

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



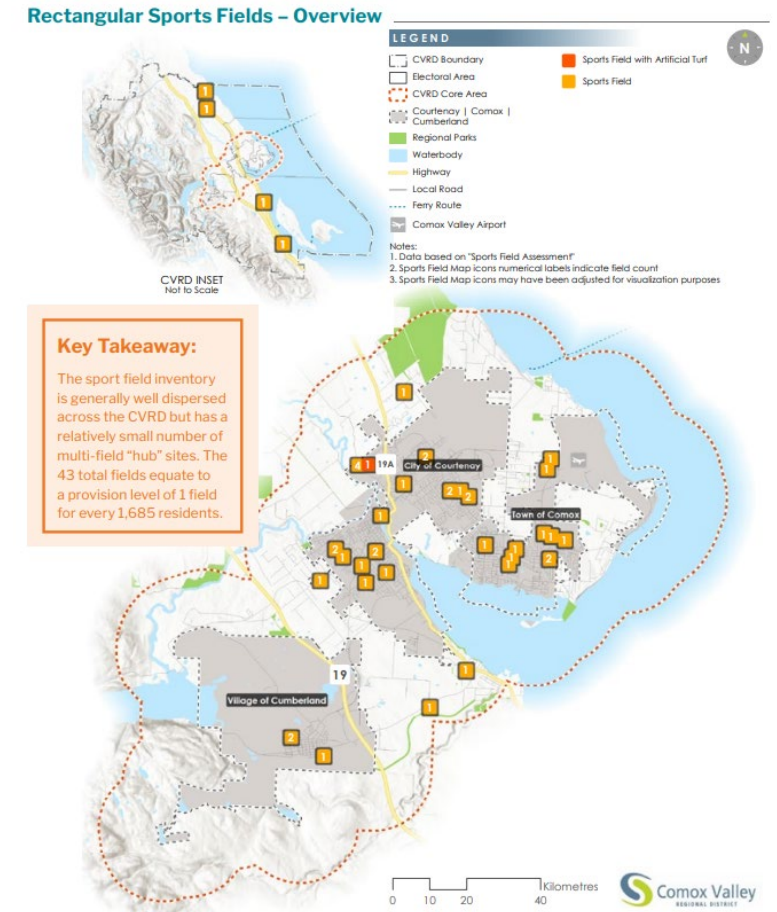
601 Comox Valley Track
and Fields Service





Core Service Recreation

Core Service	Recreation
Service Name	Comox Valley Track and Fields Service
Service Sub-functions	602 – Sports Track 603 – Playing Fields
Purpose	To provide funding for the maintenance and capital costs of the all-weather sports track and sports playing fields in the City of Courtenay, the Town of Comox and Electoral Areas A, B and C
Participants	Comox, Courtenay, Defined Portion of Electoral Area A, Electoral Areas B and C
Maximum Levy	\$.04 per \$1,000 - 100% Assessment Proposed increase in the maximum requisition to accommodate borrowing to construct a new artificial turf field
2026 Proposed Changes to Service	The Village of Cumberland joined the service effective January 1, 2026





Strategic Priorities and Initiatives

Type	Initiative	Comment
Board	Construction of Artificial Turf Field 2	Under construction, will open in 2026
Board	Regional field allocation policy, central booking system & fee review	City of Courtenay leading process. Update to elected officials in January 2026
Board	Field improvements & amenities planning (urban and rural) & grant program	Start work in Q1 2026 to establish the program & work with municipal partners & community orgs to ID possible amenities and improvements





2025 Accomplishments

- The Village of Cumberland joined the service as a partner
- Construction of the new multi-sport artificial turf field began in September 2025
- With funding from the CVRD, the City of Courtenay started the process to develop a regional field allocation policy, central booking system and alignment of fees





Trends, Challenges and Opportunities

- The demand for facilities outpaces the number of available and suitable facilities
- User groups are willing to pay (or pay more) if they receive value for service (i.e. improved facilities – surface, lights, washrooms)





2026 Work Plan Items

- Artificial Turf Field 2 completion Spring/Summer 2026
- Supporting the City of Courtenay in the regional field allocation policy development and fees framework
- Development of a regional field improvements/amenities grant program
- Artificial Turf Field 2 Agreement with Comox Valley Schools



Additional Upgrades

The Comox Valley Recreation Commission has also identified these improvements, prioritized to proceed as an immediate priority:

- Added Lighting
- Improved Washrooms
- Upgrades to Field Access

These are a priority whether the fields are owned by the CVRD or others, such as School District 71. An investment action plan will be developed with partners.



Regional Amenities & Field Improvements Program

- Development of a regional field amenities and improvements policy
- Support to rural community halls, municipalities and the school district that own and maintain sports fields for community use
- Provide incentives for investment into fields to increase the inventory of bookable fields within the region



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	\$14,426	\$4,561	(\$9,865)	(68.4%)
Personnel Costs	4,783	4,936	153	3.2%
Grants to Other Orgs	35,781	40,953	5,172	14.5%
Materials, Supplies & Utilities	45,556	52,713	7,157	15.7%
Contracts & General Service	56,767	26,706	(30,061)	(53.0%)
Debt Charges	-	120,000	120,000	100.0%
Transfer to Reserve	991,352	504,976	(486,376)	(49.1%)
Total Expenses	\$1,148,665	\$754,845	(\$393,820)	(34.3%)

Key Notes

- SD 71 field maintenance [+5K]
- Hydro [+7K]
- Artificial turf field design [-52K], Grand Opening event [+15K], Custodial [+6.5K]
- Debt interest [+120K]



Revenue

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Grants-in-lieu	\$5,345	\$5,345	-	0.0%
Taxation	986,000	730,000	(256,000)	(26.0%)
Other Revenue	4,500	4,500	-	0.0%
Transfers from Reserve	-	15,000	15,000	100.0%
Prior Year Surplus	152,820	-	(152,820)	(100.0%)
Total Revenue	\$1,148,665	\$754,845	(\$393,820)	(34.3%)

Key Notes

- No surplus at proposed budget
- Reserve transfer to cover one-time grand opening event
- Taxation decrease as planned



Funding Sources

Tax Requisition

Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Defined Area						
Part Area A Baynes Sound	99,263	73,397	73,397	73,397	73,397	73,397
Electoral Areas						
Area B	124,631	93,414	93,414	93,414	93,414	93,414
Area C	154,321	114,388	114,388	114,388	114,388	114,388
Municipal Members						
Comox	194,774	143,149	143,149	143,149	143,149	143,149
Courtenay	413,012	305,652	305,652	305,652	305,652	305,652
	\$986,000	\$730,000	\$730,000	\$730,000	\$730,000	\$730,000
Change from Previous year		(\$256,000)	\$0	\$0	\$0	\$0
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0351	0.0255	0.0255	0.0255	0.0255	0.0255

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	\$5,345	\$5,345	\$5,345	\$5,345
Taxation	730,000	730,000	730,000	730,000
Other Revenue	4,500	4,500	4,500	4,500
Total Revenue	\$739,845	\$739,845	\$739,845	\$739,845
Support Services	\$4,838	\$4,736	\$4,867	\$4,993
Personnel Costs	5,084	5,237	5,393	5,554
Grants to Other Organizations	41,259	41,259	42,740	42,925
Materials, Supplies & Utilities	53,528	54,929	55,994	56,976
Contracts & General Services	11,708	11,710	11,713	11,715
Debt Charges	120,000	120,000	120,000	120,000
Transfer to Reserve	503,428	501,974	499,138	497,682
Total Expenses	\$739,845	\$739,845	\$739,845	\$739,845

601 Comox Valley Track and Fields Service

2026-2035 Capital Planning





Asset Management Update

- The turf field and track are owned and maintained by Comox Valley Schools
- The CVRD and CV Schools contribute equally to the maintenance and replacement of the assets (track & artificial turf fields)



Comox Valley Schools

A Community of Learners

INNOVATIVE • INQUISITIVE • INCLUSIVE





2026-2030 Capital Plan

	2026	2027	2028	2029	2030
1180 – First Turf Field Renewal	-	-	-	\$1,250,000	-
Total	-	-	-	\$1,250,000	-



Reserves

Projected Balances

Reserve	2025 Ending Balance
601 – Track and Field Future Expenditure Reserve	\$606,140
885 – District 71 All Weather Sports Track Capital Works Reserve	479,131
Total	\$1,085,271



Future Expenditure Reserve (601)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$606,140	\$1,071,116	\$1,549,544	\$2,026,518	\$1,875,656
Add: Contributions to Reserve	479,976	478,428	476,974	474,138	472,682
Less: Transfers from Reserve	15,000	-	-	625,000	-
Ending Balance	\$1,071,116	\$1,549,544	\$2,026,518	\$1,875,656	\$2,221,896



District 71 Sports Track C/W Reserve (885)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$561,461	\$586,461	\$611,461	\$636,461	\$661,461
Contributions to Reserve	25,000	25,000	25,000	25,000	25,000
Transfers from Reserve	-	-	-	-	
Ending Balance	\$586,461	\$611,461	\$636,461	\$661,461	\$686,461



Summary

Fiscal Responsibility	Climate Crisis & Environmental Stewardship & Protection	Community Partnerships	Indigenous Relations	Accessibility, Diversity, Equity & Inclusion
				
The turf field and track both have replacement plans projected in future years, therefore ongoing reserve contributions of \$75,000+ annually are needed to ensure ongoing service delivery.	Artificial turf fields require no irrigation or fertilizers to maintain.	This service is built on strong partnerships with Comox Valley Schools, the City of Courtenay, and the Town of Comox as well as local sports organizations.		The construction of a multi-sport artificial turf field may lead to greater opportunities for accessible and inclusive programs.



Options & Recommendations

Option 1: That the proposed 2026-2030 financial plans for the Service 601 Comox Valley Track and Fields be amended to include an annual \$200,000 reserve contribution (2026-2030) funded with taxation for the purpose of establishing a region-wide field improvements and amenities fund; and that the amended proposed budget be approved.

Option 2: That the proposed 2026-2030 financial plans for the Service 601 Comox Valley Track and Fields be approved.



Questions?