

Established:	05-Jan-1931	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	BL 2624							
Amendments:		Local Service Area						
		5-771-CNR-SRVA#46	18,032	23,033	24,034	25,035	26,036	27,037
Purpose:	To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs.		\$18,032	\$23,033	\$24,034	\$25,035	\$26,036	\$27,037
		Change from Previous year		\$5,001	\$1,001	\$1,001	\$1,001	\$1,001
		Residential Tax Rate Estimate	0.0219	0.0280	0.0292	0.0304	0.0316	0.0328
Participants:	Defined portion of Electoral Area A (Denman Island)	(per \$1,000 of assessed value)						
			Estimates are based on 2026 Completed Roll at Proposed Budget January 2026					
Maximum Levy:	\$0.05 per \$1,000 - 100% Assessment							
2026 Maximum:	\$40,402							

Year over Year Change

Revenue and Expenses by Category

605 - Denman Island Recreation

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	18,032	23,033	5,001	Increase of 27.7%
Prior Year Surplus	109	-	(109)	No prior year surplus at proposed budget
Total Revenue	18,141	23,033	4,892	
Expenses				
Support Services	300	300	-	
Grants to other organizations	17,809	22,700	4,891	Contribution to DIRA [+4.9K]
Contract and General Services	32	33	1	
Total Expense	18,141	23,033	4,892	

CVRD 5 Year Operating Budget by Service

Functions: 605

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
605 - Denman Island Recreation								
Revenues								
605 - Denman Island Recreation								
01-1-605-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-605-019	Reqn Elect/Spec Prov Govt	18,032	18,032	23,033	24,034	25,035	26,036	27,037
01-1-605-150	Surplus Prior Year	109	109	0	0	0	0	0
605 - Denman Island Recreation		18,142	18,141	23,033	24,034	25,035	26,036	27,037
Revenues		18,142	18,141	23,033	24,034	25,035	26,036	27,037
Expenses								
605 - Denman Island Recreation								
01-2-605-200	Support Services	300	300	300	300	300	300	300
01-2-605-214	Grants Cond Local Agencies	17,700	17,809	22,700	23,700	24,700	25,700	26,700
01-2-605-369	Insurance Liability	14	32	33	34	35	36	37
605 - Denman Island Recreation		18,014	18,141	23,033	24,034	25,035	26,036	27,037
Expenses		(18,014)	(18,141)	(23,033)	(24,034)	(25,035)	(26,036)	(27,037)
605 - Denman Island Recreation		128	0	0	0	0	0	0
01 - General Revenue Fund		128	0	0	0	0	0	0

Hornby Island Recreation

606

Established:	05-Jan-1931	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	BL 2625							
Amendments:		Local Service Area						
		6-771-CNR-SRVA#47	39,500	40,500	41,500	42,500	43,500	44,500
Purpose:	To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs.		\$39,500	\$40,500	\$41,500	\$42,500	\$43,500	\$44,500
		Change from Previous year		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
		Residential Tax Rate Estimate	0.0380	0.0370	0.0379	0.0388	0.0397	0.0406
Participants:	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						
			Estimates are based on 2026 Completed Roll at Proposed Budget January 2026					
Maximum Levy:	\$0.05 per \$1,000 - 100% Assessment							
2026 Maximum:	\$51,218							

Year over Year Change

Revenue and Expenses by Category

606 - Hornby Island Recreation

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	39,500	40,500	1,000	Increase of 3.0%
Prior Year Surplus	103	-	(103)	No prior year surplus at proposed budget
Total Revenue	39,603	40,500	897	
Expenses				
Support Services	300	358	58	Support services increased
Grants to other organizations	38,254	38,600	346	Contribution to HIRRA [+346]
Contract and General Services	70	73	3	
Transfer to Reserve	979	1,469	490	
Total Expense	39,603	40,500	897	

CVRD 5 Year Operating Budget by Service

Functions: 606

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
606 - Hornby Island Recreation								
Revenues								
606 - Hornby Island Recreation								
01-1-606-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-606-019	Reqn Elect/Spec Prov Govt	39,500	39,500	40,500	41,500	42,500	43,500	44,500
01-1-606-150	Surplus Prior Year	103	103	0	0	0	0	0
606 - Hornby Island Recreation		39,604	39,603	40,500	41,500	42,500	43,500	44,500
Revenues		39,604	39,603	40,500	41,500	42,500	43,500	44,500
Expenses								
606 - Hornby Island Recreation								
01-2-606-200	Support Services	300	300	358	372	386	401	416
01-2-606-214	Grants Cond Local Agencies	38,254	38,254	38,600	39,747	40,928	42,144	43,396
01-2-606-369	Insurance Liability	24	70	73	74	75	77	79
01-2-606-489	Reserve Contr Other	979	979	1,469	1,307	1,111	878	609
606 - Hornby Island Recreation		39,557	39,603	40,500	41,500	42,500	43,500	44,500
Expenses		(39,557)	(39,603)	(40,500)	(41,500)	(42,500)	(43,500)	(44,500)
606 - Hornby Island Recreation		47	0	0	0	0	0	0
01 - General Revenue Fund		47	0	0	0	0	0	0

Hornby-Denman Rec Complexes Contribution Service

607

Established:	05-Jan-1931	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	BL 2623	Defined Area						
Amendments:		Part Area A Denman/Hornby	33,231	33,646	33,670	33,695	33,721	33,747
Purpose:	To provide a contribution to the cost of the Comox Valley Recreation Complexes service.		\$33,231	\$33,646	\$33,670	\$33,695	\$33,721	\$33,747
		Change from Previous year		\$415	\$24	\$25	\$26	\$26
Participants:	Defined Area A Denman/Hornby							
Maximum Levy:	Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0179	0.0175	0.0175	0.0176	0.0176	0.0176
2026 Maximum:	\$183,299	(per \$1,000 of assessed value)						

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

607 - Part Area A Hornby/Denman Recreation Complexes Contribution

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	33,231	33,646	415	Increase of 1.2%
Prior Year Surplus	115	-	(115)	No prior year surplus at proposed budget
Total Revenue	33,346	33,646	300	
Expenses				
Support Services	427	599	172	Support services increased
Contract and General Services	32	33	1	
Transfer to Other Services	32,887	33,014	127	Contribution to Recreation Facilities service
Total Expense	33,346	33,646	300	

CVRD 5 Year Operating Budget by Service

Functions: 607

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
Revenues								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
01-1-607-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-607-019	Reqn Elect/Spec Prov Govt	33,231	33,231	33,646	33,670	33,695	33,721	33,747
01-1-607-150	Surplus Prior Year	115	115	0	0	0	0	0
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		33,347	33,346	33,646	33,670	33,695	33,721	33,747
Revenues		33,347	33,346	33,646	33,670	33,695	33,721	33,747
Expenses								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
01-2-607-200	Support Services	427	427	599	622	646	671	696
01-2-607-369	Insurance Liability	54	32	33	34	35	36	37
01-2-607-495	Transfer To Other Functions	32,887	32,887	33,014	33,014	33,014	33,014	33,014
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		33,368	33,346	33,646	33,670	33,695	33,721	33,747
Expenses		(33,368)	(33,346)	(33,646)	(33,670)	(33,695)	(33,721)	(33,747)
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		(21)	0	0	0	0	0	0
01 - General Revenue Fund		(21)	0	0	0	0	0	0