



**NORTH PEACE LEISURE POOL  
COMMISSION MEETING  
AGENDA  
9:00 a.m. – January 8<sup>th</sup>, 2019  
North Peace Leisure Pool - Meeting Room**

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1. **Call the Meeting to Order:**

2. **Additions to the Agenda:**

3. **Adoption of Agenda:**

4. **Reports:**

a) Finance Report – Actual vs. Budget;

b) Finance Report – 5 Year Financial Plan;

c) Revenues/Expenses GL identification – Karin Carlson, City of Fort St. John;

R1 – R2

R3 – R6

R7 – R8

**Next Meeting**      February 5, 2019 at 10:00 a.m.  
**Date:**              Leisure Pool Meeting Room

**Actual vs Budget Year to Date  
North Peace Leisure Pool  
As of November, 2018**

|                                               | <b>2017</b>            |                                     |                                   |                       | <b>2018</b>            |                                     |                                   |                       |
|-----------------------------------------------|------------------------|-------------------------------------|-----------------------------------|-----------------------|------------------------|-------------------------------------|-----------------------------------|-----------------------|
|                                               | <u>2017<br/>Budget</u> | <u>2017<br/>Actuals<br/>Jan-Nov</u> | <u>\$ Variance<br/>Over/Under</u> | <u>%<br/>Variance</u> | <u>2018<br/>Budget</u> | <u>2018<br/>Actuals<br/>Jan-Nov</u> | <u>\$ Variance<br/>Over/Under</u> | <u>%<br/>Variance</u> |
| 20-242 - Contract - Electrical                | 22,475                 | 19,415                              | (3,060)                           | -13.61%               | 22,857                 | 21,389                              | (1,468)                           | -6.42%                |
| 20-243 - Contract - Mechanical                | 13,679                 | 8,051                               | (5,628)                           | -41.14%               | 13,912                 | 13,395                              | (517)                             | -3.71%                |
| 20-246 - Contract - Other                     | 39,946                 | 24,744                              | (15,202)                          | -38.06%               | 40,285                 | 53,577                              | 13,292                            | 32.99%                |
| 20-262 - Rentals & Leases                     | 4,711                  | 0                                   | (4,711)                           | -100.00%              | 4,824                  | 934                                 | (3,890)                           | -80.64%               |
| <b>Contracted and general services</b>        | <b>164,143</b>         | <b>90,149</b>                       | <b>(73,994)</b>                   | <b>-45.08%</b>        | <b>165,423</b>         | <b>135,487</b>                      | <b>(29,936)</b>                   | <b>-18.10%</b>        |
| 20-524 - First Aid Supplies & PPE             | 16,669                 | 5,224                               | (11,445)                          | -68.66%               | 16,642                 | 15,097                              | (1,545)                           | -9.29%                |
| 20-525 - Protective Clothing - Other/Uniforms | 20,937                 | 6,585                               | (14,352)                          | -68.55%               | 21,294                 | 11,920                              | (9,374)                           | -44.02%               |
| 20-530 - Office Supplies                      | 19,212                 | 15,477                              | (3,735)                           | -19.44%               | 16,659                 | 4,669                               | (11,990)                          | -71.97%               |
| 20-532 - Building Maintenance Materials       | 6,611                  | 4,989                               | (1,622)                           | -24.53%               | 6,723                  | 9,419                               | 2,696                             | 40.11%                |
| 20-535 - Chemicals                            | 36,251                 | 33,450                              | (2,801)                           | -7.73%                | 36,867                 | 38,540                              | 1,673                             | 4.54%                 |
| 20-536 - Replacement Equipment                | 85,529                 | 56,000                              | (29,529)                          | -34.52%               | 92,373                 | 91,631                              | (742)                             | -0.80%                |
| 20-537 - Merchandise for Resale               | 12,697                 | 8,277                               | (4,420)                           | -34.82%               | 12,913                 | 5,126                               | (7,787)                           | -60.30%               |
| 20-539 - Materials - Maintenance              | 9,807                  | 14,485                              | 4,678                             | 47.70%                | 9,974                  | 10,535                              | 561                               | 5.63%                 |
| 20-561 - Parts                                | 1,893                  | 445                                 | (1,448)                           | -76.51%               | 1,925                  | 1,509                               | (416)                             | -21.61%               |
| 20-564 - Small Tools                          | 2,237                  | 840                                 | (1,397)                           | -62.45%               | 2,275                  | 1,969                               | (306)                             | -13.47%               |
| 20-565 - Major Purchases - Not TCA            | 500,000                | 292,417                             | (207,583)                         | -41.52%               | 551,000                | 284,220                             | (266,780)                         | -48.42%               |
| 20-567 - Janitorial Supplies                  | 20,340                 | 11,615                              | (8,725)                           | -42.90%               | 20,686                 | 18,295                              | (2,391)                           | -11.56%               |
| 20-568 - Supplies - Special Event             | 18,960                 | 16,293                              | (2,667)                           | -14.07%               | 17,000                 | 8,379                               | (8,621)                           | -50.71%               |
| 20-591 - Program Supplies                     | 25,577                 | 24,856                              | (721)                             | -2.82%                | 26,195                 | 21,223                              | (4,972)                           | -18.98%               |
| <b>Material, goods and supplies</b>           | <b>776,720</b>         | <b>490,953</b>                      | <b>(285,767)</b>                  | <b>-36.79%</b>        | <b>832,526</b>         | <b>522,532</b>                      | <b>(309,994)</b>                  | <b>-37.24%</b>        |
| 20-552 - Natural Gas                          | 137,498                | 82,158                              | (55,340)                          | -40.25%               | 105,000                | 75,301                              | (29,699)                          | -28.28%               |
| 20-553 - Electricity                          | 126,115                | 105,961                             | (20,154)                          | -15.98%               | 130,000                | 96,088                              | (33,912)                          | -26.09%               |
| 20-554 - Water & Sewer                        | 100,170                | 88,212                              | (11,958)                          | -11.94%               | 100,000                | 67,790                              | (32,210)                          | -32.21%               |
| 20-559 - Waste Disposal                       | 6,714                  | 4,033                               | (2,681)                           | -39.93%               | 4,500                  | 4,153                               | (347)                             | -7.71%                |
| <b>Utilities</b>                              | <b>370,497</b>         | <b>280,364</b>                      | <b>(90,133)</b>                   | <b>-24.33%</b>        | <b>339,500</b>         | <b>243,333</b>                      | <b>(96,167)</b>                   | <b>-28.33%</b>        |
| 20-231 - Service Charges                      | 10,612                 | 5,230                               | (5,382)                           | -50.72%               | 7,500                  | 4,806                               | (2,694)                           | -35.92%               |
| 20-469 - Fee for Service                      | 337,542                | 197,715                             | (139,827)                         | -41.43%               | 330,443                | 274,858                             | (55,585)                          | -16.82%               |
| 20-475 - Carbon Offset Purchase               | 19,440                 | 19,440                              | 0                                 | 0.00%                 | 19,059                 | 0                                   | (19,059)                          | -100.00%              |
| 20-490 - Licences & Permits                   | 4,171                  | 2,991                               | (1,180)                           | -28.29%               | 3,643                  | 2,589                               | (1,054)                           | -28.92%               |
| 20-499 - Grants in Aid                        | 2,000                  | 0                                   | (2,000)                           | -100.00%              | 2,000                  | 0                                   | (2,000)                           | -100.00%              |
| <b>Other Expenses</b>                         | <b>373,765</b>         | <b>225,376</b>                      | <b>(148,389)</b>                  | <b>-39.70%</b>        | <b>362,645</b>         | <b>282,253</b>                      | <b>(80,392)</b>                   | <b>-22.17%</b>        |
| <b>Total Expenses</b>                         | <b>3,709,889</b>       | <b>2,701,204</b>                    | <b>(1,008,685)</b>                | <b>-27.19%</b>        | <b>3,693,726</b>       | <b>3,201,417</b>                    | <b>(492,309)</b>                  | <b>-13.33%</b>        |
| <b>Net Total</b>                              | <b>0</b>               | <b>(669,697)</b>                    | <b>(669,697)</b>                  | <b>-100.00%</b>       | <b>0</b>               | <b>(371,425)</b>                    | <b>(371,425)</b>                  | <b>-100.00%</b>       |

R1

**Actual vs Budget Year to Date  
North Peace Leisure Pool  
As of November, 2018**

|                                                 | <b>2017</b>            |                                     |                                   |                       | <b>2018</b>            |                                     |                                   |                       |
|-------------------------------------------------|------------------------|-------------------------------------|-----------------------------------|-----------------------|------------------------|-------------------------------------|-----------------------------------|-----------------------|
|                                                 | <u>2017<br/>Budget</u> | <u>2017<br/>Actuals<br/>Jan-Nov</u> | <u>\$ Variance<br/>Over/Under</u> | <u>%<br/>Variance</u> | <u>2018<br/>Budget</u> | <u>2018<br/>Actuals<br/>Jan-Nov</u> | <u>\$ Variance<br/>Over/Under</u> | <u>%<br/>Variance</u> |
| <b>Revenues:</b>                                |                        |                                     |                                   |                       |                        |                                     |                                   |                       |
| 10-500 - General Admissions                     | 190,174                | 207,952                             | 17,778                            | 9.35%                 | 196,438                | 212,657                             | 16,219                            | 8.26%                 |
| 10-502 - Economy Tickets                        | 39,000                 | 43,986                              | 4,986                             | 12.78%                | 41,989                 | 35,733                              | (6,256)                           | -14.90%               |
| 10-504 - Passes                                 | 25,594                 | 29,152                              | 3,558                             | 13.90%                | 28,030                 | 24,802                              | (3,228)                           | -11.51%               |
| 10-506 - Aquafit                                | 21,690                 | 18,705                              | (2,985)                           | -13.76%               | 17,804                 | 19,256                              | 1,452                             | 8.16%                 |
| 10-510 - Swimming Lessons                       | 172,000                | 137,115                             | (34,885)                          | -20.28%               | 165,000                | 164,797                             | (203)                             | -0.12%                |
| 10-512 - Lap Pool Rentals                       | 44,934                 | 48,125                              | 3,191                             | 7.10%                 | 46,910                 | 43,633                              | (3,277)                           | -6.99%                |
| 10-514 - Leisure Pool Rentals                   | 3,750                  | 2,047                               | (1,703)                           | -45.42%               | 1,871                  | 5,141                               | 3,270                             | 174.76%               |
| 10-520 - NPLP Merchandise Sales                 | 14,539                 | 15,375                              | 836                               | 5.75%                 | 13,775                 | 15,045                              | 1,270                             | 9.22%                 |
| 10-525 - Rentals                                | 5,150                  | 7,206                               | 2,056                             | 39.92%                | 5,237                  | 13,324                              | 8,087                             | 154.43%               |
| 10-526 - Leases                                 | 38,200                 | 32,280                              | (5,920)                           | -15.50%               | 35,180                 | 34,377                              | (803)                             | -2.28%                |
| 10-530 - Miscellaneous                          | 15,117                 | 7,599                               | (7,518)                           | -49.73%               | 15,212                 | 12,347                              | (2,865)                           | -18.84%               |
| 10-540 - Cash Over/Short                        | 0                      | 450                                 | 450                               | 100.00%               | 0                      | (142)                               | (142)                             | 100.00%               |
| <b>Other Revenue from own Sources</b>           | <b>570,148</b>         | <b>549,991</b>                      | <b>(20,157)</b>                   | <b>-3.54%</b>         | <b>567,446</b>         | <b>580,970</b>                      | <b>13,524</b>                     | <b>2.38%</b>          |
| 10-541 - Grants/Subsidy                         | 3,139,741              | 1,481,515                           | (1,658,226)                       | -52.81%               | 3,126,280              | 2,249,022                           | (877,258)                         | -28.06%               |
| <b>Total Revenues</b>                           | <b>3,709,889</b>       | <b>2,031,506</b>                    | <b>(1,678,383)</b>                | <b>-45.24%</b>        | <b>3,693,726</b>       | <b>2,829,992</b>                    | <b>(863,734)</b>                  | <b>-23.38%</b>        |
| <b>Expenses:</b>                                |                        |                                     |                                   |                       |                        |                                     |                                   |                       |
| 20-110 - Administration & Overhead              | 163,480                | 133,460                             | (30,020)                          | -18.36%               | 174,406                | 133,436                             | (40,970)                          | -23.49%               |
| 20-120 - Personnel                              | 1,464,637              | 1,209,664                           | (254,973)                         | -17.41%               | 1,450,206              | 1,532,996                           | 82,790                            | 5.71%                 |
| 20-135 - Overtime                               | 26,192                 | 41,223                              | 15,031                            | 57.39%                | 26,668                 | 68,182                              | 41,514                            | 155.67%               |
| 20-160 - Receiver General Contributions         | 101,796                | 75,330                              | (26,466)                          | -26.00%               | 97,574                 | 94,386                              | (3,188)                           | -3.27%                |
| 20-161 - Pension Contributions                  | 98,680                 | 74,733                              | (23,947)                          | -24.27%               | 101,073                | 82,234                              | (18,839)                          | -18.64%               |
| 20-162 - Extended Health Contributions          | 22,377                 | 11,795                              | (10,582)                          | -47.29%               | 23,619                 | 15,786                              | (7,833)                           | -33.16%               |
| 20-163 - Dental Contributions                   | 28,286                 | 13,288                              | (14,998)                          | -53.02%               | 23,772                 | 15,643                              | (8,129)                           | -34.19%               |
| 20-164 - BC Medical                             | 47,500                 | 16,149                              | (31,351)                          | -66.00%               | 21,627                 | 10,594                              | (11,033)                          | -51.02%               |
| 20-165 - Life & Disability Contributions        | 49,405                 | 17,105                              | (32,300)                          | -65.38%               | 48,735                 | 36,677                              | (12,058)                          | -24.74%               |
| 20-169 - WCB                                    | 22,411                 | 21,615                              | (796)                             | -3.55%                | 25,952                 | 27,809                              | 1,857                             | 7.15%                 |
| 20-199 - Other Payroll Expenses                 | 0                      | 0                                   | 0                                 | 0.00%                 | 0                      | 70                                  | 70                                | 100.00%               |
| <b>Salaries, wages and employee benefits</b>    | <b>2,024,764</b>       | <b>1,614,361</b>                    | <b>(410,403)</b>                  | <b>-20.27%</b>        | <b>1,993,632</b>       | <b>2,017,812</b>                    | <b>24,180</b>                     | <b>1.21%</b>          |
| 20-212 - Freight                                | 4,234                  | 5,641                               | 1,407                             | 33.22%                | 5,830                  | 5,427                               | (403)                             | -6.92%                |
| 20-213 - Telephone                              | 11,146                 | 2,567                               | (8,579)                           | -76.97%               | 3,500                  | 2,928                               | (572)                             | -16.35%               |
| 20-217 - Medical Reports/Chiropractor Fees      | 4,679                  | 1,441                               | (3,238)                           | -69.21%               | 2,000                  | 1,353                               | (647)                             | -32.37%               |
| 20-221 - Advertising, Hosting & Promotion       | 21,788                 | 12,649                              | (9,139)                           | -41.94%               | 33,190                 | 16,518                              | (16,672)                          | -50.23%               |
| 20-222 - Publications & Subscriptions           | 297                    | 0                                   | (297)                             | -100.00%              | 302                    | 0                                   | (302)                             | -100.00%              |
| 20-234 - Memberships & Professional Development | 38,023                 | 14,166                              | (23,857)                          | -62.74%               | 35,809                 | 17,853                              | (17,956)                          | -50.14%               |
| 20-236 - Insurance                              | 300                    | 0                                   | (300)                             | -100.00%              | 0                      | 0                                   | 0                                 | 0.00%                 |
| 20-241 - Plumbing                               | 2,865                  | 1,476                               | (1,389)                           | -48.49%               | 2,914                  | 2,113                               | (801)                             | -27.50%               |

# North Peace Leisure Pool - 5 Year Financial Plan

## 2019-2023 Operating Plan

|                                           | 2018<br>Budget     | 2018<br>Actual     | 2019<br>Budget     | 2020<br>Budget     | 2021<br>Budget     | 2022<br>Budget     | 2023<br>Budget     |
|-------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                           |                    |                    |                    |                    |                    |                    |                    |
| <b>5 - Other Revenue from own Sources</b> |                    |                    |                    |                    |                    |                    |                    |
| General Admissions                        | (196,438)          | (217,158)          | (199,777)          | (203,173)          | (206,627)          | (210,140)          | (189,864)          |
| Economy Tickets                           | (41,989)           | (37,930)           | (42,703)           | (43,429)           | (44,167)           | (44,918)           | (45,682)           |
| Passes                                    | (28,030)           | (26,068)           | (28,507)           | (28,992)           | (29,485)           | (29,986)           | (30,496)           |
| AquaFit                                   | (17,804)           | (19,993)           | (18,107)           | (18,415)           | (18,728)           | (19,046)           | (19,370)           |
| Swimming Lessons                          | (165,000)          | (167,622)          | (167,805)          | (170,658)          | (173,559)          | (176,510)          | (179,511)          |
| Lap Pool Rentals                          | (46,910)           | (43,817)           | (47,707)           | (48,518)           | (49,343)           | (50,181)           | (62,034)           |
| Leisure Pool Rentals                      | (1,871)            | (5,259)            | (1,903)            | (1,935)            | (1,968)            | (2,001)            | (2,035)            |
| NPLP Merchandise Sales                    | (13,775)           | (15,369)           | (14,009)           | (14,247)           | (14,489)           | (14,735)           | (14,985)           |
| Rentals                                   | (5,237)            | (13,539)           | (8,000)            | (8,000)            | (8,000)            | (8,000)            | (8,000)            |
| Leases                                    | (35,180)           | (36,966)           | (35,251)           | (35,323)           | (35,396)           | (35,471)           | (36,074)           |
| Miscellaneous                             | (15,212)           | (12,654)           | (15,471)           | (15,734)           | (16,001)           | (16,274)           | (16,550)           |
| Cash Over/Short                           | -                  | 145                | -                  | -                  | -                  | -                  | -                  |
| Grants/Subsidy                            | (3,126,280)        | (2,840,611)        | (3,010,773)        | (3,143,579)        | (3,150,333)        | (3,183,628)        | (3,244,038)        |
| <b>Total Revenues</b>                     | <b>(3,693,726)</b> | <b>(3,436,841)</b> | <b>(3,590,013)</b> | <b>(3,732,003)</b> | <b>(3,748,096)</b> | <b>(3,790,890)</b> | <b>(3,848,639)</b> |

## Expenses

### General Operations

#### 1 - Salaries, wages and employee benefits

|                                 |           |           |           |           |           |           |           |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Administration & Overhead       | 134,330   | 109,958   | 138,840   | 142,289   | 145,834   | 149,470   | 153,193   |
| Personnel                       | 1,083,886 | 1,197,904 | 1,119,601 | 1,141,566 | 1,163,970 | 1,186,837 | 1,209,102 |
| Overtime                        | 13,141    | 23,572    | 20,333    | 20,737    | 21,152    | 21,576    | 22,004    |
| Receiver General Contributions  | 74,490    | 73,006    | 78,597    | 79,590    | 80,600    | 81,559    | 82,344    |
| Pension Contributions           | 60,780    | 44,431    | 59,457    | 60,713    | 61,998    | 63,312    | 64,653    |
| Extended Health Contributions   | 13,606    | 8,722     | 12,776    | 12,776    | 12,776    | 12,776    | 12,776    |
| Dental Contributions            | 13,644    | 8,468     | 13,186    | 13,186    | 13,186    | 13,186    | 13,186    |
| BC Medical                      | 15,885    | 7,425     | 16,380    | 16,380    | 16,380    | 16,380    | 16,380    |
| Life & Disability Contributions | 30,588    | 21,815    | 30,785    | 31,269    | 31,763    | 32,260    | 32,786    |
| WCB                             | 19,315    | 20,174    | 20,999    | 21,396    | 21,788    | 22,178    | 22,569    |
| Other Payroll Expenses          | -         | 70        | -         | -         | -         | -         | -         |
|                                 | 1,459,665 | 1,515,546 | 1,510,954 | 1,539,902 | 1,569,447 | 1,599,534 | 1,628,993 |

R3

|                                            | 2018<br>Budget   | 2018<br>Actual   | 2019<br>Budget   | 2020<br>Budget   | 2021<br>Budget   | 2022<br>Budget   | 2023<br>Budget   |
|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>2 - Contracted and general services</b> |                  |                  |                  |                  |                  |                  |                  |
| Freight                                    | 2,805            | 2,290            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| Telephone                                  | 3,000            | 2,897            | 3,000            | 3,050            | 3,075            | 3,100            | 3,100            |
| Medical Reports/Chiropractor Fees          | 2,000            | 2,033            | 2,000            | 2,025            | 2,025            | 2,025            | 2,050            |
| Advertising, Hosting & Promotion           | 33,190           | 20,661           | 32,800           | 26,900           | 33,450           | 29,400           | 34,100           |
| Publications & Subscriptions               | 302              | -                | -                | -                | -                | -                | -                |
| Memberships & Professional Development     | 20,295           | 13,810           | 20,250           | 19,550           | 20,400           | 19,650           | 20,500           |
| Rentals & Leases                           | 2,652            | -                | -                | -                | -                | -                | -                |
|                                            | 64,244           | 41,690           | 63,050           | 56,525           | 63,950           | 59,175           | 64,750           |
| <b>3 - Material, goods and supplies</b>    |                  |                  |                  |                  |                  |                  |                  |
| First Aid Supplies & PPE                   | 9,402            | 8,563            | 7,000            | 6,000            | 6,100            | 6,000            | 6,100            |
| Protective Clothing - Other/Uniforms       | 17,673           | 9,697            | 16,000           | 16,050           | 16,100           | 16,150           | 16,200           |
| Office Supplies                            | 16,659           | 7,248            | 18,000           | 16,000           | 16,000           | 16,000           | 16,000           |
| Replacement Equipment                      | 14,543           | 4,353            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| Merchandise for resale                     | 12,913           | 7,342            | 12,000           | 14,250           | 14,250           | 14,200           | 14,100           |
| Major Purchases - Not TCA                  | -                | -                | -                | 20,000           | -                | -                | -                |
| Supplies - Special Event                   | 17,000           | 9,084            | 12,640           | 11,740           | 11,890           | 12,040           | 12,190           |
| Program Supplies                           | 26,195           | 27,569           | 37,000           | 36,300           | 36,100           | 37,100           | 36,600           |
|                                            | 114,385          | 73,855           | 107,640          | 125,340          | 105,440          | 106,490          | 106,190          |
| <b>6 - Other Expenses</b>                  |                  |                  |                  |                  |                  |                  |                  |
| Service Charges                            | 7,500            | 4,806            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| Fee for Service                            | 330,443          | 330,323          | 332,103          | 335,835          | 341,522          | 346,022          | 352,094          |
| Licences & Permits                         | 2,334            | 2,546            | 2,500            | 2,500            | 2,500            | 2,500            | 2,500            |
| Grants in Aid                              | 2,000            | -                | 2,000            | 2,000            | 2,000            | 2,000            | 2,000            |
|                                            | 342,277          | 337,676          | 341,603          | 345,335          | 351,022          | 355,522          | 361,594          |
| <b>Total for General Operations</b>        | <b>1,980,571</b> | <b>1,968,766</b> | <b>2,023,247</b> | <b>2,067,102</b> | <b>2,089,859</b> | <b>2,120,721</b> | <b>2,161,527</b> |

|                                                  | 2018<br>Budget | 2018<br>Actual | 2019<br>Budget | 2020<br>Budget | 2021<br>Budget | 2022<br>Budget | 2023<br>Budget |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Building and Plant Maintenance</b>            |                |                |                |                |                |                |                |
| <b>1 - Salaries, wages and employee benefits</b> |                |                |                |                |                |                |                |
| Administration & Overhead                        | 40,076         | 31,024         | 37,182         | 38,111         | 39,057         | 40,030         | 41,026         |
| Personnel                                        | 366,320        | 398,567        | 392,905        | 400,765        | 408,781        | 416,953        | 425,294        |
| Overtime                                         | 13,527         | 45,736         | 13,797         | 14,072         | 14,355         | 14,642         | 14,934         |
| Receiver General Contributions                   | 23,084         | 23,519         | 25,337         | 25,339         | 25,341         | 25,344         | 25,347         |
| Pension Contributions                            | 40,293         | 40,808         | 42,821         | 43,696         | 44,588         | 45,502         | 46,429         |
| Extended Health Contributions                    | 10,013         | 7,788          | 9,914          | 9,914          | 9,914          | 9,914          | 9,914          |
| Dental Contributions                             | 10,128         | 7,919          | 10,331         | 10,331         | 10,331         | 10,331         | 10,331         |
| BC Medical                                       | 5,742          | 3,563          | 5,742          | 5,742          | 5,742          | 5,742          | 5,742          |
| Life & Disability Contributions                  | 18,147         | 16,654         | 19,560         | 19,883         | 20,211         | 20,544         | 20,883         |
| WCB                                              | 6,637          | 8,487          | 7,477          | 7,618          | 7,757          | 7,902          | 8,042          |
|                                                  | 533,967        | 584,065        | 565,066        | 575,471        | 586,077        | 596,904        | 607,942        |
| <b>2 - Contracted and general services</b>       |                |                |                |                |                |                |                |
| Freight                                          | 3,025          | 4,027          | 3,000          | 3,000          | 3,100          | 3,100          | 3,150          |
| Telephone                                        | 500            | 315            | 350            | 355            | 360            | 365            | 370            |
| Memberships & Professional Development           | 15,514         | 4,140          | 7,800          | 7,900          | 8,000          | 8,000          | 8,000          |
| Plumbing                                         | 2,914          | 2,113          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| Contract - Electrical                            | 22,857         | 24,991         | 22,800         | 23,000         | 23,100         | 23,200         | 23,300         |
| Contract - Mechanical                            | 13,912         | 13,395         | 13,800         | 14,000         | 14,200         | 14,400         | 14,600         |
| Contract - Other                                 | 40,285         | 55,125         | 50,000         | 50,000         | 50,000         | 50,500         | 50,500         |
| Rentals & Leases                                 | 2,172          | 934            | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
|                                                  | 101,179        | 105,040        | 104,750        | 105,255        | 105,760        | 106,565        | 106,920        |
| <b>3 - Material, goods and supplies</b>          |                |                |                |                |                |                |                |
| First Aid Supplies & PPE                         | 7,240          | 8,212          | 7,300          | 7,350          | 7,375          | 7,400          | 7,400          |
| Protective Clothing - Other/Uniforms             | 3,621          | 5,472          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          |
| Building Maintenance Materials                   | 6,723          | 9,692          | 6,800          | 6,900          | 7,000          | 7,100          | 7,100          |
| Chemicals                                        | 36,867         | 46,531         | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         |
| Replacement Equipment                            | 77,830         | 94,479         | 100,000        | 100,000        | 100,000        | 100,000        | 100,000        |
| Materials - Maintenance                          | 9,974          | 10,767         | 18,000         | 18,000         | 18,000         | 18,000         | 18,000         |
| Parts                                            | 1,925          | 1,509          | 1,900          | 1,950          | 1,975          | 2,000          | 2,000          |
| Small Tools                                      | 2,275          | 1,969          | 1,950          | 1,975          | 2,050          | 2,050          | 2,100          |
| Major Purchases - Not TCA                        | 551,000        | 295,257        | 431,500        | 518,000        | 500,000        | 500,000        | 500,000        |
| Janitorial Supplies                              | 20,686         | 23,443         | 21,000         | 21,500         | 21,500         | 21,500         | 22,000         |
|                                                  | 718,141        | 497,331        | 617,450        | 704,675        | 686,900        | 687,050        | 687,600        |

|                                                   |                           | 2018<br>Budget   | 2018<br>Actual   | 2019<br>Budget   | 2020<br>Budget   | 2021<br>Budget   | 2022<br>Budget   | 2023<br>Budget   |
|---------------------------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                                   | <b>5 - Utilities</b>      |                  |                  |                  |                  |                  |                  |                  |
|                                                   | Natural Gas               | 105,000          | 83,258           | 80,000           | 80,000           | 80,000           | 80,000           | 85,000           |
|                                                   | Electricity               | 130,000          | 106,011          | 110,000          | 110,000          | 110,000          | 110,000          | 110,000          |
|                                                   | Water & Sewer             | 100,000          | 67,790           | 65,000           | 65,000           | 65,000           | 65,000           | 65,000           |
|                                                   | Waste Disposal            | 4,500            | 4,556            | 4,500            | 4,500            | 4,500            | 4,600            | 4,600            |
|                                                   |                           | 339,500          | 261,615          | 259,500          | 259,500          | 259,500          | 259,600          | 264,600          |
|                                                   | <b>6 - Other Expenses</b> |                  |                  |                  |                  |                  |                  |                  |
|                                                   | Carbon Offset Purchase    | 19,059           | 19,059           | 19,000           | 19,000           | 19,000           | 19,000           | 19,000           |
|                                                   | Licences & Permits        | 1,309            | 965              | 1,000            | 1,000            | 1,000            | 1,050            | 1,050            |
|                                                   |                           | 20,368           | 20,024           | 20,000           | 20,000           | 20,000           | 20,050           | 20,050           |
| <b>Total for Building &amp; Plant Maintenance</b> |                           | <b>1,713,155</b> | <b>1,468,075</b> | <b>1,566,766</b> | <b>1,664,901</b> | <b>1,658,237</b> | <b>1,670,169</b> | <b>1,687,112</b> |
| <b>Total Expenses</b>                             |                           | <b>3,693,726</b> | <b>3,436,841</b> | <b>3,590,013</b> | <b>3,732,003</b> | <b>3,748,096</b> | <b>3,790,890</b> | <b>3,848,639</b> |
| <b>Total</b>                                      |                           | -                | -                | -                | -                | -                | -                | -                |

## Revenues

| GL Code       | Title                | Description                                                                                                     |
|---------------|----------------------|-----------------------------------------------------------------------------------------------------------------|
| 10-10-741-500 | General Admissions   | Drop in revenue for public and lap swim                                                                         |
| 10-10-471-502 | Economy Tickets      | Sales of 6 and 12 visit swim passes                                                                             |
| 10-10-741-504 | Passes               | Sales of 1, 3, 6, and 12 month passes                                                                           |
| 10-10-741-506 | Aquafit              | Drop in revenue for aquafit                                                                                     |
| 10-10-741-510 | Swimming Lessons     | Revenue for swimming lessons, as well as all advanced courses (National Lifeguard, first aid, Home Alone, etc.) |
| 10-10-741-512 | Lap Pool Rentals     | Revenue for lap pool rentals, including swim club rentals                                                       |
| 10-10-741-514 | Leisure Pool Rentals | Revenue for leisure pool rentals                                                                                |
| 10-10-741-520 | Merchandise Sales    | Revenue for sale of merchandise, including but not limited to: goggles, swim caps, swim diapers, etc.           |
| 10-10-741-525 | Rentals              | Revenue from meeting room rentals, including birthday party bookings                                            |
| 10-10-741-526 | Leases               | Revenue from concession rent paid monthly and the PRRD Office lease                                             |
| 10-10-741-530 | Miscellaneous        | Revenue from locker rentals, gift certificate sales, and manual purchases                                       |
| 10-10-741-541 | Grants/Subsidy       | Revenue from grants and subsidies                                                                               |

## Expenses

| GL Code       | Title                             | Description                                                         |
|---------------|-----------------------------------|---------------------------------------------------------------------|
| 10-20-741-110 | Administration & Overhead         | Exempt staff                                                        |
| 10-20-741-120 | Personnel                         | Union staff                                                         |
| 10-20-741-135 | Overtime                          |                                                                     |
| 10-20-741-160 | Receiver General Contributions    |                                                                     |
| 10-20-741-161 | Pension Contributions             |                                                                     |
| 10-20-741-162 | Extended Health Contributions     |                                                                     |
| 10-20-741-163 | Dental Contributions              |                                                                     |
| 10-20-741-164 | BC Medical                        |                                                                     |
| 10-20-741-165 | Life & Disability Contributions   |                                                                     |
| 10-20-741-169 | WCB                               |                                                                     |
| 10-20-741-212 | Freight                           | Expenses for shipping costs                                         |
| 10-20-741-213 | Telephone                         | Includes land lines and cellphones                                  |
| 10-20-741-217 | Medical Reports/Chiropractor Fees | Expenses for doctor's notes, chiropractor fees, and massage therapy |

|               |                                        |                                                                                                                                                                           |
|---------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-20-741-221 | Advertising, Hosting, & Promotion      | Expenses for advertising, hosting meetings, and promoting programming                                                                                                     |
| 10-20-741-222 | Publications & Subscriptions           | Expenses for Sirius radio                                                                                                                                                 |
| 10-20-741-231 | Service Charges                        |                                                                                                                                                                           |
| 10-20-741-234 | Memberships & Professional Development | Expenses for BCRPA memberships, educational courses for staff, etc.                                                                                                       |
| 10-20-741-236 | Insurance                              |                                                                                                                                                                           |
| 10-20-741-262 | Rentals & Leases                       | Expenses for renting/leasing equipment we don't currently own (example: large fans were rented when the air handling system went down so there would be air flow on deck) |
| 10-20-741-469 | Fee for Service                        | This is the fee paid to the City FSJ for managing the facility                                                                                                            |
| 10-20-741-475 | Carbon Offset Purchase                 |                                                                                                                                                                           |
| 10-20-741-490 | Licenses & Permits                     | Expenses for operating permits (waterslide, hot tub, sauna, etc.)                                                                                                         |
| 10-20-741-499 | Grants in Aid                          | Small grants can be applied for by non-profits to start aquatic based programs. These must be approved by the Pool Commission                                             |
| 10-20-741-524 | First Aid Supplies & PPE               | Expenses for first aid items (both staff and public) as well as PPE for staff (goggles, steel toe boots, gloves, etc.)                                                    |
| 10-20-741-525 | Protective Clothing – Other/Uniforms   | Expenses for staff uniforms                                                                                                                                               |
| 10-20-741-530 | Office Supplies                        | Expenses for all office and front desk supplies                                                                                                                           |
| 10-20-741-536 | Replacement Equipment                  | Expenses for replacing equipment we already have (wheelchair, lane rope rack, etc)                                                                                        |
| 10-20-741-537 | Merchandise for Resale                 | Expenses for purchasing merchandise which will then be sold to the public                                                                                                 |
| 10-20-741-552 | Natural Gas                            |                                                                                                                                                                           |
| 10-20-741-553 | Electricity                            |                                                                                                                                                                           |
| 10-20-741-554 | Water & Sewer                          |                                                                                                                                                                           |
| 10-20-741-559 | Waste Disposal                         |                                                                                                                                                                           |
| 10-20-741-565 | Major Purchases – Not TCA              | Capital purchases/upgrades                                                                                                                                                |
| 10-20-741-568 | Supplies – Special Event               | Expenses for special event supplies, including birthday party supplies                                                                                                    |
| 10-20-741-594 | Program Supplies                       | Expenses for program/advances course supplies, including the purchase of manuals, teaching equipment, etc.                                                                |