 | | | | |
| Sandwich Prep Table | PCGC | Bistro 28 | | 3,631 | | | | |
| Wastewater Pump | PCGC | Clubhouse | - | 2,715 | 2,500 | - | | - |
| Dumpster Enclosures | PCGC | Clubhouse | - | - | 7,500 | - | | - |
| 2 Utility Vehicles | PCGC | Turf Maint | | | 14,058 | 14,058 | | - |
| 3-Door Beer Fridge | PCGC | Bistro 28 | | | 3,048 | 3,047 | | - |
| Kitchen Door Replacement | PCGC | Bistro 28 | | | 3,050 | 2,993 | | - |
| Pumpstation Pump | PCGC | Turf Maint | | | - | 12,287 | | - |
| Gaylord Reservoir Repair | PCGC | Turf Maint | | | | | 12,000 | 4,174 |
| Refrigerator | PCGC | Bistro 28 | | | | | | 3,533 |
| Snowmobile | PCGC | Turf Maint | | | | | | 3,000 |
| Convection Oven | PCGC | Bistro 28 | | | | | 10,000 | 7,455 |
| Computer Server | PCGC | Clubhouse | | | | | | 11,000 |
| Total Capital Expenditures - Pole Creek Golf Club | | | 291,944 | 239,420 | 295,341 | 296,885 | 247,011 | 152,492 |
| District Wide Capital Expenditures | | | 342,097 | 411,246 | 554,666 | 480,786 | 462,286 | 226,021 |
| Source Funding: | | | | | | 13,462 | 7,500 | 13,462 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 DRAFT BUDGET 2020

| DEBT SERVICE - NORMALIZED | | | | | | |
|--|---------------|---------------|----------------|----------------|------------------------|-----------------------|
| | Actual | Actual | Amended | Actual | Original Budget | Amended Budget |
| | 2017 | 2018 | Budget | 2019 | 2020 | 2020 |
| | | | 2019 | | | |
| NON-OPERATING REVENUES | | | | | | |
| Interest Income - County | 5,240 | 1,946 | 1,600 | 1,947 | 1,800 | 2,091 |
| Property Taxes Debt Service-Delinquent | 5,131 | 4 | 0 | (457) | 0 | 1 |
| Property Taxes Debt Service | 1,223,783 | 1,282,407 | 1,270,117 | 1,266,964 | 1,239,365 | 1,239,365 |
| Bond Sale Proceeds | 0 | 0 | 0 | 0 | 0 | 4,827 |
| | 1,234,155 | 1,284,357 | 1,271,717 | 1,268,454 | 1,241,165 | 1,246,284 |
| NON-OPERATING EXPENSES | | | | | | |
| Interest Expense - Bonds | 584,844 | 560,494 | 542,094 | 542,094 | 522,768 | 364,663 |
| Agent Fees | 829 | 600 | 850 | 600 | 600 | 600 |
| Debt Service Bond Principal | 580,000 | 655,000 | 665,000 | 665,000 | 655,000 | 655,000 |
| Treasurer's Fees | 61,714 | 64,218 | 63,586 | 63,424 | 62,058 | 62,058 |
| Bond Discount & Issuance | 0 | 0 | 0 | 0 | 0 | 0 |
| Refunding of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1,227,387 | 1,280,312 | 1,271,530 | 1,271,118 | 1,240,426 | 1,082,321 |
| Revenue Over (Under) Expenses | 6,768 | 4,045 | 187 | (2,664) | 739 | 163,963 |
| Beginning Debt Service Fund Balance | 118,787 | 125,555 | 129,600 | 129,600 | 126,936 | 126,936 |
| Ending Debt Service Fund Balance | 125,555 | 129,600 | 129,787 | 126,936 | 127,675 | 290,899 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
 BUDGET 2020

| CONSERVATION TRUST FUNDS - NORMALIZED | | | | | | | |
|---|---|----------------|----------------|---------------|---------------|---------------|---------------|
| | | Actual | Actual | Amended | Actual | Original | Amended |
| | | 2017 | 2018 | Budget | 2019 | Budget | Budget |
| | | | | 2019 | | 2020 | 2020 |
| NON-OPERATING REVENUES | | | | | | | |
| 3020 | Conservation Trust Income | 27,411 | 28,640 | 28,750 | 32,931 | 29,750 | 28,906 |
| 3110-1 | Interest Income - Conservation Trust Fund | 180 | 332 | 200 | 381 | 250 | 194 |
| 3210-1 | Grant Income | 3,500 | 60,000 | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | | 31,091 | 88,971 | 28,950 | 33,312 | 30,000 | 29,100 |
| NON-OPERATING EXPENSES | | | | | | | |
| 9070 | Capital Expenditures | 32,500 | 90,000 | 0 | 0 | 25,000 | 22,000 |
| TOTAL NON-OPERATING EXPENSES | | 32,500 | 90,000 | 0 | 0 | 25,000 | 22,000 |
| Revenue Over (Under) Expenses | | (1,409) | (1,029) | 28,950 | 33,312 | 5,000 | 7,100 |
| Beginning Conservation Trust Fund Balance | | 36,828 | 35,419 | 34,390 | 34,390 | 67,702 | 67,702 |
| Ending Conservation Trust Fund Balance | | 35,419 | 34,390 | 63,340 | 67,702 | 72,702 | 74,802 |

| GENERAL FUND SUMMARY - NORMALIZED | | | | | | | |
|---|------------------|------------------|---------------------|------------------|----------------------|---------------------|--|
| | Actual 2017 | Actual 2018 | Amended Budget 2019 | Actual 2019 | Original Budget 2020 | Amended Budget 2020 | |
| Golf Course | | | | | | | |
| Operating Revenue | | | | | | | |
| Pro Shop | 1,324,851 | 1,418,943 | 1,340,750 | 1,432,856 | 1,388,900 | 1,981,731 | |
| Turf Maintenance | 21,990 | 20,315 | 20,750 | 23,775 | 20,750 | 15,494 | |
| Food & Beverage | 595,942 | 627,241 | 606,500 | 612,096 | 613,475 | 709,941 | |
| Total Revenue | 1,942,783 | 2,066,499 | 1,968,000 | 2,068,727 | 2,023,125 | 2,707,166 | |
| Operating Expenses | | | | | | | |
| Pro Shop | 487,397 | 510,838 | 520,486 | 518,083 | 528,886 | 545,339 | |
| Turf Maintenance | 692,334 | 711,668 | 741,299 | 724,325 | 776,827 | 742,941 | |
| Food & Beverage | 538,267 | 570,632 | 574,691 | 603,011 | 606,054 | 610,675 | |
| Total Operating Expenses | 1,717,998 | 1,793,138 | 1,836,476 | 1,845,419 | 1,911,767 | 1,898,955 | |
| Net Operating Income | 224,785 | 273,361 | 131,524 | 223,308 | 111,358 | 808,211 | |
| The Foundry | | | | | | | |
| Operating Revenue | | | | | | | |
| The Foundry | 0 | 0 | 1,235,951 | 1,264,771 | 1,372,750 | 582,403 | |
| Total Revenue | 0 | 0 | 1,235,951 | 1,264,771 | 1,372,750 | 582,403 | |
| Operating Expenses | | | | | | | |
| The Foundry | 0 | 0 | 1,131,416 | 1,135,390 | 1,256,009 | 724,182 | |
| Total Operating Expenses | 0 | 0 | 1,131,416 | 1,135,390 | 1,256,009 | 724,182 | |
| Net Operating Income | 0 | 0 | 104,535 | 129,381 | 116,741 | (141,779) | |
| Parks & Recreation | | | | | | | |
| Operating Revenue | | | | | | | |
| General Recreation | 144,251 | 156,392 | 147,550 | 176,776 | 158,550 | 96,797 | |
| Parks & Facilities | 100,396 | 137,621 | 150,000 | 162,993 | 166,000 | 108,821 | |
| Rec Center | 955,305 | 1,022,273 | 962,200 | 1,110,421 | 1,031,300 | 505,368 | |
| Fund Raiser / Misc. Income | 20,050 | 24,974 | 20,000 | 30,514 | 21,500 | 12,969 | |
| Grant Income | 2,750 | 4,763 | 0 | 1,500 | 1,500 | 5,632 | |
| Total Revenue | 1,222,752 | 1,346,023 | 1,279,750 | 1,482,204 | 1,378,850 | 729,587 | |
| Operating Expenses | | | | | | | |
| General Recreation | 249,584 | 286,022 | 292,456 | 300,939 | 317,647 | 260,222 | |
| Parks & Facilities | 292,189 | 319,819 | 353,130 | 384,953 | 397,301 | 375,554 | |
| Rec Center | 1,038,275 | 1,116,059 | 1,163,333 | 1,193,196 | 1,313,701 | 976,167 | |
| Fund Raiser Expense | 1,658 | 1,542 | 1,500 | 1,227 | 1,500 | 0 | |
| Grant Expenditures | 2,750 | 1,000 | 0 | 1,426 | 1,500 | 2,049 | |
| Total Operating Expenses | 1,584,457 | 1,724,441 | 1,810,419 | 1,881,741 | 2,031,649 | 1,613,992 | |
| Net Operating Income | (361,705) | (378,418) | (530,669) | (399,537) | (652,799) | (884,405) | |
| Non-Operating | | | | | | | |
| Revenue | | | | | | | |
| Administration Revenue | 716,117 | 964,389 | 804,333 | 857,971 | 999,495 | 1,029,386 | |
| Rec Center Property Tax Income (O&M) | 70,184 | 75,166 | 76,445 | 74,214 | 96,433 | 96,433 | |
| Total revenue | 786,301 | 1,039,555 | 880,778 | 932,185 | 1,095,928 | 1,125,819 | |
| Administration Expenses | | | | | | | |
| Administration Expense | 283,651 | 299,860 | 311,512 | 310,501 | 349,036 | 331,866 | |
| Grants & Donations | 7,500 | 7,500 | 7,500 | 7,500 | 8,000 | 8,000 | |
| Treasurer's Fees | 32,897 | 43,736 | 36,651 | 36,564 | 46,247 | 46,244 | |
| Total Administration Expense | 324,047 | 351,097 | 355,663 | 354,565 | 403,283 | 386,110 | |
| Net Non-Operating Income | 462,254 | 688,459 | 525,115 | 577,620 | 692,645 | 739,709 | |
| District Net Operating Income | | | | | | | |
| Total Revenue | 3,951,837 | 4,452,077 | 5,364,479 | 5,747,887 | 5,870,653 | 5,144,975 | |
| Total Operating Expenses | 3,626,502 | 3,868,676 | 5,133,974 | 5,217,116 | 5,602,708 | 4,623,239 | |
| District Net Operating Income | 325,334 | 583,401 | 230,505 | 530,771 | 267,945 | 521,736 | |
| Net Income/Loss- Golf Course | 224,785 | 273,361 | 131,524 | 223,308 | 111,358 | 808,211 | |
| Net Income/Loss - The Foundry | 0 | 0 | 104,535 | 129,381 | 116,741 | (141,779) | |
| Net Income/Loss - Parks & Recreation | 100,549 | 310,040 | (5,554) | 178,083 | 39,846 | (144,696) | |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| FOUNDRY CINEMA & BOWL - NORMALIZED | | | | | | | |
|--|--|----------|----------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| Revenue | | | | | | | |
| 3011 · Bowling Sales | | 0 | 0 | 330,240 | 302,324 | 341,750 | 190,348 |
| 3038 · Vending / Arcade | | 0 | 0 | 4,642 | 10,175 | 12,000 | 5,697 |
| 3041 · Concessions | | 0 | 0 | 111,976 | 116,292 | 125,000 | 37,122 |
| 3043 · Movie Sales | | 0 | 0 | 423,593 | 407,862 | 440,000 | 106,611 |
| 3060 · Food | | 0 | 0 | 155,855 | 170,291 | 183,500 | 77,696 |
| 3123 · Special Events | | 0 | 0 | 0 | 1,830 | 1,000 | 697 |
| 3124 · Sponsorships | | 0 | 0 | 37,400 | 40,014 | 44,500 | 28,509 |
| 3130 · Beverage | | | | 172,245 | 199,608 | 209,000 | 122,266 |
| 3170 · Miscellaneous | | | 0 | | 0 | 0 | 2,722 |
| 3172 · Facility Rentals | | | | 0 | 15,554 | 15,000 | 4,195 |
| 3205 · Tournaments | | | | 0 | 821 | 1,000 | 6,540 |
| Total Revenue | | 0 | 0 | 1,235,951 | 1,264,771 | 1,372,750 | 582,403 |
| Cost of Goods Sold | | | | | | | |
| 4010 · Cost of Food | | 0 | 0 | 80,086 | 84,934 | 94,312 | 38,605 |
| 4030 · Cost of Beverages | | 0 | 0 | 44,799 | 58,816 | 63,321 | 38,443 |
| 6426 · Cost of Movies | | 0 | 0 | 197,278 | 203,524 | 213,262 | 43,256 |
| 6427 · Cost of Concessions | | 0 | 0 | 37,578 | 30,428 | 31,579 | 9,221 |
| | | 0 | 0 | 359,741 | 377,702 | 402,474 | 129,525 |
| Payroll Expenses | | | | | | | |
| 5010 · Salaries | | 0 | 0 | 53,077 | 53,077 | 58,000 | 59,998 |
| 5020 · Wages | | 0 | 0 | 265,500 | 252,529 | 292,500 | 166,018 |
| 5024 · Pension Contributions | | 0 | 0 | 11,948 | 11,460 | 13,144 | 8,476 |
| 5030 · Health Insurance | | 0 | 0 | 4,000 | 0 | 11,500 | 8,921 |
| 5040 · Medicare Tax | | 0 | 0 | 4,619 | 5,204 | 5,582 | 3,782 |
| 5050 · Unemployment Tax | | 0 | 0 | 956 | 1,079 | 1,052 | 734 |
| 5060 · Worker's Compensation | | 0 | 0 | 4,125 | 2,665 | 3,714 | 3,900 |
| Total Payroll Expense | | 0 | 0 | 344,225 | 326,014 | 385,492 | 251,829 |
| 6020 · Advertising & Promotion | | 0 | 0 | 15,000 | 14,142 | 13,000 | 8,066 |
| 6040 · Automobile Mileage | | 0 | 0 | 100 | 107 | 100 | 0 |
| 6090 · Cash (Over)/Short | | | | 0 | 786 | 0 | (321) |
| 6110 · Cleaning Supplies | | 0 | 0 | 4,625 | 7,974 | 8,500 | 5,780 |
| 6140 · Computer Expense / Support | | 0 | 0 | 1,500 | 5,080 | 2,000 | 2,499 |
| 6150 · Consulting Fees | | 0 | 0 | 2,750 | 2,500 | 3,000 | 2,325 |
| 6180 · Credit Card Fees | | 0 | 0 | 24,715 | 26,782 | 27,000 | 13,780 |
| 6210 · Dues, Licenses & Certifications | | 0 | 0 | 5,000 | 4,000 | 4,000 | 1,663 |
| 6240 · Equipment Rental | | 0 | 0 | 1,518 | 1,520 | 1,680 | 1,376 |
| 6250 · Equipment Repairs & Parts | | 0 | 0 | 2,000 | 3,983 | 3,500 | 7,712 |
| 6270 · Facility Lease | | 0 | 0 | 266,017 | 266,018 | 300,000 | 219,999 |
| 6354 · Laundry | | 0 | 0 | 4,000 | 3,697 | 4,200 | 2,664 |
| 6355 · League & Tournament Supplies | | 0 | 0 | 50 | 53 | 100 | 0 |
| 6360 · Legal Fees | | 0 | 0 | 1,000 | 1,027 | 1,000 | 2,730 |
| 6370 · Liability Insurance | | 0 | 0 | 8,900 | 8,899 | 10,000 | 9,771 |
| 6400 · Maintenance Agreements | | 0 | 0 | 2,750 | 4,027 | 4,500 | 5,148 |
| 6405 · Maintenance & Repair | | 0 | 0 | 20,000 | 12,220 | 13,000 | 4,270 |
| 6410 · Maint. Supplies/Tools | | 0 | 0 | 5,000 | 3,530 | 4,000 | 2,893 |
| 6420 · Meals | | 0 | 0 | 800 | 410 | 500 | 0 |
| 6480 · Operating Supplies | | 0 | 0 | 3,000 | 3,366 | 3,250 | 1,505 |
| 6485 · Paper Goods / Supplies | | 0 | 0 | 4,350 | 10,151 | 9,500 | 5,822 |
| 6585 · Satellite TV / Music | | 0 | 0 | 4,900 | 3,107 | 3,000 | 2,868 |
| 6590 · Schools & Seminars | | 0 | 0 | 4,275 | 4,321 | 1,000 | 0 |
| 6600 · Security Systems | | 0 | 0 | 360 | 450 | 540 | 276 |
| 6631 · Special Events | | 0 | 0 | 0 | 357 | 500 | 939 |
| 6632 · Smallwares | | 0 | 0 | 2,200 | 1,726 | 2,000 | 314 |
| 6634 · Spoilage | | 0 | 0 | 1,200 | 0 | 1,100 | 1,514 |
| 6650 · Telephone | | 0 | 0 | 3,210 | 3,011 | 3,573 | 3,792 |
| 6690 · Trash Removal | | 0 | 0 | 3,825 | 4,796 | 6,000 | 3,584 |
| 6710 · Uniforms | | 0 | 0 | 2,000 | 1,168 | 1,000 | 0 |
| 6715 · Utilities | | 0 | 0 | 32,405 | 32,466 | 36,500 | 31,859 |
| Total General Expense | | 0 | 0 | 427,450 | 431,675 | 468,043 | 342,828 |
| Total Operating Expense | | 0 | 0 | 1,131,416 | 1,135,390 | 1,256,009 | 724,182 |
| Revenue Over (Under) Expenses | | 0 | 0 | 104,535 | 129,381 | 116,741 | (141,779) |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005
BUDGET 2020

| ADMINISTRATION ACTUAL - NORMALIZED | | | | | | | |
|------------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | Revenue | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| 3110 | Interest Income | 10,099 | 12,082 | 10,750 | 27,967 | 17,500 | 3,165 |
| 3111 | Interest Income - County | (14,678) | 1,326 | 1,000 | 1,122 | 1,000 | 1,537 |
| 3170 | Miscellaneous Income | 0 | 150 | 0 | 0 | 0 | 37,732 |
| 3180 | Property Tax Income | 602,077 | 798,228 | 655,583 | 656,185 | 828,495 | 828,495 |
| 3181 | Property Tax Income - Delinquent | (18,252) | 2 | 0 | (276) | 0 | 1 |
| 3200 | Specific Ownership Taxes | 136,871 | 152,602 | 137,000 | 172,973 | 152,500 | 158,456 |
| | Total Revenue | 716,117 | 964,389 | 804,333 | 857,971 | 999,495 | 1,029,386 |
| Total Revenue | | 716,117 | 964,389 | 804,333 | 857,971 | 999,495 | 1,029,386 |
| | Expense | | | | | | |
| 5010 | Salaries | 144,500 | 150,439 | 159,250 | 160,000 | 168,000 | 168,001 |
| 5020 | Wages | 7,275 | 9,002 | 12,250 | 13,475 | 20,000 | 14,509 |
| 5024 | Pension Contributions | 5,656 | 5,949 | 6,431 | 6,461 | 7,050 | 6,863 |
| 5030 | Health Insurance | 34,556 | 36,298 | 38,650 | 37,433 | 39,879 | 39,878 |
| 5040 | Medicare Tax | 2,201 | 2,312 | 2,487 | 2,515 | 2,726 | 2,652 |
| 5050 | Unemployment Tax | 455 | 478 | 515 | 521 | 564 | 490 |
| 5060 | Worker's Compensation | 1,474 | 1,450 | 1,574 | 1,590 | 1,992 | 2,001 |
| | Total Payroll Expense | 196,117 | 205,929 | 221,157 | 221,995 | 240,211 | 234,394 |
| 6000 | Accounting Fees | 13,492 | 13,500 | 13,500 | 13,850 | 13,850 | 11,700 |
| 6040 | Automobile Mileage | 794 | 663 | 900 | 607 | 900 | 242 |
| 6070 | Board Staff Development | 2,694 | 2,250 | 3,000 | 2,122 | 3,000 | 2,918 |
| 6140 | Computer Expense/Support | 15,747 | 17,689 | 15,500 | 14,074 | 20,600 | 18,195 |
| 6150 | Consulting Fees | 11,302 | 12,058 | 15,000 | 12,767 | 15,000 | 11,741 |
| 6210 | Dues, License & Certifications | 3,515 | 3,409 | 3,500 | 3,773 | 3,500 | 3,509 |
| 6220 | Election Expense | 0 | 1,101 | 0 | 0 | 7,500 | 6,010 |
| 6360 | Legal Fees | 8,750 | 11,028 | 5,000 | 9,979 | 5,000 | 8,666 |
| 6370 | Liability Insurance | 7,882 | 8,195 | 8,605 | 8,983 | 9,300 | 9,948 |
| 6405 | Maintenance & Repair | 671 | 1,122 | 4,000 | 663 | 4,000 | 1,724 |
| 6420 | Meals | 831 | 500 | 900 | 539 | 900 | 500 |
| 6450 | Office Equipment (Copier Lease) | 13,144 | 13,387 | 12,000 | 11,681 | 12,000 | 11,676 |
| 6480 | Operating Supplies | 3,249 | 3,409 | 3,000 | 4,213 | 3,000 | 2,962 |
| 6561 | Payroll Expense | 923 | 1,040 | 1,200 | 1,117 | 6,000 | 5,513 |
| 6590 | Schools/Seminars | 3,282 | 3,319 | 3,000 | 2,794 | 3,000 | 574 |
| 6650 | Telephone | 1,258 | 1,262 | 1,250 | 1,345 | 1,275 | 1,594 |
| | Total General Expense | 87,534 | 93,932 | 90,355 | 88,507 | 108,825 | 97,472 |
| | Total Operating Expense | 283,651 | 299,860 | 311,512 | 310,501 | 349,036 | 331,866 |
| | Net Operating Income | 432,466 | 664,529 | 492,821 | 547,470 | 650,459 | 697,520 |
| | Other Expenses | | | | | | |
| 6330 | Grants & Donations | 7,500 | 7,500 | 7,500 | 7,500 | 8,000 | 8,000 |
| 9050 | Treasurer's Fees | 29,381 | 39,978 | 32,829 | 32,842 | 41,425 | 41,422 |
| | Total Other Expense | 36,881 | 47,478 | 40,329 | 40,342 | 49,425 | 49,422 |
| | Total Other Expense | 36,881 | 47,478 | 40,329 | 40,342 | 49,425 | 49,422 |
| | Revenue Over (Under) Expenses | 395,585 | 617,051 | 452,492 | 507,128 | 601,034 | 648,098 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| GENERAL RECREATION - NORMALIZED | | | | | | | |
|---------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | Revenue | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| 3080 | Users Fees-Adults | 10,456 | 13,332 | 10,250 | 18,226 | 13,750 | 14,378 |
| 3085 | Users Fees-Youth | 128,170 | 138,421 | 132,000 | 153,011 | 139,500 | 79,100 |
| 3123 | Special Events/Sponsorships | 5,626 | 4,640 | 5,300 | 5,539 | 5,300 | 500 |
| 3170 | Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 2,819 |
| 3212 | Scholarships | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenue | 144,251 | 156,392 | 147,550 | 176,776 | 158,550 | 96,797 |
| Expense | | | | | | | |
| 5010 | Salaries | 87,154 | 92,500 | 98,000 | 98,250 | 103,250 | 103,750 |
| 5020 | Wages | 57,466 | 74,136 | 76,000 | 79,464 | 82,500 | 67,877 |
| 5024 | Pension Contributions | 5,426 | 6,233 | 6,525 | 6,669 | 6,966 | 6,436 |
| 5025 | Contract Labor | 20,945 | 23,888 | 21,000 | 28,058 | 26,000 | 10,410 |
| 5030 | Health Insurance | 20,952 | 25,860 | 28,767 | 24,931 | 31,452 | 31,442 |
| 5040 | Medicare Tax | 2,097 | 2,409 | 2,523 | 2,559 | 2,693 | 2,478 |
| 5050 | Unemployment Tax | 432 | 468 | 522 | 532 | 557 | 467 |
| 5060 | Worker's Compensation | 1,495 | 1,568 | 1,586 | 1,664 | 1,779 | 1,795 |
| | Total Payroll Expense | 195,965 | 227,061 | 234,923 | 242,127 | 255,197 | 224,655 |
| 6010 | Adult Program Supplies | 1,086 | 2,311 | 1,500 | 2,706 | 2,500 | 2,517 |
| 6020 | Advertising | 1,847 | 2,553 | 2,500 | 3,052 | 2,500 | 1,233 |
| 6040 | Automobile Mileage | 284 | 633 | 600 | 439 | 600 | 189 |
| 6110 | Cleaning Supplies | 243 | 351 | 350 | 595 | 600 | 596 |
| 6140 | Computer Expense/Support | 380 | 570 | 500 | 360 | 1,100 | 1,215 |
| 6180 | Credit Card Fees | 2,962 | 3,114 | 3,000 | 3,225 | 3,200 | 2,459 |
| 6210 | Dues, License & Certifications | 1,176 | 2,083 | 2,000 | 2,789 | 2,500 | 2,314 |
| 6273 | Field trips-Youth | 12,916 | 13,504 | 13,500 | 13,096 | 14,000 | 5,861 |
| 6274 | Field Trips-Adults | 1,152 | 1,213 | 1,500 | 666 | 1,500 | 279 |
| 6370 | Liability Insurance | 3,809 | 3,841 | 4,033 | 4,007 | 4,200 | 5,359 |
| 6420 | Meals | 502 | 589 | 550 | 949 | 1,000 | 324 |
| 6480 | Operating Supplies | 778 | 1,453 | 1,000 | 820 | 1,000 | 653 |
| 6590 | Schools & Seminars | 2,911 | 2,659 | 3,000 | 3,481 | 3,500 | 349 |
| 6631 | Special Events | 8,417 | 5,803 | 6,500 | 6,267 | 6,500 | 1,364 |
| 6635 | Summer Program Supplies | 2,009 | 1,850 | 2,000 | 2,398 | 2,500 | 3,334 |
| 6650 | Telephone | 1,101 | 1,140 | 1,600 | 1,043 | 1,600 | 1,255 |
| 6680 | Transportation | 4,153 | 6,707 | 6,000 | 5,051 | 6,000 | 1,168 |
| 6710 | Uniforms | 460 | 532 | 500 | 680 | 750 | 477 |
| 6715 | Utilities | 1,527 | 1,368 | 1,600 | 1,713 | 1,600 | 2,019 |
| 6720 | Vehicle Maintenance | 1,255 | 2,087 | 800 | 971 | 800 | 400 |
| 6730 | Youth Program Supplies | 4,652 | 4,599 | 4,500 | 4,504 | 4,500 | 2,202 |
| | Total General Expense | 53,619 | 58,960 | 57,533 | 58,812 | 62,450 | 35,567 |
| | Total Operating Expense | 249,584 | 286,022 | 292,456 | 300,939 | 317,647 | 260,222 |
| | Net Operating Income | (105,333) | (129,630) | (144,906) | (124,163) | (159,097) | (163,425) |
| Other Income | | | | | | | |
| 3122 | Pole Creek Classic | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 3,000 |
| 3210 | Grants | 2,750 | 4,763 | 0 | 1,500 | 1,500 | 5,632 |
| 3125 | Fundraising Income | 0 | 0 | 0 | 646 | 0 | 432 |
| 3170 | Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 6,290 |
| | Total Other Income | 22,800 | 24,763 | 20,000 | 22,146 | 21,500 | 15,354 |
| Other Expense | | | | | | | |
| 6329 | Grant Expenditure | 2,750 | 1,000 | 0 | 1,426 | 1,500 | 2,049 |
| | Total Other Expense | 2,800 | 1,000 | 0 | 1,426 | 1,500 | 2,049 |
| | Revenue Over (Under) Expenses | (85,333) | (105,867) | (124,906) | (103,443) | (139,097) | (150,120) |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| PARKS AND ATHLETICS - NORMALIZED | | | | | | | |
|----------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | Revenue | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| 3031 | Memberships | 1,630 | 1,973 | 1,500 | 2,350 | 2,000 | 1,910 |
| 3033 | Daily Admissions | 7,346 | 16,181 | 20,000 | 21,426 | 21,000 | 15,594 |
| 3041 | Concessions | 7,844 | 7,960 | 9,000 | 8,161 | 9,000 | 3,515 |
| 3080 | Users Fees-Adults | 25,557 | 43,086 | 55,000 | 64,613 | 63,500 | 39,930 |
| 3085 | Users Fees-Youth | 25,914 | 17,330 | 22,500 | 15,654 | 21,000 | 17,643 |
| 3124 | Sponsorships | 4,873 | 2,800 | 4,000 | 7,250 | 7,000 | 2,700 |
| 3170 | Miscellaneous Income | 50 | 0 | 0 | 0 | 0 | 368 |
| 3173 | Skate Rentals | 7,155 | 38,875 | 10,000 | 11,246 | 11,500 | 18,038 |
| 3172 | Facility Rental Fees | 20,027 | 9,417 | 28,000 | 32,293 | 31,000 | 9,123 |
| | Total Revenue | 100,396 | 137,621 | 150,000 | 162,993 | 166,000 | 108,821 |
| | Cost of Goods Sold | | | | | | |
| 6425 | Merchandise | 4,617 | 4,360 | 4,500 | 5,496 | 4,500 | 2,727 |
| | Total Cost of Goods Sold | 4,617 | 4,360 | 4,500 | 5,496 | 4,500 | 2,727 |
| | Expense | | | | | | |
| 5010 | Salaries | 115,744 | 124,500 | 132,000 | 134,313 | 139,400 | 140,000 |
| 5020 | Wages | 30,833 | 46,803 | 52,000 | 70,786 | 69,000 | 66,177 |
| 5024 | Pension Contributions | 5,497 | 6,424 | 6,900 | 7,691 | 7,815 | 7,732 |
| 5025 | Contract Labor | 1,653 | 1,157 | 1,600 | 1,882 | 1,600 | 1,150 |
| 5030 | Health Insurance | 31,708 | 32,235 | 34,347 | 32,141 | 39,031 | 39,030 |
| 5040 | Medicare Tax | 2,123 | 2,484 | 2,668 | 2,974 | 3,022 | 2,978 |
| 5050 | Unemployment Tax | 439 | 504 | 552 | 603 | 625 | 566 |
| 5060 | Worker's Compensation | 1,504 | 1,430 | 1,693 | 1,892 | 2,208 | 2,301 |
| | Total Payroll Expense | 189,501 | 215,536 | 231,760 | 252,282 | 262,701 | 259,934 |
| 6040 | Automobile Mileage | 85 | 0 | 100 | 0 | 100 | 0 |
| 6110 | Cleaning Supplies | 1,026 | 779 | 1,800 | 1,366 | 1,800 | 1,429 |
| 6130 | Landscaping | 3,536 | 280 | 1,500 | 645 | 1,500 | 234 |
| 6140 | Computer Expense/Support | 1,039 | 960 | 1,000 | 960 | 1,000 | 960 |
| 6180 | Credit Card Fees | 933 | 1,425 | 1,200 | 2,078 | 2,000 | 1,620 |
| 6210 | Dues, License & Certifications | 215 | 313 | 300 | 214 | 300 | 206 |
| 6240 | Equipment Rental | 972 | 245 | 800 | 364 | 800 | 230 |
| 6250 | Equipment Repairs | 7,909 | 4,940 | 6,000 | 2,859 | 6,000 | 11,539 |
| 6310 | Fuel & Oil-Other | 5,262 | 5,019 | 8,000 | 9,506 | 8,000 | 5,092 |
| 6350 | Irrigation | 2,971 | 3,414 | 2,500 | 3,550 | 2,500 | 3,429 |
| 6355 | League & Tourn. Supplies | 4,707 | 9,135 | 8,000 | 12,766 | 12,000 | 7,058 |
| 6360 | Legal Fees | 8,456 | 5,091 | 3,000 | 2,101 | 1,000 | 910 |
| 6370 | Liability Insurance | 6,280 | 6,657 | 7,200 | 9,221 | 9,600 | 10,306 |
| 6400 | Maintenance Agreements | 2,201 | 1,799 | 2,000 | 1,379 | 2,000 | 2,147 |
| 6405 | Maintenance & Repair | 2,472 | 3,289 | 3,500 | 6,880 | 3,500 | 2,254 |
| 6410 | Maint. Supplies/Tools | 3,815 | 6,429 | 6,500 | 4,848 | 6,500 | 4,433 |
| 6420 | Meals | 293 | 105 | 300 | 375 | 300 | 293 |
| 6480 | Operating Supplies | 1,056 | 2,768 | 700 | 1,625 | 700 | 1,369 |
| 6590 | Schools & Seminars | 0 | 0 | 500 | 264 | 500 | 105 |
| 6600 | Security Systems | 419 | 433 | 420 | 457 | 450 | 468 |
| 6610 | Seed, Chemicals & Fertilizer | 8,872 | 7,902 | 9,000 | 8,083 | 8,500 | 7,505 |
| 6630 | Signage | 1,865 | 1,622 | 1,500 | 1,519 | 1,000 | 723 |
| 6650 | Telephone | 3,147 | 3,085 | 3,100 | 3,576 | 3,200 | 3,201 |
| 6660 | Toilet Rental & Supplies | 3,743 | 3,660 | 3,400 | 2,725 | 3,400 | 1,675 |
| 6690 | Trash Removal | 2,897 | 1,869 | 2,500 | 2,079 | 2,500 | 1,605 |
| 6710 | Uniforms | 773 | 812 | 700 | 24 | 700 | 624 |
| 6715 | Utilities | 17,965 | 21,437 | 34,000 | 40,230 | 42,000 | 36,088 |
| 6720 | Vehicle Maintenance | 837 | 1,287 | 1,200 | 503 | 1,100 | 404 |
| 6735 | Volunteer Support | 62 | 43 | 150 | 0 | 150 | 200 |
| 6740 | Water System Maintenance | 4,267 | 5,125 | 6,000 | 6,979 | 7,000 | 6,786 |
| | Total General Expense | 98,071 | 99,923 | 116,870 | 127,176 | 130,100 | 112,893 |
| | Total Operating Expense | 292,189 | 319,819 | 353,130 | 384,953 | 397,301 | 375,554 |
| | Revenue Over (Under) Expenses | (191,792) | (182,198) | (203,130) | (221,960) | (231,301) | (266,733) |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| RECREATION CENTER - NORMALIZED | | | | | | | |
|--------------------------------|---------------------------------|----------------|------------------|----------------|------------------|------------------|----------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| Revenue | | | | | | | |
| 3031 | Memberships | 324,894 | 347,354 | 327,500 | 408,639 | 360,000 | 190,944 |
| 3032 | Punch Cards | 135,569 | 148,062 | 138,500 | 141,223 | 141,500 | 46,368 |
| 3033 | Daily Admissions | 255,550 | 271,599 | 254,500 | 297,885 | 275,000 | 140,916 |
| | Total Admissions | 716,013 | 767,015 | 720,500 | 847,747 | 776,500 | 378,228 |
| 3034 | Gymnastics Programs | 89,653 | 103,911 | 92,500 | 111,920 | 101,750 | 59,707 |
| 3035 | Aquatic Programs | 28,542 | 28,012 | 28,500 | 18,661 | 25,000 | 14,415 |
| 3036 | Fitness Programs | 50,410 | 53,727 | 52,750 | 59,626 | 57,000 | 23,161 |
| 3037 | Child Care | 6,127 | 4,661 | 6,000 | 4,604 | 5,100 | 1,462 |
| 3038 | Vending | 3,416 | 3,069 | 3,000 | 2,574 | 3,200 | 2,015 |
| 3039 | Climbing Wall | 4,528 | 4,290 | 4,200 | 6,126 | 5,000 | 2,695 |
| 3040 | Retail Sales | 26,639 | 23,933 | 25,500 | 27,966 | 26,000 | 11,625 |
| 3123 | Special Events / Tournaments | 7,711 | 6,998.8 | 6,500 | 6,237 | 6,925 | 1,938 |
| 3124 | Sponsorships | 1,650 | 1,500 | 1,500 | 4,300 | 2,300 | 1,000 |
| 3172 | Facility Rental Fees | 21,201 | 26,608 | 22,250 | 21,560 | 23,525 | 9,122 |
| 3209 | Donations | (585) | (1,450) | (1,000) | (900) | (1,000) | 0 |
| | Total Revenue | 955,305 | 1,022,273 | 962,200 | 1,110,421 | 1,031,300 | 505,368 |
| Cost of Goods Sold | | | | | | | |
| 6425 | Merchandise | 13,943 | 12,812 | 12,250 | 13,604 | 13,000 | 6,290 |
| | Total Cost of Goods Sold | 13,943 | 12,812 | 12,250 | 13,604 | 13,000 | 6,290 |
| Expense | | | | | | | |
| 5010 | Salaries | 224,654 | 263,914 | 253,750 | 261,087 | 313,100 | 224,201 |
| 5020 | Wages | 314,505 | 330,133 | 381,200 | 389,907 | 416,660 | 298,415 |
| 5024 | Pension Contributions | 20,251 | 22,329 | 23,811 | 24,448 | 27,366 | 19,605 |
| 5025 | Contract Labor | 1,578 | 50 | 0 | 0 | 0 | 0 |
| 5030 | Health Insurance | 49,818 | 68,431 | 75,940 | 71,279 | 113,420 | 89,099 |
| 5040 | Medicare Tax | 7,816 | 8,601 | 9,207 | 9,414 | 10,582 | 8,067 |
| 5050 | Unemployment Tax | 1,620 | 1,810 | 1,905 | 1,950 | 2,189 | 1,545 |
| 5060 | Worker's Compensation | 5,898 | 5,400 | 5,830 | 5,789 | 7,651 | 7,713 |
| | Total Payroll Expense | 626,139 | 700,668 | 751,643 | 763,874 | 890,968 | 648,645 |
| 6020 | Advertising | 22,571 | 22,579 | 25,000 | 21,510 | 25,000 | 11,240 |
| 6035 | Aquatics Supplies | 4,495 | 3,537 | 3,500 | 2,071 | 3,500 | 1,624 |
| 6040 | Automobile Mileage | 708 | 1,482 | 1,450 | 698 | 1,450 | 70 |
| 6090 | Cash Over (Short) | (248) | (896) | 0 | (374) | 0 | (226) |
| 6110 | Cleaning Supplies | 12,163 | 7,486 | 7,500 | 7,768 | 7,500 | 10,672 |
| 6130 | Center Landscaping | 3,092 | 1,204 | 1,000 | 1,101 | 1,000 | 71 |
| 6140 | Computer Expense/Support | 5,308 | 5,553 | 6,000 | 5,377 | 6,000 | 5,774 |
| 6180 | Credit Card Fees | 16,255 | 18,402 | 18,000 | 19,545 | 19,500 | 9,347 |
| 6210 | Dues, License & Certifications | 3,116 | 3,167 | 3,200 | 3,777 | 3,850 | 3,008 |
| 6240 | Equipment Rental | 1,162 | 28 | 2,000 | 2,864 | 1,000 | 510 |
| 6250 | Equipment Repairs & Parts | 0 | 1,887 | 2,200 | 2,754 | 2,400 | 1,094 |
| 6295 | Fitness Supplies | 2,804 | 2,111 | 2,200 | 1,836 | 2,400 | 2,004 |
| 6310 | Fuel & Oil | 299 | 309 | 600 | 1,721 | 1,500 | 1,224 |
| 6333 | Gymnastics Expense | 7,891 | 7,175 | 6,000 | 7,339 | 6,000 | 1,357 |
| 6370 | Liability Insurance | 13,015 | 13,657 | 14,340 | 16,439 | 17,060 | 17,761 |
| 6400 | Maintenance Agreements | 19,261 | 20,069 | 18,500 | 26,270 | 24,000 | 19,540 |
| 6405 | Maintenance & Repairs | 21,933 | 37,060 | 25,000 | 34,052 | 25,000 | 23,055 |
| 6410 | Maintenance Supplies | 25,328 | 22,122 | 23,500 | 20,825 | 23,250 | 10,589 |
| 6420 | Meals | 1,818 | 1,914 | 1,850 | 2,888 | 2,400 | 869 |
| 6450 | Office Equipment / Furniture | 5,339 | 5,506 | 5,000 | 4,572 | 4,500 | 920 |
| 6480 | Operating Supplies | 7,754 | 6,010 | 6,850 | 7,302 | 7,350 | 4,723 |
| 6485 | Paper/Plastic Goods | 0 | 5,279 | 5,000 | 5,432 | 5,000 | 3,882 |
| 6518 | Pool Chemicals & Supplies | 32,641 | 31,231 | 26,500 | 27,725 | 26,500 | 22,590 |
| 6585 | Satellite TV / Music | 2,427 | 2,544 | 2,550 | 3,313 | 3,375 | 3,432 |
| 6590 | Schools & Seminars | 2,856 | 1,785 | 4,300 | 4,519 | 4,475 | 2,048 |
| 6600 | Security Systems | 839 | 850 | 850 | 863 | 873 | 870 |
| 6631 | Special Events | 1,710 | 2,045 | 2,500 | 4,015 | 2,500 | 694 |
| 6650 | Telephone / Internet | 11,532 | 12,209 | 12,000 | 12,577 | 12,500 | 12,713 |
| 6690 | Trash Removal | 1,861 | 1,260 | 1,200 | 1,638 | 1,400 | 1,412 |
| 6710 | Uniforms | 1,615 | 1,809 | 1,900 | 3,150 | 2,250 | 1,918 |
| 6715 | Utilities | 168,455 | 162,371 | 168,000 | 160,919 | 165,000 | 144,330 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| RECREATION CENTER - NORMALIZED | | | | | | | |
|--------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| 6720 | Vehicle Maintenance | 29 | 682 | 750 | 1,006 | 1,000 | 2,117 |
| 6735 | Volunteer Support | 163 | 150 | 200 | 227 | 200 | 0 |
| | Total General Expense | 398,194 | 402,578 | 399,440 | 415,718 | 409,733 | 321,232 |
| | Total Operating Expense | 1,038,275 | 1,116,059 | 1,163,333 | 1,193,196 | 1,313,701 | 976,167 |
| | Net Operating Income | (82,971) | (93,786) | (201,133) | (82,775) | (282,401) | (470,799) |
| | Other Income | | | | | | |
| 3210 | Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 3183 | Property Tax (O&M) | 70,184 | 75,166 | 76,445 | 74,214 | 96,433 | 96,433 |
| 3125 | Fundraising Income | 1,633 | 1,542 | 1,500 | 1,238 | 1,500 | 0 |
| 3170 | Miscellaneous Income | 0 | 3,432 | 0 | 8,630 | 0 | 3,247 |
| | Total Other Income | 71,818 | 80,140 | 77,945 | 84,082 | 97,933 | 99,680 |
| | Other Expense | | | | | | |
| 6283 | Fundraising Expenses | 1,608 | 1,542 | 1,500 | 1,227 | 1,500 | 0 |
| 6329 | Grant Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| 9050 | Treasurer's Fees | 3,516 | 3,758 | 3,822 | 3,722 | 4,822 | 4,822 |
| | Total Other Expense | 5,124 | 5,300 | 5,322 | 4,949 | 6,322 | 4,822 |
| | Revenue Over (Under) Expenses | (16,277) | (18,946) | (128,510) | (3,642) | (190,790) | (375,941) |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| PRO SHOP - NORMALIZED | | | | | | | |
|-----------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | Revenue | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| 3010 | Club Rental Income | 21,145 | 24,985 | 21,500 | 21,530 | 22,500 | 20,315 |
| 3050 | Driving Range Income | 72,968 | 81,707 | 74,500 | 81,459 | 78,000 | 115,580 |
| 3090 | Golf Cart Rentals | 221,505 | 261,769 | 231,750 | 262,739 | 248,500 | 367,556 |
| 3100 | Greens Fees Income | 551,735 | 613,170 | 570,500 | 666,717 | 634,000 | 1,044,728 |
| 3160 | Season Pass Income | 136,428 | 136,367 | 135,500 | 127,305 | 133,250 | 146,999 |
| 3165 | Resident ID Cards Income | 56,854 | 56,691 | 56,500 | 57,896 | 57,150 | 68,692 |
| 3169 | Merchandise Sales | 152,235 | 148,099 | 149,500 | 146,338 | 147,500 | 172,275 |
| 3170 | Miscellaneous Income | 54 | 648 | 0 | 360 | 0 | 747 |
| 3205 | Tournament Premiums | 111,926 | 95,506 | 101,000 | 68,512 | 68,000 | 44,839 |
| | Total Revenue | 1,324,850 | 1,418,942 | 1,340,750 | 1,432,856 | 1,388,900 | 1,981,731 |
| | Cost of Goods Sold | | | | | | |
| 6425 | Merchandise | 83,169 | 80,573 | 85,215 | 86,580 | 80,000 | 91,775 |
| 6560 | Club Rental Supplies | 13,637 | 18,016 | 16,000 | 11,985 | 15,000 | 14,422 |
| | Total Cost of Goods Sold | 96,806 | 98,589 | 101,215 | 98,565 | 95,000 | 106,197 |
| | Expense | | | | | | |
| 5010 | Salaries | 87,433 | 91,958 | 95,500 | 92,784 | 98,500 | 95,391 |
| 5020 | Wages | 71,194 | 84,769 | 80,000 | 87,181 | 89,500 | 88,150 |
| 5024 | Pension Contributions | 6,137 | 6,834 | 6,581 | 6,950 | 7,050 | 7,143 |
| 5030 | Health Insurance | 8,786 | 7,128 | 7,538 | 6,942 | 7,812 | 7,812 |
| 5040 | Medicare Tax | 2,373 | 2,642 | 2,545 | 2,687 | 2,726 | 2,762 |
| 5050 | Unemployment Tax | 491 | 547 | 527 | 556 | 564 | 540 |
| 5060 | Worker's Compensation | 1,594 | 1,974 | 1,618 | 3,001 | 2,709 | 2,753 |
| | Total Payroll Expense | 179,134 | 195,851 | 194,309 | 200,101 | 208,861 | 204,551 |
| 6020 | Advertising | 11,158 | 10,510 | 10,500 | 10,715 | 10,500 | 7,729 |
| 6040 | Automobile Mileage | 363 | 215 | 250 | 253 | 250 | 217 |
| 6090 | Cash (Over/Short) | (128) | (98) | 0 | (135) | 0 | 68 |
| 6140 | Computer Expense/Support | 5,212 | 5,253 | 8,000 | 7,593 | 5,800 | 4,263 |
| 6180 | Credit Card Fees | 27,848 | 29,116 | 27,500 | 30,256 | 30,000 | 43,303 |
| 6200 | Driving Range Supplies | 5,196 | 4,816 | 5,000 | 3,931 | 5,000 | 4,437 |
| 6210 | Dues, License & Certifications | 564 | 713 | 500 | 523 | 500 | 616 |
| 6250 | Equipment Repairs | 201 | 1,496 | 2,000 | 1,425 | 2,000 | 2,572 |
| 6316 | Golf Cart Lease | 87,385 | 87,385 | 87,385 | 87,385 | 87,385 | 87,385 |
| 6360 | Legal Fees | 0 | 0 | 500 | 0 | 500 | 500 |
| 6370 | Liability Insurance | 5,579 | 5,940 | 6,237 | 6,924 | 7,200 | 8,046 |
| 6400 | Maintenance Agreements | 1,218 | 1,218 | 2,250 | 2,232 | 2,250 | 2,771 |
| 6405 | Maintenance & Repair | 13,007 | 8,929 | 10,500 | 8,176 | 10,500 | 9,012 |
| 6420 | Meals | 1,500 | 1,500 | 1,500 | 1,210 | 1,500 | 1,725 |
| 6450 | Office Equipment | 0 | 0 | 2,300 | 2,477 | 2,300 | 2,187 |
| 6480 | Operating Supplies | 4,556 | 4,220 | 4,000 | 3,588 | 4,000 | 4,116 |
| 6590 | Schools & Seminars | 0 | 0 | 500 | 0 | 500 | 0 |
| 6600 | Security System | 839 | 839 | 840 | 839 | 840 | 839 |
| 6650 | Telephone | 9,590 | 9,610 | 9,500 | 9,357 | 9,500 | 9,764 |
| 6690 | Trash Removal | 1,438 | 896 | 1,200 | 858 | 1,000 | 1,545 |
| 6710 | Uniforms | 1,990 | 2,452 | 2,500 | 2,546 | 2,500 | 2,497 |
| 6715 | Utilities | 26,207 | 26,434 | 30,000 | 24,348 | 27,000 | 24,852 |
| 6740 | Water System Maintenance | 7,735 | 14,954 | 12,000 | 14,916 | 14,000 | 16,147 |
| | Total General Expense | 211,458 | 216,397 | 224,962 | 219,417 | 225,025 | 234,591 |
| | Total Operating Expense | 487,397 | 510,838 | 520,486 | 518,083 | 528,886 | 545,339 |
| | Revenue Over (Under) Expense: | 837,453 | 908,104 | 820,264 | 914,773 | 860,014 | 1,436,392 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| FOOD & BEV - NORMALIZED | | | | | | | |
|------------------------------------|--------------------------------------|----------------|----------------|-----------------------|----------------|------------------------|-----------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| | Revenue | | | | | | |
| 3060 | Food | 360,935 | 383,083 | 370,500 | 372,729 | 373,975 | 397,347 |
| 3130 | Beverage | 230,607 | 239,723 | 231,000 | 237,067 | 236,500 | 311,163 |
| 3170 | Misc. Income | 200 | 300 | 0 | 0 | 0 | 631 |
| 3300 | Events | 4,200 | 4,135 | 5,000 | 2,300 | 3,000 | 800 |
| | Total Revenue | 595,942 | 627,241 | 606,500 | 612,096 | 613,475 | 709,941 |
| | Cost of Goods Sold | | | | | | |
| 4010 | Cost of Food | 131,343 | 141,437 | 137,025 | 136,651 | 134,810 | 137,789 |
| 4030 | Cost of Beverages | 59,893 | 63,638 | 61,440 | 68,341 | 68,250 | 79,909 |
| | Total Cost of Goods Sold | 191,236 | 205,076 | 198,465 | 204,992 | 203,060 | 217,698 |
| | Payroll Expenses | | | | | | |
| 5010 | Salaries | 89,000 | 97,346 | 106,000 | 102,250 | 107,500 | 105,026 |
| 5020 | Wages | 130,180 | 138,126 | 137,000 | 159,239 | 161,000 | 161,969 |
| 5024 | Pension Contributions | 8,219 | 8,830 | 9,113 | 9,806 | 10,069 | 10,012 |
| 5025 | Contract Labor | 216 | 446 | 0 | 382 | 0 | 0 |
| 5030 | Health Insurance | 24,578 | 21,258 | 23,539 | 22,695 | 24,707 | 19,853 |
| 5040 | Medicare Tax | 4,165 | 4,478 | 4,524 | 4,618 | 4,893 | 5,088 |
| 5050 | Unemployment Tax | 862 | 928 | 729 | 952 | 806 | 986 |
| 5060 | Worker's Compensation | 2,411 | 2,513 | 2,223 | 3,352 | 3,869 | 3,950 |
| | Total Payroll Expense | 259,631 | 273,926 | 283,128 | 303,294 | 312,844 | 306,884 |
| 6020 | Advertising | 4,705 | 5,550 | 4,000 | 6,609 | 4,750 | 1,674 |
| 6040 | Automotive Mileage | 0 | 90 | 100 | 0 | 0 | 0 |
| 6090 | Cash (Over) / Short | (1,081) | (868) | 0 | (876) | 0 | (991) |
| 6100 | Cleaning Supplies | 3,681 | 3,969 | 3,200 | 2,841 | 3,400 | 5,813 |
| 6140 | Computer Expense/Support | 3,099 | 4,150 | 5,000 | 1,942 | 2,100 | 1,676 |
| 6180 | Credit Card Fees | 14,391 | 14,902 | 15,000 | 15,229 | 15,000 | 19,313 |
| 6210 | Dues, License & Certifications | 1,666 | 1,767 | 1,500 | 1,619 | 1,600 | 1,633 |
| 6240 | Equipment Rental | 918 | 927 | 900 | 968 | 1,000 | 907 |
| 6250 | Equipment Repairs | 6,846 | 3,387 | 3,000 | 2,408 | 3,000 | 2,891 |
| 6265 | Equipment Lease | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 |
| 6354 | Laundry | 5,297 | 6,714 | 6,500 | 8,036 | 7,000 | 4,418 |
| 6370 | Liability Insurance | 3,060 | 3,246 | 3,408 | 3,741 | 3,900 | 4,648 |
| 6400 | Maintenance Agreements | 1,218 | 1,218 | 1,250 | 1,703 | 1,250 | 1,666 |
| 6405 | Maintenance & Repair | 4,267 | 4,390 | 4,000 | 6,937 | 4,000 | 4,266 |
| 6420 | Meals | 200 | 144 | 500 | 500 | 500 | 500 |
| 6450 | Office Equipment | 565 | 1,321 | 2,000 | 663 | 1,000 | 0 |
| 6480 | Operating Supplies | 1,873 | 1,062 | 1,500 | 2,280 | 2,000 | 2,014 |
| 6485 | Paper Goods/Supplies | 9,902 | 12,294 | 12,000 | 11,912 | 12,000 | 11,546 |
| 6585 | Satellite TV | 3,478 | 3,545 | 3,540 | 3,164 | 3,300 | 1,601 |
| 6631 | Special Events | 514 | 680 | 500 | 0 | 0 | 0 |
| 6632 | Smallwares | 995 | 1,366 | 2,500 | 2,401 | 2,000 | 2,875 |
| 6334 | Spoilage | 2,649 | 3,020 | 2,600 | 3,405 | 3,000 | 2,590 |
| 6650 | Telephone | 2,027 | 1,992 | 2,050 | 1,973 | 2,000 | 2,143 |
| 6690 | Trash Removal | 1,437 | 896 | 1,750 | 858 | 1,000 | 1,593 |
| 6710 | Uniforms | 1,853 | 2,212 | 2,500 | 2,076 | 2,250 | 1,248 |
| 3715 | Utilities | 7,239 | 7,057 | 7,200 | 7,736 | 7,500 | 5,469 |
| | Total General Expense | 87,400 | 91,631 | 93,098 | 94,724 | 90,150 | 86,093 |
| | Total Operating Expense | 538,267 | 570,632 | 574,691 | 603,011 | 606,054 | 610,675 |
| | Revenue Over (Under) Expenses | 57,675 | 56,608 | 31,809 | 9,085 | 7,421 | 99,266 |

FRASER VALLEY METROPOLITAN RECREATION DISTRICT LGID #25005 BUDGET 2020

| TURF MAINTENANCE - NORMALIZED | | | | | | | |
|-------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Amended Budget | Actual | Original Budget | Amended Budget |
| | Revenue | 2017 | 2018 | 2019 | 2019 | 2020 | 2020 |
| 3170 | Miscellaneous Income | 1,000 | 0 | 2,000 | 2,100 | 0 | 2,893 |
| 3171 | Tee Sign Revenue | 6,000 | 6,000 | 6,500 | 5,900 | 6,250 | 6,000 |
| 3370 | Grounds Maint Income | 6,000 | 6,125 | 6,250 | 6,250 | 6,500 | 6,375 |
| | Total Revenue | 13,000 | 12,125 | 14,750 | 14,250 | 12,750 | 15,268 |
| | Expense | | | | | | |
| 5010 | Salaries | 171,000 | 175,769 | 186,750 | 183,750 | 192,750 | 191,251 |
| 5020 | Wages | 196,640 | 204,459 | 212,000 | 199,379 | 215,000 | 203,741 |
| 5024 | Pension Contributions | 13,788 | 14,263 | 14,953 | 14,372 | 15,291 | 14,813 |
| 5030 | Health Insurance | 26,276 | 27,532 | 29,248 | 28,026 | 37,275 | 37,259 |
| 5040 | Medicare Tax | 5,288 | 5,485 | 5,782 | 5,526 | 5,912 | 5,779 |
| 5050 | Unemployment Tax | 1,094 | 1,143 | 1,196 | 1,152 | 1,223 | 1,096 |
| 5060 | Worker's Compensation | 4,023 | 3,983 | 3,674 | 5,096 | 5,876 | 5,809 |
| | Total Payroll Expense | 418,109 | 432,634 | 453,603 | 437,301 | 473,327 | 459,748 |
| 6080 | Cart Paths | 1,516 | 2,968 | 3,000 | 2,282 | 3,000 | 3,763 |
| 6130 | Landscaping | 5,002 | 3,630 | 4,000 | 15,595 | 18,000 | 12,638 |
| 6140 | Computer Expense/Support | 4,630 | 4,491 | 8,800 | 6,891 | 5,950 | 4,672 |
| 6150 | Consulting Fees | 3,307 | 1,550 | 1,500 | 1,825 | 1,850 | 3,144 |
| 6210 | Dues, License & Certifications | 1,181 | 1,014 | 1,200 | 1,048 | 1,200 | 1,235 |
| 6240 | Equipment Rental | 5,101 | 1,300 | 8,000 | 6,819 | 8,000 | 4,523 |
| 6250 | Equipment Repairs | 25,002 | 22,763 | 24,000 | 25,403 | 25,000 | 28,383 |
| 6310 | Fuel & Oil | 16,746 | 20,829 | 22,000 | 19,211 | 22,000 | 15,710 |
| 6350 | Irrigation /Pumphouse Supplies | 7,789 | 9,377 | 10,000 | 9,260 | 12,000 | 13,001 |
| 6360 | Legal Fees | 25,703 | 9,803 | 1,000 | 467 | 1,000 | 500 |
| 6370 | Liability Insurance | 9,006 | 9,520 | 9,996 | 11,229 | 12,000 | 12,776 |
| 6405 | Maintenance & Repair (Bldg.) | 3,811 | 4,094 | 4,000 | 3,062 | 4,000 | 2,156 |
| 6410 | Maint Supplies/Tools | 2,578 | 4,134 | 4,000 | 3,870 | 4,000 | 4,034 |
| 6420 | Meals | 499 | 326 | 500 | 412 | 500 | 386 |
| 6480 | Operating Supplies | 10,755 | 12,427 | 12,000 | 9,789 | 12,000 | 10,647 |
| 6510 | Pest Control | 5,004 | 5,426 | 6,500 | 5,000 | 6,500 | 6,504 |
| 6580 | Sand | 12,007 | 11,679 | 12,000 | 13,753 | 14,000 | 14,282 |
| 6590 | Schools & Seminars | 2,076 | 2,025 | 2,500 | 2,497 | 3,000 | 1,419 |
| 6610 | Seed, Chemicals & Fertilizer | 84,798 | 88,658 | 92,000 | 92,459 | 92,000 | 93,196 |
| 6630 | Signage | 67 | 276 | 200 | 157 | 400 | 445 |
| 6650 | Telephone | 3,280 | 3,578 | 3,500 | 3,716 | 3,800 | 3,734 |
| 6660 | Toilet Rental / Supplies | 962 | 2,364 | 1,000 | 980 | 1,000 | 1,048 |
| 6690 | Trash Removal | 2,065 | 1,306 | 1,500 | 1,019 | 800 | 2,456 |
| 6710 | Uniforms | 3,284 | 4,373 | 4,000 | 3,913 | 4,000 | 2,999 |
| 6715 | Utilities | 36,552 | 40,486 | 43,000 | 35,485 | 38,000 | 37,416 |
| 6720 | Vehicle Maintenance | 1,503 | 2,529 | 1,500 | 1,518 | 1,500 | 1,917 |
| | Total General Expense | 274,225 | 270,928 | 281,696 | 277,660 | 295,500 | 282,984 |
| | Total Operating Expense | 692,334 | 703,562 | 735,299 | 714,960 | 768,827 | 742,732 |
| | Net Operating Income | (679,334) | (691,437) | (720,549) | (700,710) | (756,077) | (727,464) |
| | Other Income | | | | | | |
| 3070 | Fundraising | 8,990 | 8,190 | 6,000 | 9,525 | 8,000 | 226 |
| | Total Other Income | 8,990 | 8,190 | 6,000 | 9,525 | 8,000 | 226 |
| | Other Expense | | | | | | |
| 6283 | Fundraising Expense | 0 | 8,106 | 6,000 | 9,365 | 8,000 | 209 |
| | Total Other Expense | 0 | 8,106 | 6,000 | 9,365 | 8,000 | 209 |
| | Revenue Over (Under) Expenses | (670,344) | (691,353) | (720,549) | (700,550) | (756,077) | (727,447) |