



2025 SERVICE PLAN

Function 285 – Cemeteries

PURPOSE:

This function provides grants to assist local groups and member municipalities with expenses related to the operation, development, maintenance, and improvement of rural cemeteries in all four electoral areas. The establishing bylaw is from 1993 and allows the function to separate tax rates for each electoral area based on the annual requirements of each electoral area.

OVERALL FINANCIAL IMPACT:

Total budget increased to \$67,904 in 2025 compared to \$67,570 in 2024, which is an increase of \$334 or 0.49%.

Total requisition decreased to \$51,986 in 2025 compared to \$52,311 in 2024, which is a decrease of \$325 or 0.62%.

The estimated tax rate decreased to \$0.0020/\$1,000 in 2025 compared to \$0.0022/\$1,000 in 2024, which is a decrease of \$0.0002/\$1,000 or 9.09%.

The tax rate for each area is detailed in the accompanying tax rate sheet. The following table shows calculations for each electoral area grant budget in 2025:

	2023 Surplus	2024 Budget	2024 Req	2024 Actual Exp	2024 Indirect	Prior Yr Ttl Exp	Prior Yr Surplus	2025 Grant Budget	2025 Indirect	2025 Req
Area B	1,436	4,000	2,659	1,046	33	1,079	3,016	4,000	103	1,087
Area C	2,202	10,000	8,036			-	10,238	10,000	257	19
Area D	1,736	16,000	14,645	13,000	408	13,408	2,973	16,000	412	13,438
Area E	9,885	36,000	26,971	36,036	1,130	37,166	(310)	36,200	932	37,441
Indirect		1,570		1,570				1,704		
	15,259	67,570	52,311	51,652	1,570	51,652	15,918	67,904	1,704	51,986

**Current year indirect costs budgeted based on % of current year BUDGET

**Prior year indirect costs allocated based on % of each area ACTUALS

SIGNIFICANT ISSUES & TRENDS:

No issues or trends identified for 2025.

RESERVE SUMMARY:

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



General Operating Fund

285 Cemeteries - B,C,D, & E

	2024 Actuals	2024 Approved Budget	2025 1. Provisional Budget Budget	2024 to 2025 Budget Change	2024 to 2025 Budget Change %
REVENUES					
1-0010 Requisition					
01-1-0010-0015 Requisition	(52,311.00)	(52,311.00)	(51,986.00)	325	(0.62%)
Total 1-0010 Requisition	(52,311.00)	(52,311.00)	(51,986.00)	325	(0.62%)
1-0020 Surplus/Deficit					
01-1-0020-0020 Surplus/Deficit	(15,259.00)	(15,259.00)		15,259	(100.00%)
Total 1-0020 Surplus/Deficit	(15,259.00)	(15,259.00)		15,259	(100.00%)
1-0140 Transfer from Reserves					
01-1-0140-0139 Operating Maintenance Reserve			(15,918.00)	(15,918)	
Total 1-0140 Transfer from Reserves			(15,918.00)	(15,918)	
TOTAL REVENUES	(67,570.00)	(67,570.00)	(67,904.00)	(334)	0.49%
EXPENDITURES					
2-1000 General Expenditures					
01-2-1000-1010 Wages - Full Time	473.00	473.00	513.00	40	8.46%
01-2-1000-1030 Benefits	142.00	142.00	154.00	12	8.45%
01-2-1000-1040 WCB	9.00	9.00	11.00	2	22.22%
Total 2-1000 General Expenditures	624.00	624.00	678.00	54	8.65%
2-1150 Allocations					
01-2-1150-1160 Indirect Cost Allocation	946.00	946.00	1,026.00	80	8.46%
Total 2-1150 Allocations	946.00	946.00	1,026.00	80	8.46%
2-3180 Cemetery Grants-in-Aid - Area B					
01-2-3180-5800 General Grants	1,046.00	4,000.00	4,000.00		
Total 2-3180 Cemetery Grants-in-Aid - Area B	1,046.00	4,000.00	4,000.00		
2-3181 Cemetery Grants-in-Aid - Area C					
01-2-3181-5800 General Grants		10,000.00	10,000.00		
Total 2-3181 Cemetery Grants-in-Aid - Area C		10,000.00	10,000.00		
2-3182 Cemetery Grants-in-Aid - Area D					
01-2-3182-5800 General Grants	13,000.00	16,000.00	16,000.00		
Total 2-3182 Cemetery Grants-in-Aid - Area D	13,000.00	16,000.00	16,000.00		
2-3183 Cemetery Grants-in-Aid - Area E					
01-2-3183-5800 General Grants	36,036.00	36,000.00	36,200.00	200	0.56%
Total 2-3183 Cemetery Grants-in-Aid - Area E	36,036.00	36,000.00	36,200.00	200	0.56%
2-8100 Transfers to Reserve					
01-2-8100-8115 Operating Maintenance Reserve					
Total 2-8100 Transfers to Reserve					
TOTAL EXPENDITURES	51,652.00	67,570.00	67,904.00	334	0.49%
OPERATING SURPLUS/DEFICIT	(15,918.00)				
TOTAL BUDGET	51,652.00	67,570.00	67,904.00	334	0.49%

Peace River Regional District - 2025 Tax Rate Sheet
EXHIBIT 285
Cemeteries

Basis of Apportionment: Converted Hospital Assessment - Improvements ONLY
Area by Area Basis

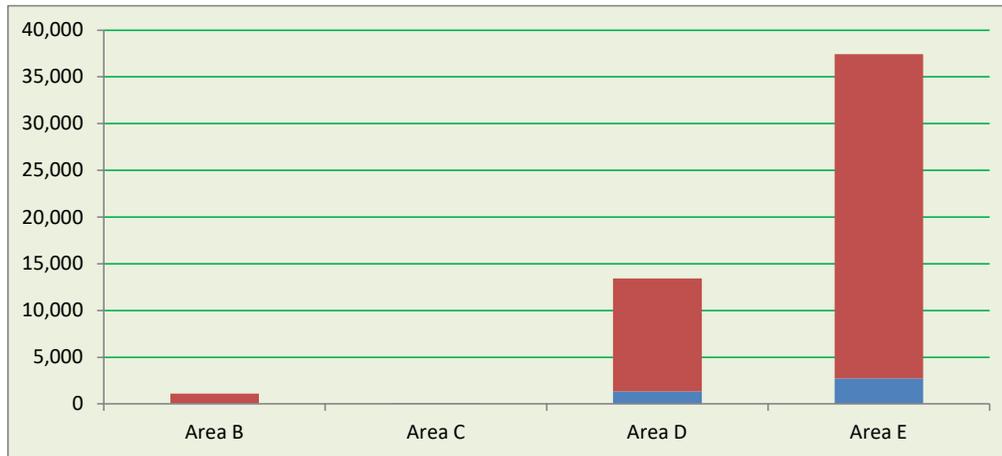
Tax Rate or Other Limitations: None
SLP 70 & Bylaw 839, 1993
Electoral Areas B, C, D and E

	Requisition Amount	Tax Rate Per 1000	Figures for Apportionment	Percent	PPA	Adjusted Requisition
Area B	1,087	0.0001	1,114,491,486	43.40%		1,087
Area C	19	0.0000	194,925,021	7.59%		19
Area D	13,438	0.0020	660,005,984	25.70%		13,438
Area E	37,441	0.0063	598,773,972	23.31%		37,441
<i>See Area E Jurisdiction Split Below</i>						
Total	51,986	<i>0.0020 average</i>	2,568,196,463	100.00%		51,986
	\$ 51,986					

Area E - Jurisdiction 759	36,926		590,531,999	98.62%	36,926
Area E - Jurisdiction 760	515		8,241,973	1.38%	515
	37,441		598,773,972	100%	37,441

	2025	2024	Change \$	Change %
Total Operating Budget \$	67,904	\$ 67,570	\$ 334	0.49%
Total Capital Budget			\$ -	
Total Budget \$	67,904	\$ 67,570	\$ 334	0.49%
Total Requisition \$	51,986	\$ 52,311	\$ (325)	-0.62%
Total Assessment	2,568,196,463	2,382,289,152	\$ 185,907,311	7.80%
Tax Rate	0.0020	0.0022	-0.0002	-9.09%
Estimated tax on \$250,000 total assessment ** \$	0.30	\$ 0.33	\$ (0.03)	-9.09%
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