

**The Corporation of the Municipality of Neebing  
Administrative Report**

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**Date:** December 12, 2025 (For Meeting on December 17, 2025)

**To:** Mayor and Council

**Subject:** Updated Capital Plan

**Submitted by:** Laura Jones, Deputy Clerk-Treasurer

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**RECOMMENDATION:**

Administration recommends that Council approve the attached 2025 draft Capital Plan, which will be reviewed annually.

**DISCUSSION:**

The attached updated draft capital plan was reviewed by the Asset Management Committee in July and December. The Asset Management Committee is comprised of representative from the Fire Department, Public Works, Administration, Waste Management Committee, Recreation Committee, Cemetery Committee, Economic Development Committee, Council and Members of the Public. This document will be reviewed and updated on an annual basis and is used when preparing the capital portion of the first draft of the next annual budget.

Last year it was noted that the plan assumes an annual tax increase of between 4% and 5% a year to be continued for 10 years to assist with funding the replacement or renewal of our capital infrastructure. This tax rate increase recommendation has not changed. Approving this planning document does not commit Council to any of the items contained in the plan, nor does it approve any levy increase..

When reviewing the project lists and mapping the proposed sources of funding there is funding pinch point that will occur in 2029. By reviewing the capital plan each year, and by prioritizing road renewal projects based on condition, the committee expects to be able to adjust project scheduling in the future.

**2026 Major Projects:**

- Finish Fire Bay: \$1,600,000 est for planning purposes, offset by grant and loan
- NES Tanker replacement, moved from 2028 to 2026: \$650,000, with \$600,000 coming from Fire Reserve
- Boundary Drive, 5km Chipseal \$600,000 using banked and current year OCIF
- Crushing at Fraleigh \$100,000 taxpayer funded
- Culvert replacement Sturgeon Bay Road \$175,00 with the CCBF \$146,786 that should have been used for the Fire Bay going towards the culvert replacement instead
- Rate Stabilization used to balance unfunded expenses \$240,000

**2027 Major Projects**

- Replace R152: \$75,000 estimated, with funding from Fire Reserve
- Replace P-13 Plow truck moved from 2028 (order in 2026 for delivery in 2027) est. \$500,000, offset by roads reserve \$100,000 and rate stabilization
- . Rate Stabilization may also be used to pay for the Fire Bay Loan

**2028**

- SCBA Replacement moved from 2026 to 2028 \$360,000 funded out of Fire Reserve. This will temporarily place the fire reserve into a zero balance.

Some projects in the plan are highlighted in Yellow. These items are either dependent on application grants, unfunded, or partially funded. It is important to keep track of these items so projects and financing can be adjusted over time.

As always, when the Asset Committee or Council approve the capital plan, it does mean that the project is approved and will go ahead. Projects are discussed by Council during budget deliberations and final approval is given when the budget is passed.

**ATTACHMENTS:**

- 1) Statement to accompany plan and Draft Capital Plan Expenditures
- 2) Items included in plan segregated into: Emergency Services, Public Works, and Other
- 3) Proposed Reserve fund transfer IN/OUT document

## Statement to Accompany the Capital Plan

### Things the Capital Plan does:

- Used as a tool when preparing the first draft of next year's draft budget.
- Forecast future Reserve Fund draws or additions to Reserve Funds ...
  - This in turn provides updates to our investment policy statement (passed annually by Council) ...
    - Which is used by the joint investment board when updating our reserve investment plan each year.

### Things the Capital Plan does not do:

- Estimate the future cost of goods or future investment yields(the plan is in today's \$\$)
- The plan does not provide approval of any project, reserve transfer or levy increase. It is a tool used for planning.

### Assumptions and facts used in the Capital Plan:

- Front Line Fire Pumper purchased every 15 years
- Grants have been entered at the expected rates, and grants requiring an application process have been estimated only if the grant application is in progress. Grants towards operating expenses are not included.
- Project cost have been estimated in today's dollars based on prior year projects, staff expertise and other estimates.
- No expenditures for use of staff time, fleet or other is included in this capital plan. Only external costs from outside suppliers are included. Internal expenditures on capital items are addressed in the annual operating budget.
- Public Works vehicles replacements estimated every 15 years, large equipment; 20-25 years.

### Gaps in the Capital Plan:

- Items highlighted in YELLOW are pending successful grant application, OR are unfunded, OR are only partially funded.
- Capital expenditures may be missing.
- Plan forecasts for a 10-year time horizon. Larger capital maintenance activities with a longer time horizon (such as roof surface renewals on buildings) may not be captured.
- A review of the plan with a lens focussed on risk assessments (including risk of climate disasters) need to be incorporated into the planning cycle as the only contingency reserve for severe weather events is the Forest Fire Fighting Reserve Fund.
- No additional services are included (no new roads, or parks, no additional services, no new chipseal). A review of this fact should occur when Council prepares the new Strategic Plan.
- No Demolition or Asset Management Retirement expenditures have been included.

### Process to update the Capital Plan:

- Asset Committee reviews last approved plan and makes updates. This review included referencing other planning document such as the Asset Management Plan, Strategic Plan etc.)
- Finance prepares a draft financing strategy
- Committee reviews draft plan and financing, amends plan, and makes recommendation to bring forward to Council
- Council reviews draft, amends as necessary, and approves plan
- Approved Capital Plan is posted on Neebing website
- Capital Plan used to advance Municipal Business and to prepare first draft capital budget



## CAPITAL PLAN DRAFT 2026-2035

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>EXPENSE</b>										
<b>Administration</b>										
Computer Systems and Software	2,000	10,000	6,000	4,000	10,500	4,000	4000	5000	5000	0
Building Improvements	7,500							30000		
<b>Fire Expenditures</b>										
Fire Buildings 01-51-531100	1,600,000	-	-	-	-	500,000		-		
Fire Buildings (Hall Renos) 01-51-512125	10,000	-		15,000	-	15,000		-	15000	
Fire Fleet 01-51-512130	650,000	75,000			150,000	-	150,000		-	150000
Fire Equipment 01-51-512131	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Fire Bunker Units 01-51-512132	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fire Radios 01-51-512136	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other NES Projects			360,000	-	-	-	-	-		
<b>Public Works</b>										
PW Gravel Roads Renewal						270,000				
PW Chip Seal Road Renewal	600,000	240,000	744,000	1,644,000	96,000			1,800,000		
PW Gravel Crushing	100,000		100,000		100,000		100,000		100,000	
PW Bridges (General Repairs)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
PW Projects (Misc. road projects)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PW Culverts	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Transp. - Equipment	20,000	500,000		90,000	500,000	450,000		550,000		
Major projects	175,000		80,000		180,000					
<b>Environmental Expenditures</b>										
Landfill Projects (Solar - electricity)							#REF!			
Landfill Expansion	-									
<b>Cemetery Expenditures</b>										
<b>Parks and Recreation</b>										
Blake Hall	120,000									
Alf Olsen Park										
Other Parks and Rec Improvements	80,000									
<b>TOTAL COST</b>	<b>3,524,500</b>	<b>985,000</b>	<b>1,450,000</b>	<b>1,913,000</b>	<b>1,196,500</b>	<b>1,399,000</b>	<b>#REF!</b>	<b>2,545,000</b>	<b>280,000</b>	<b>310,000</b>



## CAPITAL PLAN DRAFT 2026-2035

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Funding</b>										
Canada Community Building Fund ( Gas Tax)	146,786	146,786	152,658	152,658	152,658	152,658		305,316		100000
Gas Tax one-time										
Deferred Grants						660,000				
OCIF	392,000	360,000	360,000					990,000		
Other grants (NOHFC)	800,000									
Other grants applications for BH and CL	150,000									
Other grants										
Other grants										
Reserve fund - Parks and Recreation	50,000									
Reserve fund - Fire Department	600,000	75,000	360,000	100,000	100,000	-				
Reserve fund - Information Tech	2,000	10,000	6,000	4,000	10,500	4,000	4,000	5,000	5,000	-
Reserve fund - Landfill										
Reserve fund - Roads Department		100,000		225,000		200,000	200,000		300,000	
Reserve fund - Rate Stabilization	240,000		250,000	600,000	140,000	40,000	240,000			
Debt financing for Fire Hall	800,000									
<b>FUNDING - Other than taxes</b>	<b>3,180,786</b>	<b>691,786</b>	<b>1,128,658</b>	<b>1,081,658</b>	<b>403,158</b>	<b>1,056,658</b>	<b>444,000</b>	<b>1,300,316</b>	<b>305,000</b>	<b>100,000</b>
* Unfunded, partially funded, or items are tied to grant applications										

**Emergency Services Projects included in Capital Plan**

<b>Year</b>	<b>Description</b>	<b>Budget</b>
2026	T103	600,000
	New Fire Bay	1,600,000
	Furnace Replacement , Hall 6	10,000
2027	R152	75,000
2028	SCBA Gear Replacement	360,000
2029	Building Misc Capital	15,000
2030	Building Misc Capital	-
	P105	150,000
2031	Building Misc Capital	15,000
	<b>Small Fire Hall near Border</b>	<b>500,000</b>
2032	Building Misc Capital	-
	P106	150,000
2033	Building Misc Capital	-
2034	Building Misc Capital	15,000
2035	T-107	150,000

2036 - Front line fire pumper 1,000,000 (order in 2035)

2035-2040 Check buildings (most are reaching 50 in this time period)

**Other Capital Projects**

<b>Year</b>	<b>Description</b>	<b>Amount Budget</b>
2026	Roof on Vault at Office	7,500
	Blake Hall Community Hub, Storage Building/cistern NOHFC Application	120,000
	Council Clerk Laptop	2,000
	Renew Cloud Lake Boat Launch and site improvements (Trillium Grant Application)	80,000
2027	Server Upgrade	10,000
2028	3 desktop computers, Fire Chief, CBO, Admin Assistant	6,000
2029	Laptops - Cheryl, Council	4,000
	Refurbish Pine Bay Boat Launch on Memory Road (Pending successful grant application )	75,000
2030	Council Laptops	10,500
2031	Laptops	4,000
2032	Computers (Fire)	4,000
2033	Roof at Office	30,000
	Computers	5,000
2034	New Computers	5,000

**Future Plan consider demolition cost: Fire Halls, Camp on Cloud Lake etc.**

## Public Work Project Capital Plan Projects

Year	Location	Description	Length	Budget
<b>NEW PLAN</b>				
<b>VALUES for Planning</b>				
		Chipseal per km	120,000	SEE NOTE
		Contractor cost per km	77,000	

NOTE : Chipseal expenditures can vary significantly. IN 2022 the cost to patch and place one additional coat of chipseal on a road was roughly \$40-50 K per KM. The cost to remove the chipseal, rehabilitate the road bed and place two coats of chipseal is roughly 80K per KM. It is unknown until the year of renewal which treatment option would be suitable, therefor the higher dollar figure has been used for planning. The per km cost was updated in 2024

Year	Location	Description	Length	Budget
2026	East and West Boundary (Wilderness to Fall Drop in tank with pump for water (Calcium)	Chipseal	5	600,000
	Gravel Crushing Fraleigh	Crushing		20,000
	Culvert replacement - Sturgeon Bay Road			100,000
				175,000
2027	East Oliver	Chipseal	2	240,000
	Replace Plow truck PW -13			500,000
2028	Cloud Lake	Chipseal	4	744,000
	Mink Mountain	Chipseal	2.2	
2029	Memory Rd		7.8	936,000
	Jarvis Bay	Chipseal	1.6	
	Cloud Bay	Chipseal	4.3	708,000
	Rock Fall Study			80,000
2030	McClusky		0.8	96,000
	Copper Cliff		6	720,000
2031	Matson Rd (in house)			
	Various in-house Gravel projects TBD	Gravel (crushed)		100,000
	Replace 2016 Pickup Truck			90,000
2032	Salt/Sand cover replacement			180,000
	Gravel projects TBD	contract		270,000
	Wheel Loader	Unbudgeted		500,000
	Sturgeon Bay resurface	Contract	15	1,800,000
	Townline			
2033	Replace Plow truck 2015			450,000
	Various in-house Gravel projects TBD	Gravel (crushed)		100,000
- Boy Scout /Farm / Klages/ Mates/ Townline reaches 15 years - may need to replace earlier				
2034	Excavator 2033 , with brusher, wrist twist ditching bucket, stnd bucket	Unbudgeted		550,000
2035	Mower			20,000
	Loader Backhoe			400,000

NOTE: For next capital plan revisit dates for equipment replacements

Future - Re-chipseal roads various years

Need to continue look for future Gravel Pits

Replace Plow Truck P2017



Municipality of Neebing Draft Capital Plan Proposed Reserve Transfers

		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035		Proposed Total
		IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	
<b>BALANCE NEED TO BE UPDATED Annually from Reserve Continuity</b>																						
<b>TBD</b>	<b>Budgeted Balance @ Nov 2025</b>																					
	25,336																					25,336
For medical bursary	283,681																					283,681
For forest fire fighting	128,295	- 50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,295
For Park Purposes	716,568	90,000 - 600,000	100,000 - 75,000	110,000 - 360,000	120,000 - 100,000	130,000 - 100,000	140,000 -	150,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	160,000 -	641,568
For fire department	15,514	4,000 - 2,000	5,000 - 10,000	5,000 - 6,000	5,000 - 4,000	5,000 - 10,500	5,000 - 4,000	5,000 - 4,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	5,000 - 5,000	14,014
For Information Technology	44,917		- 14,500	3,000 - 25,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	29,417
For sick leave gratuity	744,879	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	6,000 -	804,879
For landfill - future site (Environmental )	11,405		2,000 - 6,000	2,000	2,000	- 6,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	7,405
For Election Material (not capital)	90,919																					90,919
For OMB Hearings/Planning	303,267	50,000 -	60,000 - 100,000	60,000 -	80,000 - 225,000	100,000 -	110,000 - 200,000	120,000 - 200,000	120,000 -	130,000 - 300,000	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	130,000 -	238,267
For Roads Department (Public Works)	1,090,977	30,000 - 240,000	60,000 -	60,000 - 250,000	60,000 - 600,000	60,000 - 140,000	60,000 - 40,000	60,000 - 240,000	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	60,000 -	150,977
For Rate Stabilization	23,532																					23,532
For Cannabis Implementation	120																					120
For Building Department																						-
Sub Total Reserves transfers	3,479,411	180,000	- 892,000	233,000	- 205,500	246,000	- 641,000	276,000	- 929,000	304,000	- 256,500	326,000	- 244,000	346,000	- 444,000	356,000	- 5,000	204,000	- 311,000	366,000	-	2,388,411
<b>NET TRANSFER(NOTE some funds already in MRI)</b>		<b>- 712,000</b>		<b>27,500</b>		<b>- 395,000</b>		<b>- 653,000</b>		<b>47,500</b>		<b>82,000</b>		<b>- 98,000</b>		<b>351,000</b>		<b>- 107,000</b>		<b>366,000</b>		

These Reserve transfers are a guideline for future budget discussions. Actual Reserve transfers to be determined