

CULTUS LAKE PARK													
2019 - 2023 Financial Planning Worksheet - Sunnyside Campground													
November 7, 2018													
GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
REVENUE													
10-1-100-4000	Seasonal - Waterfront Lots	356,066	390,685	390,685	356,400	34,285	9.6%	506,800	516,900	527,200	537,700	548,500	Increase rates \$1,265 to cover Sewer Costs and Wage Increases (97 sites)
10-1-100-4001	Seasonal - View Lots	121,967	139,746	139,746	139,300	446	0.3%	180,550	184,200	187,900	191,700	195,500	Increase rates \$1,115 to cover Sewer Costs and Wage Increases
10-1-100-4002	Seasonal - Regular Lots	741,013	804,739	804,739	828,000	- 23,261	-2.8%	977,400	996,900	1,016,800	1,037,100	1,057,800	Increase rates \$825 to cover Sewer Costs and Wage Increases
10-1-100-4003	Overnights - Full Hook Up	410,473	464,055	464,055	425,600	38,455	9.0%	440,600	455,600	470,600	470,600	470,600	Inflationary increase built into budget
10-1-100-4004	Overnights - No Hook Ups	167,187	182,708	182,708	177,050	5,658	3.2%	182,050	187,050	192,050	197,050	197,050	
10-1-100-4005	Overnights - View Lots	69,218	77,195	77,195	73,400	3,795	5.2%	75,400	77,400	79,400	81,400	81,400	
10-1-100-4006	Overnights - Waterfront Lots	89,034	104,173	104,173	96,080	8,093	8.4%	98,080	100,080	104,080	108,080	108,080	
10-1-100-4011	Overnights - Group Area A & B	26,226	26,611	26,000	27,000	- 1,000	-3.7%	28,000	29,000	30,000	31,000	31,000	
10-1-100-4015	Other Sundry-Parking	71,519	119,457	119,457	75,000	44,457	59.3%	77,000	79,000	81,000	81,000	81,000	
10-1-100-4016	Overnights - Milfoil Revenue	300	1,655	5,600	5,600	-	0.0%	5,600	5,600	5,600	5,600	5,600	
10-1-100-4017	SS WIFI Sales		4,311	4,311		4,311	0.0%	2,500	2,500	2,500	2,500	2,500	
10-1-100-4050	Sunnyside Store Sales	95,913	90,851	90,851	145,000	- 54,149	-37.3%	135,000	138,000	141,000	141,000	141,000	Decrease in store sales - Firewood sales down due to fire bans
10-1-100-4950	Retail Sales		6,835	6,835	2,000	4,835	241.8%	2,000	2,000	2,000	2,000	2,000	
10-1-100-4900	Sunnyside Miscellaneous	261,129	141,468	141,468	202,000	- 60,532	-30.0%	204,000	206,000	208,000	208,000	208,000	
10-1-100-4910	Laundromat	3,754	4,963	4,963	4,200	763	18.2%	4,500	4,800	4,800	4,800	4,800	
TOTAL REVENUE		\$ 2,413,798	\$ 2,559,452	\$ 2,562,786	\$ 2,556,630	\$ 6,156	0.2%	\$ 2,919,480	\$ 2,985,030	\$ 3,052,930	\$ 3,099,530	\$ 3,134,830	
EXPENDITURES													
OPERATING													
10-2-100-5000	Advertising - media	8,443	10,912	12,071	19,750	7,679	38.9%	13,450	13,450	13,450	13,450	13,450	Reduction of \$3,300 to budget as Professional Photography & Radio Ads have been removed.
10-2-100-5300	Building Materials/Electrical Repairs	12,501	17,551	24,500	24,500	-	0.0%	16,000	16,000	16,000	16,000	16,000	
10-2-100-5400	Conferences	-	1,745	1,745	3,330	1,585	47.6%	3,330	3,330	3,330	3,330	3,330	
10-2-100-5375	Contract Services - Security	131,846	144,987	160,000	185,000	25,000	13.5%	189,000	193,000	197,000	201,000	205,000	Bylaw Enforcement & Security Contract
10-2-100-5500	Data Processing	8,255	8,597	15,000	28,100	13,100	46.6%	22,400	22,400	22,400	22,400	22,400	Reduction of \$5,700 to budget as funds for software set-up and computer leases
10-2-100-5700	Education & Training	1,002	2,429	4,500	4,500	-	0.0%	4,500	4,500	4,500	4,500	4,500	
10-2-100-5800	Equipment Maintenance	6,450	4,168	5,500	5,500	-	0.0%	5,500	5,500	5,500	5,500	5,500	
10-2-100-5820	Equipment Fuel	405	252	425	425	-	0.0%	450	475	500	525	550	
10-2-100-5900	Garbage Collection/Recycle	51,058	52,748	53,500	53,500	-	0.0%	53,500	53,500	53,500	53,500	53,500	
10-2-100-6000	Grounds Maintenance	32,108	44,437	63,000	63,000	-	0.0%	44,000	38,000	38,000	38,000	38,000	*Increase by \$6,000 for Sand for Sunnyside Beach
10-2-100-6100	Insurance - Business	13,844	18,931	18,931	14,100	(4,831)	-34.3%	23,300	23,300	23,300	23,300	23,300	Increase in Insurance Rates due to increases on SOV
10-2-100-6300	Janitorial Supplies	11,603	15,041	16,500	16,500	-	0.0%	18,000	19,500	19,500	19,500	20,000	
10-2-100-6500	Licences	641	139	1,550	1,550	-	0.0%	1,550	1,550	1,550	1,550	1,550	
10-2-100-6600	Memberships/Dues/Subscription/	866	300	300	150	(150)	-100.0%	150	150	150	150	150	
10-2-100-6800	Office Supplies	4,463	4,863	4,863	4,400	(463)	-10.5%	4,400	4,400	4,400	4,400	4,400	
10-2-100-6810													
10-2-100-6805	Interest & Bank Charges/Cash Over-Short	1,205	198	200	850	650	76.5%	900	950	950	950	1,000	
10-2-100-6812	POS Services Charges	49,985	55,917	55,917	50,000	(5,917)	-11.8%	52,000	54,000	56,000	58,000	60,000	
10-2-100-6817	Retail Sales (COGS)	61,734	50,119	50,119	71,000	20,881	29.4%	67,500	69,000	70,500	70,500	70,500	Decrease in store sales, therefore a corresponding decrease in COGS
10-2-100-6822	Other/Office furniture	65	326	326	500	174	34.8%	500	500	500	500	500	
10-2-100-7000	Printing	855	4,236	4,500	4,500	-	0.0%	5,000	5,000	5,000	5,000	5,000	

SUNNYSIDE CAMPGROUND

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
10-2-100-7100	Promotion/Public Relations	250	2,010	2,010	5,840	3,830	65.6%	3,840	3,840	3,840	3,840	3,840	
10-2-100-7200	Roads & Parking	6,025	3,559	10,000	10,000	-	0.0%	8,000	8,000	8,000	8,000	8,000	Decrease gravel needs- more roads now paved
10-2-100-7400	Security Systems/Supplies	1,721	1,248	1,800	2,000	200	10.0%	2,000	2,000	2,000	2,000	2,000	
10-2-100-7500	Septic System Maintenance	229,249	131,775	200,000	288,100	88,100	30.6%	-	-	-	-	-	FVRD will be Operating the Sewer System
7600/7650/7625	Shop Supplies/Small tools/Safety Supplies	1,510	986	2,500	2,500	-	0.0%	2,500	2,500	2,500	2,500	2,500	
10-2-100-7700	Special Programs/Events	6,308	10,434	12,650	12,650	-	0.0%	12,080	12,080	12,080	12,080	12,080	Reduced as rental of movie screen no longer needed, addition of funds for the Mother and Fathers day event.
10-2-100-7800	Telecommunications	17,301	10,119	12,500	16,350	3,850	23.5%	12,500	12,600	12,700	12,800	12,900	Reduction as due to saving from Shaw and reduced cell phone charge
10-2-100-7300	Vandalism Repairs	-	2,296	2,296	2,000	(296)	-14.8%	2,000	2,000	2,000	2,000	2,000	
10-2-100-7900	Travel Expense	1,190	330	500	1,200	700		1,200	1,200	1,200	1,200	1,200	
10-2-100-8000	Propane	9,261	5,458	9,500	12,000	2,500	20.8%	12,250	12,500	12,500	12,500	12,500	
10-2-100-8005	Hydro	83,288	75,958	82,600	93,000	10,400	11.2%	97,000	100,000	104,000	108,000	112,000	
10-2-100-8010	Cable	482	-	-	-	-		-	-	-	-	-	
10-2-100-8020	Water	62,532	64,950	146,000	146,000	-	0.0%	167,900	170,300	173,000	175,600	179,100	
	Sewer	-	-	-	-	-	0.0%	107,300	109,400	111,600	113,800	116,100	Operating cost for new sewer system
10-2-100-8100	Vehicle Maintenance	25	-	-	-	-	0.0%						
10-2-100-8201	Signage	193	799	799	500	(299)	-59.8%	500	500	500	500	500	
10-2-100-8300	Water System Maintenance	1,459	521	2,000	4,000	2,000	50.0%	3,000	3,000	3,000	3,000	3,000	Reduction in maintenance costs due to FVRD operating our water system
	TOTAL OPERATING	\$ 818,119	\$ 748,339	\$ 978,602	\$ 1,147,295	\$ 168,693	14.7%	\$ 957,500	\$ 968,425	\$ 984,950	\$ 999,875	\$ 1,016,350	
	WAGES & BENEFITS												
10-2-100-8600	Management Salaries	-	-	-	-	-	0.0%	68,850	70,050	71,280	72,530	73,800	Reallocated Manager of Campgrounds Salary from Public Works to Sunnyside.
10-2-100-8700	Staff Wages - Gatehouse	130,684	153,618	158,250	158,250	-	0.0%	175,400	178,470	181,590	184,770	188,000	Increase in wages due to minimum wage increases
10-2-100-8701	Staff Wages - Custodian	67,573	77,850	78,360	78,360	-	0.0%	86,700	88,220	89,760	91,330	92,930	
10-2-100-8705	Staff Wages - Site Maintenance	78,361	67,390	74,220	74,220	-	0.0%	85,975	87,480	89,010	90,570	92,150	* New Operational - Staff Retention Bonus
10-2-100-8710	Staff Wages - Store	12,405	21,101	21,128	24,300	3,172	13.1%	28,375	28,870	29,380	29,890	30,410	
Multiple	Employee Benefits	33,556	33,062	36,000	36,860	860	2.3%	71,770	73,130	74,520	75,940	77,380	
10-2-100-8825	Uniforms/Criminal Check	1,543	1,157	1,200	1,300	100	7.7%	1,300	1,300	1,300	1,300	1,300	
	TOTAL WAGES & BENEFITS	\$ 324,122	\$ 354,178	\$ 369,158	\$ 393,640	\$ 24,482	6.2%	\$ 518,370	\$ 527,520	\$ 536,840	\$ 546,330	\$ 555,970	
10-2-100-9800	RESERVE ALLOCATIONS												
	Sunnyside - Septic/Sewer	35,000	5,000	5,000	5,000	-	0.0%	199,330	199,330	199,330	199,330	199,330	Increase in sewer reserve allocations to pay for the capital cost of the Sunnyside's portion of the sewer system over the next 20 years.
	Sunnyside - 5% of Revenue	115,879	85,318	128,100	127,800	(300)	-0.2%	146,000	149,300	152,600	155,000	156,700	
	Sunnyside - Electrical	30,000	30,000	30,000	30,000	-	0.0%	10,000	10,000	20,000	22,500	25,000	Gradual Increase to reserve levels due to Sewer
	Sunnyside - Facility Life Cycle	25,000	30,000	30,000	30,000	-	0.0%	10,000	10,000	15,000	17,500	20,000	
	Sunnyside - Utility Vehicle	10,000	10,000	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000	
	Milfoil Control Reserve	300	1,655	5,600	5,600	-	0.0%	5,600	5,600	5,600	5,600	5,600	
10-2-100-9805	TOTAL RESERVE ALLOCATIONS	\$ 216,179	\$ 161,973	\$ 208,700	\$ 208,400	\$ (300)	-0.1%	\$ 380,930	\$ 384,230	\$ 402,530	\$ 409,930	\$ 416,630	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
	CAPITAL PROJECTS												
10-2-100-9000	Redwood Playground	-	7,212	7,212	10,000	2,788	27.9%	-	10,000	-	-	-	
	Bear Bins	-	34,508	34,508	36,000	1,493		-	-	-	-	-	
	Golf Carts	3,964	-	-	-	-	0.0%	5,000	-	-	-	-	
	Hot water tank	10,581	15,000	15,000	16,000	1,000	6.3%	6,000	6,000	-	-	-	
	Paving	38,280	-	37,600	45,000	7,400	16.4%	90,000	45,000	45,000	45,000	45,000	*Carryforward \$45,000 from 2018
	Electric Box Upgrade	7,698	14,106	14,106	10,000	(4,106)	-41.1%	10,000	10,000	10,000	10,000	10,000	
	Catch Basins in Tenting	3,022	-	3,000	3,000	-	0.0%	3,000	3,000	3,000	3,000	3,000	
	Computer Upgrades							3,000					*New Capital Initiative - Funds for 2 computers and a printer
	Movie Night Equipment							3,000					*New Capital Initiative - Funds for movie screen, speakers and structure
	AED	1,650	-	-	-	-	0.0%	-	-	-	-	2,500	
	Fencing	-	3,500	3,500	3,500	-	0.0%	10,000	7,600	-	-	-	*New Capital Initiative - Funds for new fence in tenting area and to replace current fencing.
	Tree Maintenance/Rehabilitation	10,250	4,762	4,762	5,000	238	4.8%	15,000	15,000	15,000	15,000	5,000	*New Capital Initiative - Additional \$10,000 to address tree maintenance
	Sewer System	-	-	-	-	-		199,330	199,330	199,330	199,330	199,330	Annual Capital Cost for New Sewer System
	Sewer System							300,000					Cost to connect upper portion of Sunnyside into New Sewer System
	Washroom Repairs	25,538	81,836	81,836	85,000	3,164	3.7%	-	-	-	-	-	
	Generator for Store	3,667	1,150	2,300	2,300	-	0.0%	-	-	-	-	-	
	Wi-Fi Upgrade	-	26,060	50,000	50,000	-	0.0%	70,000	-	-	-	-	*Carryforward \$20,000 from 2018, addition of \$50,000 2019 to improve WIFI functionality.
	Kiosk Expansion & Gates	-	16,912	16,912	20,000	3,088	15.4%	-	-	-	-	-	
	Gator	-	14,980	14,980	16,000	1,020	6.4%	-	-	-	-	-	
	Security Cameras	-	9,713	10,000	10,000	-	0.0%	-	-	-	-	-	
	Washroom Repairs #6	7,583	-	-	-	-	0.0%	-	-	-	-	-	
	Sunnyside Store Cooler	4,248	-	-	-	-	0.0%	-	-	-	-	-	
	Campsite Gravel	8,603	-	-	-	-	0.0%	-	-	-	-	-	
	Electrical Upgrade - 30 Amp to 50 Amp	-	-	-	-	-							
	TOTAL CAPITAL	\$ 358,056	\$ 229,738	\$ 295,715	\$ 311,800	\$ 16,085	5.2%	\$ 714,330	\$ 295,930	\$ 272,330	\$ 272,330	\$ 264,830	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 1,716,477	\$ 1,494,228	\$ 1,852,175	\$ 2,061,135	\$ 208,960	10.1%	\$ 2,571,130	\$ 2,176,105	\$ 2,196,650	\$ 2,228,465	\$ 2,253,780	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
10-2-100-9999	INTERNAL WAGE ALLOCATIONS												
	Commercial Leases		-	-	-	-	0.0%	(890)	(910)	(930)	(950)	(970)	
	Residential Leases		-	-	-	-	0.0%	(1,680)	(1,710)	(1,740)	(1,770)	(1,800)	
	Visitor Services		-	-	-	-	0.0%	(8,490)	(8,640)	(8,790)	(8,940)	(9,100)	
	Public Areas		-	-	-	-	0.0%	(2,570)	(2,620)	(2,670)	(2,720)	(2,770)	
	Foreshore Lease Agreements		-	-	-	-	0.0%	(4,340)	(4,420)	(4,500)	(4,580)	(4,660)	
	Volunteer Fire Department	3,050	2,325	3,100	3,100	-	0.0%	2,260	2,300	2,340	2,380	2,420	
	Public Works	190,170	141,038	188,050	188,050	-	0.0%	166,610	169,530	172,500	175,520	178,590	
	Park Patrol	17,150		-	-	-	0.0%	(29,890)	(30,410)	(30,940)	(31,480)	(32,030)	
	General Administration	43,008	21,255	28,340	28,340	-	0.0%	27,210	27,690	28,170	28,660	29,160	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 253,378	\$ 164,618	\$ 219,490	\$ 219,490	\$ -	0.0%	\$ 148,219	\$ 150,810	\$ 153,440	\$ 156,120	\$ 158,840	
New GL	OVERHEAD EXPENSE ALLOCATION												
	Public Works		59,933	79,910	79,910	-		78,670	81,860	82,575	83,275	83,995	
	Park Patrol		22,418	29,890	29,890	-		32,345	32,995	33,575	34,255	34,915	
	General Administration		126,668	168,890	168,890	-		165,185	168,260	170,280	175,960	174,625	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ 209,018	\$ 278,690	\$ 278,690	\$ -		\$ 276,200	\$ 283,115	\$ 286,430	\$ 293,490	\$ 293,535	
	TOTAL EXPENDITURES	\$ 1,969,855	\$ 1,867,863	\$ 2,350,355	\$ 2,559,315	\$ 208,960	8.2%	\$ 2,995,549	\$ 2,610,030	\$ 2,636,520	\$ 2,678,075	\$ 2,706,155	
	CONTRIBUTION TO (FROM)	\$ 443,943	\$ 691,589	\$ 212,431	\$ (2,685)	\$ 215,116	-8011.8%	\$ (76,069)	\$ 375,000	\$ 416,410	\$ 421,455	\$ 428,675	
	Appropriation from Sunnyside Reserve	(358,056)		(261,208)	(275,800)	(14,592)	5.3%	(714,330)	(295,930)	(272,330)	(272,330)	(264,830)	
	Appropriated from Accumulated Surplus	(208,000)		(291,850)	(374,550)	(82,700)	22.1%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 1,009,999	\$ 691,589	\$ 765,489	\$ 647,665	\$ 312,408	48.2%	\$ 638,261	\$ 670,930	\$ 688,740	\$ 693,785	\$ 693,505	

CULTUS LAKE PARK														
2019 - 2023 Financial Planning Worksheet - Park Patrol (Bylaw Enforcement)														
GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments	
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget			
REVENUE														
10-1-125-4600	Commercial Leases	28,960	-	-	-	-	0.0%	-	-	-	-	-		
10-1-125-4605	Residential Leases	84,897	-	-	-	-	0.0%	-	-	-	-	-		
10-1-125-4675	Bylaw Enforcement Tickets	3,178	5,451	5,451	2,000	3,451	172.6%	3,500	3,500	3,500	3,500	3,500	Increase of \$1,500 for the introduction of vehicle immobilization fees	
TOTAL REVENUE		\$ 117,034	\$ 5,451	\$ 5,451	\$ 2,000	\$ 3,451	172.6%	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500		
EXPENDITURES														
OPERATING														
10-2-125-5300	Building Materials	1,251	108	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000		
10-2-125-5375	Contract Services	134,457	140,713	164,700	189,700	25,000		231,750	236,400	241,100	245,900	250,800	* New Operational - Funds for improve security coverage \$38,250	
10-2-125-5500	Data Processing	300	-	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000		
10-2-125-5700	Education & Training	1,767	-	-	500	500	100.0%	500	500	500	500	500		
10-2-125-5800	Equipment Maintenance	-	17	17	950	933	98.2%	1,000	1,000	1,000	1,000	1,000		
10-2-125-6100	Insurance - Business	4,829	6,184	6,185	5,500	(685)	-12.5%	6,800	6,800	6,800	6,800	6,800		
10-2-125-6200	Insurance - Vehicles	1,326	-	-	-	-	0.0%	-	-	-	-	-		
10-2-125-6500	Licenses/Permits	352	352	352	400	48	12.0%	400	400	400	400	400		
10-2-125-6800	Office Supplies	333	196	300	1,200	900	75.0%	1,200	1,200	1,200	1,200	1,200		
10-2-125-7000	Printing	43	506	506	750	244	32.5%	750	750	750	750	750		
10-2-125-7100	Public Relations	28	-	50	500	450	90.0%	500	500	500	500	500		
10-2-125-7400	Security Systems/Supplies	687	304	350	500	150	30.0%	500	500	500	500	500		
10-2-125-7800	Telecommunications/ Radios	-	1,975	3,000	9,000	6,000	66.7%	9,500	10,000	10,500	11,000	11,500		
10-2-125-8000	Propane & Natural Gas	795	644	800	800	-	0.0%	825	850	875	900	925		
10-2-125-8130	Vehicle Fuel	876	-	-	-	-	0.0%	-	-	-	-	-		
TOTAL OPERATING		\$ 153,850	\$ 150,999	\$ 177,760	\$ 211,800	\$ 34,040	16.1%	\$ 255,725	\$ 260,900	\$ 266,125	\$ 271,450	\$ 276,875		
WAGES & BENEFITS														
10-2-125-8700	Staff Wages	22257.04	-	-	-	-	0.0%	-	-	-	-	-		
Multiple	Employee Benefits	2,000	-	-	-	-	0.0%	-	-	-	-	-		
TOTAL WAGES & BENEFITS		\$ 24,257	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -		
RESERVE ALLOCATIONS														
Park Patrol - Equipment		1,000	1,000	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000		
Park Patrol - Renovations		1,000	1,000	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000		
TOTAL RESERVE ALLOCATIONS		\$ 5,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
CAPITAL PROJECTS														
Washroom Repair			4,510	4,510	5,000	490	9.8%	-	-	-	-	-		
Vehicle Boots			1,865	2,000	6,500	4,500	69.2%	-	4,500	-	4,500	-		
Body Cams			1,688	15,000	15,000	-	0.0%	-	-	-	-	-		
TOTAL CAPITAL			\$ 8,063	\$ 21,510	\$ 26,500	\$ 4,990	18.8%	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -		
TOTAL EXPENDITURES BEFORE ALLOCATIONS			\$ 161,062	\$ 201,270	\$ 240,300	\$ 39,030	16.2%	\$ 257,725	\$ 267,400	\$ 268,125	\$ 277,950	\$ 278,875		

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
10-2-125-9999	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	(17,150)			-	-	0.0%	29,890	30,410	30,940	31,480	32,030	
	Commercial Leases	(9,800)			-	-	0.0%	-	-	-	-	-	
	Residential Leases	(72,290)			-	-	0.0%	-	-	-	-	-	
	Public Areas	(23,280)			-	-	0.0%	-	-	-	-	-	
	Public Works	53,820	27,060	36,080	36,080	-	0.0%	10,820	11,010	11,200	11,400	11,600	
	General Administration	4,758	2,123	2,830	2,830	-	0.0%	2,820	2,870	2,920	2,970	3,020	
	TOTAL INTERNAL WAGE ALLOCATIONS	(63,942)	29,183	38,910	38,910	-	0.0%	43,530	44,290	45,060	45,850	46,650	
	OVERHEAD EXPENSE ALLOCATION												
	Sunnyside Campground		(22,418)	(29,890)	(29,890)	-		(32,345)	(32,995)	(33,575)	(34,255)	(34,915)	
	Commercial Leases		(9,908)	(13,210)	(13,210)	-		(15,890)	(16,185)	(16,530)	(16,835)	(17,170)	
	Residential Leases		(51,428)	(68,570)	(68,570)	-		(82,400)	(84,050)	(85,730)	(87,410)	(89,150)	
	Community Hall		(4,725)	(6,300)	(6,300)	-		(7,610)	(7,760)	(7,920)	(8,080)	(8,230)	
	Visitor Services		(91,065)	(121,420)	(121,420)	-		(145,940)	(148,860)	(151,810)	(154,820)	(157,880)	
	Foreshore Lease Agreement		(8,490)	(11,320)	(11,320)	-		(13,570)	(13,840)	(14,120)	(14,400)	(14,680)	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ (188,033)	\$ (250,710)	\$ (250,710)	\$ -		\$ (297,755)	\$ (303,690)	\$ (309,685)	\$ (315,800)	\$ (322,025)	
	TOTAL EXPENDITURES	\$ 119,665	\$ 2,212	\$ (10,530)	\$ 28,500	\$ 39,030	136.9%	\$ 3,500	\$ 8,000	\$ 3,500	\$ 8,000	\$ 3,500	
	CONTRIBUTION TO (FROM)	\$ (2,631)	\$ 3,239	\$ 15,981	\$ (26,500)	\$ 42,481	-160.3%	\$ -	\$ (4,500)	\$ -	\$ (4,500)	\$ -	
	Appropriated from Park Patrol Reserve			-	(21,510)	(26,500)	(4,990)	18.8%	-	(4,500)	-	(4,500)	-
	NET CONTRIBUTION TO (FROM)	\$ (2,631)	\$ 3,239	\$ 37,491	\$ -	\$ 37,491	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK														
2019 - 2023 Financial Planning Worksheet - Visitor Services (Cabins)														
GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments	
REVENUE														
10-1-150-4400	Cabin Rentals	162,916	147,923	147,923	184,200	-	36,277	-19.7%	185,087	178,700	178,700	178,700	178,700	2018 Budget high in comparison to actuals, 2019 Budget based on 2018 actuals with a increase in winter rates 2018 Budget high, based 2019 on 2018 actuals plus the introduction of new merchandise in 2019.
10-1-150-4900														
10-1-150-4950	Miscellaneous Income	5,290	5,062	5,062	8,400	-	3,338	-39.7%	5,000	5,000	5,000	5,000	5,000	
TOTAL REVENUE		\$ 168,207	\$ 152,985	\$ 152,985	\$ 192,600	\$ (39,615)		-20.6%	\$ 190,087	\$ 183,700	\$ 183,700	\$ 183,700	\$ 183,700	
EXPENDITURES														
OPERATING														
10-2-150-5000	Advertising - media	944	423	425	1,900	1,475	77.6%	1,400	1,400	1,400	1,400	1,400	1,400	Removal of fund for professional photography.
10-2-150-5315	Building Materials/Maintenance/Electrical Repai	3,647	2,310	4,000	4,000	-	0.0%	4,000	4,000	4,000	4,000	4,000	4,000	
10-2-150-6817	Cost of Goods Sold	1,125	386	45	1,500	1,455	97.0%	800	800	825	825	850	850	Reduction in budget by \$1000 as full budget not needed
10-2-150-5500	Data Processing	504	633	1,500	3,200	1,700	53.1%	1,500	1,500	1,500	1,500	1,500	1,500	Reduction in budget by \$1700 as full budget not needed
10-2-150-5700	Education & Training	400	110	110	400	290	72.5%	400	400	400	400	400	400	
10-2-150-5800	Equipment & Material Replacement	2,777	1,625	3,000	6,000	3,000	50.0%	4,400	4,400	4,400	4,400	4,400	4,400	
10-2-150-6000	Grounds Maintenance	1,451	26	800	1,600	800	50.0%	1,620	1,640	1,640	1,640	1,640	1,660	
10-2-150-6100	Insurance - Business	6,546	7,550	7,550	6,500	(1,050)	-16.2%	8,400	8,400	8,400	8,400	8,400	8,400	
10-2-150-6300	Janitorial Supplies	3,256	1,261	2,000	4,500	2,500	55.6%	3,200	3,200	3,250	3,250	3,300	3,300	Reduction in budget by \$1500 as full budget not needed
10-2-150-6301	Linen	3,027	841	3,000	3,000	-	0.0%	3,000	3,000	3,000	3,000	3,000	3,000	
10-2-150-6600	Memberships/Dues/Subscriptions	424	-	-	-	-	0.0%	-	-	-	-	-	-	
10-2-150-6800	Office Supplies	813	1,144	1,200	650	(550)	-84.6%	650	650	650	650	650	650	
10-2-150-6812														
10-2-150-6810	POS Charges/Bank Charges	4,837	3,585	4,900	4,900	-	0.0%	5,100	5,300	5,300	5,300	5,300	5,500	
10-2-150-7000	Printing	-	43	50	250	200	80.0%	250	250	250	250	250	250	
10-2-150-7100	Promotion/Public Relations	31	-	-	500	500	100.0%	500	500	500	500	500	500	
10-2-150-7200	Roads & Parking	284	-	-	300	300	100.0%	300	300	300	300	300	300	
10-2-150-7400	Security System & Supplies	-	-	-	-	-	0.0%	-	-	-	-	-	-	
10-2-150-7500	Septic System Supplies & Maintenance	75	-	-	600	600	100.0%	-	-	-	-	-	-	
10-2-150-7800	Telecommunications	3,411	3,148	3,500	2,300	(1,200)	-52.2%	2,300	2,300	2,300	2,300	2,300	2,300	
10-2-150-7900	Travel & Vehicle Allowance	42	-	-	-	-	0.0%	-	-	-	-	-	-	
10-2-150-8000	Propane & Natural Gas	1,490	1,219	1,800	1,800	-	0.0%	1,850	1,900	1,900	1,900	1,900	1,950	
10-2-150-8005	Hydro	8,321	6,939	7,600	7,600	-	0.0%	7,800	8,000	8,200	8,500	8,500	8,500	
10-2-150-8010	Cable	968	-	1,400	1,400	-	0.0%	1,400	1,400	1,400	1,400	1,400	1,400	
10-2-150-8020	Water	2,432	2,483	4,000	4,550	550	12.1%	5,120	5,190	5,260	5,330	5,400	5,400	
	Sewer	-	-	-	-	-	0.0%	4,860	5,000	5,100	5,200	5,300	5,300	Operating cost for new sewer system
TOTAL OPERATING		\$ 46,805	\$ 33,726	\$ 46,880	\$ 57,450	\$ 10,570		18.4%	\$ 58,850	\$ 59,530	\$ 59,975	\$ 60,445	\$ 60,960	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
	WAGES & BENEFITS												
10-2-150-8700	Staff - Visitor Services	35,173	23,428	23,015	24,050	1,035	4.3%	24,735	25,170	25,610	26,060	26,520	
10-2-150-8702	Staff - Housekeeping	21,360	19,432	20,800	23,610	2,810	11.9%	25,234	25,680	26,130	26,590	27,060	
Multiple	Employee Benefits	4,911	3,779	4,382	4,770	388	8.1%	6,050	6,160	6,280	6,400	6,520	
	Uniforms		77	80	200	120	60.0%	-	200	-	200	-	
	TOTAL WAGES & BENEFITS	\$ 61,445	\$ 46,716	\$ 48,277	\$ 52,630	\$ 4,353	8.3%	\$ 56,019	\$ 57,210	\$ 58,020	\$ 59,250	\$ 60,100	
	RESERVE ALLOCATIONS												
	Cabins Reserve	6,000	15,700	15,700	15,700	-	0.0%	17,050	18,500	18,500	18,500	19,000	
	Sewer & Septic Reserve	600	600	600	600	-	0.0%	2,600	2,600	2,600	2,600	2,600	*Increase in annual reserves to cover annual sewer costs*
	TOTAL RESERVE ALLOCATIONS	\$ 6,600	\$ 16,300	\$ 16,300	\$ 16,300	\$ -	0.0%	\$ 19,650	\$ 21,100	\$ 21,100	\$ 21,100	\$ 21,600	
	CAPITAL PROJECTS												
	Sewer							5,085	5,085	5,085	5,085	5,085	Annual Capital Cost for New Sewer System
	Computer Upgrades							1,100					*New Capital Initiatives - Funds for a new computer
	Cabin Refresh		4,978	8,500	8,500			8,500	8,500	8,500	8,500	8,500	Cabin Refresh - One Cabin per Year
	Kitchen & Bath Various, Paving, Parking	3,997	321	4,000	4,000	-	0.0%	4,000	4,000	4,000	4,000	4,000	
	Mattresses/Furniture Replacement	8,434	1,202	1,500	1,500	-	0.0%	10,000	-	10,000		10,000	
	TOTAL CAPITAL	\$ 12,431	\$ 6,501	\$ 14,000	\$ 14,000	\$ -	0.0%	\$ 28,685	\$ 17,585	\$ 27,585	\$ 17,585	\$ 27,585	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 127,281	\$ 103,243	\$ 125,457	\$ 140,380	\$ 14,923	10.6%	\$ 163,204	\$ 155,425	\$ 166,680	\$ 158,380	\$ 170,245	
10-2-150-9999	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	-	-	-	-	-	0.0%	8,490	8,640	8,790	8,940	9,100	
	Public Areas	-	(6,945)	(9,260)	(9,260)	-	0.0%	(9,710)	(9,880)	(10,050)	(10,230)	(10,410)	
	Public Works	33,620	33,315	44,420	44,420	-	0.0%	39,150	39,840	40,540	41,250	41,970	
	General Administration	3,291	1,065	1,420	1,420	-	0.0%	1,460	1,490	1,520	1,550	1,580	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 36,911	\$ 27,435	\$ 36,580	\$ 36,580	\$ -	0.0%	\$ 39,390	\$ 40,090	\$ 40,800	\$ 41,510	\$ 42,240	
	TOTAL EXPENDITURES	\$ 164,192	\$ 130,678	\$ 162,037	\$ 176,960	\$ 14,923	8.4%	\$ 202,594	\$ 195,515	\$ 207,480	\$ 199,890	\$ 212,485	
	CONTRIBUTION TO (FROM)	\$ 4,015	\$ 22,307	\$ (9,052)	\$ 15,640	\$ (24,692)	-157.9%	\$ (12,507)	\$ (11,815)	\$ (23,780)	\$ (16,190)	\$ (28,785)	
	Appropriated from Cabins Reserve	(12,431)		(14,000)	(14,000)	-	0.0%	(23,600)	(12,500)	(22,500)	(12,500)	(22,500)	
	Appropriated from Sewer & Septic Reserve							(5,085)	(5,085)	(5,085)	(5,085)	(5,085)	
	Appropriated from Accumulated Surplus	-	-	(1,600)	(1,600)	-	0.0%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 16,446	\$ 22,307	\$ 6,548	\$ 31,240	\$ (24,692)	-79.0%	\$ 16,178	\$ 5,770	\$ 3,805	\$ 1,395	\$ (1,200)	

CULTUS LAKE PARK							FVRD																	
2019 - 2023 Financial Planning Worksheet - Volunteer Fire Department							19.3%						Commercial	3.3%	2.7%	2.9%	2.6%	2.7%						
													Residential	3.3%	2.8%	3.0%	2.7%	2.8%						
GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments											
REVENUE																								
10-1-300-4600	Commercial Leases	34,721	32,971	37,270	37,270	-	0.0%	38,490	39,510	40,640	41,700	42,830												
10-1-300-4605	Residential Leases	154,180	163,138	163,138	162,800	338	0.2%	168,250	172,930	178,050	182,785	187,845												
10-1-300-4601	Agreements/Transfer Payments:																							
	FVRD - Operations	37,246	32,161	34,940	34,940	-	0.0%	39,320	40,500	41,880	43,150	44,510												
	FVRD - Capital	4,157	-	15,510	47,160	- 31,650	-67.1%	48,480	3,580	9,470	4,940	1,080												
	Soowahlie	11,075	-	11,075	11,080	- 5	0.0%	11,080	11,080	11,080	11,080	11,080												
TOTAL REVENUE		\$ 241,379	\$ 228,270	\$ 261,933	\$ 293,250	\$ (31,317)	-10.7%	\$ 305,620	\$ 267,600	\$ 281,120	\$ 283,655	\$ 287,345												
EXPENDITURES																								
OPERATING																								
10-2-300-5000	Advertising	2,782	-	250	1,000	750	75.0%	500	500	550	550	600	Reduced budget of \$1,100 by \$600 as not all the funds are needed.											
10-2-300-5300	Building Maintenance		2,667	2,700	2,000	(700)	-35.0%	4,320	4,350	4,800	5,275	5,775	Increase of \$1820 to current budget of \$2,500 to reflect actual costs											
10-2-300-5500	Data Processing	1,758	1,671	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000												
10-2-300-5700	Education & Training	20,777	16,748	20,000	33,000	13,000	39.4%	35,000	37,000	39,000	41,000	43,000												
10-2-300-5800	Fire Fighting Equipment & Maint & Fuel	18,343	24,181	25,000	25,000	-	0.0%	26,800	28,600	30,400	32,200	34,000												
10-2-300-5850	Fire Prot. Equip Annual Testing	9,980	2,798	10,000	12,150	2,150	17.7%	10,000	10,500	11,000	11,500	12,000	Reduced budget of \$12,650 by \$2,650 as not all the funds are needed.											
10-2-300-6000	Grounds Maintenance		552	552	500	(52)	-10.4%	500	500	500	500	500												
10-2-300-6100	Insurance - Business	6,117	7,740	7,740	5,900	(1,840)	-31.2%	6,000	6,100	6,200	6,300	6,400												
10-2-300-6200	Insurance - Vehicles	3,861	3,829	3,750	3,750	-	0.0%	3,850	3,850	3,950	3,950	4,050												
10-2-300-6300	Janitorial Contracts/Supplies	622	66	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000												
10-2-300-6600	Memberships/Dues/Subscription	590	543	500	700	200	28.6%	700	700	700	700	700												
6800/6810	Office Supplies & Bank Charges	625	482	1,000	1,000	-	0.0%	1,200	1,200	1,400	1,400	1,400												
10-2-300-7100	Promotion/Public Relations		99	500	500	-	0.0%	500	500	500	500	500												
10-2-300-7400	Security Systems/Supplies	385	483	450	450	-	0.0%	450	500	500	500	500												
10-2-300-7600	Shop Supplies/Small Tools	173	983	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000												
10-2-300-7625	Small Tools	19	1,803	700	1,000	300	30.0%	1,000	1,000	1,000	1,000	1,000												
10-2-300-7655	Medical Supplies	335	1,869	3,500	3,500	-	0.0%	3,700	3,900	4,100	4,300	4,500												
10-2-300-7800	Telecommunications	3,954	3,553	5,000	5,000	-	0.0%	8,250	8,250	8,450	8,450	8,650	Increase \$5,200 budget by \$3,050 for portable radio upgrades.											
10-2-300-8000	Propane/Gas	1,133	1,246	1,500	1,700	200	11.8%	1,800	1,800	1,900	1,900	2,000												
10-2-300-8005	Hydro	4,171	2,712	4,900	4,900	-	0.0%	3,500	3,600	3,700	3,800	3,900	Reduced Hydro Budget of \$5,200 by \$1,700 as new LED lighting is more efficient so Hydro costs are lower.											
10-2-300-8010	Cable / Internet	622	-	1,280	1,280	-	0.0%	1,300	1,320	1,320	1,320	1,320												
10-2-300-8020	Water	270	276	510	510	-	0.0%	570	580	580	590	600												
	Sewer			-				540	550	560	570	580	Operating cost for new sewer system											
10-2-300-8100	Vehicle Maintenance	14,400	11,335	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000												
10-2-300-8130	Vehicle Fuel	1,172	1,494	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000												
TOTAL OPERATING		\$ 92,089	\$ 87,130	\$ 105,332	\$ 119,840	\$ 14,508	12.1%	\$ 126,480	\$ 131,300	\$ 137,110	\$ 142,305	\$ 147,975	Overall Operating Budget for 2019 increased by \$460											

GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
	WAGES & BENEFITS												
10-2-300-8600	Management Salaries	5,600	3,375	5,600	5,600	-	0.0%	5,600	5,600	5,600	5,600	5,600	
10-2-300-8700	Staff Wages	49,566	30,878	56,100	56,100	-	0.0%	57,220	58,360	59,530	60,720	61,930	
10-2-300-8760	Employee Benefits (WCB/EHT)	1,437	916	1,850	1,850	-	0.0%	3,140	3,140	3,140	3,140	3,140	
10-2-300-8825	Uniforms & Clothing Allowance	1,435	779	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000	
	TOTAL WAGES & BENEFITS	\$ 58,038	\$ 35,948	\$ 65,550	\$ 65,550	\$ -	0.0%	\$ 67,960	\$ 69,100	\$ 70,270	\$ 71,460	\$ 72,670	
	RESERVE ALLOCATIONS												
10-2-300-9800	Fire - Equipment	27,000	27,000	27,000	27,000	-	0.0%	27,000	27,000	27,000	27,000	27,000	
	Fire - New Pumper	23,000	25,000	25,000	25,000	-	0.0%	26,400	27,160	27,640	28,150	28,650	Increase in annual reserve balance to fund pumper
	TOTAL RESERVE ALLOCATIONS	\$ 50,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ -	0.0%	\$ 53,400	\$ 54,160	\$ 54,640	\$ 55,150	\$ 55,650	
	CAPITAL PROJECTS												
	FVRD/ ECOMM Prog.							10,000	5,000				* New Capital Initiative - Onboard ECOMM communications (tablets, monitors, mounts etc.)
	Rescue/Wildfire Vehicle	-	-	-	180,000	180,000	100.0%	192,600	-	-	-	-	* New Capital Initiative - Add \$12,600 to cover taxes and carryforward \$180,000 from 2018
	Air Fill Station	-	36,842	36,842	38,000	1,158	3.0%	-	-	-	-	-	
	AED Replacement	2,676	-	3,000	3,000	-	0.0%	-	3,000	3,000	-	-	
	Thermal Imaging Camera	4,280	-	-	-	-	0.0%	-	-	-	-	-	
	Wildland Firefighting Gear (20 sets)	15,979	-	-	-	-	0.0%	-	-	-	-	-	
	SCBA Replacement (5 sets)	-	-	-	-	-	0.0%	38,000	-	38,000	-	-	defer 2020 replacement to 2021, increase by \$3000
	Replace at 2.5" hose with 4" hose	-	-	21,500	22,000	500	2.3%	-	-	-	-	5,000	defer to 2023
	Training Ground Upgrades	-	-	-	-	-	0.0%	-	10,000	-	10,000	-	
	Building Upgrades	-	-	-	-	-	0.0%	10,000	-	-	-	-	
	Rescue Jaws	-	-	-	-	-		-	-	-	15,000	-	
	Air Bottles (x 10)	-	-	7,000	7,000	-		-	-	7,500	-	-	defer to 2021
	Generator	-	5,722	12,000	12,000	-		-	-	-	-	-	
	Sewer	-	-	-	-	-		570	570	570	570	570	Annual Capital Cost for New Sewer System
	TOTAL CAPITAL	\$ 22,935	\$ 42,564	\$ 80,342	\$ 262,000	\$ 181,658	69.3%	\$ 251,170	\$ 18,570	\$ 49,070	\$ 25,570	\$ 5,570	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 223,062	\$ 217,642	\$ 303,224	\$ 499,390	\$ 196,166	39.3%	\$ 499,010	\$ 273,130	\$ 311,090	\$ 294,485	\$ 281,865	
	INTERNAL WAGE ALLOCATIONS												
10-2-300-9999	Sunnyside Campground	(3,050)	(2,325)	(3,100)	(3,100)	-	0.0%	(2,260)	(2,300)	(2,340)	(2,380)	(2,420)	
	Public Works	8,940	6,728	8,970	8,970	-	0.0%	8,730	8,880	9,040	9,200	9,360	
	General Administration	3,441	2,123	2,830	2,830	-	0.0%	2,830	2,880	2,930	2,980	3,030	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 9,331	\$ 6,525	\$ 8,700	\$ 8,700	\$ -	0.0%	\$ 9,300	\$ 9,460	\$ 9,630	\$ 9,800	\$ 9,970	
	TOTAL EXPENDITURES	\$ 232,393	\$ 224,167	\$ 311,924	\$ 508,090	\$ 196,166	38.6%	\$ 508,310	\$ 282,590	\$ 320,720	\$ 304,285	\$ 291,835	
	CONTRIBUTION TO (FROM)	8,987	4,103	(49,991)	(214,840)	\$ 164,849	-76.7%	(202,690)	(14,990)	(39,600)	(20,630)	(4,490)	
	Appropriated from Fire Reserve	(18,392)	-	(64,832)	(214,840)	(150,008)	69.8%	(202,690)	(14,990)	(39,600)	(20,630)	(4,490)	
	NET CONTRIBUTION TO (FROM)	\$ 27,379	\$ 4,103	\$ 14,841	\$ -	\$ 14,841	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK														
2019 - 2023 Financial Planning Worksheet - Public Works														
GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments	
REVENUE														
10-1-400-4600	Commercial Leases (Plaza recovery)	8,129	-	-	-	-	0.0%	-	-	-	-	-	-	
10-1-400-4900	Miscellaneous Revenue	2,223	-	-	-	-	0.0%	-	-	-	-	-	-	
TOTAL REVENUE		\$ 10,352	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES														
OPERATING														
10-2-400-5300	Building Materials	6,394	1,961	6,000	6,000	-	0.0%	6,000	6,100	6,200	6,300	6,400	6,400	Added Inflationary increase
10-2-400-5375	Contract Services	7,950	5,100	5,100	5,000	(100)	-2.0%	5,000	5,000	5,000	5,000	5,000	5,000	
10-2-400-5400	Conferences	2,494	-	2,400	2,400	-	0.0%	2,400	2,450	2,500	2,550	2,600	2,600	Added Inflationary increase
10-2-400-5500	Data Processing	210	1,068	1,100	1,000	(100)	-10.0%	1,000	1,000	1,000	1,000	1,000	1,000	
10-2-400-5700	Education & Training	3,283	1,280	3,500	5,000	1,500	30.0%	2,000	2,050	2,100	2,150	2,200	2,200	Added Inflationary increase
10-2-400-5800	Equipment Maintenance	16,551	1,442	8,000	11,100	3,100	27.9%	11,100	11,300	11,500	11,700	11,900	11,900	Added Inflationary increase
10-2-400-5820	Equipment Fuel	2,864	2,367	3,000	3,500	500	14.3%	3,570	3,640	3,710	3,780	3,860	3,860	
10-2-400-5900	Garbage Collection/Recycle	6,938	6,119	7,000	7,000	-	0.0%	7,000	7,000	7,000	7,000	7,000	7,000	
10-2-400-6000	Grounds Materials	1,472	-	1,500	1,500	-	0.0%	1,530	1,560	1,590	1,620	1,650	1,650	
10-2-400-6100	Insurance - Business	11,375	10,288	10,288	9,000	(1,288)	-14.3%	11,400	11,600	11,800	12,000	12,200	12,200	
10-2-400-6200	Insurance - Vehicles	17,492	19,738	19,738	17,700	(2,038)	-11.5%	19,900	20,100	20,300	20,500	20,700	20,700	
10-2-400-6500	Licences/Permits	69	-	450	450	-	0.0%	450	450	450	450	450	450	
10-2-400-6600	Memberships/Dues/Subs	-	-	750	750	-	0.0%	750	750	750	750	750	750	
6800/6810/7000	Office Supplies/Printing & Bank Charges	695	1,052	1,052	600	(452)	-75.3%	1,500	1,530	1,560	1,590	1,620	1,620	Slight increase to bring in line with actuals
10-2-400-7200	Roads and Parking	19,202	19,124	20,000	20,000	-	0.0%	23,000	23,000	23,000	23,000	23,000	23,000	*New Operational - Dust Abatement \$3,000
10-2-400-7400	Security Systems/Supplies	751	676	750	750	-	0.0%	750	750	750	750	750	750	
10-2-400-7600	Shop Supplies	9,996	7,870	10,000	10,000	-	0.0%	10,200	10,400	10,610	10,820	11,040	11,040	
10-2-400-7625	Small Tools	2,874	2,918	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	3,500	
10-2-400-7650	Safety Supplies	1,433	2,188	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	3,500	
10-2-400-7800	Telecommunications	6,025	5,074	6,000	3,700	(2,300)	-62.2%	3,800	3,900	4,000	4,100	4,200	4,200	Slight increase to bring in line with actuals
10-2-400-8000	Propane & Natural Gas	4,456	3,655	5,830	5,830	-	0.0%	5,950	6,100	6,200	6,300	6,400	6,400	Added Inflationary increase
10-2-400-8005	Hydro	3,663	2,975	4,000	4,000	-	0.0%	4,080	4,160	4,240	4,320	4,410	4,410	
10-2-400-8020	Water	270	276	510	510	-	0.0%	570	580	580	590	600	600	
	Sewer	-	-	-	-	-	0.0%	540	550	560	570	580	580	Operating cost for new sewer system
10-2-400-8100	Vehicle Maintenance	22,814	8,941	23,000	25,000	2,000	8.0%	25,500	26,010	26,530	27,060	27,600	27,600	
10-2-400-8130	Vehicle Fuel	17,357	13,763	20,000	24,500	4,500	18.4%	19,000	19,200	19,400	19,600	19,800	19,800	Reduction of \$6000 in budget as full budget not needed.
TOTAL OPERATING		\$ 166,634	\$ 117,875	\$ 166,968	\$ 172,290	\$ 5,322	3.1%	\$ 173,990	\$ 176,180	\$ 178,330	\$ 180,500	\$ 182,710	\$ 182,710	
WAGES & BENEFITS														
10-2-400-8600	Management Salaries	139,974	130,424	137,630	137,630	-	0.0%	84,000	85,470	86,970	88,490	90,040	90,040	
10-2-400-8700	Staff Wages - Supervisor (CUPE)	68,102	63,734	65,000	62,830	(2,170)	-3.5%	64,040	65,320	66,460	67,620	68,800	68,800	
10-2-400-8701	Staff Wages - Custodian / Bldg Maint (CUPE)	71,839	38,302	79,170	79,170	-	0.0%	86,410	88,140	89,680	91,250	92,850	92,850	*New Operational - Custodian for an additional 2 months.
10-2-400-8710														
10-2-400-8702	Staff Wages - Other/PW Staff (CUPE)	412,086	377,492	440,280	440,280	-	0.0%	451,480	460,510	468,570	476,770	485,110	485,110	
10-2-400-8720	Staff Wages - PW Grounds Staff (CUPE)	-	11,700	-	-	-	0.0%	-	-	-	-	-	-	
Multiple	Employee Benefits	175,186	142,880	175,950	175,950	-	0.0%	182,400	186,050	189,310	192,620	195,990	195,990	
10-2-400-8825														
10-2-400-8826	Uniforms (Clothing Allowance)	1,440	1,440	1,500	1,500	-	0.0%	1,600	1,600	1,700	1,700	1,800	1,800	
TOTAL WAGES & BENEFITS		\$ 868,627	\$ 765,972	\$ 899,530	\$ 897,360	\$ (2,170)	-0.2%	\$ 869,930	\$ 887,090	\$ 902,690	\$ 918,450	\$ 934,590	\$ 934,590	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
10-2-400-9800	RESERVE ALLOCATIONS												
	Community Services - Building	60,000	60,000	60,000	60,000	-	0.0%	60,000	60,000	60,000	60,000	60,000	
	Community Services - Vehicles	40,000	40,000	40,000	40,000	-	0.0%	40,000	40,000	40,000	40,000	40,000	
	Community Services - Equipment	15,000	15,000	15,000	15,000	-	0.0%	15,000	15,000	15,000	15,000	15,000	
	TOTAL RESERVE ALLOCATIONS	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ -	0.0%	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	
	CAPITAL PROJECTS												
	Undefined equipment	6,033	11,727	10,000	10,000	-	0.0%	10,400	10,800	11,200	11,600	12,100	Added Inflationary increase
	Sewer	-	-	-	-	-	0.0%	570	570	570	570	570	Annual Capital Cost for New Sewer System
	Vehicle Replacement	27,799	-	-	-	-	0.0%	32,000	32,000	-	40,000	42,000	*New Capital Initiative - Vehicles replacements in 2022 and 2023
	PW Equipment	20,060	61,596	62,000	67,000	5,000	7.5%	50,000	-	-	40,000	-	*New Capital initiative - Lawn Mower for 2019 additional \$28,000, Sanding Unit in 2022 \$40,000
	Computer Upgrades	-	-	-	-	-	-	1,100	-	-	-	-	*New Capital initiative - Replace Computer in PW building
	Skid Steer Attachments	-	-	10,000	10,000	-	0.0%	-	-	-	-	-	
	Landscaping Box	-	-	5,000	5,000	-	0.0%	-	-	-	-	-	
	AED	1,650	-	-	-	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	\$ 55,542	\$ 73,323	\$ 87,000	\$ 92,000	\$ 5,000	5.4%	\$ 94,070	\$ 43,370	\$ 11,770	\$ 92,170	\$ 54,670	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 1,205,803	\$ 1,072,170	\$ 1,268,498	\$ 1,276,650	\$ 8,152	0.6%	\$ 1,252,990	\$ 1,221,640	\$ 1,207,790	\$ 1,306,120	\$ 1,286,970	
10-2-400-9999	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	(190,170)	(141,038)	(188,050)	(188,050)	-	0.0%	(166,610)	(169,530)	(172,500)	(175,520)	(178,590)	
	Commercial Leases	(13,930)	(32,873)	(43,830)	(43,830)	-	0.0%	(45,590)	(46,390)	(47,200)	(48,030)	(48,870)	
	Residential Leases	(162,670)	(139,013)	(185,350)	(185,350)	-	0.0%	(194,230)	(197,630)	(201,090)	(204,610)	(208,190)	
	Visitor Services	(33,620)	(33,315)	(44,420)	(44,420)	-	0.0%	(39,150)	(39,840)	(40,540)	(41,250)	(41,970)	
	Community Hall	(25,080)	(12,353)	(16,470)	(16,470)	-	0.0%	(17,430)	(17,740)	(18,050)	(18,370)	(18,690)	
	Public Areas	(251,300)	(168,210)	(224,280)	(224,280)	-	0.0%	(234,610)	(238,720)	(242,900)	(247,150)	(251,480)	
	Foreshore Lease Agreement	(28,880)	(53,595)	(71,460)	(71,460)	-	0.0%	(71,540)	(72,790)	(74,060)	(75,360)	(76,680)	
	Volunteer Fire Department	(8,940)	(6,728)	(8,970)	(8,970)	-	0.0%	(8,730)	(8,880)	(9,040)	(9,200)	(9,360)	
	Park Patrol	(53,820)	(27,060)	(36,080)	(36,080)	-	0.0%	(10,820)	(11,010)	(11,200)	(11,400)	(11,600)	
	General Administration	(51,650)	(34,568)	(46,090)	(46,090)	-	0.0%	(47,460)	(48,290)	(49,140)	(50,000)	(50,880)	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ (840,470)	\$ (648,750)	\$ (865,000)	\$ (865,000)	\$ -	0.0%	\$ (836,170)	\$ (850,820)	\$ (865,720)	\$ (880,890)	\$ (896,310)	
	OVERHEAD EXPENSE ALLOCATION												
	Sunnyside Campground	-	(59,933)	(79,910)	(79,910)	-	-	(78,670)	(81,860)	(82,575)	(83,275)	(83,995)	
	Commercial Leases	-	(16,785)	(22,380)	(22,380)	-	-	(22,020)	(22,920)	(23,115)	(23,305)	(23,515)	
	Residential Leases	-	(52,740)	(70,320)	(70,320)	-	-	(69,230)	(72,040)	(72,670)	(73,270)	(73,920)	
	Community Hall	-	(9,593)	(12,790)	(12,790)	-	-	(12,580)	(13,100)	(13,210)	(13,320)	(13,440)	
	Visitor Services	-	(79,110)	(105,480)	(105,480)	-	-	(103,830)	(108,060)	(109,000)	(109,910)	(110,880)	
	Foreshore Lease Agreement	-	(21,578)	(28,770)	(28,770)	-	-	(28,320)	(29,470)	(29,730)	(29,980)	(30,240)	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ (239,738)	\$ (319,650)	\$ (319,650)	\$ -	-	\$ (314,650)	\$ (327,450)	\$ (330,300)	\$ (333,060)	\$ (335,990)	
	TOTAL EXPENDITURES	\$ 365,333	\$ 183,682	\$ 83,848	\$ 92,000	\$ 8,152	8.9%	\$ 102,170	\$ 43,370	\$ 11,770	\$ 92,170	\$ 54,670	
	CONTRIBUTION TO (FROM)	\$ (354,981)	\$ (183,682)	\$ (83,848)	\$ (92,000)	\$ 8,152	-8.9%	\$ (102,170)	\$ (43,370)	\$ (11,770)	\$ (92,170)	\$ (54,670)	
	Appropriated from Comm. Services Reserve	(55,541)	-	(87,000)	(92,000)	(5,000)	5.4%	(94,070)	(43,370)	(11,770)	(92,170)	(54,670)	
	Appropriated from Accumulated Surplus	-	-	-	-	-	0.0%	(8,100)	-	-	-	-	Accumulated Surplus for MSP benefits 2018 \$8,100
	NET CONTRIBUTION TO (FROM)	\$ (299,440)	\$ (183,682)	\$ 3,152	\$ -	\$ 3,152	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK														
2019 - 2023 Financial Planning Worksheet - Commercial Leases														
GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments	
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget			
	REVENUE													
10-1-500-4200	Commercial Base Lease (net of GST) **	541,343	514,513	470,000	470,000	-	0.0%	477,000	481,800	486,600	491,500	496,400		
	Commercial Lease - Other	-	-	1,450	1,450	-	0.0%	1,450	1,450	1,450	1,450	1,450		
	Waterpark (Dump Site Lease)	-	-	3,900	3,900	-	0.0%	4,000	4,000	4,000	4,000	4,000		
	Fire	34,721	-	37,270	37,270	-	0.0%	38,490	39,510	40,640	41,700	42,830		
	Garbage	-	-	13,680	13,680	-	0.0%	13,680	13,680	13,680	13,680	13,680		
	Insurance	-	-	19,200	19,200	-	0.0%	27,000	27,200	27,400	27,600	27,800		
	Milfoil	-	-	210	210	-	0.0%	255	210	210	210	210		
	Parking Lot Maintenance	-	-	690	690	-	0.0%	700	700	700	700	700		
10-1-500-4201	Public Works	8,129	7,295	8,100	8,100	-	0.0%	8,300	8,300	8,300	8,300	8,300		
10-1-500-4202	Park Patrol (Bylaw Enforcement)	28,960	26,090	28,985	28,985	-	0.0%	29,600	29,600	29,600	29,600	29,600		
	Septic System	-	-	170	170	-	0.0%	85	85	85	85	85		
	Street Lights (Hydro)	-	-	2,500	2,500	-	0.0%	2,700	2,800	2,900	3,000	3,100		
10-1-500-4205	Water - FVRD	6,100	-	11,380	11,380	-	0.0%	12,790	12,960	13,140	13,320	13,600		
	FVRD Sewer - Operations	-	-	5,000	5,000	-	0.0%	12,100	12,300	12,500	12,800	13,100		
	FVRD Sewer - Captial	-	-	-	-	-	-	6,350	7,350	8,350	9,350	10,350	Progressive increase in capital paid by Commercial Leaseholders.	
	Less: Fire Protection	(34,721)	-	(37,270)	(37,270)	-	0.0%	(38,490)	(39,510)	(40,640)	(41,700)	(42,830)		
	Less: Park Patrol (Bylaw Enforcement)	(28,960)	-	-	-	-	0.0%	-	-	-	-	-		
	TOTAL REVENUE	\$ 547,443	\$ 547,898	\$ 565,265	\$ 565,265	\$ -	0.0%	\$ 596,010	\$ 602,435	\$ 608,915	\$ 615,595	\$ 622,375		
	EXPENDITURES													
	OPERATING													
10-2-500-5300	Building Materials - Plaza	6,741	4,173	6,500	6,500	-	0.0%	6,500	6,500	6,500	6,500	6,500		
10-2-500-5900	Garbage Collection/Recycle	39,942	7,137	13,680	13,680	-	0.0%	13,680	13,680	13,680	13,680	13,680		
10-2-500-6000	Grounds Maintenance	3,217	575	5,300	5,300	-	0.0%	2,800	2,800	2,800	2,800	2,800		
10-2-500-6100	Insurance - Business	19,529	23,394	23,394	19,200	(4,194)	-21.8%	27,000	27,200	27,400	27,600	27,800		
10-2-500-6450	Professional Fees	2,500	6,888	7,000	-	-	-	-	-	-	-	-		
10-2-500-8000	Propane & Natural Gas	248	225	500	500	-	0.0%	500	500	500	500	500		
10-2-500-8005	Hydro	4,283	3,681	4,970	4,970	-	0.0%	5,120	5,120	5,120	5,120	5,120		
10-2-500-8020	Water	6,078	6,208	11,380	11,380	-	0.0%	12,790	12,960	13,140	13,320	13,600		
	Sewer- Operating	4,900	300	5,000	5,000	-	0.0%	12,100	12,300	12,500	12,800	13,100	Operating cost for new sewer system	
10-2-500-8201	Signage	1,091	1,098	1,200	1,200	-	0.0%	1,200	1,200	1,200	1,200	1,200		
	TOTAL OPERATING	\$ 88,529	\$ 53,679	\$ 78,924	\$ 67,730	\$ (4,194)	-6.2%	\$ 81,690	\$ 82,260	\$ 82,840	\$ 83,520	\$ 84,300		
	RESERVE ALLOCATIONS													
	Plaza - Sewer	-	-	-	-	-	0.0%	6,350	7,350	8,350	9,350	10,350		
	Landfill Closure Reserve	14,000	24,000	24,000	24,000	-	0.0%	75,000	75,000	75,000	75,000	75,000		
	Milfoil Reserve	210	212	210	210	-	0.0%	255	210	210	210	210		
	Plaza - Paving	3,000	3,000	3,000	3,000	-	0.0%	3,000	3,000	3,000	3,000	3,000		
	Plaza - Building Life Cycle	70,000	80,000	80,000	80,000	-	0.0%	80,000	80,000	80,000	80,000	80,000		
	TOTAL RESERVE ALLOCATIONS	\$ 87,210	\$ 107,212	\$ 107,210	\$ 107,210	\$ -	0.0%	\$ 164,605	\$ 165,560	\$ 166,560	\$ 167,560	\$ 168,560		

GL	Account Name	2017 Actual	2018	2018	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
			YTD Actual	Yearend Projection									
	CAPITAL PROJECTS												
	Plaza - Major Maintenance	-	-	20,000	20,000	-	0.0%		-	-	-	-	
	Sewer	-	-	-	-	-	0.0%	12,700	12,700	12,700	12,700	12,700	Annual Capital Cost for New Sewer System
	Security Cameras	-	26,709	26,709	27,500	791	2.9%						
	Plaza - Washrooms	-	1,425	1,425	125,000	123,575	98.9%	125,000					*Carryforward remaining funds for plaza washroom from 2019
	Forced Air System							25,000					* New Capital Initiative - Forced Air System - Beach Club
	Fencing							6,500					* New Capital Initiative - Fencing Santa's Funland
	Installation of 2 Vehicle Charging Stations	-	-	-	10,000	10,000	100.0%						
	Parking Lot - Move Fencing and Expand	-	10,702	17,500	17,500	-	0.0%						
	Plaza Paving	-	-	-	-	-	0.0%						
	AC Units	-	-	-	15,000	15,000	100.0%						
	TOTAL CAPITAL	\$ -	\$ 38,836	\$ 65,634	\$ 215,000	\$ 149,366	69.5%	\$ 169,200	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 175,739	\$ 199,727	\$ 251,768	\$ 389,940	\$ 145,172	37.2%	\$ 415,495	\$ 260,520	\$ 262,100	\$ 263,780	\$ 265,560	
10-2-500-9999	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	-	-	-	-	-	0.0%	890	910	930	950	970	
	Public Works	13,930	32,873	43,830	43,830	-	0.0%	45,590	46,390	47,200	48,030	48,870	
	General Administration	26,970	20,640	27,520	27,520	-	0.0%	28,670	29,170	29,680	30,200	30,730	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 50,700	\$ 53,513	\$ 71,350	\$ 71,350	\$ -	0.0%	\$ 75,150	\$ 76,470	\$ 77,810	\$ 79,180	\$ 80,570	
New GL	OVERHEAD EXPENSE ALLOCATION												
	Public Works		16,785	22,380	22,380			22,020	22,920	23,115	23,305	23,515	
	Park Patrol		9,908	13,210	13,210			15,890	16,185	16,530	16,835	17,170	
	General Administration		126,660	168,880	168,880			165,180	168,295	170,315	175,935	174,635	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ 153,353	\$ 204,470	\$ 204,470	\$ -		\$ 203,090	\$ 207,400	\$ 209,960	\$ 216,075	\$ 215,320	
	TOTAL EXPENDITURES	\$ 226,439	\$ 406,592	\$ 527,588	\$ 665,760	\$ 138,172	20.8%	\$ 693,735	\$ 544,390	\$ 549,870	\$ 559,035	\$ 561,450	
	CONTRIBUTION TO (FROM)	\$ 321,004	\$ 141,306	\$ 37,677	\$ (100,495)	\$ 138,172	-137.5%	\$ (97,725)	\$ 58,045	\$ 59,045	\$ 56,560	\$ 60,925	
	Appropriated from Plaza Reserve	-		(65,634)	(215,000)	(149,366)	69.5%	(169,200)	(12,700)	(12,700)	(12,700)	(12,700)	
	NET CONTRIBUTION TO (FROM)	\$ 321,004	\$ 141,306	\$ 103,311	\$ 114,505	\$ (11,194)	-9.8%	\$ 71,475	\$ 70,745	\$ 71,745	\$ 69,260	\$ 73,625	

CULTUS LAKE PARK													
2019 - 2023 Financial Planning Worksheet - Residential Leases													
GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
	REVENUE												
10-1-600-4100	Residential Base Lease	297,579	577,047	297,410	297,410	-	0.0%	297,800	297,800	297,800	297,800	297,800	
	Operating Levy Adjustment (2014, 2016, 2018 & 2019)	32,745	-	116,000	116,000	-	0.0%	151,880	160,780	169,680	178,580	187,480	Proposed operating levy increase averaging \$74.29 per resident in 2019 and 3% per year thereafter.
	Cultus Lake Elementary School	13,850	-	13,850	13,850	-	0.0%	15,510	15,925	16,341	16,756	17,172	
	Garbage	54,000	-	89,000	89,000	-	0.0%	89,000	89,000	95,000	95,000	95,000	
	Recycling	11,535	-	11,535	11,535	-	0.0%	11,535	11,535	11,535	11,535	11,535	
	Insurance - Business	4,600	-	5,200	5,200	-	0.0%	5,800	6,000	6,200	6,400	6,600	*Increase in line with Insurance Costs
	Milfoil Reserve	7,215	-	7,215	7,215	-	0.0%	7,230	7,230	7,230	7,230	7,230	
	Street Lights (Hydro)	34,900	-	35,900	35,900	-	0.0%	35,900	37,000	38,100	39,200	40,400	
10-1-600-4101	Park Patrol (Bylaw Enforcement)	84,897	85,073	85,073	84,900	173	0.2%	85,070	85,070	85,070	85,070	85,070	
	Fire	154,180	-	162,800	162,800	-	0.0%	168,250	172,930	178,050	182,785	187,845	
	Less: Fire Protection	(154,180)	-	(162,800)	(162,800)	-	0.0%	(168,250)	(172,930)	(178,050)	(182,785)	(187,845)	
	Less: Park Patrol (Bylaw Enforcement)	(84,897)	-	-	-	-	0.0%	-	-	-	-	-	
10-1-600-4110	Delinquent Fees	5,990	3,558	3,558	5,200	1,642	-31.6%	5,300	5,400	5,400	5,400	5,400	
10-1-600-4700	Lease Services - Residential/Misc	40,294	21,260	23,000	23,000	-	0.0%	23,000	25,000	25,000	25,000	25,000	
	TOTAL REVENUE	\$ 502,708	\$ 686,938	\$ 687,741	\$ 689,210	\$ (1,469)	-0.2%	\$ 728,025	\$ 740,740	\$ 757,356	\$ 767,971	\$ 778,687	
	EXPENDITURES												
	OPERATING												
10-2-600-5900	Garbage Collection/Recycle	46,800	53,590	89,000	89,000	-	0.0%	100,535	100,535	106,535	106,535	106,535	
10-2-600-6100	Insurance - Business	4,589	5,580	5,580	5,200	(380)	-7.3%	5,800	6,000	6,200	6,400	6,600	*Increased insurance costs
10-2-600-8005	Hydro	24,793	17,724	35,900	35,900	-	0.0%	35,900	37,000	38,100	39,200	40,400	
	TOTAL OPERATING	\$ 76,182	\$ 76,894	\$ 130,480	\$ 130,100	\$ (380)	-0.3%	\$ 142,235	\$ 143,535	\$ 150,835	\$ 152,135	\$ 153,535	
	RESERVE ALLOCATIONS												
	Milfoil Control Reserve	7,215	7,215	7,215	7,215	-	0.0%	7,230	7,230	7,230	7,230	7,230	
	TOTAL RESERVE ALLOCATIONS	\$ 7,215	\$ 7,215	\$ 7,215	\$ 7,215	\$ -	0.0%	\$ 7,230	\$ 7,230	\$ 7,230	\$ 7,230	\$ 7,230	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 83,397	\$ 84,109	\$ 137,695	\$ 137,315	\$ (380)	-0.3%	\$ 149,465	\$ 150,765	\$ 158,065	\$ 159,365	\$ 160,765	
	CAPITAL PROJECTS												
	Security Cameras		26,709	27,500	27,500								
	TOTAL CAPITAL	\$ -	\$ 26,709	\$ 27,500	\$ 27,500	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
10-2-600-9999	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	-	-	-	-	-	0.0%	1,680	1,710	1,740	1,770	1,800	
	Public Works	162,670	139,013	185,350	185,350	-	0.0%	194,230	197,630	201,090	204,610	208,190	
	Park Patrol	72,290	-	-	-	-	0.0%	-	-	-	-	-	
	General Administration	64,771	62,985	83,980	83,980	-	0.0%	87,380	88,910	90,470	92,050	93,660	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 299,731	\$ 201,998	\$ 269,330	\$ 269,330	\$ -	0.0%	\$ 283,290	\$ 288,250	\$ 293,300	\$ 298,430	\$ 303,650	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
New GL	OVERHEAD EXPENSE ALLOCATION												
	Public Works		52,740	70,320	70,320			69,230	72,040	72,670	73,270	73,920	
	Park Patrol		51,428	68,570	68,570			82,400	84,050	85,730	87,410	89,150	
	General Administration		120,330	160,440	160,440			156,940	159,830	161,750	167,120	165,870	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ 224,498	\$ 299,330	\$ 299,330	\$ -		\$ 308,570	\$ 315,920	\$ 320,150	\$ 327,800	\$ 328,940	
	TOTAL EXPENDITURES	\$ 383,128	\$ 537,313	\$ 733,855	\$ 733,475	\$ (380)	-0.1%	\$ 741,325	\$ 754,935	\$ 771,515	\$ 785,595	\$ 793,355	
	CONTRIBUTION TO (FROM)	\$ 119,580	\$ 149,625	\$ (46,114)	\$ (44,265)	\$ (1,849)	4.2%	\$ (13,300)	\$ (14,195)	\$ (14,159)	\$ (17,624)	\$ (14,668)	
	Appropriated from Accumulated Surplus	-			-	-	0.0%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 119,580	\$ 149,625	\$ (46,114)	\$ (44,265)	\$ (1,849)	4.2%	\$ (13,300)	\$ (14,195)	\$ (14,159)	\$ (17,624)	\$ (14,668)	

CULTUS LAKE PARK													
2019 - 2023 Financial Planning Worksheet - General Administration													
GL	Account Name	2017 Actual	2018	2018	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
			YTD Actual	Yearend Projection									
	REVENUE												
10-1-700-4800	Interest Earned	52,803	45,558	40,000	40,000	-	0.0%	40,000	40,000	40,000	40,000	40,000	
10-1-700-4900	Miscellaneous Revenue	50,734	1,454	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000	
10-1-700-4915	Dog License Fees	560	440	500	500	-	0.0%	500	500	500	500	500	
	TOTAL REVENUE	\$ 104,097	\$ 47,452	\$ 42,500	\$ 42,500	\$ -	0.0%	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	
	EXPENDITURES												
	OPERATING	(66,478)											
10-2-700-5000	Advertising - media	1,125	729	750	1,500	750	50.0%	1,500	1,500	1,500	1,500	1,500	
10-2-700-5100	Audit/Accounting	17,313	4,451	17,150	17,150	-	0.0%	17,825	17,825	17,825	17,825	17,825	
10-2-700-5175	Board Level Expenses	13,406	10,860	15,000	21,000	6,000	28.6%	17,000	17,000	17,000	17,000	17,000	Reduction in budget by \$4,000 as full budget not needed
10-2-700-5300	Building Materials/Maintenance	4,545	948	2,000	4,000	2,000	50.0%	3,000	3,000	3,100	3,100	3,200	Reduction in budget by \$1,000 as full budget not needed \$10,000 HR Assistant, \$10,000 FVRD HR Support - Janice, \$20,000 AHA - Agency of Record, \$1000 I-City
10-2-700-5375	Contract Services	61,558	48,909	78,000	103,500	25,500	24.6%	41,300	42,100	42,900	43,800	44,700	
10-2-700-5375	Contract Services - Events Coordinator CEAC Contribution							15,000	15,300	15,600	15,900	16,200	\$15,000 Contribution for Events Coordinator to CEAC
10-2-700-5400	Conferences	8,182	6,975	8,500	11,000	2,500	22.7%	31,000	11,000	11,000	11,000	11,000	*New Operational - Strategic Planning Session Conference \$20,000 (accum surplus)
10-2-700-5500	Data Processing	26,388	20,828	25,000	9,000	(16,000)	-177.8%	16,000	16,000	16,500	16,500	17,500	Surplus POS funds of \$6,500 adjusted to Data Processing to cover the increased cost of services. RFP will be going out in 2019 for these services.
10-2-700-5700	Education & Training	6,645	3,175	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
10-2-700-5750	Election Expenses	-	3,567	5,000	11,000	6,000	54.5%	-	-	-	18,000	-	Election every 4 years
10-2-700-5800	Equipment Maintenance	-	189	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000	
5900\6000	Grounds Maintenance/Garbage	35	-	-	-	-	0.0%	-	-	-	-	-	
10-2-700-6100	Insurance - Business	9,381	11,960	11,960	10,500	(1,460)	-13.9%	13,200	13,500	13,800	14,100	14,400	
10-2-700-6200	Insurance - Vehicles	1,703	2,001	2,000	1,800	(200)	-11.1%	2,000	2,040	2,081	2,122	2,165	
10-2-700-6400	Legal Fees	77,638	35,520	50,000	100,000	50,000	50.0%	100,000	100,000	100,000	100,000	100,000	
10-2-700-6450	Professional Fees	25,967	3,870	5,000	27,000	22,000	81.5%	27,000	27,000	27,000	27,000	27,000	
10-2-700-6500	Licences & Permits	10,165	-	-	-	-	0.0%	-	-	-	-	-	
10-2-700-6600	Memberships/Dues/Subs	3,386	2,593	3,700	3,700	-	0.0%	3,700	3,700	3,700	3,700	3,700	
10-2-700-6800	Office Supplies	9,612	7,167	9,000	7,000	(2,000)	-28.6%	17,000	17,000	17,000	17,000	17,500	*New Operational - Funds for Office Supplies Budget \$5,500 \$4,000 office supplies budget reallocated from Public Areas
10-2-700-6810	Banking Charges	6,180	5,227	6,000	4,000	(2,000)	-50.0%	4,000	4,000	4,000	4,000	4,000	
10-2-700-6812	POS Charges	7,496	6,333	6,000	15,500	9,500	61.3%	9,000	9,000	9,000	9,000	9,000	Reduction in POS costs due to no longer allowing lease payments to be made by credit card. Surplus amount adjusted to Data Processing
10-2-700-6815	Postage & Courier	5,591	3,030	5,000	5,000	-	0.0%	4,000	4,000	4,000	4,000	4,000	
10-2-700-6820	Equipment Leases	14,965	10,498	12,000	12,000	-	0.0%	15,000	15,000	15,300	15,600	15,900	
10-2-700-6822	Office Furniture	3,000	1,092	2,000	4,000	2,000	50.0%	4,000	4,000	4,000	4,000	4,000	
10-2-700-6900	Recruitment Expense	1,863	-	-	-	-	0.0%	-	-	-	-	-	
10-2-700-7000	Printing	(395)	2,768	3,000	3,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD	Yearend	Budget			Budget	Budget	Budget	Budget	Budget	
10-2-700-7100	Promotion/Public Relations	4,129	2,681	4,000	6,500	2,500	38.5%	4,000	4,000	4,000	4,000	4,000	
10-2-700-7400	Security Systems/Supplies	511	269	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-700-7700	Community Wildfire Prot Plan	7,987	369	-	5,000	5,000	100.0%	5,000	5,000	5,000	5,000	5,000	
10-2-700-7800	Telecommunications	19,791	9,714	10,000	10,000	-	0.0%	8,000	8,500	8,500	9,000	9,000	
10-2-700-7900	Travel	822	462	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000	
10-2-700-8000	Propane & Natural Gas	1,017	790	1,600	1,600	-	0.0%	1,700	1,800	1,900	2,000	2,000	
10-2-700-8005	Hydro	3,544	3,118	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	
10-2-700-8020	Water	270	276	510	510	-	0.0%	570	580	580	590	600	
	Sewer	-	-	-	-	-	0.0%	540	550	560	570	580	Operating cost for new sewer system
8100\8130	Vehicle Fuel and Maintenance	1,277	577	800	800	-	0.0%	800	800	800	800	800	
	TOTAL OPERATING	\$ 288,619	\$ 210,946	\$ 295,970	\$ 408,560	\$ 112,590	27.6%	\$ 375,635	\$ 357,695	\$ 360,146	\$ 380,607	\$ 366,070	
	WAGES & BENEFITS												
10-2-700-8500	Commissioners Indemnities	53,600	41,004	54,140	54,140	-	0.0%	54,680	55,230	55,780	56,340	56,900	
10-2-700-8600	Management Salaries	115,031	105,473	126,973	116,140	(10,833)	-9.3%	116,500	118,540	120,610	122,720	124,870	
10-2-700-8601	Finance Salaries (CUPE/Management)	98,151	106,153	129,210	129,210	-	0.0%	135,430	137,950	140,360	142,820	145,320	
10-2-700-8710	Executive Assistant	61,538	63,584	61,000	61,080	80	0.1%	61,200	62,270	63,360	64,470	65,600	
10-2-700-8715	Admin. Reception / Lease Clerk	116,700	83,108	111,790	111,790	-	0.0%	109,150	111,330	113,280	115,260	117,280	
Multiple	Employee Benefits	89,890	88,621	92,010	92,010	-	0.0%	93,620	95,260	96,930	98,630	100,360	
	TOTAL WAGES & BENEFITS	\$ 534,910	\$ 487,943	\$ 575,123	\$ 564,370	\$ (10,753)	-1.9%	\$ 570,580	\$ 580,580	\$ 590,320	\$ 600,240	\$ 610,330	
	RESERVE ALLOCATIONS												
	Reserve	43,314	-	-	-	-	0.0%	-	-	-	-	-	
	Main Beach Reserve (Subdivision Fee)	5,000	-	-	-	-	0.0%	-	-	-	-	-	
	Park Office Life Cycle Reserve	90,000	65,000	65,000	65,000	-	0.0%	65,000	65,000	65,000	65,000	65,000	
	TOTAL RESERVE ALLOCATIONS	\$ 138,314	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.0%	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
	CAPITAL PROJECTS												
	Sewer	-	-	-	-	-	0.0%	570	570	570	570	570	Annual Capital Cost for New Sewer System
	Computer Upgrades							3,300					*New Capitial Initiative - Cost to replace 3 computers
	Park Office Improvement	53,942	-	-	-	-	0.0%	-	-	-	-	-	
	Park Office Server	-	-	21,000	21,000	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	\$ 53,942	\$ -	\$ 21,000	\$ 21,000	\$ -	0.0%	\$ 3,870	\$ 570	\$ 570	\$ 570	\$ 570	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 1,015,785	\$ 763,889	\$ 957,093	\$ 1,058,930	\$ 101,837	9.6%	\$ 1,015,085	\$ 1,003,845	\$ 1,016,036	\$ 1,046,417	\$ 1,041,970	
	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	(43,010)	(21,255)	(28,340)	(28,340)	-	0.0%	(27,210)	(27,690)	(28,170)	(28,660)	(29,160)	
	Commercial Leases	(26,970)	(20,640)	(27,520)	(27,520)	-	0.0%	(28,670)	(29,170)	(29,680)	(30,200)	(30,730)	
	Residential Leases	(64,770)	(62,985)	(83,980)	(83,980)	-	0.0%	(87,380)	(88,910)	(90,470)	(92,050)	(93,660)	
	Visitor Services	(3,290)	(1,065)	(1,420)	(1,420)	-	0.0%	(1,460)	(1,490)	(1,520)	(1,550)	(1,580)	
	Community Hall	(3,510)	(2,123)	(2,830)	(2,830)	-	0.0%	(2,830)	(2,880)	(2,930)	(2,980)	(3,030)	
	Public Areas	(7,470)	(3,188)	(4,250)	(4,250)	-	0.0%	(4,400)	(4,480)	(4,560)	(4,640)	(4,720)	
	Foreshore Lease Agreement	(7,840)	(5,318)	(7,090)	(7,090)	-	0.0%	(7,230)	(7,360)	(7,490)	(7,620)	(7,750)	
	Vedder Campground	(19,570)	-	-	-	-	0.0%	-	-	-	-	-	
	Volunteer Fire Department	(3,440)	(2,123)	(2,830)	(2,830)	-	0.0%	(2,830)	(2,880)	(2,930)	(2,980)	(3,030)	
	Public Works	51,650	34,568	46,090	46,090	-	0.0%	47,460	48,290	49,140	50,000	50,880	
	Park Patrol	(4,760)	(2,123)	(2,830)	(2,830)	-	0.0%	(2,820)	(2,870)	(2,920)	(2,970)	(3,020)	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ (132,980)	\$ (86,250)	\$ (115,000)	\$ (115,000)	\$ -	0.0%	\$ (117,370)	\$ (119,440)	\$ (121,530)	\$ (123,650)	\$ (125,800)	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD	Yearend	Budget			Budget	Budget	Budget	Budget		
	OVERHEAD EXPENSE ALLOCATION												
	Sunnyside Campground	-	(126,668)	(168,890)	(168,890)			(165,185)	(168,260)	(170,280)	(175,960)	(174,625)	
	Commercial Leases	-	(126,660)	(168,880)	(168,880)			(165,180)	(168,295)	(170,315)	(175,935)	(174,635)	
	Residential Leases	-	(120,330)	(160,440)	(160,440)			(156,940)	(159,830)	(161,750)	(167,120)	(165,870)	
	Community Hall	-	(6,330)	(8,440)	(8,440)			(8,260)	(8,410)	(8,510)	(8,800)	(8,730)	
	Visitor Services	-	(126,668)	(168,890)	(168,890)			(165,190)	(168,270)	(170,290)	(175,940)	(174,620)	
	Foreshore Lease Agreement	-	(126,668)	(168,890)	(168,890)			(165,190)	(168,270)	(170,290)	(175,940)	(174,620)	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ (633,323)	\$ (844,430)	\$ (844,430)	\$ -		\$ (825,945)	\$ (841,335)	\$ (851,435)	\$ (879,695)	\$ (873,100)	
	TOTAL EXPENDITURES	\$ 882,805	\$ 44,317	\$ (2,337)	\$ 99,500	\$ 101,837	102.3%	\$ 71,770	\$ 43,070	\$ 43,071	\$ 43,072	\$ 43,070	
	CONTRIBUTION TO (FROM)	\$ (778,708)	\$ 3,136	\$ 44,837	\$ (57,000)	\$ 101,837	-178.7%	\$ (29,270)	\$ (570)	\$ (571)	\$ (572)	\$ (570)	
	Appropriated from Park Office Reserve	(20,000)	-	(21,000)	(21,000)	-	0.0%	(3,870)	(570)	(570)	(570)	(570)	
	Appropriated from Accumulated Surplus	(83,670)	-	(12,500)	(36,000)	(23,500)	65.3%	(25,400)	-	-	-	-	Accumulated Surplus for MSP benefits 2018 \$5,400, Strategic Planning Session \$20,000
	NET CONTRIBUTION TO (FROM)	\$ (675,038)	\$ 3,136	\$ 78,337	\$ -	\$ 78,337	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK													
2019 - 2023 Financial Planning Worksheet - Community Hall													
GL	Account Name	2017 Actual	2018		2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
			2018 YTD Actual	2018 Yearend Projection									
	REVENUE												
10-1-800-4920	Hall Rentals	11,020	4,987	6,987	11,630	- 4,643	-39.9%	11,790	11,950	11,950	11,950	11,950	
	TOTAL REVENUE	\$ 11,020	\$ 4,987	\$ 6,987	\$ 11,630	\$ (4,643)	-39.9%	\$ 11,790	\$ 11,950	\$ 11,950	\$ 11,950	\$ 11,950	
	EXPENDITURES												
	OPERATING												
10-2-800-5300	Building Materials	137	442	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	
10-2-800-6100	Insurance - Business	8,370	6,894	6,894	6,200	(694)	-11.2%	7,400	7,400	7,400	7,400	7,400	
10-2-800-6000	Grounds Maintenance - Materials	-	-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-800-7800	Telecommunications	12	189	200	-	(200)	0.0%	200	200	200	200	200	
10-2-800-8000	Propane & Natural Gas	1,808	945	1,600	1,600	-	0.0%	1,700	1,800	1,900	1,900	1,900	
10-2-800-8005	Hydro	1,484	1,071	1,450	1,450	-	0.0%	1,500	1,550	1,600	1,600	1,600	
	TOTAL OPERATING	\$ 11,811	\$ 9,541	\$ 14,644	\$ 13,750	\$ (894)	-6.5%	\$ 15,300	\$ 15,450	\$ 15,600	\$ 15,600	\$ 15,600	
	RESERVE ALLOCATIONS												
	Sewer & Septic Reserve	2,000	2,000	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000	
	Community Hall - Building	5,000	5,000	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
	Community Hall - Paving	3,000	3,000	3,000	3,000	-	0.0%	3,000	3,000	3,000	3,000	3,000	
	TOTAL RESERVE ALLOCATIONS	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	CAPITAL PROJECTS												
	Parking Lot Paving	-	-	-	-	-	-	-	-	-	40,000	-	
	Parking Lot Upgrade	-	-	25,000	25,000	-	0.0%	-	-	-	-	-	
	Generator	-	-	2,500	2,500	-	-	-	-	-	-	-	
	TOTAL CAPITAL	\$ -	\$ -	\$ 27,500	\$ 27,500	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 40,000	\$ -	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 21,811	\$ 19,541	\$ 52,144	\$ 51,250	\$ (894)	-1.7%	\$ 25,300	\$ 25,450	\$ 25,600	\$ 65,600	\$ 25,600	
10-2-800-9999	INTERNAL WAGE ALLOCATIONS												
	Public Works	25,081	12,353	16,470	16,470	-	0.0%	17,430	17,740	18,050	18,370	18,690	
	General Administration	3,510	2,123	2,830	2,830	-	0.0%	2,830	2,880	2,930	2,980	3,030	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 28,591	\$ 14,475	\$ 19,300	\$ 19,300	\$ -	0.0%	\$ 20,260	\$ 20,620	\$ 20,980	\$ 21,350	\$ 21,720	
New GL	OVERHEAD EXPENSE ALLOCATION												
	Public Works	-	9,593	12,790	12,790	-	-	12,580	13,100	13,210	13,320	13,440	
	Park Patrol	-	4,725	6,300	6,300	-	-	7,610	7,760	7,920	8,080	8,230	
	General Administration	-	6,330	8,440	8,440	-	-	8,260	8,410	8,510	8,800	8,730	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ 20,648	\$ 27,530	\$ 27,530	\$ -	-	\$ 28,450	\$ 29,270	\$ 29,640	\$ 30,200	\$ 30,400	
	TOTAL EXPENDITURES	\$ 50,402	\$ 54,664	\$ 98,974	\$ 98,080	\$ (894)	-0.9%	\$ 74,010	\$ 75,340	\$ 76,220	\$ 117,150	\$ 77,720	
	CONTRIBUTION TO (FROM)	\$ (39,382)	\$ (49,677)	\$ (91,987)	\$ (86,450)	\$ (5,537)	6.4%	\$ (62,220)	\$ (63,390)	\$ (64,270)	\$ (105,200)	\$ (65,770)	
	Appropriated from Community Hall Reserve	-	-	(27,500)	(27,500)	-	0.0%	-	-	-	(40,000)	-	
	NET CONTRIBUTION TO (FROM)	\$ (39,382)	\$ (49,677)	\$ (64,487)	\$ (58,950)	\$ (5,537)	9.4%	\$ (62,220)	\$ (63,390)	\$ (64,270)	\$ (65,200)	\$ (65,770)	

**CULTUS LAKE PARK
2019 - 2023 Financial Planning Worksheet - Foreshore**

GL	Account Name	2017 Actual	2018		2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments
			2018 YTD Actual	2018 Yearend Projection									
REVENUE													
10-1-850-4930	Foreshore Lease Agreement	3,615	-	3,100	3,100	-	0.0%	3,100	3,100	3,100	3,100	3,100	Recovery from Marina for separate Foreshore Lease Agreement Reallocation so budget is in line with revenue per location.
10-1-850-4938	Boat Mooring - Sunnyside	38,676	7,682	7,682	20,700	-	13,018	-62.9%	7,750	7,750	7,750	7,750	
10-1-850-4936	Boat Mooring - Public Areas	4,877	35,693	35,693	24,500	11,193	45.7%	37,450	37,450	37,450	37,450	37,450	
10-1-850-4900	Miscellaneous Revenue	615	450	450	-	450	0.0%	-	-	-	-	-	
TOTAL REVENUE		\$ 47,783	\$ 43,825	\$ 46,925	\$ 48,300	\$ (1,375)	-2.8%	\$ 48,300	\$ 48,300	\$ 48,300	\$ 48,300	\$ 48,300	
EXPENDITURES													
OPERATING													
10-2-850-5375	Contract Services	36,109	-	-	60,000	60,000	100.0%	-	-	-	-	-	
10-2-850-5800	Harbercraft #QBSY4994L405 (Boat)	-	-	1,000	1,500	500	33.3%	1,500	1,500	1,500	1,500	1,500	
10-2-850-5820	Equipment Fuel (Boat)	-	-	750	750	-	0.0%	800	800	800	800	800	
10-2-850-5850	Floats & buoys & misc.	1,157	2,781	5,000	10,000	5,000	50.0%	10,000	10,000	10,000	10,000	10,000	
10-2-850-6000	Grounds Maintenance (Beach)	-	-	10,000	12,000	2,000	16.7%	10,000	10,000	10,000	10,000	10,000	
10-2-850-6000	Foreshore Issues - Erosion Project	-	-	-	20,000	20,000	-	-	-	-	-	-	
10-2-850-6100	Insurance - Business	5,988	14,622	14,622	14,600	(22)	-0.2%	14,200	14,200	14,200	14,200	14,200	
10-2-850-6200	Insurance - Vehicles & Equipment	15	95	90	60	(30)	-50.0%	100	100	100	100	100	Increased to current ICBC Estimate
10-2-850-6500	Licences/Permits	4,615	1,000	4,200	4,200	-	0.0%	4,200	4,200	4,200	4,200	4,200	
10-2-850-7000	Printing	-	-	150	150	-	0.0%	150	150	150	150	150	
10-2-850-8100	Vehicle Maintenance/Fuel	8	103	200	200	-	0.0%	200	200	200	200	200	
10-2-850-8200	Wharfs & Foreshore Materials	320	65	10,000	15,000	5,000	33.3%	15,000	15,000	15,000	15,000	15,000	
10-2-850-8201	Signage	895	-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
TOTAL OPERATING		\$ 49,107	\$ 18,666	\$ 47,012	\$ 139,460	\$ 92,448	66.3%	\$ 57,150	\$ 57,150	\$ 57,150	\$ 57,150	\$ 57,150	
RESERVE ALLOCATIONS													
	Foreshore Area General Reserve	25,000	11,000	11,000	11,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
TOTAL RESERVE ALLOCATIONS		\$ 25,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
CAPITAL PROJECTS													
	Boat Launch Upgrade	-	-	20,000	20,000	-	0.0%	-	-	-	-	-	
	Security Cameras	-	26,709	27,500	27,500	-	-	-	-	-	-	-	
	Main Beach Wharf	-	-	-	-	-	0.0%	-	-	-	-	-	
	Milfoil Control Pilot Project	15,104	800	13,100	13,100	-	0.0%	2,110	4,190	-	-	-	
	Goose Deterrence Project	500	-	-	-	-	0.0%	-	-	-	-	-	
	Lakeshore Erosion Project	-	-	7,500	7,500	-	0.0%	-	-	-	-	-	
TOTAL CAPITAL		\$ 15,604	\$ 27,509	\$ 68,100	\$ 68,100	\$ -	0.0%	\$ 2,110	\$ 4,190	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES BEFORE ALLOCATIONS		\$ 89,711	\$ 57,175	\$ 126,112	\$ 218,560	\$ 92,448	42.3%	\$ 64,260	\$ 66,340	\$ 62,150	\$ 62,150	\$ 62,150	
INTERNAL WAGE ALLOCATIONS													
	Sunnyside Campground	-	-	-	-	-	0.0%	4,340	4,420	4,500	4,580	4,660	
	Public Works	28,880	53,595	71,460	71,460	-	0.0%	71,540	72,790	74,060	75,360	76,680	
	General Administration	7,840	5,318	7,090	7,090	-	0.0%	7,230	7,360	7,490	7,620	7,750	
TOTAL INTERNAL WAGE ALLOCATIONS		\$ 36,720	\$ 58,913	\$ 78,550	\$ 78,550	\$ -	0.0%	\$ 83,110	\$ 84,570	\$ 86,050	\$ 87,560	\$ 89,090	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
New GL	OVERHEAD EXPENSE ALLOCATION												
	Public Works	\$ -	21,578	28,770	28,770	-	0.0%	28,320	29,470	29,730	29,980	30,240	
	Park Patrol	\$ -	8,490	11,320	11,320	-	0.0%	13,570	13,840	14,120	14,400	14,680	
	General Administration	\$ -	126,668	168,890	168,890	-	0.0%	165,190	168,270	170,290	175,940	174,620	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ 156,735	\$ 208,980	\$ 208,980	\$ -	0.0%	\$ 207,080	\$ 211,580	\$ 214,140	\$ 220,320	\$ 219,540	
	TOTAL EXPENDITURES	\$ 126,431	\$ 272,823	\$ 413,642	\$ 506,090	\$ 92,448	18.3%	\$ 354,450	\$ 362,490	\$ 362,340	\$ 370,030	\$ 370,780	
	CONTRIBUTION TO (FROM)	\$ (78,648)	\$ (228,998)	\$ (366,717)	\$ (457,790)	\$ 91,073	-19.9%	\$ (306,150)	\$ (314,190)	\$ (314,040)	\$ (321,730)	\$ (322,480)	
	Appropriated from Main Beach Reserve		-	-	-	-	0.0%	-	-	-	-	-	
	Appropriated from Milfoil Control Reserve	(11,900)	-	(13,100)	(13,100)	-	0.0%	(2,110)	(4,190)	-	-	-	
	Appropriated from Foreshore Area Reserve	(500)	-	(35,000)	(35,000)	-	0.0%	-	-	-	-	-	
	Appropriated from Accumulated Surplus	(56,200)	-	(20,000)	(100,000)	(80,000)	80.0%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ (10,048)	\$ (228,998)	\$ (298,617)	\$ (309,690)	\$ 171,073	-55.2%	\$ (304,040)	\$ (310,000)	\$ (314,040)	\$ (321,730)	\$ (322,480)	

CULTUS LAKE PARK														
2019 - 2023 Financial Planning Worksheet - Visitor Services (Public Areas)														
GL	Account Name	2017 Actual	2018 YTD Actual	2018 Yearend Projection	2018 Budget	Variance (\$)	Variance (%)	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2019 Comments	
REVENUE														
10-1-900-4910	Pay Parking - Lions, Waterpark, Other	553,574	538,956	546,456	574,000	- 27,544	-4.8%	676,000	676,000	676,000	696,280	696,280	Summer Rates to \$15 (daily) and \$5.00 (hourly)	
10-1-900-4700	Tree Replacement	3,250	10,650	10,650	1,500	9,150	610.0%	1,500	1,500	1,500	1,500	1,500		
10-1-900-4900	Miscellaneous	16,391	13,684	15,000	15,000	-	0.0%	15,000	15,000	15,000	15,000	15,000		
TOTAL REVENUE		\$ 573,215	\$ 563,290	\$ 572,106	\$ 590,500	\$ (18,394)	-3.1%	\$ 692,500	\$ 692,500	\$ 692,500	\$ 712,780	\$ 712,780		
EXPENDITURES														
OPERATING														
10-2-900-5300														
10-2-900-5312														
10-2-900-5324														
10-2-900-5325	Building Materials & Maintenance	1,511	1,140	6,000	6,000	-	0.0%	6,000	6,100	6,200	6,300	6,400	Added Inflationary increase	
10-2-900-5350	Community Policing	10,000	10,000	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000		
10-2-900-5355	CEA Committee - Base	6,000	6,000	6,000	6,000	-	0.0%	6,000	6,000	6,000	6,000	6,000		
10-2-900-5355	CEA Committee - Xmas Festival	6,000	6,000	6,000	6,000	-	0.0%	6,000	6,000	6,000	6,000	6,000		
10-2-900-5360	Commemorative Benches	678	384	400	1,900	1,500	78.9%	1,900	1,900	1,900	1,900	1,900		
10-2-900-5375	Contract Services	65,173	57,917	56,100	56,100	-	0.0%	70,600	70,600	70,600	70,600	70,600	*New Operational - Parking Attendants \$12,000, \$9,000 for Porta Potty Rental and Service Costs.	
10-2-900-5800	Equipment Maintenance	1,251	-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000		
10-2-900-5900	Garbage Collection/Recycle	6,342	5,599	7,000	7,000	-	0.0%	7,000	7,100	7,200	7,300	7,400	Added Inflationary increase	
10-2-900-6010	General Maintenance	15,137	15,389	16,000	16,000	-	0.0%	16,000	16,000	16,000	16,000	16,000		
10-2-900-6000														
10-2-900-7600	Grounds Materials	17,788	28,148	40,000	40,000	-	0.0%	30,000	30,000	30,000	30,000	30,000		
10-2-900-6100	Insurance - Business	5,794	10,484	10,484	5,500	(4,984)	-90.6%	15,300	15,300	15,300	15,300	15,300		
10-2-900-6300	Janitorial Supplies	8,212	12,698	11,000	8,500	(2,500)	-29.4%	12,500	12,500	12,500	12,500	12,500	*New Operational - Janitorial Supplies \$4,000	
10-2-900-6800	Office supplies	3,953	-	500	4,000	3,500	87.5%						Reallocate budget to General Admin as expenses are now allocated out to departments.	
10-2-900-6810	Bank Charges	341	235	400	400	-	0.0%	450	450	500	500	500		
10-2-900-6812	Point of Sale Fees	14,217	13,651	10,000	7,000	(3,000)	-42.9%	7,000	7,000	7,000	7,000	7,000		
10-2-900-6820	Equipment Lease & Rentals	3,339	17,866	16,000	3,200	(12,800)	-400.0%	10,200	10,200	10,200	10,200	10,200	*New Operational - Parking Meter Leases \$7000	
10-2-900-7000	Printing	-	-	-	500	500	100.0%	500	500	500	500	500		
10-2-900-7100	Public Relations													
10-2-900-7200	Roads & Parking	10,489	16,101	16,000	12,000	(4,000)	-33.3%	12,000	12,000	12,000	12,000	12,000		
10-2-900-8005	Hydro	6,704	4,936	7,700	7,700	-	0.0%	7,900	8,100	8,300	8,300	8,300		
10-2-900-7300	Vandalism Repairs	557	-	-	2,500	2,500	100.0%	2,500	2,500	2,500	2,500	2,500		
10-2-900-8201														
10-2-900-5000	Signage/Advertising	5,171	3,329	3,000	8,000	5,000	62.5%	5,000	5,000	5,000	5,000	5,000		
TOTAL OPERATING		\$ 188,657	\$ 209,877	\$ 223,584	\$ 209,300	\$ (14,284)	-6.8%	\$ 227,850	\$ 228,250	\$ 228,700	\$ 228,900	\$ 229,100		

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
RESERVE ALLOCATIONS													
	Tree Replacement Reserve	6,000	6,000	6,000	6,000	-	0.0%	20,000	18,000	16,000	14,000	12,000	*New Operational - Funds to fund Tree Replacement Reserve
	Main Beach - Building	45,000	45,000	45,000	45,000	-	0.0%	30,000	30,000	30,000	30,000	30,000	Slight decrease in the current year's reserve allocation as bathroom replacement scheduled for 2019 has been removed from the budget.
	Main Beach - Grounds & Equipment	16,000	31,000	31,000	31,000	-	0.0%	20,000	20,000	20,000	20,000	20,000	
	TOTAL RESERVE ALLOCATIONS	\$ 67,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ -	0.0%	\$ 70,000	\$ 68,000	\$ 66,000	\$ 64,000	\$ 62,000	
CAPITAL PROJECTS													
	Paving General	55,335	65,131	73,400	104,400	31,000	29.7%	50,000	50,000	50,000	50,000	50,000	
	West Side Stairs Rehabilitation	16,113	-	-	5,000	5,000	100.0%	-	-	-	-	-	
	Bear Bins	3,976	19,271	19,271	20,000	729	3.6%	13,250	11,000	8,000	8,000	8,000	*New Capital Initiative - Additional funds to increase the number of bear bin replacements
	Playground Equipment	19,679	-	-	-	-	0.0%	-	-	-	-	-	
	Accessibility Pathway	12,691	-	15,000	15,000	-	0.0%	-	15,000	-	-	-	
	Main Beach Masterplan	-	-	12,000	12,000	-	0.0%	-	-	-	-	-	
	Main Beach Root Zone Enhancement	-	-	-	-	-	-	10,000	10,000	-	-	-	*New Capital Initiative - Funds used to protect tree roots.
	AED	1,650	-	-	-	-	0.0%	-	-	-	-	-	
	Security Cameras - Parking lots/Beach	-	26,709	26,709	27,500	791	2.9%	-	-	-	-	-	
	Garbage Compound at Plaza	-	103	7,000	10,000	3,000	30.0%	-	-	-	-	-	
	Lawn Irrigation system	-	-	20,000	20,000	-	0.0%	15,000	-	-	-	-	*New Capital Initiative - Funds to expand the irrigation project between Volleyball Court and Main Beach Movie Area.
	Drainage Improvement - Above Main Beach (day	-	13,076	13,076	15,000	1,924	12.8%	-	-	-	-	-	
	Tree Replacement/Rehabilitation	19,117	5,999	5,999	6,000	1	0.0%	20,000	18,000	16,000	14,000	12,000	*New Capital Initiative - Funds to address maintenance of trees
	Tree Management Plan	-	-	-	-	-	-	30,000	-	-	-	-	*New Capital Initiative - Funds to develop a tree management plan (Accum. Surplus)
	Lot C Expansion & Paving	-	-	-	90,000	90,000	100.0%	-	-	-	-	-	
	Lease Lot #37W Bank Stabilization Design	74,882	-	-	-	-	0.0%	-	-	-	-	-	
	Lakeshore/Monroe guardrail replacement	-	-	60,000	60,000	-	0.0%	-	-	-	-	-	
	Munroe Ave - retaining wall replacement	-	-	-	67,600	67,600	100.0%	120,000	40,000	40,000	40,000	40,000	*New Capital Initiative - Addition \$12,400 in funds and carryforward of remaining funds from 2018
	Lot D Access	-	22,351	22,351	22,500	149	0.7%	-	-	-	-	-	
	TOTAL CAPITAL	\$ 203,443	\$ 152,640	\$ 274,806	\$ 475,000	\$ 200,194	42.1%	\$ 258,250	\$ 144,000	\$ 114,000	\$ 112,000	\$ 110,000	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 459,100	\$ 444,517	\$ 580,390	\$ 766,300	\$ 185,910	24.3%	\$ 556,100	\$ 440,250	\$ 408,700	\$ 404,900	\$ 401,100	

GL	Account Name	2017	2018	2018	2018	Variance (\$)	Variance (%)	2019	2020	2021	2022	2023	2019 Comments
		Actual	YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
10-2-900-9999	INTERNAL WAGE ALLOCATIONS												
	Sunnyside Campground	-	-	-	-	-	0.0%	2,570	2,620	2,670	2,720	2,770	
	Visitor Services	-	6,945	9,260	9,260	-	0.0%	9,710	9,880	10,050	10,230	10,410	
	Public Works	251,301	168,210	224,280	224,280	-	0.0%	234,610	238,720	242,900	247,150	251,480	
	General Administration	7,470	3,188	4,250	4,250	-	0.0%	4,400	4,480	4,560	4,640	4,720	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 282,051	\$ 178,343	\$ 237,790	\$ 237,790	\$ -	0.0%	\$ 251,290	\$ 255,700	\$ 260,180	\$ 264,740	\$ 269,380	
New GL	OVERHEAD EXPENSE ALLOCATION												
	Public Works		79,110	105,480	105,480			103,830	108,060	109,000	109,910	110,880	
	Park Patrol		91,065	121,420	121,420			145,940	148,860	151,810	154,820	157,880	
	General Administration		126,668	168,890	168,890			165,190	168,270	170,290	175,940	174,620	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ 296,843	\$ 395,790	\$ 395,790	\$ -		\$ 414,960	\$ 425,190	\$ 431,100	\$ 440,670	\$ 443,380	
	TOTAL EXPENDITURES	\$ 741,151	\$ 919,702	\$ 1,213,970	\$ 1,399,880	\$ 185,910	13.3%	\$ 1,222,350	\$ 1,121,140	\$ 1,099,980	\$ 1,110,310	\$ 1,113,860	
	CONTRIBUTION TO (FROM)	\$ (167,936)	\$ (356,412)	\$ (641,864)	\$ (809,380)	\$ 167,516	-20.7%	\$ (529,850)	\$ (428,640)	\$ (407,480)	\$ (397,530)	\$ (401,080)	
	Appropriated from Main Beach Reserve	(37,996)		(113,056)	(119,500)	(6,444)	5.4%	(38,250)	(26,000)	(8,000)	(8,000)	(8,000)	
	Appropriated from Tree Replace Reserve	(15,000)		(5,999)	(6,000)	(1)	0.0%	(20,000)	(18,000)	(16,000)	(14,000)	(12,000)	
	Appropriated from Land Sales Reserve	(74,882)		(82,351)	(240,100)	(157,749)	65.7%	(120,000)	(40,000)	(40,000)	(40,000)	(40,000)	
	Appropriated from Accumulated Surplus	(36,448)		(33,400)	(69,400)	(36,000)	51.9%	(30,000)	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ (3,610)	\$ (356,412)	\$ (407,058)	\$ (374,380)	\$ 367,710	-98.2%	\$ (321,600)	\$ (344,640)	\$ (343,480)	\$ (335,530)	\$ (341,080)	

CULTUS LAKE PARK									
2019 - 2023 Financial Planning Worksheet - CEAC Committee									
		2018	2018						
		YTD	Yearend	2019	2020	2021	2022	2023	
GL	Account Name	Actual	Projection	Budget	Budget	Budget	Budget	Budget	2019 Comments
	REVENUE								
									FVRD Grant in Aid - \$4,000, possibility of 2 further \$3,000 grants in aids (Cultus Lake Days, Christmas Market etc., and
									Tourism Chilliwack - payment towards specific events or programs maximum approx \$5,000 (Summer events, hiring a summer student etc.)
									Baker Newby - \$1,000 donation in past years.
									Estimate we receive \$4,000 from FVRD, plus two additional grant of \$3,000 from FVRD and \$4,000 from Tourism Chilliwack.
	Grant Funding	-	3,000	14,000	14,000	14,500	14,500	15,000	Cultus Waterpark has advised the CEAC that they wish to continue to pay for the Fireworks at Cultus Lake Days.
	Sponsorship	4,800	4,800	4,800	4,900	5,000	5,100	5,200	Public Areas
	Public Areas - Base Contribution	6,000	6,000	6,000	6,000	6,000	6,000	6,000	General Admin
	Public Areas - Christmas Festival	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$1,250 -Bricks, Summer Farmers Market
	General Administration - Events Coordinator	15,000	15,000	15,000	15,300	15,600	15,900	16,200	\$4,000 - Beer Garden Proceeds
	Miscellaneous	11,851	11,851	5,250	5,355	5,462	5,571	5,683	
	TOTAL REVENUE	\$ 43,651	\$ 46,651	\$ 51,050	\$ 51,555	\$ 52,562	\$ 53,071	\$ 54,083	
	EXPENDITURES								
	OPERATING								
10-2-950-5375	Contract Services	21,800	30,000	30,000	30,600	31,200	31,800	32,400	Events Coordinator
10-2-950-6800	Office Supplies/Various Expenses	725	725	850	850	875	875	900	Office/Printing/Supplies
	Special Events - Movie Nights								Movie Nights/Cultus Lake Days/Liquor licence & Supplies/Parade Supplies/Christmas Event - Lights, Supplies, boom lift/Elvis
10-2-950-7700		978	978	1,000	1,020	1,040	1,060	1,080	
10-2-950-7700	Special Events - Cultus Lake Days	2,788	2,788	3,000	3,060	3,120	3,180	3,240	
10-2-950-7700	Special Events - Parade Supplies	110	110	500	500	500	500	500	
10-2-950-7700	Special Events - Beer Garden Supplies	-	-	3,000	3,060	3,120	3,180	3,240	
10-2-950-7700	Special Events - Elvis	1,000	1,000	1,000	1,020	1,040	1,060	1,080	
10-2-950-7700	Special Event- Christmas Light Event (Lights, Supplies and Boom)	-	5,000	5,200	5,300	5,410	5,520	5,630	
10-2-950-7700	Special Events - Cultus Lake Days Fireworks	4,800	4,800	4,800	4,900	5,000	5,100	5,200	Cultus Lake Days - Fireworks
	TOTAL OPERATING	\$ 32,201	\$ 45,401	\$ 49,350	\$ 50,310	\$ 51,305	\$ 52,275	\$ 53,270	
10-2-950-9800	RESERVE ALLOCATION								
	CEAC Reserve	11,451	1,251	1,700	1,245	1,257	796	813	
	TOTAL RESERVE ALLOCATIONS	\$ 11,451	\$ 1,251	\$ 1,700	\$ 1,245	\$ 1,257	\$ 796	\$ 813	
	TOTAL EXPENDITURES	\$ 43,651	\$ 46,651	\$ 51,050	\$ 51,555	\$ 52,562	\$ 53,071	\$ 54,083	
	CONTRIBUTION TO (FROM)								
		-	-	-	-	-	-	-	
	Appropriation from CEAC Reserve	-	-	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	