



# 2025 SERVICE PLAN

## Function 280 – Rec & Cultural Facilities Grants-In-Aid

### PURPOSE:

This function provides operating and capital grants to community organizations that operate or provide recreational and cultural services within Electoral Areas B, C, and E. In 2024 Recreation and Cultural Facilities and Services Grants-in-Aid Amendment Bylaw No. 2520, 2024 was adopted and provides the ability to provide grants for youth sports and 4-H travel, fund scholarships and bursaries for high school students, and undertake maintenance and capital improvements to recreation and cultural facilities.

This service is based on a fixed apportionment of costs and the surplus for each area is tracked separately. Total requisition must be apportioned according to the following percentages:

Area B - 58.44, Area C - 11.37% and Area E - 30.19%

### OVERALL FINANCIAL IMPACT:

Total budget increased to \$451,084 in 2025 compared to \$390,404 in 2024, which is an increase of \$60,680 or 15.54%.

Total requisition remained the same in 2025 as 2024 at \$384,281.

The estimated tax rate decreased to \$0.0202/\$1,000 in 2025 compared to \$0.0218/\$1,000 in 2024, which is a decrease of \$0.0016/\$1,000 or 7.53%.

Total budget increased due to an increase in surplus brought forward in 2025 compared to 2024 and a minor increase in general grants. In 2024 a surplus of \$6,123 was carried forward from 2023 in the Surplus/Deficit line item. In 2025, the estimated 2024 surplus of \$66,803 was carried forward into the Operating Maintenance Reserve line item instead of the Surplus/Deficit line.

The following table breaks down the surplus and indirect costs for each electoral area:

	2024 PY Surplus	2025 Current Yr Budget	2025 Current Yr Grant %	2025 Indirect by EA	2025 Requisition	2025 Surplus (Op Reserve)
Area B	39,623	240,000	60.30%	11,014	224,574	13,182
Area C	8,281	48,000	12.06%	2,203	43,693	1,771
Area E	18,899	110,000	27.64%	5,048	116,014	19,866
Indirect		18,265				
	<b>66,803</b>	<b>416,265</b>	<b>100%</b>	<b>18,265</b>	<b>384,281</b>	<b>34,819</b>

\*\*Prior year indirect costs allocated based on prior year actuals %

\*\*Current year indirect costs budgeted based on current year grant budget %

**SIGNIFICANT ISSUES & TRENDS:**

In previous years, several not-for-profit projects that would have been funded through this function have been funded by Community Works Fund (formerly Gas Tax). However, in 2024 a new Community Works agreement was signed which included several new requirements for funding third party projects, making it very difficult to fund projects that would have previously qualified. Therefore, general grants for each area have been increased slightly to offset the loss of the Community Works funding option.

**RESERVE SUMMARY:**

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



General Operating Fund

280 Rec & Cultural Facilities Grants-in-Aid

	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	(384,281.00)	(384,281.00)	(384,281.00)		
<b>Total 1-0010 Requisition</b>	<b>(384,281.00)</b>	<b>(384,281.00)</b>	<b>(384,281.00)</b>		
1-0020 Surplus/Deficit					
01-1-0020-0020 Surplus/Deficit	(6,123.00)	(6,123.00)		6,123	(100.00%)
<b>Total 1-0020 Surplus/Deficit</b>	<b>(6,123.00)</b>	<b>(6,123.00)</b>		<b>6,123</b>	<b>(100.00%)</b>
1-0140 Transfer from Reserves					
01-1-0140-0139 Operating Maintenance Reserve			(66,803.00)	(66,803)	
<b>Total 1-0140 Transfer from Reserves</b>			<b>(66,803.00)</b>	<b>(66,803)</b>	
<b>TOTAL REVENUES</b>	<b>(390,404.00)</b>	<b>(390,404.00)</b>	<b>(451,084.00)</b>	<b>(60,680)</b>	<b>15.54%</b>
<b>EXPENDITURES</b>					
2-1000 General Expenditures					
01-2-1000-1010 Wages - Full Time	6,593.00	6,593.00	6,475.00	(118)	(1.79%)
01-2-1000-1030 Benefits	1,948.00	1,948.00	1,942.00	(6)	(0.31%)
01-2-1000-1040 WCB	123.00	123.00	136.00	13	10.57%
01-2-1000-3060 Meetings					
<b>Total 2-1000 General Expenditures</b>	<b>8,664.00</b>	<b>8,664.00</b>	<b>8,553.00</b>	<b>(111)</b>	<b>(1.28%)</b>
2-1150 Allocations					
01-2-1150-1160 Indirect Cost Allocation	9,740.00	9,740.00	9,712.00	(28)	(0.29%)
<b>Total 2-1150 Allocations</b>	<b>9,740.00</b>	<b>9,740.00</b>	<b>9,712.00</b>	<b>(28)</b>	<b>(0.29%)</b>
2-3100 Rural Grants-in-aid - Area B					
01-2-3100-3060 Meetings - Area B					
01-2-3100-5800 General Grants - Rural GIA AREA B	181,032.49	220,000.00	240,000.00	20,000	9.09%
<b>Total 2-3100 Rural Grants-in-aid - Area B</b>	<b>181,032.49</b>	<b>220,000.00</b>	<b>240,000.00</b>	<b>20,000</b>	<b>9.09%</b>
2-3101 Rural Grants-in-aid - Area C					
01-2-3101-5800 General Grants - Rural GIA AREA C	31,102.00	46,000.00	48,000.00	2,000	4.35%
<b>Total 2-3101 Rural Grants-in-aid - Area C</b>	<b>31,102.00</b>	<b>46,000.00</b>	<b>48,000.00</b>	<b>2,000</b>	<b>4.35%</b>
2-3103 Rural Grants-in-aid - Area E					
01-2-3103-5800 General Grants - Rural GIA AREA E	93,063.00	106,000.00	110,000.00	4,000	3.77%
<b>Total 2-3103 Rural Grants-in-aid - Area E</b>	<b>93,063.00</b>	<b>106,000.00</b>	<b>110,000.00</b>	<b>4,000</b>	<b>3.77%</b>
2-8100 Transfers to Reserve					
01-2-8100-8115 Operating Maintenance Reserve			34,819.00	34,819	
<b>Total 2-8100 Transfers to Reserve</b>			<b>34,819.00</b>	<b>34,819</b>	
<b>TOTAL EXPENDITURES</b>	<b>323,601.49</b>	<b>390,404.00</b>	<b>451,084.00</b>	<b>60,680</b>	<b>15.54%</b>
<b>OPERATING SURPLUS/DEFICIT</b>	<b>(66,802.51)</b>				
<b>TOTAL BUDGET</b>	<b>323,601.49</b>	<b>390,404.00</b>	<b>451,084.00</b>	<b>60,680</b>	<b>15.54%</b>

**Peace River Regional District - 2025 Tax Rate Sheet**  
**EXHIBIT 280**  
**Recreation & Cultural Facilities Grants-In-Aid**

**Basis of Apportionment:**

Converted Hospital Assessments - Improvements ONLY

**Tax Rate or Other Limitations:**

*Bylaw No. 2424, 2020*

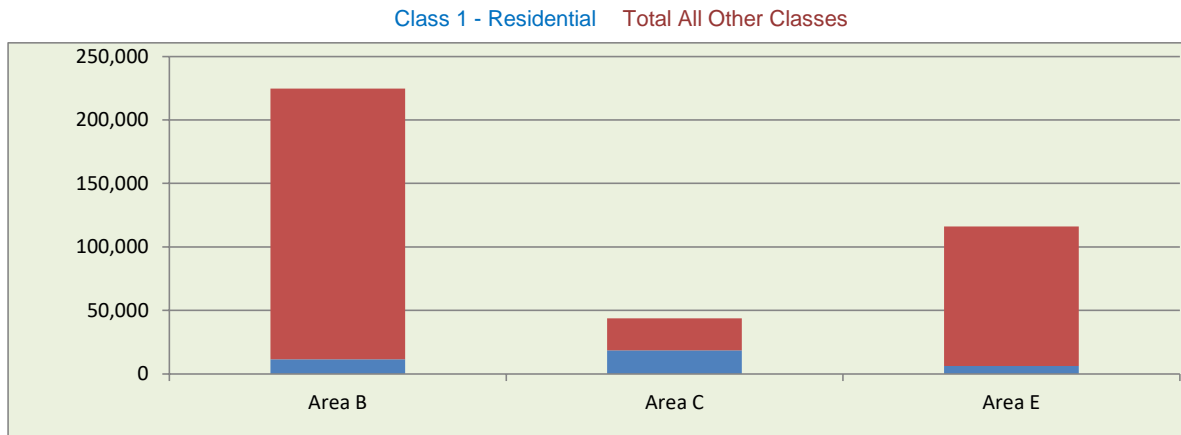
\$ 480,000  
 Or the product of \$ 0.0750 per \$1,000 taxable value (L&I)

Max. Product \$ 631,207

	Requisition Amount	Tax Rate Per 1000	Figures for Apportionment	Percent	PPA	Adjusted Requisition
Area B	224,574	0.0202	1,113,155,986	58.38%		224,574
Area C	43,693	0.0224	194,715,101	10.21%		43,693
Area E	116,014	0.0194	598,761,272	31.40%		116,014
<i>See Area E Jurisdiction Split Below</i>						
<b>Total</b>	<b>384,281</b>	<i>0.0202 average</i>	<b>1,906,632,359</b>	100.00%	0.00	384,281

Area E - Jurisdiction 759	114,417		590,519,299	98.62%	0	114,417
Area E - Jurisdiction 760	1,597		8,241,973	1.38%	0	1,597
	116,014		598,761,272	100%	0	116,014

	2025	2024	Change \$	Change %
Total Operating Budget \$	451,084	\$ 390,404	\$ 60,680	15.54%
Total Capital Budget \$	-	\$ -	\$ -	
Total Budget \$	451,084	\$ 390,404	\$ 60,680	15.54%
Total Requisition \$	384,281	\$ 384,281	\$ -	0.00%
Total Assessment	1,906,632,359	1,763,091,254	\$ 143,541,105	8.14%
Tax Rate	0.0202	0.0218	-0.0016	-7.53%
Estimated tax on \$250,000 total assessment ** \$	3.02	\$ 3.27	\$ (0.25)	-7.53%
Operating Maint Reserve at Nov 30				
Capital Reserve at Nov 30				



\*\* 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