



Staff Report

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TO: Committee of the Whole

FROM: Tyla Pennell, Director of Corporate Services

DATE: November 18, 2024

SUBJECT: 2025-2029 Proposed Capital Plan

ATTACHMENT(S): [Appendix 1 - Proposed 2025-2029 Capital Plan](#)
 [Appendix 2 - 2025 Capital Plan by Asset Category](#)

STRATEGIC GOALS & PRIORITIES:

This report complies with the following strategic goals set out by Council:

- Fiscal Responsibility
- Asset Maintenance and Enhancement

This report complies with the above noted strategic goals and priorities through:

- fiscal responsibility of available capital and grant funding
- allocating financial resources across municipal reserves, with consideration given to annual depreciation
- planning capital investment to support asset management and enhancement to maintain and grow the level of service

RECOMMENDED RESOLUTION:

This report is for feedback and discussion purposes only at this time.

PURPOSE:

To provide a draft 2025-2029 capital plan for discussion purposes which is reflective of departmental priorities and asset maintenance planning.

BACKGROUND:

Each year, a municipality must prepare a 5-year financial plan for both operating and capital expenditures. To support the preparation of the proposed capital plan for consideration, staff have:

- reviewed the 2024-2028 approved capital plan and provided updates based on new information and departmental priorities

- considered expected funding options for the upcoming year, including usage of the Growing Community Fund monies received in 2023
- integrated an accrual and allocation across all asset classes to support reinvestment and renewal of municipal assets based on annual depreciation and asset management plans
- considered current departmental priorities, with consideration given to asset management planning

FINANCIAL IMPLICATIONS:

The anticipated financial implications for the proposed 2025-2029 Capital Plan are outlined in Appendix 1. Appendix 2 provides a visual representation of the estimated proposed investment for 2025 by asset category.

COMMENTS & DISCUSSION:

Staff have been progressing work on the District's asset management planning across all its asset categories. As a result of this work, some of the biggest changes for long-term financial planning are:

- Annual funding is being accrued or allocated across asset classes in order to ensure reinvestment is being considered more equitably towards all municipal assets
- Reserve accruals are not specific to a single project, unless it was approved in a prior year financial plan
- No funding is proposed to be withdrawn from municipal reserves unless it was approved in a prior year capital plan for a specific purpose
- Anticipated operational surplus revenue is starting to be allocated to support direct reinvestment in capital infrastructure that supports direct service delivery

Infrastructure replacement prioritization and funding is a critical component of long-term service delivery. As part of this ongoing work, staff will be working to prepare integrative plans for asset infrastructure replacement in 2025. The purpose of integrative planning of asset categories is to create a strategic infrastructure plan that considers the needs across all asset classes to ensure efficiency of project work and maximization of municipal fund investment. These integrative plans will be based on the asset management work completed to date, with consideration given to service delivery, risk assessment prioritization, and potential funding options.

Once drafted, staff plan to bring the integrative plans to the Committee for review and consideration, with a public engagement plan to build community awareness and seek information to help guide prioritization and planning based on community needs and expectations.

ALTERNATIVE OPTIONS:

The Committee may desire to:

- request more information on a particular project or objective before giving consideration to its proposal in the 2025-2029 Capital Plan, or
- provide suggested amendments to the proposed capital plan.

SUMMARY & CONCLUSION:

Staff is seeking the Committee's feedback on the proposed 2025-2029 Capital plan.

RESPECTFULLY SUBMITTED:



Tyla Pennell

Director of Corporate Services

The District of Taylor's guiding principle is "Safety, Family, then Work."

Appendix 1
Draft 2025-2029 Capital Plan

Object Code Type	Project *	Object Code Category *	2025	2026	2027	2028	2029
Funding Source	1998 Ford Cube Van Replacement	540 - Internal Transfers	-	150,000.00	-	-	-
Funding Source	1998 Sweeper #41 Replacement	540 - Internal Transfers	-	-	-	-	250,000.00
Funding Source	Alternate Water Source Study: Funding Source TBD	520 - Grants, Donations, Borrowing	-	160,000.00	-	-	-
Funding Source	Growing Community Fund	540 - Internal Transfers	761,623.00	-	-	-	-
Funding Source	Capital Revenues: Fire Protection Agreement (Unallocated)	520 - Grants, Donations, Borrowing	-	-	-	50,000.00	50,000.00
Funding Source	Capital Revenues: Canada-Community Building Fund	520 - Grants, Donations, Borrowing	123,380.00	123,380.00	128,315.00	128,315.00	128,315.00
Funding Source	Capital Revenues: Peace River Agreement (Unallocated)	520 - Grants, Donations, Borrowing	660,442.49	1,190,406.74	1,482,414.88	1,515,063.18	1,548,364.44
Funding Source	Command 1 Replacement	540 - Internal Transfers	114,000.00	-	-	-	-
Funding Source	Community Greenhouse: Local Food Infrastructure Grant	520 - Grants, Donations, Borrowing	100,000.00	-	-	-	-
Funding Source	Community Hall Improvements: Peace River Agreement	520 - Grants, Donations, Borrowing	-	50,000.00	-	-	-
Funding Source	Community Hall Improvements: Recreation Infrastructure Grant	520 - Grants, Donations, Borrowing	-	100,000.00	-	-	-
Funding Source	Complex Improvements: Peace River Agreement	520 - Grants, Donations, Borrowing	50,000.00	-	-	-	-
Funding Source	Complex Improvements: Recreation Infrastructure Grant	520 - Grants, Donations, Borrowing	100,000.00	-	-	-	-
Funding Source	Engine 12 Replacement: Fire Protection Agreement	520 - Grants, Donations, Borrowing	50,000.00	50,000.00	50,000.00	-	-
Funding Source	Engine 12 Replacement	540 - Internal Transfers	-	-	1,024,994.00	-	-
Funding Source	Garbage Bin Replacements	540 - Internal Transfers	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Funding Source	Golf Carts: Fleet Replacement	540 - Internal Transfers	90,000.00	95,000.00	95,000.00	95,000.00	95,000.00
Funding Source	Golf Course Pavilion: Recreation Infrastructure Grant	520 - Grants, Donations, Borrowing	-	250,000.00	-	-	-
Funding Source	Golf Course: Tent Replacements	540 - Internal Transfers	10,000.00	-	50,000.00	-	-
Funding Source	Ice Centre Improvements: Peace River Agreement	520 - Grants, Donations, Borrowing	50,000.00	-	-	-	-
Funding Source	Ice Centre Improvements: Recreation Infrastructure Grant	520 - Grants, Donations, Borrowing	100,000.00	-	-	-	-
Funding Source	Information Technology Upgrades: Peace River Agreement	520 - Grants, Donations, Borrowing	100,000.00	-	-	-	-
Funding Source	Jarvis Subdivision - House Development	540 - Internal Transfers	-	320,000.00	-	-	-
Funding Source	Park Accessibility Sidewalks and Landscaping: Funding Source TBD	520 - Grants, Donations, Borrowing	25,000.00	-	-	-	-
Funding Source	Participaction Trail Improvements: Phase 1-4: Peace River Agreement	520 - Grants, Donations, Borrowing	210,000.00	210,000.00	-	-	-
Funding Source	Participaction Trail Improvements: Phase 1-4: Active Transportation Grant	520 - Grants, Donations, Borrowing	490,000.00	490,000.00	-	-	-
Funding Source	Peace Island Park: Dangerous Tree Removal	540 - Internal Transfers	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Funding Source	Peace Island Park: Island Playground Replacement: Funding Source TBD	520 - Grants, Donations, Borrowing	-	-	200,000.00	-	-
Funding Source	Peace Island Park: Pavilion Improvements: Funding Source TBD	520 - Grants, Donations, Borrowing	-	80,000.00	-	-	-
Funding Source	Peace Island Park: Trail Improvements	540 - Internal Transfers	10,000.00	-	-	-	-
Funding Source	Public Works Shop: Paving, Landscaping: Funding Source TBD	520 - Grants, Donations, Borrowing	363,000.00	-	-	-	-
Funding Source	Public Works Shop: Paving, Landscaping	540 - Internal Transfers	737,000.00	-	-	-	-
Funding Source	Rescue 10 Replacement: 2002 Ford F-550	540 - Internal Transfers	-	-	-	-	230,000.00
Funding Source	Unit 900 Trackless Replacement	540 - Internal Transfers	-	-	-	-	200,000.00
Funding Source	Wastewater Treatment Plant - Solids Dewatering: Peace River Agreement	520 - Grants, Donations, Borrowing	348,583.73	-	-	-	-
			\$ 4,522,029.22	\$ 3,297,786.74	\$ 3,059,723.88	\$ 1,817,378.18	\$ 2,530,679.44

Appendix 1
Draft 2025-2029 Capital Plan

Object Code Type	Project *	Object Code Category *	2025	2026	2027	2028	2029
Expenditure	1998 Ford Cube Van Replacement	240 - Vehicles, Equipment	-	150,000.00	-	-	-
Expenditure	1998 Sweeper #41 Replacement	240 - Vehicles, Equipment	-	-	-	-	250,000.00
Expenditure	Alternate Water Source Study	200 - Work in Progress	-	320,000.00	-	-	-
Expenditure	Backhoe Replacement	240 - Vehicles, Equipment	-	-	-	150,000.00	-
Expenditure	Ball Diamond Road	220 - Buildings, Facilities	-	-	32,000.00	-	-
Expenditure	Command 1 Replacement	240 - Vehicles, Equipment	144,500.00	-	-	-	-
Expenditure	Community Greenhouse	220 - Buildings, Facilities	130,000.00	-	-	-	-
Expenditure	Community Hall Improvements	220 - Buildings, Facilities	-	150,000.00	-	-	-
Expenditure	Complex Improvements	220 - Buildings, Facilities	150,000.00	-	-	-	-
Expenditure	Dog Park	220 - Buildings, Facilities	10,000.00	-	-	-	-
Expenditure	Engine 12 Replacement	240 - Vehicles, Equipment	-	-	1,200,000.00	-	-
Expenditure	Fire Hose Replacement (Phase 1-3)	240 - Vehicles, Equipment	12,200.00	10,000.00	-	-	-
Expenditure	Golf Carts: Fleet Replacement	240 - Vehicles, Equipment	90,000.00	95,000.00	95,000.00	95,000.00	95,000.00
Expenditure	Golf Course Pavilion	220 - Buildings, Facilities	-	500,000.00	-	-	-
Expenditure	Golf Course: Tent Replacements - Coverall	240 - Vehicles, Equipment	-	-	50,000.00	-	-
Expenditure	Golf Course: Tent Replacements - Patio	240 - Vehicles, Equipment	10,000.00	-	-	-	-
Expenditure	Hydraulic Rescue Tools	240 - Vehicles, Equipment	-	-	-	-	115,000.00
Expenditure	Ice Centre Board Replacement	220 - Buildings, Facilities	-	-	-	-	500,000.00
Expenditure	Ice Centre Facility Playground Upgrades	220 - Buildings, Facilities	-	30,000.00	-	-	-
Expenditure	Ice Centre Improvements	220 - Buildings, Facilities	150,000.00	-	-	-	-
Expenditure	Information Technology Upgrades	240 - Vehicles, Equipment	100,000.00	30,000.00	30,000.00	50,000.00	30,000.00
Expenditure	Jarvis Subdivision - House Development	210 - Land	-	320,000.00	-	-	-
Expenditure	Lift Station #2 Option Assessment	200 - Work in Progress	34,000.00	-	-	-	-
Expenditure	LWGC Gator: 2100 Workman Replacement	240 - Vehicles, Equipment	-	-	25,000.00	-	-
Expenditure	LWGC Rough Mower Replacements	240 - Vehicles, Equipment	-	115,000.00	-	-	-
Expenditure	LWGC Sandpro Replacement	240 - Vehicles, Equipment	-	-	25,000.00	-	-
Expenditure	LWGC Workman: Unit 6 Replacement	240 - Vehicles, Equipment	-	-	25,000.00	-	-
Expenditure	LWGC: Gator	240 - Vehicles, Equipment	-	25,000.00	-	-	-
Expenditure	Outdoor Ice Centre Playground Base Improvement	240 - Vehicles, Equipment	-	-	25,000.00	-	-
Expenditure	Park Accessibility Sidewalks and Landscaping	220 - Buildings, Facilities	25,000.00	-	-	-	-
Expenditure	Park Bench Replacements	220 - Buildings, Facilities	-	10,000.00	10,000.00	10,000.00	10,000.00
Expenditure	Participaction Trail Improvements: Phase 1-4	220 - Buildings, Facilities	700,000.00	700,000.00	-	-	-
Expenditure	Peace Island Park Improvements (Council)	220 - Buildings, Facilities	-	10,000.00	-	-	-
Expenditure	Peace Island Park Improvements (Council) - Employee Washroom	220 - Buildings, Facilities	50,000.00	40,000.00	50,000.00	50,000.00	50,000.00
Expenditure	Peace Island Park: Boat Launch Playground Base Improvement	220 - Buildings, Facilities	-	25,000.00	-	-	-
Expenditure	Peace Island Park: Dangerous Tree Removal	220 - Buildings, Facilities	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Expenditure	Peace Island Park: Island Playground Replacement	220 - Buildings, Facilities	-	-	200,000.00	-	-
Expenditure	Peace Island Park: Pavilion Improvements	220 - Buildings, Facilities	-	105,000.00	-	-	-
Expenditure	Peace Island Park: Trail Improvements	220 - Buildings, Facilities	10,000.00	-	-	-	-
Expenditure	Pick-up: Half-Ton	240 - Vehicles, Equipment	-	-	60,000.00	-	-

Appendix 1
Draft 2025-2029 Capital Plan

Object Code Type	Project *	Object Code Category *	2025	2026	2027	2028	2029
Expenditure	Pick-up: One-Ton, 4WD, Flat Deck with Crane, Plow: Unit 8 Replacement	240 - Vehicles, Equipment	110,000.00	-	-	-	-
Expenditure	Pole Shed	220 - Buildings, Facilities	120,000.00	-	-	-	-
Expenditure	Potable Water Mainline Heat Trace	270 - Water Infrastructure	100,000.00	-	-	-	-
Expenditure	PRV Vault Assessment	200 - Work in Progress	16,000.00	-	-	-	-
Expenditure	Public Works Shop: Paving, Landscaping	260 - Engineering, Roads	1,100,000.00	-	-	-	-
Expenditure	Rescue 10 Replacement: 2002 Ford F-550	240 - Vehicles, Equipment	-	-	-	-	230,000.00
Expenditure	Reserve Accrual, Allocation: Buildings	750 - Internal Transfers, Debt	21,600.00	14,600.00	209,000.00	268,600.00	161,400.00
Expenditure	Reserve Accrual, Allocation: Equipment	750 - Internal Transfers, Debt	12,800.00	15,586.74	214,123.88	236,000.00	186,279.44
Expenditure	Reserve Accrual, Allocation: Parking Lots	750 - Internal Transfers, Debt	3,513.23	4,600.00	66,000.00	96,178.18	66,300.00
Expenditure	Reserve Accrual, Allocation: Roads	750 - Internal Transfers, Debt	10,000.00	7,000.00	98,000.00	123,000.00	86,900.00
Expenditure	Reserve Accrual, Allocation: Sewer	750 - Internal Transfers, Debt	1,700.00	1,700.00	57,300.00	112,400.00	79,500.00
Expenditure	Reserve Accrual, Allocation: Streetlights	750 - Internal Transfers, Debt	57,000.00	4,600.00	66,000.00	94,200.00	66,300.00
Expenditure	Reserve Accrual, Allocation: Water	750 - Internal Transfers, Debt	2,800.00	2,700.00	73,300.00	133,000.00	93,800.00
Expenditure	Reserve Accrual: 1998 Ford Cube Van Replacement	750 - Internal Transfers, Debt	50,000.00	-	-	-	-
Expenditure	Reserve Accrual: 1998 Sweeper #41 Replacement	750 - Internal Transfers, Debt	50,000.00	50,000.00	50,000.00	50,000.00	-
Expenditure	Reserve Accrual: Engine 12 Replacement	750 - Internal Transfers, Debt	163,000.00	163,000.00	-	-	-
Expenditure	Reserve Accrual: Garbage Bin Replacements	750 - Internal Transfers, Debt	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Expenditure	Reserve Accrual: Golf Course Irrigation Replacement	750 - Internal Transfers, Debt	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Expenditure	Reserve Accrual: Plow, Dump Truck Replacement, Unit #48	750 - Internal Transfers, Debt	-	70,000.00	70,000.00	70,000.00	70,000.00
Expenditure	Reserve Accrual: Rescue 10 Replacement: 2002 Ford F-550	750 - Internal Transfers, Debt	30,000.00	50,000.00	50,000.00	50,000.00	-
Expenditure	Reserve Accrual: Unit 900 Trackless Replacement	750 - Internal Transfers, Debt	50,000.00	50,000.00	50,000.00	-	-
Expenditure	Seasonal Pool Improvements	220 - Buildings, Facilities	20,000.00	-	-	-	-
Expenditure	Tennis, Pickellball Court Improvements	220 - Buildings, Facilities	12,500.00	-	-	-	-
Expenditure	Triplex Tee Mower Replacement	240 - Vehicles, Equipment	75,000.00	-	-	-	-
Expenditure	Unit 900 Trackless Replacement	240 - Vehicles, Equipment	-	-	-	-	200,000.00
Expenditure	Visitor Centre Facility Repairs	220 - Buildings, Facilities	10,000.00	-	-	-	-
Expenditure	Wastewater Treatment Plant - Reactor Lids Replacement	280 - Sewer Infrastructure	36,000.00	-	-	-	-
Expenditure	Wastewater Treatment Plant - Solids Dewatering (Sludge Thickening)	280 - Sewer Infrastructure	348,583.73	-	-	-	-
Expenditure	Water Treatment Plant Process Equipment	270 - Water Infrastructure	240,887.00	-	-	-	-
Expenditure	Water Well Transducer Junction Box	270 - Water Infrastructure	24,745.26	-	-	-	-
Expenditure	Wildland Pump	240 - Vehicles, Equipment	11,200.00	-	-	-	11,200.00
			\$ 4,522,029.22	\$ 3,297,786.74	\$ 3,059,723.88	\$ 1,817,378.18	\$ 2,530,679.44
Surplus/Deficit			\$ -	\$ -	\$ -	\$ -	\$ -

Contribution From/To Reserves or Internal Fund

Appendix 2: Capital Budget by Asset Category

Budget Year	2025
Stage	All
Division or Department	All
Object Code Category or Object Code	All
Asset Category or Asset Type	All
Fund Category or Fund	All
Account Type	Expenditure

