## FISCAL YEAR 2024-2025 SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES

## PARK AND RECREATION FACILITIES DEVELOPMENT FUND

	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ADOPTED BUDGET FY 2023/24	REVISED BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
REVENUES					
OPERATING					
Sales Tax	\$6,609,698	\$6,909,918	\$7,038,000	\$7,012,895	\$7,223,071
Tennis Center Revenue	493,640	531,249	491,725	604,500	546,000
Athletic Program Revenue	146,750	111,640	183,400	140,000	145,000
Youth Association Fees	21,357	21,174	16,300	16,300	16,300
Park Impact Fees	69,574	12,154	75,000	75,000	45,000
Other Income	21,194	215,376	111,700	320,439	313,150
TOTAL OPERATING	\$7,362,213	\$7,801,509	\$7,916,125	\$8,169,134	\$8,288,521
NRH CENTRE					
Memberships / Drop-In Passes	\$1,418,802	\$1,565,128	\$1,550,000	\$1,550,000	\$1,550,000
Fitness	409,435	461,293	437,000	479,600	478,000
Recreation / Sports	387,504	441,095	543,000	457,000	462,000
Grand Hall Rental	481,686	501,898	427,500	475,400	427,500
Catering & Event Fees	22,297	27,887	20,000	25,000	20,000
Aquatic Programs	229,641	248,975	240,000	245,000	250,000
Pool Rental	2,565	4,705	5,000	5,000	5,000
Gym Rental	200	60	0	0	0
Concessions / Merchandise	37,157	47,563	50,000	50,000	50,000
Special Events	9,180	10,500	10,000	11,798	11,000
Other	34,169	120,947	65,867	103,349	108,300
General Fund	487,102	487,102	487,102	487,102	0
Park Fund	0	0	0	0	487,102
TOTAL NRH CENTRE	\$3,519,738	\$3,917,154	\$3,835,469	\$3,889,249	\$3,848,902
TOTAL REVENUES	\$10,881,951	\$11,718,663	\$11,751,594	\$12,058,383	\$12,137,423
APPROPRIATION OF FUND BALANCE					
Appropriation of Park Impact Fee Reserves	\$0	\$0	\$0	\$0	\$0
Appropriation of NRH Centre Reserves	0	0	369,592	391,682	61,228
Appropriation of Sales Tax Reserves	0	0	0	0	1,369,214
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$369,592	\$391,682	\$1,430,442
TOTAL RESOURCES		\$11,718,663			

## FISCAL YEAR 2024-2025 SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES

## PARK AND RECREATION FACILITIES DEVELOPMENT FUND

Part		ACTUAL FY 2021/22	ACTUAL FY 2022/23	ADOPTED BUDGET FY 2023/24	REVISED BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
Part Facilities Development Admin. \$728,514 \$780,641 \$736,144 \$127,350 \$732,160 Parks & Public Grounds \$2,027,006 \$2,112,482 \$2,302,640 \$171,514 \$172,529 \$141,640 \$2,302,640 \$171,514 \$172,529 \$141,640 \$2,230,640 \$171,514 \$172,529 \$141,640 \$2,230,640 \$171,514 \$172,529 \$141,640 \$2,230,640 \$1,000,000 \$171,514 \$172,529 \$141,640 \$1,000 \$13,640,000 \$1,000,000 \$124,100 \$123,842 \$1071,1000 \$124,000 \$124	<u>EXPENDITURES</u>					
Part Facilities Development Admin. \$728,514 \$780,641 \$736,144 \$127,350 \$732,160 Parks & Public Grounds \$2,027,006 \$2,112,482 \$2,302,640 \$171,514 \$172,529 \$141,640 \$2,302,640 \$171,514 \$172,529 \$141,640 \$2,230,640 \$171,514 \$172,529 \$141,640 \$2,230,640 \$171,514 \$172,529 \$141,640 \$2,230,640 \$1,000,000 \$171,514 \$172,529 \$141,640 \$1,000 \$13,640,000 \$1,000,000 \$124,100 \$123,842 \$1071,1000 \$124,000 \$124	OPERATING					
Parks & Public Grounds         2,027,206         2,112,482         2,326,646         2,338,620         2,288,183           Athelie Program Services         167,687         151,109         240,205         608,477         710,127         701,179           Non-Departmental         52,385         75,567         112,908         34,001,783           NTH CENTRE         336,11,397         \$3,741,895         \$4,000,380         \$4,061,713         \$4,017,893           VIRI CENTRE           Center Management         \$926,763         \$1,033,342         \$1,061,944         \$1,079,845         \$1,110,742           Finess         399,026         303,344         335,543         392,458         398,809           Building Operations         221,098         306,901         270,936         277,500         228,877           Acquatic         775,242         803,528         \$11,805         \$19,800         391,870           Acquatic         775,242         803,528         \$11,805         \$19,800         391,820           Acquatic         775,242         803,528         \$11,805         \$19,800         391,812           Acquatic         775,242         803,528         315,1		\$728.514	\$760.641	\$736.144	\$727.350	\$732.160
Arbiteic Program Services   167,687   151,109   240,205   171,1514   172,529   172,1071   172,1071   172,1071   172,1071   172,1071   172,1071   172,1071   173,10	•	· ·				· · · · ·
Tenis Center Operations						
NRH CENTRE	· · · · · · · · · · · · · · · · · · ·	·	•		·	·
NRH CENTRE	Non-Departmental	52,385	75,567	112,908	124,102	123,842
Center Management   \$392.67.63	TOTAL OPERATING	\$3,611,397	\$3,741,895	\$4,000,380	\$4,061,713	\$4,017,893
Center Management   \$392.67.63	NRH CENTRE					
Fitness	-	\$926,763	\$1,033,342	\$1,061,944	\$1,079,845	\$1,110,742
Aqualic         775,242         803,528         811,805         819,860         810,434           Recreation Sports         294,591         356,745         381,700         391,850         395,122           Grand Hall         299,902         343,773         343,370         340,314         399,668           Building Services         275,090         315,123         414,017         414,017         455,143           TOTAL NRH CENTRE         \$3,201,712         \$3,552,756         \$3,667,315         \$3,715,974         \$3796,793           TOTAL NRH CENTRE         \$3,201,712         \$3,552,756         \$3,667,315         \$3,715,974         453,796,793           TOTAL NRH CENTRE         \$3,201,712         \$3,552,756         \$3,667,315         \$3,715,974         453,796,793           TOTAL NRH CENTRE         \$470,035         \$442,005         \$441,958         \$431,505         \$421,005           Total NRH Centre         \$440,003         \$1,180,005         \$449,829         \$2511,319           Parks NRH Centre         0         \$200         \$0         \$0         \$457,002           Aquatic Park Capital Projects         \$297,075         \$0         \$0         \$0         \$150,000	<u> </u>	399,026	393,344	383,543	392,458	396,809
Recreation Sports   294,591   356,745   381,700   391,860   395,122   Grand Hall   299,902   343,773   343,370   340,314   339,665   Building Services   275,090   315,123   414,017   414,017   455,143   TOTAL NRH CENTRE   \$3,201,712   \$3,552,756   \$3,667,315   \$3,715,974   \$3,796,793   \$0.0000   \$0.0000   \$0.0000   \$0.000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$	Building Operations	231,098	306,901	270,936	277,630	288,877
Sample   299,902   343,773   343,370   340,314   339,666     Building Services   275,990   315,123   414,017   414,017   455,143     TOTAL NRH CENTRE   \$3,201,712   \$3,552,756   \$3,667,315   \$3,715,974   \$33,796,793     TOTAL NRH CENTRE   \$3,201,712   \$3,552,756   \$3,667,315   \$3,715,974   \$33,796,793     TOTAL NRH CENTRE   \$3,201,712   \$3,552,756   \$3,667,315   \$3,715,974   \$33,796,793     Debt Service   \$470,035   \$442,005   \$441,958   \$431,505   \$421,005     Indirect Costs   \$503,097   \$501,201   \$551,249   \$551,249   \$551,249   \$69,207     Transfers   \$644,000   \$1,168,000   \$1,472,746   \$1,494,95   \$2,611,319     Parks NRH Centre   \$0   200   \$0   \$0   \$487,102     Aquatic Park Capital Projects   \$0   \$0   \$0   \$0   \$1,500,000     Impact Fee Capital Projects   \$2,297,075   \$0   \$0   \$0   \$0   \$1,500,000     Economic Development Transfer   \$165,242   \$172,748   \$175,950   \$175,322   \$180,577     Planned Contribution to Fund Balance   Parks Fund Reserves   \$3,800   \$0   \$1,736,588   \$1,944,507   \$0   \$0   \$0   \$0   \$0   \$0   \$0	Aquatic	775,242	803,528	811,805	819,860	810,434
Building Services   275,090   315,123   414,017   414,017   455,143     TOTAL NRH CENTRE   \$3,201,712   \$3,552,756   \$3,667,315   \$3,715,974   \$3,796,793     Solve	Recreation Sports	294,591	356,745	381,700	391,850	395,122
TOTAL NRH CENTRE         \$3,201,712         \$3,552,756         \$3,667,315         \$3,715,974         \$3,796,793           OTHER & RESERVES           Debt Service         \$470,035         \$442,005         \$441,958         \$431,505         \$421,005           Indifect Costs         503,097         501,201         551,249         551,249         469,207           Transfers         644,000         1,168,000         1,472,746         1,494,795         2,611,319           Parks NRH Centre         0         200         0         0         487,102           Aquatic Park Capital Projects         0         0         0         0         487,102           Aquatic Park Capital Projects         297,075         0         0         0         34,000           Economic Development Transfer         165,242         172,748         175,950         175,322         180,577           Planned Contribution to Fund Balance         9318,026         0         0         0         0         0           Parks Fund Reserves         318,026         0         0         75,000         75,000         0         0           NRH Centre Fund Reserves         \$9,574         0         75,000         75,000         70	Grand Hall	299,902	343,773	343,370	340,314	339,666
OTHER & RESERVES           Debt Service         \$470,035         \$442,005         \$441,958         \$431,505         \$421,005           Indirect Costs         503,097         501,201         551,249         551,249         469,207           Transfers         8         Parks Capital Projects         0         0         1,472,746         1,494,795         2,611,319         Parks NRH Centre         0         200         0         0         487,102         Aquatic Park Capital Projects         0         0         0         0         487,102         Aquatic Park Capital Projects         297,075         0         0         0         34,000         1,500,000         Inpact Fee Capital Projects         165,242         172,748         175,950         175,322         180,577         Parks Fund Reserves         165,242         172,748         175,950         175,322         180,577         Parks Fund Reserves         318,026         0	Building Services	275,090	315,123	414,017	414,017	455,143
Debt Service	TOTAL NRH CENTRE	\$3,201,712	\$3,552,756	\$3,667,315	\$3,715,974	\$3,796,793
Debt Service	OTHER & RESERVES					
Indirect Costs		\$470.035	\$442,005	\$441.958	\$431.505	\$421.005
Parks Capital Projects	Indirect Costs		501.201	' '		· ·
Parks NRH Centre         0         200         0         0         487,102           Aquatic Park Capital Projects         0         0         0         0         34,000           Impact Fee Capital Projects         297,075         0         0         0         34,000           Economic Development Transfer         165,242         172,748         175,950         175,322         180,577           Planned Contribution to Fund Balance         9         0         0         1,736,588         1,944,507         0           NRH Centre Fund Reserves         318,026         0         0         0         0         0         0           NRH Centre Fund Reserves         69,574         0         75,000         75,000         0         0           Impact Fee Reserves         69,574         0         75,000         75,000         0         0           TOTAL OTHER & RESERVES         \$2,467,049         \$2,284,154         \$4,453,491         \$4,672,378         \$5,703,210           TOTAL EXPENDITURES         \$9,280,158         \$9,578,805         \$12,121,186         \$12,450,065         \$13,517,896           BELOW THE LINE           REVENUE CHANGES           Recovery of Cr	Transfers	,	,	,	,	•
Aquatic Park Capital Projects 297,075 0 0 0 0 1,500,000 Impact Fee Capital Projects 297,075 0 0 0 0 34,000 Economic Development Transfer 165,242 172,748 175,950 175,322 180,577 Planned Contribution to Fund Balance Parks Fund Reserves 0 0 0 1,736,588 1,944,507 0 NRH Centre Fund Reserves 318,026 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Parks Capital Projects	644,000	1,168,000	1,472,746	1,494,795	2,611,319
Impact Fee Capital Projects   297,075   0   0   0   34,000     Economic Development Transfer   165,242   172,748   175,950   175,322   180,577     Planned Contribution to Fund Balance     Parks Fund Reserves   0   0   1,736,588   1,944,507   0     NRH Centre Fund Reserves   318,026   0   0   0   0   0     Impact Fee Reserves   69,574   0   75,000   75,000   0     Impact Fee Reserves   \$2,467,049   \$2,284,154   \$4,453,491   \$4,672,378   \$5,703,210     TOTAL OTHER & RESERVES   \$9,280,158   \$9,578,805   \$12,121,186   \$12,450,065   \$13,517,896     BALANCE   \$1,601,793   \$2,139,859   \$0   \$0   \$0   \$49,969      EVENUE CHANGES   \$1,601,793   \$2,139,859   \$0   \$0   \$0   \$49,969      EXPENDITURE CHANGES   \$0,000   \$0,000   \$0,000   \$0,000     EXPENDITURE CHANGES   \$0,000   \$0,000   \$0,000   \$0,000     EXPENDITURE CHANGES   \$0,000   \$0,000   \$0,000   \$0,000   \$0,000     EXPENDITURE CHANGES   \$0,000   \$0,00					0	·
Park Fund Reserves						, ,
Planned Contribution to Fund Balance		•	-	ŭ	-	·
Parks Fund Reserves         0         0         1,736,588         1,944,507         0           NRH Centre Fund Reserves         318,026         0         0         0         0           Impact Fee Reserves         69,574         0         75,000         75,000         0           TOTAL OTHER & RESERVES         \$2,467,049         \$2,284,154         \$4,453,491         \$4,672,378         \$5,703,210           TOTAL EXPENDITURES         \$9,280,158         \$9,578,805         \$12,121,186         \$12,450,065         \$13,517,896           BELOW THE LINE         \$1,601,793         \$2,139,859         \$0         \$0         \$49,969           EXPENDITURE CHANGES Recovery of Credit Card Processing Fees         \$         \$         \$         \$         \$114,000           EXPENDITURE CHANGES Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125         \$         \$         -         \$120,524           Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126         41,342         41,342           Lean Six Sigma Efficiency Training         \$         \$         -         \$ 163,969	•	165,242	172,748	175,950	175,322	180,577
NRH Centre Fund Reserves Impact Fee Reserves         318,026 (69,574)         0 (75,000)         75,000 (75,000)         0 (75,000)		•		4 700 500	4 0 4 4 5 0 7	•
Impact Fee Reserves						
TOTAL OTHER & RESERVES         \$2,467,049         \$2,284,154         \$4,453,491         \$4,672,378         \$5,703,210           TOTAL EXPENDITURES         \$9,280,158         \$9,578,805         \$12,121,186         \$12,450,065         \$13,517,896           BALANCE         \$1,601,793         \$2,139,859         \$0         \$0         \$49,969           BELOW THE LINE           REVENUE CHANGES		•				
### TOTAL EXPENDITURES  ### \$9,280,158	•					
BELOW THE LINE  REVENUE CHANGES Recovery of Credit Card Processing Fees  Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125 Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126 Lean Six Sigma Efficiency Training SUB-TOTAL EXPENDITURES  \$ 1,601,793 \$2,139,859 \$ \$0 \$\$ \$0 \$\$ \$49,969 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TOTAL OTHER & RESERVES	\$2,467,049	\$2,284,154	\$4,453,491	\$4,672,378	\$5,703,210
BELOW THE LINE  REVENUE CHANGES Recovery of Credit Card Processing Fees  EXPENDITURE CHANGES Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125 Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126 Lean Six Sigma Efficiency Training SUB-TOTAL EXPENDITURES  SUB-TOTAL EXPENDITURES  REVENUE CHANGES SUB-TOTAL EXPENDITURES  SUB-TOTAL EXPENDITURES  REVENUE CHANGES SUB-TOTAL EXPENDITURES  SUB-TOTAL EXPENDITURES	TOTAL EXPENDITURES	\$9,280,158	\$9,578,805	\$12,121,186	\$12,450,065	\$13,517,896
REVENUE CHANGES Recovery of Credit Card Processing Fees \$ - \$ 114,000  EXPENDITURE CHANGES Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125 \$ - 120,524 Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126 Lean Six Sigma Efficiency Training SUB-TOTAL EXPENDITURES \$ - \$ 163,969	BALANCE	\$1,601,793	\$2,139,859	\$0	\$0	\$49,969
Recovery of Credit Card Processing Fees \$ - \$ 114,000  EXPENDITURE CHANGES  Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125 \$ - 120,524  Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126  Lean Six Sigma Efficiency Training  SUB-TOTAL EXPENDITURES  \$ - \$ 163,969	BELOW THE LINE					
Recovery of Credit Card Processing Fees \$ - \$ 114,000  EXPENDITURE CHANGES  Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125 \$ - 120,524  Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126  Lean Six Sigma Efficiency Training  SUB-TOTAL EXPENDITURES  \$ - \$ 163,969	DEVENUE CHANGES					
Compensation Increase for General Government Employees: 2% range, 4% market - Fund 125 \$ - 120,524 Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126 41,342 Lean Six Sigma Efficiency Training 2,103 SUB-TOTAL EXPENDITURES \$ - \$ 163,969					\$ -	\$ 114,000
Compensation Increase for General Government Employees: 2% range, 4% market - Fund 126  Lean Six Sigma Efficiency Training  SUB-TOTAL EXPENDITURES  \$ 1 163,969		mployees: 2% range	e, 4% market - Fund	125	\$ -	120.524
SUB-TOTAL EXPENDITURES \$ - \$ 163,969	Compensation Increase for General Government E		41,342			
	, ,					
ANNUAL BALANCE (WITH BELOW THE LINE ITEMS) \$0 \$0	SUB-TOTAL EXPENDITURES				\$ -	\$ 163,969
	ANNUAL BALANCE (WITH BELOW THE LINE ITEMS	5)			\$0	\$0