

2025-2029
Financial Planning
Core Services
Recreation



605 Denman Island & 606 Hornby
Island Recreation

607 Hornby-Denman Recreation
Complexes





Core Service Recreation

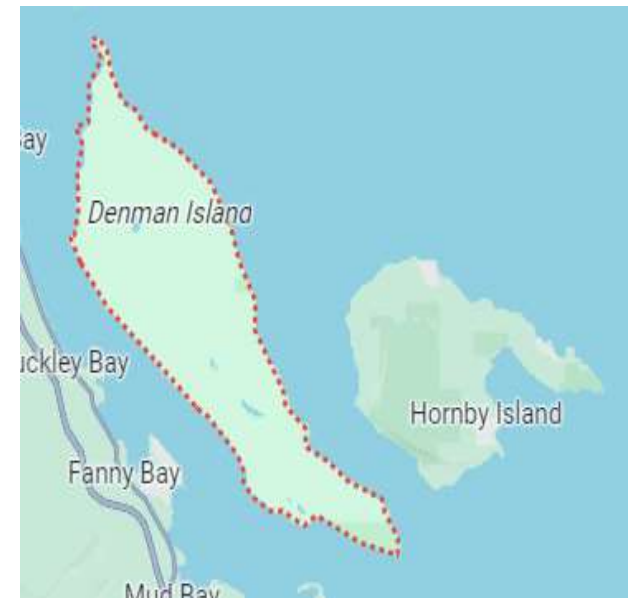
Core Service	Recreation
Service Name	605 – Denman Island Recreation
Service Sub-functions	None
Purpose	To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs.
Participants	Defined Portion of Electoral Area A – Denman Island
2025 Proposed Changes to Service	N/A





Core Service Recreation

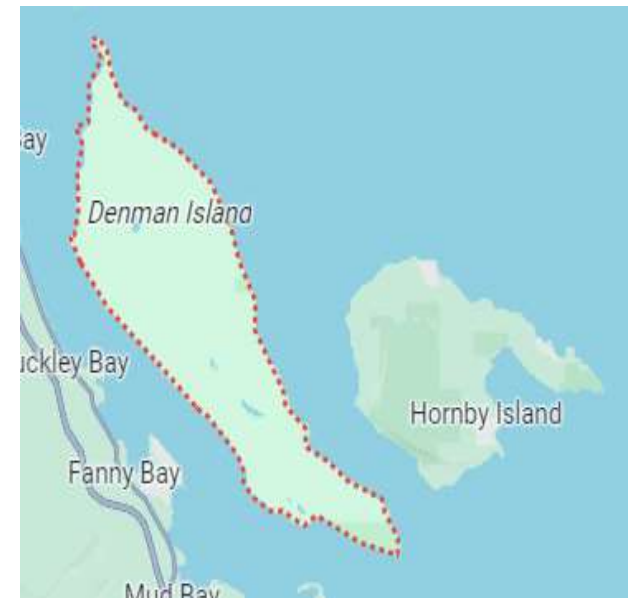
Core Service	Recreation
Service Function Name	606 – Hornby Island Recreation
Service Sub-functions	None
Purpose	To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs.
Participants	Defined Portion of Electoral Area A – Hornby Island
2025 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
2025 Proposed Changes to Service	N/A





2024 Accomplishments

Denman Island

- Teen Night
- Summer day camps
- Community Dock
- Gathering Place – older adult programming

Hornby Island

- Ninja Camps
- Dances
- Sailing programs
- Artistic Movement programs



605 Denman Island Recreation Expenses

Year over Year Change

	2024 Approved Budget	2025 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$300	\$300	-	-
Contract & General Services	31	32	\$1	3.2%
Grants to Other Organizations	16,751	17,700	949	5.6%
Total Expenses	\$17,082	\$18,032	\$950	5.6%



605 Denman Island Recreation Revenue

Year over Year Change

	2024 Approved Budget	2025 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$17,029	\$18,032	\$1,003	5.9%
Prior Year Surplus	53	-	(53)	(100.0%)
Total Revenue	\$17,082	\$18,032	\$950	5.6%



Denman Island Residents Association

	2024	2025	2026	2027
Recreation Grants	\$16,000	\$17,000	\$18,000	\$19,000
Administration Fee	700	700	700	700
Total Grant Requested	\$16,700	\$17,700	\$18,700	\$19,700



Funding Sources (605)

Tax Requisition

Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
5-771-CNR-SRVA#46	17,029	18,032	19,033	20,034	21,035	22,036
	\$17,029	\$18,032	\$19,033	\$20,034	\$21,035	\$22,036
Change from Previous year		\$1,003	\$1,001	\$1,001	\$1,001	\$1,001
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0208	0.0219	0.0231	0.0243	0.0255	0.0268

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



606 Hornby Island Recreation Expenses

Year over Year Change

Key Notes

	2024 Approved Budget	2025 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$424	\$300	(\$124)	(29.2%)
Grants to Other Orgs	27,023	38,254	11,231	41.6%
Contracts & General Services	67	70	3	4.5%
Transfer to Reserve	2,486	876	(1,610)	(64.8%)
Total Expenses	\$30,000	\$39,500	\$9,500	31.7%



606 Hornby Island Recreation Revenue

Year over Year Change

	2024 Approved Budget	2025 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$30,000	\$39,500	\$9,500	31.7%
Total Revenue	\$30,000	\$39,500	\$9,500	31.7%



HIRRA Recreation Budget

	2024	2025	2026	2027
CVRD Revenue - 606	\$31,023	\$38,254	\$39,433	\$39,740
CVRD Revenue - 600	4,000	4,000	4,000	4,000
Other Revenue	27,858	27,897	29,125	29,823
Total Revenue	\$62,881	\$70,151	\$72,558	\$73,563
Wages & Benefits	\$33,969	\$37,855	\$38,778	\$39,725
Operating Expenses	6,057	5,370	5,053	4,501
Program Expenses	22,855	26,926	28,728	29,337
Total Expenses	\$62,881	\$70,151	\$72,558	\$73,563



Funding Sources (606)

Tax Requisition

Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
6-771-CNR-SRVA#47	30,000	39,500	40,500	41,500	42,500	43,500
	\$30,000	\$39,500	\$40,500	\$41,500	\$42,500	\$43,500
Change from Previous year		\$9,500	\$1,000	\$1,000	\$1,000	\$1,000
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0295	0.0380	0.0390	0.0399	0.0409	0.0419

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



607 Hornby-Denman Rec Complexes Expenses

Year over Year Change

	2024 Approved Budget	2025 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$300	\$427	\$127	42.3%
Contracts & General Services	31	32	1	3.2%
Transfer to Other Services	33,014	32,887	(127)	0.4%
Total Expenses	\$33,345	\$33,346	\$1	0.0%



607 Hornby-Denman Rec Complexes Revenue

Year over Year Change

	2024 Approved Budget	2025 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$33,248	\$33,346	\$98	0.3%
Prior Year Surplus	97	-	(97)	(99.5%)
Total Revenue	\$33,345	\$33,346	\$1	0.0%



Funding Sources (607)

Tax Requisition

Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Denman/Hornby	33,248	33,346	33,347	33,348	33,349	33,350
	\$33,248	\$33,346	\$33,347	\$33,348	\$33,349	\$33,350
Change from Previous year		\$98	\$1	\$1	\$1	\$1
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0181	0.0179	0.0179	0.0179	0.0179	0.0179

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



605 Operating Budget: 2026-2029 Projections

Category	2026	2027	2028	2029
Taxation	\$19,033	\$20,034	\$21,035	\$22,036
Total Revenue	\$19,033	\$20,034	\$21,035	\$22,036
Support Services	300	300	300	300
Grants to Other Organizations	18,700	19,700	20,700	21,700
Contract & General Services	33	34	35	36
Total Expenses	\$19,033	\$20,034	\$21,035	\$22,036



606 Operating Budget: 2026-2029 Projections

Category	2026	2027	2028	2029
Taxation	\$40,500	\$41,500	\$42,500	\$43,500
Total Revenue	\$40,500	\$41,500	\$42,500	\$43,500
Support Services	\$300	\$300	\$300	\$300
Grants to Other Organizations	39,433	39,740	40,810	41,795
Contract & General Services	73	76	79	82
Transfer to Reserve	694	1,384	1,311	1,323
Total Expenses	\$40,500	\$41,500	\$42,500	\$43,500



607 Operating Budget: 2026-2029 Projections

Category	2026	2027	2028	2029
Taxation	\$33,347	\$33,348	\$33,349	\$33,350
Total Revenue	\$33,347	\$33,348	\$33,349	\$33,350
Support Services	\$427	\$427	\$427	\$427
Contract & General Services	33	34	35	36
Transfer to Other Services	32,887	32,887	32,887	32,887
Total Expenses	\$33,347	\$33,348	\$33,349	\$33,350



Hornby Rec. Future Expenditure Reserve (606)

Projected Balances

	2025	2026	2027	2028	2029
Opening Balance	\$6,001	\$6,877	\$7,571	\$8,955	\$10,266
Add: Contributions to Reserve	876	694	1,384	1,311	1,323
Less: Transfers from Reserve	-	-	-	-	-
Ending Balance	\$6,877	\$7,571	\$8,955	\$10,266	\$11,589



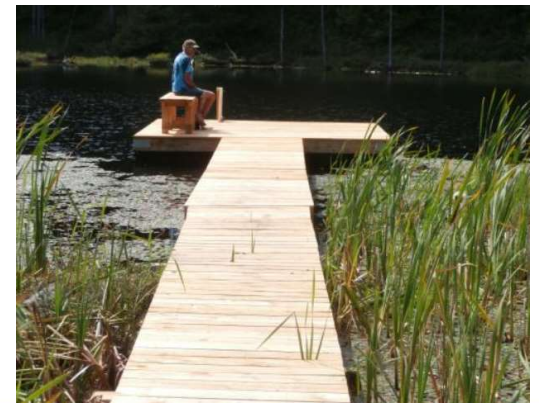
Summary

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



Options & Recommendations

- That the proposed 2025-2029 financial plan for the Service 605 Denman Island Recreation Service, Service 606 Hornby Island Recreation Service and Service 607 Hornby-Denman Recreation Complexes Contribution Service, be approved.





Questions?