

2026-2030

Financial Planning

Core Services

Recreation

605 Denman Island & 606 Hornby
Island Recreation

607 Hornby-Denman Recreation
Complexes

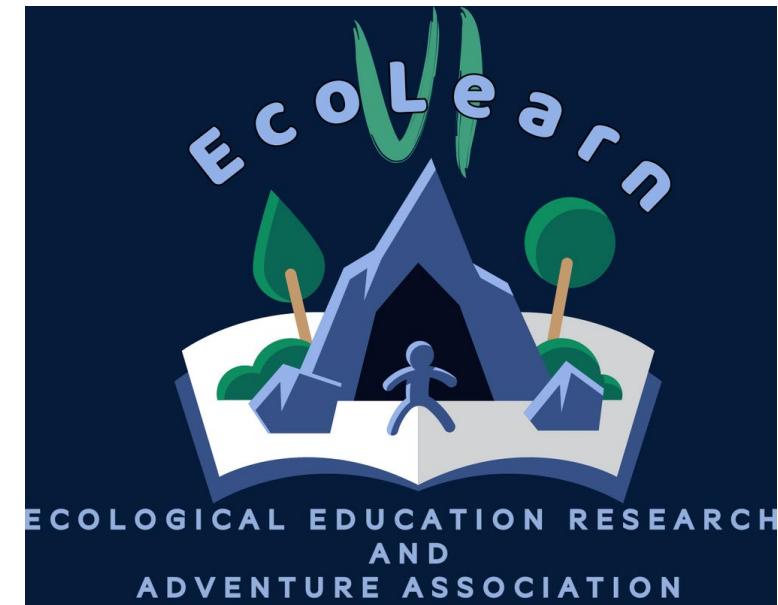




Core Service

Recreation

| 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 |

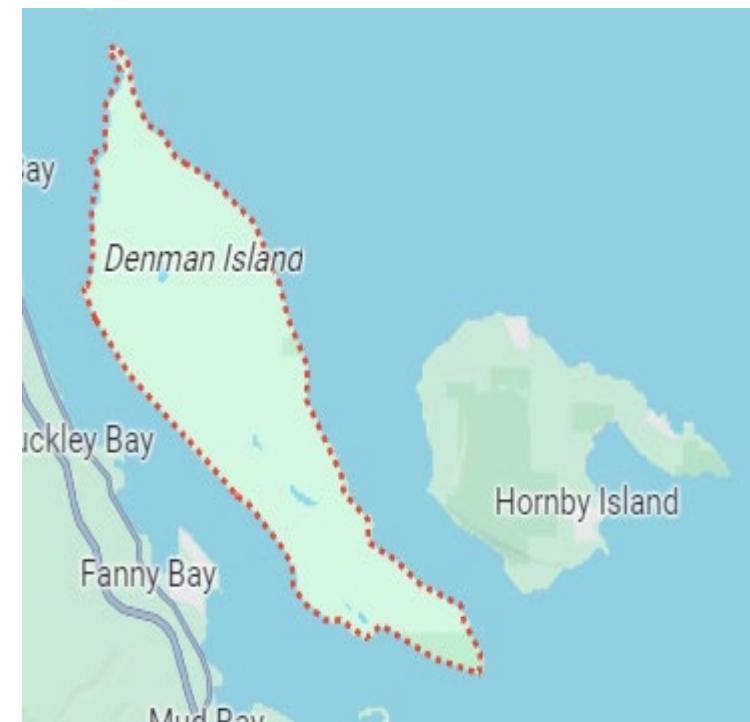




Core Service

Recreation

| 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 |

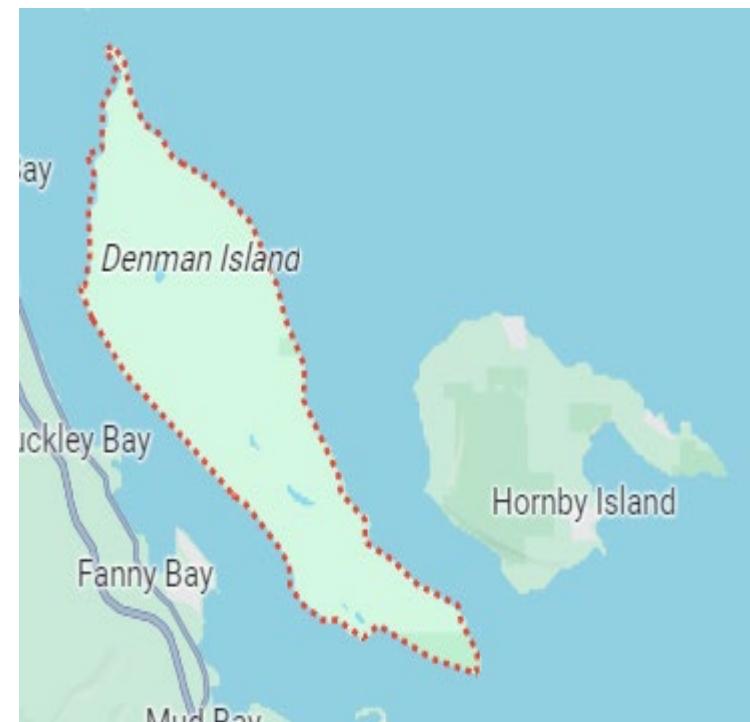




Core Service

Recreation

| 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) (\$) | 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) (\$) | 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) (\$) | 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?