

2026-2030 Financial Planning Core Services Recreation



605 Denman Island & 606 Hornby
Island Recreation

607 Hornby-Denman Recreation
Complexes



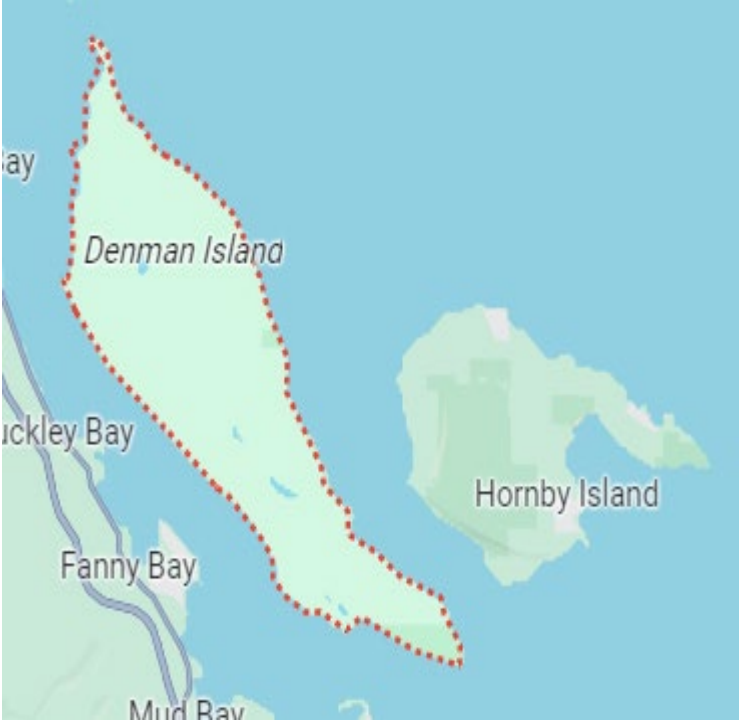


Core Service	Recreation
Service Name	605 – Denman Island Recreation
Service Sub-functions	None
Purpose	To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs.
Participants	Defined Portion of Electoral Area A – Denman Island
2026 Proposed Changes to Service	N/A



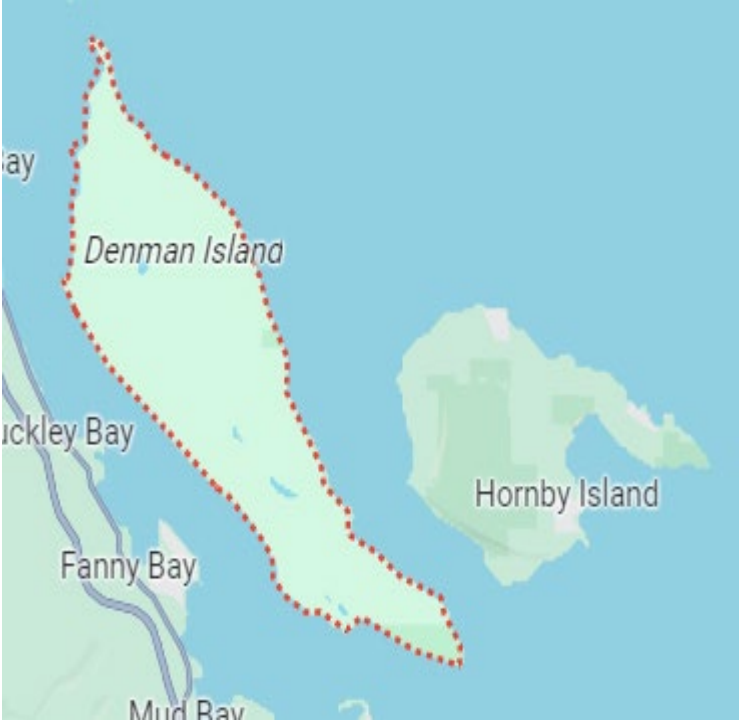


Core Service	Recreation
Service Function Name	606 – Hornby Island Recreation
Service Sub-functions	None
Purpose	To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs.
Participants	Defined Portion of Electoral Area A – Hornby Island
2026 Proposed Changes to Service	N/A





Core Service	Recreation
Service Function Name	607 – Hornby-Denman Rec Complexes Contribution Service
Service Sub-functions	None
Purpose	To provide contribution to the cost of the Comox Valley Recreation Complexes service
Participants	Defined Portion of Electoral Area A – Denman and Hornby Islands
2026 Proposed Changes to Service	N/A





2025 Accomplishments

Denman Island

- Grant focused on events and programming
 - DICES
 - Docks
 - Pickleball
 - Ben Rempel Memorial Run
 - Inner Island Dance Collective

Hornby Island

- Summer youth programs
- Floor Hockey, pickleball and other programming
- Bath, Art and soapmaking



605 Denman Island Recreation Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	(%)
Support Services	\$300	\$300	-	-
Contract & General Services	32	33	\$1	3.0%
Grants to Other Organizations	17,809	22,700	4,891	27.5%
Total Expenses	\$18,141	\$23,033	\$4,892	27.0%



605 Denman Island Recreation Revenue

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$18,032	\$23,033	\$5,001	27.7%
Prior Year Surplus	109	-	(109)	(100%)
Total Revenue	\$18,141	\$23,033	\$4,892	27.0%



Denman Island Residents Association

	2025	2026	2027	2028
Recreation Grants	\$17,000	\$22,000	\$23,000	\$24,000
Administration Fee	700	700	700	700
Total Grant Requested	\$17,700	\$22,700	\$23,700	\$24,700



Funding Sources (605)

Tax Requisition

Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Local Service Area						
5-771-CNR-SRVA#46	18,032	23,033	24,034	25,035	26,036	27,037
	\$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 (per \$1,000 of assessed value)	0.0219	0.0280	0.0292	0.0304	0.0316	0.0328

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



606 Hornby Island Recreation Expenses

Year over Year Change

Key Notes

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	(%)
Support Services	\$300	\$358	\$58	19.3%
Grants to Other Orgs	38,254	38,600	346	0.9%
Contracts & General Services	70	73	3	4.0%
Transfer to Reserve	979	1,469	490	50.1%
Total Expenses	\$39,603	\$40,500	\$897	2.3%



606 Hornby Island Recreation Revenue

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$39,500	\$40,500	\$1,000	3.0%
Prior Year Surplus	\$103	-	(103)	(100%)
Total Revenue	\$39,500	\$40,500	\$897	2%



HIRRA Recreation Budget

	2026	2027	2028	2029	2030
CVRD Grant Revenue – Service 606	\$38,600	\$39,747	\$40,928	\$42,144	\$43,396
CVRD Grant Revenue – Service 600	4,000	4,000	4,000	4,000	4,000
Other Revenue	37,240	37,985	38,745	39,250	40,310
Total Revenue	\$79,840	\$81,732	\$83,673	\$85,664	\$87,706
Wages & Benefits	\$38,200	\$39,130	\$40,083	\$41,059	\$42,059
Operating Expenses	12,268	12,597	12,939	13,293	13,660
Program Expenses	29,372	30,004	30,651	31,312	31,987
Total Expenses	\$79,840	\$81,732	\$83,673	\$85,664	\$87,706



Funding Sources (606)

Tax Requisition

Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Local Service Area						
6-771-CNR-SRVA#47	39,500	40,500	41,500	42,500	43,500	44,500
	\$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 (per \$1,000 of assessed value)	0.0380	0.0370	0.0379	0.0388	0.0397	0.0406

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



607 Hornby-Denman Rec Complexes Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$) (%)	
Support Services	\$427	\$599	\$172	40.3%
Contracts & General Services	32	33	1	3.0%
Transfer to Other Services	32,887	33,014	127	0.4%
Total Expenses	\$33,346	\$33,646	\$300	0.9%



607 Hornby-Denman Rec Complexes Revenue

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$33,231	\$33,646	\$415	1.2%
Prior Year Surplus	115	-	(115)	(100.0%)
Total Revenue	\$33,346	\$33,646	\$300	0.9%



Funding Sources (607)

Tax Requisition

Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Defined Area						
Part Area A Denman/Hornby	33,231	33,646	33,670	33,695	33,721	33,747
	\$33,231	\$33,646	\$33,670	\$33,695	\$33,721	\$33,747
Change from Previous year		\$415	\$24	\$25	\$26	\$26
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0179	0.0175	0.0175	0.0176	0.0176	0.0176

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



605 Operating Budget: 2027-2030 Projections

Category	2027	2028	2029	2030
Taxation	\$24,045	\$25,035	\$26,036	\$27,037
Total Revenue	\$24,045	\$25,035	\$26,036	\$27,037
Support Services	\$300	\$300	\$300	\$300
Grants to Other Organizations	23,700	24,700	25,700	26,700
Contract & General Services	34	35	36	37
Total Expenses	\$24,045	\$25,035	\$26,036	\$27,037



606 Operating Budget: 2027-2030 Projections

Category	2027	2028	2029	2030
Taxation	\$41,500	\$42,500	\$43,500	\$44,500
Total Revenue	\$41,500	\$42,500	\$43,500	\$44,500
Support Services	\$372	\$386	\$401	\$416
Grants to Other Organizations	39,747	40,928	42,144	43,396
Contract & General Services	74	75	77	79
Transfer to Reserve	1,307	1,111	878	609
Total Expenses	\$41,500	\$42,500	\$43,500	\$44,500



607 Operating Budget: 2026-2030 Projections

Category	2027	2028	2029	2030
Taxation	\$33,670	\$33,695	\$33,721	\$33,747
Total Revenue	\$33,670	\$33,695	\$33,721	\$33,747
Support Services	\$622	\$646	\$671	\$696
Contract & General Services	34	35	36	37
Transfer to Other Services	33,014	33,014	33,014	33,014
Total Expenses	\$33,670	\$33,695	\$33,721	\$33,747



Hornby Rec. Future Expenditure Reserve (606)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$7,379	\$8,848	\$10,155	\$11,266	\$12,144
Add: Contributions to Reserve	1,469	1,307	1,111	878	609
Less: Transfers from Reserve	-	-	-	-	-
Ending Balance	\$8,848	\$10,155	\$11,266	\$12,144	\$12,753



Summary

Fiscal Responsibility	Climate Crisis & Environmental Stewardship & Protection	Community Partnerships	Indigenous Relations	Accessibility, Diversity, Equity & Inclusion
				
		Supporting community recreation through on island partnerships		Programming is open to a diverse range of participants



Options & Recommendations

That the proposed 2026-2030 financial plans for the Service 605 Denman Island Recreation, Service 606 Hornby Island Recreation and Service 607 Hornby-Denman Recreation Complexes Contribution, be approved.



Questions?