CULTUS LAKE PARK BOARD
REGULAR MEETING NOTICE

WEDNESDAY, DECEMBER 2, 2026
7:00 PM
CULTUS LAKE PARK OFFICE BOARDROOM
4165 COLUMBIA VALLEY HIGHWAY, CULTUS LAKE, BC

The Cultus Lake Park Board Regular Meeting will be held on Wednesday, December 2, 2026, in the Cultus Lake Park Office Boardroom at 7:00 pm.

Please feel free to join the meeting in person or electronically via Zoom. Participants will be muted upon entry to the meeting but will be able to ask questions during the Public Question Period.

Please note you are required to have your cameras on when entering the meeting to confirm your identity.

Join the Zoom Meeting:

Cultus Lake Park Board Regular Meeting
December 2, 2026, at 7:00 pm

https://us06web.zoom.us/j/81041166944?pwd=hHSb3XhrmRbFSe2dNW1UQaAb6BUg8f.1

Meeting ID: 810 4116 6944
Passcode: 367683

The Cultus Lake Park Board Regular Meeting video will be available to view on our website the following day at www.cultuslake.bc.ca/board-meeting-videos/.

CULTUS LAKE PARK BOARD
REGULAR MEETING AGENDA

WEDNESDAY, DECEMBER 2, 2026
7:00 PM
CULTUS LAKE PARK OFFICE BOARDROOM
4165 COLUMBIA VALLEY HIGHWAY, CULTUS LAKE, BC

(1) CALL TO ORDER

(2) APPROVAL OF AGENDA

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(a) ***THAT*** *the Cultus Lake Park Board approve the Agenda for the Regular Meeting of December 2, 2026; and*

THAT *all delegations, reports, correspondence, and other information set to the Agenda be received.*

(3) DELEGATION

(4) ADOPTION OF MINUTES

(5) ADOPTION OF COMMITTEE MINUTES

(6) CORRESPONDENCE

(7) FINANCE

(a) **2027 - 2031 Cultus Lake Park DRAFT Five - Year Financial Plan**

Page 3
- Report dated December 2, 2026, from Erica Lee, Chief Financial Officer

Page 7
- Attachment 1: Cultus Lake Park 2027-2031 Five -Year Financial Plan Bylaw No. 1276, 2026

Page 9
- Attachment 2: Schedule A – 2027 Financial Summary

Page 13
- Attachment 3: Schedule B – 2027 – 2031 Five–Year Summary

Page 17
- Attachment 4: 2027 Budget Highlights

Page 19
- Attachment 5: Business Unit Detail – 2027 – 2031 Financial Plan

Page 59
- Attachment 6: Capital Reserves Schedule

Page 65
- Attachment 7: New Requests – Budget Changes

THAT *the Cultus Lake Park Board give First and Second readings to Cultus Lake Park 2027-2031 Five-Year Financial Plan Bylaw No. 1276, 2026.*

(b) **Public Consultation on the 2027 - 2031 Cultus Lake Park DRAFT Five - Year Financial Plan**

(8) BYLAWS

(9) REPORTS BY STAFF

(a) **Appointment to Tourism Ch'illiwack Board**

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- Report dated December 2, 2026, from Rachel Litchfield, Manager of Corporate Services/Corporate Officer

THAT *the Cultus Lake Park Board announce the approval of the appointment of Commissioner Jono Willcocks to the Tourism Ch'illiwack Board.*

IC 5260-26

THAT the Cultus Lake Park Board inform the Chief Administrative Officer of the selection of member to the Appointment to Tourism Ch'illiwack Board; and

THAT the appointment name be brought forward to the December 2, 2026, Regular Board Agenda for approval.

(10) REPORTS BY COMMISSIONERS

(11) COMMUNITY ASSOCIATION

(12) PUBLIC QUESTION PERIOD

(13) ADJOURNMENT

THAT *the Regular Meeting of the Cultus Lake Park Board held on December 2, 2026, be adjourned.*

CULTUS LAKE PARK

REPORT/RECOMMENDATION TO BOARD

DATE: December 2, 2026 **FILE:** 3900

SUBMITTED BY: Erica Lee, Chief Financial Officer

SUBJECT: 2027-2031 Cultus Lake Park DRAFT Financial Plan

PURPOSE:

This report presents the DRAFT Cultus Lake Park Five-Year Financial Plan for 2027-2031 and the accompanying Five-Year Financial Plan Bylaw No. 1276, 2026, for First and Second readings.

RECOMMENDATION:

THAT *the Cultus Lake Park Board give First and Second readings to Cultus Lake Park 2027-2031 Five-Year Financial Plan Bylaw No. 1276, 2026.*

DISCUSSION:

Staff have been working since July to update the Five-Year Financial Plan for 2027-2031. This review includes assessing prior-year operations to develop revenue and expenditure projections for the current year, and examining what was planned for in future years to make adjustments where supported.

The 2027-2031 DRAFT Financial Plan staff are presenting includes the base budget as approved in the current 2026-2030 Five-Year Financial Plan as a starting point. In addition, the base budget also includes several operational and capital additions as discussed below. Lastly, the base budget has been adjusted for staff-proposed changes to various revenue streams and reserve deposits.

Budget Highlights

The purpose of this document is to provide a concise overview of the 2027-2031 Financial Plan by providing an overview of the Park's revenue sources, any changes to revenue streams and the areas where significant spending is planned for the upcoming year.

Business Unit Detail

Line-by-line budget details are provided for each Business Unit with commentary on lines where changes have been made. These schedules show the revenue, operating expenditures, wages & benefits, allocated services, reserve transfers and the capital projects planned for each unit.

Schedule of Reserves

This schedule summarizes all the financial reserves held by Cultus Lake Park showing annual contributions, estimated interest earnings and capital funding allocations over the Five-Year Financial Plan. Prudent financial planning ensures that reserve balances stay positive and are sufficient to fund current and future asset replacement and renewal.

The "2027-2031 Cultus Lake Park Financial New Requests – Budget Changes"

This document provides a listing of all the proposed changes staff are looking to implement in the 2027-2031 Five-Year Financial Plan. This document quantifies their impact on the 2026-2030 base budget that was approved last year. This document lists changes for each of the Park's individual business units and it is split into four sections to outline the changes proposed for revenue, expenses, reserve allocations, and capital expenditures.

The "Revenue Changes" section for each business unit provides a list of the revenue budgets that staff are proposing to adjust or add into the budget. Each revenue change item includes a description outlining any associated changes to rates or operations to realize the budget change.

The "Expense Changes" section for each business unit provides a listing of items for the Board to consider funding through operations on an ongoing basis.

The "Reserve Funding Changes" section lists all the proposed changes to reserve deposits and documents where the resources for the changes are coming from.

The "Capital" section provides a listing of all capital items, either new or increased/decreased values compared to what was in the 2026-2030 Five-Year Financial Plan. The purpose of this listing is to allow the Board to consider which projects are a priority and therefore should be approved in the five-year financial plan. A proposed funding source is provided for each of the capital items.

Staff will be providing a presentation on the financial plan, along with reviewing the budget documents in greater detail.

FINANCIAL IMPLICATIONS:

Residential Leases

The 2027-2031 Financial Plan proposes an increase to the lease operating levy that would raise the average resident's levy by just under $50.00.

The increase will fund general cost increases and the union wage and benefit increases from the newly negotiated collective agreement, while allowing reserve deposits to keep growing in support of the Park's long-term sustainability. The budget continues to prioritize safety, security and environmental sustainability, with a growing emphasis on renewing park infrastructure.

The DRAFT plan also proposes some inflationary increases for Protective Services, Fire Protection Services and a small decrease for Insurance fees, plus some increases to reserve allocations for the Foreshore and Residential Areas reserves. The table below summarizes the 2026 lease charges vs. the proposed 2027 lease charges, with a total proposed increase of $20.29.

Service Description	2026 Residential Fee	2027 Residential Fee (proposed)	2026 Proposed Increase
Protective Services	$ 276.50	$ 284.80	$8.30
Fire Protection	404.71	415.65	10.94
Garbage & Recycling	223.47	223.47	0.00
Insurance	21.78	21.37	(0.41)
Street Lights	79.05	79.05	0.00
Milfoil	30.00	30.00	0.00
Foreshore Improvements	50.94	51.98	1.04
Residential Area Improvements	25.36	25.78	0.42

Other Business Units

Other business units also have proposed revenue changes to offset increased costs. The most noteworthy are:

Sunnyside

- Increase seasonal site, full hook-up, no hook-up and miscellaneous fees by 3.5% to cover general inflation and the union wage and benefit increases from the newly negotiated collective agreement.
- Continue the infrastructure charge for seasonal and overnight campers, to help fund infrastructure renewal across the Park:
    - $6 per reservation for overnight campers
    - $30 per season for seasonal campers
- Continue the Milfoil fee for seasonal and overnight campers:
    - $2.50 per reservation for overnight campers
    - $8 per season for seasonal campers

Cabins

- Increase nightly rates by 2% to cover general inflation and the union wage and benefit increases from the newly negotiated collective agreement.
- Continue the infrastructure and milfoil charges on cabin rentals:
    - $6 per reservation for Infrastructure Reserves (70% Infrastructure Reserve / 30% Foreshore Reserve)
    - $2.50 per reservation for the Milfoil Reserve

Parking

- Keep the same parking rate throughout the year, but remove parking fees from November to February. Hourly rates therefore are proposed to apply only from March to October.
- Increase hourly rates by $0.20 per year over the next five years:
    - Weekends and statutory holidays: $6.60/hour
    - Weekdays: $5.60/hour
- Remove Lot D parking revenue to allow for the landfill closure.
- Continue the $2.00 infrastructure charge per parking transaction.

Short-term Rentals

- Increase the rate from $1,440 to $1,500 to offset general inflation and the union wage and benefit increases from the newly negotiated collective agreement.

Moorage

- Increase the rate from $500 to $600 per buoy. Rates have not changed since 2021, while the Park waited on the new foreshore licence from the Province.
- Continue to deposit $300 per buoy to the Foreshore Reserve Fund (leaseholders: $250).

LEGAL OR POLICY CONSIDERATIONS:

Section 165 of the *Community Charter* requires the Board to annually prepare and adopt a Five-Year Financial Plan, by Bylaw, before the annual levying of fees bylaw is adopted.

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

Section 166 of the *Community Charter* requires the Board to undertake a process of public consultation regarding the proposed financial plan before it is adopted.

COMMUNICATIONS OR PUBLIC NOTICE IMPLICATIONS:

The proposed changes to residential levy and service fees, Sunnyside and cabin rates, and parking (including free winter parking and the removal of Lot D revenue) will affect leaseholders and visitors. Public notice will follow the public consultation and adoption of the financial plan. Fees will be announced through the Park's formal notice of fees process and the 2027 levying of fees bylaw.

ATTACHMENTS:

- Attachment 1: Schedule A – 2027 Financial Summary
- Attachment 2: Cultus Lake Park 2027-2031 Five -Year Financial Plan Bylaw No. 1276, 2026
- Attachment 3: Schedule B – 2027 – 2031 Five–Year Summary
- Attachment 4: 2027 Budget Highlights
- Attachment 5: Business Unit Detail – 2027 – 2031 Financial Plan
- Attachment 6: Capital Reserves Schedule
- Attachment 7: New Requests – Budget Changes

STRATEGIC PLAN:

This report supports the Cultus Lake Park Board Strategic Plan by advancing:

- **Financial Sustainability:** presenting a balanced five-year plan with an unappropriated surplus in every year, and funding capital projects and reserve deposits through the annual financial planning process.
- **Infrastructure and Asset Management:** reviewing the asset management plan in relation to reserve deposits planned through the annual financial plan.
- **Environmental Resilience:** continuing funding for milfoil control, conservation improvements, and the continued deposits in the Foreshore Area General Reserve.
- **Stakeholder Engagement and Transparency:** bringing the draft plan forward for public comment at the December 2nd Board meeting.

Prepared by:



Erica Lee, CPA, CA
Chief Financial Officer

Approved for submission to the Board:



Joe Lamb
Chief Administrative Officer

Cultus Lake Park

2027-2031 Five-Year Financial Plan Bylaw No. 1276, 2026

A Bylaw to Adopt the 2027-2031 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 2027-2031 Five-Year Financial Plan Bylaw No. 1276, 2026".

2. GENERAL REGULATIONS

2.1 Schedule "A" titled 2027 Financial Plan and Schedule "B" titled 2027-2031 Financial Plan, attached form part of this Bylaw, is hereby adopted as the Cultus Lake Park Five-Year Financial Plan for the years 2027 to 2031.

3. EFFECTIVE DATE

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

READ A FIRST TIME this XX day of XXXX, 2026

READ A SECOND TIME this XX day of XXXX, 2026

READ A THIRD TIME this XX day of XXXX, 2026

ADOPTED this XX day of XXXX, 2026

Kirk Dzaman 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
2027-2031 Five-Year Financial Plan Bylaw No. 1276, 2026

_____

Chief Administrative Officer

CULTUS LAKE PARK
2027 FINANCIAL PLAN

Schedule "A"

	2026 FINANCIAL PLAN	2027 FINANCIAL PLAN	2027 SUNNY-SIDE	2027 COMM LEASE	2027 RESID LEASE	2027 COMM. HALL	2027 VISITOR SERVICES	2027 PUBLIC AREAS	2027 FORESHORE LEASE	2027 VOLUNTEER FIRE DEPT	2027 PUBLIC WORKS	2027 PROTECTIVE SERVICES	2027 GENERAL & ADMIN	2027 CEEC
REVENUES														
Sunnyside Campground	$ 4,696,140	$ 4,881,140	$ 4,881,140	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commercial Leases	917,485	968,005	-	968,005	-	-	-	-	-	-	-	-	-	-
Residential Leases	1,110,642	1,149,028	-	-	1,149,028	-	-	-	-	-	-	-	-	-
Community Hall	27,950	16,000	-	-	-	16,000	-	-	-	-	-	-	-	-
Cabin Rentals/Visitor Services	233,800	241,900	-	-	-	-	241,900	-	-	-	-	-	-	-
Parking/Public Area Revenue	1,186,300	1,175,300	-	-	-	-	-	1,175,300	-	-	-	-	-	-
Foreshore Lease	131,950	159,550	-	-	-	-	-	-	159,550	-	-	-	-	-
Volunteer Fire Department	443,164	327,145	-	-	-	-	-	-	-	327,145	-	-	-	-
Protective Services	195,000	220,000	-	-	-	-	-	-	-	-	-	220,000	-	-
General Administration	42,500	42,500	-	-	-	-	-	-	-	-	-	-	42,500	-
CEEC	38,760	62,000	-	-	-	-	-	-	-	-	-	-	-	62,000
TOTAL REVENUES	**$ 9,023,691**	**$ 9,242,568**	**$ 4,881,140**	**$ 968,005**	**$ 1,149,028**	**$ 16,000**	**$ 241,900**	**$ 1,175,300**	**$ 159,550**	**$ 327,145**	**$ -**	**$ 220,000**	**$ 42,500**	**$ 62,000**
EXPENDITURES														
Advertising	$ 13,500	$ 42,000	$ 9,550	$ -	$ -	$ -	$ 1,900	$ -	$ -	$ 550	$ -	$ -	$ 30,000	$ -
Audit/Accounting	27,000	27,500	-	-	-	-	-	-	-	-	-	-	27,500	-
Board Level Expenses	17,000	17,000	-	-	-	-	-	-	-	-	-	-	17,000	-
Building Maintenance/Materials	77,700	79,230	35,480	8,000	-	3,500	7,000	6,800	-	7,000	6,800	1,350	3,300	-
Commemorative Benches	1,900	1,900	-	-	-	-	-	1,900	-	-	-	-	-	-
Conferences	17,080	17,140	3,330	-	-	-	-	-	-	-	2,810	-	11,000	-
Contract Services	657,164	649,300	222,000	-	-	-	-	46,600	-	-	5,000	345,700	30,000	-
Data Processing	197,000	236,675	67,400	-	-	2,400	4,700	-	-	3,800	3,900	57,975	96,500	-
Education & Training	88,140	51,060	4,500	-	-	-	400	-	-	22,010	15,950	3,200	5,000	-
Election Expenses	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Maintenance	97,500	97,845	16,200	-	-	-	5,800	6,100	1,700	44,045	22,000	1,000	1,000	-
Equipment Fuel	5,450	7,350	550	-	-	-	-	-	800	-	6,000	-	-	-
Garbage Collection/Recycle	212,415	213,615	60,500	19,880	106,535	-	-	9,700	-	-	17,000	-	-	-
General Maintenance	45,000	45,000	-	-	-	-	-	45,000	-	-	-	-	-	-
Grounds Maintenance/Materials	96,020	97,340	45,900	2,800	-	1,000	5,370	30,000	10,000	500	1,770	-	-	-
Insurance - Business	341,000	356,600	73,700	72,600	10,300	15,600	24,600	33,700	23,200	24,800	30,000	13,600	34,500	-
Insurance - Vehicles	27,580	27,910	1,130	-	-	-	-	-	100	4,850	20,190	-	1,640	-
Janitorial Supplies	61,000	62,100	25,500	-	-	-	7,800	27,800	-	1,000	-	-	-	-
Legal/Professional Fees	105,000	127,500	-	-	-	-	-	-	-	-	-	25,000	102,500	-
Licences/Permits/Taxes	69,050	70,450	1,200	-	-	-	-	-	1,100	-	450	67,700	-	-
Memberships/Dues/Subscriptions	6,450	6,450	1,200	-	-	-	-	-	-	800	750	-	3,700	-
Office Supplies	33,750	37,660	4,400	-	-	-	650	-	-	1,400	3,260	1,200	25,750	1,000
Interest and Bank Charges	5,550	5,600	1,000	-	-	-	-	600	-	-	-	-	4,000	-
POS Charges	202,300	208,550	112,200	-	-	-	7,450	77,200	-	-	-	-	11,700	-
Retail Sales (COGS)	110,850	112,750	111,900	-	-	-	850	-	-	-	-	-	-	-
Office Furniture	4,500	4,500	500	-	-	-	-	-	-	-	-	-	4,000	-
Postage & Courier	7,000	7,100	-	-	-	-	-	-	-	-	-	-	7,100	-
Equipment Rentals	27,400	27,600	-	-	-	-	-	17,400	-	-	-	-	10,200	-
Community Wildfire Protection Plan	5,000	5,000	-	-	-	-	-	-	-	-	-	-	5,000	-
Printing	7,650	7,650	5,000	-	-	-	250	500	150	-	-	750	1,000	-
Public Relations/Promotion	19,590	9,390	3,840	-	-	-	500	-	-	550	-	500	4,000	-
Roads & Parking	43,300	43,300	8,000	-	-	-	300	35,000	-	-	-	-	-	-
Security Systems/Supplies	4,800	4,800	2,000	-	-	-	-	-	-	550	750	500	1,000	-
Small Tools/Shop & Safety	26,120	26,550	2,500	-	-	-	-	-	-	5,100	18,950	-	-	-
Special Events	53,780	70,600	4,000	-	-	-	-	6,000	-	-	-	-	-	60,600
Telecommunications	68,620	69,550	20,000	-	-	200	6,630	-	-	9,200	9,900	5,620	18,000	-

CULTUS LAKE PARK
2027 FINANCIAL PLAN

Schedule "A"

	2026 FINANCIAL PLAN	2027 FINANCIAL PLAN	2027 SUNNY-SIDE	2027 COMM LEASE	2027 RESID LEASE	2027 COMM. HALL	2027 VISITOR SERVICES	2027 PUBLIC AREAS	2027 FORESHORE LEASE	2027 VOLUNTEER FIRE DEPT	2027 PUBLIC WORKS	2027 PROTECTIVE SERVICES	2027 GENERAL & ADMIN	2027 CEEC
Utilities	644,850	662,285	544,300	7,770	38,100	5,650	26,320	9,100	-	8,450	13,720	1,025	7,850	-
Vandalism	4,500	4,500	2,000	-	-	-	-	2,500	-	-	-	-	-	-
Travel & Vehicle Allowance	3,200	3,200	1,200	-	-	-	-	-	-	-	-	-	2,000	-
Vehicle Maintenance	45,810	46,620	1,510		-	-	-	-	-	15,600	28,370	1,140	-	-
Vehicle/Boat Fuel	31,290	39,240	1,030	-	-	-	-	-	-	2,200	33,500	1,710	800	-
Wharfs & Foreshore Materials	15,000	15,000	-	-	-	-	-	-	15,000	-	-	-	-	-
Signage	11,200	11,200	2,000	1,200	-	-	500	6,500	1,000	-	-	-	-	-
Floats & Buoys	10,000	10,000		-	-	-	-	-	10,000	-	-	-	-	-
Water System Maintenance/Parts	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	**$ 3,579,009**	**$ 3,676,610**	**$ 1,405,520**	**$ 112,250**	**$ 154,935**	**$ 28,350**	**$ 101,020**	**$ 362,400**	**$ 63,050**	**$ 152,405**	**$ 241,070**	**$ 527,970**	**$ 466,040**	**$ 61,600**
WAGES & BENEFITS:														
Commissioners Indemnities	$ 103,610	$ 105,890	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 105,890	$ -
Management Salaries	480,080	491,600	172,970	-	-	-	-	-	-	6,950	104,080	-	207,600	-
Staff Wages	2,423,340	2,480,350	411,520	-	-	-	68,350	-	-	72,410	1,123,490	252,730	551,850	-
Employee Benefits	793,940	847,380	168,390	-	-	-	19,630	-	-	8,500	360,260	75,820	214,780	-
TOTAL PAYROLL	**$ 3,800,970**	**$ 3,925,220**	**$ 752,880**	**$ -**	**$ -**	**$ -**	**$ 87,980**	**$ -**	**$ -**	**$ 87,860**	**$ 1,587,830**	**$ 328,550**	**$ 1,080,120**	**$ -**
TOTAL OPERATING EXPENSES	**$ 7,379,979**	**$ 7,601,830**	**$ 2,158,400**	**$ 112,250**	**$ 154,935**	**$ 28,350**	**$ 189,000**	**$ 362,400**	**$ 63,050**	**$ 240,265**	**$ 1,828,900**	**$ 856,520**	**$ 1,546,160**	**$ 61,600**
Reserve Allocations	1,626,377	1,621,957	682,740	160,257	72,660	10,400	31,400	276,700	119,000	63,320	151,000	2,080	52,000	400
Capital Projects	1,517,900	1,563,900	776,900	200,620	-	620	37,000	136,900	243,400	41,620	116,220	-	10,620	-
Internal Wage Allocations	-	-	356,830	110,370	462,060	21,690	58,295	485,505	95,230	13,710	(1,455,830)	23,020	(170,880)	-
Overhead Expense Allocations	-	-	562,731	338,659	546,570	32,630	-	759,950	329,930	-	(524,070)	(661,620)	(1,384,780)	-
TOTAL EXPENDITURES	**$ 10,524,256**	**$ 10,787,687**	**$ 4,537,601**	**$ 922,156**	**$ 1,236,225**	**$ 93,690**	**$ 315,695**	**$ 2,021,455**	**$ 850,610**	**$ 358,915**	**$ 116,220**	**$ 220,000**	**$ 53,120**	**$ 62,000**
SURPLUS/(DEFICIT)	(1,500,565)	(1,545,119)	343,539	45,849	(87,197)	(77,690)	(73,795)	(846,155)	(691,060)	(31,770)	(116,220)	-	(10,620)	-
APPROPRIATED SURPLUS (RESERVE APPROPRIATIONS)	1,510,080	1,554,050	776,900	200,620	-	620	37,000	136,900	243,400	31,770	116,220	-	10,620	-
UNAPPROPRIATED SURPLUS	**$ 9,515**	**$ 8,931**	**$ 1,120,439**	**$ 246,469**	**$ (87,197)**	**$ (77,070)**	**$ (36,795)**	**$ (709,255)**	**$ (447,660)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CULTUS LAKE PARK
2027-2031 Financial Plan Summary

	TOTAL 2027 BUDGET	TOTAL 2028 BUDGET	TOTAL 2029 BUDGET	TOTAL 2030 BUDGET	TOTAL 2031 BUDGET
REVENUES					
Sunnyside Campground	$ 4,881,140	$ 5,024,340	$ 5,171,540	$ 5,323,240	$ 5,479,340
Commercial Leases	968,005	1,000,125	1,034,345	1,066,265	1,099,685
Residential Leases	1,149,028	1,179,013	1,203,853	1,240,123	1,265,523
Community Hall	16,000	16,000	16,000	16,000	16,000
Cabin Rentals/Visitor Services	241,900	242,100	242,300	252,500	252,700
Parking/Public Area Revenue	1,175,300	1,205,300	1,235,300	1,265,300	1,300,300
Foreshore Lease	159,550	159,550	159,550	159,550	159,550
Volunteer Fire Department	327,145	340,940	335,700	558,190	374,420
Protective Services	220,000	220,000	245,000	245,000	245,000
General Administration	42,500	42,500	42,500	42,500	42,500
CEEC	62,000	63,120	64,260	65,430	66,620
TOTAL REVENUES	**$ 9,242,568**	**$ 9,492,988**	**$ 9,750,348**	**$ 10,234,098**	**$ 10,301,638**
EXPENDITURES					
Advertising	$ 42,000	$ 42,000	$ 42,000	$ 42,000	$ 42,000
Audit/Accounting	27,500	28,000	28,600	29,200	29,800
Board Level Expenses	17,000	17,000	17,000	17,000	17,000
Building Maintenance/Materials	79,230	80,670	82,220	83,690	85,270
Commemorative Benches	1,900	1,900	1,900	1,900	1,900
Conferences	17,140	17,200	17,260	17,320	17,380
Contract Services	649,300	664,300	680,600	697,200	714,100
Data Processing	236,675	241,400	246,400	251,400	256,400
Education & Training	51,060	51,580	52,120	52,660	53,210
Election Expenses	-	-	-	25,000	-
Equipment Maintenance	97,845	99,890	101,830	103,940	105,910
Equipment Fuel	7,350	7,470	7,590	7,710	7,840
Garbage Collection/Recycle	213,615	221,700	221,900	222,100	225,817
General Maintenance	45,000	45,000	45,000	45,000	45,000
Grounds Maintenance/Materials	97,340	98,670	100,000	101,430	102,860
Insurance - Business	356,600	396,220	440,330	484,730	533,060
Insurance - Vehicles	27,910	28,240	28,570	28,900	29,230
Janitorial Supplies	62,100	63,200	64,300	65,400	66,500
Legal/Professional Fees	127,500	105,000	105,000	105,000	130,000
Licences/Permits/Taxes	70,450	71,850	73,250	74,750	76,250
Memberships/Dues/Subscriptions	6,450	6,450	6,450	6,450	6,450
Office Supplies	37,660	38,780	39,400	40,280	40,910
Interest and Bank Charges	5,600	5,650	5,700	5,750	5,800
POS Charges	208,550	215,000	221,750	228,710	235,970
Retail Sales (COGS)	112,750	115,550	118,450	121,350	124,150
Office Furniture	4,500	4,500	4,500	4,500	4,500
Postage & Courier	7,100	7,200	7,300	7,400	7,500
Equipment Rentals	27,600	27,800	28,000	28,200	28,400
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	9,390	9,390	9,390	9,390	9,390
Roads & Parking	43,300	43,300	43,300	43,300	43,300
Security Systems/Supplies	4,800	4,800	4,800	4,800	4,800
Septic/Sewer System Maintenance	5,000	5,000	5,000	5,000	5,000
Small Tools/Shop & Safety	26,550	26,990	27,430	27,880	28,330

CULTUS LAKE PARK
2027 - 2031 FINANCIAL PLAN

Schedule "B"

	TOTAL 2027 BUDGET	TOTAL 2028 BUDGET	TOTAL 2029 BUDGET	TOTAL 2030 BUDGET	TOTAL 2031 BUDGET
Special Events	70,600	71,780	72,990	73,540	74,460
Telecommunications	69,550	71,000	71,960	73,430	74,400
Utilities	662,285	680,120	698,365	717,260	736,565
Vandalism	4,500	4,500	4,500	4,500	4,500
Travel & Vehicle Allowance	3,200	3,200	3,200	3,200	3,200
Vehicle Maintenance	46,620	47,440	48,270	49,110	49,960
Vehicle/Boat Fuel	39,240	39,470	39,700	39,940	40,180
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	**$ 3,676,610**	**$ 3,763,060**	**$ 3,870,175**	**$ 4,004,170**	**$ 4,121,142**
WAGES & BENEFITS:					
Commissioners Indemnities	$ 105,890	$ 108,540	$ 111,250	$ 114,030	$ 116,880
Management Salaries	491,600	503,190	515,060	527,220	539,680
Staff Wages	2,480,350	2,578,334	2,674,244	2,767,830	2,852,533
Employee Benefits	847,380	872,461	897,887	920,094	942,460
TOTAL PAYROLL	**$ 3,925,220**	**$ 4,062,526**	**$ 4,198,440**	**$ 4,329,174**	**$ 4,451,552**
TOTAL OPERATING EXPENSES	**$ 7,601,830**	**$ 7,825,586**	**$ 8,068,615**	**$ 8,333,344**	**$ 8,572,694**
Reserve Allocations	1,621,957	1,641,317	1,661,277	1,682,027	1,702,637
Capital Projects	1,563,900	806,900	1,034,350	1,566,550	716,950
Allocated Wages	-	-	-	-	-
Allocated Overhead Expenses	-	-	-	-	-
TOTAL EXPENDITURES	**$ 10,787,687**	**$ 10,273,803**	**$ 10,764,242**	**$ 11,581,921**	**$ 10,992,281**
SURPLUS/(DEFICIT)	(1,545,119)	(780,815)	(1,013,894)	(1,347,823)	(690,643)
APPROPRIATED SURPLUS (RESERVE ALLOCATIONS)	(1,554,050)	(791,730)	(1,033,330)	(1,352,470)	(695,700)
UNAPPROPRIATED SURPLUS	**$ 8,931**	**$ 10,915**	**$ 19,436**	**$ 4,647**	**$ 5,057**

2027 BUDGET HIGHLIGHTS

2027 REVENUE

RESIDENTIAL LEASES

- Operating Levy – Average Increase of $49.54
- Other Fee Increases – Total $20.29
  - Fire Protection $10.94
  - Protective Services $8.30
  - Insurance ($0.41)
  - Foreshore Reserve $1.04
  - Residential Area Reserve $0.42

SHORT-TERM RENTALS

- Rate to increase to $1,500 per rental

MOORAGE

- Rate to increase to $600 per buoy

SUNNYSIDE CAMPGROUND

- Increase to seasonal and overnight camping rates of 3.5%
- Seasonal Rates increase by between $221-$258 per season
- Overnight Rates increase by $2-$4 per night

CABINS

- Increase nightly rate by 2%
- Rates increase by $3-$9 per night

PARKING

- Parking Rates – March to October (No Charge between November and February)
  - Weekends/Stats - $6.60 per hour
  - Weekdays - $5.60 per hour
  - $2 Infrastructure Fee per Transaction
- No change to Parking Permit Pricing

2027 SPENDING

SAFETY AND SECURITY

- Continue with Enhanced Security Coverage, RCMP Contract and Internal Bylaw Enforcement Team
- Increased Computer Security Funding
- Fire Truck Tire Replacements
- Drone
- Sunnyside Bear Bins

INFRASTRUCTURE AND EQUIPMENT

- Sunnyside Playground Equipment Replacement
- Charging Station in the Sunnyside Rec Bowl
- Paving Gravel Roadways in Sunnyside-
- Roundabout for the Sunnyside Boat Launch
- Utility Vehicle Replacements
- Fencing Replacement – Lakeview & Twin Alders
- Public Boat Launch Replacement
- Dump Trailer and Bucket Grapple Attachment for Skid Steer
- Parking Meter Replacements
- Continued Paving Program
- Plaza Redevelopment Consultation

GENERAL OPERATIONS

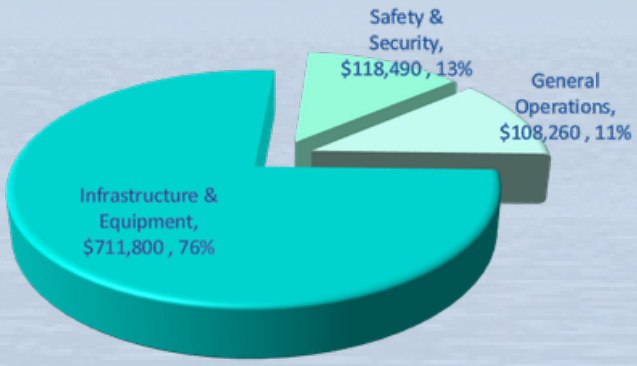
- Wage and Benefit Improvements anticipated related to union negotiations
- Funding for Human Resources support
- Increased advertising funding to strategically boost Main Beach visitation
- Increased fuel budget

2027 BUDGET

WHERE IS THE REVENUE EARNED?

Sunnyside Campground 52.8% (2026-52.9%)
Parking Lot and Public Areas 12.7% (2026-13.4%)
Commercial Leases 8.8% (2026-8.7%)
Residential Leases 7.1% (2026-7.1%)
Fire Department 3.5% (2026-3.6%)
Cabin Rentals 2.6% (2026-2.6%)
Protective Services 2.4% (2026-2.2%)
Foreshore Leases 1.7% (2026-1.5%)

WHERE IS THE NEW FUNDING SPENT?



CULTUS LAKE PARK
Sunnyside Campground
2027 - 2031 Financial Planning Worksheet
YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
							Seasonal	3.50%	3.00%	3.00%	3.00%	3.00%	
							Overnight	3.50%	3.00%	3.00%	3.00%	3.00%	
							Fees	3.50%	3.00%	3.00%	3.00%	3.00%	
10-1-100-4000	Seasonal - Waterfront Lots	686,555	713,364	713,364	714,000	(636)	-0.1%	739,000	761,200	784,000	807,500	831,700	*Overall increase to Seasonal Rates of 3.5% (to help fund general inflationary increases and union wage rate and benefit increases).
10-1-100-4001	Seasonal - View Lots	249,697	260,782	260,782	261,100	(318)	-0.1%	270,200	278,300	286,600	295,200	304,100	
10-1-100-4002	Seasonal - Regular Lots	1,284,135	1,335,493	1,335,493	1,335,500	(7)	0.0%	1,382,200	1,423,700	1,466,400	1,510,400	1,555,700	
10-1-100-4090	Seasonal - Cultus Lake Infrastructure	7,310	7,287	7,287	7,310	(23)	-0.3%	7,310	7,310	7,310	7,310	7,310	Infrastructure Fee for Seasonal Campers. The Fee will be split 70% into the Cultus Lake Infrastructure Reserve and 30% into the Foreshore Reserve. Fee $30 per reservation - 348 sites.
10-1-100-4090	Seasonal Foreshore Reserve	3,130	3,123	3,123	3,130	(7)	-0.2%	3,130	3,130	3,130	3,130	3,130	
10-1-100-4003	Overnights - Full Hook Up	737,276	773,804	773,804	779,000	(5,196)	-0.7%	800,900	824,900	849,600	875,100	901,400	
10-1-100-4004	Overnights - No Hook Ups	319,743	345,312	345,312	335,000	10,312	3.1%	350,400	360,900	371,700	382,900	394,400	*Overall increase to Overnight Camping Rates of 3.5% (to help fund general inflationary increases and union wage rate and benefit increases). The budget has also been adjusted to better reflect occupancy rates seen by category over the past few years.
10-1-100-4005	Overnights - View Lots	115,563	123,210	123,210	120,400	2,810	2.3%	124,600	128,300	132,100	136,100	140,200	
10-1-100-4006	Overnights - Waterfront Lots	158,962	169,389	169,389	165,300	4,089	2.5%	171,100	176,200	181,500	186,900	192,500	
10-1-100-4011	Overnights - Group Area A & B	60,179	67,175	67,175	60,400	6,775	11.2%	64,500	66,400	68,400	70,500	72,600	
10-1-100-4015/4900	Other Sundry-Parking/Miscellaneous	638,099	681,265	681,265	648,200	33,065	5.1%	692,000	712,800	734,200	756,200	778,900	
10-1-100-4016	Milfoil Revenue	7,061	20,906	20,906	15,000	5,906	39.4%	15,000	15,000	15,000	15,000	15,000	Milfoil - $2.50 per Overnight Reservation and $8 per Seasonal Camper
10-1-100-4090	Overnights - Cultus Lake Infrastructure	30,955	30,526	30,526	31,500	(974)	-3.1%	31,500	31,500	31,500	31,500	31,500	Infrastructure Fee for Overnight Campers. The Fee will be split 70% into the Cultus Lake Infrastructure Reserve and 30% into the Foreshore Reserve. Fee $6 per reservation - approximately 7500 reservations per year.
10-1-100-4090	Overnights - Foreshore Reserve	13,266	13,082	13,082	13,500	(418)	-3.1%	13,500	13,500	13,500	13,500	13,500	
10-1-100-4050	Sunnyside Store Sales	234,000	223,409	226,409	200,000	26,409	13.2%	200,000	205,000	210,000	215,000	220,000	*Increase to Sunnyside Store Sales to reflect actual increase to sales seen over the last few years.
10-1-100-4910	Laundromat	6,860	2,620	4,800	4,800	-	0.0%	4,800	4,800	4,800	4,800	4,800	
10-1-100-4950	Retail Sales	11,772	15,285	15,285	2,000	13,285	664.3%	11,000	11,400	11,800	12,200	12,600	*Increase to Sunnyside Gatehouse sales to reflect actuals seen over the last few years.
	TOTAL REVENUE	**$ 4,564,563**	**$ 4,786,032**	**$ 4,791,212**	**$ 4,696,140**	**$ 95,072**	2.0%	**$ 4,881,140**	**$ 5,024,340**	**$ 5,171,540**	**$ 5,323,240**	**$ 5,479,340**	
	EXPENDITURES												
	OPERATING												
10-2-100-5000	Advertising - media	1,393	1,057	5,000	9,550	4,550	47.6%	9,550	9,550	9,550	9,550	9,550	
10-2-100-6050	Building Materials/Electrical Repairs	27,028	15,593	30,000	34,780	4,780	13.7%	35,480	36,190	36,910	37,650	38,400	
10-2-100-5375	Contract Services - Security	197,552	192,568	205,568	218,000	12,432	5.7%	222,000	226,000	231,000	236,000	241,000	
10-2-100-5400	Conferences	-	-	500	3,330	2,830	85.0%	3,330	3,330	3,330	3,330	3,330	
10-2-100-5500	Data Processing	60,379	53,835	62,000	52,800	(9,200)	-17.4%	67,400	68,700	70,100	71,500	72,900	*Increase to allow funding for upgrades to computer security and increased costs of Digital Rez software and IT services.
10-2-100-5700	Education & Training	-	1,461	2,000	4,500	2,500	55.6%	4,500	4,500	4,500	4,500	4,500	
10-2-100-5800	Equipment Maintenance	8,759	4,216	15,900	15,900	-	0.0%	16,200	16,500	16,800	17,100	17,400	
10-2-100-5820	Equipment Fuel	-	409	550	550	-	0.0%	550	550	550	550	550	
10-2-100-5900	Garbage Collection/Recycle	60,604	48,470	60,600	60,500	(100)	-0.2%	60,500	62,920	62,920	62,920	65,437	
10-2-100-6000	Grounds Maintenance	39,150	32,879	45,000	45,000	-	0.0%	45,900	46,800	47,700	48,700	49,700	
10-2-100-6100	Insurance - Business	59,872	32,222	64,444	67,300	2,856	4.2%	73,700	81,100	89,200	98,100	107,900	*Decrease to reflect actual premiums.
10-2-100-6200	Insurance -Vehicle	1,039	571	1,142	1,120	(22)	-2.0%	1,130	1,140	1,150	1,160	1,170	
10-2-100-6300	Janitorial Supplies	23,744	21,429	25,000	25,000	-	0.0%	25,500	26,000	26,500	27,000	27,500	
10-2-100-6500	Licences	434	623	1,200	1,200	-	0.0%	1,200	1,200	1,200	1,200	1,200	
10-2-100-6600	Memberships/Dues/Subscription/	964	366	1,200	1,200	-	0.0%	1,200	1,200	1,200	1,200	1,200	
10-2-100-6800	Office Supplies	6,354	3,186	4,400	4,400	-	0.0%	4,400	4,400	4,400	4,400	4,400	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
10-2-100-6810	Interest & Bank Charges/Cash Over-Short	199	-	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000	
10-2-100-6812	POS Services Charges	111,690	120,806	125,806	110,000	(15,806)	-14.4%	112,200	114,400	116,700	119,000	121,400	
10-2-100-6817	Retail Sales (COGS)	132,396	128,000	128,098	110,000	(18,098)	-16.5%	111,900	114,700	117,600	120,500	123,300	*Increase to reflect the Sales increase included for Sunnyside Store and Retail Sales.
10-2-100-6822	Other/Office furniture	333	500	500	500	-	0.0%	500	500	500	500	500	
10-2-100-7000	Printing	2,789	3,827	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
10-2-100-7100	Promotion/Public Relations	2,788	2,635	3,840	3,840	-	0.0%	3,840	3,840	3,840	3,840	3,840	
10-2-100-7200	Roads & Parking	5,201	4,404	5,500	8,000	2,500	31.3%	8,000	8,000	8,000	8,000	8,000	
10-2-100-7300	Vandalism Repairs	-	-	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000	
10-2-100-7400	Security Systems/Supplies	1,762	2,575	3,000	2,000	(1,000)	-50.0%	2,000	2,000	2,000	2,000	2,000	
10-2-100-7500	Septic System Maintenance	3,681	2,790	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
10-2-100-7500	Sewer	154,532	-	242,000	242,000	-	0.0%	249,300	256,800	264,500	272,400	280,600	
7600/7650/7625	Shop Supplies/Small tools/Safety Supplies	799	2,371	2,500	2,500	-	0.0%	2,500	2,500	2,500	2,500	2,500	
10-2-100-7700	Special Programs/Events	-	-	-	4,000	4,000	100.0%	4,000	4,000	4,000	4,000	4,000	
10-2-100-7800	Telecommunications/Internet	19,276	14,240	19,620	19,620	-	0.0%	20,000	20,400	20,800	21,200	21,600	
10-2-100-7900	Travel Expense	-	-	-	1,200	1,200	100.0%	1,200	1,200	1,200	1,200	1,200	
10-2-100-8000	Propane	8,766	6,257	9,300	9,300	-	0.0%	9,600	9,900	10,200	10,500	10,800	
10-2-100-8005	Hydro	90,693	66,801	92,000	92,000	-	0.0%	94,800	97,600	100,500	103,500	106,600	
10-2-100-8020	Water	181,556	-	185,000	185,000	-	0.0%	190,600	196,300	202,200	208,300	214,500	
10-2-100-8100	Vehicle Maintenance	-	-	1,000	1,480	480	32.4%	1,510	1,540	1,570	1,600	1,630	
10-2-100-8130	Vehicle Fuel	630	340	800	1,020	220	21.6%	1,030	1,040	1,050	1,060	1,070	
10-2-100-8201	Signage	2,110	1,676	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000	
10-2-100-8300	Water System Maintenance	1,076	642	1,000	5,000	4,000	80.0%	5,000	5,000	5,000	5,000	5,000	
	TOTAL OPERATING	**$ 1,208,672**	**$ 766,749**	**$ 1,358,968**	**$ 1,357,590**	**$ (1,378)**	**-0.1%**	**$ 1,405,520**	**$ 1,444,800**	**$ 1,484,170**	**$ 1,524,960**	**$ 1,569,677**	
	WAGES & BENEFITS	**17.4%**	**16.8%**	**23.7%**	**27.1%**			**28.5%**	**28.5%**	**28.5%**	**28.4%**	**28.4%**	
10-2-100-8600	Management Salaries	170,351	125,333	168,750	168,750	-	0.0%	172,970	177,290	181,720	186,260	190,920	*Reduction in Exempt Wages to reflect current filled position rates.
10-2-100-8700	Staff Wages - Gatehouse	122,902	109,646	116,646	126,310	9,664	7.7%	131,070	135,660	140,070	144,270	147,880	*Added costs related to anticipated increases in wages and benefits related to collective bargaining.
10-2-100-8705	Staff Wages - Site Maintenance/Custodian	225,098	189,900	214,900	228,280	13,380	5.9%	236,790	245,080	253,050	260,640	267,160	
10-2-100-8710	Staff Wages - Store	47,951	48,403	48,403	38,110	(10,293)	-27.0%	43,660	45,190	46,660	48,060	49,260	*Increase budgeted staff hours to accommodate increase traffic at the store.
10-2-100-8800	Employee Benefits	98,639	79,722	130,000	151,960	21,960	14.5%	166,690	171,691	176,841	181,262	185,794	
10-2-100-8825	Uniforms/Criminal Check	2,253	1,580	1,700	1,700	-	0.0%	1,700	1,700	1,700	1,700	1,700	
	TOTAL WAGES & BENEFITS	**$ 667,194**	**$ 554,584**	**$ 680,399**	**$ 715,110**	**$ 34,711**	**4.9%**	**$ 752,880**	**$ 776,611**	**$ 800,041**	**$ 822,192**	**$ 842,714**	
10-2-100-9800	**RESERVE ALLOCATIONS**												
	Sunnyside - Sewer	218,003	0	218,100	218,100	-	0.0%	218,100	218,100	218,100	218,100	218,100	
	Sunnyside - 7% of Revenue	315,200	0	330,100	323,800	(6,300)	-1.9%	336,700	346,800	357,100	367,600	378,600	
	Sunnyside - Electrical	30,125	0	27,500	27,500	-	0.0%	27,500	27,500	27,500	27,500	27,500	
	Sunnyside - Facility Life Cycle	20,000	0	20,000	20,000	-	0.0%	20,000	20,000	20,000	20,000	20,000	
	Sunnyside - Utility Vehicle	10,000	0	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000	
	Cultus Lake Infrastructure Reserve	38,265	0	37,813	38,810	997	2.6%	38,810	38,810	38,810	38,810	38,810	
	Foreshore Reserve	16,396	0	16,205	16,630	425	2.6%	16,630	16,630	16,630	16,630	16,630	
	Milfoil Control Reserve	7,061	0	20,906	15,000	(5,906)	-39.4%	15,000	15,000	15,000	15,000	15,000	
	TOTAL RESERVE ALLOCATIONS	**$ 655,050**	**$ -**	**$ 680,624**	**$ 669,840**	**$ (10,784)**	**-1.6%**	**$ 682,740**	**$ 692,840**	**$ 703,140**	**$ 713,640**	**$ 724,640**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
10-2-100-9000	**CAPITAL PROJECTS**												
	Replace Exit Spikes	-	-	-	-	-	0.0%	15,000	-	-	-	-	***Funds to replace the Exit Spikes at Sunnyside.**
#102	Wi-Fi Upgrade	-	-	-	50,000	50,000	100.0%	50,000	-	-	-	-	***Carry-forward - Funds to improve functionality, waiting on Rogers to update internet coverage in order to complete upgrade.**
#01	Playground Equipment	-	-	-	120,000	120,000	100.0%	185,000	70,000	75,000	-	-	***Carry-forward - Funds to allow for Playground Equipment to be replaced before the season in 2027.**
#272	Covered Charging Station	-	9,476	9,476	10,000	524	5.2%	15,000	-	-	-	-	***Funds to create a Phone Charging Station at the Rec Bowl.**
#33	Paving	37,500	38,250	45,000	45,000	-	0.0%	91,000	45,000	45,000	45,000	45,000	***Funds to Pave remaining gravel roadways - Maple, Parkview, Pinewood and Cascara.**
#33	Pave Boat Launch and create roundabout area							36,300					***Funds to Pave Boat Launch Area and Create a Roundabout Area.**
	Boat Launch Roundabout - Add landscaping and Irrigation							10,000					***Funds to Landscape and add Irrigation to Roundabout Area.**
	Bear Bins	-	-	-	-	-	0.0%	39,000	-	-	-	-	***Funds to purchase Five(5) 6-Yard Bear Proof Bins to fulfill conservation requirements and to mitigate human-wildlife conflict.**
#41	Gator/Golf Cart Replacements	22,295	-	-	-	-	0.0%	25,000	25,000	25,000	25,000	25,000	
#190	Washroom Renovations	326,685	23,882	40,000	40,000	-	0.0%	45,000	50,000	55,000	60,000	-	***Washroom Cosmetic Upgrades - 2027 Washrooms #7 & #8 2028 Washrooms #3 & #4 2029 Washrooms #1 & #6 2030 Washrooms #5 & #10**
#141	Annual Sewer Capital Costs	217,999		218,100	218,100	-	0.0%	218,100	218,100	218,100	218,100	218,100	
#159	Picnic Table Replacement	6,431	7,082	7,082	7,500	418	5.6%	7,500	7,500	7,500	7,500	7,500	
#76	Tree Maintenance/Rehabilitation	13,590	16,900	18,000	15,000	(3,000)	-20.0%	15,000	15,000	15,000	15,000	15,000	
#34	Electric Box Upgrade	43,951	-	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000	
#72	Fencing	-	3,785	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
#158	Transformer Replacements	3,850	-	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000	
#161	Sewer System - Phase 2	244,610	73,842	73,842	75,000	1,158	1.5%	-	-	-	-	-	
#273	Renumber Sites - First Responders (Signage)	-	4,061	4,061	7,000	2,939	42.0%	-	-	-	-	-	
#274	Dishwash Stations - Tenting	-		5,000	5,000	-	0.0%	-	-	-	-	-	
#254	Movie Screen	2,590	1,275	1,275	-	(1,275)	0.0%	-	-	-	-	-	
#38	Generator for Store	-	18,522	18,522	20,000	1,478	7.4%	-	-	-	-	-	
#267	Create Additional Campsites	4,712	10,326	10,326	10,000	(326)	-3.3%	-	-	-	-	-	
#191	Staff Room Reconfiguration		25,194	26,000	40,000	14,000		-	-	-	-	-	
#275	Computer Upgrades		10,737	10,737	11,000	263	2.4%	-	-	-	-	-	
#285	Camera Network Video Recording	-	5,000	5,000	5,000	-	0.0%	-	-	-	-	-	
#288	Parking Bollards		13,311	13,311	13,500	189	1.4%	-	-	-	-	-	
#264	Radios	1,878	-	-	-	-	0.0%	-	-	-	-	-	
#268	Dock Replacement	550,962	-	-	-	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	**$ 1,477,053**	**$ 261,643**	**$ 530,732**	**$ 717,100**	**$ 186,368**	**26.0%**	**$ 776,900**	**$ 455,600**	**$ 465,600**	**$ 395,600**	**$ 335,600**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 4,007,969**	**$ 1,582,976**	**$ 3,250,723**	**$ 3,459,640**	**$ 208,917**	**6.0%**	**$ 3,618,040**	**$ 3,369,851**	**$ 3,452,951**	**$ 3,456,392**	**$ 3,472,631**	
10-2-100-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 332,940**	**$ 172,396**	**$ 344,790**	**$ 344,790**	**$ -**	**0.0%**	**$ 356,830**	**$ 363,080**	**$ 369,430**	**$ 375,900**	**$ 382,470**	
10-2-100-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ 447,251**	**$ 268,108**	**$ 536,214**	**$ 536,214**	**$ -**	**0.0%**	**$ 562,731**	**$ 585,299**	**$ 599,737**	**$ 630,630**	**$ 654,870**	
	TOTAL EXPENDITURES	**$ 4,788,160**	**$ 2,023,480**	**$ 4,131,727**	**$ 4,340,644**	**$ 208,917**	**4.8%**	**$ 4,537,601**	**$ 4,318,230**	**$ 4,422,118**	**$ 4,462,922**	**$ 4,509,971**	
	CONTRIBUTION TO (FROM)	**$ (223,597)**	**$ 2,762,552**	**$ 659,485**	**$ 355,496**	**$ (303,989)**	-85.5%	**$ 343,539**	**$ 706,110**	**$ 749,422**	**$ 860,318**	**$ 969,369**	
10-2-100-9805	Appropriation from Sunnyside Reserve	(1,477,052)		(530,732)	(717,100)	(186,368)	26.0%	(776,900)	(455,600)	(465,600)	(395,600)	(335,600)	
	NET CONTRIBUTION TO (FROM)	**$ 1,253,455**	**$ 2,762,552**	**$ 1,190,217**	**$ 1,072,596**	**$ (117,621)**	-11.0%	**$ 1,120,439**	**$ 1,161,710**	**$ 1,215,022**	**$ 1,255,918**	**$ 1,304,969**	

CULTUS LAKE PARK
Protective Services
2027 - 2031 Financial Planning Worksheet
YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-125-4675	Bylaw/Parking Enforcement Tickets	222,696	175,005	221,805	195,000	26,805	13.7%	220,000	220,000	245,000	245,000	245,000	*Increase in Parking Enforcement Revenue based on actuals.
10-1-125-4900	Miscellaneous Revenue	5,201	4,673	4,673	-	4,673		-	-	-	-	-	
	TOTAL REVENUE	**$ 227,897**	**$ 179,678**	**$ 226,478**	**$ 195,000**	**$ 31,478**	16.1%	**$ 220,000**	**$ 220,000**	**$ 245,000**	**$ 245,000**	**$ 245,000**	
	EXPENDITURES												
	OPERATING												
10-2-125-5000	Advertising - media	357	680	680	-	(680)	0.0%	-	-	-			
10-2-125-5300	Building Materials	5,463	1,522	1,522	1,320	(202)	-15.3%	1,350	1,380	1,410	1,440	1,470	
10-2-125-5375	Contract Services	322,707	329,989	333,589	335,600	2,011	0.6%	345,700	356,100	366,800	377,800	389,100	
10-2-125-5500	Data Processing	55,203	53,957	56,100	56,100	-	0.0%	57,975	59,100	60,300	61,500	62,700	*Increase to allow funding for upgrades to computer security.
10-2-125-5700	Education & Training	-	-	1,000	3,200	2,200	68.8%	3,200	3,200	3,200	3,200	3,200	
10-2-125-5800	Equipment Maintenance	1,821	438	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-125-6100	Insurance - Business	11,750	6,000	12,000	13,200	1,200	9.1%	13,600	15,000	16,500	18,200	20,000	*Decrease to reflect actual premiums.
10-2-125-6450	Professional Fees - Collection Commission	28,244	16,052	28,552	25,000	(3,552)	-14.2%	25,000	25,000	25,000	25,000	25,000	
10-2-125-6500	Licences/Permits	74,739	-	75,000	66,300	(8,700)	-13.1%	67,700	69,100	70,500	72,000	73,500	
10-2-125-6800	Office Supplies	1,281	143	1,200	1,200	-	0.0%	1,200	1,200	1,200	1,200	1,200	
10-2-125-7000	Printing	329	357	750	750	-	0.0%	750	750	750	750	750	
10-2-125-7100	Public Relations	30	-	100	500	400	80.0%	500	500	500	500	500	
10-2-125-7400	Security Systems/Supplies	38	-	100	500	400	80.0%	500	500	500	500	500	
10-2-125-7800	Telecommunications/Radios	4,915	2,900	5,500	5,500	-	0.0%	5,620	5,740	5,860	5,990	6,120	
10-2-125-8000	Propane & Natural Gas	1,160	817	1,000	1,000	-	0.0%	1,025	1,050	1,075	1,100	1,125	
10-2-125-8100	Vehicle Maintenance	2,057	260	1,120	1,120	-	0.0%	1,140	1,160	1,180	1,200	1,220	
10-2-125-8130	Vehicle Fuel	2,028	1,393	2,100	1,680	(420)	-25.0%	1,710	1,740	1,770	1,810	1,850	
	TOTAL OPERATING	**$ 512,122**	**$ 414,508**	**$ 521,313**	**$ 513,970**	**$ (7,343)**	**-1.4%**	**$ 527,970**	**$ 542,520**	**$ 557,545**	**$ 573,190**	**$ 589,235**	
	WAGES & BENEFITS	**24%**	**22%**	**26%**	**28%**			**29.2%**	**29.1%**	**29.0%**	**28.9%**	**28.9%**	
10-2-125-8700	Staff Wages- Bylaw Officer	136,435	103,637	130,010	130,010	-	0.0%	134,840	139,570	144,100	148,420	152,130	
10-2-125-8703	Staff Wages - Parking Enforcement	30,330	33,471	33,471	37,580	4,109	10.9%	38,980	40,340	41,650	42,900	43,970	*Added costs related to anticipated increases in wages and benefits related to collective bargaining.
10-2-125-8715	Staff Wages - Administration	73,974	56,166	76,060	76,060	-	0.0%	78,910	81,670	84,320	86,850	89,020	
10-2-125-8800	Employee Benefits	57,246	43,192	62,281	68,240	5,959	8.7%	73,820	76,035	78,316	80,274	82,280	
10-2-125-8825	Uniforms	995	1,302	1,500	2,000	500	25.0%	2,000	2,000	2,000	2,000	2,000	
	TOTAL WAGES & BENEFITS	**$ 298,980**	**$ 237,768**	**$ 303,322**	**$ 313,890**	**$ 10,568**	**3.4%**	**$ 328,550**	**$ 339,615**	**$ 350,386**	**$ 360,444**	**$ 369,400**	
10-2-125-9800	**RESERVE ALLOCATIONS**												
	Foreshore												
	Equipment	1,000	-	1,020	1,020	-	0.0%	1,040	1,060	1,080	1,100	1,120	
	Renovations	1,000	-	1,020	1,020	-	0.0%	1,040	1,060	1,080	1,100	1,120	
	TOTAL RESERVE ALLOCATIONS	**$ 2,000**	**$ -**	**$ 2,040**	**$ 2,040**	**$ -**	**0.0%**	**$ 2,080**	**$ 2,120**	**$ 2,160**	**$ 2,200**	**$ 2,240**	
10-2-125-9000	**CAPITAL PROJECTS**												
#42	Electric Bike	-	-	2,500	2,500	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	**$ -**	**$ -**	**$ 2,500**	**$ 2,500**	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 813,102**	**$ 652,276**	**$ 829,175**	**$ 832,400**	**$ 3,225**	**0.4%**	**$ 858,600**	**$ 884,255**	**$ 910,091**	**$ 935,834**	**$ 960,875**	
10-2-125-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**21,780**	**11,150**	**22,300**	**22,300**	**-**	0.0%	**23,020**	**23,420**	**23,830**	**24,250**	**24,680**	
10-2-125-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ (606,985)**	**$ (328,600)**	**(657,200)**	**$ (657,200)**	**-**	0.0%	**$ (661,620)**	**$ (687,675)**	**$ (688,921)**	**$ (715,084)**	**$ (740,555)**	
	TOTAL EXPENDITURES	**$ 227,897**	**$ 334,826**	**$ 194,275**	**$ 197,500**	**$ 3,225**	**1.6%**	**$ 220,000**	**$ 220,000**	**$ 245,000**	**$ 245,000**	**$ 245,000**	
	CONTRIBUTION TO (FROM)	**$ -**	**$ (155,148)**	**$ 32,203**	**$ (2,500)**	**$ (34,703)**	1388.1%	**$ -**	**$ 0**	**$ 0**	**$ 0**	**$ (0)**	
10-2-125-9805	Appropriated from Protective Services Reserve	-	-	(2,500)	(2,500)	-	0.0%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	**$ -**	**$ (155,148)**	**$ 34,703**	**$ -**	**$ 34,703**	0.0%	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CULTUS LAKE PARK

Visitor Services

2027 - 2031 Financial Planning Worksheet

YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-150-4400	Cabin Rentals	223,253	219,959	230,304	225,400	4,904	2.2%	231,000	231,000	231,000	241,000	241,000	
10-1-150-4900	Miscellaneous Income	13,658	9,305	10,000	5,000	5,000	100.0%	7,500	7,700	7,900	8,100	8,300	***Increase revenue to reflect actuals.**
10-1-150-4016	Milfoil Revenue		1,168	1,168	1,000	168	16.8%	1,000	1,000	1,000	1,000	1,000	
10-1-150-4090	Cultus Lake Infrastructure		1,961	1,961	1,680	281	16.8%	1,680	1,680	1,680	1,680	1,680	
10-1-150-4090	Foreshore Reserve		841	841	720	121	16.8%	720	720	720	720	720	
	TOTAL REVENUE	**$ 236,911**	**$ 233,234**	**$ 244,274**	**$ 233,800**	**$ 10,474**	4.5%	**$ 241,900**	**$ 242,100**	**$ 242,300**	**$ 252,500**	**$ 252,700**	
	EXPENDITURES												
	OPERATING												
10-2-150-5000	Advertising - media	1,237	1,245	1,245	1,900	655	34.5%	1,900	1,900	1,900	1,900	1,900	
10-2-150-5300	Building Materials/Maintenance/Electrical Repairs	5,447	6,566	7,000	7,000	-	0.0%	7,000	7,000	7,000	7,000	7,000	
10-2-150-5500	Data Processing	4,226	3,624	4,500	3,800	(700)	-18.4%	4,700	4,800	4,900	5,000	5,100	***Increase to allow funding for upgrades to computer security.**
10-2-150-5700	Education & Training	-	-	-	400	400	100.0%	400	400	400	400	400	
10-2-150-5800	Equipment & Material Replacement	1,807	2,413	3,500	5,800	2,300	39.7%	5,800	5,800	5,800	5,800	5,800	
10-2-150-6000	Grounds Maintenance	3,236	2,688	4,980	4,980	-	0.0%	5,370	5,760	6,150	6,540	6,930	
10-2-150-6100	Insurance - Business	21,000	10,950	21,900	23,600	1,700	7.2%	24,600	27,100	29,800	32,800	36,100	***Decrease to reflect actual premiums.**
10-2-150-6300	Janitorial Supplies	3,680	2,502	4,000	4,000	-	0.0%	4,000	4,000	4,000	4,000	4,000	
10-2-150-6301	Linen	2,880	1,217	3,000	3,800	800	21.1%	3,800	3,800	3,800	3,800	3,800	
10-2-150-6800	Office Supplies	579	874	1,000	650	(350)	-53.8%	650	650	650	650	650	
10-2-150-6812	POS Charges/Bank Charges	7,538	7,496	7,896	7,300	(596)	-8.2%	7,450	7,600	7,750	7,910	8,070	
10-2-150-6817	Cost of Goods Sold	-	-	-	850	850	100.0%	850	850	850	850	850	
10-2-150-7000	Printing	-	-	-	250	250	100.0%	250	250	250	250	250	
10-2-150-7100	Promotion/Public Relations	-	962	1,000	500	(500)	-100.0%	500	500	500	500	500	
10-2-150-7200	Roads & Parking	173	173	300	300	-	0.0%	300	300	300	300	300	
10-2-150-7400	Security System & Supplies	443	462	462	-	(462)	0.0%	-	-	-	-	-	
10-2-150-7500	Sewer	2,737	236	3,000	4,000	1,000	25.0%	4,120	4,240	4,370	4,500	4,640	
10-2-150-7800	Telecommunications/Cable	6,279	4,006	6,500	6,500	-	0.0%	6,630	6,760	6,900	7,040	7,180	
10-2-150-8000	Propane & Natural Gas	3,764	2,154	4,100	4,100	-	0.0%	4,200	4,300	4,400	4,500	4,600	
10-2-150-8005	Hydro	9,677	8,287	10,500	11,600	1,100	9.5%	11,800	12,000	12,200	12,400	12,600	
10-2-150-8020	Water	5,889	-	6,000	6,000	-	0.0%	6,200	6,400	6,600	6,800	7,000	
10-2-150-8201	Signage	-	-	500	500	-	0.0%	500	500	500	500	500	
	TOTAL OPERATING	**$ 80,592**	**$ 55,855**	**$ 91,383**	**$ 97,830**	**$ 6,447**	**6.6%**	**$ 101,020**	**$ 104,910**	**$ 109,020**	**$ 113,440**	**$ 118,170**	
	WAGES & BENEFITS	**12.5%**	**12.4%**	**14.0%**	**25.6%**			**28.7%**	**28.6%**	**28.5%**	**28.3%**	**28.3%**	
10-2-150-8700	Staff - Visitor Services	71,600	65,323	72,000	65,900	(6,100)	-9.3%	68,350	70,740	73,040	75,410	77,300	***Added costs related to anticipated increases in wages and benefits related to collective bargaining.**
10-2-150-8800	Employee Benefits	8,943	8,080	10,080	16,860	6,780	40.2%	19,630	20,219	20,825	21,346	21,880	
10-2-150-8825	Uniforms	130	54	200	200	-	0.0%	-	200	-	200	-	
	TOTAL WAGES & BENEFITS	**$ 80,673**	**$ 73,457**	**$ 82,280**	**$ 82,960**	**$ 680**	**0.8%**	**$ 87,980**	**$ 91,159**	**$ 93,865**	**$ 96,956**	**$ 99,180**	
10-2-150-9800	**RESERVE ALLOCATIONS**												
	Cabins Reserve	19,000	-	19,380	19,380	-	0.0%	19,770	20,170	20,570	20,980	21,400	
	Cabin Reserve -Twin Alders	6,470	-	6,600	6,600	-	0.0%	6,730	6,860	7,000	7,140	7,280	
	Sewer & Septic Reserve	5,100	-	1,500	1,500	-	0.0%	1,500	1,500	2,000	2,000	2,000	
	Milfoil Control Reserve	-	-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
	Cultus Lake Infrastructure Reserve	-	-	1,680	1,680	-	0.0%	1,680	1,680	1,680	1,680	1,680	
	Foreshore	-	-	720	720	-	0.0%	720	720	720	720	720	
	TOTAL RESERVE ALLOCATIONS	**$ 30,570**	**$ -**	**$ 30,880**	**$ 30,880**	**$ -**	**0.0%**	**$ 31,400**	**$ 31,930**	**$ 32,970**	**$ 33,520**	**$ 34,080**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
10-2-150-9000	**CAPITAL PROJECTS**												
	Washer and Dryer					-	0.0%	3,000					***Funds to purchase a high-capacity washer and dryer.**
	Replace Fencing - Lakeview & Twin Alders							10,000					***Funds to replace the aging fencing at both Lakeview and Twin Alders.**
#143	Annual Sewer Capital Costs	1,235	-	1,500	1,500	-	0.0%	1,500	1,500	2,000	2,000	2,000	
#276	Furnace Replacement - Lakeview	-	-	10,000	10,000	-		-	-	-	-	-	
#106	Cabin Refresh	3,950	4,264	8,500	8,500	-	0.0%	8,500	8,500	8,500	8,500	8,500	
#78	Kitchen & Bath Various, Paving, Parking	-	-	4,000	4,000	-	0.0%	4,000	4,000	4,000	4,000	4,000	
#79	Mattresses/Furniture Replacement	7,514	-	-	-	-	0.0%	10,000		10,000		10,000	
	TOTAL CAPITAL	**$ 12,699**	**$ 4,264**	**$ 24,000**	**$ 24,000**	**$ -**	**0.0%**	**$ 37,000**	**$ 14,000**	**$ 24,500**	**$ 14,500**	**$ 24,500**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 204,534**	**$ 133,576**	**$ 228,543**	**$ 235,670**	**$ 7,127**	**3.0%**	**$ 257,400**	**$ 241,999**	**$ 260,355**	**$ 258,416**	**$ 275,930**	
10-2-150-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 53,424**	**$ 27,684**	**$ 55,367**	**$ 55,367**	**$ -**	**0.0%**	**$ 58,295**	**$ 59,320**	**$ 60,370**	**$ 61,420**	**$ 62,500**	
	TOTAL EXPENDITURES	**$ 257,958**	**$ 161,260**	**$ 283,910**	**$ 291,037**	**$ 7,127**	**2.4%**	**$ 315,695**	**$ 301,319**	**$ 320,725**	**$ 319,836**	**$ 338,430**	
	CONTRIBUTION TO (FROM)	**$ (21,047)**	**$ 71,974**	**$ (39,636)**	**$ (57,237)**	**$ (17,601)**	30.8%	**$ (73,795)**	**$ (59,219)**	**$ (78,425)**	**$ (67,336)**	**$ (85,730)**	
10-2-150-9805	Appropriated from Cabins Reserve	(11,464)		(22,500)	(22,500)	-	0.0%	(35,500)	(12,500)	(22,500)	(12,500)	(22,500)	
10-2-150-9805	Appropriated from Sewer & Septic Reserve	(1,235)		(1,500)	(1,500)	-	0.0%	(1,500)	(1,500)	(2,000)	(2,000)	(2,000)	
	NET CONTRIBUTION TO (FROM)	**$ (8,348)**	**$ 71,974**	**$ (15,636)**	**$ (33,237)**	**$ (17,601)**		**$ (36,795)**	**$ (45,219)**	**$ (53,925)**	**$ (52,836)**	**$ (61,230)**	

CULTUS LAKE PARK				FVRD				CLPB						
Fire Department				3 Year Average	Actual 2024	Actual 2025	Actual 2026							
2027 - 2031 Financial Planning Worksheet				24.29%	24.86%	24.36%	23.66%	76.3%						
YTD - Updated to Sept 30, 2026								Commercial	2.7%	2.8%	2.8%	2.9%	2.7%	
				2026	2026			Residential	2.7%	2.8%	2.8%	2.9%	2.7%	
		2025		YTD	Year-end	2026	Variance	Variance	**2027**	**2028**	**2029**	**2030**	**2031**	
GL	Account Name	Actual		Actual	Projections	Budget	($)	(%)	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**	**2027 Comments**
	REVENUE													
10-1-300-4600	Commercial Leases	43,427		40,263	44,585	44,585	-	0.0%	45,785	47,050	48,345	49,725	51,050	
10-1-300-4605	Residential Leases	190,057		195,070	195,070	195,065	5	0.0%	200,340	205,850	211,665	217,815	223,740	
10-1-300-4601	Agreements/Transfer Payments:													
	FVRD - Operations	58,561		48,934	49,000	60,780	(11,780)	-19.4%	60,090	61,790	63,590	65,490	67,300	***Decrease to fees due to adjustment to allocation of costs between FVRD and CLPB (annually based on assessed property values).**
	FVRD - Capital	10,563		-	7,820	7,820	-	0.0%	9,850	15,170	1,020	214,080	21,250	
	Soowahlie	11,075		11,075	11,075	11,080	(5)	0.0%	11,080	11,080	11,080	11,080	11,080	
	TOTAL REVENUE	**$ 313,683**		**$ 295,342**	**$ 307,550**	**$ 319,330**	**$ (11,780)**	-3.7%	**$ 327,145**	**$ 340,940**	**$ 335,700**	**$ 558,190**	**$ 374,420**	
	EXPENDITURES													
	OPERATING													
10-2-300-5000	Advertising	107		-	250	550	300	54.5%	550	550	550	550	550	
10-2-300-5300	Building Maintenance	1,180		1,543	6,500	6,500	-	0.0%	7,000	7,500	8,000	8,500	9,000	
10-2-300-5500	Data Processing	3,414		4,331	4,500	3,000	(1,500)	-50.0%	3,800	3,900	4,000	4,100	4,200	***Increase to allow funding for upgrades to computer security.**
10-2-300-5700	Education & Training	19,003		12,369	21,820	21,820	-	0.0%	22,010	22,200	22,400	22,600	22,800	
10-2-300-5800														***Slight decrease to keep budgeted rates consistent with prior years' budget.**
10-2-300-5820	Fire Fighting Equipment & Maint & Fuel	17,973		13,622	25,000	33,500	8,500	25.4%	27,045	27,790	28,430	29,140	29,710	***Reallocation of $5,500 from Equipment Maint. To Equipment Annual Testing to be inline with current needs.**
10-2-300-5850	Fire Prot. Equip Annual Testing	15,235		4,266	11,000	11,000	-	0.0%	17,000	17,500	18,000	18,500	19,000	
10-2-300-6000	Grounds Maintenance	-		-	500	500	-	0.0%	500	500	500	500	500	
10-2-300-6100	Insurance - Business	20,050		10,300	20,600	23,600	3,000	12.7%	24,800	27,420	30,530	33,930	37,060	***Decrease to reflect actual premiums.**
10-2-300-6200	Insurance - Vehicles	4,365		2,138	4,276	4,750	474	10.0%	4,850	4,950	5,050	5,150	5,250	
10-2-300-6300	Janitorial Contracts/Supplies	561		-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-300-6600	Memberships/Dues/Subscription	106		150	600	800	200	25.0%	800	800	800	800	800	
10-2-300-6800	Office Supplies & Bank Charges	1,776		320	1,400	1,400	-	0.0%	1,400	1,400	1,400	1,400	1,400	
10-2-300-7100	Promotion/Public Relations	64		300	550	550	-	0.0%	550	550	550	550	550	
10-2-300-7400	Security Systems/Supplies	641		544	550	550	-	0.0%	550	550	550	550	550	
10-2-300-7600	Shop Supplies/Small Tools	621		39	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-300-7655	Medical Supplies	1,697		300	2,500	3,900	1,400	35.9%	4,100	4,300	4,500	4,700	4,900	
10-2-300-7800	Telecommunications/Cable	5,984		6,921	7,500	9,100	1,600	17.6%	9,200	9,300	9,400	9,500	9,600	
10-2-300-8000	Propane/Gas	1,672		1,027	2,000	2,000	-	0.0%	2,000	2,000	2,000	2,000	2,000	
10-2-300-8005	Hydro	3,370		2,928	4,200	4,200	-	0.0%	4,300	4,400	4,500	4,600	4,700	
10-2-300-8020	Water	654		-	680	680	-	0.0%	700	710	720	730	740	
10-2-300-7500	Sewer	1,368		-	1,410	1,410	-	0.0%	1,450	1,490	1,530	1,580	1,630	
10-2-300-8100	Vehicle Maintenance	9,286		13,352	15,400	15,400	-	0.0%	15,600	15,800	16,000	16,200	16,400	
10-2-300-8130	Vehicle Fuel	2,312		1,540	2,500	2,200	(300)	-13.6%	2,200	2,200	2,200	2,200	2,200	
	TOTAL OPERATING	**$ 111,439**		**$ 75,990**	**$ 135,736**	**$ 149,410**	**$ 13,674**	**9.2%**	**$ 152,405**	**$ 157,810**	**$ 163,610**	**$ 169,780**	**$ 175,540**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Residential Variance (%)	2.7% 2027 Budget	2.8% 2028 Budget	2.8% 2029 Budget	2.9% 2030 Budget	2.7% 2031 Budget	2027 Comments
	WAGES & BENEFITS												
10-2-300-8600	Management Salaries	6,950	3,900	6,950	6,950	-	0.0%	6,950	6,950	6,950	6,950	6,950	
10-2-300-8700	Staff Wages	66,154	61,399	71,350	71,350	-	0.0%	72,410	73,850	75,330	76,850	78,390	***Increase for Hourly Training and Call-Outs -$0.50/hour each year (2025-2027) (2025 - $20.50) (2026 - $21.00) (2027 - $21.50)**
10-2-300-8760	Employee Benefits (WCB/EHT)	3,408	2,656	4,510	4,510	-	0.0%	4,500	4,590	4,680	4,770	4,870	
10-2-300-8825	Uniforms & Clothing Allowance	-	-	2,000	4,000	2,000		4,000	4,000	4,000	4,000	4,000	
	TOTAL WAGES & BENEFITS	**$ 76,512**	**$ 67,955**	**$ 84,810**	**$ 86,810**	**$ 2,000**	**2.3%**	**$ 87,860**	**$ 89,390**	**$ 90,960**	**$ 92,570**	**$ 94,210**	
10-2-300-9800	**RESERVE ALLOCATIONS**												
	Fire - Equipment	27,000	-	27,500	27,500	-	0.0%	28,100	28,700	29,300	29,900	30,500	
	Fire - New Pumper	33,820	-	34,520	34,520	-	0.0%	35,220	35,920	36,620	37,420	38,220	
	Fire - Operating Surplus	41,408	-	16,974	-	-	0.0%	-	-	-	-	-	
	TOTAL RESERVE ALLOCATIONS	**$ 102,228**	**$ -**	**$ 78,994**	**$ 62,020**	**$ -**	**0.0%**	**$ 63,320**	**$ 64,620**	**$ 65,920**	**$ 67,320**	**$ 68,720**	
10-2-300-9000	**CAPITAL PROJECTS**												
	Fire Truck Replacement	-	-		-	-		-	-	-	900,000		***Funds to purchase a new Fire Truck for the hall as per equipment regulations - Increase funding from $800,000 to $900,000, due to tariff increase risk.**
	Fire Truck Tire Replacement - Engine#1							7,500					***Funds to replace Fire Truck Tires of Engine#1.**
#132	FVRD/ ECOMM Prog.	-	7,371	7,371	8,000	629		-	-	-	-	-	
#133	Building Upgrades	-	-	-	10,000	10,000	100.0%	-	-	-	-	-	
#110	Air Bottles (x 10)	-	-	-	10,000	10,000	100.0%	10,000	-	-	-	-	***Carry-forward funds to purchase 10 additional air bottles balance from 2026.**
#144	Annual Sewer Capital Costs	618	-	620	620	-	0.0%	620	620	830	830	830	
#48	SCBA Replacement (5 sets)	42,748	-	-	-	-	0.0%	-	60,000	-	-	65,000	
	Turn-out Gear - Upgrades/Renewal	-	-	-	-	-		20,000				20,000	
#84	AED Replacement	-	-	3,500	3,500	-	0.0%	3,500	3,500	3,500	4,000	4,000	
	TOTAL CAPITAL	**$ 43,366**	**$ 7,371**	**$ 11,491**	**$ 32,120**	**$ 20,629**	**64.2%**	**$ 41,620**	**$ 64,120**	**$ 4,330**	**$ 904,830**	**$ 89,830**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 333,545**	**$ 151,316**	**$ 311,031**	**$ 330,360**	**$ 36,303**	**11.0%**	**$ 345,205**	**$ 375,940**	**$ 324,820**	**$ 1,234,500**	**$ 428,300**	
10-2-300-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 12,940**	**$ 6,636**	**$ 13,270**	**$ 13,270**	**$ -**	**0.0%**	**$ 13,710**	**$ 13,950**	**$ 14,190**	**$ 14,440**	**$ 14,700**	
	TOTAL EXPENDITURES	**$ 346,485**	**$ 157,952**	**$ 324,301**	**$ 343,630**	**$ 19,329**	**5.6%**	**$ 358,915**	**$ 389,890**	**$ 339,010**	**$ 1,248,940**	**$ 443,000**	
	CONTRIBUTION TO (FROM)	**(32,802)**	**137,390**	**(16,751)**	**(24,300)**	**$ (7,549)**	31.1%	**(31,770)**	**(48,950)**	**(3,310)**	**(690,750)**	**(68,580)**	
10-2-300-9805	Appropriated from Fire Reserve	(32,802)	-	(3,671)	(24,300)	(20,629)	84.9%	(31,770)	(48,950)	(3,310)	(490,750)	(68,580)	
	Appropriated from Fire Operating Reserve		-	-	-	-	0.0%	-	-	-	(200,000)		
	NET CONTRIBUTION TO (FROM)	**$ -**	**$ 137,390**	**$ (13,080)**	**$ -**	**$ 13,080**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CULTUS LAKE PARK

Public Works

2027 - 2031 Financial Planning Worksheet

YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	**2027 Budget**	**2028 Budget**	**2029 Budget**	**2030 Budget**	**2031 Budget**	**2027 Comments**
	REVENUE												
10-1-400-4900	Miscellaneous Revenue	57,132	-	-	-	-	0.0%	-	-	-	-	-	
	TOTAL REVENUE	**$ 57,132**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	EXPENDITURES												
	OPERATING												
10-2-400-5300	Building Materials	3,241	3,107	4,500	6,700	2,200	32.8%	6,800	6,900	7,000	7,100	7,200	
10-2-400-5375	Contract Services	50,138	-	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000	5,000	
10-2-400-5400	Conferences	-	-	1,750	2,750	1,000	36.4%	2,810	2,870	2,930	2,990	3,050	
10-2-400-5500	Data Processing	3,217	3,058	3,500	3,000	(500)	-16.7%	3,900	4,000	4,100	4,200	4,300	***Increase to allow funding for upgrades to computer security.**
10-2-400-5700	Education & Training	3,510	3,523	8,000	15,630	7,630	48.8%	15,950	16,280	16,620	16,960	17,310	
10-2-400-5800	Equipment Maintenance	9,930	7,040	13,000	21,600	8,600	39.8%	22,000	22,400	22,800	23,300	23,800	
10-2-400-5820	Equipment Fuel	4,727	3,742	5,882	4,100	(1,782)	-43.5%	6,000	6,120	6,240	6,360	6,490	***Increase due to larger than inflationary increase in gas prices.**
10-2-400-5900	Garbage Collection/Recycle	14,959	14,945	16,000	16,000	-	0.0%	17,000	17,000	17,000	17,000	18,000	
10-2-400-6000	Grounds Materials	503	45	1,500	1,740	240	13.8%	1,770	1,810	1,850	1,890	1,930	
10-2-400-6100	Insurance - Business	25,300	17,702	31,052	28,500	(2,552)	-9.0%	30,000	33,000	36,300	39,900	43,900	***Decrease to reflect actual premiums.**
10-2-400-6200	Insurance - Vehicles	21,483	11,877	23,754	20,000	(3,754)	-18.8%	20,190	20,380	20,570	20,760	20,950	
10-2-400-6500	Licences/Permits	-	-	-	450	450	100.0%	450	450	450	450	450	
10-2-400-6600	Memberships/Dues/Subs	749	-	750	750	-	0.0%	750	750	750	750	750	
6800/6810/7000	Office and Breakroom Supplies	7,391	2,269	7,400	3,200	(4,200)	-131.3%	3,260	3,330	3,400	3,470	3,540	
10-2-400-7400	Security Systems/Supplies	757	462	757	750	(7)	-0.9%	750	750	750	750	750	
10-2-400-7600	Shop Supplies	10,983	7,852	11,720	11,720	-	0.0%	11,950	12,190	12,430	12,680	12,930	
10-2-400-7625	Small Tools	412	1,293	2,500	3,500	1,000	28.6%	3,500	3,500	3,500	3,500	3,500	
10-2-400-7650	Safety Supplies	4,388	3,362	4,400	3,500	(900)	-25.7%	3,500	3,500	3,500	3,500	3,500	
10-2-400-7800	Telecommunications/Internet	8,336	5,998	9,700	9,700	-	0.0%	9,900	10,100	10,300	10,500	10,700	
10-2-400-8000	Propane & Natural Gas	6,261	4,155	6,700	6,700	-	0.0%	6,800	6,900	7,000	7,100	7,200	
10-2-400-8005	Hydro	4,582	3,124	4,600	4,680	80	1.7%	4,770	4,870	4,970	5,070	5,170	
10-2-400-8020	Water	654	-	680	680	-	0.0%	700	720	740	760	780	
10-2-400-7500	Sewer	1,368	-	1,410	1,410	-	0.0%	1,450	1,490	1,530	1,580	1,630	
10-2-400-8100	Vehicle Maintenance	35,016	37,112	37,112	27,810	(9,302)	-33.4%	28,370	28,940	29,520	30,110	30,710	
10-2-400-8130	Vehicle Fuel	28,194	23,620	33,620	25,590	(8,030)	-31.4%	33,500	33,690	33,880	34,070	34,260	***Increase due to larger than inflationary increase in gas prices.**
	TOTAL OPERATING	**$ 246,099**	**$ 154,286**	**$ 235,287**	**$ 225,460**	**$ (9,827)**	**-4.4%**	**$ 241,070**	**$ 246,940**	**$ 253,130**	**$ 259,750**	**$ 267,800**	
	WAGES & BENEFITS	**26.4%**	**26.5%**	**27.4%**	**29.0%**			**28.6%**	**28.5%**	**28.5%**	**28.4%**	**28.4%**	
10-2-400-8600	Management Salaries	104,089	75,372	101,840	101,840	-	0.0%	104,080	106,160	108,280	110,450	112,660	
10-2-400-8700	Staff Wages - Supervisor (CUPE)	188,103	154,285	168,960	168,960	-	0.0%	175,280	181,410	187,310	192,930	197,750	
10-2-400-8701	Staff Wages - Custodian / Bldg. Maint. (CUPE)	133,382	96,138	139,130	139,130	-	0.0%	144,350	149,400	154,260	158,890	162,860	***Added costs related to anticipated increases in wages and benefits related to collective bargaining.**
10-2-400-8705	Staff Wages - Landscape Gardener	19,853	47,233	74,320	74,320	-		77,110	79,810	82,400	84,870	86,990	
10-2-400-8710	Staff Wages - Other/PW Staff (CUPE)	611,576	507,659	700,460	700,460	-	0.0%	726,750	752,190	776,640	799,940	819,940	
10-2-400-8800	Employee Benefits	278,998	233,674	325,000	343,660	18,660	5.4%	351,460	362,004	372,864	382,186	391,740	
10-2-400-8825	Uniforms (Clothing Allowance)	5,378	4,469	6,000	8,800	2,800	31.8%	8,800	8,800	8,800	8,800	8,800	
	TOTAL WAGES & BENEFITS	**$ 1,341,379**	**$ 1,118,830**	**$ 1,515,710**	**$ 1,537,170**	**$ 21,460**	**1.4%**	**$ 1,587,830**	**$ 1,639,774**	**$ 1,690,554**	**$ 1,738,066**	**$ 1,780,740**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
10-2-400-9800	**RESERVE ALLOCATIONS**												
	Community Services - Building (Recycling)	25,356	-	23,500	23,500	-	0.0%	24,000	24,500	25,000	25,500	26,000	
	Community Services - Vehicles	24,000	-	24,500	24,500	-	0.0%	25,000	25,500	26,000	26,500	27,000	
	Community Services - Equipment	98,000	-	100,000	100,000	-	0.0%	102,000	104,000	106,000	108,000	110,000	
	TOTAL RESERVE ALLOCATIONS	**$ 147,356**	**$ -**	**$ 148,000**	**$ 148,000**	**$ -**	**0.0%**	**$ 151,000**	**$ 154,000**	**$ 157,000**	**$ 160,000**	**$ 163,000**	
10-2-400-9000	**CAPITAL PROJECTS**												
	Dump Trailer	-	-	-	-	-	0.0%	12,000	-	-	-	-	***Funds to purchase a dump trailer to increase productivity by reducing manual unloading of materials.**
	Bucket Grapple Attachment - Skid Steer	-	-	-	-			5,500	-	-	-	-	***Funds to purchase a bucket grapple attachment for skid steer to help with pulling blackberries and more efficient sand clean-up.**
	Drone	-	-	-	-	-	0.0%	5,000	-	-	-	-	***Funds to purchase a drone to assist with arial inspections around the Park, specifically for use to inspect hazardous trees and the foreshore.**
#145	Annual Sewer Capital Costs	618	-	620	620	-	0.0%	620	620	830	830	830	
#258	Backhoe	-	-	-	-	-	0.0%	-	-	290,600	-	-	
#134	Lawn Mower	-	27,083	27,083	30,000	2,917	9.7%	-	-	-	-	-	
#166	Shipping Container and Roof	-	10,528	10,528	10,000	(528)	-5.3%	-	-	-	-	-	
#87	Vehicle Replacement	46,762	-	-	-	-	0.0%	79,000	55,000	56,000	57,000	58,000	
#49	Undefined Equipment	7,794	3,857	3,857	18,900	15,043	79.6%	14,100	14,600	15,100	15,600	16,100	
#261	Radios	1,043	-	-	-	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	**$ 56,217**	**$ 41,468**	**$ 42,088**	**$ 59,520**	**$ 17,432**	**29.3%**	**$ 116,220**	**$ 70,220**	**$ 362,530**	**$ 73,430**	**$ 74,930**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 1,791,051**	**$ 1,314,584**	**$ 1,941,085**	**$ 1,970,150**	**$ 29,065**	**1.5%**	**$ 2,096,120**	**$ 2,110,934**	**$ 2,463,214**	**$ 2,231,246**	**$ 2,286,470**	
10-2-400-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ (1,370,432)**	**$ (704,668)**	**$ (1,409,330)**	**$ (1,409,330)**	**$ -**	**0.0%**	**$ (1,455,830)**	**$ (1,481,310)**	**$ (1,507,240)**	**$ (1,533,610)**	**$ (1,560,460)**	
10-2-400-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ (310,121)**	**$ (250,650)**	**$ (501,300)**	**$ (501,300)**	**$ -**	**0.0%**	**$ (524,070)**	**$ (559,404)**	**$ (593,444)**	**$ (624,206)**	**$ (651,080)**	
	TOTAL EXPENDITURES	**$ 110,498**	**$ 359,266**	**$ 30,455**	**$ 59,520**	**$ 29,065**	**48.8%**	**$ 116,220**	**$ 70,220**	**$ 362,530**	**$ 73,430**	**$ 74,930**	
	CONTRIBUTION TO (FROM)	**$ (53,366)**	**$ (359,266)**	**$ (30,455)**	**$ (59,520)**	**$ (29,065)**	48.8%	**$ (116,220)**	**$ (70,220)**	**$ (362,530)**	**$ (73,430)**	**$ (74,930)**	
10-2-400-9805	Appropriated from Public Works Reserve	(56,217)		(42,088)	(59,520)	(17,432)	29.3%	(116,220)	(70,220)	(362,530)	(73,430)	(74,930)	
	NET CONTRIBUTION TO (FROM)	**$ 2,851**	**$ (359,266)**	**$ 11,633**	**$ -**	**(11,633)**		**-**	**-**	**-**	**-**	**-**	

CULTUS LAKE PARK

Commercial Leases

2027 - 2031 Financial Planning Worksheet

YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)		2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE													
10-1-500-4200	Commercial - Base Lease	691,314	567,384	1,052,970	736,700	316,270	42.9%	6%	778,500	798,000	818,000	838,500	859,500	***Increased Base Lease Revenue for inflationary increases contained in commercial leases and anticipated lease rate increases.**
10-1-500-4211	Commercial Lease - Other	1,685	13,397	10,500	10,550	- 50	-0.5%	0%	10,550	10,550	10,550	10,550	10,550	
10-1-500-4211	Waterpark (Dump Site Lease)	-	4,840	4,800	4,840	- 40	-0.8%	0%	4,840	4,840	4,840	4,840	4,840	
10-1-500-4205	Sewer Plant Land Lease	20,000	-	20,000	20,000	-	0.0%	0%	20,000	20,000	20,000	20,000	20,000	
10-1-500-4203	Garbage	3,757	17,332	19,880	19,880	-	0.0%	0%	19,880	19,880	19,880	19,880	19,880	
10-1-500-4204	Insurance	7,609	58,243	65,500	65,500	-	0.0%	11%	72,600	83,500	96,000	105,600	116,200	***Decrease to reflect actual premiums.**
10-1-500-4206	Milfoil	45	460	510	510	-	0.0%	0%	510	510	510	510	510	
10-1-500-4207	Parking Lot Maintenance	118	677	767	770	- 3	-0.4%	3%	790	810	830	850	870	
10-1-500-4201	Public Works	9,301	8,524	9,501	9,500	1	0.0%	2%	9,700	9,900	10,100	10,300	10,500	
10-1-500-4202	Protective Services	41,700	40,460	44,906	44,900	6	0.0%	3%	46,200	47,600	49,000	50,500	52,000	
10-1-500-4209	Septic System		85	85	85	-	0.0%	0%	85	85	85	85	85	
10-1-500-4208	Street Lights (Hydro)	610	2,932	3,400	3,400	-	0.0%	3%	3,500	3,600	3,700	3,800	3,900	
10-1-500-4212	Foreshore Reserve		-	850	850		0.0%	0%	850	850	850	850	850	
	Yellow Barn Insurance Gain/Settlement	561,514	-	-	-		0.0%		-	-	-	-	-	
	Fire		-	44,585	44,585	-	0.0%	3%	45,785	47,050	48,345	49,725	51,050	
	Less: Fire Protection		-	(44,585)	(44,585)	-	0.0%	3%	(45,785)	(47,050)	(48,345)	(49,725)	(51,050)	
	TOTAL REVENUE	**$ 1,337,653**	**$ 714,334**	**$ 1,233,669**	**$ 917,485**	**$ 316,184**	34.5%		**$ 968,005**	**$ 1,000,125**	**$ 1,034,345**	**$ 1,066,265**	**$ 1,099,685**	
	EXPENDITURES													
	OPERATING													
10-2-500-5128	Accretion Expense - ARO	**862**												
10-2-500-5300	Building Materials	6,940	9,040	10,000	8,000	(2,000)	-25.0%		8,000	8,000	8,000	8,000	8,000	
10-2-500-5375	Contract Services	1,830	293	293	-	(293)	0.0%		-	-	-	-	-	
10-2-500-5900	Garbage Collection/Recycle	306,710	12,896	19,880	19,880	-	0.0%		19,880	19,880	19,880	19,880	19,880	
10-2-500-6000	Grounds Maintenance	2,100	2,000	2,800	2,800	-	0.0%		2,800	2,800	2,800	2,800	2,800	
10-2-500-6100	Insurance - Business	57,350	30,400	60,800	65,500	4,700	7.2%		72,600	83,500	96,000	105,600	116,200	***Decrease to reflect actual premiums.**
10-2-500-6810	Bank Charges/POS	1,459	1,236	1,500	-	(1,500)			-	-	-	-	-	
10-2-500-8000	Propane & Natural Gas	1,027	748	1,100	500	(600)	-120.0%		500	500	500	500	500	
10-2-500-8005	Hydro	4,840	3,352	5,000	5,120	120	2.3%		5,120	5,120	5,120	5,120	5,120	
10-2-500-7500	Sewer- Operating	1,368	-	1,410	1,410	-	0.0%		1,450	1,490	1,530	1,580	1,630	
10-2-500-8020	Water	654	-	680	680	-	0.0%		700	720	740	760	780	
10-2-500-8201	Signage	3,063	-	1,200	1,200	-	0.0%		1,200	1,200	1,200	1,200	1,200	
	TOTAL OPERATING	**$ 388,203**	**$ 59,965**	**$ 104,663**	**$ 105,090**	**$ 427**	**0.4%**		**$ 112,250**	**$ 123,210**	**$ 135,770**	**$ 145,440**	**$ 156,110**	
10-2-500-9800	**RESERVE ALLOCATIONS**													
	Plaza - Sewer	897	-	897	897	-	0.0%		897	897	897	897	897	
	Landfill Closure Reserve	75,000	-	75,000	75,000	-	0.0%		75,000	75,000	75,000	75,000	75,000	
	Milfoil Reserve	255	-	510	510	-	0.0%		510	510	510	510	510	
	Foreshore Reserve	850	-	850	850	-			850	850	850	850	850	
	Plaza - Paving	3,000	-	3,000	3,000	-	0.0%		3,000	3,000	3,000	3,000	3,000	
	Plaza - Building Life Cycle	80,000	-	80,000	80,000	-	0.0%		80,000	80,000	80,000	80,000	80,000	
	TOTAL RESERVE ALLOCATIONS	**$ 160,002**	**$ -**	**$ 160,257**	**$ 160,257**	**$ -**	**0.0%**		**$ 160,257**	**$ 160,257**	**$ 160,257**	**$ 160,257**	**$ 160,257**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
10-2-500-9000	**CAPITAL PROJECTS**												
#232	Plaza Redevelopment - Agreement	14,357	-	100,000	100,000	-	0.0%	200,000	-	-	-	-	***Funding from the Land Sale Reserve to allow for the completion of a number of studies needed to review new development and for rezoning.**
#169	Annual Sewer Capital Costs	618	-	620	620	-	0.0%	620	620	830	830	830	
	TOTAL CAPITAL	**$ 14,975**	**$ -**	**$ 100,620**	**$ 100,620**	**$ -**	**0.0%**	**$ 200,620**	**$ 620**	**$ 830**	**$ 830**	**$ 830**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 563,180**	**$ 59,965**	**$ 365,540**	**$ 365,967**	**$ 427**	**0.1%**	**$ 473,127**	**$ 284,087**	**$ 296,857**	**$ 306,527**	**$ 317,197**	
10-2-500-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 103,352**	**$ 53,280**	**$ 106,560**	**$ 106,560**	**$ -**	**0.0%**	**$ 110,370**	**$ 112,300**	**$ 114,270**	**$ 116,270**	**$ 118,310**	
10-2-500-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ 274,862**	**$ 156,594**	**$ 313,186**	**$ 313,186**	**$ -**	**0.0%**	**$ 338,659**	**$ 347,859**	**$ 360,838**	**$ 379,500**	**$ 392,865**	
	TOTAL EXPENDITURES	**$ 941,394**	**$ 269,839**	**$ 785,286**	**$ 785,713**	**$ 427**	**0.1%**	**$ 922,156**	**$ 744,246**	**$ 771,965**	**$ 802,297**	**$ 828,372**	
	CONTRIBUTION TO (FROM)	**$ 396,259**	**$ 444,495**	**$ 448,383**	**$ 131,772**	**$ (316,611)**	-240.3%	**$ 45,849**	**$ 255,879**	**$ 262,380**	**$ 263,968**	**$ 271,313**	
10-2-500-9805	Appropriated from Plaza Reserve	(618)	-	(620)	(620)	-	0.0%	(620)	(620)	(830)	(830)	(830)	
10-2-500-9805	Appropriated from Land Sale Reserve		-	(100,000)	(100,000)	-	0.0%	(200,000)	-	-	-	-	
10-2-500-9810	Appropriated from Accumulated Surplus	(14,357)	-	-	-	-	0.0%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	**$ 411,234**	**$ 444,495**	**$ 449,003**	**$ 232,392**	**$ (316,611)**	-136.2%	**$ 246,469**	**$ 256,499**	**$ 263,210**	**$ 264,798**	**$ 272,143**	

CULTUS LAKE PARK
Residential Leases
2027 - 2031 Financial Planning Worksheet
YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-600-4100	Residential - Base Lease	297,803	297,834	297,834	297,800	34	0.0%	297,840	297,840	297,840	297,840	297,840	
10-1-600-4100	CL Swílhcha Community School - Base	13,849	13,849	13,849	13,849	-	0.0%	13,848	13,848	13,848	13,848	13,848	
10-1-600-4104	Residential - Operating Levy	279,922	303,781	303,781	303,750	31	0.0%	327,600	345,500	363,400	387,200	405,100	*Proposed operating levy increase averaging $49.64 per resident in 2027.
10-1-600-4104	CL Swílhcha Community School - Op. Levy	13,445	14,550	14,550	14,550	-	0.0%	15,650	16,450	17,250	18,350	19,150	
10-1-600-4105	Garbage	95,172	95,172	95,172	95,000	172	0.2%	95,000	100,000	100,000	100,000	100,000	
10-1-600-4105	Recycling	11,535	11,535	11,535	11,535	-	0.0%	11,535	12,000	12,000	12,000	12,000	*Decrease to reflect expected costs.
10-1-600-4106	Insurance - Business	10,002	10,498	10,498	10,500	(2)	0.0%	10,300	11,300	12,400	13,600	15,000	
10-1-600-4107	Street Lights (Hydro)	38,102	38,102	38,102	38,100	2	0.0%	38,100	38,100	38,100	38,100	38,100	
10-1-600-4108	Milfoil Reserve	7,230	14,460	14,460	14,460	-	0.0%	14,460	14,460	14,460	14,460	14,460	
10-1-600-4101	Protective Services	123,686	133,273	133,273	133,270	3	0.0%	137,270	141,390	145,630	150,000	154,500	
10-1-300-4605	Fire	190,055	195,065	195,065	195,065	-	0.0%	200,340	205,850	211,665	217,815	223,740	
10-1-300-4605	Less: Fire Protection	(190,055)	(195,065)	(195,065)	(195,065)	-	0.0%	(200,340)	(205,850)	(211,665)	(217,815)	(223,740)	
10-1-600-4102	Residential Area Reserve	12,025	12,198	12,198	12,200	(2)	0.0%	12,400	12,600	12,900	13,200	13,500	
10-1-600-4103	Foreshore Reserve	24,050	24,502	24,502	24,500	2	0.0%	25,000	25,500	26,000	26,500	27,000	
10-1-600-4110	Delinquent Fees	3,008	4,757	4,757	5,403	(646)	-12.0%	5,400	5,400	5,400	5,400	5,400	
10-1-600-4700	Lease Services - Residential/Misc.	23,754	37,198	39,198	40,000	(802)	-2.0%	45,000	45,000	45,000	50,000	50,000	
10-1-600-4611	Licence Fees - STR/BL	94,646	98,650	98,650	95,725	2,925	3.1%	99,625	99,625	99,625	99,625	99,625	*Licence Fees increase from $1,440 to $1,500 per STR to reflect general inflationary increases and union wage rate and benefit increases.
	TOTAL REVENUE	**$ 1,048,229**	**$ 1,110,359**	**$ 1,112,359**	**$ 1,110,642**	**$ 1,717**	0.2%	**$ 1,149,028**	**$ 1,179,013**	**$ 1,203,853**	**$ 1,240,123**	**$ 1,265,523**	
	EXPENDITURES												
	OPERATING												
10-2-600-5375	Contract Services	-	-	-	-	-	0.0%	-	-	-	-	-	
10-2-600-5900	Garbage Collection/Recycle	105,854	79,390	106,535	106,535	-	0.0%	106,535	112,000	112,000	112,000	112,000	
10-2-600-6100	Insurance - Business	8,950	4,500	9,000	10,500	1,500	14.3%	10,300	11,300	12,400	13,600	15,000	*Decrease to reflect expected costs.
10-2-600-8005	Hydro	19,127	25,000	35,000	38,100	3,100	8.1%	38,100	38,100	38,100	38,100	38,100	
10-2-600-6812	Point of Sale Fees/Bank Fees/Postage	1,324	1,302	1,350	-	(1,350)	0.0%	-	-	-	-	-	
	TOTAL OPERATING	**$ 135,255**	**$ 110,192**	**$ 151,885**	**$ 155,135**	**$ 4,600**	**3.0%**	**$ 154,935**	**$ 161,400**	**$ 162,500**	**$ 163,700**	**$ 165,100**	
10-2-600-9800	**RESERVE ALLOCATIONS**												
	Main Beach Reserve	20,000	-	20,400	20,400	-	0.0%	20,800	21,200	21,600	22,000	22,400	
	Foreshore Reserve	24,050	-	24,500	24,500	-	0.0%	25,000	25,500	26,000	26,500	27,000	
	Residential Area Reserve	12,025	-	12,200	12,200	-	0.0%	12,400	12,600	12,900	13,200	13,500	
	Milfoil Control Reserve	7,230	-	14,460	14,460	-	0.0%	14,460	14,460	14,460	14,460	14,460	
	TOTAL RESERVE ALLOCATIONS	**$ 63,305**	**$ -**	**$ 71,560**	**$ 71,560**	**$ -**	**0.0%**	**$ 72,660**	**$ 73,760**	**$ 74,960**	**$ 76,160**	**$ 77,360**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 198,560**	**$ 110,192**	**$ 223,445**	**$ 226,695**	**$ 4,600**	**2.0%**	**$ 227,595**	**$ 235,160**	**$ 237,460**	**$ 239,860**	**$ 242,460**	
10-2-600-9000	**CAPITAL PROJECTS**												
#204	Traffic Calming	-	17,365	17,365	10,000	(7,365)		-	-	-	-	-	
#270	Residential Area Signage	-	-	-	25,000	25,000		-	20,000	15,000	15,000	-	*Carry-forward and add - Funds to allow for signage to be replaced in the residential areas over 3 years.
	TOTAL CAPITAL	**$ -**	**$ 17,365**	**$ 17,365**	$ 35,000	**$ 17,635**	**50.4%**	**$ -**	**$ 20,000**	**$ 15,000**	**$ 15,000**	**$ -**	
10-2-600-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 432,960**	**$ 223,216**	**$ 446,430**	**$ 446,430**	**$ -**	**0.0%**	**$ 462,060**	**$ 470,140**	**$ 478,360**	**$ 486,740**	**$ 495,260**	
10-2-600-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ 436,375**	**$ 258,218**	**$ 516,435**	**$ 516,435**	**$ -**	**0.0%**	**$ 546,570**	**$ 566,524**	**$ 586,515**	**$ 614,637**	**$ 636,993**	
	TOTAL EXPENDITURES	**$ 1,067,895**	**$ 608,991**	**$ 1,203,675**	**$ 1,224,560**	**$ 20,885**	**1.7%**	**$ 1,236,225**	**$ 1,291,824**	**$ 1,317,335**	**$ 1,356,237**	**$ 1,374,713**	
	CONTRIBUTION TO (FROM)	**$ (19,666)**	**$ 501,368**	**$ (91,316)**	**$ (113,918)**	**$ (22,602)**	19.8%	**$ (87,197)**	**$ (112,811)**	**$ (113,482)**	**$ (116,114)**	**$ (109,190)**	
10-2-600-9805	Appropriated from Res. Area Reserve	-		(17,365)	(35,000)	(17,635)		-	(20,000)	(15,000)	(15,000)	-	
	NET CONTRIBUTION TO (FROM)	**$ (19,666)**	**$ 501,368**	**$ (73,951)**	**$ (78,918)**	**$ (4,967)**	6.3%	**$ (87,197)**	**$ (92,811)**	**$ (98,482)**	**$ (101,114)**	**$ (109,190)**	

CULTUS LAKE PARK
General Administration
2027 - 2031 Financial Planning Worksheet
YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-700-4800	Interest Earned	353,080	238,995	80,000	40,000	40,000	100.0%	40,000	40,000	40,000	40,000	40,000	
10-1-700-4900	Miscellaneous Revenue	6,393	88,291	88,291	2,000	86,291	4314.6%	2,000	2,000	2,000	2,000	2,000	
10-1-700-4915	Dog Licence Fees	720	280	280	500	- 220	-44.0%	500	500	500	500	500	
	TOTAL REVENUE	**$ 360,193**	**$ 327,566**	**$ 168,571**	**$ 42,500**	**$ 126,071**	296.6%	**$ 42,500**	**$ 42,500**	**$ 42,500**	**$ 42,500**	**$ 42,500**	
	EXPENDITURES												
	OPERATING												
10-2-700-5000	Advertising - media	-	-	-	1,500	1,500	100.0%	30,000	30,000	30,000	30,000	30,000	***Increase the advertising budget to provide funding to promote main beach to support parking and commercial business traffic.**
10-2-700-5100	Audit/Accounting	27,728	2,497	27,000	27,000	-	0.0%	27,500	28,000	28,600	29,200	29,800	
10-2-700-5175	Board Level Expenses	14,330	11,706	17,000	17,000	-	0.0%	17,000	17,000	17,000	17,000	17,000	
10-2-700-5300	Building Materials/Maintenance	3,439	1,476	3,200	3,200	-	0.0%	3,300	3,300	3,400	3,400	3,500	
10-2-700-5375	Contract Services	1,020	23,950	23,950	22,000	(1,950)	-8.9%	30,000	30,600	31,200	31,800	32,400	***Increase contract services budget to allow funding for HR Services.**
10-2-700-5400	Conferences	1,391	382	2,000	11,000	9,000	81.8%	11,000	11,000	11,000	11,000	11,000	
10-2-700-5500	Data Processing	89,323	91,053	95,000	76,000	(19,000)	-25.0%	96,500	98,400	100,400	102,400	104,400	***Increase to allow funding for upgrades to computer security and increased costs of software and IT services.**
10-2-700-5700	Education & Training	5,048	-	2,500	5,000	2,500	50.0%	5,000	5,000	5,000	5,000	5,000	
10-2-700-5750	Election Expenses	-	1,892	20,000	20,000	-	0.0%	-	-	-	25,000		
10-2-700-5800	Equipment Maintenance	171	-	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000	1,000	
10-2-700-6100	Insurance - Business	31,754	16,700	33,400	35,600	2,200	6.2%	34,500	38,000	41,800	46,000	50,600	***Decrease to reflect actual premiums.**
10-2-700-6200	Insurance - Vehicles	1,220	646	1,292	1,610	318	19.8%	1,640	1,670	1,700	1,730	1,760	
10-2-700-6400	Legal Fees	192,832	245,748	450,000	60,000	(390,000)	-650.0%	60,000	60,000	60,000	60,000	60,000	
10-2-700-6450	Professional Fees	4,642	2,198	20,000	20,000	-	0.0%	42,500	20,000	20,000	20,000	45,000	***Funding for Strategic Planning (2027/2031) - Year Following an Election**
10-2-700-6600	Memberships/Dues/Subs	2,986	1,410	3,000	3,700	700	18.9%	3,700	3,700	3,700	3,700	3,700	
10-2-700-6801	Staff Recognition	7,765	651	8,000	6,500	(1,500)	-23.1%	10,000	10,250	10,500	10,500	10,750	***Increase Staff Recognition budget to align budget with changes to the Service Award Policy amendments completed in late 2025.**
10-2-700-6802	Breakroom Supplies	4,103	1,299	4,500	5,500	1,000	18.2%	5,750	6,000	6,250	6,500	6,750	
10-2-700-6800	Office Supplies	8,036	5,843	10,000	10,000	-	0.0%	10,000	10,500	10,500	11,000	11,000	
10-2-700-6810	Banking Charges	3,395	2,412	3,500	4,000	500	12.5%	4,000	4,000	4,000	4,000	4,000	
10-2-700-6812	POS Charges	11,421	10,970	11,500	11,500	-	0.0%	11,700	11,900	12,100	12,300	12,500	
10-2-700-6815	Postage & Courier	7,936	5,092	8,000	7,000	(1,000)	-14.3%	7,100	7,200	7,300	7,400	7,500	
10-2-700-6820	Equipment Leases	8,082	5,639	9,000	10,000	1,000	10.0%	10,200	10,400	10,600	10,800	11,000	
10-2-700-6822	Office Furniture	214	545	1,000	4,000	3,000	75.0%	4,000	4,000	4,000	4,000	4,000	
10-2-700-7000	Printing	96	64	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000	
10-2-700-7100	Promotion/Public Relations	2,075	500	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	818	462	900	1,000	100	10.0%	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/Internet	17,634	11,866	18,000	18,000	-	0.0%	18,000	18,500	18,500	19,000	19,000	
10-2-700-7900	Travel	594	-	1,000	2,000	1,000	50.0%	2,000	2,000	2,000	2,000	2,000	
10-2-700-8000	Propane & Natural Gas	1,754	1,093	2,000	2,200	200	9.1%	2,200	2,300	2,300	2,400	2,400	
10-2-700-8005	Hydro	2,971	2,061	3,000	3,500	500	14.3%	3,500	3,500	3,500	3,500	3,500	
10-2-700-8020	Water	654	-	680	680	-	0.0%	700	720	740	760	780	
10-2-700-7500	Sewer	1,368	-	1,410	1,410	-	0.0%	1,450	1,490	1,530	1,580	1,630	
8100\8130	Vehicle Fuel and Maintenance	2,193	2,561	3,000	800	(2,200)	-275.0%	800	800	800	800	800	
	TOTAL OPERATING	**$ 459,478**	**$ 450,716**	**$ 787,332**	**$ 402,700**	**$ (384,632)**	**-95.5%**	**$ 466,040**	**$ 452,230**	**$ 460,420**	**$ 494,770**	**$ 503,770**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	WAGES & BENEFITS	**23.8%**	**24.3%**	**23.8%**	**23.2%**			**24.8%**	**24.5%**	**24.6%**	**23.7%**	**23.3%**	
10-2-700-8500	Commissioners Indemnities	101,579	77,480	103,610	103,610	-	0.0%	105,890	108,540	111,250	114,030	116,880	
10-2-700-8600	Management Salaries	191,224	153,371	196,000	202,540	6,540	3.2%	207,600	212,790	218,110	223,560	229,150	
10-2-700-8601	Finance Salaries (CUPE/Management)	193,417	145,608	207,662	209,250	1,588	0.8%	215,290	221,624	227,904	234,110	239,963	
10-2-700-8710	CO and Communications	189,732	141,825	187,750	201,700	13,950	6.9%	222,600	243,850	265,730	288,260	311,350	***Added costs related to anticipated increases in wages and benefits related to collective bargaining.**
10-2-700-8715	Admin. Reception / Lease Clerk	81,617	71,108	95,000	109,840	14,840	13.5%	113,960	117,950	121,780	125,430	128,570	
10-2-700-8800	Employee Benefits	180,608	143,495	188,025	192,010	3,985	2.1%	214,780	221,223	227,860	233,557	239,396	
	TOTAL WAGES & BENEFITS	**$ 938,177**	**$ 732,887**	**$ 978,047**	**$ 1,018,950**	**$ 40,903**	**4.0%**	**$ 1,080,120**	**$ 1,125,978**	**$ 1,172,634**	**$ 1,218,946**	**$ 1,265,308**	
10-2-700-9800	**RESERVE ALLOCATIONS**												
	Interest Allocation	210,821	-	-	-	-	0.0%		-	-	-	-	
	Park Office Life Cycle Reserve	50,000	-	51,000	51,000	-	0.0%	52,000	53,000	54,000	55,000	56,000	
	TOTAL RESERVE ALLOCATIONS	**$ 260,821**	**$ -**	**$ 51,000**	**$ 51,000**	**$ -**	**0.0%**	**$ 52,000**	**$ 53,000**	**$ 54,000**	**$ 55,000**	**$ 56,000**	
10-2-700-9000	**CAPITAL PROJECTS**												
#277	Replace Rear Office Walkway		-	19,000	19,000	-	0.0%	-	-	-	-	-	
#138	Computer Upgrades	8,651	-	10,000	10,000	-	0.0%	10,000	10,000	10,000	10,000	10,000	
#147	Annual Sewer Capital Costs	618	-	620	620	-	0.0%	620	620	830	830	830	
#128	Park Office Server	23,298	-	-	-	-	0.0%	-	-	-	-	28,000	***Funds to replace the network server for the Park Office.**
#287	Park Office Furnace Replacement	-	15,600	15,600	15,600	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	**$ 31,012**	**$ 15,600**	**$ 45,220**	**$ 45,220**	**$ -**	**0.0%**	**$ 10,620**	**$ 10,620**	**$ 10,830**	**$ 10,830**	**$ 38,830**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 1,689,488**	**$ 1,199,203**	**$ 1,861,599**	**$ 1,517,870**	**$ (343,729)**	**-22.6%**	**$ 1,608,780**	**$ 1,641,828**	**$ 1,697,884**	**$ 1,779,546**	**$ 1,863,908**	
10-2-700-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ (154,371)**	**$ (81,782)**	**$ (163,560)**	**$ (163,560)**	**$ -**	**0.0%**	**$ (170,880)**	**$ (173,860)**	**$ (176,890)**	**$ (180,000)**	**$ (183,160)**	
10-2-700-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ (1,142,357)**	**$ (633,298)**	**$ (1,266,590)**	**$ (1,266,590)**	**$ -**	**0.0%**	**$ (1,384,780)**	**$ (1,414,848)**	**$ (1,467,664)**	**$ (1,546,216)**	**$ (1,599,418)**	
	TOTAL EXPENDITURES	**$ 392,760**	**$ 484,123**	**$ 431,449**	**$ 87,720**	**$ (343,729)**	**-391.8%**	**$ 53,120**	**$ 53,120**	**$ 53,330**	**$ 53,330**	**$ 81,330**	
	CONTRIBUTION TO (FROM)	**$ (32,567)**	**$ (156,557)**	**$ (262,878)**	**$ (45,220)**	**$ 217,658**	-481.3%	**$ (10,620)**	**$ (10,620)**	**$ (10,830)**	**$ (10,830)**	**$ (38,830)**	
10-2-700-9805	Appropriated from Land Sale Reserve	-	-	-	-	-	0.0%	-	-	-	-	-	
10-2-700-9805	Appropriated from Park Office Reserve	(32,567)	-	(45,220)	(45,220)	-	0.0%	(10,620)	(10,620)	(10,830)	(10,830)	(38,830)	
	NET CONTRIBUTION TO (FROM)	**$ -**	**$ (156,557)**	**$ (217,658)**	**$ -**	**$ 217,660**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CULTUS LAKE PARK
Community Hall
2027 - 2031 Financial Planning Worksheet
YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-800-4920	Hall Rentals	15,132	13,970	18,000	11,950	6,050	50.6%	16,000	16,000	16,000	16,000	16,000	***Increase to reflect increased usage and increased fees for regular user groups.**
10-1-800-4900	Miscellaneous Revenue	-	16,000	16,000	16,000	-	0.0%	-	-	-	-	-	
	TOTAL REVENUE	**$ 15,132**	**$ 29,970**	**$ 34,000**	**$ 27,950**	**$ 6,050**	21.6%	**$ 16,000**	**$ 16,000**	**$ 16,000**	**$ 16,000**	**$ 16,000**	
	EXPENDITURES												
	OPERATING												
10-2-800-5300	Building Materials	2,085	3,606	3,700	3,500	(200)	-5.7%	3,500	3,500	3,500	3,500	3,500	
10-2-800-5500	Data Processing	2,140	1,800	2,300	2,300	-	0.0%	2,400	2,500	2,600	2,700	2,800	
10-2-800-6100	Insurance - Business	13,550	6,950	13,900	15,200	1,300	8.6%	15,600	17,200	18,900	20,800	22,900	***Decrease to reflect actual premiums.**
10-2-800-6000	Grounds Maintenance - Materials	-	-	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000	
10-2-800-7800	Telecommunications	231	154	231	200	(31)	-15.5%	200	200	200	200	200	
10-2-800-8000	Propane & Natural Gas	1,577	1,027	1,850	1,900	50	2.6%	1,900	1,900	1,900	1,900	1,900	
10-2-800-8005	Hydro	1,199	819	1,550	1,600	50	3.1%	1,600	1,600	1,600	1,600	1,600	
10-2-800-7500	Sewer	-	-	1,410	1,410	-	0.0%	1,450	1,490	1,530	1,580	1,630	
10-2-800-8020	Water	654	-	680	680	-	0.0%	700	720	740	760	780	
	TOTAL OPERATING	**$ 21,436**	**$ 14,356**	**$ 26,121**	**$ 27,790**	**$ 1,669**	**6.0%**	**$ 28,350**	**$ 30,110**	**$ 31,970**	**$ 34,040**	**$ 36,310**	
10-2-800-9800	**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	-	21,100	21,100	-	0.0%	5,200	5,300	5,400	5,500	5,600	
	Community Hall - Paving	3,000	-	3,100	3,100	-	0.0%	3,200	3,300	3,400	3,500	3,600	
	TOTAL RESERVE ALLOCATIONS	**$ 10,000**	**$ -**	**$ 26,200**	**$ 26,200**	**$ -**	**0.0%**	**$ 10,400**	**$ 10,600**	**$ 10,800**	**$ 11,000**	**$ 11,200**	
10-2-800-9000	**CAPITAL PROJECTS**												
#178	Annual Sewer Capital Costs	-	-	620	620	-	0.0%	620	620	830	830	830	
#278	Roof Repair - Vehicle Collision	-	26,664	26,664	26,700	36	0.1%	-	-	-	-	-	
	TOTAL CAPITAL	**$ -**	**$ 26,664**	**$ 27,284**	**$ 27,320**	**$ 36**	**0.1%**	**$ 620**	**$ 620**	**$ 830**	**$ 830**	**$ 830**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 31,436**	**$ 41,020**	**$ 79,605**	**$ 81,310**	**$ 1,705**	**2.1%**	**$ 39,370**	**$ 41,330**	**$ 43,600**	**$ 45,870**	**$ 48,340**	
10-2-800-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 20,400**	**$ 10,496**	**$ 20,990**	**$ 20,990**	**$ -**	**0.0%**	**$ 21,690**	**$ 22,070**	**$ 22,450**	**$ 22,850**	**$ 23,250**	
10-2-800-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ 26,976**	**$ 15,490**	**$ 30,980**	**$ 30,980**	**$ -**	**0.0%**	**$ 32,630**	**$ 33,725**	**$ 34,839**	**$ 36,383**	**$ 37,685**	
	TOTAL EXPENDITURES	**$ 78,812**	**$ 67,006**	**$ 131,575**	**$ 133,280**	**$ 1,705**	**1.3%**	**$ 93,690**	**$ 97,125**	**$ 100,889**	**$ 105,103**	**$ 109,275**	
	CONTRIBUTION TO (FROM)	**$ (63,680)**	**$ (37,036)**	**$ (97,575)**	**$ (105,330)**	**$ (7,755)**	7.4%	**$ (77,690)**	**$ (81,125)**	**$ (84,889)**	**$ (89,103)**	**$ (93,275)**	
10-2-800-9805	Appropriated from Sewer & Septic Reserve	-	-	(620)	(620)	-	0.0%	(620)	(620)	(830)	(830)	(830)	
10-2-800-9805	Appropriated from Community Hall Reserve	-	-	(26,664)	(26,700)	(36)	0.1%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	**$ (63,680)**	**$ (37,036)**	**$ (70,291)**	**$ (78,010)**	**$ (7,719)**	9.9%	**$ (77,070)**	**$ (80,505)**	**$ (84,059)**	**$ (88,273)**	**$ (92,445)**	

CULTUS LAKE PARK

Foreshore

2027 - 2031 Financial Planning Worksheet

YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-850-4938	Sunnyside Mooring	5,088	6,379	6,379	7,750	(1,371)	-17.7%	7,750	7,750	7,750	7,750	7,750	
10-1-850-4936	Boat Mooring	36,400	49,000	49,000	55,200	(6,200)	-11.2%	82,800	82,800	82,800	82,800	82,800	***Increase annual moorage rates from $500 to $600**
10-1-850-4941	Boat Mooring - Foreshore Reserve	50,400	66,966	66,966	69,000	(2,034)	-2.9%	69,000	69,000	69,000	69,000	69,000	**$300 per buoy to Foreshore Reserve Fund (Leaseholders $250)**
10-1-850-4900	Miscellaneous Revenue	1,050	19,950	19,950	-	19,950	0.0%	-	-	-	-	-	
	TOTAL REVENUE	**$ 92,938**	**$ 142,295**	**$ 142,295**	**$ 131,950**	**$ 10,345**	7.8%	**$ 159,550**	**$ 159,550**	**$ 159,550**	**$ 159,550**	**$ 159,550**	
	EXPENDITURES												
	OPERATING												
10-2-850-5375	Contract Services	-	5,592	5,592	-	(5,592)	0.0%	-	-	-	-	-	
10-2-850-5800	Harbercraft #QBSY4994L405 (Boat)/Fuel	-	30	200	1,700	1,500	88.2%	1,700	1,700	1,700	1,700	1,700	
10-2-850-5820	Equipment Fuel (Boat)	739	-	800	800	-	0.0%	800	800	800	800	800	
10-2-850-5850	Floats & buoys & misc.	2,517	3,222	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)	9,465	16,239	16,239	10,000	(6,239)	-62.4%	10,000	10,000	10,000	10,000	10,000	
10-2-850-6100	Insurance - Business	20,450	10,250	20,500	23,000	2,500	10.9%	23,200	25,500	28,100	30,900	34,000	***Decrease to reflect actual premiums.**
10-2-850-6200	Insurance - Vehicles & Equipment	84	46	92	100	8	8.0%	100	100	100	100	100	
10-2-850-6500	Licences/Permits	-	-	-	1,100	1,100	100.0%	1,100	1,100	1,100	1,100	1,100	
10-2-850-7000	Printing	-	-	150	150	-	0.0%	150	150	150	150	150	
10-2-850-8200	Dock & Foreshore Materials	11,243	3,444	10,000	15,000	5,000	33.3%	15,000	15,000	15,000	15,000	15,000	
10-2-850-8201	Signage	-	-	500	1,000	500	50.0%	1,000	1,000	1,000	1,000	1,000	
	TOTAL OPERATING	**$ 44,498**	**$ 38,823**	**$ 59,073**	**$ 62,850**	**$ 3,777**	**6.0%**	**$ 63,050**	**$ 65,350**	**$ 67,950**	**$ 70,750**	**$ 73,850**	
10-2-850-9800	**RESERVE ALLOCATIONS**				48%								
	Dock- Self Insurance	50,000	-	50,000	50,000	-		50,000	50,000	50,000	50,000	50,000	
	Foreshore Area General Reserve	50,400	-	69,000	69,000	-	0.0%	69,000	69,000	69,000	69,000	69,000	
	TOTAL RESERVE ALLOCATIONS	**$ 100,400**	**$ -**	**$ 119,000**	**$ 119,000**	**$ -**	**0.0%**	**$ 119,000**	**$ 119,000**	**$ 119,000**	**$ 119,000**	**$ 119,000**	
10-2-850-9000	**CAPITAL PROJECTS**												
#63	Milfoil Control Project (~Milfoil Reserve~)	15,700	28,772	39,300	39,300	-	0.0%	28,400	29,000	29,600	30,200	30,900	
#187	Boat Launch	-	-		-	-	0.0%	200,000	-	-	-	-	***Funds to replace the Public Boat Launch.**
#207	Dock Structural Upgrades	-	-	15,000	15,000	-	0.0%	15,000	15,000	15,000	15,000	15,000	
#279	Dock Approaches	-	30,500	34,000	34,000	-	0.0%	-	-	-	-	-	
#280	CLASS - Cultus Lake Economic Valuation Study	-	20,410	27,000	27,000	-	0.0%	-	-	-	-	-	
#281	Foreshore Survey	-	-	25,000	25,000	-	0.0%	-	-	-	-	-	
#282	Marker Buoys	-	83,050	83,050	80,000	(3,050)	-3.8%	-	-	-	-	-	
#262	Bridge Upgrade	405,013	-		-	-	0.0%	-	-	-	-	-	
#242	Dock Replacement	316,786	-	-	-	-	0.0%	-	-	-	-	-	
	TOTAL CAPITAL	**$ 737,499**	**$ 162,732**	**$ 223,350**	**$ 220,300**	**$ (3,050)**	**-1.4%**	**$ 243,400**	**$ 44,000**	**$ 44,600**	**$ 45,200**	**$ 45,900**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 882,397**	**$ 201,555**	**$ 401,423**	**$ 402,150**	**$ 727**	**0.2%**	**$ 425,450**	**$ 228,350**	**$ 231,550**	**$ 234,950**	**$ 238,750**	
10-2-850-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 89,960**	**$ 46,100**	**$ 92,200**	**$ 92,200**	**$ -**	**0.0%**	**$ 95,230**	**$ 96,890**	**$ 98,590**	**$ 100,310**	**$ 102,070**	
10-2-850-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ 268,571**	**$ 152,410**	**$ 304,820**	**$ 304,820**	**$ -**	0.0%	**$ 329,930**	**$ 338,685**	**$ 351,200**	**$ 369,451**	**$ 382,430**	
	TOTAL EXPENDITURES	**$ 1,240,928**	**$ 400,065**	**$ 798,443**	**$ 799,170**	**$ 727**	**0.1%**	**$ 850,610**	**$ 663,925**	**$ 681,340**	**$ 704,711**	**$ 723,250**	
	CONTRIBUTION TO (FROM)	**$ (1,147,990)**	**$ (257,770)**	**$ (656,148)**	**$ (667,220)**	**$ (11,072)**	1.7%	**$ (691,060)**	**$ (504,375)**	**$ (521,790)**	**$ (545,161)**	**$ (563,700)**	
10-2-850-9805	Appropriated from Milfoil Control Reserve	(15,700)	-	(39,300)	(39,300)	-	0.0%	(28,400)	(29,000)	(29,600)	(30,200)	(30,900)	
10-2-850-9805	Appropriated from Foreshore Area Reserve	(721,799)	-	(184,050)	(181,000)	3,050	-1.7%	(215,000)	(15,000)	(15,000)	(15,000)	(15,000)	
	NET CONTRIBUTION TO (FROM)	**$ (410,491)**	**$ (257,770)**	**$ (432,798)**	**$ (446,920)**	**$ (14,122)**	3.2%	**$ (447,660)**	**$ (460,375)**	**$ (477,190)**	**$ (499,961)**	**$ (517,800)**	

CULTUS LAKE PARK
Public Areas
2027 - 2031 Financial Planning Worksheet
YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)		2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE													
10-1-900-4910	Pay Parking	1,040,779	833,921	848,341	1,026,300	(177,959)	-17.3%		1,025,300	1,055,300	1,085,300	1,115,300	1,145,300	*** Rate Increases for 2027-2031:** **- Increase hourly rates by $0.20 each year over 5 years** **2027 Annual Parking Rate** **Weekend $6.60/hour** **Weekday $5.60/hour** **Remove Lot D parking revenue - to allow closure of the Landfill** **Removal of Parking Revenue for Winter Months (November to February)**
10-1-900-4926	Parking - CL Infrastructure Reserve	97,115	78,743	87,063	98,000	(10,937)	-11.2%		91,000	91,000	91,000	91,000	91,000	***Infrastructure Fee per Parking Transactions.** **Split 70% into the Cultus Lake Infrastructure Reserve and 30% into the Foreshore Reserve.**
10-1-900-4927	Parking - Foreshore Reserve	41,619	33,748	37,314	42,000	(4,686)	-11.2%		39,000	39,000	39,000	39,000	39,000	***$2 per transaction for parking patrons - approximately 65,000 transactions (Reduction of 5,000 transactions for Lot D and Winter Months)**
10-1-900-4700	Tree Replacement	1,925	4,090	4,090	5,000	(910)	-18.2%		5,000	5,000	5,000	5,000	5,000	
10-1-900-4900	Miscellaneous	26,392	27,171	27,171	15,000	12,171	81.1%		15,000	15,000	15,000	15,000	20,000	
	TOTAL REVENUE	**$ 1,207,830**	**$ 977,673**	**$ 1,003,979**	**$ 1,186,300**	**$ (182,321)**	-15.4%		**$ 1,175,300**	**$ 1,205,300**	**$ 1,235,300**	**$ 1,265,300**	**$ 1,300,300**	
	EXPENDITURES													
	OPERATING													
10-2-900-5000														
10-2-900-5300	Building Materials & Maintenance	6,753	1,679	6,700	6,700	-	0.0%		6,800	6,900	7,000	7,100	7,200	
10-2-900-5355	CEEC - Base		-	-	6,000	6,000	100.0%		6,000	6,000	6,000	6,000	6,000	***Decrease funding available for CEEC committee from $12,000 to $6,000 annually, as sufficient funds are being raised by the committee through events and sponsorship.**
10-2-900-5355	CEEC - Xmas Festival	609	-	1,000	6,000	5,000	83.3%		-	-	-	-	-	
10-2-900-5360	Commemorative Benches	3,735	-	-	1,900	1,900	100.0%		1,900	1,900	1,900	1,900	1,900	
10-2-900-5375	Contract Services	35,326	27,412	37,000	46,600	9,600	20.6%		46,600	46,600	46,600	46,600	46,600	
10-2-900-5800	Equipment Maintenance	-	-	-	6,000	6,000	100.0%		6,100	6,200	6,300	6,400	6,500	
10-2-900-5900	Garbage Collection/Recycle	10,095	8,934	11,000	9,500	(1,500)	-15.8%		9,700	9,900	10,100	10,300	10,500	
10-2-900-6000	Grounds Materials	35,210	22,591	30,000	30,000	-	0.0%		30,000	30,000	30,000	30,000	30,000	
10-2-900-6010	General Maintenance	21,103	10,214	40,000	45,000	5,000	11.1%		45,000	45,000	45,000	45,000	45,000	
10-2-900-6100	Insurance - Business	31,101	15,750	31,500	35,000	3,500	10.0%		33,700	37,100	40,800	44,900	49,400	***Decrease to reflect actual premiums.**
10-2-900-6300	Janitorial Supplies	28,218	27,633	29,000	27,200	(1,800)	-6.6%		27,800	28,400	29,000	29,600	30,200	
10-2-900-6810	Bank Charges	-	-	-	550	550	100.0%	2.84%	600	650	700	750	800	
10-2-900-6812	Point of Sale Fees	67,603	55,444	68,000	73,500	5,500	7.5%		77,200	81,100	85,200	89,500	94,000	
10-2-900-6820	Equipment Lease & Rentals	22,575	21,138	23,000	17,400	(5,600)	-32.2%		17,400	17,400	17,400	17,400	17,400	
10-2-900-7000	Printing	-	32	100	500	400	80.0%		500	500	500	500	500	
10-2-900-7200	Roads & Parking	35,243	32,580	35,000	35,000	-	0.0%		35,000	35,000	35,000	35,000	35,000	
10-2-900-7300	Vandalism Repairs	-	250	2,500	2,500	-	0.0%		2,500	2,500	2,500	2,500	2,500	
10-2-900-8005	Hydro	5,632	4,362	7,000	8,900	1,900	21.3%		9,100	9,300	9,500	9,700	9,900	
10-2-900-8201	Signage/Advertising	1,876	869	2,000	6,500	4,500	69.2%		6,500	6,500	6,500	6,500	6,500	
	TOTAL OPERATING	**$ 305,079**	**$ 228,888**	**$ 323,800**	**$ 364,750**	**$ 40,950**	**11.2%**		**$ 362,400**	**$ 370,950**	**$ 380,000**	**$ 389,650**	**$ 399,900**	

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projections	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
10-2-900-9800	**RESERVE ALLOCATIONS**												
	Tree Replacement Reserve	18,500	-	18,500	18,500	-	0.0%	18,500	18,500	18,500	18,500	18,500	
	Cultus Lake Infrastructure Reserve - Paving	-	-	35,000	35,000	-	0.0%	35,000	35,000	35,000	35,000	35,000	
	Parking Lot Equipment Reserve (2.5%)	26,000	-	21,200	25,700	4,500	17.5%	25,600	26,500	27,100	28,000	28,600	***Decrease in deposit to Parking Lot Reserve due to a decrease in Budgeted Parking Revenue, the annual deposit to reserve equal to 2.5% of Parking Revenue.**
	Cultus Lake Infrastructure Reserve	97,115	-	87,063	98,000	10,937	11.2%	91,000	91,000	91,000	91,000	91,000	***Decrease in deposit to CL Infrastructure Reserve and Foreshore Reserve due to a decrease in Budgeted Parking Transactions, the annual deposit to reserve is equal to the $2.00 per parking transactions earned allocated 70% to the CL Infrastrucutre Reserve and 30% to the Foreshore Reserve.**
	Foreshore Reserve	41,619	-	37,314	42,000	4,686	11.2%	39,000	39,000	39,000	39,000	39,000	
	Land Sale Reserve - Parking Lot Repayment	44,540	-	-	-	-	0.0%	-	-	-	-	-	
	Main Beach - Building	45,000	-	45,900	45,900	-	0.0%	46,800	47,700	48,700	49,700	50,700	
	Main Beach - Grounds & Equipment	20,000	-	20,400	20,400	-	0.0%	20,800	21,200	21,600	22,000	22,400	
	TOTAL RESERVE ALLOCATIONS	**$ 292,774**	**$ -**	**$ 265,377**	**$ 285,500**	**$ 20,123**	**7.0%**	**$ 276,700**	**$ 278,900**	**$ 280,900**	**$ 283,200**	**$ 285,200**	
10-2-900-9000	**CAPITAL PROJECTS**												
#238	Parking Meters	10,880	11,106	11,106	11,200	94	1%	11,400	11,600	11,800	12,000	12,200	
	Picnic Tables	-	-	-	-	-	0%	4,000	2,000	2,000	2,000	2,000	***Funds to replace Picnic Tables on a regular annual basis.**
#283	Pickleball Court Conversion	-	44,600	44,600	50,000	5,400	11%	-	-	-	-	-	
#284	Main Beach Lighting	-		60,000	60,000	-	0%	-	-	-	-	-	
#64	Bear Bins	7,458	7,592	7,592	8,000	408	5%	8,000	-	8,000	8,000	8,000	
#140	Committee - Main Beach Root Zone Enhancement	-	305	5,000	10,000	5,000	50%	10,000	10,000	10,000	10,000	10,000	
#237	Irrigation	-	5,775	20,000	20,000	-	0%	20,000	20,000	20,000	20,000	20,000	
#209	Main Beach Washroom	13,975	-	-	-	-	0%	-	-	-	-	-	
#97	Tree Replacement	20,787	2,935	25,000	25,000	-	0%	18,500	18,500	18,500	18,500	18,500	
#93	Paving General	-	8,900	30,000	65,000	35,000	54%	65,000	65,000	35,000	35,000	35,000	
#286	Camera Network Video Recording	-	5,000	5,000	5,000	-	0%	-	-	-	-	-	
#239	Master Lock and key sets	9,243	-	-	-	-	0%	-	-	-	-	-	
	TOTAL CAPITAL	**$ 62,343**	**$ 86,213**	**$ 208,298**	**$ 254,200**	**$ 45,902**	**18.1%**	**$ 136,900**	**$ 127,100**	**$ 105,300**	**$ 105,500**	**$ 105,700**	
	TOTAL EXPENDITURES BEFORE ALLOCATIONS	**$ 660,196**	**$ 315,101**	**$ 797,475**	**$ 904,450**	**$ 106,975**	**11.8%**	**$ 776,000**	**$ 776,950**	**$ 766,200**	**$ 778,350**	**$ 790,800**	
10-2-900-9999	**TOTAL INTERNAL WAGE ALLOCATIONS**	**$ 457,048**	**$ 235,492**	**$ 470,983**	**$ 470,983**	**$ -**	**0.0%**	**$ 485,505**	**$ 494,000**	**$ 502,640**	**$ 511,430**	**$ 520,380**	
10-2-900-9998	**TOTAL OVERHEAD EXPENSE ALLOCATION**	**$ 605,428**	**$ 361,728**	**$ 723,455**	**$ 723,455**	**$ -**	**0.0%**	**$ 759,950**	**$ 789,835**	**$ 816,900**	**$ 854,905**	**$ 886,210**	
	TOTAL EXPENDITURES	**$ 1,722,672**	**$ 912,321**	**$ 1,991,913**	**$ 2,098,888**	**$ 106,975**	**5.1%**	**$ 2,021,455**	**$ 2,060,785**	**$ 2,085,740**	**$ 2,144,685**	**$ 2,197,390**	
	CONTRIBUTION TO (FROM)	**$ (514,842)**	**$ 65,352**	**$ (987,934)**	**$ (912,588)**	**$ 75,346**	-8.3%	**$ (846,155)**	**$ (855,485)**	**$ (850,440)**	**$ (879,385)**	**$ (897,090)**	
10-2-900-9805	Appropriated from Parking Lot Inf. Reserve	(10,880)	-	(11,106)	(11,200)	(94)		(11,400)	(11,600)	(11,800)	(12,000)	(12,200)	
10-2-900-9805	Appropriated from Main Beach Reserve	(21,433)	-	(142,192)	(153,000)	(10,808)	7.1%	(42,000)	(32,000)	(40,000)	(40,000)	(40,000)	
10-2-900-9805	Appropriated from Cultus Lake Infr. Reserve	(9,243)	-	(30,000)	(65,000)	(35,000)	53.8%	(65,000)	(65,000)	(35,000)	(35,000)	(35,000)	
10-2-900-9805	Appropriated from Tree Replace Reserve	(20,787)	-	(25,000)	(25,000)	-	0.0%	(18,500)	(18,500)	(18,500)	(18,500)	(18,500)	
	NET CONTRIBUTION TO (FROM)	**$ (452,499)**	**$ 65,352**	**$ (779,636)**	**$ (658,388)**	**$ 86,154**	-13.1%	**$ (709,255)**	**$ (728,385)**	**$ (745,140)**	**$ (773,885)**	**$ (791,390)**	

CULTUS LAKE PARK

CEEC Committee

2027 - 2031 Financial Planning Worksheet

YTD - Updated to Sept 30, 2026

GL	Account Name	2025 Actual	2026 YTD Actual	2026 Year-end Projection	2026 Budget	Variance ($)	Variance (%)	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2027 Comments
	REVENUE												
10-1-950-4900	Miscellaneous	23,969	19,963	24,000	11,260	12,740	113.1%	22,000	22,440	22,890	23,350	23,820	***Beer Garden Proceeds, Vendor Fees and Donations**
10-1-950-4902	Public Areas - Base Contribution	-	-	-	6,000	(6,000)	-100.0%	6,000	6,000	6,000	6,000	6,000	***Decrease funding available for CEEC committee from $12,000 to $6,000 annually, as sufficient funds are being raised by the committee through events and sponsorship.**
10-1-950-4902	Public Areas - Christmas Festival	609	-	1,000	6,000	(5,000)	-83.3%	-	-	-	-	-	
10-1-950-4996	Grant Funding	41,350	30,200	40,000	15,500	24,500	158.1%	34,000	34,680	35,370	36,080	36,800	***Grant Funding and Sponsorship Funding** **~FVRD Grant in aid, Tourism Chilliwack and other businesses for Cultus Lake Day and Cultus Lake Christmas Light events.**
	TOTAL REVENUE	**$ 65,928**	**$ 50,163**	**$ 65,000**	**$ 38,760**	**$ 26,240**	**$ 1**	**$ 62,000**	**$ 63,120**	**$ 64,260**	**$ 65,430**	**$ 66,620**	
	EXPENDITURES												
	OPERATING												
10-2-950-6800	Office Supplies/Various Expenses	2,353	16	900	900	-	0.0%	1,000	1,050	1,100	1,160	1,220	
10-2-950-7700 #7700	Events - Movie Nights	2,203	1,870	1,650	1,650	-	0.0%	2,100	2,140	2,180	2,220	2,260	
10-2-950-7700 #7701	Events - Cultus Lake Days	39,726	40,289	40,289	27,810	(12,479)	-44.9%	38,000	38,760	39,540	39,650	40,130	
10-2-950-7700 #7704	Events - Elvis	1,497	-	1,000	1,000	-	0.0%	1,500	1,500	1,500	1,500	1,500	
10-2-950-7700 #7705	Event- Christmas Light Event	19,393	4,271	21,000	7,320	(13,680)	-186.9%	19,000	19,380	19,770	20,170	20,570	
10-2-950-7700 #7799	CEEC - Replace Supplies from Fire Feb 25	756	-	-	-	-	0.0%	-	-	-	-	-	
	Total 10-2-950-7700	63,575	46,430	63,939	37,780	(26,159)	-69.2%	60,600	61,780	62,990	63,540	64,460	
	TOTAL OPERATING	**$ 65,928**	**$ 46,446**	**$ 64,839**	**$ 38,680**	**$ (26,159)**	**-67.6%**	**$ 61,600**	**$ 62,830**	**$ 64,090**	**$ 64,700**	**$ 65,680**	
10-2-950-9800	**RESERVE ALLOCATION**												
	CEEC Reserve	-	-	161	80	(81)		400	290	170	730	940	
	TOTAL RESERVE ALLOCATIONS	**$ -**	**$ -**	**$ 161**	**$ 80**	**$ (81)**		**$ 400**	**$ 290**	**$ 170**	**$ 730**	**$ 940**	
	TOTAL EXPENDITURES	**$ 65,928**	**$ 46,446**	**$ 65,000**	**$ 38,760**	**$ (26,240)**	**-67.7%**	**$ 62,000**	**$ 63,120**	**$ 64,260**	**$ 65,430**	**$ 66,620**	
	CONTRIBUTION TO (FROM)	**-**	**3,717**	**-**	**-**	**$ -**	0.0%	**-**	**-**	**-**	**-**	**-**	
	Appropriation from CEEC Reserve	-	-	-	-	-	0.0%	-	-	-	-	-	
	NET CONTRIBUTION TO (FROM)	**$ -**	**$ 3,717**	**$ -**	**$ -**	**$ -**	0.0%	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CULTUS LAKE PARK

Schedule of Reserves

Linked to Projections for 2026

	Audited Actuals 2025	YTD 2026	2027	2028	2029	2030	2031
Milfoil Control (Bylaw 1027-12)			11-4-101-3515				
Beginning Balance	$ 91,137	$ 93,140	$ 91,792	$ 95,425	$ 98,494	$ 100,993	$ 102,918
Contribution from Residential Leases	7,230	14,460	14,460	14,460	14,460	14,460	14,460
Contribution from Commercial Leases	465	510	510	510	510	510	510
Contribution from Sunnyside Campground	7,061	20,906	15,000	15,000	15,000	15,000	15,000
Contribution from Visitor Services	-	1,000	1,000	1,000	1,000	1,000	1,000
Interest Earned	2,947	1,076	1,063	1,099	1,130	1,155	1,174
Less: Capital Funding	(15,700)	(39,300)	(28,400)	(29,000)	(29,600)	(30,200)	(30,900)
Ending Balance	$ 93,140	$ 91,792	$ 95,425	$ 98,494	$ 100,993	$ 102,918	$ 104,162
	-						
Water Utility (Bylaw 1017-12)			11-4-101-3520				
Beginning Balance	$ 246,748	$ 254,768	$ 257,316	$ 259,889	$ 262,488	$ 265,112	$ 267,764
Interest Earned	8,020	2,548	2,573	2,599	2,625	2,651	2,678
Less: Capital Funding	-	-	-	-	-	-	-
Ending Balance	$ 254,768	$ 257,316	$ 259,889	$ 262,488	$ 265,112	$ 267,764	$ 270,441
	-						
Main Beach (Bylaw 1022-12)			11-4-101-3525				
Beginning Balance	$ 247,213	$ 319,848	$ 268,217	$ 317,976	$ 379,944	$ 436,347	$ 495,127
Contribution from Public Areas	65,000	66,300	67,600	68,900	70,300	71,700	73,100
Contribution from Residential Leases	20,000	20,400	20,800	21,200	21,600	22,000	22,400
Contribution from General Admin	-	-	-	-	-	-	-
Interest Earned	9,068	3,861	3,358	3,869	4,502	5,080	5,682
Less: Capital Funding	(21,433)	(142,192)	(42,000)	(32,000)	(40,000)	(40,000)	(40,000)
Ending Balance	$ 319,848	$ 268,217	$ 317,976	$ 379,944	$ 436,347	$ 495,127	$ 556,310
	-						
Plaza (Bylaw 1024-12)			11-4-101-3535				
Beginning Balance	$ 412,756	$ 510,805	$ 600,029	$ 690,145	$ 781,163	$ 872,880	$ 965,515
Contribution from Commercial Leases	83,897	83,897	83,897	83,897	83,897	83,897	83,897
Interest Earned	14,770	5,947	6,839	7,740	8,651	9,568	10,494
Less: Capital Funding	(618)	(620)	(620)	(620)	(830)	(830)	(830)
Ending Balance	$ 510,805	$ 600,029	$ 690,145	$ 781,163	$ 872,880	$ 965,515	$ 1,059,076
	-						
Tree Replacement (Bylaw 1031-12)			11-4-101-3542				
Beginning Balance	$ 102,982	$ 104,005	$ 98,730	$ 99,902	$ 101,086	$ 102,282	$ 103,490
Contribution from Public Areas	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Interest Earned	3,310	1,225	1,172	1,184	1,196	1,208	1,220
Less: Capital Funding	(20,787)	(25,000)	(18,500)	(18,500)	(18,500)	(18,500)	(18,500)
Ending Balance	$ 104,005	$ 98,730	$ 99,902	$ 101,086	$ 102,282	$ 103,490	$ 104,710
	-						
Protective Services			11-4-101-3545				
Beginning Balance	$ 23,472	$ 26,267	$ 26,090	$ 28,452	$ 30,877	$ 33,368	$ 35,923
Contribution from Protective Services	2,000	2,040	2,080	2,120	2,160	2,200	2,240
Interest Earned	795	283	282	306	330	356	382
Less: Capital Funding	-	(2,500)	-	-	-	-	-
Ending Balance	$ 26,267	$ 26,090	$ 28,452	$ 30,877	$ 33,368	$ 35,923	$ 38,545
	-						
Public Works (Bylaw 1134, 2018)			11-4-101-3555				
Beginning Balance	$ 291,096	$ 393,177	$ 504,500	$ 545,835	$ 636,614	$ 439,020	$ 531,580
Contribution from Public Works	147,356	148,000	151,000	154,000	157,000	160,000	163,000
Interest Earned	10,942	5,412	6,555	6,998	7,936	5,990	6,946
Less: Capital Funding	(56,217)	(42,088)	(116,220)	(70,220)	(362,530)	(73,430)	(74,930)
Ending Balance	$ 393,177	$ 504,500	$ 545,835	$ 636,614	$ 439,020	$ 531,580	$ 626,596
	-						
Land Sales Reserve (Bylaw 1036-13)			11-4-101-3600				
Beginning Balance	$ 1,833,387	$ 1,938,241	$ 1,857,623	$ 1,676,199	$ 1,692,961	$ 1,709,891	$ 1,726,990
Contribution from Public Areas	44,540	-	-	-	-	-	-
Contribution from General Admin	-	-	-	-	-	-	-
Interest Earned	60,314	19,382	18,576	16,762	16,930	17,099	17,270
Less: Capital Funding	-	(100,000)	(200,000)	-	-	-	-
Ending Balance	$ 1,938,241	$ 1,857,623	$ 1,676,199	$ 1,692,961	$ 1,709,891	$ 1,726,990	$ 1,744,260
	-						
Sunnyside Campground (Bylaw 1028-12)			11-4-101-3550				
Beginning Balance	$ 1,272,156	$ 415,419	$ 500,598	$ 347,127	$ 523,623	$ 702,286	$ 963,341
Contribution from Sunnyside Campground	593,328	605,700	612,300	622,400	632,700	643,200	654,200
Interest Earned	26,987	10,211	11,129	9,695	11,563	13,455	16,175
Less: Capital Funding	(1,477,052)	(530,732)	(776,900)	(455,600)	(465,600)	(395,600)	(335,600)
Ending Balance	$ 415,419	$ 500,598	$ 347,127	$ 523,623	$ 702,286	$ 963,341	$ 1,298,116

CULTUS LAKE PARK

Schedule of Reserves

Linked to Projections for 2026

	Audited Actuals 2025	YTD 2026	2027	2028	2029	2030	2031
	-						
Cabins Reserve (Bylaw 1086-17)			11-4-101-3560				
Beginning Balance	$ 40,903	$ 56,466	$ 60,770	$ 52,643	$ 67,969	$ 73,995	$ 90,636
Contribution from Visitor Services	25,470	25,980	26,500	27,030	27,570	28,120	28,680
Interest Earned	1,557	824	873	797	955	1,021	1,193
Less: Capital Funding	(11,464)	(22,500)	(35,500)	(12,500)	(22,500)	(12,500)	(22,500)
Ending Balance	$ 56,466	$ 60,770	$ 52,643	$ 67,969	$ 73,995	$ 90,636	$ 98,009
	-						
Fire Department (Bylaw 1136, 2018)			11-4-101-3562				
Beginning Balance	$ 276,725	$ 314,193	$ 376,304	$ 412,251	$ 432,689	$ 500,285	$ 82,531
Contribution from Cultus Lake Fire	60,820	62,020	63,320	64,620	65,920	67,320	68,720
Interest Earned	9,450	3,762	4,396	4,769	4,986	5,676	1,513
Less: Capital Funding	(32,802)	(3,671)	(31,770)	(48,950)	(3,310)	(490,750)	(68,580)
Ending Balance	$ 314,193	$ 376,304	$ 412,251	$ 432,689	$ 500,285	$ 82,531	$ 84,184
	-						
Park Office Life Cycle (Bylaw 1023-12)			11-4-101-3565				
Beginning Balance	$ 240,374	$ 265,903	$ 274,852	$ 319,501	$ 365,606	$ 412,972	$ 461,821
Contribution from General Administration	50,000	51,000	52,000	53,000	54,000	55,000	56,000
Interest Earned	8,096	3,169	3,269	3,725	4,196	4,680	5,178
Less: Capital Funding	(32,567)	(45,220)	(10,620)	(10,620)	(10,830)	(10,830)	(38,830)
Ending Balance	$ 265,903	$ 274,852	$ 319,501	$ 365,606	$ 412,972	$ 461,821	$ 484,170
	-						
Sewer & Septic Reserve (Bylaw 1021-12)			11-4-101-3575				
Beginning Balance	$ 53,347	$ 61,041	$ 63,046	$ 65,072	$ 67,118	$ 68,979	$ 70,859
Contribution from Visitor Services	5,100	1,500	1,500	1,500	2,000	2,000	2,000
Contribution from Community Hall	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Interest Earned	1,829	625	645	666	691	710	729
Less: Capital Funding	(1,235)	(2,120)	(2,120)	(2,120)	(2,830)	(2,830)	(2,830)
Ending Balance	$ 61,041	$ 63,046	$ 65,072	$ 67,118	$ 68,979	$ 70,859	$ 72,757
	-						
Community Hall (Bylaw 1026-12)			11-4-101-3580				
Beginning Balance	$ 77,370	$ 88,015	$ 86,673	$ 96,024	$ 105,670	$ 115,615	$ 125,861
Contribution from Community Hall	8,000	24,200	8,400	8,600	8,800	9,000	9,200
Interest Earned	2,645	1,122	951	1,046	1,145	1,246	1,351
Less: Capital Funding	-	(26,664)	-	-	-	-	-
Ending Balance	$ 88,015	$ 86,673	$ 96,024	$ 105,670	$ 115,615	$ 125,861	$ 136,412
	-						
Landfill Closure Reserve (Bylaw 1018-12)			11-4-101-3590				
Beginning Balance	$ 0	$ 0	$ 75,750	$ 152,258	$ 229,530	$ 307,575	$ 386,401
Contribution from Commercial Leases	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Interest Earned	1,219	750	1,508	2,273	3,045	3,826	4,614
Transfer to Accumulated Surplus	(76,219)						
Less: Capital Funding		-	-	-	-	-	-
Ending Balance	$ 0	$ 75,750	$ 152,258	$ 229,530	$ 307,575	$ 386,401	$ 466,015
	-						
Foreshore Area General Reserve (1085-2017)			11-4-101-3605				
Beginning Balance	$ 1,110,268	$ 599,347	$ 621,070	$ 614,670	$ 808,707	$ 1,005,184	$ 1,204,126
Contribution from Foreshore/Mooring	100,400	119,000	119,000	119,000	119,000	119,000	119,000
Contribution from Residential Areas	24,050	24,500	25,000	25,500	26,000	26,500	27,000
Contribution from Commercial Leases	850	850	850	850	850	850	850
Contribution from Public Areas	41,619	37,314	39,000	39,000	39,000	39,000	39,000
Contribution from Sunnyside	16,396	16,205	16,630	16,630	16,630	16,630	16,630
Contribution from Visitor Services	1	720	720	720	720	720	720
Contribution from General Administration	-	-	-	-	-	-	-
Contribution from Other	-	-	-	-	-	-	-
Interest Earned	27,562	7,183	7,401	7,337	9,277	11,242	13,231
Less: Capital Funding	(721,799)	(184,050)	(215,000)	(15,000)	(15,000)	(15,000)	(15,000)
Ending Balance	$ 599,347	$ 621,070	$ 614,670	$ 808,707	$ 1,005,184	$ 1,204,126	$ 1,405,557

CULTUS LAKE PARK

Linked to Projections for 2026

Schedule of Reserves

	Audited Actuals 2025	YTD 2026	2027	2028	2029	2030	2031
	-						
Residential Areas Reserve (Bylaw 1185-2020)			11-4-101-3610				
Beginning Balance	$ 21,888	$ 34,820	$ 30,125	$ 42,950	$ 36,106	$ 34,496	$ 33,173
Contribution from Residential Areas	12,025	12,200	12,400	12,600	12,900	13,200	13,500
Interest Earned	907	470	425	556	490	477	467
Less: Funding	-	(17,365)	-	(20,000)	(15,000)	(15,000)	-
Ending Balance	$ 34,820	$ 30,125	$ 42,950	$ 36,106	$ 34,496	$ 33,173	$ 47,139
	-						
Cultus Lake Infrastructure Reserve (Bylaw 1184-2020)			11-4-101-3615				
Beginning Balance	$ 319,044	$ 457,601	$ 590,755	$ 699,413	$ 809,157	$ 949,999	$ 1,092,249
Contribution from Public Areas	97,115	122,063	126,000	126,000	126,000	126,000	126,000
Contribution from Sunnyside	38,265	37,813	38,810	38,810	38,810	38,810	38,810
Contribution from Visitor Services	-	1,680	1,680	1,680	1,680	1,680	1,680
Interest Earned	12,420	1,599	7,168	8,254	9,352	10,760	12,182
Less: Funding	(9,243)	(30,000)	(65,000)	(65,000)	(35,000)	(35,000)	(35,000)
Ending Balance	$ 457,601	$ 590,755	$ 699,413	$ 809,157	$ 949,999	$ 1,092,249	$ 1,235,921
	-						
Main Beach Dock Reserve (Bylaw 1194-2021)			11-4-101-3620				
Beginning Balance	$ 11,731	$ 12,112	$ 12,233	$ 12,355	$ 12,479	$ 12,603	$ 12,729
Contribution from Public Areas	-	-	-	-	-	-	-
Interest Earned	381	121	122	124	125	126	127
Less: Funding	-	-	-	-	-	-	-
Ending Balance	$ 12,112	$ 12,233	$ 12,355	$ 12,479	$ 12,603	$ 12,729	$ 12,857
	-						
Parking Lot Infrastructure Reserve (Bylaw 1200, 2021)			11-4-101-3625				
Beginning Balance	$ 26,800	$ 43,037	$ 53,773	$ 68,767	$ 84,620	$ 101,037	$ 118,327
Contribution from Public Areas	26,000	21,200	25,600	26,500	27,100	28,000	28,600
Interest Earned	1,117	642	794	953	1,117	1,290	1,469
Less: Funding	(10,880)	(11,106)	(11,400)	(11,600)	(11,800)	(12,000)	(12,200)
Ending Balance	$ 43,037	$ 53,773	$ 68,767	$ 84,620	$ 101,037	$ 118,327	$ 136,197
	-						
Fire Department Operating Reserve (Bylaw 1137-18)			11-4-101-3700				
Beginning Balance	$ 207,836	$ 256,672	$ 276,382	$ 279,146	$ 281,937	$ 284,757	$ 87,604
Contribution from Fire Dept Surplus	41,408	16,974	-	-	-	-	-
Interest Earned	7,428	2,736	2,764	2,791	2,819	2,848	876
Less: Funding	-	-	-	-	-	(200,000)	-
Ending Balance	$ 256,672	$ 276,382	$ 279,146	$ 281,937	$ 284,757	$ 87,604	$ 88,480
	-						
CEEC Operating Surplus (Bylaw 1138-18)			11-4-101-3705				
Beginning Balance	$ 8,510	$ 8,787	$ 9,037	$ 9,532	$ 9,920	$ 10,191	$ 11,030
Contribution from CEEC Surplus	-	161	400	290	170	730	940
Interest Earned	277	89	94	98	101	109	120
Less: Funding	-	-	-	-	-	-	-
Ending Balance	$ 8,787	$ 9,037	$ 9,532	$ 9,920	$ 10,191	$ 11,030	$ 12,090
	-						
Accumulated Operating Surplus			10-4-101-3900				
Beginning Balance	$ (826,292)	$ (53,002)	$ 29,504	$ 38,445	$ 49,370	$ 68,815	$ 73,471
Contribution from Projected Surplus	711,428	82,506	8,941	10,924	19,445	4,656	5,067
Transfer from Landfill Reserve	76,219	-	-	-	-	-	-
Less: Funding	(14,357)	-	-	-	-	-	-
Ending Balance	$ (53,002)	$ 29,504	$ 38,445	$ 49,370	$ 68,815	$ 73,471	$ 78,539
	-						
Reserve Consolidation							
Beginning Balance	$ 6,089,449	$ 6,200,659	$ 6,765,171	$ 6,923,976	$ 7,868,126	$ 8,608,681	$ 9,043,466
Contributions	2,325,323	1,716,599	1,630,898	1,652,241	1,680,722	1,686,683	1,707,704
Interest Earnings	212,041	73,041	81,956	83,639	93,162	100,572	105,070
Capital Funding	(2,426,154)	(1,225,128)	(1,554,050)	(791,730)	(1,033,330)	(1,352,470)	(695,700)
Ending Balance	$ 6,200,659	$ 6,765,171	$ 6,923,976	$ 7,868,126	$ 8,608,681	$ 9,043,466	$ 10,160,541
	$ -						

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Sunnyside Changes (Dept. 100)

Type of Change	Request Description	2027 Financial Plan Impact	
Sunnyside Revenue	Seasonal Campers	$ 11,500	**Seasonal - 3.5% Increase** **(To help fund general inflationary increases and union rate and benefit increases)** *- Increase budget from $2,379,900 to $2,391,400 (originally budgeted a 3% increase, updated to a 3.5% increase)*
	Overnight Camping Nightly Fees - Full Hook Ups	7,500	**Overnight Camping Rates - 3.5% Average Nightly Rate Increase and Adjustments for Occupancy** **(To help fund general inflationary increases and union rate and benefit increases)** *- Increase budget from $1,504,000 to $1,511,500 (originally budgeted a 3% increase, updated to a 3.5% increase)*
	Parking Fees and Other Miscellaneous Fees	24,400	**Parking Fees and Misc Fees - 3.5% Average Increase and Adjustments for Occupancy** **(To help fund general inflationary increases and union rate and benefit increases)** *- Increase budget from $667,600 to $692,000 (originally budgeted a 3% increase, updated to a 3.5% increase)*
	Sunnyside Retail Sales Revenue	9,000	**Retail Sales Revenue** - Adjustment to Reflect Actual Sales over the Past Few Seasons
	Total Revenue Sunnyside	$ 52,400	
Sunnyside Expenses	Data Processing	$ 13,500	Increase funding for upgrades to computer security and increased costs of Digital Rez software and IT services.
	Insurance	(3,700)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Cost of Sales - Retail Sales	1,900	Increase to reflect the increased sales budget for Sunnyside Retail Sales.
	Wages and Benefits - Exempt staff	(4,910)	Decrease in budgeted wages to reflect current contracted rates and positions.
	Wages and Benefits - Increase Store Staffing	5,040	Increase in Sunnyside wages and benefits to increase hours budgeted for store employees by 200 hours.
	Wages and Benefits - Union Negotiations	19,570	Anticipated increase in Sunnyside wages and benefits due to union negotiations.
	Total Expenses Sunnyside	$ 31,400	
Sunnyside Reserves	Sunnyside Reserve Deposit	$ 3,600	Increased deposit to Sunnyside Reserve funded through an increase in Sunnyside Rates, deposit to reserve equal to 7% of Sunnyside revenue.
	Total Reserves Sunnyside	$ 3,600	

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Sunnyside Changes (Dept. 100)

Type of Change	Request Description	2027 Financial Plan Impact						
	Request Description	**2027**	**2028**	**2029**	**2030**	**2031**	**Proposed Funding Source**	**Comments**
Sunnyside Capital Projects	Exit Spikes	$ 15,000	$ -	$ -	$ -	$ -	**Sunnyside Reserve**	Funds to replace the exit spikes at the campground as the current set has been doing damage to tires.
	Wi-Fi Upgrade	50,000	-	-	-	-		Carry-forward funds to upgrade the Wi-Fi in Sunnyside - upgrades to occur when Rogers has completed the upgrade to Fibre.
	Playground Equipment	120,000		-		-		Carry-forward 2026 funds to allow for playground equipment to be replaced before the season in 2027.
	Covered Charging Station	15,000	-	-	-	-		Funds to create a phone charging station at the Rec Bowl.
	Paving	46,000	-	-	-	-		Increase funding for paving from $45,000 to $91,000 to allow the remaining gravel roadways to be paved in Sunnyside - Maple, Parkview, Pinewood and Cascara.
	Roundabout Paving	36,300	-	-	-	-		Funds to Pave Boat Launch Area and Create a Roundabout Area.
	Roundabout Landscaping and Irrigation	10,000	-	-	-	-		Funds to add landscaping and irrigation to the new Roundabout Area by the boat launch.
	Bear Bins	39,000	-	-	-	-		Funds to purchase Five(5) 6-Yard Bear Proof Bins to fulfill conservation requirements and to mitigate human-wildlife conflict.
	Total Sunnyside	**$ 331,300**	**$ -**	**$ -**	**$ -**	**$ -**		

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Protective Services (Dept. 125)

Type of Change	Request Description	2027 Financial Plan Impact	
Protective Services Revenue	Bylaw Enforcement Tickets	$ 25,000	Increase in Parking Enforcement Revenue based on actuals seen in the last few years.
	Total Revenue Protective Services	$ 25,000	
Protective Services Expenses	Data Processing	$ 775	Increase funding for upgrades to computer security services.
	Insurance	(1,600)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Wages and Benefits - Union Negotiations	6,870	Anticipated increase in Bylaw and Parking Enforcement wages and benefits due to union negotiations.
	Total Expenses Protective Services	$ 6,045	

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Visitor Services (Dept. 150)

Type of Change	Request Description	2027 Financial Plan Impact	
Visitor Services Revenue	Cabins - Miscellaneous Revenue	$ 2,500	Increase in Miscellaneous Revenue based on actuals.
	Total Revenue Visitor Services	**$ 2,500**	
Visitor Services Expenses	Data Processing	$ 800	Increase funding for upgrades to computer security services.
	Insurance	(2,500)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Wages and Benefits - Union Negotiations	3,150	Anticipated increase in visitor services wages and benefits due to union negotiations.
	Total Expenses Visitor Services	**$ 1,450**	

Visitor Services Capital Projects	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
	Washer and Dryer	$ 3,000	$ -	$ -	$ -	$ -	Sewer & Septic Reserve	Decrease to reflect reduced capital costs due to lower than anticipated borrowing costs.
	Fencing - Lakeview & Twin Alders	10,000	-	-	-	-	Cabin Reserve	Funds to Replace the Fencing at Lakeview cabin and Twin Alders cabin.
	Total Visitor Services	**$ 13,000**	**$ -**	**$ -**	**$ -**	**$ -**		

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Fire (Dept. 300)

Type of Change	Request Description	2027 Financial Plan Impact	
Fire Revenue	FVRD Funding - Operating	$ (2,330)	Decrease to FVRD contributions to fire department operating due to adjustment to allocation of costs between FVRD and CLPB (annually based on assessed property values) and various cost adjustments.
	FVRD Funding - Capital	3,970	Increase to FVRD contributions to fire department capital due to increased capital expenses for 2027.
	Total Revenue Fire	$ 1,640	
Fire Expenses	Data Processing	$ 800	Increase funding for upgrades to computer security services.
	Equipment Maintenance/ Equipment Annual Testing	(1,655)	Slight decrease to keep budgeted rates consistent with prior years budget.
	Insurance	(1,585)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Total Expenses Fire	$ (2,440)	

Fire Capital Projects	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
	Fire Truck	$ -	$ -	$ -	$ 100,000	$ -	Fire Reserve	Increase funds to purchase a new Fire Truck - increase funding from $800,000 to $900,000, due to tariff increase risk.
	Tire Replacements - Engine #1	7,500	-	-	-	-		Funds to replace Fire Truck Tires on Engine #1.
	Air Bottles	10,000	-	-	-	-		Carry-forward funds to purchase 10 additional air bottles balance from 2026.
	Total Fire	**$ 17,500**	**$ -**	**$ -**	**$ 100,000**	**$ -**		

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Public Works (Dept. 400)

Type of Change	Request Description	2027 Financial Plan Impact	
Public Works Expenses	Data Processing	$ 800	Increase funding for upgrades to computer security services.
	Equipment and Vehicle Fuel	9,540	Increase funding due to the large inflationary increase in gas prices.
	Insurance	(2,800)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Wages and Benefits - Union Negotiations	14,680	Anticipated increase in public works wages and benefits due to union negotiations.
	Total Expenses Public Works	$ 22,220	

	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
Public Works Capital Projects	Dump Trailer	$ 12,000	$ -	$ -	$ -	$ -	Public Works Reserve	Funds to purchase a dump trailer to increase productivity by reducing manual unloading of materials.
	Bucket Grapple Attachment	5,500	-	-	-	-		Funds to purchase a bucket grapple attachment for skid steer to help with pulling blackberries and more efficient sand clean-up.
	Drone	5,000	-	-	-	-		Funds to purchase a Drone to assist with arial inspections around the Park, specifically for use to inspect hazardous trees and the foreshore.
	Total Public Works	$ 22,500	$ -	$ -	$ -	$ -		

Cultus Lake Park

2027 - 2031 Financial Planning Worksheet - Commercial Leases (Dept. 500)

Type of Change	Request Description	2027 Financial Plan Impact	
Commercial Lease Revenue	Commercial Lease Revenue	$ 27,100	The following represents an increase to budgeted commercial base leave revenue due to updated lease agreements.
	Commercial Insurance	(2,700)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Total Revenue Commercial Lease	**$ 24,400**	
Commercial Expenses	Insurance	$ (2,700)	The following represent the estimated decrease in commercial insurance costs due to current premium rates.
	Total Expenses Commercial Lease	**$ (2,700)**	

Commercial Capital Projects	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
	Plaza Redevelopment - Consultation	$ 200,000	$ -	$ -	$ -	$ -	Land Sale Reserve	Funding to complete a number of studies required for FVRD's preliminary rezoning and utility review for the potential Plaza redevelopment.
	Total Commercial Lease	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**		

Cultus Lake Park

2027 - 2031 Financial Planning Worksheet - Residential Leases (Dept. 600)

Type of Change	Request Description	2027 Financial Plan Impact	
Residential Lease Revenue	Residential Operating Levy	**$ 6,290**	**Increase in operating levy from budget of 6% to 8%** **(To help fund general inflationary increases and union rate and benefit increases)** *- Average increase per leaseholder of $49.64*
	Residential Garbage/Recycling Services Charges	**(5,465)**	The following represents the estimated decrease in budgeted garbage costs due to current agreement rates.
	Residential Insurance Premiums	**(1,800)**	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Street Lights	**(1,100)**	The following represents the estimated decrease in budgeted residential street light costs due to current actuals.
	Short-Term Rental - Licence Fees	**3,900**	Licence Fees increase from $1,440 to $1,500 per STR to reflect general inflationary increases and union wage rate and benefit increases.
	Total Revenue Residential Lease	**$ 1,825**	
Residential Expenses	Garbage/Recycling	**$ (5,465)**	The following represents the estimated decrease in budgeted garbage costs due to current agreement rates.
	Insurance	**(1,800)**	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Street Lights	**(1,100)**	The following represents the estimated decrease in budgeted residential street light costs due to current actuals.
	Total Expenses Residential Lease	**$ (8,365)**	

Residential Capital Projects	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
	Residential Signage	$ -	$ 20,000	$ 15,000	$ 15,000	$ -	**Residential Reserve**	Funds are spread over three years to allow for signage in the residential area to be replaced.
	Total Residential Lease	**$ -**	**$ 20,000**	**$ 15,000**	**$ 15,000**	**$ -**		

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - General Administration (Dept. 700)

Type of Change	Request Description	2027 Financial Plan Impact	
General Admin Expenses	Advertising	$ 28,500	Increase the advertising budget to provide funding to promote main beach visitation.
	Contract Services	7,600	To increase funding available for HR support.
	Data Processing	20,000	Increase funding for upgrades to computer security and increased costs of software and IT services.
	Insurance	(6,400)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Staff Recognition	3,250	Increase the staff recognition budget to align the budget with changes to the Service Award Policy amendments completed in late 2025.
	Wages and Benefits - Union Negotiations	19,940	Anticipated increase in general adminstration union wages and benefits due to union negotiations.
	Total Expenses General Admin	$ 72,890	

General Admin Capital Projects	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
	Park Office Server	$ -	$ -	$ -	$ -	$ 28,000	Park Office Reserve	Funds to replace Park Server in line with end of life estimates.
	Total General Admin	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,000**		

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Community Hall (Dept. 800)

Type of Change	Request Description	2027 Financial Plan Impact	
Community Hall Revenue	Hall Rentals	4,050	Increase to reflect increased annual usage and increased fees for regular user groups.
	Total Revenue Community Hall	**$ 4,050**	
Community Hall Expenses	Insurance	**$ (1,900)**	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Total Expenses Community Hall	**$ (1,900)**	

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Foreshore (Dept. 850)

Type of Change	Request Description	2027 Financial Plan Impact	
Foreshore Revenue	**Boat Mooring**	**$ 27,600**	Increase annual moorage rates from $500 to $300 - with $300 for operational needs and $300 being placed in the foreshore reserve for capital needs in the foreshore.
	Total Revenue Foreshore	**$ 27,600**	
Foreshore Expenses	Insurance	**$ (3,300)**	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Total Expenses Foreshore	**$ (3,300)**	

Foreshore Capital Projects

Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
Boat Launch	$ 200,000	$ -	$ -	$ -	$ -	**Foreshore Reserve**	Funds to replace the public boat launch.
Total Foreshore	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**		

Cultus Lake Park
2027 - 2031 Financial Planning Worksheet - Public Areas (Dept. 900)

Type of Change	Request Description	2027 Financial Plan Impact	
Public Areas Revenue	Parking Revenue	$ (31,000)	**Decrease in expected parking revenue** - Removal of Lot D Revenue to allow for Landfill Closure - Removal of Parking Revenue for Winter Season (November - February) **2027 Annual Parking Rate (Increase hourly rate $0.20/hour)** Weekend $6.60/hour Weekday $5.60/hour
	Parking Infrastructure Fee	(10,000)	**Decrease the Number of Transactions Expected: $2.00 per parking transaction.** - Remove Lot D transactions (Landfill Closure) - Remove November to February transactions 70% will be placed in the CL Infrastructure Reserve and 30% in the Foreshore Reserve - funds will be used to enhance Cultus Lake's Capital Infrastructure.
	Total Revenue Public Areas	**$ (41,000)**	
Public Areas Expenses	CEEC	$ (6,000)	Decrease funding available for CEEC committee from $12,000 to $6,000 annually, as sufficient funds are being raised by the committee through events and sponsorship.
	Insurance	(6,600)	The following represents the estimated decrease in budgeted commercial insurance costs due to current premium rates.
	Total Expenses Public Areas	**$ (12,600)**	
Public Areas Reserves	Parking Infrastructure Reserve	$ (800)	Decrease in deposit to Parking Lot Reserve due to a decrease in Budgeted Parking Revenue, the annual deposit to reserve equal to 2.5% of Parking Revenue.
	Cultus Lake Infrastructure Reserve	(7,000)	Decrease in deposit to CL Infrastructure Reserve and Foreshore Reserve due to a decrease in Budgeted Parking Transactions, the annual deposit to reserve is equal to the $2.00 per parking transactions earned allocated 70% to the CL Infrastrucutre Reserve and 30% to the Foreshore Reserve.
	Foreshore Reserve	(3,000)	
	Total Reserves Public Areas	**$ (10,800)**	

Public Areas Capital Projects	Request Description	2027	2028	2029	2030	2031	Proposed Funding Source	Comments
	Picnic Tables	$ 4,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	**Main Beach Reserve**	Funds to replace picnic tables on a regular annual basis.
	Total Public Areas	**$ 4,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**		

CULTUS LAKE PARK

REPORT/RECOMMENDATION TO BOARD

DATE: December 2, 2026 **FILE:** 0230-20-250

SUBMITTED BY: Rachel Litchfield
Manager of Corporate Services / Corporate Officer

SUBJECT: Appointment to Tourism Ch'illiwack Board

PURPOSE:

The purpose of this report is to share with the public, at an open meeting, the Closed Meeting resolution appointing Commissioner Jono Willcocks to the Tourism Ch'illiwack Board.

RECOMMENDATION:

THAT *the Cultus Lake Park Board announce the approval of the appointment of Commissioner Jono Willcocks to the Tourism Ch'illiwack Board.*

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THAT the Cultus Lake Park Board inform the Chief Administrative Officer of the selection of member to the Appointment to Tourism Ch'illiwack Board; and

THAT the appointment name be brought forward to the December 2, 2026, Regular Board Agenda for approval.

DISCUSSION:

At November 19, Closed Board meeting the Board received and reviewed a request from Executive Director of Tourism Ch'illiwack on behalf of Tourism Ch'illiwack's Governance Committee. The request noted that they are seeking an appointment of a Cultus Lake Park Board representative for 2026.

This appointment will promote awareness of Ch'illiwack and the surrounding area as an iconic destination by growing Ch'illiwack's tourism economy responsibly and sustainably through the development of collaborative relationships, encouraging environmental stewardship, and advancing the awareness of the Indigenous reconciliation plan as it relates to educating our community and visitors to discover, interact with and respect this heritage. With a strategy that embraces a commitment to diversity, equity, inclusivity and accessibility, noting the mission is to invite the world to experience Ch'illiwack.

Appointments for the Tourism Chilliwack are selected according to the provisions of the Board Committee System Policy, the Board Chair appoints members to Standing Committees. The Board Chair recommends to the Board the establishment of Select Committees and the appointment of

members. The Board then appoints members to Select Committees, on the recommendation of the Board Chair. Based on the timeline of this appointment, staff recommended that the Board review the information and select their appointment.

FINANCIAL IMPLICATIONS:

There are no financial impacts with respect to the appointment to Tourism Ch'illiwack Board.

LEGAL OR POLICY CONSIDERATIONS:

NA

COMMUNICATIONS OR PUBLIC NOTICE IMPLICATIONS:

Staff will contact Allison Colthorp, Executive Director of Tourism Ch'illiwack, to communicate the Board's appointment of Commissioner Jono Willcocks.

ATTACHMENTS:

NA

STRATEGIC PLAN:

This report does not impact the Cultus Lake Park Board's Strategic Plan Initiative.

Prepared by:



Rachel Litchfield
Manager of Corporate Services /
Corporate Officer

Approved for submission to the Board:



Joe Lamb
Chief Administrative Officer