



# 2025 SERVICE PLAN

## Function 210 – Community Parks

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### **PURPOSE:**

This function provides funding for the administration, operation, capital projects and maintenance of Community Parks. Currently, the only park owned by the Peace River Regional District and classified as a community park is Iver Johnson Memorial Community Park, located in Hasler Flats. Funding is requisitioned from the Electoral Area in which the Community Park is located, in the case of Iver Johnson it is Area 'E'.

### **OVERALL FINANCIAL IMPACT:**

The total budget increased to \$78,854 in 2025, compared to \$60,656 in 2024, which is an increase of \$18,198 or 30.0%.

This increase is largely due to an increase in wage allocations (and associated employment related expenses) for Field Services, which is based on actual staff time from 2023.

Budgets for staff training have also been redistributed for 2025, to be in line with staff wage allocations.

Total requisition increased to \$47,335 in 2025 compared to \$46,126 in 2024, which is an increase of \$1,209 or 2.62%. This is largely due to a decrease in surplus carry forward amounts and an increase in wage allocations from 2024.

The estimated tax rate decreased to \$0.0079/\$1,000 in 2025 compared to \$0.0083/\$1,000 in 2024, which is a decrease of \$0.0004/\$1,000 or -4.82%.

Wages (and associated expenses) allocated to this function increased by \$12,845 as a result staff time spent in 2023 on the installation of a half-basketball court at this park. Increased costs for PRRD fleet usage of \$1,257 are also reflected in this budget.

The direct costs budgeted for Iver Johnson have increased by \$1,700 or 43% from 2024. Increased funding is being budgeted to install a bicycle rack, add additional pea gravel to the playground, improve the grass, and replace the gate to the park.

In 2024, a surplus of \$14,530 was carried forward from 2023 in the Surplus/Deficit line item. In 2025, the anticipated 2024 surplus of \$6,075 was carried forward into the Operating Maintenance Reserve line item instead of the Surplus/Deficit line. This reduction in estimated surplus carry forward is a contributing factor to the increase in requisition. To keep requisition from increasing too drastically from 2024, the use of an Area 'E' Fair Share contribution of \$25,444 has been requested to maintain a 2.62% requisition increase.

**SUPPLEMENTAL REQUESTS & CARRY FORWARD PROJECT(S):**

No supplemental requests or carry forward projects in 2024.

**SIGNIFICANT ISSUES & TRENDS:**

No issues or trends identified for 2025.

**RESERVE SUMMARY:**

**Operating Maintenance Reserve:** Balance on November 30, 2024 - \$0



General Operating Fund

210 Community Parks

	2024 Actuals	2024 Approved Budget	2025 1. Provisional Budget Budget	2024 to 2025 Budget Change	2024 to 2025 Budget Change %
<b>REVENUES</b>					
1-0010 Requisition					
01-1-0010-0010 Electoral					#DIV/0!
01-1-0010-0015 Requisition	(46,126.00)	(46,126.00)	(47,335.00)	(1,209)	2.62%
<b>Total 1-0010 Requisition</b>	<b>(46,126.00)</b>	<b>(46,126.00)</b>	<b>(47,335.00)</b>	<b>(1,209)</b>	<b>2.62%</b>
1-0020 Surplus/Deficit					
01-1-0020-0020 Surplus/Deficit	(14,530.00)	(14,530.00)		14,530	(100.00%)
<b>Total 1-0020 Surplus/Deficit</b>	<b>(14,530.00)</b>	<b>(14,530.00)</b>		<b>14,530</b>	<b>(100.00%)</b>
1-0140 Transfer from Reserves					
01-1-0140-0139 Operating Maintenance Reserve			(6,075.00)	(6,075)	#DIV/0!
01-1-0140-0142 Fair Share Reserve			(25,444.00)	(25,444)	#DIV/0!
<b>Total 1-0140 Transfer from Reserves</b>			<b>(31,519.00)</b>	<b>(31,519)</b>	<b>#DIV/0!</b>
<b>TOTAL REVENUES</b>	<b>(60,656.00)</b>	<b>(60,656.00)</b>	<b>(78,854.00)</b>	<b>(18,198)</b>	<b>30.00%</b>
<b>EXPENDITURES</b>					
2-1000 General Expenditures					
01-2-1000-1010 Wages - Full Time	27,146.30	34,040.00	43,932.00	9,892	29.06%
01-2-1000-1030 Benefits	6,687.90	9,843.00	12,568.00	2,725	27.68%
01-2-1000-1040 WCB	570.60	647.00	875.00	228	35.24%
01-2-1000-2030 Phone/Internet					#DIV/0!
01-2-1000-2070 Insurance - Liability					#DIV/0!
01-2-1000-3010 Travel		356.00	856.00	500	140.45%
01-2-1000-3020 Meals	23.81	328.00	664.00	336	102.44%
01-2-1000-3030 Training & Development		457.00	1,449.00	992	217.07%
01-2-1000-3040 Conferences & Seminars	131.34	413.00	981.00	568	137.53%
01-2-1000-5030 Legal Services	2,692.39				#DIV/0!
<b>Total 2-1000 General Expenditures</b>	<b>37,252.34</b>	<b>46,084.00</b>	<b>61,325.00</b>	<b>15,241</b>	<b>33.07%</b>
2-1150 Allocations					
01-2-1150-1160 Indirect Cost Allocation	554.00	554.00	559.00	5	0.90%
01-2-1150-1190 PRRD Vehicles	10,068.00	10,068.00	11,320.00	1,252	12.44%
<b>Total 2-1150 Allocations</b>	<b>10,622.00</b>	<b>10,622.00</b>	<b>11,879.00</b>	<b>1,257</b>	<b>11.83%</b>
2-4110 Park - Montney					
01-2-4110-3020 Meals - in regions (MONTY)					#DIV/0!
<b>Total 2-4110 Park - Montney</b>					#DIV/0!
2-4200 Iver Johnson Community Park					
01-2-4200-2050 Misc (IVER J PRK)	21.76	500.00		(500)	(100.00%)
01-2-4200-2065 Insurance - Property (IVER J PRK)	33.00	100.00	100.00		
01-2-4200-2070 Insurance - Liability (IVER J PRK)	592.63	600.00	700.00	100	16.67%
01-2-4200-2115 R&M - Land Improvements (IVER J PRK)		1,000.00	2,500.00	1,500	150.00%
01-2-4200-3010 Travel					#DIV/0!
01-2-4200-3020 Meals - in region (IVER J PRK)	142.86	750.00	350.00	(400)	(53.33%)
01-2-4200-5140 Minor Capital (IVER J PRK)	267.50	1,000.00	2,000.00	1,000	100.00%
<b>Total 2-4200 Iver Johnson Community Park</b>	<b>1,057.75</b>	<b>3,950.00</b>	<b>5,650.00</b>	<b>1,700</b>	<b>43.04%</b>
2-8100 Transfers to Reserve					
01-2-8100-8115 Operating Maintenance Reserve					#DIV/0!
<b>Total 2-8100 Transfers to Reserve</b>					#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>48,932.09</b>	<b>60,656.00</b>	<b>78,854.00</b>	<b>18,198</b>	<b>30.00%</b>
<b>OPERATING SURPLUS/DEFICIT</b>	<b>(11,723.91)</b>				<b>#DIV/0!</b>
<b>CAPITAL REVENUES</b>					
7-0140 Transfers from Reserve					
01-7-0140-0145 PRA Reserve					#DIV/0!
<b>Total 7-0140 Transfers from Reserve</b>					#DIV/0!
<b>TOTAL CAPITAL REVENUES</b>					<b>#DIV/0!</b>



General Operating Fund

210 Community Parks

	2024 Actuals	2024 Approved Budget	2025 1. Provisional Budget Budget	2024 to 2025 Budget Change	2024 to 2025 Budget Change %
<b>CAPITAL EXPENDITURES</b>					
8-8500 Capital Expenditures					
01-8-8500-8501 Furniture, Fixtures, Equipment					#DIV/0!
<b>Total 8-8500 Capital Expenditures</b>					#DIV/0!
<b>TOTAL CAPITAL EXPENDITURES</b>					#DIV/0!
<b>CAPITAL SURPLUS/DEFICIT</b>					
					#DIV/0!
<b>SUMMARY</b>					
<b>OPERATING AND CAPITAL REQUISITION</b>					
01-1-0010-0010 Electoral					#DIV/0!
01-1-0010-0015 Requisition	(46,126.00)	(46,126.00)	(47,335.00)	(1,209)	2.62%
<b>Total OPERATING AND CAPITAL REQUISITION</b>	(46,126.00)	(46,126.00)	(47,335.00)	(1,209)	2.62%
<b>TOTAL BUDGET</b>	48,932.09	60,656.00	78,854.00	18,198	30.00%

**Peace River Regional District - 2025 Tax Rate Sheet  
EXHIBIT 210  
Community Parks**

**Basis of Apportionment:** Converted Hospital Assessments - Improvements ONLY

**Electoral Areas Only**

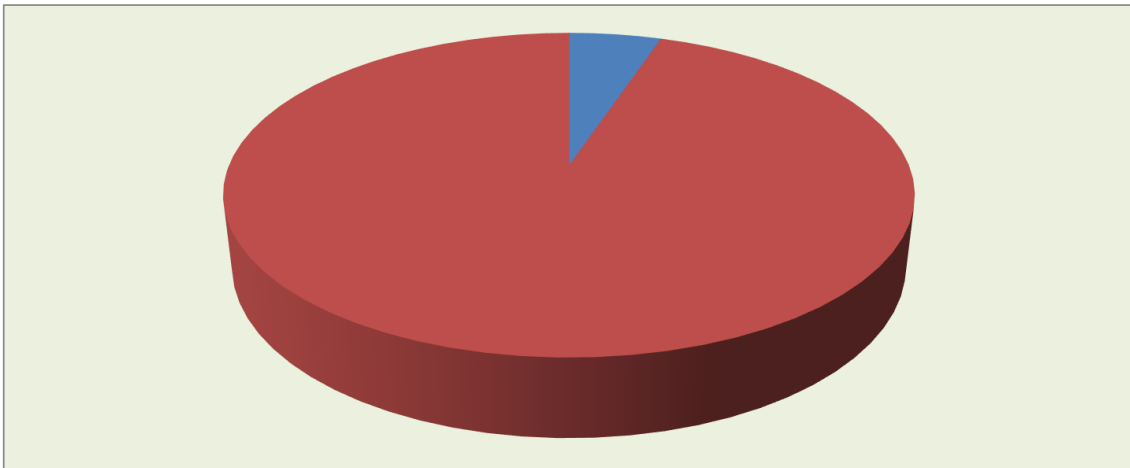
**Tax Rate or Other Limitations:** \$ 0.50 per \$1,000 taxable value (L&I)  
*SLP 60* *Max. Product* \$ 5,625,355

	Requisition Amount	Tax Rate Per 1000	Figures for Apportionment	Percent
Area B	-		1,114,491,486	43.40%
Area C	-		194,925,021	7.59%
Area D	-		660,005,984	25.70%
Area E	47,335	0.0079	598,773,972	23.31%
<b>Total</b>	<b>47,335</b>		<b>2,568,196,463</b>	<b>100.00%</b>

Area E - Jurisdiction 759	46,683		590,531,999	98.62%
Area E - Jurisdiction 760	652		8,241,973	1.38%
	47,335		598,773,972	100.00%

	2025		2024		Change \$	Change %
Total Operating Budget \$	78,854	\$	60,656	\$	18,198	30.00%
Total Capital Budget \$	-	\$	-	\$	-	#DIV/0!
Total Budget \$	78,854	\$	60,656	\$	18,198	30.00%
Total Requisition \$	47,335	\$	46,126	\$	1,209	2.62%
Total Assessment	598,773,972		555,231,420	\$	43,542,552	7.84%
Tax Rate	0.0079		0.0083	\$	(0.00)	-4.82%
Estimated tax on \$250,000 total assessment ** \$	1.19	\$	1.25	\$	(0.06)	-4.82%
Operating Maint Reserve at Nov 30 \$	-					
Capital Reserve at Nov 30						

Class 1 - Residential    Total All Other Classes



\*\* The estimate is based on the assumption that the total assessment of \$250,000 consists of \$100,000 land value and \$150,000 improvement (buildings) value