



# 2025 SERVICE PLAN

## Function 245 – North Peace Leisure Pool

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### **PURPOSE:**

This Service Plan has been updated since first presented to the North Peace Leisure Pool Commission on January 21, 2025.

This function provides funding for the operation and maintenance of the North Peace Leisure Pool. The facility is owned by the Peace River Regional District and operated by the City of Fort St. John with policy oversight provided by the North Peace Leisure Pool Commission.

### **OVERALL FINANCIAL IMPACT:**

The total budget increased to \$5,902,847 in 2025, compared to \$5,683,114 in 2024, which is an increase of \$219,733 or 3.87%.

Total requisition increased to \$4,749,831 in 2025, compared to \$4,569,704 in 2024, which is an increase of \$180,127 or 3.94%. This is largely due to an increase in capital projects planned for 2025.

The estimated tax rate decreased to \$0.2954/\$1,000 in 2025 compared to \$0.3225/\$1,000 in 2024, which is a decrease of \$0.0271/\$1,000 or -8.4%.

In 2024 a surplus of \$325,277 was carried forward from 2023 in the Surplus/Deficit line item. In 2025 the anticipated 2024 surplus of \$211,267 was carried forward into the Operating Maintenance Reserve line item instead of the Surplus/Deficit line. This reduction in estimated surplus carry-forward of is a contributing factor to the increase in requisition.

Wages, employment expenses, meals, travel, training and indirect costs attributed to this function increased by \$31,239 to reflect actual PRRD time and resources spent on this service function.

Property and liability insurance increased by \$6,400 and \$600 respectively because of increased costs of the provision of insurance.

With an aging facility and an ongoing project to develop options to replace the North Peace Leisure Pool, an allocation of \$208,209 has been added to the 'Building Replacement' Capital Reserve. This is an increase of \$208,209 from 2024.

In 2025, no contributions to the capital reserve have been budgeted. The proposed strategy to limit 2025 capital reserve contributions is deemed to be financially responsible as there is uncertainty about the duration of operation of the pool in this location. The capital expenditures projected in the budget from 2026-2029 are \$2,925,000 and the capital reserve is currently \$2,689,013. It is anticipated that the existing reserve will cover any future expenses related to capital replacement for that duration, or until

such a time as a replacement facility is constructed. Should additional funds be required for future projects or expenses, they will be brought forward for consideration and approval by the Commission.

Increased overall expenditure on capital projects was budgeted for \$510,000 in 2024 and increased to \$950,000 in 2025.

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

Capital Projects

<b>Project Description</b>	<b>Prior Budget</b>	<b>Prior Spent</b>	<b>2025 Budget</b>
Replace Fire Alarm System	\$0	\$0	\$60,000
Re-Roof Facility	\$0	\$0	\$750,000
Replace Panel Boards 400A or Higher	\$0	\$0	\$30,000
Remodel Front Counter	\$0	\$0	\$35,000
Replace Heating System in Steam Room	\$0	\$0	\$10,000
Renovate Change Rooms and Washrooms to Meet Accessibility Standards	\$0	\$0	\$35,000
Repair Basin Tile	\$0	\$0	\$30,000
<b>Total Capital Budget</b>			<b>\$950,000</b>

**SIGNIFICANT ISSUES & TRENDS:**

The North Peace Leisure Pool is aging, and a project to replace the facility is in progress. Currently, the North Peace Leisure Facility Replacement Steering Committee and the Board of the Peace River Regional District have directed that options for sponsorship and partnerships be explored to reduce the overall cost of the project. Results of Phase 3 Engagement (undertaken in Summer 2024) generally concluded that while the public believe that a new facility is needed that significant increases in taxation may not be supported at this time.

**RESERVE SUMMARY:**

**North Peace Leisure Pool Building Replacement Capital Reserve:**

Balance as of November 30, 2024 - \$4,209,351.

Capital reserve purpose: To establish a capital and major purchases reserves for the replacement of existing machinery and equipment, the purchase of additional machinery and equipment and to undertake other major and capital projects.

**Operating Maintenance Reserve:**

Balance as of November 30, 2024: \$166,701.

**North Peace Leisure Pool Capital Reserve:**

Balance as of November 30, 2024: \$2,689,013.

Capital reserve purpose: To establish a capital and major purchases reserves for the replacement of existing machinery and equipment, the purchase of additional machinery and equipment and to undertake other major and capital projects.



General Operating Fund

245 North Peace Leisure Pool

	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					
01-1-0010-0015 Requisition	(4,081,137.00)	(4,081,137.00)	(3,974,880.00)	106,257	(2.60%)
<b>Total 1-0010 Requisition</b>	(4,081,137.00)	(4,081,137.00)	(3,974,880.00)	106,257	(2.60%)
1-0020 Surplus/Deficit					
01-1-0020-0020 Surplus/Deficit	(325,277.00)	(325,277.00)		325,277	(100.00%)
<b>Total 1-0020 Surplus/Deficit</b>	(325,277.00)	(325,277.00)		325,277	(100.00%)
1-0030 Grants					
01-1-0030-0034 Municipal Grants-in-lieu	(11,581.65)				#DIV/0!
<b>Total 1-0030 Grants</b>	(11,581.65)				#DIV/0!
1-0040 Recovery of Costs					
01-1-0040-0000 General - Recovery of Costs					#DIV/0!
<b>Total 1-0040 Recovery of Costs</b>					#DIV/0!
1-0050 Fees and Permits					
01-1-0050-0000 Fees - General	(775,747.26)	(766,700.00)	(766,700.00)		
<b>Total 1-0050 Fees and Permits</b>	(775,747.26)	(766,700.00)	(766,700.00)		
1-0070 Investment Income					
01-1-0070-0071 Interest on Reserves	(6,479.73)				#DIV/0!
<b>Total 1-0070 Investment Income</b>	(6,479.73)				#DIV/0!
1-0140 Transfer from Reserves					
01-1-0140-0139 Operating Maintenance Reserve			(211,267.00)	(211,267)	#DIV/0!
<b>Total 1-0140 Transfer from Reserves</b>			(211,267.00)	(211,267)	#DIV/0!
<b>TOTAL REVENUES</b>	(5,200,222.64)	(5,173,114.00)	(4,952,847.00)	220,267	(4.26%)
<b>EXPENDITURES</b>					
2-1000 General Expenditures					
01-2-1000-1010 Wages - Full Time	20,292.30	23,710.00	33,896.00	10,186	42.96%
01-2-1000-1030 Benefits	4,613.20	7,113.00	10,169.00	3,056	42.96%
01-2-1000-1040 WCB	402.10	451.00	712.00	261	57.87%
01-2-1000-2065 Insurance - Property	32,202.00	32,300.00	38,700.00	6,400	19.81%
01-2-1000-2070 Insurance - Liability	5,926.30	6,000.00	6,600.00	600	10.00%
01-2-1000-3010 Travel		264.00	416.00	152	57.58%
01-2-1000-3020 Meals		175.00	314.00	139	79.43%
01-2-1000-3030 Training & Development		315.00	1,056.00	741	235.24%
01-2-1000-3040 Conferences & Seminars	93.81	299.00	456.00	157	52.51%
01-2-1000-4300 Municipal Admin Fees	437,647.30	456,157.00	469,554.00	13,397	2.94%
01-2-1000-5030 Legal Services		7,500.00	10,000.00	2,500	33.33%
01-2-1000-6010 Operations	3,724,657.88	3,882,188.00	3,996,203.00	114,015	2.94%
<b>Total 2-1000 General Expenditures</b>	4,225,834.89	4,416,472.00	4,568,076.00	151,604	3.43%
2-1150 Allocations					
01-2-1150-1160 Indirect Cost Allocation	110,015.00	110,015.00	126,562.00	16,547	15.04%
01-2-1150-1190 PRRD Vehicles	128.00	128.00		(128)	(100.00%)
<b>Total 2-1150 Allocations</b>	110,143.00	110,143.00	126,562.00	16,419	14.91%
2-8100 Transfers to Reserve					
01-2-8100-8110 Capital Reserve	538,749.00	538,749.00		(538,749)	(100.00%)
01-2-8100-8111 Special Purpose Capital Reserve			208,209.00	208,209	#DIV/0!
01-2-8100-8115 Operating Maintenance Reserve			50,000.00	50,000	#DIV/0!
01-2-8100-8120 Operating Reserve	107,750.00	107,750.00		(107,750)	(100.00%)
01-2-8100-8130 Carbon "Green" Reserve					#DIV/0!
01-2-8100-8150 Interest on reserves	6,479.73				#DIV/0!
<b>Total 2-8100 Transfers to Reserve</b>	652,978.73	646,499.00	258,209.00	(388,290)	(60.06%)
<b>TOTAL EXPENDITURES</b>	4,988,956.62	5,173,114.00	4,952,847.00	(220,267)	(4.26%)
<b>OPERATING SURPLUS/DEFICIT</b>	(211,266.02)				#DIV/0!
<b>CAPITAL REVENUES</b>					



General Operating Fund

245 North Peace Leisure Pool

	2024 Actuals	2024 Approved Budget	2025 1. Provisional Budget Budget	2024 to 2025 Budget Change	2024 to 2025 Budget Change %
7-0010 Requisition					
01-7-0010-0015 Requisition	(488,567.00)	(488,567.00)	(774,951.00)	(286,384)	58.62%
<b>Total 7-0010 Requisition</b>	(488,567.00)	(488,567.00)	(774,951.00)	(286,384)	58.62%
7-0020 Surplus/Deficit					
01-7-0020-0020 Surplus/Deficit	(21,433.00)	(21,433.00)	(175,049.00)	(153,616)	716.73%
<b>Total 7-0020 Surplus/Deficit</b>	(21,433.00)	(21,433.00)	(175,049.00)	(153,616)	716.73%
7-0140 Transfers from Reserve					
01-7-0140-0141 Capital Reserve					#DIV/0!
<b>Total 7-0140 Transfers from Reserve</b>					#DIV/0!
TOTAL CAPITAL REVENUES	(510,000.00)	(510,000.00)	(950,000.00)	(440,000)	86.27%
CAPITAL EXPENDITURES					
8-8500 Capital Expenditures					
01-8-8500-8501 Furniture, Fixtures, Equipment	249,773.75	320,000.00	875,000.00	555,000	173.44%
01-8-8500-8504 Building - Foundations	75,761.04	190,000.00	75,000.00	(115,000)	(60.53%)
<b>Total 8-8500 Capital Expenditures</b>	325,534.79	510,000.00	950,000.00	440,000	86.27%
TOTAL CAPITAL EXPENDITURES	325,534.79	510,000.00	950,000.00	440,000	86.27%
CAPITAL SURPLUS/DEFICIT	(184,465.21)				#DIV/0!
SUMMARY					
OPERATING AND CAPITAL REQUISITION					
01-1-0010-0015 Requisition	(4,081,137.00)	(4,081,137.00)	(3,974,880.00)	106,257	(2.60%)
01-7-0010-0015 Requisition	(488,567.00)	(488,567.00)	(774,951.00)	(286,384)	58.62%
<b>Total OPERATING AND CAPITAL REQUISITION</b>	(4,569,704.00)	(4,569,704.00)	(4,749,831.00)	(180,127)	3.94%
TOTAL BUDGET	5,314,491.41	5,683,114.00	5,902,847.00	219,733	3.87%

**Peace River Regional District - 2025 Tax Rate Sheet**  
**EXHIBIT 245**  
**North Peace Leisure Pool**

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

**City of Fort St. John, Electoral Area C and a Defined portion of Electoral Area B**

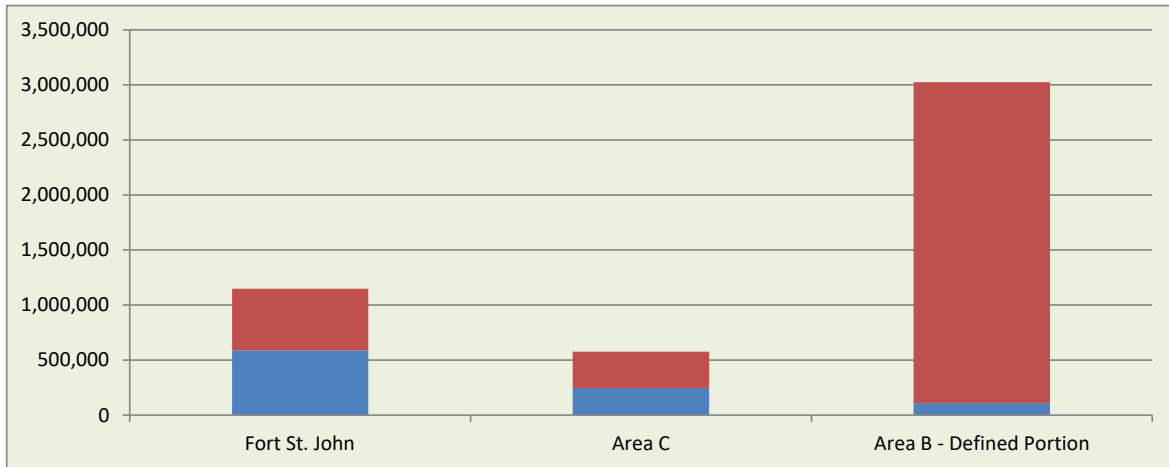
**Tax Rate or Other Limitations:** \$ 1.30 per \$1,000 taxable value Max. Product \$ 12,708,619  
*Bylaw No. 995, 1995*

	Requisition Amount	Tax Rate Per 1000	Figures for Apportionment	Percent	Prior Year Adjustment	Adjusted Requisition
Fort St. John	1,148,622	0.2954	388,897,175	24.18%	-	1,148,622
Area B - Defined Portion	3,025,490	0.2954	1,024,361,620	63.70%	-	3,025,490
Area C	575,718	0.2954	194,925,021	12.12%	-	575,718
<b>Total</b>	<b>4,749,831</b>	<b>0.2954</b>	<b>1,608,183,816</b>	<b>100.00%</b>	<b>-</b>	<b>4,749,831</b>

Municipal Requisition:	1,148,622	1,148,622
Electoral Area Requisition:	3,601,209	3,601,209
<b>Total Requisition:</b>	<b>4,749,831</b>	<b>4,749,831</b>

	2025	2024	Change \$	Change %
Total Operating Budget \$	4,952,847	\$ 5,173,114	\$ (220,267)	-4.26%
Total Capital Budget \$	950,000	\$ 510,000	\$ 440,000	86.27%
Total Budget \$	5,902,847	\$ 5,683,114	\$ 219,733	3.87%
Total Requisition \$	4,749,831	\$ 4,569,704	\$ 180,127	3.94%
Total Assessment	1,608,183,816	1,416,808,750	\$ 191,375,066	13.51%
Tax Rate	0.2954	0.3225	-0.0271	-8.40%
Estimated tax on \$250,000 total assessment ** \$	44.31	\$ 48.38	-\$ 4.07	-8.40%
Operating Maint Reserve at Nov 30		\$ 166,701		
Capital Reserve at Nov 30		\$ 2,689,013		
Building Replacement Nov 30		\$ 4,209,351		

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