

**2026-2030
Financial Planning
Core Services
Recreation**

600 Recreation Grant
Service





Core Service	Recreation
Service 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
2026 Proposed Changes to Service	None





2025 Accomplishments

Municipal Partners

- Free swimming at the outdoor pool
- Low cost/no cost programming for children, youth & seniors

Community Partners

- 100th Anniversary of the CV Exhibition
- Joe King Park upgrades
- Trail maintenance by United Riders of Cumberland



Trends, Challenges and Opportunities

- Increase requests for funding support to provide recreation programming & events
- The demand for some recreation programs/sports exceeds the capacity of organizations to deliver on them due to lack of facilities and/or coaches





Human Resource

	2026	2027
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

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$12,074	\$14,896	\$2,822	23.4%
Personnel Costs	4,783	4,936	153	3.2%
Grants to Other Orgs	920,601	556,400	(364,201)	(39.6%)
Contracts & General Services	17,964	1,857	(16,107)	(89.7%)
Transfer to Reserve	13,533	17,848	4,315	31.9%
Total Expenses	\$968,955	\$595,937	(\$373,018)	(38.5%)

Key Notes

- Capital contribution for outdoor pool [-350K]
- Condition assessments [-16.2K]



Transfers to Other Government

	Municipal Partners 2025	Municipal Partners 2026	Municipal Partners 2027	Municipal Partners 2028	Municipal Partners 2029	Municipal Partners 2030
City of Courtenay <ul style="list-style-type: none">• Outdoor Pool Operations• Outdoor Pool Capital needs• Adapted Needs Program• Skate Park	\$638,200	\$406,000	\$412,600	\$427,500	\$441,700	\$452,800
Town of Comox (2026 requests) <ul style="list-style-type: none">• \$4,800 child/youth programs• \$50,000 pump track	4,800	54,800	4,800	4,800	4,800	4,800
Village of Cumberland	5,000	5,000	5,000	5,000	5,000	5,000
Total	\$648,000	\$465,800	\$422,400	\$437,300	\$451,500	\$462,600



2026 Application-Based Grants

	Agreement	2025	2026	Board Allocation
DIRA	\$4,000	\$4,000	\$4,000	
HIRRA	4,000	4,000	4,000	
Blazing Paddles		1,500	1,500	\$1,500
Comox Valley Cycling Coalition		0	2,000	2,000
Comox Valley Exhibition Society		10,000	25,000	10,000
Comox Valley Sports Hall of Fame		0	15,500	2,000
Comox Valley Therapeutic Riding		0	7,500	7,500
Comox Valley Volleyball Club		0	25,000	7,000
Denman Island Community Education Society		0	25,000	7,500
Hornby Island Athletic Association – Joe King Park		21,300	15,000	7,500
MIKI'SIW Metis Association		0	14,000	10,000
Mount Washington Freestyle Club		0	20,000	2,000
Steam Donkey Racing Club		0	5,000	2,000
United Riders of Cumberland		35,000	35,000	27,600
TOTAL	\$8,000	\$78,300	\$198,500	\$86,600
2026 Proposed Budget	\$8,000			\$82,600
Change	\$0			\$4,000



Revenue

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Grants-in-lieu	\$5,200	\$5,200	-	-
Taxation	766,566	590,737	(175,819)	(22.9%)
Government Grants	16,159	-	(16,159)	(100.0%)
Prior Year Surplus	181,040	-	(181,040)	(100.0%)
Total Revenue	\$968,955	\$595,937	(\$373,018)	(38.5%)

Key Notes

- UBCM grant for condition assessments [-16.2K]
- No prior year surplus at proposed budget



Funding Sources

Tax Requisition

Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Electoral Areas						
Area A	113,484	87,763	87,763	87,763	87,763	87,763
Area B	85,890	66,988	66,988	66,988	66,988	66,988
Area C	106,351	82,029	82,029	82,029	82,029	82,029
Municipal Members						
Comox	134,229	102,655	102,655	102,655	102,655	102,655
Courtenay	284,629	219,187	219,187	219,187	219,187	219,187
Cumberland	41,973	32,114	32,114	32,114	32,114	32,114
	\$766,556	\$590,737	\$590,737	\$590,737	\$590,737	\$590,737
Change from Previous year		(\$175,819)	\$0	\$0	\$0	\$0
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0242	0.0183	0.0183	0.0183	0.0183	0.0183

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



Operating Budget: 2027-2030 Projections

Category	2027	2028	2029	2030
Grants-in-lieu	\$5,200	\$5,200	\$5,200	\$5,200
Taxation	590,737	590,737	590,737	590,737
Total Revenue	\$595,937	\$595,937	\$595,937	\$595,937
Support Services	\$15,462	\$16,050	\$16,660	\$17,293
Personnel Costs	5,084	5,237	5,393	5,554
Grants to Other Organizations	513,000	527,900	542,100	553,200
Contract & General Services	1,911	1,967	2,000	1,139
Transfer to Reserve	60,480	44,783	29,784	18,751
Total Expenses	\$595,937	\$595,937	\$595,937	\$595,937



Future Expenditure Reserve (600)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$148,957	\$166,805	\$227,285	\$272,068	\$301,852
Add: Contributions to Reserve	17,848	60,480	44,783	29,784	18,751
Less: Transfers from Reserve	-	-	-	-	-
Ending Balance	\$166,805	\$227,285	\$272,068	\$301,852	\$320,603



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 2026-2030 financial plan for the Service 600 Recreation Grant be amended to increase grant to organization by \$4,000 and be approved. This amendment is reflective of Board's direction for 2026 Application Based Grants as resolved at the January 13, 2026 meeting.



Questions?