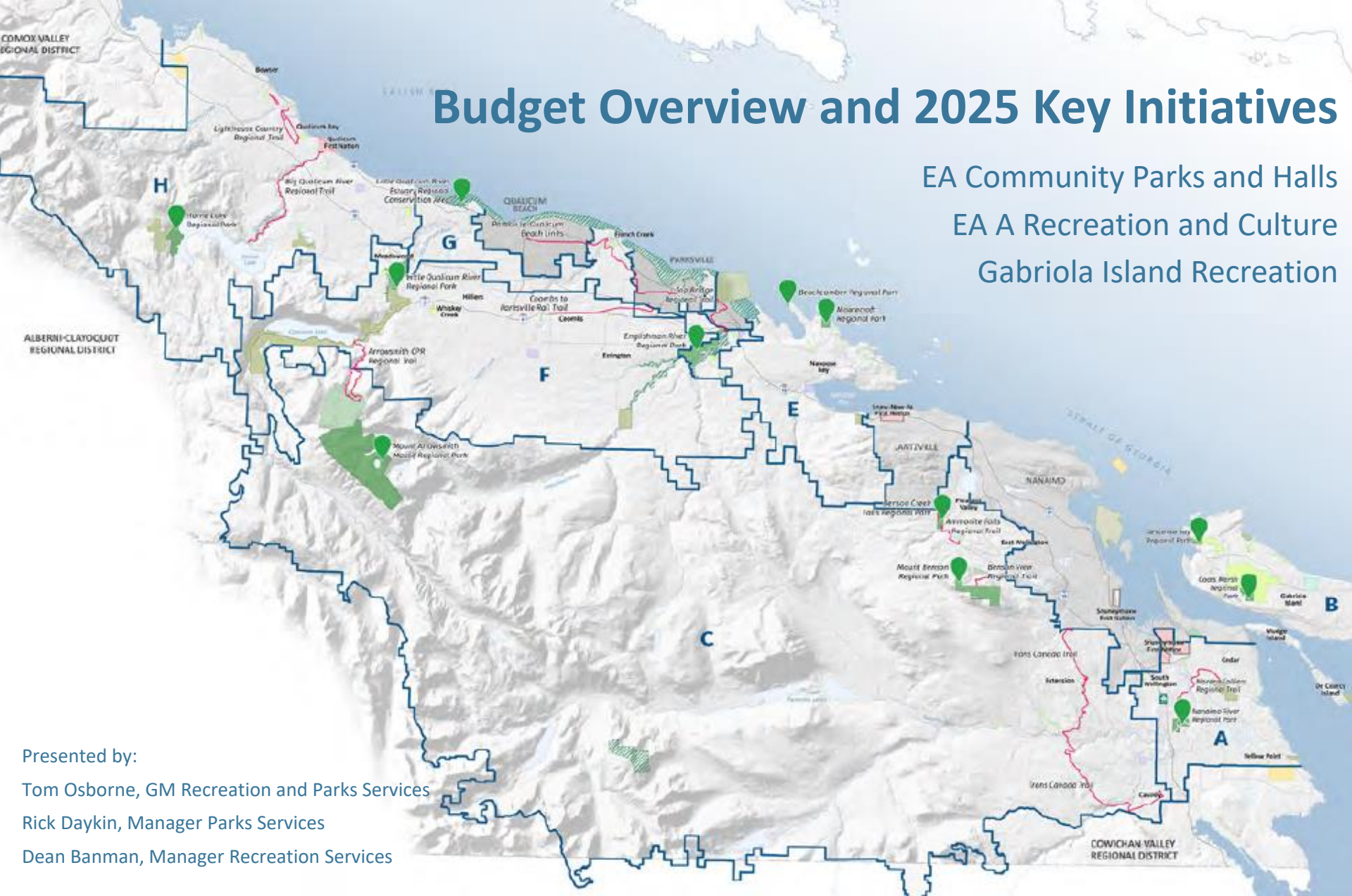


Budget Overview and 2025 Key Initiatives

EA Community Parks and Halls
EA A Recreation and Culture
Gabriola Island Recreation



Presented by:
Tom Osborne, GM Recreation and Parks Services
Rick Daykin, Manager Parks Services
Dean Banman, Manager Recreation Services

Budget Impacts Explained

Inflationary impacts

Inflationary impacts can include increases in vendor contracts, wage increases per the collective agreement, insurance rates, increase in building lease and general inflation costs for regularly purchased items.

Increased maintenance requirements of growing inventory

Many areas are seeing increases in inventory including new parkland, facilities and amenities such as washrooms which all require maintenance.

Operating Revenue and Expenditures Explained

Operations	Park use fees, advertising, campground fees
Recreation Other	Skating sessions, skate rentals, public swim sessions, coin lockers, retail sales
Miscellaneous	Transfer from operating reserves, park amenity donations
Administration	Administration allocation fees, association dues, convention and training costs
Professional Fees	Legal fees, professional fees, archeological fees, land surveys
Building Operations	Building rentals, repairs, electricity, janitorial supplies, heating and fuel
Vehicle & Equipment and Operations	Fuel, insurance, repairs and maintenance, leasing cost, shop tools, equipment rentals
Operating costs	Advertising, contract services (garbage/washroom/grounds maintenance/security), maintenance, signage, safety supplies, building insurance, telephone charges
Program Costs	Facility rentals, instructor and contractor wages, activity expenses, active living passes, financial access program

EA A Community Parks and Halls

2025 Key Initiatives

- South Wellington Community Park concept plans, community engagement, and detailed design of park amenities
- Hallberg Road Community Park concept plans, community engagement, detailed design, park development and operation and maintenance plan
- Cedar School playground and pump track plan and engagement strategy
- Beach access improvement planning and development
- Cedar Village Active Transportation Plan and engagement strategy

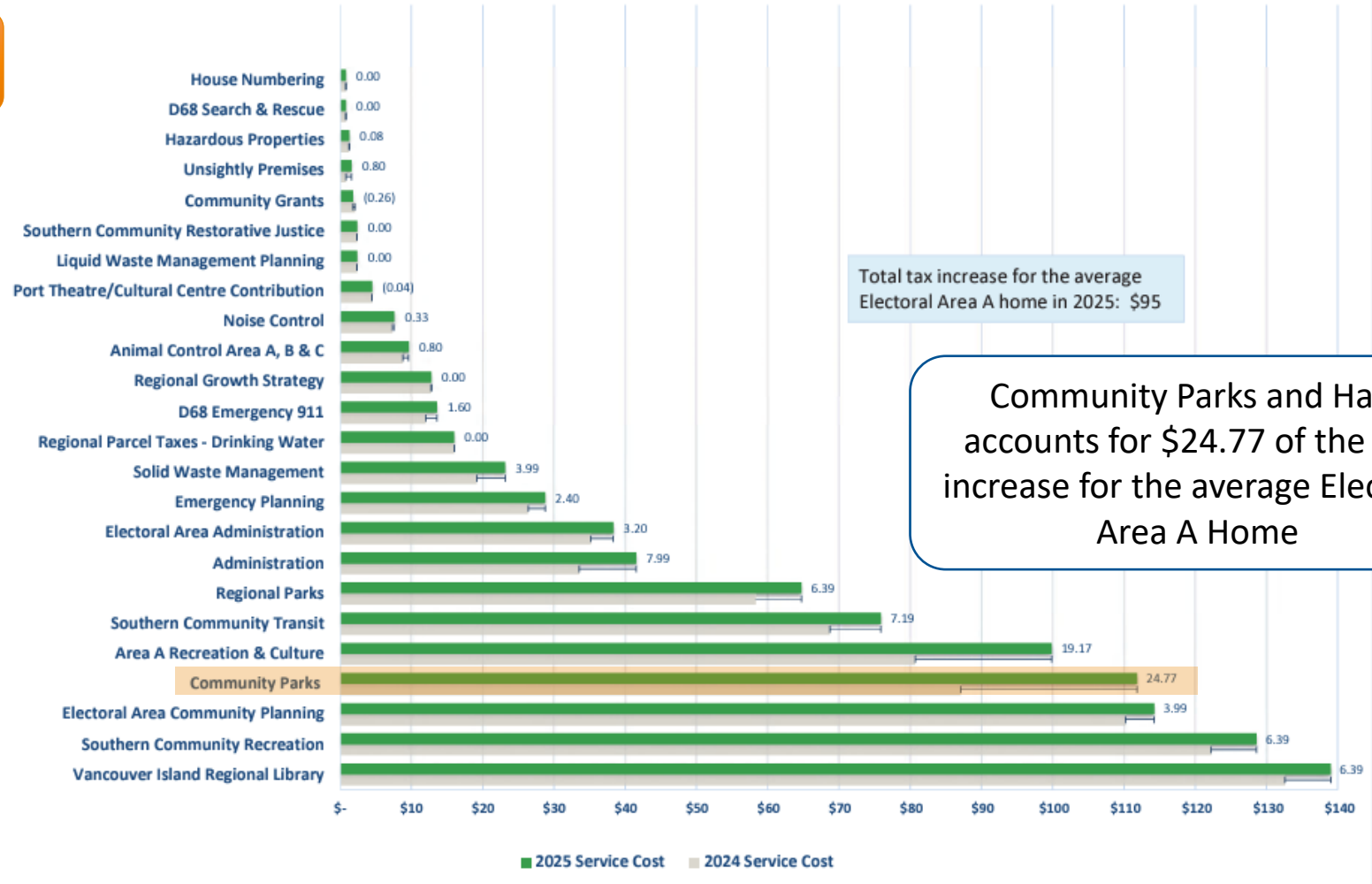


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2025 Total Cost for the average Electoral Area A home (\$798,899) = \$941

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2025 Financial Plan

EA A Community Parks and Halls

- The increase in property taxes for Area A Community Parks and Halls is \$98,030 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Maintenance costs for growing inventory of park amenities
 - Debt repayment for planned parkland purchases
 - Inflationary impacts

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5 Year Capital Plan

EA A Community Parks and Halls

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves	205,000	100,000	100,000	75,000		480,000
Grants	300,000					300,000
Borrowing	700,000	550,000	300,000	100,000		1,650,000
Total Capital Revenue	1,205,000	650,000	400,000	175,000	-	2,430,000
Capital Expenditures						
Land acquisition	700,000	-	-	-	-	700,000
Beach Access Improvements	25,000	-	-	75,000	-	100,000
South Wellington park amenities	50,000	550,000	300,000	100,000	-	1,000,000
Hallberg Park Amenities	300,000	-	-	-	-	300,000
Cedar Village Community Trail	130,000	100,000	100,000	-	-	330,000
Total Capital Expenditures	1,205,000	650,000	400,000	175,000	-	2,430,000
Net Capital funded from Operations	-	-	-	-	-	-

Reserve Funds

EA A Community Parks and Halls

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	488,539	308,362	214,529	118,820	46,196
Contributions	15,052	-	-	-	-
Interest earned	9,771	6,167	4,291	2,376	924
Withdrawals for capital projects:					
Beach Access Improvements	(25,000)	-	-	(75,000)	-
Cedar Village Community Trail	(130,000)	(100,000)	(100,000)	-	-
South Wellington Community Park amenities	(50,000)	-	-	-	-
Total Withdrawals for capital projects	(205,000)	(100,000)	(100,000)	(75,000)	-
Closing Balance Reserve Fund	308,362	214,529	118,820	46,196	47,120

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EA B Community Parks and Halls

2025 Key Initiatives

- Cox Community Park management plan
- Sea Fern Community Park improvements
- Blue Heron CP box steps for beach access
- Village Way Pathway – Active Transportation Planning
- Mudge Island boat access feasibility study
- Recreation and Parks Master Plan
- 707 Community Park addition planning and development

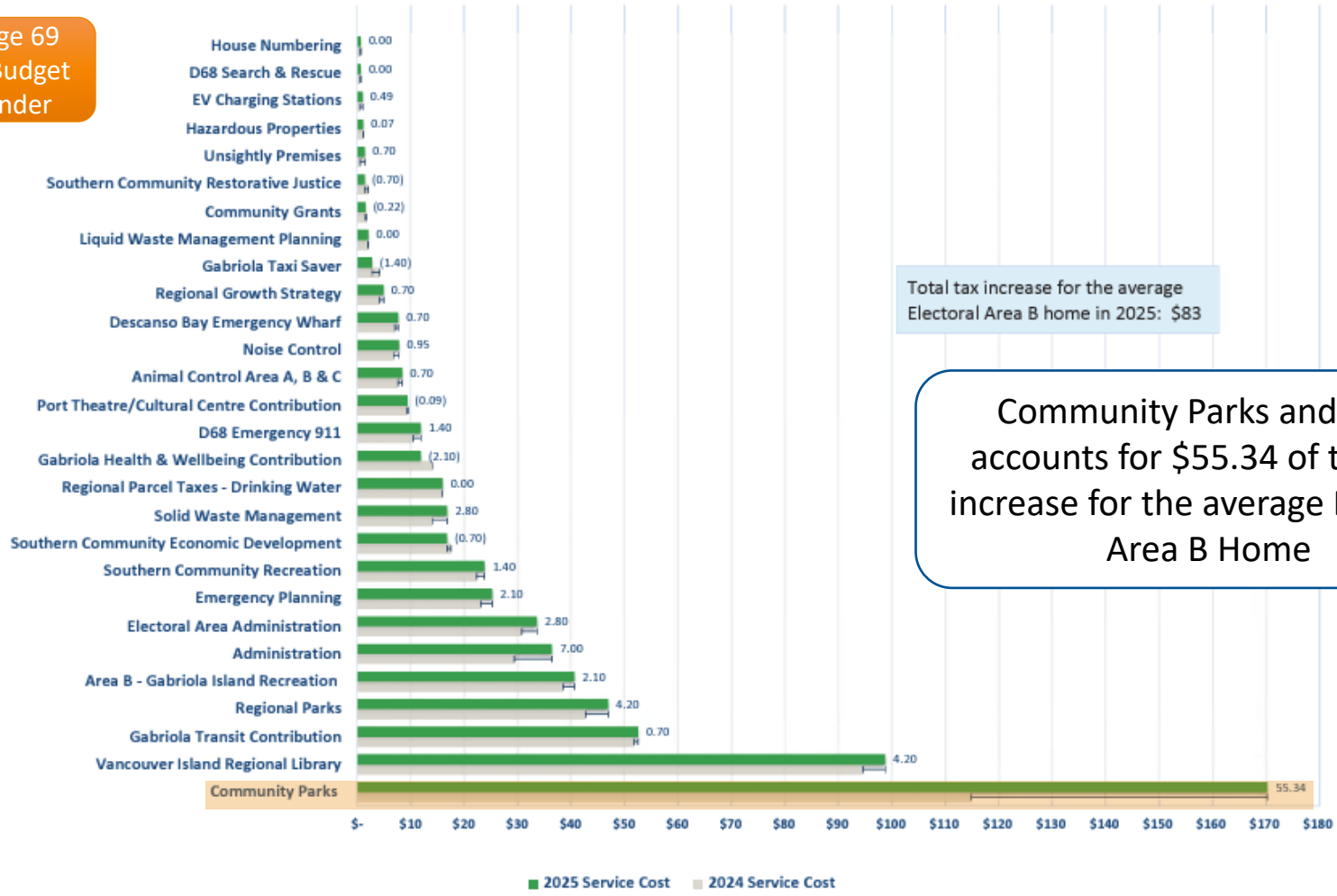


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2025 Total Cost for the average Electoral Area B home (\$700,494) = \$653

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2025 Financial Plan

EA B Community Parks and Halls

- The increase in property taxes for Area B Community Parks and Halls is \$228,304 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Debt repayment for parkland acquisition
 - Maintenance costs for growing inventory of park amenities
 - Inflationary impacts

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5 Year Capital Plan

EA B Community Parks and Halls

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves	20,000	200,000				220,000
Grants	300,000	650,000	1,250,000		125,000	2,325,000
Borrowing						-
Total Capital Revenue	1,205,000	650,000	400,000	175,000	-	2,430,000
Capital Expenditures						
						20,000
Sea Fern Community Park Improvements	20,000					
Huxley Community Park Improvements		150,000				150,000
Cox Community Park Improvements	300,000					300,000
Soccer field and parking lot		200,000	1,250,000			1,450,000
Shore Access Improvements					125,000	125,000
Active Transportation Village Way Pathway		500,000				500,000
Total Capital Expenditures	320,000	850,000	1,250,000	-	125,000	2,545,000
Net Capital funded from Operations	-	-	-	-	-	-

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Reserve Funds

EA B Community Parks and Halls

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	72,477	53,927	55,627	63,349	88,613
Contributions	-	621	6,609	23,997	39,306
Interest earned	1,450	1,079	1,113	1,267	1,772
Withdrawals for capital projects:	-	-	-	-	-
Mudge Island boat access feasibility	(20,000)	-	-	-	-
Total Withdrawals for capital projects	(20,000)	-	-	-	-
Closing Balance Reserve Fund	53,927	55,627	63,349	88,613	129,691

EA C Community Parks and Halls

2025 Key Initiatives

- Benson Meadows Pathway resurfacing
- Feasibility and design to develop multi-use facilities to connect Jingle Pot Road and local schools.
- Extension Community Park development/maintenance
- Nanaimo River Canyon Community Park development/maintenance

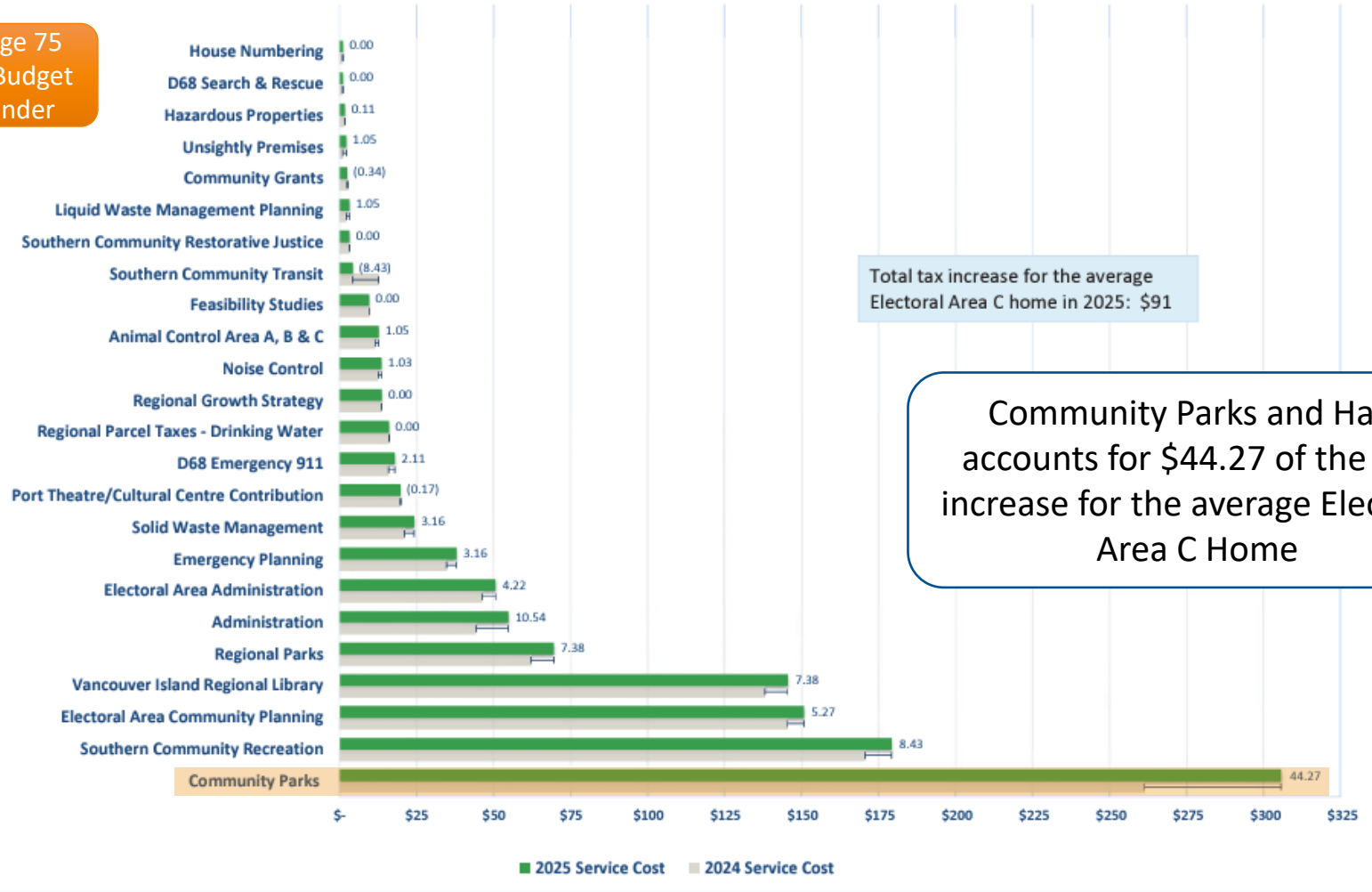


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2025 Total Cost for the average Electoral Area C home (\$1,054,093) = \$1,140

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2025 Financial Plan

EA C Community Parks and Halls - Extension

- The increase in property taxes for Area C Community Parks and Halls is \$27,957 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Inflationary impacts
 - Maintenance costs for growing inventory of park amenities

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Reserve Funds

EA C Community Parks and Halls – Extension

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	105,080	107,182	109,326	111,513	113,743
Contributions	-	-	-	-	-
Interest earned	2,102	2,144	2,187	2,230	2,275
		-	-	-	-
Total Withdrawals for capital projects	-	-	-	-	-
Closing Balance Reserve Fund	107,182	109,326	111,513	113,743	116,018

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2025 Financial Plan

EA C Community Parks and Halls – East Wellington/Pleasant Valley

- The increase in property taxes for Area C Community Parks and Halls is \$20,552 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Inflationary impacts

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5 Year Capital Plan

EA C Community Parks and Halls – East Wellington/Pleasant Valley

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves	110,000					110,000
Grants		125,000	125,000	125,000	125,000	500,000
Borrowing						-
Total Capital Revenue	110,000	125,000	125,000	125,000	125,000	610,000
Capital Expenditures						
Benson Meadows Pathway	60,000					60,000
Active Transportation Jinglepot Rd	50,000	125,000	125,000	125,000	125,000	550,000
Phone system				280		280
Total Capital Expenditures	110,000	125,000	125,000	125,280	125,000	610,280
Net Capital funded from Operations	-	-	-	280	-	280

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Reserve Funds

EA C Community Parks and Halls – East Wellington/Pleasant Valley

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	146,636	39,569	40,360	41,167	41,990
Contributions	-	-	-	-	-
Interest earned	2,933	791	807	823	840
Withdrawals for capital projects:	-	-	-	-	-
Benson Meadows Pathway	(60,000)	-	-	-	-
Active Transportation Jinglepot Rd	(50,000)	-	-	-	-
Total Withdrawals for capital projects	(110,000)	-	-	-	-
Closing Balance Reserve Fund	39,569	40,360	41,167	41,990	42,830

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EA E Community Parks and Halls

2025 Key Initiatives

- Water access improvements
- Jack Bagley field improvements
- Stone Lake Community Park playground equipment replacement

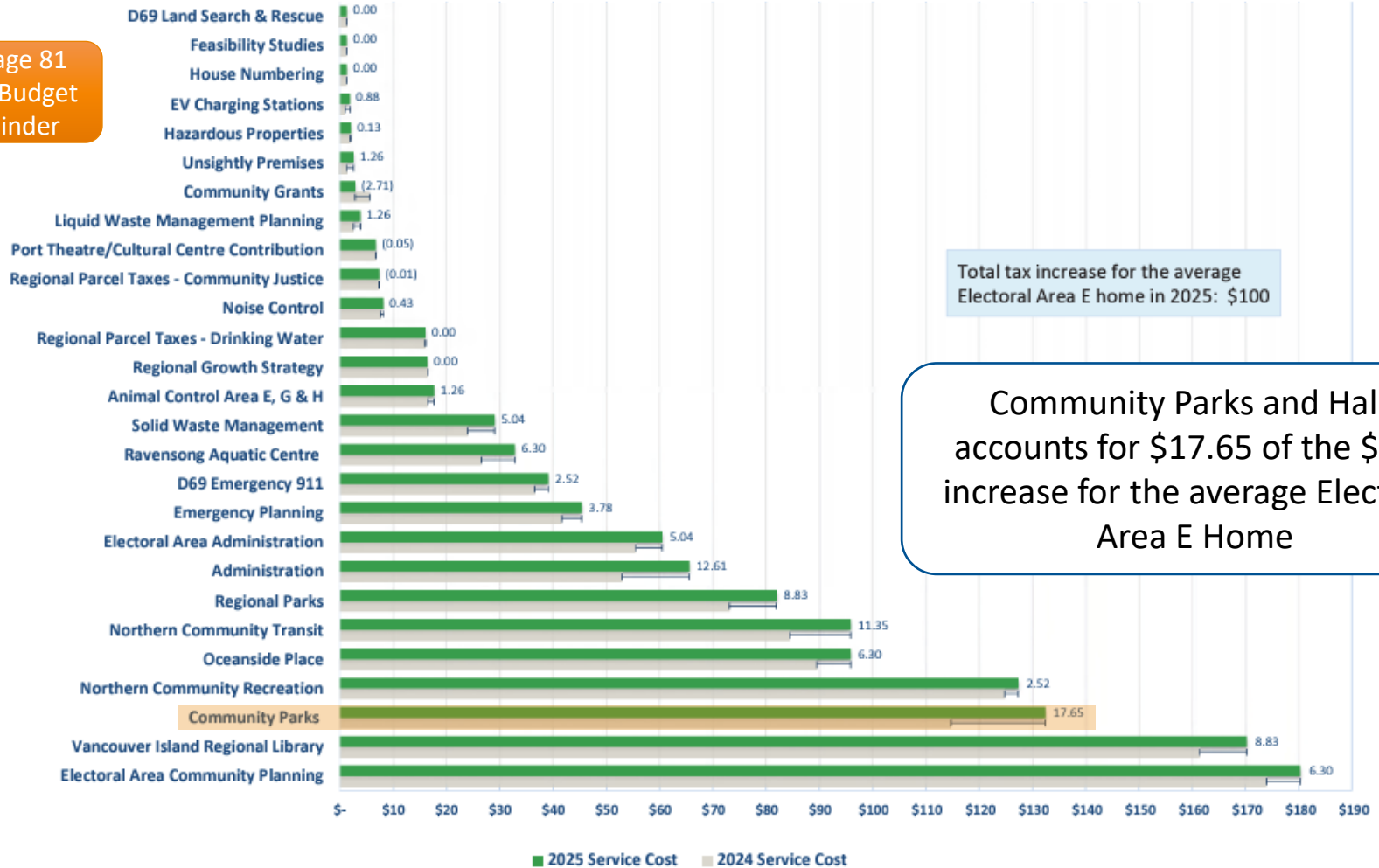


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2025 Total Cost for the average Electoral Area E home (\$1,260,809) = \$1,245

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2025 Financial Plan

EA E Community Parks and Halls

- The increase in property taxes for Area E Community Parks and Halls is \$69,571 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Inflationary impacts
 - Maintenance costs for growing inventory of park amenities

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5 Year Capital Plan

EA E Community Parks and Halls

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves	67,250	70,000				137,250
Grants						-
Borrowing						-
Total Capital Revenue	67,250	70,000	-	-	-	137,250
Capital Expenditures						
Water Access Improvements	65,000					65,000
Brickyard Improvements		70,000				70,000
Utility Van (shared)	2,250					2,250
Phone system			336			336
Total Capital Expenditures	67,250	70,000	336	-	-	137,586
Net Capital funded from Operations	-	-	336	-	-	336

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Reserve Funds

EA E Community Parks and Halls

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	164,192	100,226	32,231	36,331	41,766
Contributions	-	-	3,455	4,708	5,607
Interest earned	3,284	2,005	645	727	835
Withdrawals for capital projects:					
Water Access Improvements	(65,000)	-	-	-	-
Brickyard Improvements		(70,000)			
Utility Van (shared)	(2,250)				
Total Withdrawals for capital projects	(67,250)	(70,000)	-	-	-
Closing Balance Reserve Fund	100,226	32,231	36,331	41,766	48,208

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EA F Community Parks and Halls

2025 Key Initiatives

- Sport court planning and development
- Errington Community Park concession management agreement and operations

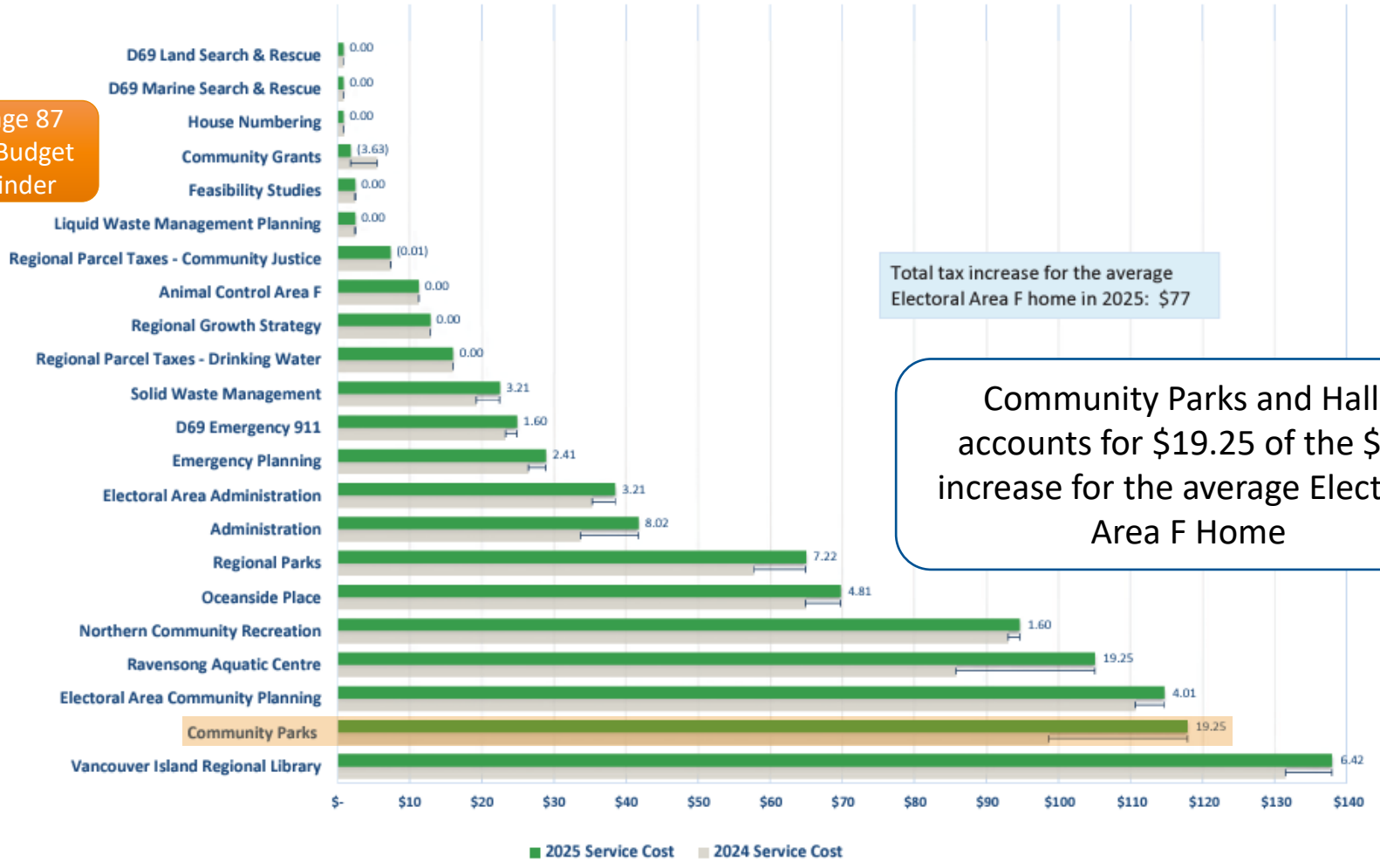


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2025 Total Cost for the average Electoral Area F home (\$802,034) = \$918

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Total tax increase for the average Electoral Area F home in 2025: \$77

Community Parks and Halls accounts for \$19.25 of the \$77 increase for the average Electoral Area F Home

2025 Financial Plan

EA F Community Parks and Halls

- The increase in property taxes for Area F Community Parks and Halls is \$87,804 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Inflationary impacts
 - Maintenance costs for growing inventory of park amenities
 - Debt repayment in relation to planned parkland purchases

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5 Year Capital Plan

EA F Community Parks and Halls

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves	382,750					382,750
Grants	375,000	185,000				560,000
Borrowing	537,698					537,698
Total Capital Revenue	1,295,448	185,000	-	-	-	1,480,448
Capital Expenditures						
Land Purchase	913,698					913,698
EA F Community Park Improvements	225,000					225,000
Errington Community Park Improvements	150,000					150,000
Meadowood Community Park Improvements		100,000				100,000
French Creek School pump track		85,000				85,000
French Creek School playground surround	30,000					30,000
Lefler and Braddock fencing	25,000					25,000
Utility Van (shared)	6,750					6,750
Phone system				560		560
Total Capital Expenditures	1,350,448	185,000	-	560	-	1,536,008
Net Capital funded from Operations*	55,000	-	-	560	-	55,560

*2025 Net amount is funded from appropriated surplus

Reserve Funds

EA F Community Parks and Halls

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	276,993	35,783	36,499	37,229	37,974
Contributions	-	-	-	-	713
Interest earned	5,540	716	730	745	759
Withdrawals for capital projects:					
Land Purchase*	(240,000)	-	-	-	-
Utility Van (shared)	(6,750)				
Total Withdrawals for capital projects	(246,750)	-	-	-	-
Closing Balance Reserve Fund	35,783	36,499	37,229	37,974	39,446

*Additional \$136,000 allocated for land from cash in lieu reserve

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EA G Community Parks and Halls

2025 Key Initiatives

- 1236 Island Highway trail development
- Neden Community Park playground replacement
- French Creek Estuary Nature Preserve improvements
- Active Transportation planning for Wembley Road
- Maple Lane Community Park amenities

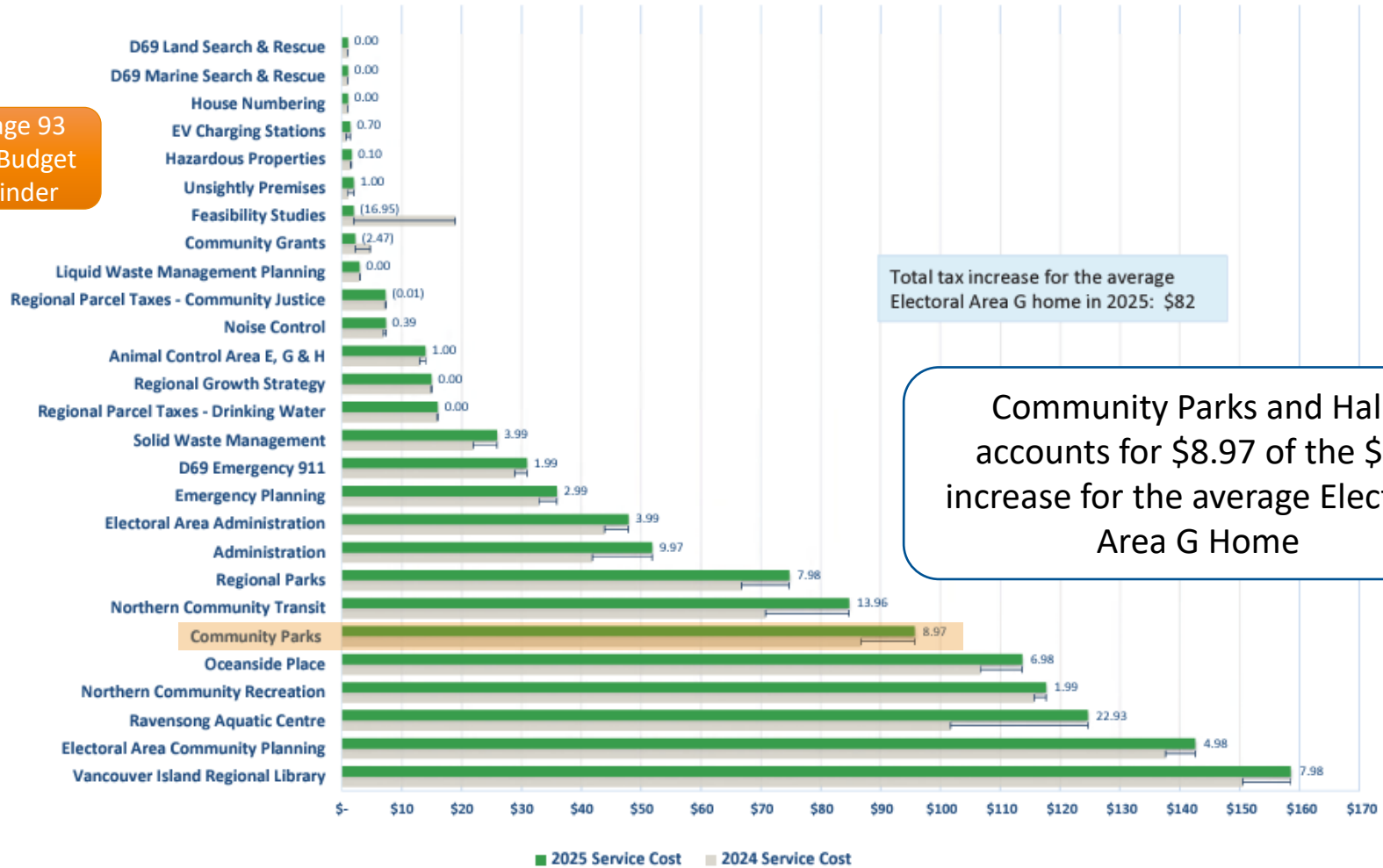


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2025 Total Cost for the average Electoral Area G home (\$996,940) = \$1,179

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Total tax increase for the average Electoral Area G home in 2025: \$82

Community Parks and Halls accounts for \$8.97 of the \$82 increase for the average Electoral Area G Home

2025 Financial Plan

EA G Community Parks and Halls

- The increase in property taxes for Area G Community Parks and Halls is \$41,232 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Inflationary impacts
 - Maintenance costs for growing inventory of park amenities

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5 Year Capital Plan

EA G Community Parks and Halls

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves						-
Grants	377,575	475,000	215,000		125,000	1,192,575
Borrowing						-
Total Capital Revenue	377,575	475,000	215,000	-	125,000	1,192,575
Capital Expenditures						
1236 Island Hwy Trail Development	100,000					100,000
Neden Way playground replacement	105,575					105,575
French Creek Estuary Nature Preserve Improvements	22,000		90,000			112,000
Active Transportation planning	50,000	125,000	125,000		125,000	425,000
Maple Lane Community Park amenities	100,000					100,000
Dashwood playground replacement		350,000				350,000
Total Capital Expenditures	377,575	475,000	215,000	-	125,000	1,192,575
Net Capital funded from Operations	-	-	-	-	-	-

Reserve Funds

EA G Community Parks and Halls

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	206,900	211,038	215,259	219,564	223,955
Contributions	-	-	-	-	-
Interest earned	4,138	4,221	4,305	4,391	4,479
Withdrawals for capital projects:					
		-	-	-	-
Total Withdrawals for capital projects	-	-	-	-	-
Closing Balance Reserve Fund	211,038	215,259	219,564	223,955	228,434

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EA H Community Parks and Halls

2025 Key Initiatives

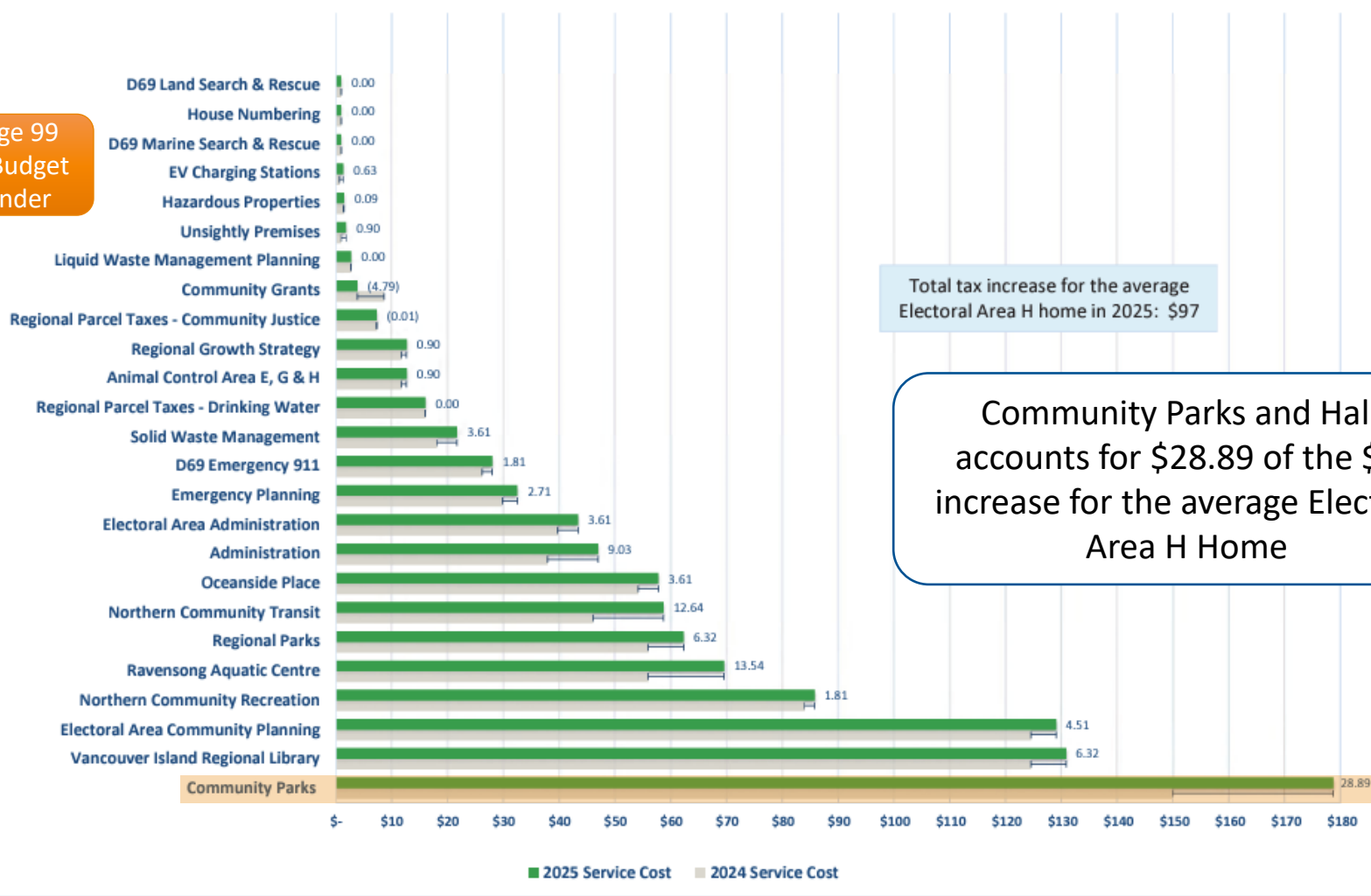
- Thompson Clarke Trail development
- Dunsmuir Community Park pickleball line marking
- Lions Community Park Totem Pole installation
- Lions Community Park preferred projects

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2025 Total Cost for the average Electoral Area H home (\$902,915) = \$1,008

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Total tax increase for the average Electoral Area H home in 2025: \$97

Community Parks and Halls accounts for \$28.89 of the \$97 increase for the average Electoral Area H Home

2025 Financial Plan

EA H Community Parks and Halls

- The increase in property taxes for Area H Community Parks and Halls is \$83,837 per page 30 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Inflationary impacts
 - Maintenance costs for growing inventory of park amenities

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5 Year Capital Plan

EA H Community Parks and Halls

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves						-
Grants	150,000	575,000	125,000	125,000	125,000	1,100,000
Borrowing						-
Total Capital Revenue	150,000	575,000	125,000	125,000	125,000	1,100,000
Capital Expenditures						
Thompson Clarke Trail Improvements	150,000					150,000
Dunsmuir Community Park Improvements		75,000				75,000
Lions Community Park Improvements		500,000				500,000
Active Transportation			125,000	125,000	125,000	375,000
Total Capital Expenditures	150,000	575,000	125,000	125,000	125,000	1,100,000
Net Capital funded from Operations	-	-	-	-	-	-

Reserve Funds

EA H Community Parks and Halls

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	68,295	69,661	71,054	72,475	73,925
Contributions	-	-	-	-	-
Interest earned	1,366	1,393	1,421	1,450	1,479
Withdrawals for capital projects:					
		-	-	-	-
Total Withdrawals for capital projects	-	-	-	-	-
Closing Balance Reserve Fund	69,661	71,054	72,475	73,925	75,404

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Development Cost Charges Balances

Area	2022	2023	2024
Electoral Area A Community Parks	174	957	1,218
Electoral Area B Community Parks	3,710	10,881	16,518
Electoral Area G Community Parks	990	2,870	9,618
Electoral Area H Community Parks	5,221	32,913	41,671

- DCC's are imposed to provide funds to assist the Regional District in paying the capital cost of improving park land.
- DCC's are held in reserve funds until used to fund capital projects.



EA A Recreation and Culture

2025 Key Initiatives

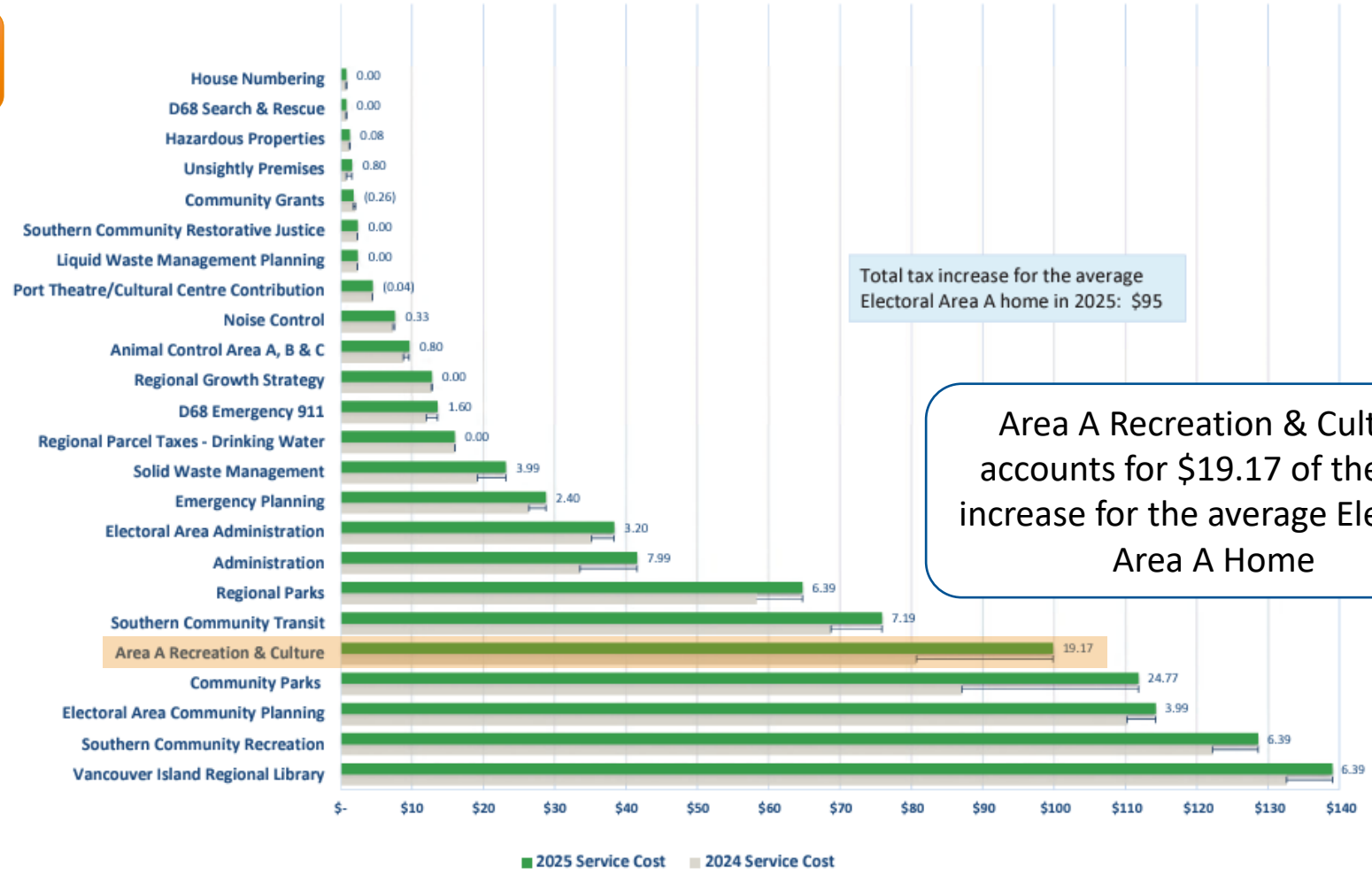
- Promotion of the Cedar Heritage Centre as a community gathering place
- Increase in recreation and cultural programming
- The completion of the South Wellington School conversion project
- Operating agreement with South Wellington and Area Community Association

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2025 Total Cost for the average Electoral Area A home (\$798,899) = \$941

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2025 Financial Plan

Area A Recreation and Culture

- The increase in property taxes for Area A Recreation and Culture is \$77,800 per page 29 of the budget binder.
- As noted in the November 5 Aggregated Financial Plan report the increase can be attributed to:
 - Maintenance costs in relation to Cedar Heritage Centre
 - Increased allocation for an existing position known as an Allocations Clerk, whose responsibilities include handling the bookings for fields and courts
 - Increased programming for the area with the increased capacity associated with the additional hours allocated for the Allocations Clerk position
 - Introduction of Financial Access Program

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5 Year Capital Plan

Area A Recreation and Culture

	2025	2026	2027	2028	2029	Total
Capital Revenue						
Transfer from Reserves	4,500	37,500		37,500		79,500
Grants						-
Borrowing						-
Total Capital Revenue	4,500	37,500	-	37,500	-	79,500
Capital Expenditures						
Cedar Heritage Centre	18,048	37,500		37,500		93,048
Utility Van (shared)	4,500					4,500
Total Capital Expenditures	22,548	37,500	-	37,500	-	97,548
Net Capital funded from Operations*	18,048	-	-	-	-	18,048

*Net amount is funded from appropriated surplus

Reserve Funds

Area A Recreation and Culture

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	370,531	373,442	343,411	350,279	319,785
Contributions	-	-	-	-	-
Interest earned	7,411	7,469	6,868	7,006	6,396
Withdrawals for capital projects:					
Cedar Heratige Centre		(37,500)	-	(37,500)	-
Utility Van (shared)	(4,500)				
Total Withdrawals for capital projects	-	(37,500)	-	(37,500)	-
Closing Balance Reserve Fund	377,942	343,411	350,279	319,785	326,181

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Gabriola Island Recreation

2025 Key Initiatives

- Complete the Recreation and Parks Master Plan
- Implementation of Master Plan recommendations
- Continued partnership with Gabriola Recreation Society

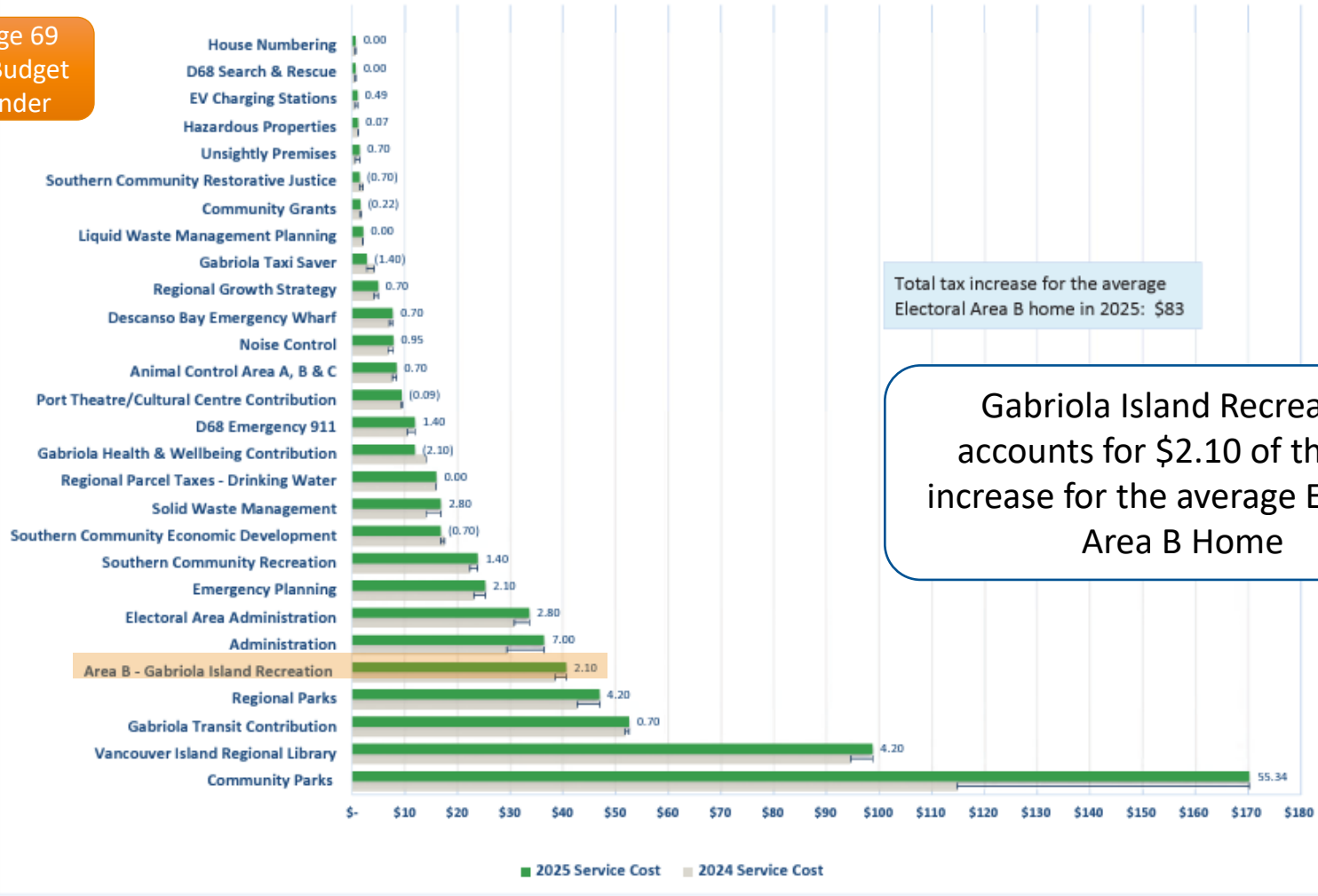


REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2025 Total Cost for the average Electoral Area B home (\$700,494) = \$653

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Total tax increase for the average Electoral Area B home in 2025: \$83

Gabriola Island Recreation accounts for \$2.10 of the \$83 increase for the average Electoral Area B Home

2025 Financial Plan

Gabriola Island Recreation

- The increase in property taxes for Gabriola Island Recreation is \$7,442 per page 29 of the budget binder.
- The increase can be attributed to:
 - Inflationary impacts
 - Annual CPI increase in agreement with Gabriola Recreation Society

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Reserve Funds

Gabriola Island Recreation

	2025	2026	2027	2028	2029
Opening Balance Reserve Fund	89,453	91,242	93,067	94,928	96,827
Contributions	-	-	-	-	-
Interest earned	1,789	1,825	1,861	1,899	1,937
Withdrawals for capital projects:					
Total Withdrawals for capital projects	-	-	-	-	-
Closing Balance Reserve Fund	91,242	93,067	94,928	96,827	98,764

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Questions?

