



Cultus Lake Park

2021-2025 Five Year Financial Plan No. 1181, 2020

A Bylaw to Adopt the 2021-2025 Financial Plan

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

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

The Cultus Lake Park Board in open meeting assembled, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited for all purposes as "Cultus Lake Park 2021-2025 Financial Plan Bylaw No. 1181, 2020"

2. GENERAL REGULATIONS

2.1 Schedule "A" titled 2021 Financial Plan and Schedule "B" titled 2021-2025 Financial Plan, attached form part of this Bylaw, is hereby adopted as the Cultus Lake Park Five Year Financial Plan for the years 2021 to 2025.

3. EFFECTIVE DATE

This bylaw will come into force and effect upon its adoption.

READ A FIRST TIME this 18 day of November, 2020

READ A SECOND TIME this 18 day of November, 2020

Pursuant to Section 166 of the *Community Charter*, a public consultation meeting was held the 18th day of November

READ A THIRD TIME this 16th day of December, 2020

ADOPTED this 22nd day of December, 2020

David Renwick, Chair
Cultus Lake Park Board

Joe Lamb
Chief Administrative Officer

I HEREBY CERTIFY the foregoing to be a true
and correct copy of Cultus Lake Park
Cultus Lake Park 2021-2054 Financial Plan Bylaw No. 1181, 2020

A handwritten signature in blue ink, appearing to be 'J. H.', is written above a horizontal line.

Chief Administrative Officer

CULTUS LAKE PARK
2021 FINANCIAL PLAN

Schedule "A"

	2020 FINANCIAL PLAN	2021 FINANCIAL PLAN	2021 SUNNY- SIDE	2021 COMM LEASE	2021 RESID LEASE	2021 COMM. HALL	2021 VISITOR SERVICES	2021 FORESHORE LEASE	2021 VOLUNTEER FIRE DEPT	2021 PUBLIC WORKS	2021 PROTECTIVE SERVICES	2021 GENERAL & ADMIN	2021 CEAC
REVENUES													
Sunnyside Campground	\$ 2,996,710	\$ 3,299,400	\$ 3,299,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Leases	601,025	651,292	-	651,292	-	-	-	-	-	-	-	-	-
Residential Leases	895,269	870,389	-	-	870,389	-	-	-	-	-	-	-	-
Community Hall	11,950	11,950	-	-	-	11,950	-	-	-	-	-	-	-
Cabin Rentals/Visitor Services	268,260	219,700	-	-	-	-	219,700	-	-	-	-	-	-
Parking/Public Area Revenue	710,500	856,500	-	-	-	-	856,500	-	-	-	-	-	-
Foreshore Lease	45,200	109,000	-	-	-	-	-	109,000	-	-	-	-	-
Volunteer Fire Department	273,430	281,590	-	-	-	-	-	-	281,590	-	-	-	-
Protective Services	3,500	106,850	-	-	-	-	-	-	-	-	106,850	-	-
General Administration	42,500	42,500	-	-	-	-	-	-	-	-	-	42,500	-
CEAC	36,000	36,700	-	-	-	-	-	-	-	-	-	-	36,700
TOTAL REVENUES	\$ 5,884,344	\$ 6,485,871	\$ 3,299,400	\$ 651,292	\$ 870,389	\$ 11,950	\$ 1,076,200	\$ 109,000	\$ 281,590	\$ -	\$ 106,850	\$ 42,500	\$ 36,700
EXPENDITURES													
Advertising	\$ 18,350	\$ 13,500	\$ 9,550	\$ -	\$ -	\$ -	\$ 1,900	\$ -	\$ 550	\$ -	\$ -	\$ 1,500	\$ -
Audit/Accounting	17,870	18,085	-	-	-	-	-	-	-	-	-	18,085	-
Board Level Expenses	17,000	17,000	-	-	-	-	-	-	-	-	-	17,000	-
Building Maintenance/Materials	60,850	69,700	31,500	8,000	-	3,500	11,400	-	4,800	6,200	1,200	3,100	-
Commemorative Benches	1,900	1,900	-	-	-	-	1,900	-	-	-	-	-	-
Conferences	16,780	16,830	3,330	-	-	-	-	-	-	2,500	-	11,000	-
Contract Services	581,800	505,900	198,300	-	-	-	40,600	-	-	5,000	242,000	20,000	-
Data Processing	43,900	61,170	34,270	-	-	-	1,500	-	2,000	1,000	5,900	16,500	-
Education & Training	47,450	47,200	4,500	-	-	-	400	-	32,000	2,100	3,200	5,000	-
Election Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Maintenance	70,300	74,200	11,500	-	-	-	6,800	1,500	40,900	11,500	1,000	1,000	-
Equipment Fuel	4,915	5,010	500	-	-	-	-	800	-	3,710	-	-	-
Garbage Collection/Recycle	181,815	187,542	53,500	18,347	100,535	-	7,200	-	-	7,960	-	-	-
General Maintenance	20,000	20,000	-	-	-	-	20,000	-	-	-	-	-	-
Grounds Maintenance/Materials	91,415	96,420	47,500	2,800	-	1,000	33,030	10,000	500	1,590	-	-	-
Insurance - Business	162,800	176,300	28,500	33,500	6,700	8,600	33,900	16,400	11,900	13,500	7,700	15,600	-
Insurance - Vehicles	29,465	29,831	1,560	-	-	-	-	100	5,950	18,740	1,400	2,081	-
Janitorial Supplies	45,500	45,300	22,500	-	-	-	21,800	-	1,000	-	-	-	-
Legal/Professional Fees	159,675	175,000	20,000	-	-	-	-	-	-	-	5,000	150,000	-
Licences/Permits/Taxes	5,500	9,750	1,200	-	-	-	-	1,100	-	450	7,000	-	-
Memberships/Dues/Subscriptions	5,330	5,335	185	-	-	-	-	-	700	750	-	3,700	-
Office Supplies	26,830	30,085	4,400	-	-	-	650	-	1,400	1,560	1,200	20,000	875
Interest and Bank Charges	5,400	5,450	950	-	-	-	500	-	-	-	-	4,000	-
POS Charges	75,300	77,300	56,000	-	-	-	12,300	-	-	-	-	9,000	-
Retail Sales (COGS)	69,800	58,025	57,200	-	-	-	825	-	-	-	-	-	-
Office Furniture	4,500	4,500	500	-	-	-	-	-	-	-	-	4,000	-
Postage & Courier	4,000	4,000	-	-	-	-	-	-	-	-	-	4,000	-
Equipment Rentals	25,200	25,500	-	-	-	-	10,200	-	-	-	-	15,300	-
Community Wildfire Protection Plan	5,000	5,000	-	-	-	-	-	-	-	-	-	5,000	-
Printing	7,650	7,650	5,000	-	-	-	750	150	-	-	750	1,000	-
Public Relations/Promotion	9,340	9,340	3,840	-	-	-	500	-	500	-	500	4,000	-
Roads & Parking	47,300	43,300	8,000	-	-	-	12,300	-	-	23,000	-	-	-

CULTUS LAKE PARK
2021 FINANCIAL PLAN

Schedule "A"

	2020 FINANCIAL PLAN	2021 FINANCIAL PLAN	2021 SUNNY- SIDE	2021 COMM LEASE	2021 RESID LEASE	2021 COMM. HALL	2021 VISITOR SERVICES	2021 FORESHORE LEASE	2021 VOLUNTEER FIRE DEPT	2021 PUBLIC WORKS	2021 PROTECTIVE SERVICES	2021 GENERAL & ADMIN	2021 CEAC
Security Systems/Supplies	4,750	4,750	2,000	-	-	-	-	-	500	750	500	1,000	-
Small Tools/Shop & Safety	25,800	26,210	2,500	-	-	-	-	-	6,100	17,610	-	-	-
Special Events	58,280	58,940	12,080	-	-	-	12,000	-	-	-	-	-	34,860
Telecommunications	42,030	40,680	12,700	-	-	200	4,780	-	8,450	4,000	2,050	8,500	-
Utilities	505,460	483,135	377,600	6,760	35,900	4,640	32,500	-	6,740	11,580	875	6,540	-
Vandalism	4,500	4,500	2,000	-	-	-	2,500	-	-	-	-	-	-
Travel & Vehicle Allowance	3,200	3,200	1,200	-	-	-	-	-	-	-	-	2,000	-
Vehicle Maintenance	37,210	37,750	1,330	-	-	-	-	200	10,000	25,200	1,020	-	-
Vehicle/Boat Fuel	23,500	23,930	760	-	-	-	-	-	2,200	18,640	1,530	800	-
Wharfs & Foreshore Materials	15,000	15,000	-	-	-	-	-	15,000	-	-	-	-	-
Signage	9,700	11,200	2,000	1,200	-	-	7,000	1,000	-	-	-	-	-
Floats & Buoys	10,000	10,000	-	-	-	-	-	10,000	-	-	-	-	-
Water System Maintenance/Parts	3,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	\$ 2,610,365	\$ 2,575,418	\$ 1,028,455	\$ 70,607	\$ 143,135	\$ 17,940	\$ 277,235	\$ 56,250	\$ 136,190	\$ 177,340	\$ 282,825	\$ 349,706	\$ 35,735
<i>WAGES & BENEFITS:</i>													
Commissioners Indemnities	\$ 84,000	\$ 85,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,470	\$ -
Management Salaries	282,427	304,689	71,970	-	-	-	-	-	5,600	87,890	-	139,230	-
Staff Wages	1,517,560	1,722,674	449,290	-	-	-	54,130	-	57,000	634,860	130,170	397,223	-
Employee Benefits	398,610	508,207	119,720	-	-	-	11,370	-	7,010	194,000	33,017	143,090	-
TOTAL PAYROLL	\$ 2,282,597	\$ 2,621,040	\$ 640,980	\$ -	\$ -	\$ -	\$ 65,500	\$ -	\$ 69,610	\$ 916,750	\$ 163,188	\$ 765,013	\$ -
TOTAL OPERATING EXPENSES	\$ 4,892,962	\$ 5,196,458	\$ 1,669,435	\$ 70,607	\$ 143,135	\$ 17,940	\$ 342,735	\$ 56,250	\$ 205,800	\$ 1,094,090	\$ 446,013	\$ 1,114,719	\$ 35,735
<i>Reserve Allocations</i>	967,280	1,219,835	448,130	158,780	63,230	10,000	257,260	56,250	58,220	115,000	2,000	50,000	965
Capital Projects	1,387,470	1,831,060	618,500	84,070	10,000	2,070	835,510	120,000	42,070	42,770	5,500	70,570	-
<i>Internal Wage Allocations</i>	-	-	162,380	80,300	302,220	21,870	306,460	88,430	8,270	(878,130)	46,010	(137,810)	-
<i>Overhead Expense Allocations</i>	-	-	350,699	238,968	358,095	31,800	479,850	243,130	-	(330,960)	(387,173)	(984,409)	-
TOTAL EXPENDITURES	\$ 7,247,712	\$ 8,247,353	\$ 3,249,144	\$ 632,725	\$ 876,680	\$ 83,680	\$ 2,221,815	\$ 564,060	\$ 314,360	\$ 42,770	\$ 112,350	\$ 113,070	\$ 36,700
<i>SURPLUS/(DEFICIT)</i>	(1,363,368)	(1,761,482)	50,256	18,567	(6,291)	(71,730)	(1,145,615)	(455,060)	(32,770)	(42,770)	(5,500)	(70,570)	-
<i>APPROPRIATED SURPLUS (RESERVE APPROPRIATIONS)</i>	1,382,990	1,786,760	618,500	84,070	10,000	2,070	800,510	120,000	32,770	42,770	5,500	70,570	-
UNAPPROPRIATED SURPLUS	\$ 19,622	\$ 25,278	\$ 668,756	\$ 102,637	\$ 3,709	\$ (69,660)	\$ (345,105)	\$ (335,060)	\$ -	\$ -	\$ -	\$ -	\$ -

CULTUS LAKE PARK
2021 - 2025 FINANCIAL PLAN

Schedule "B"

**CULTUS LAKE PARK
2021-2025 Financial Plan Summary**

	TOTAL 2021 BUDGET	TOTAL 2022 BUDGET	TOTAL 2023 BUDGET	TOTAL 2024 BUDGET	TOTAL 2025 BUDGET
REVENUES					
Sunnyside Campground	\$ 3,299,400	\$ 3,334,800	\$ 3,390,000	\$ 3,430,900	\$ 3,488,030
Commercial Leases	651,292	658,402	665,612	672,822	680,132
Residential Leases	870,389	893,899	916,799	933,789	950,982
Community Hall	11,950	11,950	11,950	11,950	11,951
Cabin Rentals/Visitor Services	219,700	219,700	219,700	219,700	219,700
Parking/Public Area Revenue	856,500	856,500	856,500	856,500	856,500
Foreshore Lease	109,000	109,000	109,000	109,000	109,000
Volunteer Fire Department	281,590	279,000	292,620	288,130	302,740
Protective Services	106,850	109,500	110,900	112,300	113,700
General Administration	42,500	42,500	42,500	42,500	42,500
CEAC	36,700	36,904	37,612	37,824	38,040
TOTAL REVENUES	\$ 6,485,871	\$ 6,552,155	\$ 6,653,193	\$ 6,715,415	\$ 6,813,275
EXPENDITURES					
Advertising	\$ 13,500	\$ 13,500	\$ 13,550	\$ 13,600	\$ 13,600
Audit/Accounting	18,085	18,450	18,820	19,195	19,578
Board Level Expenses	17,000	17,000	17,000	17,000	17,000
Building Maintenance/Materials	69,700	70,750	72,210	73,590	74,990
Community Policing	-	-	-	-	-
Commemorative Benches	1,900	1,900	1,900	1,900	1,900
Conferences	16,830	16,880	16,930	16,980	17,030
Contract Services	505,900	514,800	524,100	533,500	543,000
Data Processing	61,170	61,270	62,370	62,470	62,570
Education & Training	47,200	47,850	48,600	49,350	50,110
Election Expenses	-	18,000	-	-	-
Equipment Maintenance	74,200	75,500	76,800	78,100	79,400
Equipment Fuel	5,010	5,105	5,210	5,290	5,370
Garbage Collection/Recycle	187,542	187,642	193,742	193,842	194,042
General Maintenance	20,000	20,000	20,000	20,000	20,000
Grounds Maintenance/Materials	96,420	97,790	99,160	100,580	102,000
Insurance - Business	176,300	180,000	183,700	187,400	191,200
Insurance - Vehicles	29,831	30,102	30,475	30,845	31,216
Janitorial Supplies	45,300	45,800	46,300	46,800	47,300
Legal/Professional Fees	175,000	145,000	145,000	145,000	145,000
Licences/Permits/Taxes	9,750	9,750	9,750	9,750	9,750
Memberships/Dues/Subscriptions	5,335	5,340	5,345	5,345	5,345
Office Supplies	30,085	30,115	30,670	31,300	31,830
Interest and Bank Charges	5,450	5,450	5,500	5,550	5,550
POS Charges	77,300	79,300	81,500	81,500	81,500
Retail Sales (COGS)	58,025	58,025	58,050	58,050	58,050
Office Furniture	4,500	4,500	4,500	4,500	4,500
Postage & Courier	4,000	4,000	4,000	4,000	4,000
Equipment Rentals	25,500	25,800	26,100	26,400	26,700
Community Wildfire Protection Plan	5,000	5,000	5,000	5,000	5,000
Printing	7,650	7,650	7,650	7,650	7,650
Public Relations/Promotion	9,340	9,340	9,340	9,390	9,390
Roads & Parking	43,300	43,300	43,300	43,300	43,300
Security Systems/Supplies	4,750	4,750	4,750	4,800	4,800
Small Tools/Shop & Safety	26,210	26,620	27,040	27,460	27,890

CULTUS LAKE PARK
2021 - 2025 FINANCIAL PLAN

Schedule "B"

	TOTAL 2021 BUDGET	TOTAL 2022 BUDGET	TOTAL 2023 BUDGET	TOTAL 2024 BUDGET	TOTAL 2025 BUDGET
Special Events	58,940	59,610	60,300	60,990	61,130
Telecommunications	40,680	41,430	41,880	42,730	43,080
Utilities	483,135	492,840	503,555	514,750	526,235
Vandalism	4,500	4,500	4,500	4,500	4,500
Travel & Vehicle Allowance	3,200	3,200	3,200	3,200	3,200
Twin Alders					
Vehicle Maintenance	37,750	38,300	38,860	39,430	40,010
Vehicle/Boat Fuel	23,930	24,160	24,390	24,620	24,850
Wharfs & Foreshore Materials	15,000	15,000	15,000	15,000	15,000
Signage	11,200	11,200	11,200	11,200	11,200
Floats & Buoys	10,000	10,000	10,000	10,000	10,000
Water System Maintenance/Parts	5,000	5,000	5,000	5,000	5,000
SUBTOTAL	\$ 2,575,418	\$ 2,596,519	\$ 2,621,247	\$ 2,655,857	\$ 2,689,766
<i>WAGES & BENEFITS:</i>					
Commissioners Indemnities	\$ 85,470	\$ 86,970	\$ 88,490	\$ 90,040	\$ 91,620
Management Salaries	304,689	309,930	315,260	320,670	326,191
Staff Wages	1,722,674	1,752,960	1,783,770	1,815,150	1,847,070
Employee Benefits	508,207	515,230	526,610	533,950	545,550
TOTAL PAYROLL	\$ 2,621,040	\$ 2,665,090	\$ 2,714,130	\$ 2,759,810	\$ 2,810,431
TOTAL OPERATING EXPENSES	\$ 5,196,458	\$ 5,261,609	\$ 5,335,377	\$ 5,415,667	\$ 5,500,197
<i>Reserve Allocations</i>	1,219,835	1,228,939	1,238,002	1,242,884	1,246,730
Capital Projects	1,831,060	1,149,690	865,590	883,490	761,890
Allocated Wages	-	-	-	-	-
Allocated Overhead Expenses	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,247,353	\$ 7,640,238	\$ 7,438,969	\$ 7,542,041	\$ 7,508,817
<i>SURPLUS/(DEFICIT)</i>	(1,761,482)	(1,088,083)	(785,776)	(826,626)	(695,542)
<i>APPROPRIATED SURPLUS (RESERVE ALLOCATIONS)</i>	(1,786,760)	(1,112,350)	(819,860)	(847,700)	(716,820)
UNAPPROPRIATED SURPLUS	\$ 25,278	\$ 24,267	\$ 34,084	\$ 21,074	\$ 21,278

CULTUS LAKE PARK													
Sunnyside Campground													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020					2021	2022	2023	2024	2025	
GL	Account Name	YTD	Yearend	2020	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
		Actual	Projection	Budget									
	REVENUE												
10-1-100-4000	Seasonal - Waterfront Lots	369,359	369,359	519,800	(150,441)	-28.9%		545,800	556,700	567,800	579,200	590,800	
10-1-100-4001	Seasonal - View Lots	128,589	128,589	185,180	(56,591)	-30.6%		194,400	198,300	202,300	206,300	210,400	*Overall increase to Seasonal Rates of 5%
10-1-100-4002	Seasonal - Regular Lots	692,661	692,661	981,800	(289,139)	-29.4%		1,030,900	1,051,500	1,072,500	1,094,000	1,115,900	
10-1-100-4003	Overnights - Full Hook Up	529,579	529,579	478,500	51,079	10.7%		526,400	526,400	536,900	536,900	547,638	
10-1-100-4004	Overnights - No Hook Ups	245,001	245,001	187,050	57,951	31.0%		205,800	205,800	209,900	209,900	214,098	
10-1-100-4005	Overnights - View Lots	86,169	86,169	77,400	8,769	11.3%		85,100	85,100	86,800	86,800	88,536	* Average increase to overnight rates of 10%
10-1-100-4006	Overnights - Waterfront Lots	99,419	99,419	100,080	(661)	-0.7%		110,100	110,100	112,300	112,300	114,546	
10-1-100-4011	Overnights - Group Area A & B	18,192	18,192	29,000	(10,808)	-37.3%		30,000	30,000	30,600	30,600	31,212	
10-1-100-4015/4900	Other Sundry-Parking/Miscellaneous	365,694	365,694	285,000	80,694	28.3%		380,000	380,000	380,000	384,000	384,000	*Average increases to additional fees of 15%
10-1-100-4016	Overnights - Milfoil Revenue	5,600	5,600	5,600	-	0.0%		5,600	5,600	5,600	5,600	5,600	
	Overnights - Cultus Lake Infrastructure							24,500	24,500	24,500	24,500	24,500	*Introduction of an Infrastructure Fee for Overnight Campers. The Fee will be split 70% into the Cultus Lake Infrastructure Reserve and 30% into the Foreshore Reserve. These funds will be used to enhance Cultus Lake Capital Infrastructure. Fee \$5 per reservation - approximately 7000 reservations per year.
	Overnights - Foreshore Reserve							10,500	10,500	10,500	10,500	10,500	
10-1-100-4017	SS WIFI Sales	7,745	7,745	2,500	5,245	209.8%		2,500	2,500	2,500	2,500	2,500	
10-1-100-4050	Sunnyside Store Sales	181,080	181,080	138,000	43,080	31.2%		141,000	141,000	141,000	141,000	141,000	
10-1-100-4910	Laundromat	5,329	5,329	4,800	529	11.0%		4,800	4,800	4,800	4,800	4,800	
10-1-100-4950	Retail Sales	10,067	10,067	2,000	8,067	403.4%		2,000	2,000	2,000	2,000	2,000	
	TOTAL REVENUE	\$ 2,744,484	\$ 2,744,484	\$ 2,996,710	\$ (252,226)	-8.4%		\$ 3,299,400	\$ 3,334,800	\$ 3,390,000	\$ 3,430,900	\$ 3,488,030	
	EXPENDITURES												
	OPERATING												
10-2-100-5000	Advertising - media	2,850	3,850	13,450	9,600	71.4%		9,550	9,550	9,550	9,550	9,550	
10-2-100-5300													*Increase to Sunnyside's Maintenance budgets to allow for a more proactive approach to maintaining the Campground grounds and facilities. Increase of \$15,500 for Building Maint.
10-2-100-6050	Building Materials/Electrical Repairs	19,158	21,000	21,000	-	0.0%		31,500	32,130	32,770	33,430	34,100	
10-2-100-5375	Contract Services - Security	145,632	148,632	193,000	44,368	23.0%		198,300	202,000	206,000	210,000	214,000	Security Contract - Griffin
10-2-100-5400	Conferences	-	-	3,330	3,330	100.0%		3,330	3,330	3,330	3,330	3,330	
10-2-100-5500	Data Processing	34,040	37,040	22,400	(14,640)	-65.4%		34,270	34,270	34,270	34,270	34,270	*Increase of \$11,870 to account for increased online reservation software fees as more campers are switching to booking their reservations online.
10-2-100-5700	Education & Training	447	2,000	4,500	2,500	55.6%		4,500	4,500	4,500	4,500	4,500	
10-2-100-5800	Equipment Maintenance	7,830	7,830	7,500	(330)	-4.4%		11,500	11,500	11,500	11,500	11,500	*Increase to Sunnyside's Maintenance budgets to allow for a more proactive approach to maintaining the Campground grounds and facilities. Increase of \$4,000 for Equipment Maint.
10-2-100-5820	Equipment Fuel	300	380	475	95	20.0%		500	525	550	550	550	

SUNNYSIDE CAMPGROUND

		2020	2020										
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
10-2-100-5900	Garbage Collection/Recycle	39,868	53,500	53,500	-	0.0%		53,500	53,500	53,500	53,500	53,500	Valley Waste Annual Contract
													*Increase to Sunnyside's Maintenance budgets to allow for a more proactive approach to maintaining the Campground grounds and facilities. Increase of \$9,500 for Ground Maint.
10-2-100-6000	Grounds Maintenance	28,721	38,000	38,000	-	0.0%		47,500	48,450	49,400	50,400	51,400	
10-2-100-6100	Insurance - Business	26,944	26,944	26,700	(244)	-0.9%		28,500	29,100	29,700	30,300	30,900	*Increase to reflect actual premium increases
10-2-100-6200	Insurance - Vehicle	1,528	1,528	1,550	22	1.4%		1,560	1,570	1,580	1,590	1,600	
10-2-100-6300	Janitorial Supplies	16,462	17,550	19,500	1,950	10.0%		22,500	23,000	23,500	24,000	24,500	*Increased by \$3,000 for additional Covid supplies.
10-2-100-6400	Legal Fees							20,000	20,000	20,000	20,000	20,000	*Introduction of a legal budget for Sunnyside Campground to cover the business units annual legal expenses.
10-2-100-6500	Licences	505	1,550	1,550	-	0.0%		1,200	1,200	1,200	1,200	1,200	
10-2-100-6450	Professional Fees	-	-	180	180	100.0%		185	190	195	195	195	
10-2-100-6800	Office Supplies	2,608	3,000	4,400	1,400	31.8%		4,400	4,400	4,400	4,400	4,400	
10-2-100-6810	Interest & Bank Charges/Cash Over-Short	(158)	950	950	-	0.0%		950	950	1,000	1,000	1,000	
10-2-100-6812	POS Services Charges	65,187	68,187	54,000	(14,187)	-26.3%		56,000	58,000	60,000	60,000	60,000	
10-2-100-6817	Retail Sales (COGS)	94,110	94,110	69,000	(25,110)	-36.4%		57,200	57,200	57,200	57,200	57,200	*Reduce COGS to 40% of Sale (compared to 50% in the past)
10-2-100-6822	Other/Office furniture	-	500	500	-	0.0%		500	500	500	500	500	
10-2-100-7000	Printing	2,773	5,000	5,000	-	0.0%		5,000	5,000	5,000	5,000	5,000	
10-2-100-7100	Promotion/Public Relations	1,003	3,000	3,840	840	21.9%		3,840	3,840	3,840	3,840	3,840	
10-2-100-7200	Roads & Parking	1,720	8,000	12,000	4,000	33.3%		8,000	8,000	8,000	8,000	8,000	
10-2-100-7300	Vandalism Repairs	-	1,000	2,000	1,000	50.0%		2,000	2,000	2,000	2,000	2,000	
10-2-100-7400	Security Systems/Supplies	1,646	2,000	2,000	-	0.0%		2,000	2,000	2,000	2,000	2,000	
10-2-100-7500	Septic System Maintenance	3,961	5,000	5,000	-	0.0%		5,000	5,000	5,000	5,000	5,000	
10-2-100-7500	Sewer	-	109,400	109,400	-	0.0%		111,600	113,800	116,100	118,400	120,800	
7600/7650/7625	Shop Supplies/Small tools/Safety Supplies	249	1,500	2,500	1,000	40.0%		2,500	2,500	2,500	2,500	2,500	
10-2-100-7700	Special Programs/Events	-	-	12,080	12,080	100.0%		12,080	12,080	12,080	12,080	12,080	
10-2-100-7800	Telecommunications	13,194	15,000	12,600	(2,400)	-19.0%		12,700	12,800	12,900	12,900	12,900	
10-2-100-7900	Travel Expense	-	-	1,200	1,200			1,200	1,200	1,200	1,200	1,200	
10-2-100-8000	Propane	4,623	7,500	12,500	5,000	40.0%		8,000	8,200	8,400	8,700	9,000	* Reduce utility budget by \$23,500 to have budgeted costs more in line with actuals
10-2-100-8005	Hydro	63,332	85,000	100,000	15,000	15.0%		85,000	87,600	90,200	92,900	95,700	
10-2-100-8020	Water	-	170,300	170,300	-	0.0%		173,000	175,600	179,100	182,700	186,400	
10-2-100-8100	Vehicle Maintenance	-	1,300	1,300	-	0.0%		1,330	1,360	1,390	1,420	1,450	
10-2-100-8130	Vehicle Fuel	134	600	750	150	20.0%		760	770	780	790	800	
10-2-100-8201	Signage	54	1,000	1,000	-	0.0%		2,000	2,000	2,000	2,000	2,000	
10-2-100-8300	Water System Maintenance	1,370	3,000	3,000	-	0.0%		5,000	5,000	5,000	5,000	5,000	*Increase of \$2,000 in Water Maint. Budget to allow for replacement of sections of the water lines in Sunnyside
	TOTAL OPERATING	\$ 580,091	\$ 945,151	\$ 991,955	\$ 46,804	4.7%		\$ 1,028,455	\$ 1,044,615	\$ 1,062,135	\$ 1,077,845	\$ 1,093,865	
				0									

		2020	2020										
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	WAGES & BENEFITS												
10-2-100-8600	Management Salaries	66,400	83,000	70,737	(12,263)	-17.3%		71,970	73,230	74,510	75,810	77,140	
	Staff Wages - Administration							113,500	115,490	117,510	119,570	121,660	*Increase in budget by \$23,760 to allow Sunnyside to hire a full time Assistant Administrator for the Campground.
10-2-100-8700	Staff Wages - Gatehouse	127,877	163,000	184,130	21,130	11.5%		110,370	112,300	114,270	116,270	118,300	
10-2-100-8701	Staff Wages - Custodian	15,022	16,022	91,800	75,778	82.5%		95,470	97,140	98,840	100,570	102,330	
10-2-100-8705	Staff Wages - Site Maintenance	109,386	114,386	94,775	(19,611)	-20.7%		98,570	100,290	102,050	103,840	105,660	
10-2-100-8710	Staff Wages - Store	25,674	25,674	30,175	4,501	14.9%		31,380	31,930	32,490	33,060	33,640	
Multiple	Employee Benefits	53,056	69,823	72,150	2,327	3.2%		118,020	120,260	122,540	124,870	127,240	
10-2-100-8825	Uniforms/Criminal Check	255	255	1,700	1,445	85.0%		1,700	1,700	1,700	1,700	1,700	
	TOTAL WAGES & BENEFITS	\$ 397,670	\$ 472,160	\$ 545,467	\$ 73,307	13.4%		\$ 640,980	\$ 652,340	\$ 663,910	\$ 675,690	\$ 687,670	
	RESERVE ALLOCATIONS												
10-2-100-9800	Sunnyside - Septic/Sewer		-	199,330	199,330	100.0%		199,330	199,330	199,330	199,330	199,330	
	Sunnyside - 5% of Revenue	137,000	137,200	149,800	12,600	8.4%		163,200	165,000	167,800	169,800	172,700	
	Sunnyside - Electrical		0	10,000	10,000	100.0%		20,000	22,500	25,000	27,500	27,500	
	Sunnyside - Facility Life Cycle		0	10,000	10,000	100.0%		15,000	17,500	20,000	20,000	20,000	
	Sunnyside - Utility Vehicle		0	10,000	10,000	100.0%		10,000	10,000	10,000	10,000	10,000	
	Cultus Lake Infrastructure Reserve							24,500	24,500	24,500	24,500	24,500	*Infrastructure Fee - Allocation to Reserves
	Foreshore Reserve							10,500	10,500	10,500	10,500	10,500	
	Milfoil Control Reserve		5,600	5,600	0	0.0%		5,600	5,600	5,600	5,600	5,600	
10-2-100-9805	TOTAL RESERVE ALLOCATIONS	\$ 137,000	\$ 142,800	\$ 384,730	\$ 241,930	62.9%		\$ 448,130	\$ 454,930	\$ 462,730	\$ 467,230	\$ 470,130	
	CAPITAL PROJECTS												
10-2-100-9000	Washroom Renovations							186,000	189,700	193,500	197,400	201,300	*Full Interior Renovations of two Sunnyside Washrooms each year
	Redwood Playground		-	10,000	10,000	100.0%		10,000	-	-	-	-	*Carry forward funds from 2020 as this project was deferred.
	Wi-Fi Upgrade	8,686	8,686	20,000	11,314	56.6%		5,000	-	-	-	-	*Funds to do further minor upgrades to the WIFI at Sunnyside Campground
	Staff Coffee Room in Compound							25,000					*Funds to create an office in the compound and upgrade the staff room in the compound to allow it to be more inviting to staff.
	Store Cash Register/Inventory							2,500					*Funds to be used to upgrade the Sunnyside Store Cash Register to allow for Inventory Controls be integrated in the register.
	Sewer System		-	300,000	300,000			215,000					*Carry forward of funds - Phase 2 Connection of Sunnyside to Sewer System - Per quote from FVRD (with 30% contingency)
	Power Pole Replacements		15000	15,000									*All Power Pole Replacements necessary are scheduled to be completed in 2020.
	Sewer System		85,000	199,330	114,330			85,000	199,330	199,330	199,330	199,330	*Reduction of Capital Costs for the Sewer in 2021 as the funds borrowed to date are less than originally estimated.
	Power Pole Assessment		7500	7,500									
	Transformer Replacements		0	10,000				10,000	10,000	10,000	10,000	10,000	

SUNNYSIDE CAMPGROUND

GL	Account Name	2020	2020	2020	Variance (\$)	Variance (%)	2021	2022	2023	2024	2025	2021 Comments
		YTD Actual	Yearend Projection	Budget								
	Electric Box Upgrade		2,000	10,000	8,000	80.0%	10,000	10,000	10,000	10,000	10,000	
	Security Camera for Compound	4995	4995	5,000								
	Picnic Table Replacement		0	5,000			5,000	5,000	5,000	5,000	5,000	
	Delineation of Dog Swim Areas		4000	13,500								
	Paving		-	45,000	45,000	100.0%	45,000	45,000	45,000	45,000	45,000	
	Catch Basins in Tenting		3,000	3,000	-	0.0%						
	Movie Night Equipment		-	3,000	3,000							
	AED		-	-	-	0.0%	-	2,500	-	-	-	
	Fencing		-	13,685	13,685	100.0%	-	-	-	-	-	
	Tree Maintenance/Rehabilitation	13,922	20,000	20,000	-	0.0%	20,000	20,000	10,000	10,000	10,000	
	Hot Water Tank			6,000								
	Boat Launch Repairs	21,895	21,895	-	(21,895)	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	\$ 49,498	\$ 172,076	\$ 686,015	\$ 483,434	70.5%	\$ 618,500	\$ 481,530	\$ 472,830	\$ 476,730	\$ 480,630	
							\$ 311,170	\$ (228,300)	\$ 190,500	\$ 194,400		
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 1,164,259	\$ 1,732,187	\$ 2,608,167	\$ 845,475	32.4%	\$ 2,736,065	\$ 2,633,415	\$ 2,661,605	\$ 2,697,495	\$ 2,732,295	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 155,380	\$ 155,380	\$ 155,380	\$ -	0.0%	\$ 162,380	\$ 165,210	\$ 168,090	\$ 171,030	\$ 174,010	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ 328,036	\$ 328,035	\$ 328,035	\$ -		\$ 350,699	\$ 351,897	\$ 353,820	\$ 358,210	\$ 363,669	
	TOTAL EXPENDITURES	\$ 1,647,675	\$ 2,215,602	\$ 3,091,582	\$ 875,980	28.3%	\$ 3,249,144	\$ 3,150,522	\$ 3,183,515	\$ 3,226,735	\$ 3,269,974	
	CONTRIBUTION TO (FROM)	\$ 1,096,809	\$ 528,882	\$ (94,872)	\$ (623,754)	657.5%	\$ 50,256	\$ 184,278	\$ 206,485	\$ 204,165	\$ 218,056	
	Appropriation from Sunnyside Reserve	(49,498)	(172,076)	(686,015)	(513,939)	74.9%	(618,500)	(481,530)	(472,830)	(476,730)	(480,630)	
	NET CONTRIBUTION TO (FROM)	\$ 1,146,307	\$ 705,958	\$ 600,143	\$ (105,815)	-17.6%	\$ 668,756	\$ 665,808	\$ 679,315	\$ 680,895	\$ 698,686	

CULTUS LAKE PARK												
Protective Services												
2021 - 2025 Financial Planning Worksheet												
YTD - Updated to Oct 20												
GL	Account Name	2020 YTD Actual	2020 Yearend Projection	2020 Budget	Variance (\$)	Variance (%)	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2021 Comments
	REVENUE											
10-1-125-4675	Bylaw Enforcement Tickets	25,225	27,145	3,500	23,645	675.6%	30,000	30,000	30,000	30,000	30,000	*Increase Fine Revenue Budget from \$3,500 to \$30,000. Increase to revenue is expected looking based on current ticket volumes and collections ratios seen in 2020.
	Parking Tickets - Parking Lots						76,850	79,500	80,900	82,300	83,700	* Projected Ticket Revenue in Parking Lots (Parking Enforcement Tickets)
10-1-125-4900	Miscellaneous Revenue											
	TOTAL REVENUE	\$ 25,225	\$ 27,145	\$ 3,500	\$ 23,645	675.6%	\$ 106,850	\$ 109,500	\$ 110,900	\$ 112,300	\$ 113,700	
	EXPENDITURES											
	OPERATING											
10-2-125-5000	Advertising - media			-	-	0.0%	-	-	-	-	-	
10-2-125-5300	Building Materials	1,045	1,000	1,000	-	0.0%	1,200	1,220	1,240	1,260	1,290	
10-2-125-5375	Contract Services	189,593	232,093	237,300	5,207		242,000	246,800	251,700	256,700	261,800	Police Mou, Security
10-2-125-5500	Data Processing	1,954	1,954	1,000	(954)	-95.4%	5,900	6,000	6,100	6,200	6,300	*Increase to fund the ongoing annual maintenance fee for Gtechna's electronic ticketing system. *Increase in budget by \$2,700 from \$500 to \$3,200 so bylaw staff to attend a conference during the year to ensure staff stay up to date with changes in the industry.
10-2-125-5700	Education & Training	60	500	500	-	0.0%	3,200	3,200	3,200	3,200	3,200	
10-2-125-5800	Equipment Maintenance	-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-125-6100	Insurance - Business	7,300	6,950	6,950	-	0.0%	7,700	7,900	8,100	8,300	8,500	*Increase to reflect actual premium increases
10-2-125-6200	Insurance - Vehicles	1,366	1,375	1,375	-	0.0%	1,400	1,430	1,460	1,490	1,520	
10-2-125-6450	Professional Fees - Collection Commission						5,000	5,000	5,000	5,000	5,000	*Account for commissions paid on fine revenue collected through a collection agency. *Costs anticipated to participate in the Bylaw Adjudication System at City of Chilliwack, \$2,000 membership plus a portion of the actual adjudication costs.
10-2-125-6500	Licenses/Permits	63	2,400	2,400	-	0.0%	7,000	7,000	7,000	7,000	7,000	
10-2-125-6800	Office Supplies	298	1,200	1,200	-	0.0%	1,200	1,200	1,200	1,200	1,200	
10-2-125-7000	Printing	380	750	750	-	0.0%	750	750	750	750	750	
10-2-125-7100	Public Relations	64	500	500	-	0.0%	500	500	500	500	500	
10-2-125-7400	Security Systems/Supplies	-	500	500	-	0.0%	500	500	500	500	500	
10-2-125-7800	Telecommunications/ Radios	1,441	2,000	2,000	-	0.0%	2,050	2,100	2,150	2,200	2,250	
10-2-125-8000	Propane & Natural Gas	702	850	850	-	0.0%	875	900	925	950	975	
10-2-125-8100	Vehicle Maintenance	-	500	1,000	500	50.0%	1,020	1,040	1,060	1,080	1,100	
10-2-125-8130	Vehicle Fuel	143	750	1,500	750	50.0%	1,530	1,560	1,590	1,620	1,650	
	TOTAL OPERATING	\$ 204,409	\$ 254,322	\$ 259,825	\$ 5,503	2.1%	\$ 282,825	\$ 288,100	\$ 293,475	\$ 298,950	\$ 304,535	

		2020	2020	2020									
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	WAGES & BENEFITS												
10-2-125-8700	Staff Wages- Bylaw Officer	38,521	51,935	65,510	13,575	20.7%		66,660	67,830	69,020	70,230	71,460	
	Staff Wages - Parking Enforcement							51,000	51,890	52,800	53,720	54,660	3 Seasonal Parking Enforcement Staff
	Staff Wages - Administration							12,510	12,730	12,950	13,180	13,410	1 Seasonal Administrative Staff Member
Multiple	Employee Benefits	4,451	12,526	15,800	3,274	20.7%		31,017	31,560	32,110	32,670	33,240	
10-2-125-8825	Uniforms	610	500	100	(400)	-400.0%		2,000	2,000	2,000	2,000	2,000	
	TOTAL WAGES & BENEFITS	\$ 43,582	\$ 64,961	\$ 81,410	\$ 16,449	20.2%		\$ 163,188	\$ 166,010	\$ 168,880	\$ 171,800	\$ 174,770	
	RESERVE ALLOCATIONS												
	Equipment			1,000	1,000	100.0%		1,000	1,000	1,000	1,000	1,000	
	Renovations			1,000	1,000	100.0%		1,000	1,000	1,000	1,000	1,000	
	TOTAL RESERVE ALLOCATIONS	\$ -	\$ -	\$ 2,000	\$ 2,000	100.0%		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
	CAPITAL PROJECTS												
	Air Conditioning - Police Centre							5,500					*Funds to install an air-conditioning in the Visitor Services Building.
	TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	0.0%		\$ 5,500	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 247,991	\$ 319,283	\$ 343,235	\$ 23,952	7.0%		\$ 453,513	\$ 456,110	\$ 464,355	\$ 472,750	\$ 481,305	
	TOTAL INTERNAL WAGE ALLOCATIONS	44,780	44,780	44,780	-	0.0%		46,010	46,820	47,640	48,480	49,330	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ (384,516)	\$ (384,515)	\$ (384,515)	\$ -			\$ (387,173)	\$ (393,430)	\$ (401,095)	\$ (408,930)	\$ (416,935)	
	TOTAL EXPENDITURES	\$ (91,745)	\$ (20,452)	\$ 3,500	\$ 23,952	684.3%		\$ 112,350	\$ 109,500	\$ 110,900	\$ 112,300	\$ 113,700	
	CONTRIBUTION TO (FROM)	\$ 116,970	\$ 47,597	\$ -	\$ (47,597)	0.0%		\$ (5,500)	\$ -	\$ -	\$ -	\$ -	
	Appropriated from Protective Services Reserve			-	-	0.0%		(5,500)	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 116,970	\$ 47,597	\$ -	\$ 47,597	0.0%		\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK													
Visitor Services													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020					2021	2022	2023	2024	2025	
GL	Account Name	YTD	Yearend	2020	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
		Actual	Projection	Budget									
	REVENUE												
10-1-150-4400	Cabin Rentals	161,429	162,929	178,700	- 15,771	-8.8%		178,700	178,700	178,700	178,700	178,700	
10-1-150-4400	Twin Alders & Yellow Barn		-	84,560	- 84,560	-100.0%		36,000	36,000	36,000	36,000	36,000	*Reduction in net cabin revenue as there was a decision to not rent out the residential suites in the Yellow Barn.
10-1-150-4900													
10-1-150-4950	Miscellaneous Income	5,106	5,306	5,000	306	6.1%		5,000	5,000	5,000	5,000	5,000	
	TOTAL REVENUE	\$ 166,535	\$ 168,235	\$ 268,260	\$ (100,025)	-37.3%		\$ 219,700	\$ 219,700	\$ 219,700	\$ 219,700	\$ 219,700	
	EXPENDITURES												
	OPERATING												
10-2-150-5000	Advertising - media	-	1,900	2,900	1,000	34.5%		1,900	1,900	1,900	1,900	1,900	
10-2-150-5300	Building Materials/Maintenance/Electrical Repairs	6,071	7,400	7,400	-	0.0%		5,200	5,200	5,200	5,200	5,200	
10-2-150-5500	Data Processing	430	750	1,500	750	50.0%		1,500	1,500	1,500	1,500	1,500	
10-2-150-5700	Education & Training	-	-	400	400	100.0%		400	400	400	400	400	
10-2-150-5800	Equipment & Material Replacement	393	5,000	8,400	3,400	40.5%		5,800	5,800	5,800	5,800	5,800	
10-2-150-6000	Grounds Maintenance	581	6,974	7,555	581	7.7%		3,030	3,420	3,810	4,200	4,590	
10-2-150-6100	Insurance - Business	11,950	18,450	15,500	(2,950)	-19.0%		13,000	13,300	13,600	13,900	14,200	
10-2-150-6300	Janitorial Supplies	1,715	2,500	5,600	3,100	55.4%		4,000	4,000	4,000	4,000	4,000	
10-2-150-6301	Linen	2,298	3,800	5,400	1,600	29.6%		3,800	3,800	3,800	3,800	3,800	
10-2-150-6800	Office Supplies	237	550	650	100	15.4%		650	650	650	650	650	
10-2-150-6810	POS Charges/Bank Charges	4,486	4,986	5,300	314	5.9%		5,300	5,300	5,500	5,500	5,500	
10-2-150-6817	Cost of Goods Sold	-	-	800	800	100.0%		825	825	850	850	850	
10-2-150-7000	Printing	-	250	250	-	0.0%		250	250	250	250	250	
10-2-150-7100	Promotion/Public Relations	1,225	1,225	500	(725)	-145.0%		500	500	500	500	500	
10-2-150-7200	Roads & Parking	2,555	2,555	300	(2,255)	-751.7%		300	300	300	300	300	
10-2-150-7400	Security System & Supplies	759	759	-	(759)	0.0%		-	-	-	-	-	
10-2-150-7500	Sewer	-	6,650	6,650	-	0.0%		4,900	5,000	5,100	5,200	5,300	
10-2-150-7800	Telecommunications/Cable	3,115	6,580	6,580	-	0.0%		4,780	4,780	4,780	4,780	4,780	
10-2-150-8000	Propane & Natural Gas	1,820	3,440	4,940	1,500	30.4%		3,600	3,700	3,800	3,900	4,000	
10-2-150-8005	Hydro	7,075	11,100	14,340	3,240	22.6%		10,600	10,800	11,000	11,200	11,400	
10-2-150-8020	Water	-	6,900	6,900	-	0.0%		5,100	5,200	5,300	5,400	5,500	
10-2-150-8201	Signage			-	-	0.0%		500	500	500	500	500	
	TOTAL OPERATING	\$ 44,710	\$ 91,769	\$ 101,865	\$ 10,096	9.9%		\$ 75,935	\$ 77,125	\$ 78,540	\$ 79,730	\$ 80,920	
	WAGES & BENEFITS												
10-2-150-8700	Staff - Visitor Services	33,018	41,518	55,560	14,042	25.3%		54,130	55,080	56,040	57,020	58,020	
Multiple	Employee Benefits	3,532	4,750	6,730	1,980	29.4%		11,370	11,590	11,810	12,030	12,260	*Added costs related to new benefits outlined in the collective agreement.
	Uniforms	-		200	200	100.0%		-	200		200	-	
	TOTAL WAGES & BENEFITS	\$ 36,550	\$ 46,268	\$ 62,490	\$ 16,222	26.0%		\$ 65,500	\$ 66,870	\$ 67,850	\$ 69,250	\$ 70,281	

Visitor Services (Cabins)

GL	Account Name	2020	2020	2020	Variance (\$)	Variance (%)	2021	2022	2023	2024	2025	2021 Comments
		YTD	Yearend	Budget								
		Actual	Projection	Budget			Budget	Budget	Budget	Budget	Budget	
RESERVE ALLOCATIONS												
	Cabins Reserve	18,500	18,500	18,500	-	0.0%	18,500	18,500	19,000	19,000	19,000	
	Cabin Reserve -Twin Alders	5,000	5,000	14,000	9,000		6,000	6,110	6,230	6,350	6,470	
	Sewer & Septic Reserve	5,560	5,560	5,560	-	0.0%	4,560	4,610	4,660	4,710	4,760	
	TOTAL RESERVE ALLOCATIONS	\$ 29,060	\$ 29,060	\$ 38,010	\$ 9,000	23.7%	\$ 29,060	\$ 29,220	\$ 29,890	\$ 30,060	\$ 30,230	
CAPITAL PROJECTS												
	Twin Alders Window & AC UNIT						8,800					*Funds to replace the windows at Twin Alders as well as putting in a AC unit.
	Washer and Dryer						4,500					*Purchase of a commercial washer and dryer for the Cabins.
	Golf Cart	3,745	3,745	4,000	255	6.4%			10,000			*Funds to replace golf cart in 2023
	Sewer	1,140	1,140	6,810	5,670		6,810	6,810	6,810	6,810	6,810	
	Cabin Refresh	8,156	8,500	8,500	-		8,500	8,500	8,500	8,500	8,500	
	Kitchen & Bath Various, Paving, Parking	-	4,000	4,000	-	0.0%	4,000	4,000	4,000	4,000	4,000	
	Twin Alders Renovations	40,207	40,207	35,000	(5,207)	-14.9%						
	Yellow Barn Suites - Renovations			39,000	39,000							
	Mattresses/Furniture Replacement	1,230	4,000	4,000	-	0.0%	10,000		10,000		10,000	
	TOTAL CAPITAL	\$ 53,338	\$ 61,592	\$ 101,310	\$ 39,718	39.2%	\$ 42,610	\$ 19,310	\$ 39,310	\$ 19,310	\$ 29,310	
							\$ 13,300	\$ -	\$ 10,000	\$ -		
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 163,658	\$ 228,689	\$ 303,675	\$ 75,036	24.7%	\$ 213,105	\$ 192,525	\$ 215,590	\$ 198,350	\$ 210,741	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 40,680	\$ 40,680	\$ 40,680	\$ -	0.0%	\$ 41,560	\$ 42,290	\$ 43,030	\$ 43,780	\$ 44,550	
	TOTAL EXPENDITURES	\$ 204,338	\$ 269,369	\$ 344,355	\$ 74,986	21.8%	\$ 254,665	\$ 234,815	\$ 258,620	\$ 242,130	\$ 255,291	
	CONTRIBUTION TO (FROM)	\$ (37,803)	\$ (101,134)	\$ (76,095)	\$ 25,039	-32.9%	\$ (34,965)	\$ (15,115)	\$ (38,920)	\$ (22,430)	\$ (35,591)	
	Appropriated from Cabins Reserve	(9,445)	(20,245)	(20,500)	(255)	1.2%	(35,800)	(12,500)	(32,500)	(12,500)	(22,500)	
	Appropriated from Sewer & Septic Reserve	-	(1,140)	(6,810)	(5,670)		(6,810)	(6,810)	(6,810)	(6,810)	(6,810)	
	Appropriated from Accumulated Surplus	-	(3,115)	(3,115)	-	0.0%	-	-	-	-	-	
	Appropriated from Land Sale Reserve	(40,207)	(40,207)	(74,000)	(33,793)		-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 11,849	\$ (36,427)	\$ 28,330	\$ 30,964	109.3%	\$ 7,645	\$ 4,195	\$ 390	\$ (3,120)	\$ (6,281)	

CULTUS LAKE PARK		FVRD			CLPB									
Fire Department		2 Year Average		Actual 2020										
2021 - 2025 Financial Planning Worksheet		22.10%		24.0%	76.0%	Commercial		0.4%	1.6%	2.0%	1.9%	2.0%		
YTD - Updated to Oct 20						Residential		0.4%	1.7%	1.9%	2.0%	1.9%		
GL	Account Name	2020 Actual	2020 Projection	2020 Budget	Variance (\$)	Variance (%)		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget		2021 Comments
	REVENUE													
10-1-300-4600	Commercial Leases	37,718	39,660	39,660	-	0.0%		39,800	40,425	41,250	42,030	42,850		*Decrease in revenue increase from a 3% increase to 0.4% increase - due to decreased overall expected costs as well as increased revenue from FVRD agreement.
10-1-300-4605	Residential Leases	173,371	173,371	173,370	-	1	0.0%	174,100	177,015	180,400	184,010	187,500		
10-1-300-4601	Agreements/Transfer Payments:													
	FVRD - Operations	46,578	41,200	42,540	1,340	3.1%		47,310	48,140	49,160	50,220	51,240		
	FVRD - Capital		4,460	6,780	2,320	34.2%		9,300	2,340	10,730	790	10,070		
	Soowahlie	11,075	11,080	11,080	-	0.0%		11,080	11,080	11,080	11,080	11,080		
	TOTAL REVENUE	\$ 268,742	\$ 269,771	\$ 273,430	\$ 3,659	1.3%		\$ 281,590	\$ 279,000	\$ 292,620	\$ 288,130	\$ 302,740		
	EXPENDITURES													
	OPERATING													
10-2-300-5000	Advertising	-	500	500	-	0.0%		550	550	600	650	650		
10-2-300-5300	Building Maintenance	5,687	6,250	6,250	-	0.0%		4,800	5,000	5,500	6,000	6,500		
10-2-300-5500	Data Processing	174	1,000	2,000	1,000	50.0%		2,000	2,000	2,000	2,000	2,000		
10-2-300-5700	Education & Training	6,955	10,000	35,000	25,000	71.4%		32,000	32,600	33,300	34,000	34,700		*Reduced budget of \$37,000 by \$5,000 as not all the funds are needed.
10-2-300-5820	Fire Fighting Equipment & Maint & Fuel	20,035	28,600	28,600	-	0.0%		30,400	31,000	31,600	32,200	32,800		
10-2-300-5850	Fire Prot. Equip Annual Testing	5,067	10,000	10,000	-	0.0%		10,500	11,000	11,500	12,000	12,500		
10-2-300-6000	Grounds Maintenance	-	500	500	-	0.0%		500	500	500	500	500		
10-2-300-6100	Insurance - Business	10,200	10,200	9,700	(500)	-5.2%		11,900	12,100	12,300	12,500	12,800		*Increase insurance costs by \$2,000 to insure rescue boat
10-2-300-6200	Insurance - Vehicles	5,663	5,663	5,850	187	3.2%		5,950	5,950	6,050	6,150	6,250		
10-2-300-6300	Janitorial Contracts/Supplies	-	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000		
10-2-300-6600	Memberships/Dues/Subscription	750	700	700	-	0.0%		700	700	700	700	700		
6800/6810	Office Supplies & Bank Charges	929	1,200	1,200	-	0.0%		1,400	1,400	1,400	1,500	1,500		
10-2-300-7100	Promotion/Public Relations	-	500	500	-	0.0%		500	500	500	550	550		
10-2-300-7400	Security Systems/Supplies	700	500	500	-	0.0%		500	500	500	550	550		
10-2-300-7600	Shop Supplies	514	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000		
10-2-300-7625	Small Tools	-	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000		
10-2-300-7655	Medical Supplies	271	3,900	3,900	-	0.0%		4,100	4,300	4,500	4,700	4,900		
10-2-300-7800	Telecommunications/Cable	8,778	9,778	8,250	(1,528)	-18.5%		8,450	8,450	8,650	8,850	9,050		
10-2-300-8000	Propane/Gas	1,426	1,800	1,800	-	0.0%		1,900	1,900	2,000	2,000	2,000		
10-2-300-8005	Hydro	2,639	3,600	3,600	-	0.0%		3,700	3,800	3,900	4,000	4,100		
10-2-300-8020	Water	-	580	580	-	0.0%		580	590	600	600	600		
10-2-300-7500	Sewer	-	550	550	-	0.0%		560	570	580	590	600		
10-2-300-8100	Vehicle Maintenance	10,267	10,000	10,000	-	0.0%		10,000	10,000	10,000	10,000	10,000		
10-2-300-8130	Vehicle Fuel	1,243	2,000	2,000	-	0.0%		2,200	2,200	2,200	2,200	2,200		*Increase fuel costs by \$200 to fuel rescue boat
	TOTAL OPERATING	\$ 81,298	\$ 110,821	\$ 134,980	\$ 24,159	17.9%		\$ 136,190	\$ 138,610	\$ 141,880	\$ 145,240	\$ 148,450		

GL	Account Name	2020	2020	2020	Variance (\$)	Variance (%)			2021	2022	2023	2024	2025	2021 Comments
		YTD Actual	Yearend Projection	Budget					Budget	Budget	Budget	Budget		
	WAGES & BENEFITS													
10-2-300-8600	Management Salaries	3,375	5,600	5,600	-	0.0%			5,600	5,600	5,600	5,600	5,600	
10-2-300-8700	Staff Wages	39,421	57,220	57,220	-	0.0%			57,000	58,140	59,300	60,490	61,700	
10-2-300-8760	Employee Benefits (WCB/EHT)	1,542	3,080	3,080	-	0.0%			3,010	3,070	3,130	3,190	3,250	
10-2-300-8825	Uniforms & Clothing Allowance	1,734	2,000	2,000	-				4,000	4,000	4,000	4,000	4,000	*Increase of \$2,000 to current budget of \$2,000 to reflect actual needs.
	TOTAL WAGES & BENEFITS	\$ 46,072	\$ 67,900	\$ 67,900	\$ -	0.0%			\$ 69,610	\$ 70,810	\$ 72,030	\$ 73,280	\$ 74,550	
	RESERVE ALLOCATIONS													
10-2-300-9800	Fire - Equipment	27,000	27,000	27,000	-	0.0%			27,000	27,000	27,000	27,000	27,000	
	Fire - New Pumper	30,580	30,580	30,580	-	0.0%			31,220	31,830	32,430	33,120	33,820	
	TOTAL RESERVE ALLOCATIONS	\$ 57,580	\$ 57,580	\$ 57,580	\$ -	0.0%			\$ 58,220	\$ 58,830	\$ 59,430	\$ 60,120	\$ 60,820	
	CAPITAL PROJECTS													
	Storage Container								6,000					*Funds to purchase a storage container for Fire Department
	SCBA Replacement (5 sets)				-	0.0%					40,000	-	42,000	*Defer 2022 replacement to 2023, add replacement to 2025
	Rescue Jaws		-	15,000	15,000				25,000	-	-	-	-	*Carry forward 2020 budgeted funds with the addition of \$10,000
	FVRD/ ECOMM Prog.		5,000	5,000	-									
	AED Replacement		3,000	3,000	-	0.0%			3,000	-	3,000	3,000	3,000	
	Replace at 2.5" hose with 4" hose			-	-	0.0%			-	-	5,000			
	Training Ground Upgrades				-	0.0%			-	10,000				
	Building Upgrades	4,629	10,000	10,000	-	0.0%			-	-	-	-	-	
	Air Bottles (x 10)				-				7,500	-	-	-	-	
	Sewer		570	570	-				570	570	570	570	570	
	TOTAL CAPITAL	\$ 4,629	\$ 18,570	\$ 33,570	\$ -	0.0%			\$ 42,070	\$ 10,570	\$ 48,570	\$ 3,570	\$ 45,570	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 189,579	\$ 254,871	\$ 294,030	\$ 24,159	8.2%			\$ 306,090	\$ 278,820	\$ 321,910	\$ 282,210	\$ 329,390	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 7,700	\$ 7,700	\$ 7,700	\$ -	0.0%			\$ 8,270	\$ 8,410	\$ 8,550	\$ 8,700	\$ 8,850	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ -	\$ -	\$ -	\$ -	0.0%			\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 197,279	\$ 262,571	\$ 301,730	\$ 39,159	13.0%			\$ 314,360	\$ 287,230	\$ 330,460	\$ 290,910	\$ 338,240	
	CONTRIBUTION TO (FROM)	71,463	7,200	(28,300)	(35,500)	125.4%			(32,770)	(8,230)	(37,840)	(2,780)	(35,500)	
	Appropriated from Fire Reserve	(3,518)	(14,110)	(14,820)	(710)	4.8%			(13,300)	(8,230)	(37,840)	(2,780)	(35,500)	
	Appropriated from Fire Operating Reserve		21,310	(13,480)					(19,470)					
	NET CONTRIBUTION TO (FROM)	\$ 74,981	\$ -	\$ (0)	\$ (34,790)				\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK												
Public Works												
2021 - 2025 Financial Planning Worksheet												
YTD - Updated to Oct 20												
		2020	2020				2021	2022	2023	2024	2025	
GL	Account Name	YTD	Yearend	2020	Variance (\$)	Variance (%)	Budget	Budget	Budget	Budget	Budget	2021 Comments
	EXPENDITURES	Actual	Projection	Budget								
	OPERATING											
10-2-400-5300	Building Materials	2,073	4,000	6,100	2,100	34.4%	6,200	6,300	6,400	6,500	6,600	
10-2-400-5375	Contract Services	-	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
10-2-400-5400	Conferences	-	-	2,450	2,450	100.0%	2,500	2,550	2,600	2,650	2,700	
10-2-400-5500	Data Processing	1,988	1,988	1,000	(988)	-98.8%	1,000	1,000	1,000	1,000	1,000	
10-2-400-5700	Education & Training	180	-	2,050	2,050	100.0%	2,100	2,150	2,200	2,250	2,310	
10-2-400-5800	Equipment Maintenance	10,691	11,300	11,300	-	0.0%	11,500	11,700	11,900	12,100	12,300	
10-2-400-5820	Equipment Fuel	1,779	3,640	3,640	-	0.0%	3,710	3,780	3,860	3,940	4,020	
10-2-400-5900	Garbage Collection/Recycle	14,316	14,316	7,000	(7,316)	-104.5%	7,960	7,960	7,960	7,960	7,960	*Includes Recycling costs
10-2-400-6000	Grounds Materials	-	1,560	1,560	-	0.0%	1,590	1,620	1,650	1,680	1,710	
10-2-400-6100	Insurance - Business	12,750	12,750	12,300	(450)	-3.7%	13,500	13,800	14,100	14,400	14,700	*Increase to reflect actual premium increases
10-2-400-6200	Insurance - Vehicles	17,787	17,787	18,550	763	4.1%	18,740	18,930	19,120	19,310	19,500	
10-2-400-6500	Licences/Permits	66	450	450	-	0.0%	450	450	450	450	450	
10-2-400-6600	Memberships/Dues/Subs	-	750	750	-	0.0%	750	750	750	750	750	
6800/6810/7000	Office Supplies/Printing & Bank Charges	1,070	1,530	1,530	-	0.0%	1,560	1,590	1,620	1,650	1,680	
10-2-400-7200	Roads and Parking	17,036	23,000	23,000	-	0.0%	23,000	23,000	23,000	23,000	23,000	
10-2-400-7400	Security Systems/Supplies	1,407	1,500	750	(750)	-100.0%	750	750	750	750	750	
10-2-400-7600	Shop Supplies	6,897	10,400	10,400	-	0.0%	10,610	10,820	11,040	11,260	11,490	
10-2-400-7625	Small Tools	3,136	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	
10-2-400-7650	Safety Supplies	2,204	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	
10-2-400-7800	Telecommunications	5,062	6,000	3,900	(2,100)	-53.8%	4,000	4,100	4,200	4,300	4,400	
10-2-400-8000	Propane & Natural Gas	4,566	6,100	6,100	-	0.0%	6,200	6,300	6,400	6,500	6,600	
10-2-400-8005	Hydro	2,989	4,160	4,160	-	0.0%	4,240	4,320	4,410	4,500	4,590	
10-2-400-8020	Water	-	580	580	-	0.0%	580	590	600	610	610	
10-2-400-7500	Sewer	-	550	550	-	0.0%	560	570	580	590	600	
10-2-400-8100	Vehicle Maintenance	17,395	24,710	24,710	-	0.0%	25,200	25,700	26,210	26,730	27,260	
10-2-400-8130	Vehicle Fuel	9,180	18,450	18,450	-	0.0%	18,640	18,830	19,020	19,210	19,400	
	TOTAL OPERATING	\$ 132,572	\$ 177,521	\$ 173,280	\$ (4,241)	-2.4%	\$ 177,340	\$ 179,560	\$ 181,820	\$ 184,090	\$ 186,380	

GL	Account Name	2020	2020	2020	Variance (\$)	Variance (%)	2021	2022	2023	2024	2025	2021 Comments
		YTD Actual	Yearend Projection	Budget			Budget	Budget	Budget	Budget		
	WAGES & BENEFITS	0.231		0.266			0.258	0.258	0.258	0.258	0.258	
10-2-400-8600	Management Salaries	69,859	86,380	86,380	-	0.0%	87,890	89,430	91,000	92,590	94,210	
10-2-400-8700	Staff Wages - Supervisor (CUPE)	56,537	65,320	65,320	-	0.0%	66,460	67,620	68,800	70,000	71,230	
10-2-400-8701	Staff Wages - Custodian / Bldg. Maint (CUPE)	39,912	97,510	97,510	-	0.0%	99,220	100,960	102,730	104,530	106,360	
10-2-400-8702	Staff Wages - Other/PW Staff (CUPE)	397,633	461,110	461,110	-	0.0%	469,180	477,390	485,740	494,240	502,890	
10-2-400-8720	Staff Wages - PW Grounds Staff (CUPE)	-	-	-	-	0.0%	-	-	-	-	-	
Multiple	Employee Benefits	130,076	188,850	188,850	-	0.0%	186,300	189,560	192,880	196,260	199,690	
10-2-400-8826	Uniforms (Clothing Allowance)	1,440	1,600	1,600	-	0.0%	7,700	5,700	8,300	6,300	8,800	*Uniforms so that Staff are wearing clothing that is in suitable condition and to help the public to be able to easily distinguish that they work for Cultus Lake Park Board.
	TOTAL WAGES & BENEFITS	\$ 695,457	\$ 900,770	\$ 900,770	\$ -	0.0%	\$ 916,750	\$ 930,660	\$ 949,450	\$ 963,920	\$ 983,180	
10-2-400-9800	RESERVE ALLOCATIONS											
	Community Services - Building		-	60,000	60,000	100.0%	60,000	60,000	60,000	60,000	60,000	
	Community Services - Vehicles		-	40,000	40,000	100.0%	40,000	40,000	40,000	40,000	40,000	
	Community Services - Equipment		-	15,000	15,000	100.0%	15,000	15,000	15,000	15,000	15,000	
	TOTAL RESERVE ALLOCATIONS	\$ -	\$ -	\$ 115,000	\$ 115,000	100.0%	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	
	CAPITAL PROJECTS											
	Backhoe & Skid Steer Tires						10,000					*Funds to replace tires on the Public Works Backhoe and Skid steer.
	Staff Room Improvements						10,000					*Funds to upgrade the staff room in the compound to allow it to be a more inviting environment.
	Honda 2000w inverter				-		2,500					
	Utility Trailer				-		8,500					
	Street Sweeper				-			180,000				
	Generator - Honda 6500				-				8,000			
	Skid Steer				-					90,000		
	Undefined equipment	2,713	5,000	10,800	5,800	53.7%	11,200	11,600	12,100	12,600	13,100	
	Sewer		570	570	-	0.0%	570	570	570	570	570	
	Vehicle Replacement		-	32,000	32,000	100.0%	-	40,000	42,000	42,000		
	PW Equipment - Sanding Unit			-	-	0.0%	-	40,000	-	-		
	Skid Steer Attachments	9,763	9,763	10,000	237	2.4%	-	-	-	-		
	Hand Held Radios	2,745	2,745	3,000	255							
	Computer Upgrades		2,500	2,500	-							
	TOTAL CAPITAL	\$ 15,221	\$ 20,578	\$ 85,870	\$ 65,292	76.0%	\$ 42,770	\$ 272,170	\$ 62,670	\$ 145,170	\$ 13,670	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 843,250	\$ 1,098,869	\$ 1,274,920	\$ 176,051	13.8%	\$ 1,251,860	\$ 1,497,390	\$ 1,308,940	\$ 1,408,180	\$ 1,298,230	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ (864,429)	\$ (864,430)	\$ (864,430)	\$ -	0.0%	\$ (878,130)	\$ (893,500)	\$ (909,130)	\$ (925,050)	\$ (941,250)	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ (324,620)	\$ (324,620)	\$ (324,620)	\$ -		\$ (330,960)	\$ (331,720)	\$ (337,140)	\$ (337,960)	\$ (343,310)	
	TOTAL EXPENDITURES	\$ (345,799)	\$ (90,181)	\$ 85,870	\$ 176,051	205.0%	\$ 42,770	\$ 272,170	\$ 62,670	\$ 145,170	\$ 13,670	
	CONTRIBUTION TO (FROM)	\$ 345,799	\$ 90,181	\$ (85,870)	\$ (176,051)	205.0%	\$ (42,770)	\$ (272,170)	\$ (62,670)	\$ (145,170)	\$ (13,670)	
	Appropriated from Public Works Reserve	(15,221)	(20,578)	(85,870)	(65,292)	76.0%	(42,770)	(272,170)	(62,670)	(145,170)	(13,670)	
	NET CONTRIBUTION TO (FROM)	\$ 361,020	\$ 110,759	\$ -	(110,759)		-	-	-	-	-	

CULTUS LAKE PARK													
Commercial Leases													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020										
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	REVENUE												
10-1-500-4200	Commercial Base Lease (net of GST) **	572,160	520,000	502,000	18,000	3.6%		540,500	545,900	551,400	556,900	562,500	Increased Base Lease Revenue due to updated lease negotiations.
	Commercial Lease - Other		7,800	5,500	2,300	41.8%		7,800	7,800	7,800	7,800	7,800	
	Waterpark (Dump Site Lease)		4,244	4,000	244	6.1%		4,240	4,240	4,240	4,240	4,240	
	Garbage		18,348	13,680	4,668	34.1%		18,347	18,347	18,347	18,347	18,347	
	Insurance		29,800	29,800	-	0.0%		33,500	34,200	34,900	35,600	36,300	
	Milfoil		210	210	-	0.0%		210	210	210	210	210	
	Parking Lot Maintenance		700	700	-	0.0%		710	720	730	740	750	
10-1-500-4201	Public Works	7,872	8,300	8,300	-	0.0%		8,500	8,700	8,900	9,100	9,300	
10-1-500-4202	Protective Services	32,108	33,800	33,800	-	0.0%		34,500	35,200	35,900	36,600	37,300	
	Septic System		85	85	-	0.0%		85	85	85	85	85	
	Street Lights (Hydro)		2,800	2,800	-	0.0%		2,900	3,000	3,100	3,200	3,300	
	Fire	35,572	39,660	39,660	-	0.0%		39,800	40,425	41,250	42,030	42,850	
	Less: Fire Protection	(35,572)	(39,510)	(39,510)	-	0.0%		(39,800)	(40,425)	(41,250)	(42,030)	(42,850)	
10-1-500-4900	Miscellaneous Revenue		-	-	-	0.0%							
	TOTAL REVENUE	\$ 612,140	\$ 626,237	\$ 601,025	\$ 25,212	4.2%		\$ 651,292	\$ 658,402	\$ 665,612	\$ 672,822	\$ 680,132	
	EXPENDITURES												
	OPERATING												
10-2-500-5300	Building Materials - Plaza	6,275	6,500	6,500	-	0.0%		8,000	8,000	8,000	8,000	8,000	
10-2-500-5500	Data Processing	20	-	-	-	0.0%							
10-2-500-5900	Garbage Collection/Recycle	9,177	13,680	13,680	-	0.0%		18,347	18,347	18,347	18,347	18,347	
10-2-500-6000	Grounds Maintenance	2,283	2,800	2,800	-	0.0%		2,800	2,800	2,800	2,800	2,800	
10-2-500-6100	Insurance - Business	31,000	31,000	29,800	(1,200)	-4.0%		33,500	34,200	34,900	35,600	36,300	*Increase to reflect actual premium increases
10-2-500-8000	Propane & Natural Gas	557	500	500	-	0.0%		500	500	500	500	500	
10-2-500-8005	Hydro	4,822	5,120	5,120	-	0.0%		5,120	5,120	5,120	5,120	5,120	
10-2-500-7500	Sewer- Operating	-	550	550	-	0.0%		560	570	580	590	600	
10-2-500-8020	Water	-	580	580	-	0.0%		580	590	600	600	600	
10-2-500-8201	Signage	607	1,200	1,200	-	0.0%		1,200	1,200	1,200	1,200	1,200	
	TOTAL OPERATING	\$ 54,741	\$ 61,930	\$ 60,730	\$ (1,200)	-2.0%		\$ 70,607	\$ 71,327	\$ 72,047	\$ 72,757	\$ 73,467	
	RESERVE ALLOCATIONS												
	Plaza - Sewer	570	570	570	-	0.0%		570	570	570	570	570	
	Landfill Closure Reserve	75,000	75,000	75,000	-	0.0%		75,000	75,000	75,000	75,000	75,000	
	Milfoil Reserve	255	210	210	-	0.0%		210	210	210	210	210	
	Plaza - Paving	3,000	3,000	3,000	-	0.0%		3,000	3,000	3,000	3,000	3,000	
	Plaza - Building Life Cycle	50,000	50,000	80,000	30,000	37.5%		80,000	80,000	80,000	80,000	80,000	
	TOTAL RESERVE ALLOCATIONS	\$ 128,825	\$ 128,780	\$ 158,780	\$ 30,000	18.9%		\$ 158,780	\$ 158,780	\$ 158,780	\$ 158,780	\$ 158,780	

		2020	2020	2020				2021	2022	2023	2024	2025	
GL	Account Name	YTD Actual	Yearend Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	CAPITAL PROJECTS												
	Irrigation/Lawn - Sunnyside Boulevard		-	5,000	5,000			5,000					*Carry-forward from 2020 as this project was deferred in the prior year.
	Sailing Club/Dragon Boat Fencing		-	8,000	8,000			10,000					*Fencing to contain the Sailing Club and Dragon Boat boats to ensure they don't spill out beyond their licenced area.
	First Nations War Canoes Fencing							15,000					*Fencing to contain the First Nations War Canoes boats to ensure they don't spill out beyond their licenced area.
	Garbage Compound Expansion							4,500					*Funds to expand the Garbage Compound at the Plaza to allow the compound to accommodate recycling.
	Lakeside Beach Club Exterior of Building		-	35,000	35,000			35,000					*Carry-forward funds to refinish the buildings exterior, including cleaning, staining and capping exposed beams.
	Sewer	-	570	570	-	0.0%		570	570	570	570	570	
	Farmers Market Grounds Improvements				-			4,000					
	Irrigation/Lawn - Columbia Valley Highway				-			10,000					
	Infrastructure Assessment		-	15,000	15,000								
	TOTAL CAPITAL	\$ -	\$ 570	\$ 63,570	\$ 63,000	99.1%		\$ 84,070	\$ 570	\$ 570	\$ 570	\$ 570	
								\$ 69,500					
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 183,566	\$ 191,280	\$ 283,080	\$ 91,800	32.4%		\$ 313,457	\$ 230,677	\$ 231,397	\$ 232,107	\$ 232,817	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 77,251	\$ 77,250	\$ 77,250	\$ -	0.0%		\$ 80,300	\$ 81,710	\$ 83,140	\$ 84,600	\$ 86,080	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ 216,120	\$ 216,120	\$ 216,120	\$ -			\$ 238,968	\$ 239,500	\$ 239,530	\$ 242,725	\$ 246,235	
	TOTAL EXPENDITURES	\$ 476,937	\$ 484,650	\$ 576,660	\$ 92,010	16.0%		\$ 632,725	\$ 551,887	\$ 554,067	\$ 559,432	\$ 565,132	
	CONTRIBUTION TO (FROM)	\$ 135,203	\$ 141,587	\$ 24,365	\$ (117,222)	-481.1%		\$ 18,567	\$ 106,515	\$ 111,545	\$ 113,390	\$ 115,000	
	Appropriated from Plaza Reserve		(570)	(63,570)	(63,000)	99.1%		(84,070)	(570)	(570)	(570)	(570)	
	NET CONTRIBUTION TO (FROM)	\$ 135,203	\$ 142,157	\$ 87,935	\$ (54,222)	-61.7%		\$ 102,637	\$ 107,085	\$ 112,115	\$ 113,960	\$ 115,570	

CULTUS LAKE PARK													
Residential Leases													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020					2021	2022	2023	2024	2025	
GL	Account Name	YTD	Yearend	2020	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
		Actual	Projection	Budget									
	REVENUE												
10-1-600-4100	Residential Base Lease	297,804	297,800	297,800	-	0.0%		297,800	297,800	297,800	297,800	297,800	
	Operating Levy Adjustment (2014, 2016, 2018 & 2019)	169,748	169,750	169,750	-	0.0%		187,650	205,550	217,450	229,350	241,250	*Proposed operating levy increase averaging \$37.15 per resident in 2021
	Cultus Lake Elementary School - Base	13,848	13,848	13,848	-	0.0%		13,848	13,848	13,848	13,848	13,849	
	CL Elementary - Operating Levy	8,307	8,306	8,306	-			9,106	9,906	10,506	11,106	11,706	
	CL Elementary - Retro	9,205	9,200	9,200	-								
	Garbage	88,812	89,000	89,000	-	0.0%		89,000	89,000	95,000	95,000	95,000	
	Recycling	11,511	11,535	11,535	-	0.0%		11,535	11,535	11,535	11,535	11,535	
	Insurance - Business	6,001	6,000	6,000	-	0.0%		6,700	6,900	7,100	7,300	7,500	
	Street Lights (Hydro)	35,899	35,900	35,900	-	0.0%		35,900	37,000	38,100	39,200	40,400	
	Milfoil Reserve	7,230	7,230	7,230	-	0.0%		7,230	7,230	7,230	7,230	7,230	
10-1-600-4101	Protective Services	97,330	97,330	97,300	30	0.0%		100,220	103,230	106,330	109,520	112,810	* Continue with enhanced Protective Service Level
	Fire	173,371	173,370	173,370	-	0.0%		174,100	177,015	180,400	184,010	187,500	
	Less: Fire Protection	(173,371)	(173,370)	(173,370)	-	0.0%		(174,100)	(177,015)	(180,400)	(184,010)	(187,500)	
	Residential Area Reserve							12,000	12,000	12,000	12,000	12,000	*A \$25 charge per lease lot to directly fund the Residential Area Reserve
	Foreshore Reserve							24,000	24,000	24,000	24,000	24,000	*A \$50 charge per lease lot to directly fund the Foreshore Reserve
10-1-600-4110	Delinquent Fees	2,440	2,000	5,400	(3,400)	-63.0%		5,400	5,400	5,400	5,400	5,401	
10-1-600-4900	Lease Services - Residential/Misc.	29,593	30,000	25,000	5,000	20.0%		25,000	25,500	25,500	25,500	25,500	
	Licence Fees - STVR/BL	26,282	28,282	119,000	(90,718)	-76.2%		45,000	45,000	45,000	45,000	45,000	*Removal of income for secondary suite licences and bed & breakfasts, reduce the number of STR to 40 from 90 to align with actuals, lower number of STR than expected likely due to Covid
	TOTAL REVENUE	\$ 804,010	\$ 806,181	\$ 895,269	\$ (89,088)	-10.0%		\$ 870,389	\$ 893,899	\$ 916,799	\$ 933,789	\$ 950,982	
	EXPENDITURES												
	OPERATING												
10-2-600-5375	Contract Services	1,500	1,500	-									
10-2-600-5900	Garbage Collection/Recycle	53,698	99,035	100,535	1,500	1.5%		100,535	100,535	106,535	106,535	106,535	
10-2-600-5900	Recycle Bins	-	45,000		(45,000)								
10-2-600-6100	Insurance - Business	6,350	6,000	6,000	-	0.0%		6,700	6,900	7,100	7,300	7,500	*Increase to reflect actual premium increases
10-2-600-7200	Roads & Parking Maintenance	568	-	-	-	0.0%		-	-	-	-	-	
10-2-600-8005	Hydro	18,174	35,900	35,900	-	0.0%		35,900	37,000	38,100	39,200	40,400	
	TOTAL OPERATING	\$ 80,290	\$ 187,435	\$ 142,435	\$ (43,500)	-30.5%		\$ 143,135	\$ 144,435	\$ 151,735	\$ 153,035	\$ 154,435	

GL	Account Name	2020	2020	2020	Variance (\$)	Variance (%)	2021	2022	2023	2024	2025	2021 Comments
		YTD Actual	Yearend Projection	Budget								
	RESERVE ALLOCATIONS											
	Main Beach Reserve	-	-	55,000	55,000		20,000	20,000	20,000	20,000	20,000	*Decrease allocation to reserves from residential licence fees as the Park is seeing lower than expected Short Term Rentals due to Covid restrictions. Will resume allocation when rental numbers resume.
	Foreshore Reserve						24,000	24,000	24,000	24,000	24,000	*Infrastructure Fee - Allocation to Reserves
	Residential Area Reserve						12,000	12,000	12,000	12,000	12,000	
	Milfoil Control Reserve	-	7,230	7,230	-	0.0%	7,230	7,230	7,230	7,230	7,230	
	TOTAL RESERVE ALLOCATIONS	\$ -	\$ 7,230	\$ 62,230	\$ 55,000	88.4%	\$ 63,230	\$ 63,230	\$ 63,230	\$ 63,230	\$ 63,230	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 80,290	\$ 194,665	\$ 204,665	\$ 11,500	5.6%	\$ 206,365	\$ 207,665	\$ 214,965	\$ 216,265	\$ 217,665	
	CAPITAL PROJECTS											
	Residential Parking Survey	9,802	9,802									
	Traffic Calming						10,000					*Funds to install Traffic Calming measures in the residential areas.
	Lease Management Software	-	-	-	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	\$ 9,802	\$ 9,802	\$ -	\$ -	0.0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 291,660	\$ 291,660	\$ 291,660	\$ -	0.0%	\$ 302,220	\$ 307,500	\$ 312,880	\$ 318,350	\$ 323,920	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ 334,496	\$ 334,495	\$ 334,495	\$ -		\$ 358,095	\$ 360,165	\$ 362,570	\$ 367,430	\$ 373,230	
	TOTAL EXPENDITURES	\$ 716,248	\$ 830,622	\$ 830,820	\$ 198	0.0%	\$ 876,680	\$ 875,330	\$ 890,415	\$ 902,045	\$ 914,815	
	CONTRIBUTION TO (FROM)	\$ 87,762	\$ (24,441)	\$ 64,449	\$ 88,890	137.9%	\$ (6,291)	\$ 18,569	\$ 26,384	\$ 31,744	\$ 36,167	
	Appropriated from Accumulated Surplus	(9,802)	(54,802)	-	54,802	0.0%	-	-	-	-	-	
	Appropriated from Residential Area Reserve						(10,000)	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 97,564	\$ 30,361	\$ 64,449	\$ 34,088	52.9%	\$ 3,709	\$ 18,569	\$ 26,384	\$ 31,744	\$ 36,167	

CULTUS LAKE PARK													
General Administration													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020										
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	REVENUE	7700											
10-1-700-4800	Interest Earned	52,730		40,000	40,000	100.0%		40,000	40,000	40,000	40,000	40,000	
10-1-700-4900	Miscellaneous Revenue	2,963	2,000	2,000	-	0.0%		2,000	2,000	2,000	2,000	2,000	
10-1-700-4915	Dog License Fees	510	500	500	-	0.0%		500	500	500	500	500	
	TOTAL REVENUE	\$ 63,903	\$ 2,500	\$ 42,500	\$ 40,000	94.1%		\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	
	EXPENDITURES												
	OPERATING												
	Amortization												
10-2-700-5000	Advertising - media	697	1,500	1,500	-	0.0%		1,500	1,500	1,500	1,500	1,500	
10-2-700-5100	Audit/Accounting	2,118	19,970	17,870	(2,100)	-11.8%		18,085	18,450	18,820	19,195	19,578	
10-2-700-5175	Board Level Expenses	3,694	10,000	17,000	7,000	41.2%		17,000	17,000	17,000	17,000	17,000	
10-2-700-5300	Building Materials/Maintenance	2,221	3,000	3,000	-	0.0%		3,100	3,100	3,200	3,200	3,200	
													*\$9,690 HR ASSISTANT and \$10,310 HR SUPPORT
													Adjust to remove AHA \$24,480 (Agency of Record) and \$16,720 (Events Coordinator) to fund Communication
10-2-700-5375	Contract Services	35,854	75,900	75,900	-	0.0%		20,000	20,400	20,800	21,200	21,600	
10-2-700-5400	Conferences	1,774	5,000	11,000	6,000	54.5%		11,000	11,000	11,000	11,000	11,000	
10-2-700-5500	Data Processing	32,469	40,000	16,000	(24,000)	-150.0%		16,500	16,500	17,500	17,500	17,500	
10-2-700-5700	Education & Training	-	2,500	5,000	2,500	50.0%		5,000	5,000	5,000	5,000	5,000	
10-2-700-5750	Election Expenses	-	-	-	-	0.0%		-	18,000	-	-	-	
10-2-700-5800	Equipment Maintenance	-	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000	
10-2-700-6100	Insurance - Business	14,750	14,750	14,500	(250)	-1.7%		15,600	15,900	16,200	16,500	16,800	*Increase to reflect actual premium increases
10-2-700-6200	Insurance - Vehicles	2,083	2,083	2,040	(43)	-2.1%		2,081	2,122	2,165	2,205	2,246	
													*Increase by \$30,000 for 2021 to allow for funds to negotiate union contract and deal with other current legal issues.
10-2-700-6400	Legal Fees	178,263	198,263	132,675	(65,588)	-49.4%		130,000	100,000	100,000	100,000	100,000	
													*Reduce by \$7,000 from 27,000 to 20,000 to fund Communications Position
10-2-700-6450	Professional Fees	9,758	15,000	27,000	12,000	44.4%		20,000	20,000	20,000	20,000	20,000	
10-2-700-6600	Memberships/Dues/Subs	1,954	3,700	3,700	-	0.0%		3,700	3,700	3,700	3,700	3,700	
													*Increase Budget for staff recognition opportunities to assist in increasing job satisfaction and a team atmosphere.
	Staff Recognition							6,000	6,000	6,250	6,250	6,500	
	Breakroom Supplies							5,000	5,000	5,250	5,250	5,500	
10-2-700-6800	Office Supplies	9,809	12,000	17,000	5,000	29.4%		9,000	9,000	9,000	9,500	9,500	
10-2-700-6810	Banking Charges	3,372	4,000	4,000	-	0.0%		4,000	4,000	4,000	4,000	4,000	
10-2-700-6812	POS Charges	3,802	6,000	9,000	3,000	33.3%		9,000	9,000	9,000	9,000	9,000	
10-2-700-6815	Postage & Courier	4,199	5,000	4,000	(1,000)	-25.0%		4,000	4,000	4,000	4,000	4,000	
10-2-700-6820	Equipment Leases	8,902	15,000	15,000	-	0.0%		15,300	15,600	15,900	16,200	16,500	
10-2-700-6822	Office Furniture	254	2,000	4,000	2,000	50.0%		4,000	4,000	4,000	4,000	4,000	

		2020	2020					2021	2022	2023	2024	2025	
		YTD	Yearend	2020									
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
10-2-700-6900	Recruitment Expense	759	-	-	-	0.0%		-	-	-	-	-	
10-2-700-7000	Printing	259	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000	
10-2-700-7100	Promotion/Public Relations	742	2,000	4,000	2,000	50.0%		4,000	4,000	4,000	4,000	4,000	
10-2-700-7400	Security Systems/Supplies	443	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000	
10-2-700-7700	Community Wildfire Prot Plan	-	-	5,000	5,000	100.0%		5,000	5,000	5,000	5,000	5,000	
10-2-700-7800	Telecommunications	9,787	11,787	8,500	(3,287)	-38.7%		8,500	9,000	9,000	9,500	9,500	
10-2-700-7900	Travel	407	2,000	2,000	-	0.0%		2,000	2,000	2,000	2,000	2,000	
10-2-700-8000	Propane & Natural Gas	1,063	1,800	1,800	-	0.0%		1,900	2,000	2,000	2,100	2,100	
10-2-700-8005	Hydro	2,483	3,500	3,500	-	0.0%		3,500	3,500	3,500	3,500	3,500	
10-2-700-8020	Water		580	580	-	0.0%		580	590	600	620	640	
10-2-700-7500	Sewer	-	550	550	-	0.0%		560	570	580	590	600	
8100\8130	Vehicle Fuel and Maintenance	471	800	800	-	0.0%		800	800	800	800	800	
	TOTAL OPERATING	\$ 332,387	\$ 461,683	\$ 409,915	\$ (51,768)	-12.6%		\$ 349,706	\$ 339,732	\$ 324,765	\$ 327,310	\$ 329,264	
	WAGES & BENEFITS			0.245				0.267	0.267	0.267	0.267	0.267	
10-2-700-8500	Commissioners Indemnities	65,046	78,400	84,000	5,600	6.7%		85,470	86,970	88,490	90,040	91,620	*Addition of a Communications Position - Wages and Benefits
10-2-700-8600	Management Salaries	165,180	204,118	119,710	(84,408)	-70.5%		139,230	141,670	144,150	146,670	149,240	
10-2-700-8601	Finance Salaries (CUPE/Management)	111,208	139,032	138,750	(282)	-0.2%		141,180	143,650	146,160	148,720	151,320	
10-2-700-8710	Executive Assistant and Communications	52,905	63,098	62,880	(218)	-0.3%		138,980	141,410	143,880	146,400	148,960	
10-2-700-8715	Admin. Reception / Lease Clerk	86,059	112,820	112,820	-	0.0%		117,063	119,110	121,190	123,310	125,470	
Multiple	Employee Benefits	98,974	106,400	106,400	-	0.0%		143,090	145,590	148,140	150,730	153,370	*Increase to GA Salary & Benefit budget to align budget with current contracts and \$25K to allow for wage adjustments to have salaries stay competitive.
	TOTAL WAGES & BENEFITS	\$ 579,372	\$ 703,868	\$ 624,560	\$ (79,308)	-12.7%		\$ 765,013	\$ 778,400	\$ 792,010	\$ 805,870	\$ 819,980	
	RESERVE ALLOCATIONS												
	Park Office Life Cycle Reserve	2,600	2,600	50,000	47,400	94.8%		50,000	50,000	50,000	50,000	50,000	
	TOTAL RESERVE ALLOCATIONS	\$ 2,600	\$ 2,600	\$ 50,000	\$ 47,400	94.8%		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
	CAPITAL PROJECTS												
	Irrigation		-	2,000				2,000					*Carry-forward funds to install irrigation for the flower beds at the Park Office.
	Lunch Room Dishwasher							2,000					*Funds to have a dishwasher installed at the Park Office.
	Computer Upgrades and Automation Software							25,000	10,000	10,000	10,000	10,000	*Funds to upgrade office software and hardware to increase productivity with CRM software as ongoing funds to ensure computers systems are kept up to date.
	E-Ticketing Module (Gtechna)							32,000					*Funds to purchase software and hardware to allow for electronic ticket generation and automatic parking enforcement.
	Permit Management Module (Gtechna)							9,000	5,400				*Funds to purchase software to automate the residential parking permit program.
	Sewer	-	570	570	-	0.0%		570	570	570	570	570	
	Vadim Software	7,355	7,355	8,500									
	Air Conditioner	5,850	5,850	-									
	Building Re-stain		-	20,000									
	Computer Upgrades	-	2,500	2,500	-								
	TOTAL CAPITAL	\$ 13,205	\$ 16,275	\$ 33,570	\$ -	0.0%		\$ 70,570	\$ 15,970	\$ 10,570	\$ 10,570	\$ 10,570	

		2020	2020										
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
								\$ 70,000	\$ 15,400	\$ 10,000	\$ 10,000	\$ 10,000	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 927,564	\$ 1,184,426	\$ 1,118,045	\$ (83,676)	-7.5%		\$ 1,235,289	\$ 1,184,102	\$ 1,177,345	\$ 1,193,750	\$ 1,209,814	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ (119,660)	\$ (119,660)	\$ (119,660)	\$ -	0.0%		\$ (137,810)	\$ (140,210)	\$ (142,640)	\$ (145,120)	\$ (147,640)	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ (873,643)	\$ (873,640)	\$ (873,640)	\$ -			\$ (984,409)	\$ (985,422)	\$ (981,635)	\$ (995,560)	\$ (1,009,104)	
	TOTAL EXPENDITURES	\$ (65,739)	\$ 191,126	\$ 124,745	\$ (66,381)	-53.2%		\$ 113,070	\$ 58,470	\$ 53,070	\$ 53,070	\$ 53,070	
	CONTRIBUTION TO (FROM)	\$ 129,642	\$ (188,626)	\$ (82,245)	\$ 106,381	-129.3%		\$ (70,570)	\$ (15,970)	\$ (10,570)	\$ (10,570)	\$ (10,570)	
	Appropriated from Park Office Reserve	(13,205)	(16,275)	(33,570)	(17,295)	51.5%		(70,570)	(15,970)	(10,570)	(10,570)	(10,570)	
	Appropriated from Accumulated Surplus		(48,675)	(48,675)	-	0.0%		-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ 142,847	\$ (123,676)	\$ -	\$ 123,680			\$ -	\$ -	\$ -	\$ -	\$ -	

CULTUS LAKE PARK												
Community Hall												
2021 - 2025 Financial Planning Worksheet												
YTD - Updated to Oct 20												
		2020	2020					2021	2022	2023	2024	2025
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)	Budget	Budget	Budget	Budget	Budget	2021 Comments
	REVENUE											
10-1-800-4920	Hall Rentals	1,816	1,816	11,950	10,134	84.8%	11,950	11,950	11,950	11,950	11,951	
	TOTAL REVENUE	\$ 1,816	\$ 1,816	\$ 11,950	\$ 10,134	84.8%	\$ 11,950	\$ 11,950	\$ 11,950	\$ 11,950	\$ 11,951	
	EXPENDITURES											
	OPERATING											
10-2-800-5300	Building Materials	1,293	3,500	3,500	-	0.0%	3,500	3,500	3,500	3,500	3,500	
10-2-800-6100	Insurance - Business	8,100	7,750	7,750	-	0.0%	8,600	8,800	9,000	9,200	9,400	*Increase to reflect actual premium increases
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	173	235	200	(35)	-17.5%	200	200	200	200	200	
10-2-800-8000	Propane & Natural Gas	993	1,800	1,800	-	0.0%	1,900	1,900	1,900	1,900	1,900	
10-2-800-8005	Hydro	874	1,550	1,550	-	0.0%	1,600	1,600	1,600	1,600	1,600	
10-2-800-7500	Sewer	-	550	550	-		560	570	580	590	600	
10-2-800-8020	Water	-	580	580	-	0.0%	580	590	600	600	600	
	TOTAL OPERATING	\$ 11,433	\$ 16,965	\$ 16,930	\$ (35)	-0.2%	\$ 17,940	\$ 18,160	\$ 18,380	\$ 18,590	\$ 18,800	
	RESERVE ALLOCATIONS											
	Sewer & Septic Reserve	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	100.0%	5,000	5,000	5,000	5,000	5,000	
	Community Hall - Paving			3,000	3,000	100.0%	3,000	3,000	3,000	3,000	3,000	
	TOTAL RESERVE ALLOCATIONS	\$ 2,000	\$ 2,000	\$ 10,000	\$ 8,000	80.0%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	CAPITAL PROJECTS											
	Sewer	-	570	570	-	-	570	570	570	570	570	
	Irrigation		-	1,500			1,500					*Carry-forward funds to install irrigation for the flower beds at the community hall.
	AED	1,929	1,929	2,500	-		-	-	-	-	-	
	TOTAL CAPITAL	\$ 1,929	\$ 2,499	\$ 4,570	\$ -	0.0%	\$ 2,070	\$ 570	\$ 570	\$ 570	\$ 570	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 15,362	\$ 21,464	\$ 31,500	\$ 10,036	31.9%	\$ 30,010	\$ 28,730	\$ 28,950	\$ 29,160	\$ 29,370	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 21,060	\$ 21,060	\$ 21,060	\$ -	0.0%	\$ 21,870	\$ 22,250	\$ 22,640	\$ 23,030	\$ 23,430	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ 30,316	\$ 30,315	\$ 30,315	\$ -		\$ 31,800	\$ 31,990	\$ 32,350	\$ 32,700	\$ 33,220	
	TOTAL EXPENDITURES	\$ 66,738	\$ 72,839	\$ 82,975	\$ 10,136	12.2%	\$ 83,680	\$ 82,970	\$ 83,940	\$ 84,890	\$ 86,020	
	CONTRIBUTION TO (FROM)	\$ (64,922)	\$ (71,023)	\$ (71,025)	\$ (2)	0.0%	\$ (71,730)	\$ (71,020)	\$ (71,990)	\$ (72,940)	\$ (74,069)	
	Appropriated from Sewer & Septic Reserve		(570)	(570)			(570)	(570)	(570)	(570)	(570)	
	Appropriated from Community Hall Reserve	(1,929)	(1,929)	(4,000)	(2,071)	51.8%	(1,500)	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ (62,993)	\$ (68,524)	\$ (66,455)	\$ 2,069	-3.1%	\$ (69,660)	\$ (70,450)	\$ (71,420)	\$ (72,370)	\$ (73,499)	

CULTUS LAKE PARK													
Foreshore													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020					2021	2022	2023	2024	2025	
GL	Account Name	YTD	Yearend	2020	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	REVENUE	Actual	Projection	Budget									
10-1-850-4938	Boat Mooring - Sunnyside	3,912	4,000	7,750	3,750	48.4%		7,750	7,750	7,750	7,750	7,750	
10-1-850-4936	Boat Mooring - Public Areas	32,550	34,000	37,450	3,450	9.2%		45,000	45,000	45,000	45,000	45,000	*Increase annual moorage operations rates from \$150 to \$200
	Boat Mooring - Public Areas (Reserves)							56,250	56,250	56,250	56,250	56,250	*Foreshore Reserve Fund \$300 per buoy holder. Leaseholders will get a \$50 refund of the funds paid as a leaseholder when buoy is registered and paid for.
10-1-850-4900	Miscellaneous Revenue	270	270	-	270	0.0%		-	-	-	-	-	
	TOTAL REVENUE	\$ 36,732	\$ 38,270	\$ 45,200	\$ 7,470	16.5%		\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	
	EXPENDITURES												
	OPERATING												
10-2-850-5300	Building Maint Materials	-	-	-	-			-	-	-	-	-	
10-2-850-5800	Harbercraft #QBSY4994L405 (Boat)	1,096	1,500	1,500	-	0.0%		1,500	1,500	1,500	1,500	1,500	
10-2-850-5820	Equipment Fuel (Boat)	-	800	800	-	0.0%		800	800	800	800	800	
10-2-850-5850	Floats & buoys & misc.	730	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)	13,949	13,949	10,000	(3,949)	-39.5%		10,000	10,000	10,000	10,000	10,000	
10-2-850-6100	Insurance - Business	15,300	14,200	14,200	-	0.0%		16,400	16,700	17,000	17,300	17,600	*Increase to reflect actual premium increases
10-2-850-6200	Insurance - Vehicles & Equipment	126	100	100	-	0.0%		100	100	100	100	100	
10-2-850-6500	Licences/Permits	-	1,100	1,100	-	0.0%		1,100	1,100	1,100	1,100	1,100	
10-2-850-7000	Printing	-	150	150	-	0.0%		150	150	150	150	150	
10-2-850-8130	Vehicle Maintenance/Fuel	34	200	200	-	0.0%		200	200	200	200	200	
10-2-850-8200	Wharfs & Foreshore Materials	1,895	10,000	15,000	5,000	33.3%		15,000	15,000	15,000	15,000	15,000	
10-2-850-8201	Signage	58	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000	
	TOTAL OPERATING	\$ 33,188	\$ 47,999	\$ 54,050	\$ 6,051	11.2%		\$ 56,250	\$ 56,550	\$ 56,850	\$ 57,150	\$ 57,450	
	RESERVE ALLOCATIONS												
	Foreshore Area General Reserve	5,000	5,000	5,000	-	0.0%		56,250	56,250	56,250	56,250	56,250	
	TOTAL RESERVE ALLOCATIONS	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%		\$ 56,250	\$ 56,250	\$ 56,250	\$ 56,250	\$ 56,250	

		2020	2020										
		YTD	Yearend	2020				2021	2022	2023	2024	2025	
GL	Account Name	Actual	Projection	Budget	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
	CAPITAL PROJECTS												
	Boat Launch Upgrade	14,596	14,596	-									
	Milfoil Control Pilot Project	13,355	15,000	4,190	(10,810)	-258.0%		15,000	15,000	15,000	15,000	15,000	*Funds to allow for expansion of the current Milfoil Project.
	Dock Structural Upgrades							15,000	15,000	15,000	15,000	15,000	*Funds to start on dock structural work as per dock assessment
	Lakeshore Erosion Project				-	0.0%		90,000	90,000	90,000	90,000	90,000	*Funds to complete the Engineering Plan and Permitting Process by Golder Engineering as well as funds to begin Physical Works and continue the Physical Works for the next 4 years.
	TOTAL CAPITAL	\$ 27,951	\$ 29,596	\$ 4,190	\$ (25,406)	-606.3%		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 66,139	\$ 82,595	\$ 63,240	\$ (19,355)	-30.6%		\$ 232,500	\$ 232,800	\$ 233,100	\$ 233,400	\$ 233,700	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 85,860	\$ 85,860	\$ 85,860	\$ -	0.0%		\$ 88,430	\$ 89,980	\$ 91,550	\$ 93,150	\$ 94,780	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ 220,229	\$ 220,230	\$ 220,230	\$ -	0.0%		\$ 243,130	\$ 243,670	\$ 243,740	\$ 246,935	\$ 250,455	
	TOTAL EXPENDITURES	\$ 372,228	\$ 388,685	\$ 369,440	\$ (19,245)	-5.2%		\$ 564,060	\$ 566,450	\$ 568,390	\$ 573,485	\$ 578,935	
	CONTRIBUTION TO (FROM)	\$ (335,496)	\$ (350,415)	\$ (324,240)	\$ 26,175	-8.1%		\$ (455,060)	\$ (457,450)	\$ (459,390)	\$ (464,485)	\$ (469,935)	
	Appropriated from Milfoil Control Reserve	(13,355)	(15,000)	(4,190)	10,810	-258.0%		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
	Appropriated from Foreshore Area Reserve	(12,000)	(12,000)	-	12,000	0.0%		(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	
	NET CONTRIBUTION TO (FROM)	\$ (310,141)	\$ (323,415)	\$ (320,050)	\$ 3,365	-1.1%		\$ (335,060)	\$ (337,450)	\$ (339,390)	\$ (344,485)	\$ (349,935)	

CULTUS LAKE PARK													
Public Areas													
2021 - 2025 Financial Planning Worksheet													
YTD - Updated to Oct 20													
		2020	2020					2021	2022	2023	2024	2025	
GL	Account Name	YTD	Yearend	2020	Variance (\$)	Variance (%)		Budget	Budget	Budget	Budget	Budget	2021 Comments
		Actual	Projection	Budget									
	REVENUE												
10-1-900-4910	Pay Parking - Lions, Waterpark, Other	535,534	540,534	694,000	153,466	22.1%		780,000	780,000	780,000	780,000	780,000	Move to Hourly Parking Only <u>Summer</u> Weekend \$6.00/hour Weekday \$4/hour <u>Offseason</u> \$4/hour
	Parking - CL Infrastructure Reserve							42,000	42,000	42,000	42,000	42,000	*Introduction of an Infrastructure Fee for Overnight Campers. The Fee will be split 70% into the Cultus Lake Infrastructure Reserve and 30% into the Foreshore Reserve. These funds will be used to enhance Cultus Lake Capital Infrastructure. Charge \$1 per transaction for parking patrons - approximately 60,000 transactions
	Parking - Foreshore Reserve							18,000	18,000	18,000	18,000	18,000	
10-1-900-4700	Tree Replacement	-	1,500	1,500	-	0.0%		1,500	1,500	1,500	1,500	1,500	
10-1-900-4900	Miscellaneous	4,724	4,700	15,000	10,300	68.7%		15,000	15,000	15,000	15,000	15,000	
	TOTAL REVENUE	\$ 540,258	\$ 546,734	\$ 710,500	\$ 163,766	23.0%		\$ 856,500	\$ 856,500	\$ 856,500	\$ 856,500	\$ 856,500	
	EXPENDITURES												
	OPERATING												
10-2-900-5300	Building Materials & Maintenance	244	6,100	6,100	-	0.0%		6,200	6,300	6,400	6,500	6,600	
10-2-900-5355	CEA Committee - Base	-	-	6,000	6,000	100.0%		6,000	6,000	6,000	6,000	6,000	
10-2-900-5355	CEA Committee - Xmas Festival	-	-	6,000	6,000	100.0%		6,000	6,000	6,000	6,000	6,000	
10-2-900-5360	Commemorative Benches	669	1,900	1,900	-	0.0%		1,900	1,900	1,900	1,900	1,900	
													*Reduction in Parking Management Fees due to Cultus Lake Park Board bringing the management of the parking lots in house.
10-2-900-5375	Contract Services	51,454	61,500	70,600	9,100	12.9%		40,600	40,600	40,600	40,600	40,600	Parking Attendants \$12,000/Porta Pottie \$16,000/Parking Meters Communication Costs \$10,000
10-2-900-5800	Equipment Maintenance	1,000	1,000	1,000	-	0.0%		1,000	1,000	1,000	1,000	1,000	
10-2-900-5900	Garbage Collection/Recycle	3,583	7,100	7,100	-	0.0%		7,200	7,300	7,400	7,500	7,700	
10-2-900-6000	Grounds Materials	27,144	30,000	30,000	-	0.0%		30,000	30,000	30,000	30,000	30,000	
10-2-900-7500	General Maintenance	10,499	20,000	20,000	-	0.0%		20,000	20,000	20,000	20,000	20,000	
10-2-900-6100	Insurance - Business	19,700	19,700	19,400	(300)	-1.5%		20,900	21,300	21,700	22,100	22,500	*Increase to reflect actual premium increases
10-2-900-6300	Janitorial Supplies	10,188	11,700	14,000	2,300	16.4%		14,000	14,000	14,000	14,000	14,000	
10-2-900-6810	Bank Charges	281	450	450	-	0.0%		500	500	500	550	550	
10-2-900-6812	Point of Sale Fees	12,537	7,000	7,000	-	0.0%		7,000	7,000	7,000	7,000	7,000	
10-2-900-6820	Equipment Lease & Rentals	21,389	11,000	10,200	(800)	-7.8%		10,200	10,200	10,200	10,200	10,200	
10-2-900-7000	Printing	-	500	500	-	0.0%		500	500	500	500	500	
10-2-900-7200	Roads & Parking	5,570	12,000	12,000	-	0.0%		12,000	12,000	12,000	12,000	12,000	
10-2-900-7300	Vandalism Repairs	723	2,500	2,500	-	0.0%		2,500	2,500	2,500	2,500	2,500	
10-2-900-8005	Hydro	3,984	8,100	8,100	-	0.0%		8,300	8,300	8,300	8,500	8,700	
10-2-900-5000	Signage/Advertising	5,685	6,500	6,500	-	0.0%		6,500	6,500	6,500	6,500	6,500	
	TOTAL OPERATING	\$ 174,650	\$ 207,050	\$ 229,350	\$ 22,300	9.7%		\$ 201,300	\$ 201,900	\$ 202,500	\$ 203,350	\$ 204,250	

		2020	2020									
GL	Account Name	YTD Actual	Yearend Projection	2020 Budget	Variance (\$)	Variance (%)	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2021 Comments
	RESERVE ALLOCATIONS											
	Tree Replacement Reserve	18,000	18,000	18,000	-	0.0%	16,000	18,000	18,000	18,000	18,000	
	Cultus Lake Infrastructure Reserve						42,000	42,000	42,000	42,000	42,000	*Infrastructure Fee - Allocation to Reserves
	Foreshore Reserve						18,000	18,000	18,000	18,000	18,000	
												*Repayment of funds used from the Land sale Reserve used temporarily to allow for the reconstruction of Parking Lot B.
	Land Sale Reserve - Parking Lot Repayment						87,200	87,200	87,200	87,200	87,200	Funded through increase in Parking Rates and a move to Hourly Parking
	Main Beach - Building	15,000	15,000	45,000	30,000	66.7%	45,000	45,000	45,000	45,000	45,000	
	Main Beach - Grounds & Equipment	10,000	10,000	20,000	10,000	50.0%	20,000	20,000	20,000	20,000	20,000	
	TOTAL RESERVE ALLOCATIONS	\$ 43,000	\$ 43,000	\$ 83,000	\$ 40,000	48.2%	\$ 228,200	\$ 230,200	\$ 230,200	\$ 230,200	\$ 230,200	
	CAPITAL PROJECTS											
	Upgrade and Replace Signage		-				20,000					*Funds to upgrade Signage across the Park in order to increase understanding and compliance.
	Danger Tree Assessment		-				10,000					*Funds to follow-up and document dangerous trees in the Park.
	Playground and Volleyball Court Perimeter		-	3,500	3,500		8,500		7,500			*Carry-forward funds from 2020 as project was deferred.
	Power Pole Replacement		25,000	25,000	-	0.0%	-	-	-	-	-	*All Power Pole Replacements necessary are scheduled to be completed in 2020.
	Main Beach Root Zone Enhancement	7,030	10,000	10,000	-	0.0%	10,000	-	-	-	-	*Add funds to continue on with the root zone enhancement work.
	Main Beach Washroom		-				30,000	120,000				*Funds to renovate the Washrooms at Main Beach
	Parking Lot B Construction		-				592,400					*Funds to redesign Lot B, develop green spaces, install irrigation, add parking pay stations, construct a basketball court on tennis court.
	Munroe Ave - retaining wall replacement		-	158,800	158,800	100.0%	-	-	-	-	-	*Remove funds for Retaining Wall Replacement on the West Side after the assessment of the current retaining wall.
	Paving General	30,900	30,900	50,000	19,100	38.2%	35,000	35,000	35,000	35,000	35,000	*Reduce paving budget to align with ongoing planned spending.
	Tree Management Plan		-	30,000	30,000	100.0%	30,000	-	-	-	-	*Carryforward - Funds to develop a tree management plan.
	Tree Replacement/Rehabilitation	17,591	18,000	18,000	-	0.0%	16,000	18,000	18,000	18,000	18,000	*Increase budget to \$18,000 to deal with hazardous trees.
	Irrigation Line - Main Beach/Park Entrance	6,467	6,690	6,690	-	0.0%	5,000	5,000	-	-	-	
	Irrigation Line - West Side		-				11,000	-	-	-	-	
	Irrigation Line -First Ave						11,000	11,000	11,000	11,000	-	
	Upgrade Main Beach Electrical Service						-	20,000	15,000	15,000	-	
	Master Lock and key sets						-	6,000	-	-	-	
	Utility Mapping						-	-	-	20,000	-	
	Parking Pay Station Upgrade	8,696	8,696	12,000	3,304	27.5%	6,000	6,000	6,000	-	-	
	Sunnyside Boulevard drainage improvements	8,000	8,000	8,000	-	0.0%	-	-	10,000	-	-	
	Bear Bins	10,122	10,122	11,000	878	8.0%	8,000	8,000	8,000	8,000	8,000	
	Parking Lot Sign Package		-	2,500	2,500	100.0%	-	-	-	-	-	
	Power Pole Assessment		6,000	6,000	-	0.0%	-	-	-	-	-	
	Lot B Redesign	1,481	7,405	7,405	-	0.0%	-	-	-	-	-	
	Accessibility Pathway		-	15,000	15,000	100.0%	-	-	-	-	-	
	Main Beach Masterplan		-	910	910	100.0%	-	-	-	-	-	
	Lakeshore/Monroe guardrail replacement		-	10,000	10,000	100.0%	-	-	-	-	-	
	TOTAL CAPITAL	\$ 90,287	\$ 130,813	\$ 374,805	\$ 243,992	65.1%	\$ 792,900	\$ 229,000	\$ 110,500	\$ 107,000	\$ 61,000	

		2020	2020									
GL	Account Name	YTD Actual	Yearend Projection	2020 Budget	Variance (\$)	Variance (%)	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2021 Comments
							\$ (629,900)	\$ (62,000)	\$ 53,500	\$ 51,000		
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	\$ 307,937	\$ 380,863	\$ 687,155	\$ 306,292	44.6%	\$ 1,222,400	\$ 661,100	\$ 543,200	\$ 540,550	\$ 495,450	
	TOTAL INTERNAL WAGE ALLOCATIONS	\$ 259,720	\$ 259,720	\$ 259,720	\$ -	0.0%	\$ 264,900	\$ 269,540	\$ 274,250	\$ 279,050	\$ 283,940	
	TOTAL OVERHEAD EXPENSE ALLOCATION	\$ 453,580	\$ 453,580	\$ 453,580	\$ -		\$ 479,850	\$ 483,350	\$ 487,860	\$ 494,450	\$ 502,540	
	TOTAL EXPENDITURES	\$ 1,021,237	\$ 1,094,163	\$ 1,400,455	\$ 306,292	21.9%	\$ 1,967,150	\$ 1,413,990	\$ 1,305,310	\$ 1,314,050	\$ 1,281,930	
	CONTRIBUTION TO (FROM)	\$ (480,979)	\$ (547,429)	\$ (689,955)	\$ (142,526)	20.7%	\$ (1,110,650)	\$ (557,490)	\$ (448,810)	\$ (457,550)	\$ (425,430)	
	Appropriated from Main Beach Reserve	(33,285)	(64,508)	(90,600)	(26,092)	28.8%	(89,500)	(56,000)	(57,500)	(54,000)	(8,000)	
	Appropriated from Cultus Lake Infrastructure Reserve						(30,000)	(120,000)	-	-	-	
	Appropriated from Tree Replace Reserve	(11,443)	(18,000)	(18,000)	-	0.0%	(16,000)	(18,000)	(18,000)	(18,000)	(18,000)	
	Appropriated from Land Sales Reserve	(823)	(7,405)	(176,205)	(168,800)	95.8%	(592,400)	-	-	-	-	
	Appropriated from Accumulated Surplus	-	-	(30,000)	(30,000)	100.0%	(30,000)	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	\$ (435,428)	\$ (457,516)	\$ (375,150)	\$ 82,366	-22.0%	\$ (352,750)	\$ (363,490)	\$ (373,310)	\$ (385,550)	\$ (399,430)	

CULTUS LAKE PARK											
CEAC Committee											
2021 - 2025 Financial Planning Worksheet											
YTD - Updated to Oct 20											
		2020	2020	2020		2021	2022	2023	2024	2025	
GL	Account Name	YTD Actual	Yearend Projection	Budget	Variance (\$)	Budget	Budget	Budget	Budget	Budget	2021 Budget Comments
REVENUE											
10-1-950-4900	Miscellaneous	220	220	10,000	9,780	10,200	10,404	10,612	10,824	11,040	\$1,250 -Bricks, Summer Farmers Market \$7500 - Beer Garden Proceeds Donations
10-1-950-4902	Public Areas - Base Contribution			6,000	6,000	6,000	6,000	6,000	6,000	6,000	Public Areas
10-1-950-4902	Public Areas - Christmas Festival		-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
10-1-950-4996	Grant Funding		-	14,000	14,000	14,500	14,500	15,000	15,000	15,000	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.
TOTAL REVENUE		\$ 220	\$ 220	\$ 36,000	\$ 35,780	\$ 36,700	\$ 36,904	\$ 37,612	\$ 37,824	\$ 38,040	
EXPENDITURES											
OPERATING											
10-2-950-5375	Contract Services	-	-		-						Events Coordinator
10-2-950-6800	Office Supplies/Various Expenses			850	850	875	875	900	900	900	Office/Printing/Supplies
10-2-950-7700	Special Events - Movie Nights			1,500	1,500	1,530	1,560	1,590	1,620	1,620	Movie Nights/Cultus Lake Days/Liquor licence & Supplies/Parade Supplies/Christmas Event - Lights, Supplies, boom lift/Elvis
10-2-950-7700	Special Events - Cultus Lake Days			5,400	5,400	5,510	5,620	5,730	5,840	5,840	
10-2-950-7700	Special Events - Parade Supplies/Entertainment - CLD			3,500	3,500	3,570	3,640	3,710	3,780	3,780	
10-2-950-7700	Special Events - Production/Music - CLD			3,500		3,570	3,640	3,710	3,780	3,780	
10-2-950-7700	Special Events - Beer Garden Supplies/Fencing - CLD			7,700	7,700	7,850	8,010	8,170	8,330	8,330	
10-2-950-7700	Special Events - Fireworks Display - CLD			5,100	5,100	5,200	5,300	5,410	5,520	5,520	
	Total Cultus Lake Days:	-	-	25,200	21,700	25,700	26,210	26,730	27,250	27,250	
10-2-950-7700	Special Events - Elvis			1,000	1,000	1,000	1,000	1,000	1,000	1,000	
10-2-950-7700	Special Event- Christmas Light Event (Lights, Supplies and Boom)	1,141	1,141	6,500	5,359	6,630	6,760	6,900	7,040	7,180	
10-2-950-7700	Brick Engraving				-						
TOTAL OPERATING		\$ 1,141	\$ 1,141	\$ 35,050	\$ 30,409	\$ 35,735	\$ 36,405	\$ 37,120	\$ 37,810	\$ 37,950	
RESERVE ALLOCATION											
10-2-950-9800	CEAC Reserve	-	(275)	950	1,225	965	499	492	14	90	
TOTAL RESERVE ALLOCATIONS		\$ -	\$ (275)	\$ 950	\$ 1,225	\$ 965	\$ 499	\$ 492	\$ 14	\$ 90	
TOTAL EXPENDITURES		\$ 1,141	\$ 866	\$ 36,000		\$ 36,700	\$ 36,904	\$ 37,612	\$ 37,824	\$ 38,040	
NET CONTRIBUTION TO (FROM)		\$ (921)	\$ (646)	\$ -	\$ (646)	\$ -	\$ -	\$ -	\$ -	\$ -	

Schedule of Reserves

	Audited Actuals 2019	YTD 2020	2021	2022	2023	2024	2025
<u>Milfoil Control (Bylaw 1027-12)</u>			11-4-101-3515				
Beginning Balance	\$ 112,104	\$ 115,349	\$ 114,615	\$ 113,873	\$ 113,124	\$ 112,368	\$ 111,604
Contribution from Residential Leases	7,230	7,230	7,230	7,230	7,230	7,230	7,230
Contribution from Commercial Leases	252	210	210	210	210	210	210
Contribution from Sunnyside Campground	6,843	5,600	5,600	5,600	5,600	5,600	5,600
Interest Earned	3,060	1,226	1,218	1,211	1,204	1,196	1,188
Less: Capital Funding	(14,140)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Ending Balance	\$ 115,349	\$ 114,615	\$ 113,873	\$ 113,124	\$ 112,368	\$ 111,604	\$ 110,832
<u>Water Utility (Bylaw 1017-12)</u>			11-4-101-3520				
Beginning Balance	\$ 201,174	\$ 206,662	\$ 208,729	\$ 210,816	\$ 212,924	\$ 215,053	\$ 217,204
Interest Earned	5,488	2,067	2,087	2,108	2,129	2,151	2,172
Less: Capital Funding	-	-	-	-	-	-	-
Ending Balance	\$ 206,662	\$ 208,729	\$ 210,816	\$ 212,924	\$ 215,053	\$ 217,204	\$ 219,376
<u>Main Beach (Bylaw 1022-12)</u>			11-4-101-3525				
Beginning Balance	\$ 46,606	\$ 51,646	\$ 12,904	\$ 9,184	\$ 38,925	\$ 67,465	\$ 99,789
Contribution from Public Areas	50,000	25,000	65,000	65,000	65,000	65,000	65,000
Contribution from Residential Leases	-	-	20,000	20,000	20,000	20,000	20,000
Interest Earned	1,322	766	779	742	1,039	1,325	1,648
Less: Capital Funding	(46,282)	(64,508)	(89,500)	(56,000)	(57,500)	(54,000)	(8,000)
Ending Balance	\$ 51,646	\$ 12,904	\$ 9,184	\$ 38,925	\$ 67,465	\$ 99,789	\$ 178,437
<u>Plaza (Bylaw 1024-12)</u>			11-4-101-3535				
Beginning Balance	\$ 201,631	\$ 10,992	\$ 64,638	\$ 65,620	\$ 150,112	\$ 235,448	\$ 321,639
Contribution from Commercial Leases	83,000	53,570	83,570	83,570	83,570	83,570	83,570
Interest Earned	2,861	646	1,482	1,492	2,337	3,190	4,052
Less: Capital Funding	(276,500)	(570)	(84,070)	(570)	(570)	(570)	(570)
Ending Balance	\$ 10,992	\$ 64,638	\$ 65,620	\$ 150,112	\$ 235,448	\$ 321,639	\$ 408,691
<u>Tree Replacement 1031-12)</u>			11-4-101-3542				
Beginning Balance	\$ 8,708	\$ 6,427	\$ 6,671	\$ 6,898	\$ 7,147	\$ 7,398	\$ 7,652
Contribution from Public Areas	29,350	18,000	16,000	18,000	18,000	18,000	18,000
Interest Earned	203	244	227	249	251	254	257
Less: Capital Funding	(31,834)	(18,000)	(16,000)	(18,000)	(18,000)	(18,000)	(18,000)
Ending Balance	\$ 6,427	\$ 6,671	\$ 6,898	\$ 7,147	\$ 7,398	\$ 7,652	\$ 7,909
<u>Protective Services</u>			11-4-101-3545				
Beginning Balance	\$ 44,364	\$ 18,654	\$ 18,841	\$ 15,549	\$ 17,724	\$ 19,922	\$ 22,141
Contribution from Protective Services	2,000	-	2,000	2,000	2,000	2,000	2,000
Interest Earned	848	187	208	175	197	219	241
Less: Capital Funding	(28,558)	-	(5,500)	-	-	-	-
Ending Balance	\$ 18,654	\$ 18,841	\$ 15,549	\$ 17,724	\$ 19,922	\$ 22,141	\$ 24,382
<u>Public Works (1134, 2018)</u>			11-4-101-3555				
Beginning Balance	\$ 208,795	\$ 240,820	\$ 222,650	\$ 298,257	\$ 145,219	\$ 200,151	\$ 173,133
Contribution from Public Works	116,668	-	115,000	115,000	115,000	115,000	115,000
Interest Earned	6,051	2,408	3,377	4,133	2,602	3,152	2,881
Less: Capital Funding	(90,694)	(20,578)	(42,770)	(272,170)	(62,670)	(145,170)	(13,670)
Ending Balance	\$ 240,820	\$ 222,650	\$ 298,257	\$ 145,219	\$ 200,151	\$ 173,133	\$ 277,344
<u>Land Sales Reserve (1036-13)</u>			11-4-101-3600				
Beginning Balance	\$ 2,227,391	\$ 1,816,456	\$ 1,787,009	\$ 1,300,551	\$ 1,401,628	\$ 1,503,716	\$ 1,606,826
Contribution from Public Areas	-	-	87,200	87,200	87,200	87,200	87,200
Interest Earned	54,425	18,165	18,742	13,878	14,888	15,909	16,940
Less: Capital Funding	(465,360)	(47,612)	(592,400)	-	-	-	-
Ending Balance	\$ 1,816,456	\$ 1,787,009	\$ 1,300,551	\$ 1,401,628	\$ 1,503,716	\$ 1,606,826	\$ 1,710,966

Schedule of Reserves

	Audited Actuals 2019	YTD 2020	2021	2022	2023	2024	2025
<u>Sunnyside Campground (Bylaw 1028-12)</u>			11-4-101-3550				
Beginning Balance	\$ 1,522,842	\$ 1,171,892	\$ 1,150,107	\$ 954,713	\$ 901,204	\$ 863,737	\$ 826,541
Contribution from Sunnyside Campground	268,413	137,200	407,530	414,330	422,130	426,630	429,530
Interest Earned	36,265	13,091	15,576	13,690	13,233	12,904	12,561
Less: Capital Funding	(655,628)	(172,076)	(618,500)	(481,530)	(472,830)	(476,730)	(480,630)
Ending Balance	\$ 1,171,892	\$ 1,150,107	\$ 954,713	\$ 901,204	\$ 863,737	\$ 826,541	\$ 788,001
<u>Cabins Reserve (1086-17)</u>			11-4-101-3560				
Beginning Balance	\$ 21,138	\$ 7,804	\$ 11,372	\$ 431	\$ 12,791	\$ 5,901	\$ 19,064
Contribution from Visitor Services	17,050	23,500	24,500	24,610	25,230	25,350	25,470
Interest Earned	389	313	359	250	380	313	445
Less: Capital Funding	(30,773)	(20,245)	(35,800)	(12,500)	(32,500)	(12,500)	(22,500)
Ending Balance	\$ 7,804	\$ 11,372	\$ 431	\$ 12,791	\$ 5,901	\$ 19,064	\$ 22,479
<u>Fire Department (Bylaw 1136, 2018)</u>			11-4-101-3562				
Beginning Balance	\$ 165,506	\$ 20,914	\$ 65,169	\$ 111,323	\$ 163,624	\$ 187,445	\$ 247,261
Contribution from Cultus Lake Fire	53,400	57,580	58,220	58,830	59,430	60,120	60,820
Interest Earned	2,509	785	1,234	1,702	2,231	2,476	3,081
Less: Capital Funding	(200,501)	(14,110)	(13,300)	(8,230)	(37,840)	(2,780)	(35,500)
Ending Balance	\$ 20,914	\$ 65,169	\$ 111,323	\$ 163,624	\$ 187,445	\$ 247,261	\$ 275,661
<u>Park Office Life Cycle (Bylaw 1023-12)</u>			11-4-101-3565				
Beginning Balance	\$ 130,249	\$ 179,992	\$ 168,143	\$ 149,754	\$ 185,782	\$ 227,570	\$ 269,775
Contribution from General Administration	65,000	2,600	50,000	50,000	50,000	50,000	50,000
Interest Earned	4,175	1,826	2,181	1,998	2,358	2,776	3,198
Less: Capital Funding	(19,432)	(16,275)	(70,570)	(15,970)	(10,570)	(10,570)	(10,570)
Ending Balance	\$ 179,992	\$ 168,143	\$ 149,754	\$ 185,782	\$ 227,570	\$ 269,775	\$ 312,403
<u>Sewer & Septic Reserve (1021-12)</u>			11-4-101-3575				
Beginning Balance	\$ 12,293	\$ 16,807	\$ 22,881	\$ 22,335	\$ 21,835	\$ 21,379	\$ 20,970
Contribution from Visitor Services	2,600	5,560	4,560	4,610	4,660	4,710	4,760
Contribution from Community Hall	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Interest Earned	392	224	274	269	265	261	257
Less: Capital Funding	(478)	(1,710)	(7,380)	(7,380)	(7,380)	(7,380)	(7,380)
Ending Balance	\$ 16,807	\$ 22,881	\$ 22,335	\$ 21,835	\$ 21,379	\$ 20,970	\$ 20,608
<u>Community Hall (1026-12)</u>			11-4-101-3580				
Beginning Balance	\$ 37,151	\$ 46,274	\$ 44,808	\$ 51,836	\$ 60,434	\$ 69,119	\$ 77,890
Contribution from Community Hall	8,000	-	8,000	8,000	8,000	8,000	8,000
Interest Earned	1,123	463	528	598	684	771	859
Less: Capital Funding	-	(1,929)	(1,500)	-	-	-	-
Ending Balance	\$ 46,274	\$ 44,808	\$ 51,836	\$ 60,434	\$ 69,119	\$ 77,890	\$ 86,749
<u>Landfill Closure Reserve (1018-12)</u>			11-4-101-3590				
Beginning Balance	\$ 52,318	\$ 129,768	\$ 206,816	\$ 284,634	\$ 363,230	\$ 442,612	\$ 522,789
Contribution from Commercial Leases	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Interest Earned	2,450	2,048	2,818	3,596	4,382	5,176	5,978
Less: Capital Funding	-	-	-	-	-	-	-
Ending Balance	\$ 129,768	\$ 206,816	\$ 284,634	\$ 363,230	\$ 442,612	\$ 522,789	\$ 603,766

Schedule of Reserves

	Audited Actuals 2019	YTD 2020	2021	2022	2023	2024	2025
<u>Foreshore Area General Reserve (1085-2017)</u>			10-4-101-3605				
Beginning Balance	\$ 9,236	\$ 7,584	\$ 710	\$ 5,029	\$ 9,392	\$ 13,799	\$ 18,249
Contribution from Foreshore/Mooring	5,000	5,000	56,250	56,250	56,250	56,250	56,250
Contribution from Residential Areas	-	-	24,000	24,000	24,000	24,000	24,000
Contribution from Public Areas	-	-	18,000	18,000	18,000	18,000	18,000
Contribution from Sunnyside	-	-	10,500	10,500	10,500	10,500	10,500
Interest Earned	226	126	570	613	656	700	745
Less: Capital Funding	(6,878)	(12,000)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)
Ending Balance	\$ 7,584	\$ 710	\$ 5,029	\$ 9,392	\$ 13,799	\$ 18,249	\$ 22,744
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Residential Areas Reserve</u>							
Beginning Balance	\$ -	\$ -	\$ -	\$ 2,000	\$ 14,020	\$ 26,160	\$ 38,422
Contribution from Residential Areas	-	-	12,000	12,000	12,000	12,000	12,000
Interest Earned	-	-	-	20	140	262	384
Less: Funding	-	-	(10,000)	-	-	-	-
Ending Balance	\$ -	\$ -	\$ 2,000	\$ 14,020	\$ 26,160	\$ 38,422	\$ 50,806
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Cultus Lake Infrastructure Reserve</u>							
Beginning Balance	\$ -	\$ -	\$ -	\$ 36,500	\$ 3,365	\$ 69,899	\$ 137,098
Contribution from Public Areas	-	-	42,000	42,000	42,000	42,000	42,000
Contribution from Sunnyside	-	-	24,500	24,500	24,500	24,500	24,500
Interest Earned	-	-	-	365	34	699	1,371
Less: Funding	-	-	(30,000)	(100,000)	-	-	-
Ending Balance	\$ -	\$ -	\$ 36,500	\$ 3,365	\$ 69,899	\$ 137,098	\$ 204,969
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fire Department Operating Reserve (Bylaw 1137-18)</u>			10-4-101-3700				
Beginning Balance	\$ 18,834	\$ 36,631	\$ 58,307	\$ 39,420	\$ 39,815	\$ 40,213	\$ 40,615
Contribution from Fire Dept Surplus	17,050	-	-	-	-	-	-
Interest Earned	747	366	583	394	398	402	406
Less: Funding	-	21,310	(19,470)	-	-	-	-
Ending Balance	\$ 36,631	\$ 58,307	\$ 39,420	\$ 39,815	\$ 40,213	\$ 40,615	\$ 41,021
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CEAC Operating Surplus (1138-18)</u>			10-4-101-3705				
Beginning Balance	\$ 20,152	\$ 275	\$ -	\$ 975	\$ 1,488	\$ 2,000	\$ 2,035
Contribution from CEAC Surplus	-	(275)	965	499	492	14	90
Interest Earned	275	-	10	15	20	20	21
Less: Funding	(20,152)	-	-	-	-	-	-
Ending Balance	\$ 275	\$ -	\$ 975	\$ 1,488	\$ 2,000	\$ 2,035	\$ 2,146
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Accumulated Operating Surplus</u>			10-4-101-3900				
Beginning Balance	\$ 899,060	\$ 850,448	\$ 765,484	\$ 760,762	\$ 785,029	\$ 819,113	\$ 840,187
Contribution from Projected Surplus	202,553	26,628	25,277	24,267	34,084	21,074	21,278
Less: Funding	(251,165)	(111,592)	(30,000)	-	-	-	-
Ending Balance	\$ 850,448	\$ 765,484	\$ 760,762	\$ 785,029	\$ 819,113	\$ 840,187	\$ 861,465
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Reserve Consolidation</u>							
Beginning Balance	\$ 5,939,552	\$ 4,935,395	\$ 4,929,852	\$ 4,440,459	\$ 4,648,813	\$ 5,150,469	\$ 5,620,881
Contributions	1,011,409	444,403	1,245,112	1,253,206	1,272,086	1,263,958	1,268,008
Interest Earnings	122,809	44,949	52,254	47,498	49,430	54,154	58,686
Capital Funding	(2,138,375)	(494,895)	(1,786,760)	(1,092,350)	(819,860)	(847,700)	(716,820)
Ending Balance	\$ 4,935,395	\$ 4,929,852	\$ 4,440,459	\$ 4,648,813	\$ 5,150,469	\$ 5,620,881	\$ 6,230,755

Cultus Lake Park
2021 - 2025 Financial Planning Worksheet - Revenue Changes

Business Unit	Request Description	2021 Financial Plan Impact	
Sunnyside (Dept. 100)	Seasonal Campers Annual Fees - Waterfront	\$ 15,600	<u>Seasonal Rate Increase of 5%</u> - Increase budget from \$530,200 to \$545,800 for Waterfront Lots - Annual fee increase from \$5,359 to \$5,627
	Seasonal Campers Annual Fees - View	5,500	- Increase budget from \$188,900 to \$194,400 for View Lots - Annual fee increase from \$5,005 to \$5,255
	Seasonal Campers Annual Fees - Regular	29,500	- Increase budget from \$ 1,001,400 to \$1,030,900 for Regular Lots - Annual fee increase from \$4,588 to \$4,817
	Overnight Camping Nightly Fees	63,770	<u>Overnight Nightly Camping Rates Increase of 10%</u> - Increase budget from \$893,630 to \$957,400
	Parking and Other Miscellaneous Fees	91,000	<u>Parking and Other Misc. Fee Average Increase of 15% of 2019/2020 actuals</u> - Increase budget from \$289,000 to \$380,000
	Overnight Campers - Cultus Lake Infrastructure and Foreshore Contribution	35,000	<u>Introduction of Infrastructure Fee</u> Fee \$5 per reservation - approximately 7000 reservations per year. 70% will be placed in the CL Infrastructure Reserve and 30% in the Foreshore Reserve - funds will be used to enhance Cultus Lake's Capital Infrastructure.
Total Sunnyside		\$ 240,370	
Protective Services (Dept. 125)	Fine Revenue	26,500	Increase Fine Revenue Budget from \$3,500 to \$30,000. Increase to revenue is expected looking based on current ticket volumes and collections ratios seen in 2020.
	Parking Lot Fine Revenue	76,850	In the event that CLPB decides to manage the Park's parking lots with internal staff the corresponding Fine Revenue is expected increase to a level to cover the cost of the additional Administrative staff and Parking Enforcement Staff and that would be used to monitor Parking Lots A, B, C & D.
Total Protective Services		103,350	
Visitor Services (Dept. 150)	Remove Net Revenue - Yellow Barn Suites	(12,010)	Reduction in net cabin revenue as there was a decision to not rent out the residential suites in the Yellow Barn.
Commercial Leases (Dept. 500)	Commercial Lease Revenue	36,040	Increase in revenue due to updates in commercial lease rates.
	Commercial Lease Fees	910	Add inflationary increase to Public Works Fee, Protective Services Fee and Parking Lot Improvement Fee to align with actual cost increases.
Total Commercial Leases		\$ 36,950	
Residential Areas (Dept. 600)	Licencing Revenue	(74,000)	Removal of income for secondary suite licences and bed & breakfasts, reduce the number of STR to 40 from 90 to align with actuals
	Residential Area Improvements Reserve	12,000	Fee to place in a reserve to fund necessary projects in the Residential Area
	Foreshore Improvements Reserve	24,000	Fee to place in a reserve to fund capital works in the Foreshore Area
Total Residential Areas		\$ (38,000)	
Foreshore (Dept. 850)	Buoy - Operational Needs	7,550	Increase annual moorage rates from \$150 to \$500 - with \$50 additional for operational needs and \$300 being placed in the foreshore reserve for capital needs in the foreshore.
	Buoy Revenue	56,250	
Total Foreshore		\$ 63,800	

Cultus Lake Park

2021 - 2025 Financial Planning Worksheet - Revenue Changes

Business Unit	Request Description	2021 Financial Plan Impact	
Public Areas (Dept. 900)	Parking Revenue	86,000	Estimated increase to parking revenue by removing the daily parking rates during high season and only allowing the purchase of hourly parking: High Season - Weekend's \$6.00/hour Low Season - \$4/hour - Weekday's \$4/hour
	Parking - Cultus Lake Infrastructure and Foreshore Contribution	60,000	<u>Introduction of Infrastructure Fee</u> Fee \$1 per transaction - approximately 60,000 transactions per year. 70% will be placed in the CL Infrastructure Reserve and 30% in the Foreshore Reserve - funds will be used to enhance Cultus Lake's Capital Infrastructure.
	Total Public Areas	\$ 146,000	
Total	\$ 540,460		

Cultus Lake Park
2021 - 2025 Financial Planning Worksheet - Expense Changes

Business Unit	Request Description	2021 Financial Plan Impact	
Fire (Dept. 300)	Education & Training	(5,000)	Decrease in Education and Training Budget to align with actuals
	Rescue Boat	2,200	Increase to expenses for the rescue boat - insurance costs \$2,000, Fuel costs \$200, Maintenance can be absorbed into the budget (Equipment Maint.)
	Uniforms	2,000	Increase in uniform budget to reflect actual needs
	Total Fire	\$ (800)	
Sunnyside (Dept. 100)	Maintenance	31,000	Increase to Sunnyside's Maintenance budgets to allow for a more proactive approach to maintaining the Campground grounds and facilities: Ground Maintenance up \$9,500 from \$38,000 to \$47,500 Building Maintenance up \$15,500 from \$16,000 to \$31,500 Equipment Maintenance up \$4,000 from \$7,500 to \$11,500 Water System Maintenance up \$2,000 from \$3,000 to \$5,000
	Data Processing	11,870	Increase to Data Processing to adjust for increased online reservations fees as more campers switch to booking their reservations online rather than over the phone.
	Janitorial	3,000	Increase to Sunnyside Janitorial Budget by \$3,000 from \$19,500 to \$22,500 to accommodate the increased cleaning protocols due to Covid.
	Sunnyside Legal Expense	\$ 20,000	Add legal expense budget for Sunnyside to allow for professional assistance during union negotiation as Sunnyside has now certified and to deal with campground related legal items on a ongoing basis.
	Sunnyside Store - Cost of Goods Sold	(13,300)	Reduction in the percentage of Cost of Goods Sold relative to Sunnyside Store Sales from 50% to 40% based on product pricing policy.
	Utilities	(23,500)	Decrease budgeted Hydro and Propane costs to be more in line with actuals seen over the past number of years. Decrease Hydro budget by \$19,000 from \$104,000 to \$85,000 Decrease Propane budget by \$4,500 from \$12,500 to \$8,000
	Sunnyside Assistant Administrator Position - Wages and Benefits	33,560	Increase to Sunnyside Salary & Benefit budget to allow the hiring of a Full-time Assistant Administrator position instead of having a 0.60 FTE Seasonal Employee.
	Sunnyside Administrator - Wages and Benefits	7,770	Increase to Sunnyside Salary & Benefit budget to ensure the salary for the Administrator positions remains competitive.
	Union Certification - Benefits	35,540	Added costs related to new benefits outlined in the collective agreement.
	Total Sunnyside	\$ 105,940	
Protective Services (Dept. 125)	Parking Enforcement - Wages and Benefits	76,850	In the event that CLPB decides to manage the Park's parking lots with internal staff this is the budget for Salary and Benefits for 3 additional Parking Enforcement Staff to work full-time during the high season that would be used to monitor Parking Lots A, B, C & D.
	Education and Training	2,700	Increase in budget by \$2,700 from \$500 to \$3,200 so bylaw staff to attend a conference during the year to ensure staff stay up to date with changes in the industry.
	Collection Commissions	5,000	Add a new line item to account for commissions paid on fine revenue collected through a collection agency.
	Data Processing	4,900	Increase to fund the ongoing annual maintenance fee for Gtechna's electronic ticketing system.
	Membership Expenses	4,600	Increase in budget by \$4,600 to \$7,000 to cover the cost of the Adjudication Membership with City of Chilliwack as well as a portion of the actual adjudication costs.
Total Protective Services	\$ 94,050		
Visitor services (Dept. 150)	Union Certification - Benefits	\$ 5,100	Added costs related to new benefits outlined in the collective agreement.

Cultus Lake Park
2021 - 2025 Financial Planning Worksheet - Expense Changes

Business Unit	Request Description	2021 Financial Plan Impact	
Public Works (Dept. 400)	Uniforms		Uniforms for Public Works Staff to ensure the staff are wearing clothing that is in suitable condition and so the public can easily distinguish that they work for Cultus Lake Park Board.
		\$ 6,000	
General Admin (Dept. 700)	Communications Position - Wages and Benefits	62,800	Increase to General Administration Salary & Benefit budget to hire an in-house communications position to replace AHA.
	AHA Contract (Communications and Events)- Contract Services	(41,100)	Decrease in Contract Services budget due to hiring an in-house communications position that can replace this contracted work.
	Professional Fees	(7,000)	Decrease in Professional Fees budget due to hiring an in-house communications position.
	Staff Recognition Addition	3,000	Increase Budget for staff recognition opportunities to assist in increasing job satisfaction and a team atmosphere.
	Legal Expenses	30,000	Increase by \$30,000 for 2021 to allow for funds to negotiate union contract and deal with other current legal issues.
	General Admin - Wages and Benefits	66,700	Increase to General Administration Salary & Benefit budget to align budget with current contracts, allow for casual reception coverage and \$25K to provide the CAO the ability to have discretion of exempt staff wages to have salaries stay competitive.
	Total General Admin		\$ 114,400
Public Areas (Dept. 900)	Contract Services - Lions Management Fees	(30,000)	Decrease in Contract Services budget - In the event that CLPB decides to manage the Park's parking lots with internal staff Cultus Lake Park will not longer have to pay a management fee to Lions Parking to monitor our parking lots.
	Paving	(15,000)	Decrease paving budget to align with ongoing planned spending.
	Total Public Areas		\$ (45,000)
Various Departments	Commercial Insurance	\$ 7,700	The following represent the estimated increases in commercial insurance costs for 2021 due to claims history and increasing insured revenue levels.
	Total	\$ 287,390	

Cultus Lake Park
2021 - 2025 Financial Planning Worksheet - Reserve Funding Changes

Business Unit	Request Description	2021 Financial Plan Impact	
Sunnyside (Dept. 100)	Sunnyside Reserve Deposit	10,200	Increase deposit to Sunnyside Reserve as an allocation from increased revenue - as per the Sunnyside Reserve bylaw a minimum of 5% of revenue shall be deposited to the Reserve. Funded through increase in Sunnyside Rates
	Overnight Campers - Cultus Lake Infrastructure Reserve	24,500	Introduction of Infrastructure Fee Fee \$5 per reservation - approximately 7000 reservations per year.
	Overnight Campers - Foreshore Improvements Reserve	10,500	70% will be placed in the CL Infrastructure Reserve and 30% in the Foreshore Reserve - funds will be used to enhance Cultus Lake's Capital Infrastructure.
Residential Areas (Dept. 600)	Main Beach Reserve Deposit	(35,000)	Decrease allocation to reserves from residential licence fees as the Park is seeing lower than expected Short Term Rentals due to Covid restrictions. Will resume allocation when rental numbers resume.
	Residential Area Improvements Reserve	12,000	A \$25 charge on leaseholders to fund a Residential Area Reserve to finance necessary projects in the Residential Area.
	Foreshore Improvements Reserve	24,000	A \$50 charge on leaseholders to support the Foreshore Reserve in order to fund capital works in the Foreshore Area.
Foreshore (Dept. 850)	Foreshore Reserve Deposit	56,875	Funding by Increase in Buoy Annual Moorage Fees. Annual moorage rates set to increase from \$150 to \$500 - with \$50 additional for operational needs and \$300 being placed in the foreshore reserve for capital needs in the foreshore. Leaseholders will get a \$50 refund of the funds paid as a leaseholder when buoy is registered and paid for.
Public Areas (Dept. 900)	Cultus Lake Infrastructure Reserve	42,000	Introduction of Infrastructure Fee Fee \$1 per transactions - approximately 60,000 transactions per year.
	Foreshore Improvements Reserve	18,000	70% will be placed in the CL Infrastructure Reserve and 30% in the Foreshore Reserve - funds will be used to enhance Cultus Lake's Capital Infrastructure.
	Land sale Reserve Deposit	87,200	Repayment of funds used from the Land sale Reserve used temporarily to allow for the reconstruction of Parking Lot B. Funded through increase in Parking Rates and a move to Hourly Parking
		\$ 250,275	

Cultus Lake Park
2021 - 2025 Financial Planning Worksheet - Capital Project Changes

Business Unit	Request Description	2021	2022	2023	2024	2025	Proposed Funding	Comments
Fire (Dept. 300)	Storage Container	6,000					Fire Capital Reserve	Funds to purchase a storage container for the fire department to allow for additional secure storage.
	SCBA Replacement		(40,000)	40,000		42,000		The deferral of the 2022 replacement of SCBA's to 2023 and to add funds to the budget for SCBA's in 2025.
	Hydraulic Rescue Equipment	25,000					Fire Operating Reserve	Use of funds from the Fire Operating Reserve to purchase Hydraulic Rescue Equipment.
	Total Fire	31,000	(40,000)	40,000	-	42,000		
Sunnyside Campground (Dept. 100)	Renovate Washrooms	186,000	189,700	193,500	197,400	201,300	Sunnyside Reserve	Renovate 2 campground bathrooms a year as the bathrooms interiors are in need of updates.
	Redwood Playground	10,000						Carry-forward from 2020 as this project was deferred in the prior year.
	WIFI Upgrades	5,000						Funds to upgrade WIFI at Sunnyside Campground.
	Staff Room in Compound	25,000						Funds to upgrade the staff room in the compound to allow it to be more inviting to staff
	Store Cash Register	2,500						Funds to be used to upgrade the Sunnyside Store Cash Register to allow for Inventory Controls be integrated in the register.
	Phase 2 Connection - Sewer System	215,000						Carry-forward funds from 2020 as this project has not yet been started. These funds are for Phase 2 of connecting Sunnyside to the Sewer System.
	Power Pole Replacement	(15,000)	(15,000)					All Power Pole Replacements necessary are scheduled to be completed in 2020.
	Sewer Capital	(114,330)						Reduction of Capital Costs for the Sewer in 2021 as the funds borrowed to date are less than originally estimated.
	New Washroom		(400,000)					Remove funds to replace washroom #2 in 2022 as the washroom will instead undergo a renovation as the structures condition was in better condition that originally thought.
	Catch Basin	(3,000)	(3,000)	(3,000)	(3,000)			Moved funds from the capital budget into the operating maintenance budget
Total Sunnyside	311,170	(228,300)	190,500	194,400	201,300			
Protective Services (Dept. 125)	Air Conditioning	5,500					Protective Services Reserve	Funds to install an air-conditioning in the Visitor Services Building.
	Total Protective Services	5,500	-	-	-	-		

Cultus Lake Park
2021 - 2025 Financial Planning Worksheet - Capital Project Changes

Business Unit	Request Description	2021	2022	2023	2024	2025	Proposed Funding	Comments
Public Areas (Dept. 900)	Upgrade Park Signage	20,000					Main Beach Reserve	Funds to upgrade Signage across the Park in order to increase understanding and compliance.
	Danger Tree Assessment	10,000						Funds to follow-up and document dangerous trees in the Park.
	Flower Beds	(4,500)	(2,000)	(2,000)	(2,000)			To remove funds to redo flower beds each year
	Playground and Volleyball Perimeter	4,500						Carry-forward funds to install a perimeter for the playground swings and the volleyball court as the project was deferred in 2020.
	Power Pole Replacements	(7,500)	(5,000)	(2,500)				All Power Pole Replacements necessary are scheduled to be completed in 2020.
	Main Beach Root Enhancement	10,000						Funds to continue the project of protecting the roots of the trees on Main Beach.
	Renovate Main Beach Washrooms	30,000	120,000				Cultus Lake Infrastructure Reserve	Funds to renovate the Washrooms at Main Beach. Outside renovations in 2021 and interior renovations in 2022.
	Parking Lot B Construction	592,400					Land Sale Reserve	Funds to redesign Lot B, develop green spaces, install irrigation, add parking pay stations, construct a basketball court on tennis court.
	Munroe Ave - Retaining Wall Replacement	(40,000)	(40,000)	(40,000)	(40,000)			Remove funds for Retaining Wall Replacement on the West Side after the assessment of the current retaining wall.
	Tree Replacement		4,000	6,000	6,000		Tree Replacement Reserve	Increase budget to \$18,000 to deal with hazardous trees.
Total Public Areas	614,900	77,000	(38,500)	(36,000)	-			
General Administration (Dept. 700)	Irrigation	2,000					Park Office Reserve	Carry-forward funds to install irrigation for the flower beds at the Park Office.
	Dishwasher	2,000						Funds to have a dishwasher at the Park Office.
	Computer Upgrades and Automation Software	25,000	10,000	10,000	10,000	10,000		Funds to upgrade office software and hardware to increase productivity with CRM software as ongoing funds to ensure computers systems are kept up to date.
	E-Ticketing Module (Gtechna)	32,000						Funds to purchase software and hardware to allow for electronic ticket generation and automatic parking enforcement.
	Permit Management Module	9,000	5,400					Funds to purchase software to automate the residential parking permit program.
	Total General Admin	70,000	15,400	10,000	10,000	10,000		
Total New Capital Initiatives		1,266,870	(55,900)	332,000	288,400	373,300		