

**2024-2028
Financial Planning
Core Services
Recreation**



600 Recreation Grant Service



Core Service	Recreation
Service Function Name	Recreation Grant
Service Sub-functions	None
Purpose	To provide contributions to the cost of recreation programs provided by public authorities and non-profit organizations and to provide a contribution towards the Courtenay outdoor pool
Participants	Comox, Courtenay, Cumberland, Electoral Areas A, B and C
2024 Proposed Changes to Service	Courtenay Memorial Pool Capital cost increases





2023 Accomplishments

- Provided grants to multiple organizations
- UROC inspects and maintains over 200 km of trails
- Outdoor pool offered free swims last year



Trends, Challenges and Opportunities

- Support for Rural community halls building condition assessments
- Courtenay outdoor pool decision making and Capital contributions upcoming in 2024
- Cricket club pitch funding could be transferred to track and Field Service



Strategic Priorities and Initiatives

Type	Initiative	comment
Workplan	Partnerships between jurisdictions and external stakeholders	Support many community groups
Workplan	Volunteer engagement	Volunteers are essential in delivery of many of the services offered by a variety of groups
Workplan	Supporting the health of citizens	Providing space to be active and healthy leads to community building and inclusion



Human Resource

	2024	2025
Opening FTE Balance	0.02	0.02
Addition Request		
Full time		
Part Time		
Temporary /Casual		
Adjustments		
Total Change	0.00	0.00
Ending FTE Balance	0.02	0.02



Expenses

Year over Year Change

	2023 Approved Budget	2024 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$8,147	\$8,073	(\$74)	(0.9%)
Personnel Costs	4,153	4,513	360	8.7%
Grants to Other Orgs	664,000	827,050	163,050	24.6%
Contracts & General Services	1,675	1,755	80	4.8%
Transfer to Reserve	6,559	6,537	(22)	0.3%
Total Expenses	684,534	847,928	163,394	23.9%

Key Notes

- Contribution to Memorial pool [+175K]



Revenue

Year over Year Change

	2023 Approved Budget	2024 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Grants-in-lieu	\$5,200	\$5,200	-	-
Taxation	500,000	690,000	190,000	38.0%
Prior Year Surplus	179,334	-	(179,334)	(100.0%)
2023 Carryforwards	-	152,728	152,728	100.0%
Total Revenue	684,534	847,928	163,394	23.9%

Key Notes

- Increased taxation for pool
- Cricket pitch and Soccer Fieldhouse carry forwards



Funding Sources

Tax Requisition

	Recreation Grant 600					
Requisition Budget	2023 Actual	2024 PB	2025 FP	2026 FP	2027 FP	2028 FP
Electoral Areas						
Area A	77,334	104,447	66,604	67,360	67,815	68,874
Area B	56,008	77,732	49,568	50,131	50,469	51,258
Area C	68,781	96,949	61,822	62,525	62,947	63,930
Municipal Members						
Comox	87,500	119,453	76,173	77,038	77,558	78,770
Courtenay	182,944	254,073	162,017	163,858	164,963	167,541
Cumberland	27,433	37,348	23,816	24,086	24,249	24,628
	\$500,000	\$690,000	\$440,000	\$445,000	\$448,000	\$455,000
Change from Previous year		\$190,000	(\$250,000)	\$5,000	\$3,000	\$7,000
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0162	0.0223	0.0142	0.0144	0.0145	0.0147

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024



Operating Budget: 2025-2028 Projections

Category	2025	2026	2027	2028
Grants-in-lieu	\$5,200	\$5,200	\$5,200	\$5,200
Taxation	440,000	445,000	448,000	455,000
Total Revenue	445,200	450,200	453,200	460,200
Support Services	8,073	8,073	8,073	8,073
Personnel Costs	4,765	4,908	5,054	5,206
Grants to Other Organizations	420,235	426,504	432,857	440,298
Contract & General Services	1,805	1,857	1,911	1,967
Transfer to Reserve	10,322	8,858	5,305	4,656
Total Expenses	445,200	450,200	453,200	460,200

Recreation Grant 2023-2033 Capital Planning





2024-2028 Capital Plan

- Partnership with CVUSC for the field house at Vanier
- Supports the capital and operations of the City of Courtenay outdoor pool
 - Additional information to come forward in 2024
 - Current City of Courtenay ask is for \$350,000 in capital support
 - \$150,000 for sand filter replacement and other minor repairs
 - \$75,000 for leak repairs & \$125,000 for options analysis study



Future Expenditure Reserve (600)

Projected Balances

	2024	2025	2026	2027	2028
Opening Balance	\$106,412	\$112,949	\$123,271	\$132,129	\$137,434
Contributions to Reserve	6,537	10,322	8,858	5,305	4,656
Transfers to Operating/Capital	-	-	-	-	-
Ending Balance	112,949	123,271	132,129	137,434	142,090



Summary

Fiscal Responsibility 	Climate Crisis & Environmental Stewardship & Protection 	Community Partnerships 	Indigenous Relations 	Accessibility, Diversity, Equity & Inclusion 
Support for recreation programs shared by all residents		Provides support to multiple organizations		Creates inclusive programming and spaces



Options & Recommendations

- That the proposed 2024-2028 financial plan for the function 600, Recreation Grant Service, be approved.
- Options to consider
 - That rural Community Hall building condition assessments in the amount of \$30,000 not be supported at recommended budget.
 - The analysis study for the outdoor pool by the City Of Courtenay not be supported for \$125,000 at recommended budget.



Questions?