



## Staff Report

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**TO:** Committee of the Whole

**FROM:** Tyla Pennell, Director of Corporate Services

**DATE:** October 6, 2025

**SUBJECT:** 2026-2030 Proposed Capital Plan

**ATTACHMENT(S):**  [Appendix 1 - 2026-2030 Draft Capital Plan Version 1](#)  
 [Appendix 2 - Capital Budget By Asset Category](#)

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### 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 2026-2030 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 2025-2029 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 2026-2030 Capital Plan are outlined in Appendix 1. Appendix 2 provides a visual representation of the estimated proposed investment for 2026 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
- The addition of reserve accruals/funding allocation of non-specific project funding based on the annual reinvestment deficit into the identified asset category
- No funding is proposed to be withdrawn from municipal reserves unless it was approved in a prior year capital plan for a specific purpose or funding has been accrued to support
- 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 are working to prepare integrative plans for asset infrastructure replacement. 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 will bring the integrative planning documents 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.

Please note that the following assumptions and considerations have been made with respect to the proposed capital plan:

- Approximately \$200,000 of prior year golf course surplus revenue is achieved and available to support the following year's reinvestment for golf course requests. If this is not achieved, projects may be required to be deferred or cancelled due to limited available funding.
- Some projects require grant funding to be secured before all or some of the project's expenditures can be incurred
- While there is investment into each asset category in the proposed capital plan, some of this investment is for new assets, and a renewal/reinvestment deficit still exists for existing municipal assets on an annual basis. More work is required to support a balance between infrastructure renewals and new investments as well as maximization of limited capital funding to ensure sustainable municipal service delivery.

**ALTERNATIVE OPTIONS:**

The Committee may desire to:

- request more information on a particular project or objective before giving consideration to its proposal in the 2026-2030 Capital Plan, or
- provide suggested amendments to the proposed capital plan.

**SUMMARY & CONCLUSION:**

Staff is seeking the Committee's feedback on the proposed 2026-2030 Capital plan.

**RESPECTFULLY SUBMITTED:**



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Tyla Pennell

Director of Corporate Services

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

Appendix 1:  
2026-2030  
Draft Capital Plan

Department *	Activity Centre	Project *	Project Category	2026	2027	2028	2029	2030
103 - Corporate Services	103 - Corporate Services	Capital Revenues: Canada Community Building Fund	New	123,380	128,315	128,315	128,315	128,315
103 - Corporate Services	103 - Corporate Services	Capital Revenues: Fire Protection Agreement	New	50,000	50,000	50,000	50,000	50,000
103 - Corporate Services	103 - Corporate Services	Capital Revenues: Peace River Agreement	New	1,158,943	1,185,121	1,211,824	1,239,060	1,266,841
103 - Corporate Services	103 - Corporate Services	Capital Revenues: Site C Legacy Funds	New	220,000	220,000	220,000	220,000	220,000
303 - Parks and Facilities	306 - Parks and Grounds	Grant - Active Transportation: Participaction Trail Improvements: Phase 1-4	Upgrade, Expansion	490,000	-	490,000	-	-
600 - Sanitary Sewer Services	602 - Sewer	Grant - Investing in Canada Infrastructure: Wastewater Treatment Plant - Solids Dewatering (Sludge Thickening)	Upgrade, Expansion	1,148,804	-	-	-	-
308 - Golf Course	309 - Clubhouse	Grant - Recreation Infrastructure: Clubhouse Renovations	Upgrade, Expansion	100,000	-	-	-	-
303 - Parks and Facilities	303 - Community Hall	Grant - Recreation Infrastructure: Community Hall Improvements	Renewal, Replacement	-	100,000	-	-	-
500 - Water Services	502 - Water	Grant - Strategic Priorities Fund: Alternate Water Source Study	New	496,300	-	-	-	-
200 - Operations	203 - Roads and Sidewalks	Grant - Strategic Priorities Fund: Industrial Bypass Road	Upgrade, Expansion	5,771,950	-	-	-	-
308 - Golf Course	300 - Facilities	Grant - TBD: Golf Course Pavilion	New	-	250,000	-	-	-
303 - Parks and Facilities	310 - Peace Island Park	Grant - TBD: Peace Island Park: Island Playground Replacement	Upgrade, Expansion	-	200,000	-	-	-
303 - Parks and Facilities	310 - Peace Island Park	Grant - TBD: Peace Island Park: Pavilion Improvements	Upgrade, Expansion	80,000	-	-	-	-
200 - Operations	205 - Solid Waste and Compost	Internal Fund - Operations: Garbage Bin Replacements	Renewal, Replacement	-	4,000	4,000	4,000	4,000
303 - Parks and Facilities	305 - Ice Centre	Reserve - Building Replacement: Ice Centre Board Replacement	Renewal, Replacement	-	-	-	450,000	-
200 - Operations	300 - Facilities	Reserve - Building Replacement: Public Works Shop: Paving, Landscaping	Upgrade, Expansion	737,000	-	-	-	-
200 - Operations	204 - Fleet	Reserve - Equipment Replacement: 1998 Ford Cube Van Replacement	Renewal, Replacement	-	150,000	-	-	-
200 - Operations	204 - Fleet	Reserve - Equipment Replacement: 1998 Sweeper #41 Replacement	Renewal, Replacement	-	-	-	250,000	-
200 - Operations	204 - Fleet	Reserve - Equipment Replacement: Backhoe Replacement	Renewal, Replacement	-	-	100,000	-	-
400 - Protective Services	204 - Fleet	Reserve - Equipment Replacement: Engine 12 Replacement	Renewal, Replacement	-	-	804,994	-	-
400 - Protective Services	402 - Fire	Reserve - Equipment Replacement: Hydraulic Rescue Tools	Renewal, Replacement	-	-	-	86,250	-
200 - Operations	204 - Fleet	Reserve - Equipment Replacement: Plow, Dump Truck Replacement, Unit #48	Renewal, Replacement	-	-	-	-	280,000
400 - Protective Services	204 - Fleet	Reserve - Equipment Replacement: Rescue 10 Replacement: 2002 Ford F-550	Renewal, Replacement	-	-	-	230,000	-
303 - Parks and Facilities	204 - Fleet	Reserve - Equipment Replacement: Unit 29: Rough Mower Replacement	Renewal, Replacement	-	70,000	-	-	-
200 - Operations	204 - Fleet	Reserve - Equipment Replacement: Unit 900 Trackless Replacement	Renewal, Replacement	-	150,000	-	-	-
303 - Parks and Facilities	306 - Parks and Grounds	Reserve - General Capital PRA Carry Over: Participaction Trail Improvements: Phase 1-4	Upgrade, Expansion	175,000	-	-	-	-
600 - Sanitary Sewer Services	602 - Sewer	Reserve - General Capital PRA Carry Over: Wastewater Treatment Plant - Solids Dewatering (Sludge Thickening)	Upgrade, Expansion	284,860	-	-	-	-
500 - Water Services	502 - Water	Reserve - General Capital PRA Carry Over: Water Well Transducer Junction Box	Renewal, Replacement	25,000	-	-	-	-
308 - Golf Course	309 - Clubhouse	Reserve - General Capital Prior Year Golf Course Surplus: Clubhouse Renovations	Upgrade, Expansion	30,000	-	-	-	-
308 - Golf Course	308 - Golf Course	Reserve - General Capital Prior Year Golf Course Surplus: Golf Carts: Fleet Replacement	Renewal, Replacement	95,000	-	-	95,000	95,000
308 - Golf Course	308 - Golf Course	Reserve - General Capital Prior Year Golf Course Surplus: Golf Course Irrigation Replacement	Renewal, Replacement	-	25,000	200,000	105,000	105,000
308 - Golf Course	308 - Golf Course	Reserve - General Capital Prior Year Golf Course Surplus: LWGC Aerator	Renewal, Replacement	20,000	-	-	-	-
308 - Golf Course	204 - Fleet	Reserve - General Capital Prior Year Golf Course Surplus: LWGC Gator: 2100 Workman Replacement	Renewal, Replacement	-	25,000	-	-	-
308 - Golf Course	308 - Golf Course	Reserve - General Capital Prior Year Golf Course Surplus: LWGC Pumphouse/Trailer	Renewal, Replacement	30,000	-	-	-	-
308 - Golf Course	204 - Fleet	Reserve - General Capital Prior Year Golf Course Surplus: LWGC Sandpro	New	-	25,000	-	-	-
308 - Golf Course	308 - Golf Course	Reserve - General Capital Prior Year Golf Course Surplus: LWGC Sprayer	Renewal, Replacement	-	100,000	-	-	-
308 - Golf Course	204 - Fleet	Reserve - General Capital Prior Year Golf Course Surplus: LWGC Workman: Unit 6 Replacement	Renewal, Replacement	-	25,000	-	-	-
308 - Golf Course	204 - Fleet	Reserve - General Capital Prior Year Golf Course Surplus: LWGC: Driving Range Gator Replacement	Renewal, Replacement	25,000	-	-	-	-
308 - Golf Course	309 - Clubhouse	Reserve - Growing Community Fund: Clubhouse Renovations	Upgrade, Expansion	20,000	-	-	-	-
400 - Protective Services	204 - Fleet	Reserve - Growing Community Fund: Engine 12 Replacement	Renewal, Replacement	-	-	423,000	-	-
400 - Protective Services	204 - Fleet	Reserve - Growing Community Fund: Engine 12 Replacement	Renewal, Replacement	40,000	-	-	-	-
500 - Water Services	502 - Water	Reserve - Growing Community Fund: Potable Water Mainline Heat Trace	Upgrade, Expansion	100,000	-	-	-	-

Appendix 1:  
2026-2030  
Draft Capital Plan

Department *	Activity Centre	Project *	Project Category	2026	2027	2028	2029	2030
	304 - Complex: Pool, Curling							
303 - Parks and Facilities	Rink	Reserve - Growing Community Fund: Seasonal Pool Improvements	Renewal, Replacement	25,000	-	-	-	-
500 - Water Services	502 - Water	Reserve - Growing Community Fund: Water Treatment Plant Process Equipment	Renewal, Replacement	241,000	-	-	-	-
200 - Operations	203 - Roads and Sidewalks	Reserve - Sale of Lots: Industrial Bypass Road	Upgrade, Expansion	110,000	-	-	-	-
200 - Operations	202 - Operations	Reserve - Sale of Lots: Jarvis Subdivision - House Development	New	320,000	-	-	-	-
<b>Total Revenues</b>				<b>11,917,237</b>	<b>2,707,436</b>	<b>3,632,133</b>	<b>2,857,625</b>	<b>2,149,156</b>

Department *	Activity Centre	Project *	Project Category	2026	2027	2028	2029	2030
103 - Corporate Services	103 - Corporate Services	Capital Reserve Accruals, Allocations: Building Replacement	New	-	-	-	-	490,000
103 - Corporate Services	103 - Corporate Services	Capital Reserve Accruals, Allocations: General Capital - Parking Lots	New	1,000	18,000	86,000	190,000	165,000
103 - Corporate Services	103 - Corporate Services	Capital Reserve Accruals, Allocations: General Capital - Road Infrastructure	New	51,214	20,286	88,983	190,225	165,756
103 - Corporate Services	103 - Corporate Services	Capital Reserve Accruals, Allocations: General Capital - Streetlights	New	58,000	18,000	86,000	190,000	165,000
103 - Corporate Services	103 - Corporate Services	Capital Reserve Accruals, Allocations: Sanitary Sewer Infrastructure	New	-	15,000	66,000	143,000	125,000
103 - Corporate Services	103 - Corporate Services	Capital Reserve Accruals, Allocations: Water Infrastructure	New	-	-	109,000	237,000	206,000
103 - Corporate Services	103 - Corporate Services	Information Technology Upgrades	Renewal, Replacement	50,000	50,000	50,000	30,000	30,000
103 - Corporate Services	300 - Facilities	District Office Renovation	Upgrade, Expansion	20,000	-	-	-	-
200 - Operations	202 - Operations	Jarvis Subdivision - House Development	New	320,000	-	-	-	-
200 - Operations	203 - Roads and Sidewalks	Industrial Bypass Road	Upgrade, Expansion	5,881,950	-	-	-	-
200 - Operations	204 - Fleet	1998 Ford Cube Van Replacement	Renewal, Replacement	-	150,000	-	-	-
200 - Operations	204 - Fleet	1998 Sweeper #41 Replacement	Renewal, Replacement	-	-	-	250,000	-
200 - Operations	204 - Fleet	Backhoe Replacement	Renewal, Replacement	-	-	150,000	-	-
200 - Operations	204 - Fleet	Plow, Dump Truck Replacement, Unit #48	Renewal, Replacement	-	-	-	-	350,000
200 - Operations	204 - Fleet	Reserve Allocation: 1998 Sweeper #41 Replacement	Renewal, Replacement	50,000	50,000	50,000	-	-
200 - Operations	204 - Fleet	Reserve Allocation: Backhoe Replacement	Renewal, Replacement	50,000	50,000	-	-	-
200 - Operations	204 - Fleet	Reserve Allocation: Plow, Dump Truck Replacement, Unit #48	Renewal, Replacement	70,000	70,000	70,000	70,000	-
200 - Operations	204 - Fleet	Reserve Allocation: Unit 900 Trackless Replacement	Renewal, Replacement	50,000	-	-	-	-
200 - Operations	204 - Fleet	Unit 900 Trackless Replacement	Renewal, Replacement	-	200,000	-	-	-
200 - Operations	205 - Solid Waste and Compost	Reserve Allocation: Garbage Bin Replacements	Renewal, Replacement	-	4,000	4,000	4,000	4,000
200 - Operations	300 - Facilities	Public Works Shop: Paving, Landscaping	Upgrade, Expansion	737,000	-	-	-	-
303 - Parks and Facilities	204 - Fleet	Parks: Zero Turn Mower	Renewal, Replacement	-	-	30,000	-	-
303 - Parks and Facilities	204 - Fleet	Reserve Allocation: Unit 29: Rough Mower Replacement	Renewal, Replacement	70,000	-	-	-	-
303 - Parks and Facilities	204 - Fleet	Unit 29: Rough Mower Replacement	Renewal, Replacement	-	140,000	-	-	-
303 - Parks and Facilities	303 - Community Hall	Community Hall Improvements	Renewal, Replacement	-	150,000	-	-	-
303 - Parks and Facilities	304 - Complex: Pool, Curling							
303 - Parks and Facilities	Rink	Complex Improvements	Renewal, Replacement	-	-	50,000	-	-
303 - Parks and Facilities	304 - Complex: Pool, Curling							
303 - Parks and Facilities	Rink	Seasonal Pool Improvements	Renewal, Replacement	25,000	-	-	-	-
303 - Parks and Facilities	305 - Ice Centre	Ice Centre Board Replacement	Renewal, Replacement	-	-	-	750,000	-
303 - Parks and Facilities	305 - Ice Centre	Ice Centre Improvements	Renewal, Replacement	85,000	-	-	-	-
303 - Parks and Facilities	305 - Ice Centre	Ice Centre Improvements	Renewal, Replacement	-	110,000	-	-	-
303 - Parks and Facilities	305 - Ice Centre	Reserve Allocation: Ice Centre Board Replacement	Renewal, Replacement	150,000	150,000	150,000	-	-
303 - Parks and Facilities	306 - Parks and Grounds	Ball Diamond Road	Upgrade, Expansion	-	32,000	-	-	-
303 - Parks and Facilities	306 - Parks and Grounds	Outdoor Ice Centre Playground Base Improvement	Upgrade, Expansion	50,000	-	-	-	-
303 - Parks and Facilities	306 - Parks and Grounds	Park Bench Replacements	Renewal, Replacement	-	10,000	10,000	10,000	-
303 - Parks and Facilities	306 - Parks and Grounds	Participaction Trail Improvements: Phase 1-4	Upgrade, Expansion	665,000	-	700,000	-	-
303 - Parks and Facilities	310 - Peace Island Park	Peace Island Park Improvements (Council)	Upgrade, Expansion	50,000	50,000	50,000	50,000	50,000
303 - Parks and Facilities	310 - Peace Island Park	Peace Island Park: Island Playground Replacement	Upgrade, Expansion	-	200,000	-	-	-
303 - Parks and Facilities	310 - Peace Island Park	Peace Island Park: Pavilion Improvements	Upgrade, Expansion	105,000	-	-	-	-
308 - Golf Course	204 - Fleet	LWGC Gator: 2100 Workman Replacement	Renewal, Replacement	-	25,000	-	-	-
308 - Golf Course	204 - Fleet	LWGC Sandpro	New	-	25,000	-	-	-

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Department *	Activity Centre	Project *	Project Category	2026	2027	2028	2029	2030
308 - Golf Course	204 - Fleet	LWGC Workman: Unit 6 Replacement	Renewal, Replacement	-	-	25,000	-	-
308 - Golf Course	204 - Fleet	LWGC: Driving Range Gator Replacement	Renewal, Replacement	25,000	-	-	-	-
308 - Golf Course	300 - Facilities	Golf Course Pavilion	New	-	500,000	-	-	-
308 - Golf Course	308 - Golf Course	Golf Carts: Fleet Replacement	Renewal, Replacement	95,000	-	-	95,000	95,000
308 - Golf Course	308 - Golf Course	LWGC Aerator	Renewal, Replacement	20,000	-	-	-	-
308 - Golf Course	308 - Golf Course	LWGC Pumphouse/Trailer	Renewal, Replacement	30,000	-	-	-	-
308 - Golf Course	308 - Golf Course	LWGC Sprayer	Renewal, Replacement	-	100,000	-	-	-
308 - Golf Course	308 - Golf Course	Reserve Allocation: Golf Course Irrigation Replacement	Renewal, Replacement	200,000	200,000	200,000	200,000	200,000
308 - Golf Course	309 - Clubhouse	Clubhouse Renovations	Upgrade, Expansion	150,000	-	-	-	-
400 - Protective Services	204 - Fleet	Engine 12 Replacement	Renewal, Replacement	-	-	1,500,000	-	-
400 - Protective Services	204 - Fleet	Rescue 10 Replacement: 2002 Ford F-550	Renewal, Replacement	-	-	-	230,000	-
400 - Protective Services	204 - Fleet	Reserve Allocation: Command 1 Replacement	Renewal, Replacement	28,400	28,400	28,400	28,400	28,400
400 - Protective Services	204 - Fleet	Reserve Allocation: Engine 11 Replacement	Renewal, Replacement	75,000	75,000	75,000	75,000	75,000
400 - Protective Services	204 - Fleet	Reserve Allocation: Engine 12 Replacement	Renewal, Replacement	163,000	163,000	-	-	-
400 - Protective Services	204 - Fleet	Reserve Allocation: Rescue 10 Replacement: 2002 Ford F-550	Renewal, Replacement	50,000	50,000	50,000	-	-
400 - Protective Services	402 - Fire	Hydraulic Rescue Tools	Renewal, Replacement	-	-	-	115,000	-
400 - Protective Services	402 - Fire	Reserve Allocation: Hydraulic Rescue Tools	Renewal, Replacement	28,750	28,750	28,750	-	-
500 - Water Services	502 - Water	Alternate Water Source Study	New	496,300	-	-	-	-
500 - Water Services	502 - Water	Potable Water Mainline Heat Trace	Upgrade, Expansion	100,000	-	-	-	-
500 - Water Services	502 - Water	Water Treatment Plant Process Equipment	Renewal, Replacement	300,000	-	-	-	-
500 - Water Services	502 - Water	Water Well Transducer Junction Box	Renewal, Replacement	25,000	-	-	-	-
600 - Sanitary Sewer Services	602 - Sewer	Wastewater Treatment Plant - Air Distribution	Renewal, Replacement	25,000	-	-	-	-
600 - Sanitary Sewer Services	602 - Sewer	Wastewater Treatment Plant - Solids Dewatering (Sludge Thickening)	Upgrade, Expansion	1,566,623	-	-	-	-
			<b>Total Expenses</b>	<b>11,917,237</b>	<b>2,707,436</b>	<b>3,632,133</b>	<b>2,857,625</b>	<b>2,149,156</b>
Identified Reserve Allocation			<b>Net Surplus (Deficit)</b>	-	-	-	-	-

# Appendix 2: Capital Budget by Asset Category

Budget Year	2026
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

