

**Cultus Lake Park
2015 Budget and Five-Year Plan
Bylaw No. 2015-01**

**A BYLAW TO ADOPT THE 2015 BUDGET AND
5-YEAR FINANCIAL PLAN FOR THE YEARS 2015 - 2019**

WHEREAS Section 165 of the *Community Charter* requires the Board to annually prepare and adopt a Five-Year Financial Plan, by Bylaw; AND

WHEREAS Section 12 of the *Cultus Lake Park Act* (1932 and Amendments thereto) enables the Cultus Lake Park Board to make Bylaws;

NOW THEREFORE the Cultus Lake Park Board in open meeting assembled enacts as follows:

1. Schedule "A", attached hereto and forming part of this Bylaw, is hereby adopted as the Cultus Lake Park 2015 Annual Budget.
2. Schedule "B", attached hereto and forming part of this Bylaw, is hereby adopted as the Cultus Lake Park 5-Year Financial Plan for the years 2015 to 2019, inclusive.
3. This bylaw may be cited for all purposes as the "2015 Budget and Five-Year Financial Plan Bylaw No. 2015-01".

READ A FIRST TIME THIS 29TH DAY OF OCTOBER, 2014

READ A SECOND TIME THIS 12TH DAY OF NOVEMBER, 2014

READ A THIRD TIME THIS 12TH DAY OF NOVEMBER, 2014

Pursuant to Section 166 of the *Community Charter*, a public consultation meeting was held the 12TH DAY OF NOVEMBER, 2014.

ADOPTED THIS 26th DAY OF NOVEMBER, 2014

CLPB Chair

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	TOTAL 2013		TOTAL 2014		TOTAL 2015		CULIUS LAKE PARK										GENERAL AND ADMIN		COMM. HALL		FORESHORE LEASE AREAS		PUBLIC AREAS
	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	SUNNY-SIDE	PATROL	RIVER SERVICES	VFD	WORKS	SEWER UTILITY	WATER UTILITY	COMM LEASE	RESID LEASE	DEVEL SVS	COMM. HALL	FORESHORE LEASE	PUBLIC AREAS				
REVENUE/TRANSFER PAYMENTS																							
Sunnyside Campground	2,042,298	1,950,209	2,125,465	2,125,808	2,125,465	2,125,465																	
Bylaw Enforcement (Park Patrol)	111,397	118,468	113,885	105,323	113,885	113,885																	
Visitor Services	158,307	139,550	154,750	134,855	154,750	154,750																	
Yelder River Campground	408,926	416,696	452,885	406,265	452,885	452,885																	
Volunteer Fire Department	128,199	143,737	167,545	150,727	167,545	167,545																	
Public Works	10,273	8,033	8,100	5,776	8,100	8,100																	
Water Utility	196,276	193,713	191,000	197,033	191,000	191,000																	
Sewer Utility	35,101	0	0	0	0	0																	
Commercial Leases	359,841	357,411	442,820	345,487	442,820	442,820																	
Residential Leases	442,618	471,408	498,903	474,070	498,903	498,903																	
Development Services	119,483	62,000	52,400	67,898	52,400	52,400																	
Community Hall	13,119	12,207	14,340	13,376	14,340	14,340																	
Foreshore Lease	12,081	29,128	28,995	7,702	28,995	28,995																	
Public Areas	184,073	195,300	23,000	220,468	23,000	23,000																	
Sundry	40,897	12,650	43,642	43,642	43,642	43,642																	
Utility Rebate	0	0	0	0	0	0																	
TOTAL REVENUE	4,262,849	4,150,810	4,533,813	4,298,530	4,533,813	4,533,813																	
EXPENDITURES																							
Advertising - media	17,619	25,240	26,750	8,816	26,750	26,750																	
Audit/Accounting	37,077	45,000	15,375	10,224	15,375	15,375																	
Amortization & Bad Debts	325,714	0	0	1,767	0	0																	
Animal Control	0	0	0	0	0	0																	
Board Level Expenses	13,899	9,000	21,000	401	21,000	21,000																	
Lease Services	350	200	2,000	200	2,000	2,000																	
Building Inspections/Sublet/Permits	0	0	0	0	0	0																	
Building Maintenance/Materials	53,535	51,225	54,280	42,520	54,280	54,280																	
Community Policing/Main Beach Events	10,000	15,000	13,320	13,320	13,320	13,320																	
Commissions - Real Estate	2,930	0	1,885	1,885	1,885	1,885																	
Commemorative Benches	10,716	17,750	18,150	6,957	18,150	18,150																	
Conferences	185,309	207,171	223,080	202,712	223,080	223,080																	
Data Processing	41,381	27,840	28,795	18,944	28,795	28,795																	
Donations/Grants	0	0	0	0	0	0																	
Education & Training	19,478	28,610	30,000	13,965	30,000	30,000																	
Election Expenses	0	5,000	0	1,315	0	0																	
Equipment Usage	21,972	66,100	20,000	29,981	45,300	45,300																	
Equipment Maintenance/Appliances/Boat	3,670	7,096	3,720	3,559	3,720	3,720																	
Equipment Fuel	125,938	143,027	145,070	108,117	145,070	145,070																	
Garbage Collection/Recycle	66,929	88,900	96,550	65,668	96,550	96,550																	
Grounds Maintenance/Materials	92,033	85,861	13,500	74,932	13,500	13,500																	
Insurance - Commercial	21,100	21,340	12,000	26,169	12,000	12,000																	
Insurance - Vehicles	25,075	28,594	29,100	26,169	29,100	29,100																	
Janitorial Supplies	115,683	50,000	92,190	67,167	92,190	92,190																	
Legal/Professional Fees	0	0	0	0	0	0																	
Labour	6,052	8,725	2,245	4,596	6,195	6,195																	
License/Permits/Taxes	5,603	7,715	2,512	2,512	7,985	7,985																	
Memberships/Dues/Subscriptions	0	0	0	0	0	0																	
Mitlic Costs	0	0	0	0	0	0																	

	TOTAL				TOTAL		TOTAL		CULTUS LAKE PARK											GENERAL		PUBLIC	
	2013		2014		2014		2015		SUNNY- SIDE	PATROL	FOREFA TNGSR/R VDEBER/L LOCATED	SERVICES RIVER	WORKS VFD	SERVICES UTILITY	SEWER UTILITY	COMM LEASE	RESID LEASE	DEVEL SVS	ADMIN	HALL	FORESHORE LEASE	AREAS	
	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	WORKS	UTILITY															UTILITY
Office Expenses:																							
Office Supplies:	31,123	20,890	16,477	0	0	0	19,180	3,200	1,500	650	1,150	500	750				250	6,000		200	4,980		
Interest and Bank Charges	2,563	825	1,468	840			840	770		4,000	7,500							14,150					
P.O.S. Charges	59,461	59,854	59,172	7,482	9,969	14,569	14,185	4,185		10,000								2,000					
Retail Sales (COGS)	618	1,460	319	2,873	3,100	3,088	2,873	3,200									200	3,000					
Office Furniture	40,992	35,000	23,246	0	0	0	5,000											8,000				29,180	
Postage & Courier																							
Equipment Leases																							
Other: Records Management																							
Conveyance																							
Printing	6,611	8,720	4,753	0	0	0	6,870	3,200	1,250	250	930	0		240				0	300	200	500		
Public Relations/Promotion	5,025	10,330	2,010	28,460	42,925	31,337	17,150	2,800	500	500	830	300	1,020				500	5,000			6,000		
Roads & Parking	3,745	15,728	2,933	3,745	15,728	2,933	8,660	3,720	770	0	1,020	300	1,000	0	500	0		550	0	0	10,000		
Security Systems/Supplies	13,355	10,500	17,037	13,355	10,500	17,037	14,600	7,500		600	6,000						50				0		
Septic/Sewer System Maintenance/Parts	23,860	27,090	17,158	26,840	27,090	17,158	26,840	1,500		3,340	400						760	17,200	960		8,000		
Small Tools/Shop & Safety	1,178	3,150	1,365	58,004	68,778	58,635	69,280	14,070	12,150	4,320	8,200	600	5,600	0	0	0	0	2,000			2,500		
Special Events																							
Telecommunications	3,595	0	3,880	231,671	255,922	215,727	268,885	133,600	1,920	12,040	36,120	2,820	11,520	14,150	0	9,360	30,600	5,400	3,335	0	8,000		
Travel																							
Utilities																							
Vandalism Repairs																							
Vandalism Repairs	5,577	6,240	3,150	0	0	0	5,500	3,000	0														
Vehicle Allowance	61,698	30,350	29,007	0	0	0	35,650	1,050	1,200	1,500	1,500	4,000	29,250	0	0					200			
Vehicle Maintenance																							
Vehicle/Boat Fuel	9,281	15,000	8,257	11,494	15,000	8,257	15,000	1,000	4,920	1,500	1,500	2,300	23,000										
Wharfs & Foreshore Materials	11,494	7,200	9,689	11,086	15,000	4,346	15,000								1,200							15,000	
Signage																						5,000	
Pests & Buys																						15,000	
Waterfront Maintenance																							
Water System Maintenance/Parts	42,228	25,050	29,891	244	0	0	35,100	3,000		0	1,500			30,600	0	0							
Non-recoverable HST																							
WAGES & BENEFITS:							1,753,970	538,840	40,460	49,800	209,240	59,340	120,365	120,735	0	52,240	88,630	7,380	239,195	17,275	49,760	160,510	
Commissioners Indermittes	53,022	61,956	38,028				46,432											45,432					
Management Salaries	480,419	349,584	314,855				350,401					5,000	137,549				207,852						
Benefit Liability																							
Staff Wages	1,191,071	1,290,541	1,039,665				1,373,608	257,250	111,816	42,153	121,200	36,000	557,494				84,840	162,856					
Employee Benefits	321,964	336,790	244,082				365,374	42,924	18,923	6,165	17,759	750	174,309				23,331	101,225					
TOTAL PAYROLL	2,046,476	2,036,871	1,636,630				2,154,815	300,174	130,739	48,306	138,959	47,790	865,352	0	0	0	108,171	517,385	0	0	0	0	
Total Operating Expenses	3,916,073	3,690,783	2,932,246				3,908,785	839,014	171,199	98,106	348,199	101,090	995,717	120,735	0	52,240	88,630	115,551	756,560	17,275	49,760	160,510	
Allocated Services-Wages and benefits								252,173	(84,312)	37,840	45,365	12,993	(831,147)	55,904	0	88,165	315,625	(59,558)	(156,568)	28,960	37,275	257,365	
Allocated Services								3,000				(3,000)											
Reserve Allocations	404,767	315,926	364,015				369,735	154,890	5,500	300	52,100	56,460	40,000	0	4,050	45,435	0	10,000	10,000	0	11,000		
Extraordinary Expenditures																							
Capital Projects	438,901	498,530	437,035				574,600	146,600	0	0	38,000	95,000	110,000	15,000	60,000	0	20,000	8,000	10,000	10,000	62,000		
TOTAL EXPENDITURES	4,757,741	4,505,239	3,733,296				4,873,120	1,395,677	92,387	136,246	483,664	262,443	308,570	191,639	0	204,455	449,750	75,993	617,951	66,235	97,035	490,895	
SURPLUS/(DEFICIT)	(494,892)	(354,429)	565,234				(339,307)	725,788	21,498	18,504	(30,779)	(94,998)	(300,470)	(659)	0	236,385	49,113	(23,593)	(594,991)	(51,895)	(68,040)	(231,170)	
APPROPRIATED SURPLUS	(436,901)	(365,030)	(272,737)				(366,900)	(105,000)	0	0	(38,000)	(95,000)	(45,000)	(15,000)	0	0	0	(20,000)	(8,000)	0	0	(40,000)	
(RESERVE ALLOCATIONS)																							
UNAPPROPRIATED SURPLUS	(57,991)	11,601	837,971				26,683	834,788	21,488	18,504	7,221	2	(235,470)	14,361	0	236,385	49,113	(3,593)	(586,991)	(51,895)	(68,040)	(191,170)	

**CULTUS LAKE PARK
BUDGET PROJECTION**

Schedule "B"

	TOTAL 2015 BUDGET	TOTAL 2016 BUDGET	TOTAL 2017 BUDGET	TOTAL 2018 BUDGET	TOTAL 2019 BUDGET
REVENUE/TRANSFER PAYMENTS					
Sunnyside Campground	2,125,465	2,134,745	2,150,395	2,158,895	2,170,895
Park Patrol	113,885	114,650	116,850	119,000	121,000
Visitor Services	154,750	155,250	155,850	156,250	156,750
Vedder River Campground	452,885	465,000	478,210	493,950	511,210
Volunteer Fire Department	167,545	169,473	170,993	172,068	172,918
Public Works	8,100	8,250	8,400	8,550	8,700
Water Utility	191,000	195,445	199,100	202,820	206,630
Sewer Utility	0	0	0	0	0
Commercial Leases	442,820	447,415	447,365	447,370	447,450
Residential Leases	498,903	506,020	507,819	509,216	510,476
Inspection/Permits/Transfers	52,400	52,400	52,400	52,400	52,400
Community Hall	14,340	15,460	15,600	15,710	15,710
Foreshore Lease	28,995	29,575	30,175	30,715	31,270
Public Areas	259,725	260,930	272,030	272,030	272,030
Sundry	23,000	24,500	24,500	24,500	24,500
Utility Rebate	0	0	0	0	0
TOTAL REVENUE	4,533,813	4,579,113	4,629,687	4,663,474	4,701,939

EXPENDITURES

Advertising - media	26,750	19,300	19,300	19,400	19,400
Audit/Accounting	15,375	15,900	16,500	17,150	17,825
Amortization & Bad Debts	0	0	0	0	0
Animal Control	0	10,000	10,000	10,000	10,000
Board Level Expenses	21,000	11,250	11,250	11,500	11,500
Lease Services	0	0	0	0	0
Building Inspections/Permits	2,000	2,000	2,000	2,000	2,000
Building Maintenance/Materials	54,280	54,380	54,480	54,680	54,780
Commissions - Real Estate	0	0	0	0	0
Community Policing	10,000	10,000	10,000	10,000	10,000
Commemorative Benches	1,800	1,800	1,800	1,800	1,800
Conferences	19,150	19,150	19,150	19,650	19,650
Contract Services	223,080	223,080	223,080	223,090	223,090
Data Processing	28,735	28,740	28,740	29,240	29,240
Donations/Grants	0	0	0	0	0
Education & Training	30,000	30,500	30,500	31,000	31,000
Election Expenses	0	0	0	5,500	0
Equipment Usage	0	0	0	0	0
Equipment Maintenance/Appliances/Boat	45,300	45,400	45,900	44,900	44,900
Equipment Fuel	7,545	7,575	7,575	7,575	7,575
Garbage Collection/Recycle	145,070	145,075	145,075	144,475	144,475
Grounds Maintenance/Materials	96,550	87,550	88,550	88,550	88,550
Insurance - Business	103,075	106,040	107,300	108,600	110,000
Insurance - Vehicles	19,990	20,815	20,915	21,015	21,115
Janitorial Supplies	29,100	29,630	29,630	29,630	29,630
Legal/Professional Fees	92,190	75,500	75,500	76,000	76,000
Labour	0	0	0	0	0
Licences/Permits/Taxes	8,195	48,110	48,110	48,110	48,110
Memberships/Dues/Subscriptions	7,985	8,020	8,130	8,260	8,265
Milfoil Costs	0	0	0	0	0

**CULTUS LAKE PARK
BUDGET PROJECTION**

Schedule "B"

	TOTAL 2015 BUDGET	TOTAL 2016 BUDGET	TOTAL 2017 BUDGET	TOTAL 2018 BUDGET	TOTAL 2019 BUDGET
Office Expenses:	0	0	0	0	0
Office Supplies	19,180	19,285	19,485	19,490	19,590
Interest and Bank Charges	840	840	840	840	840
POS Charges	62,810	62,860	63,160	63,660	63,910
Retail Sales (COGS)	14,185	14,200	14,200	14,200	14,200
Office Furniture	2,250	2,250	2,250	2,250	2,250
Postage & Courier	3,200	3,200	3,200	3,300	3,300
Equipment Rentals	37,180	37,300	37,700	38,200	38,200
Other: Records Management	5,000	0	0	0	0
Conveyance	0	0	0	0	0
Printing	6,870	7,470	7,470	8,270	7,520
Public Relations/Promotion	17,150	16,130	16,130	16,190	16,190
Roads & Parking	47,600	47,300	47,300	47,300	47,300
Security Systems/Supplies	8,860	9,065	9,095	9,125	9,155
Septic/Sewer System Maintenance/Parts	14,600	14,750	14,750	15,000	15,000
Small Tools/Shop & Safety	26,840	27,365	27,390	27,415	27,440
Special Events	6,750	8,050	8,050	8,050	8,050
Telecommunications	69,280	69,530	70,135	70,840	70,945
Utilities	268,885	281,150	290,495	297,835	306,035
Vandalism	5,500	5,500	5,500	5,500	5,500
Travel & Vehicle Allowance	9,150	9,150	9,150	9,150	9,150
Vehicle Maintenance	35,650	65,000	65,100	65,100	65,100
Vehicle/Boat Fuel	31,720	31,720	31,720	31,720	31,720
Wharfs & Foreshore Materials	15,000	15,000	15,000	15,000	15,000
Signage	8,200	5,700	5,900	5,900	5,900
Floats & Buoys	15,000	15,000	15,000	15,000	15,000
Waterfront Maintenance	0	0	0	0	0
Water System Maintenance/Parts	35,100	35,100	35,100	35,100	35,100
Non-recoverable HST	0	0	0	0	0
SUBTOTAL	1,753,970	1,802,730	1,817,605	1,836,560	1,841,300
<i>WAGES & BENEFITS:</i>					
Commissioners Indemnities	45,432	46,000	47,000	48,000	49,000
Management Salaries	350,401	350,399	350,399	350,399	350,399
Benefit Liability	0	0	0	0	0
Staff Wages	1,373,608	1,375,237	1,375,737	1,376,737	1,377,737
Employee Benefits	385,374	386,530	387,392	388,261	389,638
TOTAL PAYROLL	2,154,815	2,158,165	2,160,527	2,163,397	2,166,774
Allocated Services-Wages and benefits	0	0	0	0	0
Allocated Services	0	0	0	0	0
<i>Reserve Allocations</i>	389,735	449,700	451,510	453,530	455,315
Extraordinary Expenditures	0	0	0	0	0
Capital Projects	574,600	598,000	402,000	295,000	405,000
TOTAL EXPENDITURES	4,873,120	5,008,595	4,831,642	4,748,487	4,868,389
SURPLUS/(DEFICIT)	(339,307)	(429,483)	(201,955)	(85,013)	(166,450)
<i>APPROPRIATED SURPLUS (RESERVE ALLOCATIONS)</i>	(366,000)	(430,000)	(202,000)	(155,000)	(325,000)
UNAPPROPRIATED SURPLUS	26,693	517	45	69,987	158,550