

The Corporation of the Town of LaSalle Regular Meeting of Council Agenda

Tuesday, July 23, 2024, 6:00 p.m. Council Chambers, LaSalle Civic Centre, 5950 Malden Road

Accessible formats or communication supports are available upon request. Contact the Clerk's Office, Ijean@lasalle.ca, 519-969-7770 extension 1256.

Pages

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#### A. Opening Business

- 1. Call to Order
- 2. Land Acknowledgement Statement
- 3. Moment of Silent Reflection and Playing of National Anthem

#### B. Adoption of Agenda

#### Recommendation

That the July 23, 2024 Regular Council Meeting Agenda be adopted as presented.

C. Disclosure of Pecuniary Interest

#### D. Adoption of Minutes

#### Recommendation

That the Minutes of the Regular Meeting of Council held July 9, 2024, be adopted as presented.

- E. Mayor's Comments
- F. Public Meetings and/or Hearings
- G. Presentations and Delegations
- H. Staff Reports and Correspondence for Council's Action

#### Recommendation

That the report of the Director of Culture and Recreation dated July 3, 2024 (Report CR-2024-19) regarding a request from the LaSalle Pickleball Association to change two of the four tennis courts at Front Road Park from tennis into dedicated pickleball courts be received;

And that the request from LaSalle Pickleball Association be denied;

And further that Council approves the alternative plan to convert two of the four tennis courts at Front Road into dual use courts at an approximate cost of \$10,000.00.

2. Parks Recreation and Culture Master Plan Contract Award

#### Recommendation

That the report of the Director of Culture and Recreation dated July 3, 2024 (CR-2024-18) regarding the selection of consultants to prepare a Parks, Recreation and Culture Master Plan be received;

And that Monteith Brown Planning Consultants Ltd. (Monteith Brown) be awarded the contract at a cost of \$129,920.00;

And further that the Mayor and Clerk be authorized to execute an agreement between the Town and Monteith Brown.

3. 2023 Audited Financial Statements

#### Recommendation

That the report of the Manager of Finance/Deputy Treasurer dated June 12, 2024 (FIN-14-2024) regarding the 2023 Audited Financial Statements be received;

And that Council approves and adopts the 2023 Audited Financial Statements.

4. 2024 Asset Management Plan

#### Recommendation

That the report of the Manager of Finance/Deputy Treasurer dated July 2, 2024 (FIN-15-2024) regarding the 2024 Asset Management Plan be received;

And that Council approves the 2024 Asset Management Plan.

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5. Asset Management Professional Services

#### Recommendation

That the report of the Manager of Finance dated July 2, 2024 (FIN-16-2024) regarding the Asset Management Professional Services for the Town of LaSalle 2025 Asset Management Plan be received;

And that Council engages the services of PSD Citywide Inc. to prepare the Town's updated Asset Management Plan;

And that Council authorizes the Manager of Finance/Deputy Treasurer to prepare and sign all the necessary agreements to give effect to that agreement;

And that the costs of this engagement be funded from the Asset Replacement and Repair Reserve.

6. Updates to the Routine Disclosure and Active Dissemination Policy

#### Recommendation

That the report of the Records and Information Management Specialist dated June 24, 2024 (CS-2024-03) regarding the updates to the Routine Disclosure and Active Dissemination Policy be received;

And that the new Routine Disclosure and Active Dissemination Policy be adopted by Council and the previous version of the policy be repealed;

And that Appendix A of the current User Fee By-Law, 8847, be amended to include the following Council Services Routine Disclosure Fees: Courier/Mail Fee - as charged to the Town, and Storage Media Fee - \$10.00.

7. Herb Gray Parkway Land Transfers

#### Recommendation

That the report of the Director of Public Works, dated July 3, 2024 (Report PW-26-2024) regarding land transfers of various parcels along the Herb Gray Parkway being transferred back to the Town of LaSalle be received;

And that Council authorizes the transfers of those portions of land along Huron Church Line Road, Chelsea Road, Montgomery Drive, Surrey Road, Grosvenor Road, Homestead Lane and Sandwich West Parkway and adopts the necessary by-laws to give effect to those transfers.

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8.	Summa	ary of Bill 185 Implications for Town of LaSalle	313
	Recom That th Directo <i>185, C</i> Counci	amendation be report of the Director of Planning & Development and the br of Finance (PD-23-2024) dated June 28 <sup>th</sup> , 202 <i>4, regarding Bill utting Red Tape to Build More Homes Act, 2024</i> , be received for il information.	
Cons	sent Agen	nda	
1.	2024 S	Second Quarter Property Tax Write Offs	320
	Recom That th 2024) r	mendation regarding the Supervisor of Revenue dated July 5, 2024 (FIN-18- regarding the second quarter property tax write offs be received.	
2.	Corres	pondence	
	a.	Town of Essex - Mobile Home Parks and Land Leased Communities	323
	b.	City of St. Catharines - Greed Roads Pilot Project	325
	C.	Township of Otonabee-South Monaghan - Regulations for Importation and Safe Use of Lithium-ion Batteries	327
	d.	AMO - Advocacy on Homelessness Encampments	329
3.	Summa	ary of Reports to Council	330
	Recom That ite receive	amendation ems 1 through 3 on the Consent Agenda for July 23, 2024, be ed.	
0			

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- J. Committee Matters
- K. Questions and Statements by Council Members
- L. Notices of Motion

I.

**Closed Session** М.

#### N. By-laws

#### Recommendation

That the following By-laws be given a first, second, and third reading and finally passed:

8898 - A By-law to authorize the execution of a Municipal Funding Agreement on the Canada Community-Building Fund between The Association of Municipalities of Ontario and The Corporation of the Town of LaSalle

8902 – A By-law to stop up, close and sell an alley system running north-south lying east of lots 924 to 927, both inclusive, Registered Plan 793, LaSalle

8903 – A By-law to stop up, close and sell an alley system running north-south lying east of lots 104 to 106, both inclusive, Registered Plan 635, and an alley system running east-west lying north of lots 97 to 103, both inclusive, Registered Plan 635; LaSalle

8904 – A By-law to stop up, close and sell an alley system running east-west lying north of lots 220 to 236, both inclusive, Registered Plan 664, LaSalle

8905 – A By-law to authorize the execution of a Lease Extension Agreement between First Canadian Properties Corporation & LaSalle Bella Vista Ltd. and The Corporation of the Town of LaSalle

8907 – A By-law to confirm the transfer of lands between The Corporation of the Town of LaSalle and the Ministry of Transportation

8908 – A By-law to assume certain lands as Part of a Public Highway

#### O. Confirmatory By-law

#### Recommendation

That Confirmatory By-law 8909 be given a first, second, and third reading and finally passed.

#### P. Schedule of Meetings

Regular Council Meeting August 13, 2024, 6:00 p.m.

Committee of Adjustment August 21, 2024, 5:00 p.m.

Parks, Recreation & Events Committee August 27, 2024, 4:30 p.m.

Regular Council Meeting August 27, 2024, 6:00 p.m.

#### Q. Adjournment

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## The Corporation of the Town of LaSalle

### Minutes of the Regular Meeting of the Town of LaSalle Council

July 9, 2024 6:00 p.m. Council Chambers, LaSalle Civic Centre, 5950 Malden Road

Members of Council Present:

Mayor Crystal Meloche, Deputy Mayor Michael Akpata, Councillor Terry Burns, Councillor Sue Desjarlais, Councillor Jeff Renaud, Councillor Anita Riccio-Spagnuolo

Members of Council Absent: Councillor Mark Carrick

#### Administration Present:

J. Milicia, Chief Administrative Officer, P. Marra, Deputy Chief Administrative Officer, J. Astrologo, Director of Council Services/Clerk, D. Davies, Chief of Police, P. Funaro, Director of Culture & Recreation, D. Langlois, Director of Finance and Treasurer, E. Thiessen, Director of Fire Service/Fire Chief, K. Brcic, Manager of Planning & Development, M. Cappucci, Manager of Engineering, D. Dadalt, Legal Counsel, G. Ferraro, Manager of Finance & Deputy Treasurer, L. Jean, Deputy Clerk, B. MacMillan, Drainage Superintendent

### A. Opening Business

1. Call to Order

Mayor Meloche called the meeting to order at 6:01 p.m.

2. Land Acknowledgement Statement

Mayor Meloche read the Land Acknowledgement Statement.

3. Moment of Silent Reflection and Playing of National Anthem

### B. Adoption of Agenda

154/24 Moved by: Councillor Renaud Seconded by: Councillor Desjarlais

That the July 9, 2024, Regular Council Meeting Agenda be adopted as presented.

Carried.

### C. Disclosure of Pecuniary Interest

None disclosed.

#### D. Adoption of Minutes

155/24 Moved by: Councillor Burns Seconded by: Councillor Riccio-Spagnuolo

That the Minutes of the Regular Meeting of Council held June 25, 2024, be adopted as presented.

#### Carried.

## E. Mayor's Comments

Mayor Meloche announced that the Town is pleased to welcome Chief Designate Michael Pearce as the new Chief of Police. She expressed confidence that Chief Designate Pearce would uphold the values of integrity, accountability, and transparency within the police department. His official start date is July 29, with a ceremony to be held in October.

Mayor Meloche extended her deep gratitude to the retiring Chief Davies for his years of dedicated service, both as an Officer and as the Chief of Police. His leadership, integrity, and unwavering commitment to community safety were highlighted, noting that his efforts have made a profound difference in the community.

Each Member of Council thanked Chief Davies for his service and leadership, and best wishes were extended for a well-deserved retirement.

Mr. Milicia on behalf of Administration, expressed appreciation for Chief Davies' work and his contributions as part of the senior leadership team. Congratulations were given to Chief Davies on his retirement, with wishes for him to enjoy the next chapter of his life with his family.

Mayor Meloche reminded residents that taxes are due on Friday, July 26, and encouraged anyone requiring assistance to contact the finance department.

### F. Public Meetings and/or Hearings

None.

### G. Presentations and Delegations

None.

## H. Staff Reports and Correspondence for Council's Action

1. Chappus Drain – Tender Results and Award of Contract

B. MacMillan, Drainage Superintendent, presented the report.

156/24 Moved by: Councillor Burns Seconded by: Councillor Renaud

That the report of the Drainage Superintendent dated June 20, 2024 (PW-21-2024) regarding the Chappus Drain tender results be received;

And that Council awards the contract to Matassa Inc. for the bid price of \$194,832.00 plus HST;

And that this amount be funded from the Town of LaSalle Drainage Capital Account and recovered as per the assessment schedule in the Chappus Drain Report with corresponding By-Law 8823.

### Carried.

2. Marentette Drain – Request for Major Improvement

B. MacMillan, Drainage Superintendent, presented the report.

157/24 Moved by: Councillor Renaud Seconded by: Deputy Mayor Akpata That the report of the Drainage Superintendent, dated June 20, 2024 (PW-25-2024) regarding the request for major improvement to the Marentette Drain be received;

And that Council accepts the request, and authorizes administration to begin the process for a major improvement of the Marentette Drain under Section 78 of the Drainage Act.

#### Carried.

3. St Michaels Drain – Tender Results and Award of Contract

B. MacMillan, Drainage Superintendent, presented the report.

158/24 Moved by: Councillor Burns Seconded by: Councillor Riccio-Spagnuolo

That the report of the Drainage Superintendent dated June 20, 2024 (PW-22-2024) regarding the St Michaels Drain tender results be received;

And that Council awards the contract to Murray Mills Excavating & Trucking (Sarnia) Ltd. for the bid price of \$299,850.00 plus HST;

And that this amount be funded from the Town of LaSalle Drainage Capital Account and recovered as per the assessment schedule of the Approved St Michaels Drain Report with corresponding By-Law 8837.

#### Carried.

4. Windsor Family Credit Union - Financial Services Agreement

D. Langlois, Director of Finance, presented the report.

159/24 Moved by: Councillor Desjarlais Seconded by: Councillor Riccio-Spagnuolo

That the report of the Director of Finance dated June 18, 2024 (FIN-13-2024) regarding the Windsor Family Credit Union – Financial Services Agreement be received;

And that Council authorizes the renewal of the financial services agreement with the Windsor Family Credit Union based on the continuation of the existing agreement for an additional 5 year term;

And that Council authorizes the Director of Finance & Treasurer to prepare and sign all the necessary agreements.

#### Carried.

#### I. Consent Agenda

- 1. Correspondence
  - a. Township of Larder Lake Asset Retirement Obligation
- 2. Summary of Reports to Council

160/24 Moved by: Councillor Renaud Seconded by: Deputy Mayor Akpata

That items 1 and 2 on the Consent Agenda for July 9, 2024, be received.

#### Carried.

## J. Committee Matters

1. Essex County Council Highlights for June 19, 2024

161/24 Moved by: Councillor Burns Seconded by: Councillor Renaud

That the Essex County Council Highlights for June 19, 2024, be received.

Carried.

### K. Questions and Statements by Council Members

Deputy Mayor Akpata inquired whether there would be a regional solution to address the issue of phragmites. Mr. Marra advised that the Drainage Superintendent and Manager of Engineering are monitoring this situation and looking at opportunities for a joint solution.

### L. Notices of Motion

None.

### M. Closed Session

None.

### N. By-laws

### 162/24 Moved by: Councillor Riccio-Spagnuolo Seconded by: Councillor Desjarlais

That the following By-laws be given a first, second, and third reading and finally passed:

8896 – A By-law to amend Zoning by-law No. 8600, the Town's Comprehensive Zoning By-Law, as amended

8897 - A By-law to authorize the execution of an Agreement between Matassa Inc and the Corporation of the Town of LaSalle for the Chappus Drain Improvements

8899 – A By-law to authorize the execution of an Agreement between Murray Mills Excavating & Trucking (Sarnia) Ltd. and the Corporation of the Town of LaSalle for the St Michaels Drain Improvements

8900 - A By-law to amend Zoning By-law Number 8600, the Town's Comprehensive Zoning By-law, as amended

### Carried.

### O. Confirmatory By-law

163/24 Moved by: Councillor Burns Seconded by: Councillor Riccio-Spagnuolo

That Confirmatory By-law 8901 be given a first, second, and third reading and finally passed.

### Carried.

## Q. Adjournment

Meeting adjourned at the call of the Chair at 6:28 p.m.

Mayor

Clerk



## The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Patti Funaro, Director of Culture and Recreation

Department: Culture and Recreation

Date of Report: July 3, 2024

Report Number: CR-2024-19

Subject: Request from LaSalle Pickleball Association

## Recommendation

That the report of the Director of Culture and Recreation dated July 3, 2024 (Report CR-2024-19) regarding a request from the LaSalle Pickleball Association to change two of the four tennis courts at Front Road Park from tennis into dedicated pickleball courts be received;

And that the request from LaSalle Pickleball Association be denied;

And further that Council approve the alternative plan to convert two of the four tennis courts at Front Road into dual use courts at an approximate cost of \$10,000.00.

## Report

The Town received a request from the LaSalle Pickleball Association for additional pickleball courts. The Association expressed concerns that there are insufficient pickleball facilities and long waiting times at existing courts. The Association proposed a solution that involves converting two tennis courts at Front Road into six pickleball courts. At that time, the group was advised that repurposing two of the four tennis courts would require further research from administration and that the information be brought to Council for consideration. In the interim, administration worked with the Association to provide privately rented space at the Event Centre for Association members to use in July and August.

An internal meeting was held to explore the Association' request, and to develop viable options for Council's consideration. At that meeting it was determined that in order to fulfill the Association's request the Town would need to resurface the courts entirely, as unfortunately the courts could not simply be repainted if the intent is to remove the

tennis lines to convert them to dedicated pickleball courts. Administration determined that if the Town were to agree to resurface the courts, which would include complete resurfacing of two tennis courts to create six pickleball courts, painting the courts, removing tennis nets, and adding permanent new pickleball nets with permanent posts the estimated cost would be \$75,000. At that meeting, Administration also considered three other important factors related to the Association's request. First, that the courts at Front Road are scheduled to be removed from the park within the next five years as part of the waterfront development. Second, that the Town is about to begin a Parks, Recreation and Culture Master Plan process and that the intention of this plan is to gather input from the public, stakeholders, and other key groups to recommend what upgrades, new developments. Third, that there is no current funding available in the operating budget for this request. Based on this information, administration believes that the Association's request to repurpose the Front Road tennis courts, including the required financial investment is not advisable at this time.

However, administration has developed a temporary alternative for Council's consideration. Two of the four tennis courts at Front Road could be altered to create dual/shared use courts by painting pickleball lines in a different colour than the current tennis lines. The tennis nets would always remain up and temporary pickleball nets would be available for participants to set up for pickleball play. Tennis and pickleball could not be played on the same court at the same time. This option would provide an additional 6 pickleball courts, without eliminating any tennis courts. The estimated cost to complete this work is \$10,000.00 and the courts would still be removed as planned in the future.

In addition, administration intends to explore including new pickleball courts at the Vollmer as a potential recommended enhancement in the 2025 budget.

This alternative approach aims to address immediate concerns while aligning future plans with broader community needs and fiscal realities.

## Consultations

CAO Deputy CAO Director of Public Works Manager of Roads and Parks Manager of Culture and Recreation Manager of Finance

## **Financial Implications**

Approximately \$10,000 to be funded from the parks operating budget.

## **Prepared By:**



Director of Culture & Recreation

### Patti Funaro

## Link to Strategic Goals

- 1. Enhancing organizational excellence Not Applicable
- 2. Strengthen the community's engagement with the Town Not Applicable
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Yes
- 5. Sustaining strong public services and infrastructure Yes

## Communications

n/a

## **Report Approval Details**

Document Title:	CR-2-24-19 Request from LaSalle Pickleball Association.docx
Attachments:	
Final Approval Date:	Jul 8, 2024

This report and all of its attachments were approved and signed as outlined below:

11.

Chief Administrative Officer

Joe Milicia



## The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Patti Funaro, Director of Culture and Recreation

Department: Culture and Recreation

Date of Report: July 3, 2024

Report Number: CR-2024-18

Subject: Parks Recreation and Culture Master Plan Contract Award

## Recommendation

That the report of the Director of Culture and Recreation dated July 3, 2024 (CR-2024-18) regarding the selection of consultants to prepare a Parks, Recreation and Culture Master Plan be received;

And that Monteith Brown Planning Consultants Ltd. (Monteith Brown) be awarded the contract at a cost of \$129,920.00;

And further that the Mayor and Clerk be authorized to execute an agreement between the Town and Monteith Brown.

## Report

A Request for Proposals was issued by the Town for the preparation of the Parks, Recreation and Culture Master Plan. Of the three submissions received, Monteith Brown scored the highest number of points and therefore it is recommended that the contract be awarded to them at a cost of \$129,920.00

Monteith Brown is one of Canada's leading parks and recreation consultants and has a complete repertoire of knowledge and skills pertaining to parks, recreation culture and land use planning, project management, public engagement and communications, demographic research, and financial and organizational reviews.

Monteith Brown is available to commence work in July 2024 and anticipates completing the Plan no later than June 2025.

## Consultations

**Director of Public Works** 

Manager of Roads and Parks

Manager of Culture and Recreation

**Procurement Officer** 

## **Financial Implications**

The cost to prepare the plan is \$129,920.00 and will be funded from the recreation reserve.

## **Prepared By:**



Director of Culture & Recreation

Patti Funaro

## Link to Strategic Goals

- 1. Enhancing organizational excellence Yes
- 2. Strengthen the community's engagement with the Town Yes
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Yes
- 5. Sustaining strong public services and infrastructure Yes

## Communications

Request for Proposals issued on Bids and Tenders.

### **Report Approval Details**

Document Title:	CR-2024-18 Parks Recreation and Culture Master Plan Contract Award.docx
Attachments:	
Final Approval Date:	Jul 5, 2024

This report and all of its attachments were approved and signed as outlined below:

Chief Administrative Officer

Joe Milicia

Deputy Chief Administrative Officer

Peter Marra



## The Corporation of the Town of LaSalle

To: Mayor and Members of Council

**Prepared by:** Tano Ferraro, Manager of Finance/Deputy Treasurer

**Department:** Finance

Date of Report: June 12, 2024

Report Number: FIN-14-2024

Subject: FIN-14-2024 2023 Audited Financial Statements

## Recommendation

That the report of the Manager of Finance/Deputy Treasurer dated June 12, 2024 (FIN-14-2024) regarding the 2023 Audited Financial Statements be received;

And that Council approves and adopts the 2023 Audited Financial Statements.

## Report

The Town of LaSalle's Audited Financial Statements for the year ended December 31, 2023 are attached as Appendix A. Section 296 of the Municipal Act requires that all municipalities undertake an annual audit of their accounts and that the external auditor shall express an opinion on the financial statements based on the audit. The Town's external auditor is the firm of KPMG LLP, Chartered Professional Accountants and their report is attached as Appendix B

## Consultations

Director of Finance/Treasurer

Supervisor of Accounting

## **Financial Implications**

The Annual Financial Statements have been prepared in accordance with the Ontario Municipal Act.

## **Prepared By:**

lo Manager of Finance/Deputy Treasurer

manager of rmance/Deputy freas

Tano Ferraro

## Link to Strategic Goals

- 1. Enhancing organizational excellence Not Applicable
- 2. Strengthen the community's engagement with the Town Not Applicable
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Not Applicable
- 5. Sustaining strong public services and infrastructure Yes

## Communications

Not Applicable

#### **Report Approval Details**

Document Title:	FIN-14-2024 2023 Audited Financial Statements.docx
Attachments:	
Final Approval Date:	Jul 4, 2024

This report and all of its attachments were approved and signed as outlined below:

Sui

Director of Finance/Treasurer

**Dale Langlois** 

1.1.

Chief Administrative Officer

Joe Milicia

# **APPENDIX** A

Consolidated Financial Statements for the year ended December 31, 2023

Consolidated Financial Statements of

## THE CORPORATION OF THE TOWN OF LASALLE

Year ended December 31, 2023

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of LaSalle

#### Opinion

We have audited the consolidated financial statements of the Corporation of the Town of LaSalle (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated changes in net assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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# Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

#### Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting
  and, based on the audit evidence obtained, whether a material uncertainty exists related to
  events or conditions that may cast significant doubt on the Entity's ability to continue as a going
  concern. If we conclude that a material uncertainty exists, we are required to draw attention in
  our auditors' report to the related disclosures in the financial statements or, if such disclosures
  are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained
  up to the date of our auditors' report. However, future events or conditions may cause the Entity
  to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

(date)

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
		(Adjusted)
Financial Assets		
Unrestricted:		
Cash and short term investments (note 2) Accounts receivable:	\$ 47,661,573	\$ 41,371,361
Taxes receivable	2,868,412	2,221,344
User charges receivable	2,988,327	2,744,441
Other receivables	6,288,613	3,666,536
Long term investments (note 2)	1,115	1,115
	59,808,040	50,004,797
Restricted:		
Cash and short term investments (note 2)	80,947,219	77,731,399
Investment in Essex Power Corporation (note 3)	14,049,333	13,960,223
	94,996,552	91,691,622
	154,804,592	141,696,419
Financial Liabilities		
Accounts payable and accrued liabilities	10,563,095	10,631,687
Deferred revenue/capital deposits (note 4)	26,432,065	25,532,832
Long term debt (note 5)	36,947,287	38,915,080
Employee future benefit obligations (note 6)	27,599,496	27,956,208
	101,541,943	103,035,807
Net assets	53,262,649	38,660,612
Non-Financial Assets		
Tangible capital assets (note 7)	298,905,019	280,770,592
Other non-financial assets (note 8)	20,317,444	20,783,385
Inventory/prepaid expenses	1,686,777	1,264,333
	320,909,240	302,818,310
Commitments and contingencies (note 11, note 12)		
Accumulated surplus (note 9)	\$ 374,171,889	\$ 341,478,922

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023		2023	2022
	Budget		Actual	Actual
	(note 13)	)		(Adjusted)
Revenue:				
Taxation (note 10)	\$ 43,763,500	\$	43,481,299	\$ 40,894,126
User charges	13,032,100		13,155,668	13,022,285
Government transfers:				
Provincial (note 14)	2,482,800		4,626,301	2,271,995
Federal (note 14)	1,662,100		5,426,963	930,933
Investment income	747,900		6,017,155	3,113,383
Penalties and interest	433,000		527,975	469,185
Contributions from developers and users	-		14,600,499	12,299,195
Recreation and cultural services	2,503,200		3,196,962	2,442,279
Equity income in Essex Power				
Corporation (note 3)	580,000		676,305	837,906
Other	3,157,700		3,377,533	3,013,011
Total revenue	68,362,300		95,086,660	79,294,298
Expenses:				
General government	9,051,600		9,169,932	8,621,717
Protection services	15,862,900		15,832,765	15,235,916
Transportation services	11,910,100		10,763,418	10,183,137
Environmental services	13,962,000		15,248,065	13,852,871
Recreation and cultural services	8,283,200		10,607,452	9,038,088
Planning and development	946,000		772,061	780,108
Total expenses	60,015,800		62,393,693	57,711,837
Annual surplus	8,346,500		32,692,967	21,582,461
Accumulated surplus, beginning of year	341,478,922		341,478,922	319,896,461
Accumulated surplus, end of year	\$ 349,825,422	\$	374,171,889	\$ 341,478,922

Consolidated Statement of Change in Net Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2023	2022
	Budget	Actual	Actual
	(note 13)		(Adjusted)
Annual surplus	\$ 8,346,500	\$ 32,692,967	\$ 21,582,461
Acquisition of tangible capital assets	(40,969,900)	(30,588,867)	(24,795,245)
Amortization of tangible capital assets	10,549,600	11,892,668	10,836,032
Proceeds from disposal of tangible capital assets	_	536,238	153,681
Loss on disposal of tangible capital assets	-	25,534	215,381
	(22,073,800)	14,558,540	7,992,310
Amortization of other non-financial assets	466,000	465,941	465,941
Acquisition of inventory/ prepaid expenses, net	-	(422,444)	(378,337)
Change in net assets	(21,607,800)	14,602,037	8,079,914
Net assets, beginning of year	38,660,612	38,660,612	30,580,698
Net assets, end of year	\$ 17,052,812	\$ 53,262,649	\$ 38,660,612

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
		(Adjusted)
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 32,692,967	\$ 21,582,461
Items not involving cash:		
Amortization of tangible capital assets	11,892,668	10,836,032
Amortization of other non-financial assets	465,941	465,941
Contributed tangible capital assets from developers	(13,117,245)	(11,607,714)
Loss on disposal of tangible capital assets	25,534	215,381
Change in employee future benefit obligations	(356,712)	399,542
Equity income of Essex Power Corporation	(676,305)	(837,906)
Change in non-cash assets and liabilities:		
Taxes receivable	(647,068)	(517,505)
User charges receivable	(243,886)	(175,188)
Other receivables	(2,622,077)	(809,382)
Accounts payable and accrued liabilities	(68,593)	4,227,449
Inventory/prepaid expenses	(422,444)	(378,337)
	26,922,780	23,400,774
Canital activities		
Proceeds from disposal of tangible capital assets	536 238	153 681
Cash used to acquire tangible capital assets	(17 471 622)	(13 187 531)
	 (17, 471, 022)	 (10, 107, 001)
	(10,935,364)	(13,033,050)
Investing activities:		
Dividend received from Essex Power Corporation	587,195	578,556
Financing activities:		
Increase in deferred revenue/capital deposits	899 233	(2 976 868)
Proceeds from issuance of municipal debt		7 000 000
Repayments related to long term debt	(1 967 792)	(1 766 809)
	(1,068,559)	2,256,323
·		
Increase in cash position	9,506,032	13,201,803
Cash and short term investments, beginning of year	119,102,760	105,900,957
Cash and short term investments, end of year (note 2)	\$ 128,608,792	\$ 119,102,760

Notes to Consolidated Financial Statements

Year ended December 31, 2023

The Corporation of the Town of LaSalle (the "Town") is a municipality in the Province of Ontario incorporated in 1991 and operates under the provisions of the Municipal Act. Prior to 1991, the municipality was known as the Township of Sandwich West.

#### 1. Significant accounting policies:

The consolidated financial statements of the Town are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Town are as follows:

- (a) Basis of consolidation:
  - (i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Town and which are owned or controlled by the Town except for the Town's government business enterprise, Essex Power Corporation ("EPC"), which is accounted for on the modified equity basis of accounting.

Excluded from the reporting entity are activities related to The River Canard Park as well as several other small Committees of Council, all of which are administered by the Town and reported on separately.

Interdepartmental transactions and balances have been eliminated.

(ii) Investment in EPC:

The Town's investment in EPC is accounted for on a modified equity basis, consistent with Canadian public sector accounting standards for investments in Government Business Enterprises. Under the modified equity basis, Government Business Enterprise's accounting policies are not adjusted to conform with those of the municipality and interorganizational transactions and balances are not eliminated. The Town recognizes its equity interest in the annual income or loss of EPC in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account. Any dividends that the Town receives from EPC are reflected as reductions in the investment asset account.

(iii) Accounting for county and school boards transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the county and the school boards are not reflected in these consolidated financial statements. Amounts due to / from county or school boards are reported on the statement of financial position as accounts receivable / payable.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

- (a) Basis of consolidation (continued):
  - (iii) Accounting for county and school boards transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the county and the school boards are not reflected in these consolidated financial statements. Amounts due to / from county or school boards are reported on the statement of financial position as accounts receivable / payable.

(b) Basis of accounting:

The Town follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of an obligation to pay.

(c) Restricted assets:

Restricted assets consist of cash, short term investments, long term investments and interest receivable which are associated with deferred revenue / capital deposit accounts and reserve funds, of which their use is limited by Provincial or Federal legislation, regulation or third-party agreements.

(d) Investments:

Investments consist primarily of money market instruments such as government bonds and guaranteed investment certificates. Note 1(o) describes the treatment of these investments based on their type. Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Employee future benefit obligations:

The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and assumptions with respect to mortality and termination rates, retirement age and expected inflation rate with respect to employee benefit costs. Past service costs from plan amendments, if any, are deferred and amortized on a straight-line basis over the average remaining service period of employees active at the date of the amendment. Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The excess of the net accumulated actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the average remaining service period of active employees.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They generally have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(g) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Land improvements	15 - 50
Buildings and building improvements	10 - 50
Vehicles, machinery and equipment	5 - 30
Water and wastewater infrastructure	20 - 50
Roads and bridge infrastructure	12 - 50
Furniture and fixtures	15

A half year of amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

(i) Natural resources:

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

(ii) Works of art and cultural and historic assets:

The Town manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at Town sites and public display areas. The assets are not recorded as tangible capital assets and are not amortized. These items have cultural, aesthetic, or historical value and are worth preserving perpetually.

(iii) Interest capitalization:

The Town does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

- (g) Tangible capital assets (continued):
  - (iv) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(h) Other non-financial assets:

The Town owns an interest of five million gallons per day of treatment capacity at the Lou Romano Water Treatment Plant (the "Plant"). The Plant's physical assets are owned by the City of Windsor. This asset is being amortized over the life of the Plant, which is estimated to be 60 years.

(i) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating the valuation of receivables, the carrying value of tangible capital assets and other non- financial assets, provisions for accrued liabilities and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

(j) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standard exists
- (ii) contamination exceeds the environmental standard
- (iii) the organization is directly responsible or accepts responsibility for the liability
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

(k) Government transfers:

Government transfer payments are recognized in the financial statements in the year in which the payment is authorized and the events giving rise to the transfer occur, performance criteria are met, and a reasonable estimate of the amount can be made. Funding that is stipulated to be used for specific purposes is only recognized as revenue in the fiscal year that the related expenses are incurred or services performed. If the funding is received for which the related expenses have not yet been incurred or services performed, these amounts are recorded as deferred revenue at year end.

(I) Taxation and related revenue:

Property tax bills are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by the Town Council, incorporating amounts to be raised for local services.

Taxation revenue and taxes receivable are recognized when they meet the definition of an asset, the tax is authorized and a taxable event has occurred. Property assessments and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known.

The Town is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

(m) Related party disclosures:

The Town defines related party and provides disclosure requirements, in accordance with the relevant standard. Disclosure is only required when the transactions or events between related parties occur at a value different from what would have been recorded if they were not related and the transactions could have a material financial impact on the financial statements. The Town also discloses related party transactions that have occurred where no amounts have been recognized.

(n) Inter-entity transactions:

Transactions undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length are recorded at the exchange amount. Transfers of an asset or liability at nominal or no consideration is recorded by the provider at the carrying amount and the recipient has the choice of using either the carrying amount or fair value. Cost allocations are reported using the exchange amount and revenues and expenses are reported on a gross basis. Unallocated costs for the provision of goods or services may be recorded by the recipient at the carrying amount or fair value unless otherwise dictated by policy, accountability structure or budget practice.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

(o) Financial instruments:

Financial Instruments are classified into three categories: fair value, amortized cost or cost. Portfolio investments reported at fair value consist of equity instruments and any other investments where the investments are managed and evaluated on a fair value basis and the fair value option is elected. The Town has not elected to measure any financial instruments at fair value.

Other financial instruments, including cash and cash equivalents, accounts receivable, loans receivable, and accounts payable and accrued liabilities are initially recorded at their fair value and are subsequently measured at cost or amortized cost, net of any provisions for impairment.

Upon standard implementation, amortized cost will be measured using the effective interest rate method, as opposed to the straight-line method.

Fair value category: The Town manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and related balances reversed from the Statement of Remeasurement Gains and Losses. No Statement of Remeasurement Gains and Losses has been presented as there are no significant items to record therein.

Amortized cost: Amounts are measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category.

(p) Asset retirement obligations:

An asset retirement obligation is recognized when, at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

(p) Asset retirement obligations (continued):

The liability for closure of operational sites and post-closure has been recognized based on estimated future expenses. An additional liability for the removal of asbestos and other hazardous materials in several of the buildings owned by the Town has also been recognized based on estimated future expenses.

The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the accounting policies outlined in this note.

In addition, the Town's implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

(q) Future accounting pronouncements:

These standards and amendments were not yet effective for the year ended December 31, 2023 and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

- (i) PS 3400, *Revenue*, establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. This standard is effective for fiscal years beginning on or after April 1, 2023 (the Town's December 31, 2024 year-end).
- (ii) Public Sector Guideline 8 Purchased Intangibles allows public sector entities to recognize intangibles purchased through an exchange transaction. This guideline is effective for fiscal years beginning on or after April 1, 2023 (the Town's December 31, 2024 year-end).
- (r) Change in accounting policy adoption of new accounting standards:

The Town adopted the following standards concurrently beginning January 1, 2023 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments* and PS 3450 *Financial Instruments*.

(i) PS 1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.
Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

- (r) Change in accounting policy adoption of new accounting standards (continued):
  - (ii) PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard requires monetary assets and liabilities denominated in a foreign currency and nonmonetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.
  - (iii) PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 Temporary Investments no longer applies.
  - (iv) PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

Fair value hierarchy: The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- (i) Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- (ii) Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- (iii) Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs). The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.
- (s) Asset retirement obligations:

PS 3280 Asset Retirement Obligations ("ARO") establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on January 1, 2023 using the modified retrospective approach.

Notes to Consolidated Financial Statements (continued)

#### Year ended December 31, 2023

#### 1. Significant accounting policies (continued):

(s) Asset retirement obligations (continued):

The Town has no current asset retirement obligations.

#### 2. Cash and investments:

		2023		2022
Unrestricted assets:				
Cash	\$	47,661,573	\$	41,371,361
Long term investments		1,115	·	1,115
		47,662,688		41,372,476
Restricted assets				
Cash		80.595.552		77.395.345
Short term investments		351,667		336,054
		80,947,219		77,731,399
Essex Power Corporation (note 3)		14,049,333		13,960,223
	\$	142,659,240	\$	133,064,098
Cook and short term investments:				
Lash and short term investments.	¢	17 661 573	¢	11 271 261
Restricted	φ	47,001,373 80 947 219	φ	77 731 300
Restricted		00,047,219		11,101,000
	\$	128,608,792	\$	119,102,760

#### 3. Investment in EPC:

(a) Incorporation of EPC:

On May 30th, 2000, the Town along with the Towns of Amherstburg, Learnington and Tecumseh substantially transferred all of the assets, liabilities and operations of their respective Hydro-Electric Systems to Essex Power Corporation (EPC). EPC is a holding company which wholly owns three subsidiaries: Essex Power Lines Corporation (EPLC), Essex Power Services Corporation and Essex Energy Corporation. EPC and its subsidiaries have been established by the respective Town Councils to own and manage the operations of the collective Hydro-Electric System.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 3. Investment in EPC (continued):

(a) Incorporation of EPC (continued):

The value of net assets transferred to EPC from the Town on May 30, 2000 was \$11,491,728 and was recorded as other revenue on the "Consolidated Statement of Operations". In consideration for such transfer, EPC originally issued to the Town the following:

Promissory notes (from EPLC) 25% voting common shares (in EPC)	\$	5,245,401 2,678,178
44% non-voting common shares (in EPC)		3,568,149
	\$	11,491,728

(b) Investment in EPC:

The investments in EPC and EPLC are included in the restricted long term investments on the "Consolidated Statement of Financial Position" and consist of the following as at December 31st: The Town owns 33.25% of EPC.

		2023		2022
	¢	0.070.470	۴	0 070 470
voting common snares	\$	2,678,178	\$	2,678,178
Non-voting common shares		3,568,149		3,568,149
Non-voting special shares		253,260		253,260
Attributable gains to date, net of dividends received		7,549,746		7,460,636
	\$	14,049,333	\$	13,960,223

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 3. Investment in EPC (continued):

(c) Supplementary information:

The following table provides condensed supplementary information for EPC.

	As at		As at
	December 31,		December 31,
	2023		2022
Financial Position			
Current assets	\$ 23,320,000	\$	21,035,000
Capital assets	85,190,000		79,593,000
Other assets	11,549,000		11,291,000
Total assets	120,059,000		111,919,000
Regulatory balances	8,814,000		11,605,000
Total assets and regulatory balances	\$ 128,873,000	\$	123,524,000
Current liabilities	\$ 21,316,000	\$	23,434,000
Long term liabilities	59,837,000		53,551,000
Total Liabilities	81,153,000		76,985,000
Equity	44,198,000		44,100,000
Total liabilities and equity	125,351,000		121,085,000
Regulatory balances	3,522,000		2,439,000
		<u> </u>	
Total liabilities, equity and regulatory balances	\$ 128,873,000	\$	123,524,000

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 3. Investment in EPC (continued):

(c) Supplementary information (continued):

	For th	ne year ended December 31,	For the year ended , December 31		
		2023		2022	
Result from Operations					
Revenue	\$	100.321.000	\$	101.354.000	
Operating expenses		92,162,000	,	94,971,000	
Income from operations		8,159,000		6,383,000	
Other expenses		2,065,000		1,942,000	
Net income		6,094,000		4,441,000	
Net movement in regulatory balances, net of tax		(3,875,000)	)	(1,785,000)	
Net income for the year and net movement					
in regulatory balances		2,219,000		2,656,000	
Other comprehensive income		21,000		405,000	
Total comprehensive income for the year	\$	2,240,000	\$	3,061,000	

For the year ended December 31, 2023, the Town's proportionate share of the comprehensive income was \$676,305 (\$837,906 in 2022) and has been reflected in the Consolidated Statement of Operations. The change in the investment in EPC includes both the share of comprehensive income and the common share dividends received of \$587,195 (\$578,556 in 2022). Dividends received on special shares of \$17,729 (\$17,729 in 2022) are included in investment income.

(d) Related party transactions

During fiscal 2023, the Town received \$587,195 in common share dividends from EPC (\$578,556 in 2022).

During fiscal 2023, the Town paid \$1,312,700 to EPC for services provided (\$1,178,129 in 2022).

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 4. Deferred revenue/capital deposits:

The balance of deferred revenue/capital deposits consist of:

	2023	2022
		(Adjusted)
Development charges Canada Community-Building Fund	\$ 18,481,557 2,664,767	\$ 16,083,639 5,498,130
Provincial gas tax/transit OCIF	289,349 2,890,108	284,470 1,676,126
Grants	1,190,003	393,182
Culture and recreation Other	885,664 23,737	749,183 20,052
	\$ 26,432,065	\$ 25,532,832
	2023	2022
Contributions received:		(Adjusted)
Contribution from developers	\$ 2,177,828	\$ 1,770,616
Contribution from others	5,286,652	4,022,705
OCIF formula based funding	1,695,062	1 719 480
Investment income	1,700,573	795,622
	12,602,096	10,134,932
Deferred revenue/capital deposits included in revenue	(11,702,863)	(5,128,470)

Deferred revenue/capital deposits included in revenue	(11,702,863)	(5,128,470)
Net change in deferred revenue/capital deposits	899,233	5,006,462
Deferred revenue/capital deposits, beginning of year	25,532,832	20,526,370
Deferred revenue/capital deposits, end of year	\$ 26,432,065	\$ 25.532.832

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 5. Long term debt:

(a) Long term debt outstanding:

		2023		2022
New municipal facilities 3.83% debenture, repayable				
in combined semi-annual payments of principal and				
interest of \$562.630, maturing in 2038	\$	12.430.973	\$	13.061.947
Riverfront park 2.74% debenture, repayable in	+	,,	Ŧ	
combined semi- annual payments of principal and				
interest of \$277 575 maturing in 2044		8 819 973		9 127 129
Vollmer complex 4 81% debenture repayable in		0,010,010		0,121,120
combined semi- annual payments of principal and				
interest of \$419,456 maturing in 2028		3 358 465		4 012 160
Sanitary sewage treatment canacity 5.1% depenture		3,330,403		4,012,100
repayable in combined semi-appual payments of				
principal and interest of 205 077 maturing in 2018		5 725 556		5 8/1 060
Natorfront skato trail and water feature 3 13%		5,725,550		5,041,009
depenture, repevable in combined semi-appual				
navments of principal and interact of \$226,775		~		
payments of principal and interest of \$250,775, meturing in 2042		6 612 220		6 970 775
maturing in 2042		0,012,320		0,072,775
		36,947,287		38,915,080
The responsibility for payment of principal and interest				
charges for tile drainage loans has been assumed				
by individuals (maturing in 2026 and 2022) Those				
amounts are not recorded on the consolidated				
attourns are not recorded on the consolidated		10 011		E2 740
statement of infancial position		42,044		53,740
	\$	36,990,131	\$	38,968,820
I ong term debt principal repayments:				
			<b>^</b>	0.040.007
Within one year			\$	2,046,667
Within two years				2,128,835
Within three years				2,214,438
Within four years				2,303,627
Within five years				1,977,099
Thereafter				26,276,621

\$	36,947,287

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 5. Long term debt (continued):

(c) Charges relating to long term debt:

	2023	2022
Principal paid Interest paid	\$ 1,967,792 1,437,035	\$ 1,766,810 1,401,242
	\$ 3,404,827	\$ 3,168,052

#### (d) Debt capacity limit:

The Municipal Act establishes debt limits, which include both interest and principal payments, as defined in Ontario regulation 403/02. The debt limit is calculated at 25% of net operating revenues. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs and Housing. These thresholds are a conservative guideline used by the Ministry to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the consolidated financial statements must be interpreted as a whole.

	2023	2022
Debt repayment limit (25% of net operating revenues) \$ Net debt charges	14,452,364 2,931,277	\$ 13,630,273 2,931,278
Remaining available debt repayment limit \$	11,521,087	\$ 10,698,995

#### 6. Employee future benefit obligations and other liabilities:

(a) Pension agreements:

The Town makes contributions on behalf of members of its staff to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan. The plan is a definedbenefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets.

During the year, the Town paid \$2,003,077 (\$1,845,463 in 2022) in contributions towards the OMERS plan and are recorded in the statement of operations and accumulated surplus.

At December 31, 2023, the OMERS plan is in an actuarial deficit position, which is being addressed through rate contributions and benefit reductions. Depending on an individual's normal retirement age and pensionable earnings, 2023 contribution rates were 9.0% and 14.6% (2022 - 9.0% and 14.6%).

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 6. Employee future benefit obligations and other liabilities (continued):

(a) Pension agreements (continued):

The last available report for the OMERS plan was on December 31, 2023. At that time, the plan reported a \$4.2 billion actuarial deficit (2022 - \$6.7 billion), based on actuarial liabilities of \$134.6 billion (2022 - \$128.8 billion) and actuarial assets of \$130.4 billion (2022 - \$122.1 billion). If actuarial surpluses are not available to offset the existing deficit and subsidize future contributions, increases in contributions will be required in the future.

(b) Future benefit obligations:

Employee benefit liabilities are future obligations of the Town to its employees and retirees for benefits earned but not taken as of December 31.

	000	
	2023	2022
Post retirement benefits Accrued sick leave WSIB future benefit costs	\$ 26,894,122 643,454 61,920	\$ 27,212,630 624,387 119,191
	\$ 27,599,496	\$ 27,956,208

#### (i) Post-retirement benefits:

The post-retirement benefits liability is based on an actuarial valuation performed by the Town's actuaries. The valuation and measurement date used by the actuaries is December 31, 2023. The significant actuarial assumptions adopted in estimating the Town's liability are as follows:

Long term discount rate Trend rates:	4.5% (4.7% i Dental Health care to an ultimate	n 2022) - 3% per annum (3% in 2022) - 5.7% per annum in 2023, decreasing e rate of 3.57% in 2040
Estimated remaining service life	14.7 years	

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 6. Employee future benefit obligations and other liabilities (continued):

- (b) Future benefit obligations (continued):
  - (i) Post-retirement benefits (continued):

Information about the Town's future obligations with respect to these costs is as follows:

	2023	2022
Opening balance Annual expense:	\$ 27,212,630	\$ 26,878,038
Cost of benefits	369,529	541,350
Net amortization of actuarial losses	(897,199)	(321,517)
Interest	757,762	646,259
Benefits paid	(548,600)	(531,500)
Closing balance	\$ 26,894,122	\$ 27,212,630
	2023	2022
Accrued benefit obligation	\$ 17,155,427 9 738 695	\$ 16,027,370 11 185 260
	0,100,000	, .00,200
Closing balance	\$ 26,894,122	\$ 27,212,630

The Town's post-retirement benefit obligations are unfunded.

(ii) Accrued sick leave:

Under the terms of contract settlements in 1995, employees can only receive lump sum cash payments for those days accumulated in excess of the maximum sick leave bank entitlement. The cash value of 50% of the excess accumulation is to be paid to each employee at the beginning of the following year. The days accumulated up to the sick leave bank maximum entitlement have no cash value, however, represents a future liability to the municipality.

As of November 30, 2013, the sick leave bank entitlement was frozen. The frozen sick leave banks must be drawn upon before using the annual sick leave entitlement.

(iii) WSIB future benefit costs:

The estimated liability for WSIB future benefit costs is \$61,920 (\$119,191 in 2022).

Notes to Consolidated Financial Statements

Year ended December 31, 2023

#### 7. Tangible capital assets:

	Balance at December 31,				Balance at December 31,
Cost	2022	Additions	Disposals	Transfers	2023
Land	\$ 50,442,036	\$ 2,369,520	\$ (341,382)	\$ 772	\$ 52,470,946
Buildings and building improvements	64,495,412	(38,465)	(43,911) –	1,144,949 563,923	65,020,870
Vehicles, machinery and equipment Water and wastewater infrastructure	21,235,193 154,272,070	2,344,763 6,100,714	(1,127,839) (153,229)	518,974 1,089,379	22,971,091 161,308,934
Roads and bridge infrastructure	124,197,162 2 661 006	6,698,248 124 103	(1,423,457)	1,425,741 58 452	130,897,694
Assets under construction	14,934,728	12,933,256	_	(4,802,190)	23,065,794
Total	\$ 446,849,073	\$ 30,588,867	\$ (3,089,818)	\$ _	\$474,348,122

Accumulated amortization	Balance at December 31, 2022	Disposals	A	mortization expense	Dec	Balance at ember 31, 2023
Land	\$ - 9 719 426	\$ (27,570)	\$	770 222	\$	0 461 060
Buildings and building improvements	23,228,468	(27,579)		2,438,345	2	5,666,813
Water and wastewater infrastructure	59,355,725	(1,029,510) (113,607)		3,330,344	6	2,572,462
Furniture and fixtures	60,025,535 1,215,089	(1,357,350) _		3,793,274 191,793	6	2,461,459 1,406,882
Total	\$ 166,078,481	\$ (2,528,046)	\$ ~	11,892,668	\$ 17	5,443,103

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 7. Tangible capital assets (continued):

	Balance at	Balance at
	December 31,	December 31,
Net book value	2022	2023
Land	\$ 50,442,036	\$ 52,470,946
Land improvements	5,893,040	6,308,163
Buildings and building improvements	41,266,944	39,354,057
Vehicles, machinery and equipment	7,699,955	9,096,673
Water and wastewater infrastructure	94,916,345	98,736,472
Roads and bridge infrastructure	64,171,627	68,436,235
Furniture and fixtures	1,445,917	1,436,679
Assets under construction	14,934,728	23,065,794
Total	\$ 280,770,592	\$ 298,905,019



Notes to Consolidated Financial Statements

Year ended December 31, 2023

#### 8. Other non-financial assets:

Other non-financial assets represent an interest of five million gallons per day of treatment capacity at the Lou Romano Water Treatment Plant (the "Plant").

	2023	2022
Balance, cost	\$ 27,679,629	\$ 27,679,629
Less - Accumulated amortization	(7,362,185)	(6,896,244)
Balance, net	\$ 20,317,444	\$ 20,783,385

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 9. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

		2023		2022
				(Adjusted)
Surplus:				
Invested in tangible capital assets	\$	267,683,287	\$	247,696,582
Invested in other non-financial capital assets		14,591,888		14,942,316
Other		(135,021)		(3,729,757)
Unfunded employee future benefit obligations		(27,599,496)		(27,956,208)
Total surplus		254,540,658		230,952,933
Reserve funds set aside by Council:				
Building activity		1,094,428		1,028,240
Essex Power equity		13,796,073		13,706,963
Total reserve funds		14,890,501		14,735,203
Reserves set aside for specific purpose by Council:				
Tax stabilization		4,783,503		4,681,503
Working capital		836,388		673,089
Facility capital		3,131,824		2,050,303
Insurance		408,976		147,112
Strategic planning		1,615,547		1,522,587
Technology		196,072		746,491
LaSalle green space/woodlot		814,889		723,147
Accessibility projects		855,399		642,696
HR / Health & Safety		64,418		119,385
Election		77,773		44,371
Fire		1,834,760		1,522,274
Police		120,016		293,318
Fleet		1,020,448		2,637,774
Roads network		16,419,505		13,686,468
Asset replacement/repair		5,037,459		4,389,868
Drains & storm water management		11,880,553		9,747,041
Sidewalks/trails/streetlights/driveways		182,374		524,677
Fuel system		178,310		157,423
Transit		471.579		456.063
Culture & recreation		741,334		896,028
Parks & parkland works		445.396		438,164
Vollmer Centre		682,991		406.528
Waterfront		4.030.099		4.708.854
Planning projects		197.990		159,990
Sewer projects		11.827.547		10.574.551
Water projects		14 650 436		13 320 522
Water emergency		1,500,000		1.500.000
DC projects-NonGrowth		19 574 803		17 939 581
Developer contributions		1.160.341		1,080.978
Total reserves		104,740,730		95,790,786
	-	074 474 000	-	0.1.1.170.005
	\$	374,171,889	\$	341,478,922

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 10. Taxation revenue:

Taxation revenue, reported on the Consolidated Statement of Operations and Accumulated Surplus, is made up of the following:

	2023	2022
Residential and farm taxes	\$ 66,654,583	\$ 62,683,852
Commercial, industrial and business taxation	5,813,533	5,764,365
Taxation from other governments	55,421	53,857
	72,523,537	68,502,074
Requisitions to County and School Boards	(29,042,238)	(27,607,948)
Net property taxes and payment-in-lieu available		
for municipal purposes	\$ 43,481,299	\$ 40,894,126

#### 11. Commitments:

(a) Ontario Clean Water Agency:

The Town has entered into an agreement with the Ontario Clean Water Agency ("Agency") (formerly Ministry of the Environment) for the construction, financing and operation of a sanitary sewage system to service certain areas of the municipality. The Town was obligated to reimburse the Agency for the costs of the project through the imposition and collection of frontage and connection charges and a sewage service rate to the users. At December 31, 1996, the construction of the system was complete.

In 2023, the Town paid \$365,812 (\$422,101 in 2022) to the Agency for the operation and maintenance of its sanitary sewer system, which is reflected in the "Consolidated Statement of

(b) The Corporation of the City of Windsor:

In 1974, the Town entered into an agreement with the Corporation of the City of Windsor ("the City") for the processing and disposal of the sewage from the sanitary sewage system. The costs of processing the sewage are based on the Town's proportionate share of the operating and administrative costs of the Lou Romano Water Reclamation Plant.

The City of Windsor invoices for these charges on a quarterly basis and these charges which totaled \$1,046,654 (\$827,910 in 2022) are reflected in the Town's "Consolidated Statement of Operations and Accumulated Surplus".

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 11. Commitments (continued):

(c) Disaster Mitigation and Adaptation Fund:

In 2020, the Town was successful in its grant application to the Government of Canada's Disaster Mitigation and Adaptation Fund (DMAF), a national merit-based program that supports large-scale infrastructure projects. The project will replace the Town's gravity-based storm outlets along Front Road with five strategically located new storm water pumping stations. These new pumping stations will work independently during minor rain events and will work together in instances of major rain events or overland flooding. The project will also include the installation of one new permanent emergency sanitary bypass pump at Lasalle's main sanitary pump station. The overall cost of the project is anticipated to be \$37,100,000, with funding from the Government of Canada totalling \$14,840,000 and the Town's contribution of \$22,260,000 over a period extending to 2028.

#### 12. Contingent liabilities:

During the normal course of operations, the Town is subject to various legal actions. The settlement of these actions is not expected to have a material effect on the consolidated financial statements of the Town.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 13. Budget data:

Budget data presented in these consolidated financial statements are based upon the 2023 operating and capital budgets approved by Council. The Town does not budget for amortization and employee future benefits and, as a result, amortization and employee future benefits is included based on actual cost. Also, the Town does not budget for developer contributions. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	В	udget Amount
Revenue:		
Operating	\$	68 441 100
Capital	Ψ	40,969,900
Less.		10,000,000
Transfers from other funds		(41,048,700)
		68,362,300
Expenses:		
Operating		68,441,100
Capital		40,969,900
Less:		
Transfers to other funds		(18,149,100)
Capital expenses		(40,969,900)
Debt principal payments		(1,962,300)
Add:		
Employee future benefits obligation expense		670,500
Amortization of tangible capital assets		10,549,600
Amortization of non-financial assets		466,000
Total expenses		60,015,800
Annual Surplus	\$	8,346,500

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 14. Government transfers:

The town recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the consolidated statement of operations are:

	2023	2023	2022
	Budget	Actual	Actual
Revenue:			
Provincial grants:			
Provincial offences \$	45,000	\$ 87,695	\$ 118,204
OCIF formula-based grant	1,824,600	476,772	965,000
Provincial gas tax	250,000	296,163	313,531
Policing	305,000	897,632	285,163
Rural Economic Development grant	—	42,210	_
Municipal Modernization Program	_	36,621	159,535
ICIP: Public Transport	_	2,391,008	48,030
Ontario Trillium Fund		398,200	_
Recreation Services		_	67,532
Drainage Act	58,200	_	_
Parks	_	—	315,000
	2,482,800	4,626,301	2,271,995
Federal grants:			
Canada Community Building Fund	1,662,100	4,674,648	_
Recreation Services	_	44,060	879,766
Municipal Asset Management Program	_	_	5,744
Disaster Mitigation and Adaptation	-	708,255	45,423
	1,662,100	5,426,963	930,933
Total revenue \$	4.144.900	\$ 10.053.264	\$ 3.202.928

#### 15. Financial Risks and concentration of risk:

As the valuation of all financial instruments held by the Town's at fair value are derived from quoted prices in active markets, all would be in Level 1 of the fair value hierarchy.

#### Risks arising from financial instruments and risk management

The Town is exposed to a variety of financial risks including credit risks, liquidity risk and market risk. the Town's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on The Town's financial performance.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 15. Financial Risks and concentration of risk (continued):

(a) Credit risk:

The Town's principal financial assets that are subject to credit risk are cash and accounts receivable. The carrying amounts of financial assets on the Statement of Financial Position represent The Town's maximum credit exposure as at the Statement of Financial Position date.

(b) Market risk:

The Town is exposed to interest rate risk and price risk with regard to its short and long-term investments, all of which are regularly monitored. The Town's financial instruments consist of cash, accounts receivable, investments, and accounts payable and accrued liabilities. It is the Town's opinion that the Town is not exposed to significant interest rate or currency risks arising from these financial instruments except as otherwise disclosed.

(c) Liquidity risk:

The Town mitigates liquidity risk by monitoring cash activities and expected outflows through extensive budgeting. Accounts payable and accrued liabilities are all current. There have been no significant changes from the previous year in the Town's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

2023	Contractual cash flows				
Description	Carrying value	Within 1 year	1-5 years	>5 years Total	
Accounts payable and accrued liabilities Long term debt Long term liabilities	\$ 10,563,095 36,947,287 –	\$ 10,563,095 \$ 2,046,667 -	- \$ 8,623,999 26,27 -	– \$ 10,563,095 6,621 36,947,287 – – –	
	\$ 47,510,382	\$ 12,609,762 \$	8,623,999 \$ 26,27	6,621 \$ 47,510,382	
2022 adjusted		Contractua	ll cash flows		
Description	Carrying value	Within 1 year	1-5 years	>5 years Total	
Accounts payable and accrued liabilities Long term debt Long term liabilities	\$ 10,631,687 38,915,080 -	\$ 10,631,687 \$ 1,967,792 -	- \$ 8,693,567 28,25 -	– \$ 10,631,687 33,721 38,915,080 – – –	
	\$ 49,546,767	\$ 12,599,479 \$	8,693,567 \$ 28,25	3,721 \$ 49,546,767	

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 16. Adjustment to comparative information:

Various financial statement captions were impacted as the result of an immaterial error within the 2022 financials. Certain items were noted not to have external stipulations attached to them, and therefore, are to be treated as internally restricted reserve funds. Through further assessing accounts payable, deferred revenue and reserves, there were other items misclassified within the captions. This correction has been applied on a prospective basis with an adjustment to the comparative information. Accordingly, the comparative information has been adjusted as follows:

			Adjusted
	As reported	Adjustment	balance
Consolidated Statement of Financial Position:			
Accounts payable and accrued liabilities	\$ 6,455,925	\$ 4,175,762	\$ 10,631,687
Deferred revenue/capital deposits	75,526,365	(49,993,533)	25,532,832
Total liabilities	148,853,578	(45,817,771)	103,035,807
Consolidated Statement of Operations and			
Accumulated Surplus:			
Investment income	1,780,155	1,333,228	3,113,383
Contributions from developers and users	12,780,213	(481,018)	12,299,195
Other	3,382,073	(369,062)	3,013,011
Total revenues	78,811,150	483,148	79,294,298
General government	9,221,645	(599,928)	8,621,717
Transportation services	10,300,092	(116,955)	10,183,137
Environmental services	19,062,785	(5,209,914)	13,852,871
Recreation and cultural services	9,116,355	(78,267)	9,038,088
Total expenses	63,716,901	(6,005,064)	57,711,837
Annual surplus	15,094,249	6,488,212	21,582,461
Accumulated surplus, end of year	295,661,151	45,817,771	341,478,922
Consolidated Statement of Change in Net Deb	ot.		
Loss on disposal of tangible capital assets	369.062	(153.681)	215.381
Net debt, beginning of vear	(8.748.861)	39.329.559	30,580,698
Net debt, end of year	(7,157,159)	45,817,771	38,660,612
Consolidated Statement of Cash Flows			
Annual surplus	15,094,249	6,488,212	21,582,461
Contributed tangible capital assets			
from developers	(11,607,714)	_	(11,607,714)
Loss on disposal of tangible capital assets	369,062	(153,681)	215,381
Accounts payable and accrued liabilities	51,686	4,175,762	4,227,448
Proceeds from disposal of TCA	153,681		153,681
revenue/capital deposits	7,687,107	(49,993,533)	(42,306,426)

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

#### 17. Segmented information:

The Town is a lower tier municipality that provides a wide range of services to its citizens, including police, fire, water and many others. These services are provided by departments of the Town and their activities are reported by segment in these statements.

For each reportable segment, the Town has reported expenses that represent both amounts that are directly attributable and amounts that are allocated on a reasonable basis. Revenues have not been presented by segment based on their nature and instead are shown by object.

The Town's reportable segments and their associated activities are as follows:

(i) General government:

General government is comprised of levy revenue, council, council services, finance and administration activities

(ii) Protection services:

Protection services are comprised of Police, Fire and Protective Inspection activities

(iii) Transportation services:

Transportation services are comprised of roadway maintenance and winter control activities

(iv) Environmental services:

Environmental services are comprised of water, sanitary and storm sewers, solid waste collection and disposal and recycling

(v) Recreation and cultural services:

Recreational and cultural services are comprised of parks, cultural activities and recreation facilities

(vi) Planning and development:

Planning and development is comprised of planning and zoning, commercial and industrial

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Notes to Consolidated Financial Statements (continued)

#### 17. Segmented information (continued):

2023											
									Recreation		
		General		Protection	Т	ransportation	E	Invironmental	& Cultural	Planning &	
		Government		Services		Services	_	Services	Services	Development	Total
Revenue:											
Taxation	\$	8,051,304	\$	15,201,032	\$	6,327,131	\$	2,532,189	\$ 10,607,452	\$ 762,191	\$ 43,481,299
User charges		42,363		865,560		46,112		12,201,633	-	-	13,155,668
Government transfers:		,									
Provincial		180,214		923,944		612,935		2,512,444	396,764	_	4,626,301
Federal		_		_	-	895,846		708,255	3,822,862	_	5,426,963
Investment income		5,838,316		_		· -		178,839	-	_	6,017,155
Penalties and interest on billings		473,132		_		-		54,843	_	_	527,975
Contributions from developers											
and users		2,199,620		-		6,333,295		6,001,134	66,450	_	14,600,499
Recreation and cultural services											
revenues		_		-		-		-	3,196,962	_	3,196,962
Equity income in Essex Power											
Corporation		676,305		- \				-	-	_	676,305
Other		1,662,266	1	128,127		1,423,868		(39,622)	126,894	76,000	3,377,533
Total revenue		19,123,520		17,118,663		15,639,187		24,149,715	18,217,384	838,191	95,086,660
Expenses:			<b>b</b> .								
Salaries, wages and employee ben	efits	5,153,434		12.631.718		2.721.196		1.254.611	4.661.546	622.003	27.044.508
Administrative expenses		1.318.156		375.549		478.582		296.440	578.066	38,131	3.084.924
Personnel expenses		136.638		346.961		100.872			26.114	8.578	619.163
Facility expenses		566,791		309,773		172,641		17,580	1,414,821	_	2,481,606
Vehicle/equipment expenses		· -		372,459		550,690		13,327	329,267	_	1,265,743
Program services		963,779		990,897		2,518,198		10,154,057	1,274,801	103,349	16,005,081
Amortization expense		1,031,134		805,408		4,221,239		3,512,050	2,322,837	_	11,892,668
Total expenses		9,169,932		15,832,765		10,763,418		15,248,065	10,607,452	772,061	62,393,693
Surplus (deficit)	\$	9,953,588	\$	1,285,898	\$	4,875,769	\$	8,901,650	\$ 7,609,932	\$ 66,130	\$ 32,692,967

Notes to Consolidated Financial Statements (continued)

#### 17. Segmented information (continued):

2022													
									Recreation				
	General		Protection	Т	ransportation	E	invironmental		& Cultural		Planning &		
	Government		Services		Services		Services		Services		Development		Total
Revenue													
Taxation \$	12 031 463	\$	14 197 062	\$	6 209 493	\$	2 296 780	\$	5 453 603	\$	705 725	\$	40 894 126
User charges	35 422	Ψ	975 909	Ψ	39 477	Ψ	11 971 477	Ψ	-	Ψ	-	Ψ	13 022 285
Government transfers	00,122		070,000		00,111		11,011,111						10,022,200
Provincial	317 739		285 163		1 286 561		_		382 532		_		2 271 995
Federal	5 744				-		45 423		879 766		_		930 933
Investment income	3.060.380		_		_		53.003		-		_		3.113.383
Penalties and interest on billings	420.958		_				48.227		_		_		469,185
Contributions from developers	,												,
and users	373.780				1.004.310		10.645.355		65.750		210.000		12.299.195
Recreation and cultural services	,						-,		,		-,		, ,
revenues	_		_		_		_		2,442,279		_		2,442,279
Equity income in Essex Power													
Corporation	837,906					Þ.	_		_		_		837,906
Other	1,546,054		269,261		1,285,344	7	(144,914)		(35,024)		92,290		3,013,011
Total revenue	18,629,446		15,727,395	-	9,825,185		24,915,351		9,188,906		1,008,015		79,294,298
Expenses:													
Salaries, wages and employee benefits	4.904.575		12.006.012		3.041.026		1.153.052		3.008.707		579.286		24.692.658
Administrative expenses	1.236.327		387.067		425.690		302.114		460.470		30.523		2.842.191
Personnel expenses	101.803	,	316,144		105.985		_		15.838		15.389		555,159
Facility expenses	548,438		273,424		196,758		_		1,100,475		_		2,119,095
Vehicle/equipment expenses	í —		387,740		698,232		6,676		212,451		_		1,305,099
Program services	865,410		1,109,347		2,025,623		8,735,566		2,470,746		154,910		15,361,602
Amortization expense	965,164		756,182		3,689,823		3,655,463		1,769,401		_		10,836,033
Total expenses	8,621,717		15,235,916		10,183,137		13,852,871		9,038,088		780,108		57,711,837
Surplus (deficit) \$	10,007,729	\$	491,479	\$	(357,952)	\$	11,062,480	\$	150,818	\$	227,907	\$	21,582,461

## **APPENDIX B**

Audit Findings Report for the year ended December 31, 2023

# The Corporation of the Town of LaSalle

Audit Findings Report for the year ending December 31, 2023

KPMG LLP

Licensed Public Accountants

Prepared June 25, 2024 for presentation on July 23, 2024

kpmg.ca/audit

## **KPMG contacts**

Key contacts in connection with this engagement



Katie denBok Lead Audit Engagement Partner 519-660-2115 kdenbok@kpmg.ca



Emily Pellarin Manager 519-660-2601 epellarin@kpmg.ca





## **Table of contents**



The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Digital use information

This Audit Findings Report is also available as a "hyper-linked" PDF document.

If you are reading in electronic form (e.g. In "Adobe Reader" or "Board Books"), clicking on the home symbol on the top right corner will bring you back to this slide.

Click on any item in the table of contents to navigate to that section.





Status

## **Technology** highlights

As previously communicated in our audit planning report, we have utilized technology to enhance the quality and effectiveness of the audit.



#### KPMG Clara Workflow (KCw)

A modern, intuitively written, highly applicable audit methodology that allows us to deliver globally consistent engagements. The tool allows us to identify and respond to relevant risks, document our audit procedures, conclusions, and reporting.

Independence

#### DataSnipper

An Excel based audit tool, which allows to extract, search, document and review PDF documents. The tool also provides automated document matching features allowing matching of Excel data with underlying source documents.

#### KPMG Clara for Clients (KCfc)

Allows the client team to see the real-time status of the engagement and who from our KPMG team is leading on a deliverable.

#### Monetary Unit Sampling

Sampling tool embedded in our KCw application used by the engagement team to calculate the most efficient sample sizes based on the specific risk considerations of an account and assertion, select and extract items from a population, and evaluate our results after audit procedures have been performed over selected items.

KPMG

KPMG's software audit tools are intended to be used as internal enablement tools in conjunction with the performance of audit services. Information resulting from use of software audit tools may not be used as a basis for management's conclusions as to the fairness of presentation of it figure and statements or form a part of the internal control.

5

Misstatements

Independence

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**Status** 

Status

As of June 25, 2024, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include:

- Completion of procedures over note disclosures
- Finalizing our review and tie-out of note disclosures
- Receipt of legal letter response from external legal counsel
- Completion of final partner and manager review
- Receipt of the signed management representation letter
- Completing our discussions with Council
- Obtaining evidence of Council's approval of the financial statements

We will update Council, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report will be dated upon the completion of <u>any</u> remaining procedures.

KPMG

Status

Independence

## Significant risks and results

We highlight our significant findings in respect of significant risk.

Risk of material misstatement due to fraud resulting from management	override of controls
Significant risk	Estimate?
The risk of material misstatement due to fraud resulting from management override of controls is a presumed	No

risk for all entities under Canadian Auditing Standards ("CAS").

We have not identified any specific areas which highlight this risk over the course of our audit.

Our response

- The risk resides with management's ability to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.
- As this risk is non-rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. KPMG performed procedures as noted in our audit planning report, including testing of journal entries and other adjustments, performed a retrospective review of estimates and evaluated the business rationale of significant unusual transactions.

Significant findings

No significant findings were noted during our testing.



Status

Independence

## Other risks of material misstatement and results

We highlight our significant findings in respect of other risks of material misstatement.



- Management specialists consulted
- · List of agreements and other significant documents reviewed to identify potential ARO
- · Obtaining and performing substantive testing to ensure the list of tangible capital assets used for the estimate is complete.
- · Reviewed financial statement note disclosure in accordance with PSAS.

#### Significant findings

- No issues were noted during the performance of the procedures noted above. Financial statements have been reviewed for appropriate disclosures relating to the adoption of the new accounting policy.
- In subsequent periods, continued effective communication between facilities management and finance will be important to ensure that all remediated obligations are removed, costs updated, or new obligations identified.



Independence

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## **Corrected misstatements**

Corrected misstatements include financial presentation and disclosure misstatements.



Status

#### Impact of corrected misstatements

- Through our testing of balances in deferred revenue, it was noted that certain items did not have external stipulations attached to them, and therefore, should be treated as internally restricted reserve funds. Through identifying this, management undertook a more extensive review of their balances in deferred revenue and reserves during the year to confirm that the classification of such items were considered to be appropriate. As a result of management's review, other balances were considered to be inappropriately classified and therefore these have been corrected in the current year. Additionally, through our testing of accounts payable, we identified an item sitting within the caption that is more appropriately classified as deferred revenue given that it results in future benefits to the Town, once obligations are met.
- Refer to management's representation letter under Appendix C where the corrected misstatements are summarized.

## **Control deficiencies**

#### Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.



Status

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

#### A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.



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#### Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.



Independence

## **Other financial reporting matters**

We also highlight the following:

Status



## Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code<sup>1</sup> and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Status

Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy

International proprietary system

used to evaluate and document

threats to independence and those arising from conflicts of interest



Ethics, independence and integrity training for all staff



Operating polices, procedures and guidance contained in our quality & risk management manual







Mandated procedures for evaluating independence of prospective audit clients



Annual ethics and independence confirmation for staff



Independence

We confirm that, as of the date of this communication, **we are independent** of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



1 International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)


# **Appendices**





# **Appendix A: Draft auditor's report**

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of LaSalle

## Opinion

We have audited the consolidated financial statements of the Corporation of the Town of LaSalle (the "Entity"), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated changes in net assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in *the "Auditor's Responsibilities for the Audit of the Financial Statements"* section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatener, whether due to fraud or error, and to issue an

auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

 Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty
  exists related to events or conditions that may cast significant doubt on the Entity's ability
  to continue as a going concern. If we conclude that a material uncertainty exists, we are
  required to draw attention in our auditors' report to the related disclosures in the financial
  statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions
  are based on the audit evidence obtained up to the date of our auditors' report. However,
  future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

London, Canada

Date

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# **Appendix B: Other required communications**

Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.

CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- <u>CPAB Audit Quality Insights Report: 2021 Annual Inspections Results</u>
- <u>CPAB Audit Quality Insights Report: 2022 Interim Inspections Results</u>
- <u>CPAB Audit Quality Insights Report: 2022 Annual Inspections Results</u>
- <u>CPAB Audit Quality Insights Report: 2023 Interim Inspections Results</u>

KPMG

# **Appendix C: Management representation letter**

(Letterhead of Client)

KPMG LLP 1400-140 Fullarton Street London, ON N6A 5P2

July 23, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of The Corporation of the Town of LaSalle ("the Entity") as at and for the period ended December 31, 2023.

#### General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in <u>Attachment I</u> to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated December 18, 2023, including for:
  - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.
  - e) providing you with additional information that you may request from us for the purpose of the engagement.

- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others

where such fraud or suspected fraud could have a material effect on the financial statements.

- c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
- d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
- e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

#### Subsequent events:

4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

#### Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

#### Estimates:

8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

#### Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

#### Comparative information:

11) In respect of the adjustments made to correct an immaterial misstatement in the comparative information impacting the liabilities and accumulated surplus on the statement of financial position and the revenues and expenditures on the statement of operations in 2023 and in the 2022 comparative period, we reaffirm that the written representations we previously provided to you, in respect of the prior period amounts presented as comparative information, remain appropriate.

#### Misstatements:

12) We approve the 2023 and 2022 corrected misstatements identified by you during the audit described in <u>Attachment II.</u>

#### Non-SEC registrants or non-reporting issuers:

13) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).

14) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

Mr. Dale Langlois, Director of Finance/Treasurer

Mr. Gaetano Ferraro, Manager of Finance/Deputy Treasurer

## Attachment I – Definitions

#### Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

#### Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## Corrected misstatements F2023:

	Annual surplus effect	Financial position		
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
To reclassify balances between accounts payable and deferred revenues	-	-	1,886,458 (1,886,458)	-
To move funds from deferred revenue to reserves	4,509,401 (2,441,099)	-	(2,068,302)	2,068,302
To move funds from deferred revenue to investment income to represent interest earned	2,621,876	-	(2,621,876)	2,621,876
Total corrected misstatements	4,690,178	-	(4,690,178)	4,690,178

## Corrected misstatements F2022:

	Annual surplus effect	Financial position		
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
To transfer funds between deferred revenue and accounts payable, as well as between deferred revenue and reserves	6,488,212	-	(45,817,771)	45,817,771
Total uncorrected misstatements	6,488,212	-	(45,817,771)	45,817,771

Appendix C: 2022 Revised management representation letter



KPMG LLP 1400-140 Fullarton Street London, ON N6A 5P2

June 24, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of The Corporation of the Town of LaSalle ("the Entity") as at and for the period ended December 31, 2022.

#### General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in <u>Attachment I</u> to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

#### Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated December 18, 2023, including for:
  - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.
  - e) providing you with additional information that you may request from us for the purpose of the engagement.





- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

#### Internal control over financial reporting:

2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others

where such fraud or suspected fraud could have a material effect on the financial statements.

- c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
- all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
- e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.





Subsequent events:

 All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

#### Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

#### Estimates:

8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

#### Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

#### Misstatements:

11) The effects of the uncorrected misstatements described in <u>Attachment II</u> are immaterial, both individually and in the aggregate, to the financial statements as a whole.

#### Non-SEC registrants or non-reporting issuers:

- 12) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.



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Yours very truly,

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Mr. Dale Langlois, Director of Finance/Treasurer

Mr. Gagtany Ferraro, Manager of Finance/Deputy Treasurer



## Attachment I – Definitions

#### Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

#### Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

# Attachment II – Summary of Audit Misstatements Schedule(s)

## Uncorrected misstatements F2022:

	Annual surplus effect		Financial position	
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
To transfer funds between deferred revenue and accounts payable, as well as between deferred revenue and reserves	6,488,212	-	(45,817,771)	45,817,771
Total uncorrected misstatements	6,488,212	-	(45,817,771)	45,817,771

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# Appendix D: Audit quality - How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.



We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management;** and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics** and **integrity.**



Independence

Independence

# **Appendix E: Changes in accounting standards**

Standard	Summary and implications
Revenue	• The new standard PS 3400 <i>Revenue</i> is effective for fiscal years beginning on or after April 1, 2023 ( <i>Town's December 31, 2024 year-end</i> ).
	<ul> <li>The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement.</li> </ul>
	<ul> <li>The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.</li> </ul>
	<ul> <li>The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</li> </ul>
Purchased Intangibles	<ul> <li>The new Public Sector Guideline 8 Purchased intangibles is effective for fiscal years beginning on or after April 1, 2023 with earlier adoption permitted (Town's December 31, 2024 year-end).</li> </ul>
	<ul> <li>The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.</li> </ul>
	<ul> <li>Narrow scope amendments were made to PS 1000 Financial statement concepts to remove the prohibition to recognize purchased intangibles and to PS 1201 Financial statement presentation to remove the requirement to disclose purchased intangibles not recognized.</li> </ul>
	<ul> <li>The guideline can be applied retroactively or prospectively.</li> </ul>

# **Appendix E: Changes in accounting standards (continued)**

Standard	Summary and implications
Public Private Partnerships	<ul> <li>The new standard PS 3160 Public private partnerships is effective for fiscal years beginning on or after April 1, 2023 (Town's December 31, 2024 year-end).</li> </ul>
	<ul> <li>The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership.</li> </ul>
	<ul> <li>The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends.</li> </ul>
	<ul> <li>The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.</li> </ul>
	<ul> <li>The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.</li> </ul>
	<ul> <li>The standard can be applied retroactively or prospectively.</li> </ul>
Concepts Underlying Financial Performance	<ul> <li>The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted.</li> <li>The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.</li> <li>The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.</li> </ul>



# **Appendix E: Changes in accounting standards (continued)**

Summary and implications
<ul> <li>The proposed section PS 1202 Financial statement presentation will replace the current section PS 1201 Financial statement presentation. PS 1202 Financial statement presentation will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted.</li> </ul>
The proposed section includes the following:
<ul> <li>Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.</li> </ul>
<ul> <li>Separating liabilities into financial liabilities and non-financial liabilities.</li> </ul>
<ul> <li>Restructuring the statement of financial position to present total assets followed by total liabilities.</li> </ul>
<ul> <li>Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).</li> </ul>
<ul> <li>Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called "accumulated other".</li> </ul>
<ul> <li>A new provision whereby an entity can use an amended budget in certain circumstances.</li> </ul>
<ul> <li>Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.</li> </ul>
<ul> <li>The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.</li> </ul>



# 

# **Appendix E: Changes in accounting standards (continued)**

Standard	Summary and implications
Employee benefits	<ul> <li>The Public Sector Accounting Board has initiated a review of sections PS 3250 Retirement benefits and PS 3255 Post- employment benefits, compensated absences and termination benefits.</li> </ul>
	<ul> <li>The intention is to use principles from International Public Sector Accounting Standard 39 Employee benefits as a starting point to develop the Canadian standard.</li> </ul>
	<ul> <li>Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.</li> </ul>
	<ul> <li>The proposed section PS 3251 Employee benefits will replace the current sections PS 3250 Retirement benefits and PS 3255 Post-employment benefits, compensated absences and termination benefits. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively.</li> </ul>
	<ul> <li>This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations.</li> </ul>
	• The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.



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# Appendix F: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2022

# ISA/CAS 220

Status

(Revised) Quality management for an audit of financial statements

# ISQM1/CSQM1

Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

# ISQM2/CSQM2

Engagement quality reviews

## Effective for periods beginning on or after December 15, 2023

# **ISA 600/CAS 600**

Revised special considerations – Audits of group financial statements





# **Appendix G: Insights to enhance your business**

We have the unique opportunity as your auditors to perform a deeper dive to better understand your business processes that are relevant to financial reporting.

	How it works		
PMG's award-winning fers a new way of looking at aging people within your finance zation through the audit. an process analysis techniques dures, we can enhance our ur business processes that are reporting and provide you with insights to improve your rols. e seen immediate benefits such reduced rework, shorter ad increased employee working with you to incorporate ar audit.	Standard Audit	Typical process and how it's audited	
	Lean in Audit™	Applying a Lean lens to perform walkthroughs and improve Audit quality while identifying opportunities to minimize risks and redundant steps	
	How Lean in Audit helps improve businesses processes	Make the process more streamlined and efficient for all	
	Va Wa	alue: what customers	Redundant: non-essential activities (minimize)
		Process control	s Skey controls tested

#### Lean in Audit

Status

Lean in Audit™ is KF methodology that of processes and enga function and organiz

By incorporating Lea into our audit proced understanding of you relevant to financial new and pragmatic processes and conti

Clients like you have as improved quality, processing times an engagement.

We look forward to v this approach in you

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# **Appendix G: Audit and assurance insights**

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.



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**Appendix G: Insights and resources** 

# крмд

# **Insights and Resources**

Public sector organizations across Canada are facing a plethora of challenges: financial uncertainty, advanced technological risk, environmental, social, and governance objectives, all which demand innovative approaches to policy, strategies, and operating models.

To help you understand and navigate these challenges, we have compiled insights and resources in one spot for you. This page was built for you, to ensure you have the right information in a timely way to enable your organization's success.

# **Insights available**

This resource site has guides, reports, on-demand webinars and articles. You will find content on topics such as ESG, generative AI, the future of government, cyber, risk considerations and financial sustainability.

We encourage you to visit the site to learn more about these topics; simply **scan/click the QR code to access**.

Our local team of trusted advisors in the Eastern Region of Canada bring a creative and innovative approach to problem solving that reflects a keen understanding of the public sector. We can help you understand relevant sector insights to help achieve sustainable results.

# **Contact us**

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Chas Anselmo, Executive Director T: 705-669-2549 E: <u>canselmo@kpmg.ca</u>

Anne Lindsay, Senior Manager, Lean Services T: 613-541-7499 E: <u>annelindsay@kpmg.ca</u>

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# **Appendix H: ESG Discovery**

# КРМС

# Are you on top of your municipal ESG reporting requirements?

# Understand how ESG impacts municipalities, what the current requirements are, and how to communicate the value you deliver through ESG reporting.

## A coordinated ESG strategy is essential for municipalities

Stakeholders are increasingly putting pressure on municipalities to deliver services in a way that manages Environmental, Social and Governance (ESG) risks and opportunities, and discloses their ESG performance in alignment with global standards. A coordinated strategy is critical to enable ESG reporting, and to enhance service delivery to respond to this pressure. This will enable better informed budgeting and reporting decisions that proactively consider and account for emerging regulatory requirements, unlocking greater value for the municipal corporate entity and for stakeholders alike. Benefits of developing and implementing and ESG strategy in coordination with program and service delivery include:

- Decreased operational costs: Lowered costs through sustainable suppliers and other financial arrangements
- Increased citizen engagement: Improved reputation and engagement from citizens on ESG priorities and how you deliver on them.
- Enhanced ability to communicate value creation through
   sustainability indicators to key stakeholders

Reporting is just one step in the ESG journey. Ultimately, it beings with Discovery, and aligning your sustainability priorities with stakeholder needs.



# **Contact us**

Book a free exploratory call with our team to asses your next steps.

## **Bailey Church**

Partner, Accounting Advisory Services +1 613 212 3698 <u>bchurch@kpmg.ca</u>

# How to start: ESG Discovery sessions

# **UVERVIEW**Length: 3 hours

Format: Virtual, hybrid or in-person

## 2 WHO CAN BE INVOLVED

- Leadership & management
- C-Suite (e.g., CAO; Treasurer)
- Program and service leaders
- Capital and asset managers

## DISCOVER

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- Insights into market dynamics, future trends and why ESG is gaining in importance
- Industry and peer ESG performance
  - How to effectively integrate ESG into your strategy and service delivery model

### SESSION OUTCOMES

- An ESG trend diagnostic highlighting the priority policies for the municipal sector
  - Your ESG maturity across seven dimensions
- An **ESG roadmap** of your priorities

#### Considerations for your leadership team

- Are you able to express the value you deliver in terms the business community your stakeholders expressed their expectations regarding ESG issues?
- What are your priority ESG issues? Which will have the most impact? In one year? In five years?
- Where do you have blind spots?
- Where can you proactively mitigate future concerns?
- Do you have a central ESG strategy and vision that connects your various initiatives?
- Are decarbonation efforts effectively tied to financial budgeting and reporting?



Mallory Curtis Partner, Accounting Advisory Services 613 212 3725 mlcurtis@kpmg.ca

# **Appendix I: Cyber for municipalities**



# Cyber for Municipalities

April 2024

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# **Municipalities in the news**

Town of Huntsville closes municipal office for 2nd day amid cybersecurity incident

Huntsville is the 2nd Ontario municipality to report hack in 3 week Fakiha Baig · The Canadian Press · Posted: Mar 12, 2024

# Second Ontario municipality reports cybersecurity incident within three weeks By Fakiha Baig • The Canadian Press Posted March 12, 2024 10:42 am • Updated March 12, 2024 11:43 am • 2 min read

# Cyberattack cost local town \$1.3M, including \$290k in Bitcoin ransom

A cyberattack on the Town of St. Marys that encrypted municipal systems and stole sensitive data cost the local government roughly \$1.3 million, including a \$290,000 Bitcoin ransom payment made to the hackers, officials have revealed

Nova Scotia

**County cyberattack** 

Councillors, staff and others impacted by July incident

Galen Simmons · Stratford Beacon Herald Published Apr 13, 2023 · Last updated Apr

# By Shane Gibson • Global News By Shane Gibson • Gibbai (1977) Posted January 12, 2024 6:49 pm • 1 min read NORTHERN ONTARIO MONS It's really a coin flip': Experts weigh in on if Sudhury will recover at 5M lost to fraud Hamilton cyberattack shows municipalities need to shore up digital defences: expert

Sudbury will recover \$1.5M lost to fraud TORONTO - A recent ransomware attack that knocked out several online services in one of Ontario's largest cities has brought into sharp focus the need for municipalities to have a plan to respond to what's become an unavoidable – and increasingly sophisticated – threat, a top

By Paola Loriggio The Canadian Press Monday, March 11, 2024 ] 💿 3 min to read

C Article was updated Mar 11, 2024

Hamilton cybersecurity breach continues to paralyze city services Public, councillors left in the dark as to nature of incident that has hampered communications, transit and payment processing

Personal information 'likely stolen' in Kings

Haley Ryan · CBC News · Posted: Aug 14, 2023 4:38 PM EDT | Last Updated: August 14, 2023

## Canadian city says timeline for recovery from ransomware attack 'unknown'

Town of Greater Napanee targeted by hackers,

impact as yet unknown

The city of Hamilton, Canada, is still recovering from a ransomware attack that has affected nearly every facet of government functions.



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JULY 11, 2023

Email hack may have revealed personal information, B.C. city

warns residents

# How can a cyber attack impact you?



**Organizational Disruption** 

Technology is a main enablement tool used in our cities, many core services rely on technology to deliver services.

When access to technology is disrupted it can have severe impacts to public services, emergency services, infrastructure and sensitive information.



## **Associated Costs**

Cyber incidents have a variety of costs associated with recovery, which include:

- **Ransom Payments**
- System Restoration
- Security Upgrades
- Legal & Professional Services
- Follow-on Monitoring
- Loss of Revenue
- **Financial Fraud/Theft**

These costs start to balloon quickly and can have long lasting effects.



## **Reputational Damage & Residents Impact**

A cyber incident can cause significant reputational damage to a city, leading to a loss of trust among residents and potential investors, which can indirectly impact the city's financial health. For residents, the breach of their personal information can lead to a loss of confidence in the city's ability to protect their data, potentially resulting in decreased use of city services that require personal information.



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# What is a cyber resilient organization?

# **Preparation**

This involves understanding your organization's risk profile, identifying business critical assets, and developing a comprehensive cybersecurity strategy. It includes training employees on cybersecurity best practices and implementing robust security measures where possible.

# Protection

This entails implementing measures to prevent cyber attacks. It includes maintaining up-to-date security software, regularly patching vulnerabilities, and controlling access to sensitive information. Protecting your organization requires cybersecurity to be a part of all business conversations.

# Detection

This includes continuously monitoring systems and networks for signs of a cyber attack. It calls for the use of security tools, conducting regular security audits and making consistent updates to improve detection capabilities.

# **Response & Recovery**

This consists of having a plan in place to respond to a cyber attack and recover from it. It is made up of incident respond planes, disaster recovery plans, and business continuity plans. These plans should be regularly tested and improved upon.

# What is a cyber resilient municipality?

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## **Risk Prioritization**

To be a cyber resilient municipality, you must be able to prioritize your resources to address the risks that threaten you. To prioritize risks, you must understand all the risks currently facing your organization.



# **Implement the Basics**

Implementing basic cyber security practices like training, maintaining security software, regularly patching and multifactor authentication can be cost effective ways to dramatically improve cybersecurity resilience.



## **Defence in Depth**

This is a crucial strategy for municipalities as it reduces the risk of a single point of failure, enhances efficiency in threat detection and response, increase resilience to attacks. and provide protection against advanced cyber threats.



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## **Steps to building cyber resilience**

The following principles serve as the bedrock for establishing a continuous lifecycle that fosters cyber resilience. These principles provide a consistent framework of actions to progressively build and enhance cyber resilience.

### 1 – Understand Current State

To build a robust cyber resilience framework, it is imperative to start with a comprehensive understanding of your current cybersecurity status. This includes an evaluation of the protective measures already implemented, identification of critical assets, understanding the policies and procedures that regulate your operations, and an assessment of system vulnerabilities. By gaining these insights, you can make risk informed decisions that protect your organization and efficiently allocate the resources available.

### 4 – Increase Resilience

Increasing resilience and developing business continuity is an important part of building cyber resilience. It ensures uninterrupted business operations even in the face of cyber threats and allows organizations to quickly recover from cyber incidents, minimizing downtime and associated costs. Furthermore, a robust business continuity plan demonstrates an organization's commitment to security, which can enhance its reputation among stakeholders.



### 2 – Test your Technology

Testing technology is crucial for building cyber resilience as it helps identify potential vulnerabilities and weaknesses in the system that could be exploited by cyber threats. It also allows organizations to evaluate the effectiveness of their current security measures and protocols. By testing your technology, you can deepen the understanding of risks your organization faces and perform ongoing risk management. Theses tests allow for an unbiased look at your infrastructure and contribute to a proactive prevention of unauthorized users.

### 3 – Validate Response

Validating response efforts is a crucial part of building cyber resilience as it ensures that the organization's incident response plan is effective and efficient. It allows for the identification of any gaps or weaknesses in the response strategy, enabling improvements to be made. Furthermore, it provides an opportunity for staff to practice and refine their skills in a controlled environment, enhancing their readiness for real cyber incidents.



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## **Understand Current State**

#### What should you be doing:

#### Identify Critical Assets

- Understanding critical systems that help the business function
- Identify the level of protection required for each asset
- Identify system
   interdependencies



areas rather than individual problems

### How a KPMG Cyber Maturity Diagnostic (CMD) can help:

taken

KPMG's cyber maturity diagnostic includes a critical digital asset assessment which will identify critical digital assets of the organization, which includes systems and data repositories. Additionally it will develop a high-level threat profile that focuses on threat actors, their capability, level of interest and result to the threat profile of the organization.

The CMD will leverage the framework of your choice to assess the current state of cyber security capabilities, involving a review of existing documentation and interviews with key stakeholders to identify gaps and areas for improvement.

Once the assessment is complete, KPMG will produce a CMD report that includes the critical digital asset assessment and threat profile, explicit descriptions of the identified gaps and their risk level, and detailed recommendations on how to mitigate each gap. Additionally, the report will include prioritized recommendations forming a roadmap with estimated timeframes for any suggested remediation work.



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# **Test your technology**

#### What should you be doing:

#### **Test your safeguards**

- Test how your current technology is safeguarding your organization
- Test your monitoring • and detection methods against a variety of different attack paths



- Use the knowledge gained to make risk informed decisions on technology
- to addressing critical vulnerabilities
- Allocate appropriate resources for addressing the vulnerabilities

#### Adjust perspective and retest

- Adjust the perspective of your testing efforts to simulate the changing threat landscape
- Retest addressed vulnerabilities to ensure that they are sufficiently mitigated

### How a KPMG Penetration Testing can help:

KPMG offers a wide array of penetration testing options such as Network Penetration, Web Application, Wireless Security, Mobile Application, and Configuration Review. As organization and their technologies mature, the testing requirements tend to change and reflect the areas which require the most attention.

To build a strong foundation for understanding vulnerabilities, KPMG proposes a two phases approach to starting penetration testing which includes an external network footprint discovery exercise and a network penetration test. The network penetration test will simulated attacks both externally and internally on an organization's network infrastructure to identify vulnerabilities, assess security controls and provide recommendations for strengthen network defences.

KPMG's penetration testing goes beyond traditional reporting by providing a detailed analysis of each identified vulnerability, providing the necessary evidence and proof of the vulnerability and explaining recommendations in a business context to ensure that both technical and managerial audience can understand the impact and required remediation efforts.



## Validate Response

#### What should you be doing:

#### **Establish Response Plan**

- Establish a series of response plans that will aid the organization in responding to a variety of different threats
- Train your people on how to operate the plans and what their responsibilities are



- Identify gaps within your plans ٠
- Adapt the plans to any major changes •

#### Adjust scenarios & retest

- Test your plans against the possible scenarios your organization may
- Identify areas where your plans may not be able to support your team
- Test your plans again to further develop and tailor them to your organization

#### How a KPMG Tabletop Exercise (TTX) can help:

KPMG's tabletop exercise services take a collaborative approach to incident response testing and improvement. We will work with you to understand the specific areas your organization is looking to test and tailor an exercise to match those needs. This scenario will combine the expert knowledge of KPMG and the business expertise from your organization to create a realistic scenario.

KPMG will facilitate the exercise and gather information on how your organization responds to the cyber incident beyond just the technical aspects. KPMG will also use the exercise as an opportunity to train and educate staff on incident response processes and procedures.

KPMG will deliver a detailed after-action report containing a summary of all findings and key recommendations, organizational strengths identified, detailed findings/gaps noted in the organizations incident response approach, detailed recommendations to address the findings/gaps, and a future tabletop exercise planning guide based on KPMG's observations to help the organization strengthen priority areas.



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## **Increase Resilience**

#### What should you be doing:

## Business requirements and inventory

- Understand business recovery targets, resource requirements and dependencies across the organization
- Conduct business impact analysis against your critical systems

Risk assessment & remediation strategy

- Assess business continuity process risks
- Determine gaps in strategies

#### **Plan Development**

- Develop the necessary plans for the organization to operate in disruption
- Develop the necessary plans for the organization to recover from disruption

#### **Exercising & maintaining**

- Perform exercises that allow you to test the effectiveness and validity of plans
- Maintain and improve plans to mature with the growing and changing business
  - Apply improvements from testing

#### How a KPMG Resilience Assessment can help:

KPMG's resilience assessment helps to determine what measures are currently in place at the organization and how effective they are. It will provide you with a detailed understanding of your current capabilities and what potential gaps in business information exist.

Additionally, the resilience assessment will provide the organization with a dashboard displaying the readiness of each department and how prepared they are to respond to a variety of different disruptions. The helps illustrate the types of events that departments are capable of withstand and which type of events require additional attention to achieve an acceptable level of disruption.

KPMG's resilience assessment will also produce a detailed understand and recommendations on what the businesses identified gaps are and how to remediate or mitigate them.



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## An experienced advisor to municipalities

KPMG in Canada and all around the world is a privileged advisor to municipal governments across our Audit, Tax and Advisory practices. We take great pride in serving the municipal sector and have highlighted here some major and relevant engagements performed for local and global Cities by our KPMG teams.

- City of Abbotsford
- **City of Belleville**
- City of Calgary
- City of Edmonton
- Halifax Regional Municipality
- City of Kingston
- Town of Markham
- City of Mississauga
- **Regional Municipality of Peel**
- City of Regina
- City of St. Albert
- City of Vaughan
- Sturgeon County

- Town of Stony Plain ٠
- City of Brampton ٠
- Region of York ٠
- City of Winnipeg ٠
- City of Hamilton
- City of Kitchener ٠
- Ville de Montreal
- Town of Oakville ٠
- City of Peterborough ٠
- City of Richmond
- City of Saskatoon ٠
- City of Toronto
- City of Spruce Grove

- Town of Banff
- Count of Wellington
- City of Lethbridge
- City of Greater Sudbury
- City of Kamloops
- Parkland County
- Town of Milton
- City of Ottawa
- City of Prince George
- City of Saint John
- City of Stratford
- **Regional Municipality of** Waterloo



We feel that the combination of local knowledge, our national insights on municipalities and our expert cyber knowledge make us an ideal partner for developing cyber resilience.



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## **About KPMG cybersecurity services**

#### **Industry Leadership**

"KPMG is recognized as a worldwide leader in Cybersecurity Consulting Services in the *IDC MarketScape: Worldwide Systems Integrators/Consultancies for Cybersecurity Consulting Services 2024 Vendor Assessment.*"

Source: "IDC MarketScape: Worldwide Systems Integrators/Consultancies for Cybersecurity Consulting Services 2024 Vendor Assessment", January 2024, IDC #US50463423

## Creating a trusted digital world together

"The breadth of offerings and deep alliance relationships, along with skilled resources and knowledge across multiple cybersecurity domains, are highly appraised by KPMG clients."



Source: "IDC MarketScape: Worldwide Systems Integrators/Consultancies for Cybersecurity Consulting Services 2024 Vendor Assessment", January 2024, IDC #US50463423

#### Vision for the future

"KPMG has a strong belief that AI will transform the way the firm delivers services to clients as well as build new products/services that is reflected in its AI innovation and investment."

Source: "IDC MarketScape: Worldwide Systems Integrators/Consultancies for Cybersecurity Consulting Services 2024 Vendor Assessment", January 2024, IDC #US50463423





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#### The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Tano Ferraro, Manager of Finance/Deputy Treasurer

**Department:** Finance

Date of Report: July 2, 2024

Report Number: FIN-15-2004

Subject: 2024 Asset Management Plan

#### Recommendation

That the report of the Manager of Finance/Deputy Treasurer dated July 2, 2024 (FIN-15-2024) regarding the 2024 Asset Management Plan be received;

And that Council approves the 2024 Asset Management Plan.

#### Report

The Town of LaSalle 2024 Asset Management Plan (AMP) was developed in accordance with Ontario Regulation 588/17. It includes key elements of an industry standard and regulation compliant AMP and provides a detailed overview and analysis of the Town's core assets and non-core assets.

The 2024 Asset Management Plan updates the Town's previous asset management plan to meet the 2024 AMP legislated requirements. This update includes adding the Town's non-core assets (Facilities, Fleet, Machinery and Equipment, Information Technology Equipment and Land Improvements) in addition to the previous plan's core infrastructure. In addition to the Town's core infrastructure value of more than \$612 million, the Town has additional non-core assets with a combined value of more than \$136 million as illustrated in Figure 1.



The Town's non-core infrastructure requires an annual capital funding requirement of \$7.2 million. Through the Town's capital planning process, the Town invests \$2.1 million annually in contribution to capital reserves related to non-core assets, which represents 30% of the funding needs of non-core assets. In contrast, the previous asset management plan identified that LaSalle was meeting 81% of its annual funding needs for core infrastructure. In total, the Town is meeting 65% of its annual needs for both core infrastructure and non-core assets.

It is important to note that in most instances, non-core asset condition ratings are based on age. As a result, there is a high probability that their conditions are in much better shape than what is included in the asset management plan, which could ultimately result in lower required annual funding. Moving forward, as the Town enhances our asset management program and inspects individual assets, the condition ratings and annual funding requirements will become more accurate.

It is also important to note that once the Vollmer Recreation Centre and other Municipal building debt matures, this funding could be reallocated to non-core asset capital reserves (such as the facility reserve) in the future, which would significantly reduce the funding deficit. Currently, \$839,000 is allocated annually for the Vollmer Center debt payment (matures 2028), and \$1,125,000 is allocated annually for other Town facilities debt payment (matures 2038).

Last, it is important to note that due to the significant rate of inflation over the past three years, the cost to replace assets has significantly risen year-over-year which has increased the funding deficit significantly.

With the Town's asset management plan updated for non-core infrastructure completed, administration will continue their focus on continuous improvement of asset

management and prepare for upcoming legislated deadlines. On July 1, 2025, municipalities will be required to have completed an Asset Management Plan for all municipal infrastructure assets inclusive of additional information relating to both current and proposed levels of service. This is the final phase of the legislated asset management requirements.

#### Consultations

The 2024 Asset Management Plan was developed in consultation with representatives from Information Technology, Public Works and Finance.

#### **Financial Implications**

While the current non-core asset funding gap amounts to \$5,100,000, it is important to note that significant overall capital funding enhancements have occurred since 2016, when the total annual capital replacement funding allocation was \$7.2 million for all capital asset categories. Currently, there is an annual allocation of \$17 million for the replacement of all capital asset categories. This increase in funding over the past eight years is due to an increase in CCBF funding, an increase in OCIF funding and Council's commitment to continually increase funding year-over-year for the replacement of existing assets.

#### **Prepared By:**

1

Manager of Finance/Deputy Treasurer

Tano Ferraro

#### Link to Strategic Goals

- 1. Enhancing organizational excellence Not Applicable
- 2. Strengthen the community's engagement with the Town Not Applicable
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Not Applicable
- 5. Sustaining strong public services and infrastructure Yes

#### Communications

Not Applicable

**Report Approval Details** 

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Attachments:	
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This report and all of its attachments were approved and signed as outlined below:

regi

Director of Finance/Treasurer

**Dale Langlois** 

Chief Administrative Officer

Joe Milicia

### Town of LaSalle | Asset Management Plan





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## **Executive Summary**

This asset management plan (AMP) for the Town of LaSalle's core infrastructure and non-core assets is developed in accordance with Ontario Regulation 588/17 ("O. Reg"). It provides a detailed overview of the Town's capital assets, including the current state of the infrastructure, risk and criticality analysis, and short- and long-term capital needs. Although a financial strategy is not required by O. Reg 5881/7, it is included in the AMP to support long-term sustainability goals for LaSalle's core asset groups.

The Town's current core infrastructure and non-core asset portfolio is valued at more than **\$748 million (\$612 million core asset and \$136 million in non-core assets)** and comprises a road network of arterial, collector, and local roadways; bridges and structural culverts; water distribution infrastructure; wastewater collection system; stormwater collection and conveyance infrastructure, facilities, land improvements, fleet, machinery and equipment and information technology equipment. At 35% of the total portfolio, the Town's stormwater network forms the largest share of the core asset portfolio, followed by the road network at 24%. Facilities represents 62% of non-core assets, significantly larger than the remaining 4 categories.

Based on both assessed condition and age-based analysis, 92% of the Town's core infrastructure portfolio is in fair or better condition; the remaining 8%, with a current replacement cost of \$44 million was classified as poor or worse. No condition data was available for some major infrastructure assets, including sidewalks and sanitary mains. For these assets, only age was used to estimate condition. With respect to the non-core assets, 60% of the portfolio are in fair or better condition, the remaining 40% was classified as poor or worse. No condition data was available for much of the non-core assets such as facilities and land improvements. Age typically understates asset condition; it is likely that the actual physical state of assets is better than approximated by their age, and they can continue to perform their intended functions.

Typically, assets in poor or worse condition can require replacement or major rehabilitation in the immediate or short-term. Targeted condition assessments will help further refine the list of assets that may be candidates for immediate intervention. Keeping assets in fair or better condition is typically more cost-effective than addressing assets needs when they enter the latter stages of their lifecycle or a drop to a lower condition rating, e.g., poor or worse.

Aging assets require maintenance, rehabilitation, and replacement. On average, \$14.8 million is required each year to remain current with capital replacement needs for the Town's core asset portfolio and an additional \$7.2 million is required for non-core assets. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

The municipality is meeting 81% of its an annual infrastructure needs for core asset categories and meeting 30% of the funding needs for non-core assets, in total LaSalle is meeting 65% of

its annual needs. Although this creates an annual deficit, LaSalle is among a minority of municipalities that achieve high annual funding levels for infrastructure and non-core assets.

## **About this document**

This asset management plan (AMP) for the Town of LaSalle was developed in accordance with Ontario Regulation 588/17 ("O. Reg 588/17"). It contains a comprehensive analysis of LaSalle's infrastructure and non-core asset portfolio. The AMP is a living document that should be updated regularly as additional asset and financial data becomes available.

### **Ontario Regulation 588/17**

As part of the *Infrastructure for Jobs and Prosperity Act, 2015*, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure. Along with creating better performing organizations, more livable and sustainable communities, the regulation is a key, mandated driver of asset management planning and reporting. It places substantial emphasis on current and proposed levels of service and the lifecycle costs incurred in delivering them.

Table 1 Ontario Regulation 588/17 Requirements and Reporting Deadlines

Requirement	2019	2022	2024	2025
Asset Management Policy	٠		٠	
Asset Management Plans		٠	٠	•
State of infrastructure for core assets		٠		
State of infrastructure for all assets			٠	•
Current levels of service for core assets		٠		
Current levels of service for all assets			٠	
Proposed levels of service for all assets				•
Lifecycle costs associated with current levels of service		٠	•	
Lifecycle costs associated with proposed levels of service				٠
Growth impacts		•	•	•
Financial strategy				•

#### Scope

The scope of this AMP includes all requirements for the 2024 reporting deadline, covering the Town's core asset and non-core categories.

### **Overview of Asset Management**

Municipalities are responsible for managing and maintaining a broad portfolio of infrastructure assets to deliver services to the community. The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value and levels of service ratepayers receive from the asset portfolio.

Lifecycle costs can span decades, requiring planning and foresight to ensure financial responsibility is spread equitably across generations. An asset management plan is critical to this planning, and an essential element of broader asset management program. The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan.

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan and various asset management documents. The strategic plan has a direct, and cascading impact on asset management planning and reporting.

### **Key Technical Concepts in Asset Management**

Effective asset management integrates several key components, including lifecycle management, risk management, and levels of service. These concepts are applied throughout this asset management plan and are described below in greater detail.

#### **Lifecycle Management Strategies**

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment. Asset deterioration has a negative effect on the ability of an asset to fulfill its intended function, and may be characterized by increased cost, risk and even service disruption.

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

There are several field intervention activities that are available to extend the life of an asset. These activities can be generally placed into one of three categories: maintenance, rehabilitation, and replacement. Table 2 table provides a description of each type of activity, the general difference in cost, and typical risks associated with each.

Depending on initial lifecycle management strategies, asset performance can be sustained through a combination of maintenance and rehabilitation, but at some point, replacement is required. Understanding what effect these activities will have on the lifecycle of an asset, and their cost, will enable staff to make better recommendations.

The Town's approach to lifecycle management is described within each asset category outlined in this AMP. Developing and implementing a proactive lifecycle strategy will help staff to determine which activities to perform on an asset and when they should be performed to maximize useful life at the lowest total cost of ownership.

#### Table 2 Lifecycle Management: Typical Lifecycle Interventions

Lifecycle Activity	Description		Typical Associated Risks	
Maintenance	Activities that prevent defects or deteriorations from occurring	\$	<ul> <li>Balancing limited resources between planned maintenance and reactive, emergency repairs and interventions;</li> <li>Diminishing returns associated with excessive maintenance activities, despite added costs;</li> <li>Intervention selected may not be optimal and may not extend the useful life as expected, leading to lower payoff and potential premature asset failure;</li> </ul>	
Rehabilitation/ Renewal	Activities that rectify defects or deficiencies that are already present and may be affecting asset performance	\$\$\$\$	<ul> <li>Useful life may not be extended as expected;</li> <li>May be costlier in the long run when assessed against full reconstruction or replacement;</li> <li>Loss or disruption of service, particularly for underground assets;</li> </ul>	
Replacement/ Reconstruction	Asset end-of-life activities that often involve the complete replacement of assets	\$\$\$\$\$	<ul> <li>Incorrect or unsafe disposal of existing asset;</li> <li>Costs associated with asset retirement obligations;</li> <li>Substantial exposure to high inflation and cost overruns;</li> <li>Replacements may not meet capacity needs for a larger population;</li> <li>Loss or disruption of service, particularly for underground assets;</li> </ul>	

#### **Risk and Criticality**

Asset risk and criticality are essential building blocks of asset management, integral in prioritizing projects and distributing funds where they are needed most based on a variety of factors. Assets in disrepair may fail to perform their intended function, pose substantial risk to the community, lead to unplanned expenditures, and create liability for the municipality. In addition, some assets are simply more important to the community than others, based on their financial significance, their role in delivering essential services, the impact of their failure on public health and safety, and the extent to which they support a high quality of life for community stakeholders.

Risk is a product of two variables: the probability that an asset will fail, and the resulting consequences of that failure event. It can be a qualitative measurement, (low, medium, high) or quantitative measurement (1-5), that can be used to rank assets and projects, identify appropriate lifecycle strategies, optimize short- and long-term budgets, minimize service disruptions, and maintain public health and safety.

The approach used in this AMP relies on a quantitative measurement of risk associated with each asset. The probability and consequence of failure are each scored from 1 to 5, producing a minimum risk index of 1 for the lowest risk assets, and a maximum risk index of 25 for the highest risk assets.

#### **Probability of Failure**

Several factors can help decision-makers estimate the probability or likelihood of an asset's failure, including its condition, age, previous performance history, and exposure to extreme weather events, such as flooding and ice jams—both a growing concern for municipalities in Canada.

#### **Consequence of Failure**

Estimating criticality also requires identifying the types of consequences that the organization and community may face from an asset's failure, and the magnitude of those consequences. Consequences of asset failure will vary across the infrastructure portfolio; the failure of some assets may result primarily in high direct financial cost but may pose limited risk to the community. Other assets may have a relatively minor financial value, but any downtime may pose significant health and safety hazards to residents.

Table 3 illustrates the various types of consequences that can be integrated in developing risk and criticality models for each asset category and segments within. We note that these consequences are common, but not exhaustive.

#### Table 3 Risk Analysis: Types of Consequences of Failure

Type of Consequence	Description
Direct Financial	Direct financial consequences are typically measured as the replacement costs of the asset(s) affected by the failure event, including interdependent infrastructure.
Economic	Economic impacts of asset failure may include disruption to local economic activity and commerce, business closures, service disruptions, etc. Whereas direct financial impacts can be seen immediately or estimated within hours or days, economic impacts can take weeks, months and years to emerge, and may persist for even longer.
Socio-political	Socio-political impacts are more difficult to quantify and may include inconvenience to the public and key community stakeholders, adverse media coverage, and reputational damage to the community and the Town.
Environmental	Environmental consequences can include pollution, erosion, sedimentation, habitat damage, etc.
Public Health and Safety	Adverse health and safety impacts may include injury or death, or impeded access to critical services.
Strategic	These include the effects of an asset's failure on the community's long- term strategic objectives, including economic development, business attraction, etc.

This AMP includes an evaluation of asset risk and criticality. Each asset has been assigned a probability of failure score and consequence of failure score based on available asset attribute data. These risk scores can be used to prioritize maintenance, rehabilitation, and replacement strategies for critical assets.

#### **Levels of Service**

A level of service (LOS) is a measure of the services that the Town is providing to the community and the nature and quality of those services. Within each asset category in this AMP, technical metrics and qualitative descriptions that measure both technical and community levels of service have been established and measured as data is available.

The Town measures the level of service provided at two levels: Community Levels of Service, and Technical Levels of Service. At this stage, only those LOS that are required under O. Reg are included.

#### **Community Levels of Service**

Community levels of service are a simple, plain language description or measure of the service that the community receives. For core asset categories (Roads, Bridges & Culverts, Water, Wastewater, Stormwater) the Province, through O. Reg. 588/17, has provided qualitative descriptions that are required to be included in this AMP.

#### **Technical Levels of Service**

Technical levels of service are a measure of key technical attributes of the service being provided to the community. These include mostly quantitative measures and tend to reflect the impact of the Town's asset management strategies on the physical condition of assets or the quality/capacity of the services they provide.

For core asset categories (Roads, Bridges & Culverts, Water, Wastewater, and Stormwater) the province, through O. Reg. 588/17, has also provided technical metrics that are required to be included in this AMP.

#### **Current and Proposed Levels of Service**

This AMP focuses on measuring the current level of service provided to the community. Once current levels of service have been measured, the Town plans to establish proposed levels of service over a 10-year period, in accordance with O. Reg. 588/17.

Proposed levels of service should be realistic and achievable within the timeframe outlined by the Town. They should also be determined with consideration of a variety of community expectations, fiscal capacity, regulatory requirements, corporate goals and long-term sustainability. Once proposed levels of service have been established, and prior to July 2025, the Town must identify a lifecycle management and financial strategy which allows these targets to be achieved.

#### **Asset Condition Rating Scale**

An incomplete or limited understanding of asset condition can mislead long-term planning and decision-making. Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life.

A condition assessment rating system provides a standardized descriptive framework that allows comparative benchmarking across the Town's asset portfolio. The table below outlines the condition rating system used in this AMP to determine asset condition. This rating system is aligned with the Canadian Core Public Infrastructure Survey which is used to develop the Canadian Infrastructure Report Card. When assessed condition data is not available, service life remaining is used to approximate asset condition.

Condition	Pavement Condition Index (PCI)	Pipe Rating	Bridge Condition Index (BCI)	Age-based (Service Life Remaining%)	Broad Criteria
Very Good	91-100	0-1	70 100	80-100	<b>Fit for the future</b> Well maintained, good condition, new or recently rehabilitated; no defects or minor defects
Good	76-90	2	70-100	60-80	Adequate for now Acceptable, signs of minor to defects and deterioration
Fair	66-75	3	50-70	40-60	<b>Requires attention</b> Signs of moderate deterioration and defects, some elements exhibit significant deficiencies
Poor	40-65	4	<50	20-40	Increasing potential of affecting service Approaching end of service life, condition below standard, large portion of system exhibits significant deterioration; significant defects overall
Very Poor	0-39	5	-	0-20	<b>Unfit for sustained service</b> Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable

Table 4 Standard Condition Rating Scale

#### **Source of Asset Condition**

The analysis in this AMP is based on assessed condition data when available. In the absence of assessed condition data, asset age is used as a proxy to determine asset condition. Table 5 provides the source of condition assessment data, if available, for each asset category. For assets not identified in the table, only age data was used to approximate their condition.

Asset Category	Percentage of Assets (by replacement cost) with Condition Assessment Available	Condition Data Details
Road Network	Arterial Surface – 87% Collector Surface – 93% Local Surface – 95%	StreetScan Roadway Assessment 2021 (surface only)
Bridges & Culverts	Bridges – 100% Structural Culverts – 100%	Dillon Consulting OSIM Inspection 2021
Stormwater Network	Storm Mains – 97% Storm Manholes – 84% Catch Basin – 76%	Sewer Technologies Inc. Storm Main Assessment 2019 Catch Basin and Manhole Assessment 2014 – Internal Assessments
Water Network	Water Mains - 86%	Internal Assessments
Sanitary Network	0%	Age-based only

Table 5 Source of Condition Data

#### **Foundational Documents in Asset Management**

In the municipal sector, 'asset management strategy' and 'asset management plan' are often used interchangeably. Other concepts such as 'asset management framework', 'asset management system', and 'strategic asset management plan' further add to the confusion; lack of consistency in the industry on the purpose and definition of these elements offers little clarity. We make a clear distinction between the policy, strategy, and the plan.

#### **Asset Management Policy**

An asset management policy represents a statement of the principles guiding the Town's approach to asset management activities. It aligns with the organizational strategic plan and provides clear direction to municipal staff on their roles and responsibilities as part of the asset management program. All municipalities were required to develop and adopt an asset management policy in 2019 in compliance with O. Reg 588/17.

#### **Asset Management Strategy**

An asset management strategy is typically a higherlevel document, focusing on business processes and organizational practices. It is a roadmap that includes key initiatives with recommended timelines that lead to higher state of asset management maturity. It is intended to convert the asset management policy from a set of formal, institutionalized, but philosophical commitments into specific actions.

While not a static document, the strategy should not evolve and change frequently—unlike the asset management plan. The strategy provides a long-term outlook on the overall asset management program development and strengthening key elements of its framework.

#### **Asset Management Plan**

The asset management plan is often identified as a key output within the strategy. The AMP has a sharp focus on the current state of the Town's asset portfolio, and its approach to managing and funding individual service areas or asset groups. It is tactical in nature and provides a snapshot in time.

The strategic plan has a direct, and cascading impact on asset management planning and reporting, making it a foundational element. Many municipalities begin with an asset management plan. However, without the preceding documents, the AMP operates in a vacuum.

The Town of LaSalle developed its first corporate asset management strategy in 2022. An asset management policy was also completed in 2019 in compliance with O. Reg 588/17 requirements.

### **Limitations and Constraints**

This AMP required substantial effort by staff. It was developed based on best-available data, and was subject to the following limitations, constrains, and assumptions.

- Although the Town's asset datasets have improved over the last year, some gaps persist, including incomplete condition data.
- In the absence of condition assessment data, age was used to estimate asset condition ratings. This approach can result in an over- or understatement of asset needs. As a result, financial requirements generated through this approach can differ from those identified by staff.
- The risk models are designed to support objective project prioritization and selection. However, in addition to the inherent limitations that all models face, they also require availability of important asset attribute data to ensure that asset risk ratings are valid, and assets are properly stratified within the risk matrix. Missing attribute data can misclassify assets.

These limitations have a direct impact on most of the analysis presented in this AMP, including condition summaries, age profiles, long-term replacement and rehabilitation forecasts, and shorter term, 10-year forecasts that are generated from Citywide, the Town's primary asset management system.

These challenges are quite common among municipalities and require long-term commitment and sustained effort by staff. As LaSalle's asset management program evolves and advances, the quality of future AMPs and other core documents that support asset management will continue to increase. The Town's recently completed asset management strategy provides a roadmap to overcome these limitations and make continuous improvements.

## **State of the Infrastructure**

The state of the infrastructure (SOTI) summarizes the inventory, condition, age profiles, and other key performance indicators for the Town's core infrastructure portfolio. These details are presented for all asset categories at the segment level. Figure 2 illustrates how assets were classified within the infrastructure data hierarchy.
# **Asset Hierarchy and Data Classification**

Asset hierarchy explains the relationship between individual assets and their components, and a wider, more expansive network and system. How assets are grouped in a hierarchy structure can impact how data is interpreted. Assets were structured to support meaningful, efficient reporting and analysis. Key category details are summarized at asset segment level



# **Portfolio Overview**

The five core asset categories analyzed in this asset management plan have a total current replacement cost of \$612 million. This estimate was calculated using cost per unit and userdefined costing, as well as inflation of historical or original costs to current date. Figure 3 illustrates the replacement cost of each asset category; at 35% of the total portfolio, the Town's stormwater network forms the largest share of the asset portfolio, followed by the road network at 24%.

Figure 2 Current Replacement Cost by Asset Category



Total Current Replacement Cost: \$612,381,541

## **Condition Data**

Based on both assessed condition and age-based analysis, 92% of the Town's core infrastructure portfolio is in fair or better condition; the remaining 8%, with a current replacement cost of \$44 million was classified as poor or worse. No condition data was available for some major infrastructure assets, including sidewalks and sanitary assets. For these assets, only age was used to estimate condition. We note that age typically understates asset condition.

Typically, assets in poor or worse condition may require replacement or major rehabilitation in the immediate or short-term. Targeted condition assessments will help further refine the list of assets that may be candidates of immediate intervention. Keeping assets in fair or better condition is typically more cost-effective than addressing assets needs when they enter the latter stages of their lifecycle or a drop to a lower condition rating, e.g., poor or worse.

Figure 3 Asset Condition – Portfolio Overview: Core Assets



As further illustrated in Figure 5, based on current replacement costs, approximately 90% of core assets in each asset category was estimated to be in fair or better condition. This was determines using both actual condition data as available, and age-based estimates.



Figure 4 Asset Condition – By Asset Category

Although age can understate asset condition, particularly for water, sanitary, and storm mains, it should remain an important indicator to guide repair, rehabilitation, and replacement strategies.

## **Forecasted Long-term Replacement Needs**

Aging assets require maintenance, rehabilitation, and replacement. Figure 6 below illustrates the cyclical short-, medium- and longterm infrastructure replacement requirements for all asset categories. On average, \$14.8 million is required each year to remain current with capital replacement needs for the Town's core asset portfolio (red dotted line). Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

This figure relies on age, available condition data, and lifecycle modeling. The chart also illustrates a backlog of more than \$28 million, comprising assets that remain in service beyond their estimated useful life. It is highly unlikely that all such assets are in a state of disrepair, requiring immediate replacements or full reconstruction. This makes targeted and consistent condition assessments integral. Risk frameworks and levels of service targets can then be used to prioritize projects, continuously refine estimates for both backlogs and ongoing capital needs, and help select the right lifecycle intervention for the right asset at the right time—including replacement or full reconstruction.



Figure 5 Capital Replacement Needs - 2022-2101

# **Road Network**

The Town of LaSalle's Road Network comprises the second largest share of its infrastructure portfolio, with a current replacement cost of \$149 million, distributed primarily between arterial, collector, and local roadways. The Town also owns and manages other supporting and related infrastructure and capital assets, including asphalt and concrete sidewalks, pathways, trails, and streetlights.

#### **Inventory and Valuation**

Table 6 summarizes the quantity and current replacement cost of the Town's various road network assets as available in its primary asset management register, Citywide. The replacement cost of all arterial, collector, and local roads includes the road base, which has a combined replacement cost of \$40 million.

Segment	Quantity	Unit of Primary Replacement Measure Cost Method		Replacement Cost
Arterial Roads	16,869	Meters	Cost per unit	\$15,272,838
Collector Roads	53,432	Meters	Cost per unit	\$31,571,387
Local Roads	133,942	Meters	Cost per unit	\$68,583,373
Traffic Signals	27	Assets	CPI	\$2,423,311
Streetlights	6,121	Assets	CPI	\$9,546,776
Signs	49	Assets	CPI	\$161,685
Sidewalks	104,324	Meters	Cost per unit	\$14,341,925
Pathways	4,578	Meters	Cost per unit	\$1,025,402
Trails	33,603	Meters	Cost per unit	\$5,845,176
Bus Stop Pads	3	Assets	CPI	\$115,058
Total				\$148,886,931

Table 6 Detailed Asset Inventory - Road Network



Figure 6 Portfolio Valuation

#### Asset Condition

Figure 8 summarizes the replacement cost-weighted condition of the Town's road network. Based primarily on condition assessments, 86% of road network assets are in fair or better condition; the remaining 14% of assets are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 7 Asset Condition - Road Network: Overall

As further illustrated in Figure 9, based on condition assessments and the pavement condition index (PCI) values, the vast majority of the Town's arterial, collector, and local roadways are in fair or better condition. The majority of traffic signals are considered to be in poor or worse condition, based only on age data.

Figure 8 Asset Condition - Road Network: By Asset Type



#### Value and Percentage of Assets by Replacement Cost

# **Age Profile**

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential long-term replacement spikes.

Figure 10 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.

Figure 9 Estimated Useful Life vs. Asset Age - Road Network



Although age analysis suggests that, on average, most roadways are in the latter stages of their lifecycle, in-field condition surveys indicate that most pavements are in fair or better condition. The data also indicates that, based on original construction dates, collector and local road bases have consumed more than 50% of their estimated useful life, with an average weighted age of 26.4 and 23.0 years, against an expected useful life of 50 years, respectively. Arterial road bases, and various sidewalk and pathway infrastructure, are still in the earlier stages of their respective design life estimates. On average, traffic signals remain in service beyond their expected useful life.

## **Current Approach to Lifecycle Management**

This section outlines LaSalle's current approach to managing its roadways. Key data was collected through staff discussions. Lifecycle models were also built in Citywide for each surface type and road class. These can be used by staff for ongoing reference and planning within the Town's asset management program. These models should be continuously refined and updated with new data as it becomes available.

Pavement management is guided by roads needs studies (RNS). The most recent RNS for all collector, local, and arterial roadways was completed in 2021, producing a PCI value for all assets. Budget limitations require staff judgement to finalize projects. Planned developments and opportunities for bundle projects with utility work can also guide scheduling of major road work. Rehabilitations are prioritized for arterial roadways. A crack sealing program is in place; however, budget for surface treatments and sealants is not available.

#### **Pavement Management**

Table 7 summarizes the various lifecycle events or interventions for the Town's roadways, along with the trigger for the application, the expected impact on condition and/or asset life, and the cost per unit.

The lifecycle activity selected varies by road classification (and other variables). The condition thresholds for arterial roadways are higher than collector and local. For example, a mill and pave treatment for arterial roadways is triggered at a condition rating of 70, whereas for collector, the event is triggered at a condition rating of 60, followed by 55 for local roadways

Event Name	Event Class	Event Range / Trigger	Impact on Asset Condition	Impact on Serviceable Life	Cost Per Unit
Crack Sealing	Preventative Maintenance	Every 3-5 years	Condition returns to 95	+3 years	\$5/sm
Surface mill and pave	Minor- Rehabilitation	10-15 years from new construction/ PCI score and road classification	Condition returns to 90	+10 years	\$25/sm
Full depth mill and pave	Major - Rehabilitation	15-25 years from new construction/ PCI score and road classification	Condition returns to 90	+15 years	\$50/sm
Recycle (CIREAM, hot- in-place, etc.)	Major - Rehabilitation	15-25 years from new construction/ PCI score and road classification / road design	Condition returns to 95	+15 years	\$80/sm - \$700/m
Reconstruction	Reconstruction	25+ years from new construction / PCI score and road classification	Condition returns to 100	+25 years	\$200/sm - \$1600/m

Table 7 Current Lifecycle Management Strategies -

### **Forecasted Long-term Replacement Needs**

Figure 11 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's road network. This analysis was run until 2071 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$5.8 million for all assets in the road network. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

The chart illustrates a substantial spike in replacement needs over the next two decades, and a backlog of more than \$5.6 million, dominated by streetlights. These projections are based on available data, such as age, condition, replacement costs, and expected useful life. They are designed to provide a long-term, portfolio-level overview of potential capital needs and should be used to support improved financial planning over several decades. It is highly unlikely that all assets will require full reconstruction or replacement. Further, with proactive lifecycle management strategies outlined previously, the life of most assets can be extended by many years in a cost-effective manner. Regular pavement condition assessments and a robust risk framework will ensure that high-criticality assets receive proper and timely lifecycle intervention, including replacements.



Figure 10 Forecasted Capital Replacement Requirements - Road Network: 2022-2071

#### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Arterial - Surface	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$283.7k	\$0.0	\$64.3k	\$60.7k	\$259.1k
Collector - Surface	\$0.0	\$0.0	\$570.4k	\$0.0	\$0.0	\$798.5k	\$0.0	\$92.3k	\$702.2k	\$552.6k
Local - Surface	\$19.4k	\$0.0	\$0.0	\$0.0	\$162.7k	\$47.4k	\$209.5k	\$435.8k	\$917.7k	\$1.82m
Arterial – Base	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Collector – Base	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$59.2k	\$0.0
Local - Base	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$446.7k	\$0.0
Traffic Signals	\$0.0	\$0.0	\$1.25m	\$0.0	\$404.1k	\$0.0	\$194.4k	\$0.0	\$263.7k	\$0.0
Streetlights	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Signs	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Sidewalks	\$134.6k	\$0.0	\$0.0	\$15.1k	\$15.8k	\$34.9k	\$30.2k	\$158.0k	\$0.0	\$206.4k
Pathways	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$23.8k	\$11.7k	\$0.0	\$30.3k
Trails	\$0.0	\$640.4k	\$0.0	\$289.7k	\$95.6k	\$271.7k	\$344.4k	\$77.0k	\$0.0	\$1.03m
Bus Stop Pads	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$154k	\$640k	\$1.8m	\$305k	\$678k	\$1.4m	\$802k	\$839k	\$2.5m	\$3.9m

Table 8 System-generated 10-Year Capital Replacement Forecast - Road Network

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, particularly condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### **Planned Capital, Operating, and Maintenance Expenditures**

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2022-2027 Capital Plan. Data beyond 2027 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Operating & Maintenance										
Wages and Benefits	\$687k	\$701k	\$715k	\$729k	\$744k	\$759k	\$774k	\$789k	\$805k	\$821k
Vehicle/Equipment	\$34k	\$35k	\$35k	\$36k	\$37k	\$38k	\$38k	\$39k	\$40k	\$41k
Program Services	\$579k	\$597k	\$616k	\$636k	\$655k	\$675k	\$689k	\$703k	\$717k	\$731k
Winter Control	\$200k									
Sub-total	\$1.5m	\$1.5m	\$1.6m	\$1.6m	\$1.6m	\$1.7m	\$1.7m	\$1.7m	\$1.8m	\$1.8m
Capital	\$5.4m									
Sub-total	\$5.4m									
Total	\$6.9m	\$6.9m	\$6.9m	\$7.0m	\$7.0m	\$7.0m	\$7.1m	\$7.1m	\$7.1m	\$7.1m

Table 9 Planned Capital, Operating, and Maintenance Expenditures- Road Network

Program services for roads include crack sealing, asphalt repair, catch basin cleaning, railway crossing maintenance, and other day-to-day activities to keep roadways in a state of good repair and support safe and efficient movement flow of traffic.

### **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining, replacement costs, traffic data, road class, and asset type. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager). See

*Risk* and Criticality section for further details on approach used to determine asset risk ratings and classifications.



Figure 11 Risk Matrix - Road Network: Arterial, Collector, Local

Probability



Figure 12 Risk Matrix - Road Network: Sidewalks, Pathways, Trails, and Appurtenances

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Misallocation of funds leading to over- or under-investments
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage

# **Levels of Service**

The tables that follow summarize LaSalle's current levels of service with respect to prescribed KPIs under Ontario Regulation 588/17.

Tabla	10 Ontario	Regulation	588/17	Community	I avals of	Service	Roade
rable	TO Unitario	Regulation	000/17	Community	Levels OI	Service -	Ruaus

Service Attribute	Qualitative Description	Current Level of Service
Scope	Description, which may include maps, of the road network in the Town and its level of connectivity	<mark>See</mark> Figure 14 to Figure 17
Quality	Description or images that illustrate the different levels of road class pavement condition.	<mark>See</mark> Figure 18 <mark>to</mark> Figure 21

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I able 1	1 Ontario	Regulation	588/17	i ecnnical i	Leveis of	r Service -	Roads

Service Attribute	Qualitative Description	Current Level of Service
Scope	Lane-km of arterial roads (MMS classes 1 and 2) per land area (km/km²)	<b>0.84</b> 51.8 lane-km per 62km²
	Lane-km of collector roads (MMS classes 3 and 4) per land area (km/km²)	<b>1.36</b> 84.4 lane-km per 62km <sup>2</sup>
	Lane-km of local roads (MMS classes 5 and 6) per land area (km/km²)	<b>4.51</b> 279.4 lane-km per 62km <sup>2</sup>
Quality	Average pavement condition for paved roads in the Town	81
Performance	Average surface condition for unpaved roads in the Town (e.g., excellent, good, fair, poor)	NA

Figure 13 Road Network Map 1



Figure 14 Road Network Map 2















# **Bridges and Culverts**

The Town of LaSalle's transportation network also includes bridges and structural culverts, with a current replacement cost of \$55 million.

### **Inventory and Valuation**

Table 12 summarizes the quantity and current replacement cost of bridges and culverts. The Town owns and manages 13 bridges and nine structural culverts.

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Bridges	13	Assets	CPI	\$43,214,478
Culverts	9	Assets	CPI	\$12,158,895
Total	22			\$55,373,373

Table 12 Detailed Asset Inventory - Bridges and Culverts





Total Current Replacement Cost: \$55,373,373

## **Asset Condition**

Figure 23 summarizes the replacement cost-weighted condition of the Town's bridges and culverts. Based on the Town's 2021 Ontario Structures Inspection Manual (OSIM) assessments, all bridges and culverts are in fair or better condition. Elements or components in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 22 Asset Condition - Bridges and Culverts: Overall

Figure 24 provides further condition detail for each asset segment.



Figure 23 Asset Condition - Bridges and Culverts: By Segment

Value and Percentage of Assets by Replacement Cost

# **Age Profile**

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 25 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.



Figure 24 Estimated Useful Life vs. Asset Age – Brides and Culverts

Age analysis reveals that on average, bridges have consumed more than 50% of their estimated useful life, with an average age of 52.7 years against an average EUL of 75 years. On average, culverts are also in the latter stages of their lifecycle, with an average age of 38.8 years, against an average EUL of 75 years. OSIM assessments should continue to be used in conjunction with age and asset criticality to prioritize capital and maintenance expenditures.

## **Current Approach to Lifecycle Management**

All lifecycle activities for the Town's 22 structures are driven by the results of mandated structural inspections competed according to the Ontario Structure Inspection Manual (OSIM) on a biennial basis. The most recent OSIM inspection was conducted in 2021. Approximately \$400,000 is allocated annually for major bridge work and spent based on bridge needs and alignment with OSIM recommendations.

## **Forecasted Long-term Replacement Needs**

Figure 26 illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Town's bridges and culverts. This analysis was run until 2071 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) for bridges and culverts total \$768,000. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

No major replacement spikes are anticipated until 2042-2051 when assets with a current replacement cost of nearly \$50 million will reach the end of their useful life. These projections and estimates are based on asset replacement costs, age analysis, and condition data. They are designed to provide a long-term, portfolio-level overview of potential capital needs and should be used to support improved financial planning over several decades. Continuous bridge maintenance and refurbishments in accordance with OSIM condition assessments and a robust risk framework will ensure that high-criticality bridge elements receive proper and timely lifecycle intervention, including replacements.



Figure 25 Forecasted Capital Replacement Requirements - Bridges and Culverts: 2022-2071

Often, the magnitude of replacement needs is substantially higher than most municipalities can afford to fund. In addition, most assets may not need to be replaced. However, quantifying and monitoring these spikes is essential for long-term financial planning, including establishing dedicated reserves.

#### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (capital replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Bridges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culverts	\$0	\$0	\$0	\$0	\$619k	\$0	\$0	\$153k	\$360k	\$0
Total	\$0	\$0	\$0	\$0	\$619k	\$0	\$0	\$153k	\$360k	\$0

Table 13 System-generated 10-Year Capital Replacement Forecast - Bridges and Culverts

These projections are generated in Citywide and rely on OSIM condition data and age data as available within the system. They are developed at the portfolio level, and can be different from actual capital forecasts as outlined in OSIM inspections and recommended workplans. Consistent data updates, especially condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts, including long-term capital plans.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2022-2027 Capital Plan. Data beyond 2027 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Operating & Maintenance	Maintained as part of the Road Network.									
Capital	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m
Sub-total	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m
Total	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.1m

Table 14 Planned Capital, Operating, and Maintenance Expenditures- Bridges & Culverts

### **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining, replacement costs, traffic data, and road type/class. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager). See

*Risk* and Criticality section for further details on approach used to determine asset risk ratings and classifications.



Figure 26 Risk Matrix - Bridges and Culverts

Probability

17%8

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage
- Bridges are inherently vital to the Town's transportation infrastructure, and their failures can disconnect communities, lead to public health and safety incidents, and can impede the efficient flow of residential and commercial traffic.

An asset's criticality rating, determined by the nature and magnitude of the consequences of its potential failure should be used to prioritize projects, particularly lifecycle management strategies. Using risk in conjunction with levels of service, and the recommended workplans in OSIM inspections, can assist in optimizing limited funds.

# Levels of Service

The tables that follow summarize LaSalle's current levels of service with respect to prescribed KPIs under Ontario Regulation 588/17.

Service Attribute	Qualitative Description	Current Level of Service			
Scope	Description of the traffic that is supported by municipal bridges (e.g., heavy transport vehicles, motor vehicles, emergency vehicles, pedestrians, cyclists).	Bridges support all traffic types, including vehicular and pedestrian.			
Quality	1. Description or images of the condition of bridges and how this would affect use of the bridges.	With the exception of six structures that are rated as poor with a BCI of <60, all other structures are rated as fair or better. Two of these structures also have a load limit of five tonnes.			
	2. Description or images of the condition of culverts and how this would affect use of the culverts.				

Table 15 Ontario Regulation 588/17 Community Levels of Service - Bridges and Culverts

Table 16 Ontario Regulation 588/17 Technical Levels of Service - Bridges and Culverts

Service Attribute	Qualitative Description	Current Level of Service
Scope	Percentage of bridges in the Town with loading or dimensional restrictions.	27% 6 of 22 structures
Quality	1. For bridges in the Town, the average bridge condition index value.	71.1
	2. For structural culverts in the Town, the average bridge condition index value.	67.1
# **Stormwater Network**

LaSalle's Stormwater Network comprises sewer mains and other critical supporting capital assets with a total current replacement cost of \$210 million. The Town is responsible for approximately 149 kilometres of storm mains.

## **Inventory and Valuation**

Table 17 summarizes the quantity and current replacement cost of all stormwater management assets available in the Town's asset register.

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Storm Mains	149,026	Meters	Cost per unit	\$174,274,434
Catch Basins	7,505	Assets	Cost per unit	\$21,875,248
Storm Pump Stations	2	Assets	User-defined	\$526,087
Ponds	7	Assets	User-defined	\$2,459,262
Storm Manholes	1,538	Assets	User-defined	\$11,506,586
Total				\$210,641,617

Table 17 Detailed Asset Inventory - Stormwater Network

Figure 27 P	ortfolio Valuatio	on – Stormwater	Network
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Total Current Replacement Cost: \$210,641,617

## **Asset Condition**

Figure 29 summarizes the replacement cost-weighted condition of the Town's stormwater management assets. Based on a combination of condition assessment and age data, 95% of assets are in fair or better condition, with the remaining 5% in poor or worse condition. Assets in poor condition may be candidates for replacement in the short term. Similarly, those in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 30 summarizes the condition of individual stormwater asset types. The analysis illustrates that based primarily on condition assessment data, the majority of stormwater mains, catch basins, and manholes are in fair or better condition. No assessment condition data was available for ponds or storm pump stations.



Figure 29 Asset Condition - Stormwater Network - By Segment



# Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 31 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.



Figure 30 Estimated Useful Life vs. Asset Age – Stormwater Network

The data reveals that on average, storm sewer mains will soon enter the latter stages of their expected design life, with an average age of 22.2 years against an EUL of 50 years. Similarly, catch basins and manholes will reach an EUL consumption ratio of 50% in the next 1-5 years. Age profiles and future CCTV inspections will help to identify mains in need of replacements and/or upgrades. Extensions to EULs for mains may also be considered based on performance history to date.

## **Current Approach to Lifecycle Management**

CCTV inspections for storm pipes were last conducted in 2019. Pipes were rated based on NAASCO PACP condition grading system. Storm assets have become a higher priority recently, and dedicated funding is set aside each year to meet anticipated replacement needs, particularly storm pipes located along arterial roads. Major work is coordinated with other projects, including roadwork, and water or sanitary replacements.

For linear underground infrastructure, pipe material can help identify assets that may be candidates for more proactive rehabilitation and replacement strategies. Some municipalities have proactive pipe replacement programs, e.g., replacing cast iron or ductile iron mains with PVC pipes. Trenchless relining of mains is also cost effective and extends the life of a structurally sound pipe by many decades.

## **Forecasted Long-term Replacement Needs**

Figure 32 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's storm network assets. This analysis was run until 2071 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$4.2 million for all assets in the stormwater network. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

The largest replacement spike is forecasted in the current decade as mains reach the end of their expected design life. The chart also illustrates a backlog of \$6.9 million. These projections and estimates are based on asset replacement costs, condition, and age analysis. They are designed to provide a long-term, portfolio-level overview of potential capital needs and should be used to support improved financial planning over several decades, including establishing dedicated reserves.



Figure 31 Forecasted Capital Replacement Requirements - Stormwater Network: 2022-2071

Often, the magnitude of replacement needs is substantially higher than most municipalities can afford to fund. In addition, it is unlikely that major storm infrastructure, particularly mains, will require replacements when their useful life is fully consumed. CCTV inspections may indicate lower requirements but may also reveal potential replacement backlogs. In addition, a robust risk framework will ensure that high-criticality assets receive proper and timely lifecycle intervention, including replacements.

#### **10-Year Replacement Forecast**

The table below summarizes the projected cost of lifecycle activities (capital replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Storm Mains	\$0	\$4.1m	\$7.0m	\$0	\$10.9m	\$12.8m	\$0	\$26.1m	\$0	\$3.3m
Catch Basins	\$0	\$0	\$0	\$297k	\$26k	\$0	\$0	\$0	\$519k	\$0
Storm Pump Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ponds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Manholes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$4.1m	\$7.0m	\$297k	\$10.9m	\$12.8m	\$0	\$26.1m	\$519k	\$3.3m

 Table 18 System-generated 10-Year Replacement Forecast - Stormwater Network

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, especially condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2022-2027 Capital Plan. Data beyond 2027 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Operating & Maintenance										
Wages and Benefits	\$113k	\$116k	\$118k	\$120k	\$123k	\$125k	\$128k	\$130k	\$133k	\$135k
Program Services	\$60k	\$61k	\$62k	\$64k	\$65k	\$66k	\$68k	\$69k	\$70k	\$72k
Sub-total	\$173k	\$177k	\$180k	\$184k	\$188k	\$191k	\$195k	\$199k	\$203k	\$207k
Capital	\$2.1m									
Sub-total	\$2.1m									
Total	\$2.3m									

Table 19 Planned Capital, Operating, and Maintenance Expenditures - Stormwater Network

Program services for storm sewers include annual storm sewer maintenance.

#### **Risk Analysis**

The risk matrices below are generated using available asset data, such as service life remaining, replacement costs, asset type, and pipe diameter. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager). See

*Risk* and Criticality section for further details on approach used to determine asset risk ratings and classifications.





Probability

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs associated with more frequent asset maintenance
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage
- Failure of stormwater assets can be particularly detrimental, causing excessive flooding, erosion, backups, road and bridge closures, environmental damage, and substantial property damage. Water quality may also be jeopardized, further exacerbating public health and safety challenges.
- Increased frequency of extreme weather events has made some communities even more vulnerable to flooding. These events can also create legal liabilities for the Town in the event of asset failure.

An asset's criticality rating, determined by the nature and magnitude of the consequences of its potential failure should be used to prioritize projects, particularly lifecycle management strategies. Using risk in conjunction with levels of service, and findings from standard CCTV inspections will assist in optimizing limited funds.

# **Levels of Service**

The tables that follow summarize LaSalle's current levels of service with respect to prescribed KPIs under Ontario Regulation 588/17.

Table 20 Ontario Regulation 588/17 Community Levels of Service - Stormwater Network

Service Attribute	Qualitative Description	Current Level of Service
Scope	Description, which may include maps, of the user groups or areas of the Town that are protected from flooding, including the extent of the protection provided by the municipal stormwater management system.	The majority of Town's municipal stormwater system is designed to provide protection from 5- year storm flows which is the standard for local storm sewer design guidelines. In addition, the Town operates stormwater management ponds, stormwater sewers, drains and catch basins to store, direct and control stormwater runoff.

Table 21 Ontario Regulation 588/17 Technical Levels of Service - Stormwater Network

Service Attribute	Qualitative Description	Current Level of Service
Saana	1. Percentage of properties in municipality resilient to a 100- year storm.	This information is being determined.
Scope	2. Percentage of the municipal stormwater management system resilient to a 5-year storm.	The majority of Town's municipal stormwater system is designed to provide protection from 5- year storm flows which is the standard for local storm sewer design guidelines.

# Water Network

LaSalle's Water Network comprises water distribution mains and hydrants, with a current replacement cost of \$91 million. The Town is responsible for 221 kilometres of mains.

### **Inventory and Valuation**

Table 22 summarizes the quantity and current replacement cost of all water distribution assets available in the Town's asset register.

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Mains	221,705	Meters	Cost per unit	\$82,707,025
Hydrants	1,282	Assets	Cost per unit	\$8,287,071
Total				\$90,994,096

Table 22 Detailed Asset Inventory - Water Network

Figure 33 Portfolio Valuation – Water Network



Total Current Replacement Cost: \$90,994,096

## **Asset Condition**

Figure 35 summarizes the replacement cost-weighted condition of the Town's water distribution assets. Based on a combination of condition assessment and age data, approximately 93% of assets are in fair or better condition; the remaining 7% are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 36 summarizes the condition of water assets. The analysis illustrates that mains with a current replacement cost of \$4 million are in poor or very poor condition. Similarly, hydrants with a total current replacement cost of \$2.4 million are in poor or worse condition, based on original installation dates.



# **Age Profile**

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 37 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.



Figure 36 Estimated Useful Life vs. Asset Age – Water Network

The data reveals that on average, water mains are in the latter stages of their expected design life, with an average age of 28.7 years against an EUL of 50 years. Similarly, hydrants have an average age of 25.4 years, against an EUL of 50 years.

A substantial portion of the Town's water mains were installed prior to 1970; the oldest distributions mains in the Town's asset register date back to 1925. These assets have now exceeded their estimated design life but continue to remain in service.

### **Current Approach to Lifecycle Management**

The Town currently does not have a programmatic approach to assessing its water infrastructure. Safety issues and watermain breaks within a system drive rehabilitation or replacement activities. No relining program is in place, and cathodic protection is being reviewed to protect ductile and cast iron pipes from corrosion. Cathodic protection reduces main breaks, reduces repairs, and extends the life of older distribution mains, thereby lowering the total lifecycle costs. Main replacements are completed based on pipe age and opportunity to bundle projects with roadwork.

## **Forecasted Long-term Replacement Needs**

Figure 38 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's water distribution assets. This analysis was run until 2071 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$1.9 million for all assets in the water network. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

The chart illustrates a backlog of \$14.5 million, dominated by distribution mains installed prior to the early 1970s that have exceeded their useful life. Replacement needs are high over the next 15 years, rising to \$32.3 million between 2032 and 2036. These projections and estimates are based on asset replacement costs and age analysis. They are designed to provide a long-term, portfolio-level overview of potential capital needs and should be used to support improved financial planning over several decades.



Figure 37 Forecasted Capital Replacement Requirements - Water Network: 2022-2071

Often, the magnitude of replacement needs is substantially higher than most municipalities can afford to fund. In addition, most mains may not need to be replaced. However, quantifying and monitoring these spikes is essential for long-term financial planning, including establishing dedicated reserves. A robust risk framework, particularly main break history for cast and ductile iron mains, and alignment with roadwork will ensure that high-criticality assets receive proper and timely lifecycle intervention, including replacements.

#### **10-Year Replacement Forecast**

The table below summarizes the projected cost of lifecycle activities (capital replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Watermains	\$0	\$0	\$25.6m	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$46k	\$26k	\$7k	\$13k	\$7k	\$7k	\$0	\$7k	\$7k	\$7k
Total	\$46k	\$26k	\$25.6m	\$13k	\$7k	\$7k	\$0	\$7k	\$7k	\$7k

Table 23 System-generated 10-Year Replacement Forecast - Water Network

These projections are generated in Citywide and rely only on available asset data, including quantities, replacement costs, and age. They can be different from actual capital forecasts. Consistent data updates, especially available condition, actual design life based on performance, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2022-2027 Capital Plan. Data beyond 2027 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Operating & Maintenance										
Wages and Benefits	\$1.1m	\$1.1m	\$1.1m	\$1.1m	\$1.2m	\$1.2m	\$1.2m	\$1.2m	\$1.3m	\$1.3m
Vehicle/Equipment	\$20k	\$20k	\$21k	\$21k	\$22k	\$22k	\$22k	\$23k	\$23k	\$24k
Program Services	\$3.5m	\$3.6m	\$3.6m	\$3.7m	\$3.8m	\$3.9m	\$3.9m	\$4.0m	\$4.1m	\$4.2m
Sub-total	\$4.6m	\$4.7m	\$4.8m	\$4.9m	\$5.0m	\$5.1m	\$5.2m	\$5.3m	\$5.4m	\$5.5m
Capital	\$1.8m									
Sub-total	\$1.8m									
Total	\$6.4m	\$6.5m	\$6.6m	\$6.7m	\$6.8m	\$6.9m	\$7.0m	\$7.1m	\$7.2m	\$7.3m

 Table 24 Planned Capital, Operating, and Maintenance Expenditures- Water Network

Program services for water include the annual purchase of water supply from the City of Windsor (\$2 million), meter maintenance, water testing, overhead allocation, and other expenses incurred to support delivery of clean and safe drinking water to residents.

#### **Risk Analysis**

The risk matrices below are generated using available asset data, such as service life remaining, replacement costs, asset type, and pipe diameter. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager). See

*Risk* and Criticality section for further details on approach used to determine asset risk ratings and classifications.



#### Figure 38 Risk Matrix - Water Network

Probability

2760

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Failure of water distribution assets can lead to severe and adverse consequences, including boil water advisories, service shutoffs, and disruption and damage to other infrastructure services and assets, such as roadways
- Missed opportunities for cost savings and increases in lifecycle costs
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage

An asset's criticality rating, determined by the nature and magnitude of the consequences of its potential failure should be used to prioritize projects, particularly lifecycle management strategies.

# **Levels of Service**

The tables that follow summarize LaSalle's current levels of service with respect to prescribed KPIs under Ontario Regulation 588/17.

Table 25 Ontario Regulation 588/17 Community Levels of Service - Water Network

Service Attribute	Qualitative Description	Current Level of Service				
Scope	<ol> <li>Description, which may include maps, of the user groups or areas of the municipality that are connected to the municipal water system.</li> <li>Description, which may include maps, of the user groups or areas of the municipality that have fire flow.</li> </ol>	More than 99% of all properties, excluding vacant land, within LaSalle are connected to the municipal water system and have fire flow.				
Reliability	Description of boil water advisories and service interruptions.	The Town experienced 19 water main breaks in 2020. No boil water advisories have been issued in the last two years.				

Table 26 Ontario Regulation 588/17 Technical Levels of Service - Water Network

Service Attribute	Qualitative Description	Current Level of Service
Scope	<ol> <li>Percentage of properties connected to the municipal water system.</li> <li>Percentage of properties where fire flow is available.</li> </ol>	99.89% 99.89%
Reliability	<ol> <li>The number of connection-days per year where a boil water advisory notice is in place compared to the total number of properties connected to the municipal water system.</li> <li>The number of connection-days per year due to water main breaks compared to the total number of properties connected to the municipal water system.</li> </ol>	0.0 0.00021

# **Sanitary Network**

LaSalle's Sanitary Network comprises wastewater collection mains, manholes, and pump stations, with a current replacement cost of \$106 million. The Town is responsible for 162 kilometres of mains and 19 sanitary pump stations.

### **Inventory and Valuation**

Table 22 summarizes the quantity and current replacement cost of all sanitary infrastructure assets available in the Town's asset register. The 19 pump stations are componentized into 102 individual assets.

Segment	Quantity	Unit of Measure	Primary Replacemen t Cost Method	Replacement Cost
Sanitary Mains	161,511	Meters	Cost per unit	\$66,934,310
Sanitary Manholes	1,779	Assets	Cost per unit	\$12,955,140
Sanitary Pump Stations	19	Assets	User-defined	\$26,596,075
Total				\$106,485,525

Table 27 Detailed Asset Inventory - Sanitary Network



Figure 39 Portfolio Valuation - Sanitary Network

Total Current Replacement Cost: \$106,485,525

## **Asset Condition**

Figure 35 summarizes the replacement cost-weighted condition of the Town's Sanitary distribution assets. Based on age data, 88% of assets are in fair or better condition, with the remaining 12% in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 36 summarizes the age-based condition of sanitary assets. The analysis illustrates that pump station assets with a current replacement cost of \$6.7 million are in poor or worse condition, having exceeded their expected design life. Based on age, all sanitary mains are in fair or better condition.



Figure 41 Asset Condition - Sanitary Network – By Segment

Value and Percentage of Assets by Replacement Cost

# **Age Profile**

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

In conjunction with condition data, an asset's age profile provides a more complete summary of the state of infrastructure. It can help identify assets that may be candidates for further review through condition assessment programs; inform the selection of optimal lifecycle strategies; and improve planning for potential replacement spikes.

Figure 37 illustrates the average current age of each asset type and its estimated useful life. Both values are weighted by the replacement cost of individual assets.



Figure 42 Estimated Useful Life vs. Asset Age – Sanitary Network

The data reveals that on average, sanitary mains and manholes are in the latter stages of their expected design life, with an average age of 31.6 years and 26.4 years, respectively, against an EUL of 50 years. The analysis also shows that while pump station assets have consumed less than 50% of their useful life, a component level review and analysis would be required to establish more granular and meaningful age profiles.

## **Current Approach to Lifecycle Management**

The Town conducts standard CCTV inspections of sewer mains on a rotating basis, accounting for approximately 25% of the sanitary network with each section. Regular flushing and manhole inspection is conducted. Sewer pump stations undergo structural reviews and repairs or replacements each year (growth driven).

## **Forecasted Long-term Replacement Needs**

Figure 38 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's Sanitary distribution assets. This analysis was run until 2071 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$2.1 million for all assets in the Sanitary network. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

The chart illustrates a backlog of \$5.7 million, dominated by pumphouses and distribution mains. Replacement needs are high and consistent throughout the forecast horizon, rising to \$11.6 million between 2027 and 2031, and peaking again between 2057 and 2061. These projections and estimates are based on asset replacement costs and age analysis. They are designed to provide a long-term, portfolio-level overview of potential capital needs and should be used to support improved financial planning over several decades.



Figure 43 Forecasted Capital Replacement Requirements - Sanitary Network: 2022-2071

Often, the magnitude of replacement needs is substantially higher than most municipalities can afford to fund. In addition, most assets may not need to be replaced. However, quantifying and monitoring these spikes is essential for long-term financial planning, including establishing dedicated reserves. In addition, a robust risk framework will ensure that high-criticality assets receive proper and timely lifecycle intervention, including replacements.

#### **10-Year Replacement Forecast**

The table below summarizes the projected cost of lifecycle activities (capital replacement only) that will need to be undertaken over the next 10 years to support current levels of service. These projections are generated in Citywide and rely only on age data.

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Sanitary Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2.2m	\$6.6m	\$15.6m
Sanitary Manholes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210k	\$562k	\$1.3m
Sanitary Pump Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500k	\$0	\$2.2m
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2.9m	\$7.2m	\$19.2m

Table 28 System-generated 10-Year Replacement Forecast - Sanitary Network

These estimates are developed at the portfolio level, illustrate replacement needs only, and are built on available asset data, including quantities, replacement costs, and age. They can be different from actual capital forecasts. Consistent data updates, especially condition, and asset acquisitions and disposals will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2022-2027 Capital Plan.

Expenditure	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Operating & Maintenance										
Wages and Benefits	\$313k	\$320k	\$326k	\$332k	\$339k	\$346k	\$353k	\$360k	\$367k	\$374k
Long-term Debt Repayment	\$412k	\$412k	\$412k	\$412k	\$412k	\$412k	\$0	\$0	\$0	\$0
Vehicle/Equipment	\$8k	\$8k	\$8k	\$9k	\$9k	\$9k	\$9k	\$9k	\$10k	\$10k
Program Services	\$2.4m	\$2.4m	\$2.5m	\$2.5m	\$2.6m	\$2.6m	\$2.7m	\$2.7m	\$2.8m	\$2.8m
Sub-total	\$3.1m	\$3.2m	\$3.2m	\$3.3m	\$3.3m	\$3.4m	\$3.0m	\$3.1m	\$3.2m	\$3.2m
Capital	\$1.7m									
Sub-total	\$1.7m									
Total	\$4.8m	\$4.9m	\$4.9m	\$5.0m	\$5.0m	\$5.1m	\$4.7m	\$4.8m	\$4.8m	\$4.9m

Table 29 Planned Capital, Operating, and Maintenance Expenditures- Sanitary Network

Program services for sanitary infrastructure include ongoing maintenance of sanitary assets including sewer lines, pump stations, SCADA as well as operating expenses incurred for the safe collection and treatment of wastewater.

#### **Risk Analysis**

The risk matrices below are generated using available asset data, such as service life remaining, replacement costs, asset type, and pipe diameter. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager). See

*Risk* and Criticality section for further details on approach used to determine asset risk ratings and classifications.



Figure 44 Risk Matrix - Sanitary Network: Linear Only

Probability

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage
- Failure of wastewater treatment and distribution assets can lead to severe consequences, including sewage backups, service shutoffs, environmental contamination, and disruption and damage to other infrastructure services and assets, such as roadways.

An asset's criticality rating, determined by the nature and magnitude of the consequences of its potential failure should be used to prioritize projects, particularly lifecycle management strategies.

## **Levels of Service**

The tables that follow summarize LaSalle's current levels of service with respect to prescribed KPIs under Ontario Regulation 588/17.

Service Attribute	Qualitative Description	Current Level of Service
Scope	Description, which may include maps, of the user groups or areas of the municipality that are connected to the municipal wastewater system.	Approximately 90% of the Town's properties are connected to the municipal wastewater collection system.
Reliability	<ol> <li>Description of how combined sewers in the municipal wastewater system are designed with overflow structures in place which allow overflow during storm events to prevent backups into homes.</li> <li>Description of the frequency and volume of overflows in combined sewers in the municipal wastewater system that occur in habitable areas or beaches.</li> <li>Description of how stormwater can get into sanitary sewers in the municipal wastewater system, causing sewage to overflow into streets or backup into homes.</li> <li>Description of how sanitary sewers in the municipal wastewater system are designed to be resilient to avoid events described in paragraph 3.</li> <li>Description of the effluent that is discharged from sewage treatment plants in the municipal wastewater system.</li> </ol>	<ol> <li>The Town has no combined sewers. Overflow structures for the sanitary sewers are in place should the sanitary system operate at a level over capacity. There is no guaranteed protection to prevent backups into homes; however, these do mitigate that risk.</li> <li>Emergency wastewater overflows are channeled into drains, not into habitable areas.</li> <li>Stormwater can enter the sanitary sewer system in many ways. The two most common forms of inflow and infiltration are cracks and joint misalignments within the sanitary sewer system. An example of improperly connected into sanitary sewer system. An example of downspouts that are connected into the sanitary sewer and not the storm. With heavy rainfall events, sanitary sewers may experience a volume of water and sewage that exceeds its designed capacity. In some cases, this can cause water and/or sewage to backup into homes.</li> <li>The Town of Lasalle has engineering, construction, and material standards for new sanitary infrastructure and the Town design manual is constantly under review to ensure it is always up to date.</li> <li>The Town does not have a sewage treatment plant. All sewage is pumped to the City of Windsor Lou Romano Treatment Plant.</li> </ol>

Table 30 Ontario Regulation 588/17 Community Levels of Service - Sanitary Network

#### Table 31 Ontario Regulation 588/17 Technical Levels of Service - Sanitary Network

Service Attribute	Qualitative Description	Current Level of Service
Scope	Percentage of properties connected to the municipal wastewater system.	89.97%
Reliability	<ol> <li>The number of events per year where combined sewer flow in the municipal wastewater system exceeds system capacity compared to the total number of properties connected to the municipal wastewater system.</li> <li>The number of connection-days per year due to wastewater backups compared to the total number of properties connected to the municipal wastewater system.</li> <li>The number of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system.</li> </ol>	0 0 0

# **Growth Core Assets**

The Town of LaSalle is a growing community, with a 2021 population of 32,721, an 8.4% increase from the last census period in 2016. The County of Essex's official plan (2014) estimates that LaSalle's population will grow to 35,470 by 2031. Total employment is expected to reach 8,303 by mid-2030.

### Impact of Growth on Infrastructure

The magnitude and type of population growth will have direct implications on capital, operating, and maintenance costs associated with asset ownership. The ongoing lifecycle costs associated with infrastructure will vary by asset type and criticality. As part of its 2022 budget, the Town has identified \$56.7 million in significant infrastructure projects, including the Malden Road Phase 1 and Phase 2 construction (\$22.7 million) and pumping stations for its sanitary and storm infrastructure (\$34 million).

It is difficult to reliably estimate how additional infrastructure would increase annual expenditures related to operations and lifecycle management of the assets. Based on the Town's current annual capital, operating, and maintenance expenditures associated with each asset category, Table 1 illustrates how these costs may scale with infrastructure growth using two approaches: the first relies on the annual reinvestment rate (total annual capital, operating, and maintenance spending per category as a percentage of current replacement cost), whereas the second estimates annual costs per unit of infrastructure (linear only).

Under the reinvestment rate approach, the analysis shows that, based on current replacement costs, for every \$1,000,000 of new roadway constructed, \$59,000 would be required to fund the associated annual capital, operating, and maintenance costs. Alternatively, each kilometer of new roadway constructed would increase annual capital, operating, and maintenance costs by \$33,000.

Both approaches have limitations and can produce dramatically different results. The reinvestment rate approach requires accurate and precise replacement costs. Further, the reinvestment rate can vary by asset type, e.g., arterial vs. local, and by pipe diameter and/or material. The per unit approach assumes costs scale in a linear manner and no efficiencies are gained through the procurement process.

Both approaches are susceptible to fluctuating market conditions, including labour, fuel, and material costs. In addition, both approaches reflect current levels of service, which may or may not be adequate.

Asset Category	Annual O&M expenditures	O&M expenditures as a percentage of replacement cost	Annual capital expenditures	Capital expenditures as a percentage of replacement cost	Total capital and O&M costs as a percentage of replacement cost	O&M expenditures per unit	Capital expenditures per unit	Total expenditures per unit
Road Network (Roadways only)	\$1.5m	1.3%	\$5.4m	4.6%	5.9%	\$7 per meter of roadway	\$26 per meter of roadway	\$33 per meter of roadway
Bridges & Culverts	NA*	NA	\$1.1m	1.9%	1.9%	NA	NA	NA
Storm Network	\$173k	0.08%	\$2.1m	1.0%	1.1%	\$1 per meter of storm main	\$10 per meter of storm main	\$11 per meter of storm main
Water Network	\$4.6m	5.1%	\$1.8m	2.0%	7.1%	\$21 per meter of watermain	\$8 per meter of watermain	\$29 per meter of watermain
Sanitary Network	\$3.1m	2.5%	\$1.7m	1.6%	4.1%	\$17 per meter of sanitary main	\$8 per meter of sanitary main	\$25 per meter of sanitary main

Table 32 Capital, Operating, and Maintenance Costs as a Percentage of Current Replacement Cost

\*Bridges are managed as part of the road network.
# **Financial Strategy Core Assets**

Each year, the Town of LaSalle makes important investments in its infrastructure's maintenance, renewal, rehabilitation, and replacement to ensure assets remain in a state of good repair. Given the magnitude of infrastructure needs, it is common for most municipalities, including LaSalle, to experience annual shortages in funding needs. Achieving full-funding for infrastructure programs can take many years, and should be phased-in gradually to reduce excessive burden on taxpayers. LaSalle faces the added pressure of growth, which places yet more burden on infrastructure programs.

This financial strategy is designed for LaSalle's existing asset portfolio, and is based on two key inputs: the average annual capital requirements and the average annual funding typically available for capital purposes. The annual requirements are based on the replacement cost of assets and their serviceable life, and where available, lifecycle modeling. This figure is calculated for each individual asset, and aggregated to develop category-level values.

Only reliable and predictable sources of funding are used to benchmark funds that may be available in any given year. For the purpose of this AMP, these funding sources include:

- property taxation;
- water and wastewater rates;
- the Canada Community-Building Fund (CCBF), formerly the federal Gas Tax Fund; and,
- the Ontario Community Infrastructure Fund (OCIF).

Although provincial and federal infrastructure programs can change with evolving policy, CCBF and OCIF are considered as permanent and predictable.

# **Annual Capital Requirements**

Table 33 outlines the total average annual capital requirements for existing assets in each asset category. Based on a replacement cost of \$612 million, annual capital requirements total \$14.8 million for the five core asset categories analyzed in this document. The table also illustrates the equivalent target reinvestment rate (TRR), calculated by dividing the system-generated annual capital requirements by the total replacement cost of each asset category. The cumulative target reinvestment for these five categories is estimated at 2.4%.

Asset Category	Replacement Cost	Annual Capital Requirements	Equivalent Target Reinvestment Rate
Road Network	\$148,886,931	\$5,778,813	3.9%
Bridges & Culverts	\$55,373,373	\$768,325	1.4%
Stormwater Network	\$210,641,617	\$4,215,343	2.0%
Water Network	\$90,994,096	\$1,882,248	2.1%
Sanitary Network	\$106,485,525	\$2,130,110	2.0%
Total	\$612,381,541	\$14,774,838	2.4%

Table 33 Average Annual Capital Requirements

Although there is no industry standard guide on optimal annual investment in infrastructure, the TRRs above provide a useful benchmark for organizations. In 2016, the Canadian Infrastructure Report Card (CIRC) produced an assessment of the health of municipal infrastructure as reported by cities and communities across Canada. The CIRC remains a joint project produced by several organizations, including the Federation of Canadian Municipalities (FCM), the Canadian Society of Civil Engineers (CSCE), the Canadian Network of Asset Managers (CNAM), and the Canadian Public Works Association (CPWA).

The 2016 version of the report card also contained recommended reinvestment rates that can also serve as benchmarks for municipalities. The CIRC suggest that, if increased, these reinvestment rates can "stop the deterioration of municipal infrastructure." The report card contains both a range for reinvestment rates that outlines the lower and upper recommended levels, as well as current municipal averages. Table 34 provides the CIRC lower and upper reinvestment rate targets for relevant asset groups. The table shows that, on average, municipalities are well below the recommended target reinvestment rates.

Asset Category	Lower Target	Upper Target	Municipal Average in 2016
Road Network (inc. sidewalks)	2.0%	3.0%	1.1%
Bridges & Culverts	1.0%	1.5%	0.8%
Stormwater Network (linear)	1.0%	1.3%	0.3%
Water Network (linear)	1.0%	1.5%	0.9%
Water Network (non-linear)	1.7%	2.5%	1.1%
Sanitary Network (linear)	1.0%	1.3%	0.7%
Sanitary Network (non-linear)	1.7%	2.5%	1.4%

Table 34 Canadian Infrastructure Report Card (CIRC) Reinvestment Rate Targets

# **Current Infrastructure Funding Framework**

Table 35 details the total average annual funding available in LaSalle for infrastructure purposes for the five core asset categories only. In addition to own-source revenue streams, namely property taxation and water and wastewater rates, the table also includes CCBF and OCIF as these are considered stable revenue sources. We use this total funding, inclusive of OCIF and CCBF, as a baseline and to determine funding deficits. As the focus of this strategy is LaSalle's current asset portfolio, expenditures on growth assets or capacity upgrades are not included.

Asset Category	Primary Own- source Funding Stream	Allocated to Infrastructure	OCIF	CCBF	Average Annual Funding Available
Road Network	Property Tax	\$3,440,000	\$1,011,600	\$903,600	\$5,355,200
Bridges & Culverts	Property Tax	\$400,000	\$674,400	\$0	\$1,074,400
Stormwater Network	Property Tax	\$2,137,000	\$0	\$0	\$2,137,000
Water Network	Water Rates	\$1,780,000	\$0	\$0	\$1,780,000
Sanitary Network	Wastewater Rates	\$1,690,000	\$0	\$0	\$1,690,000
Total		\$9,447,000	\$1,686,000	\$903,600	\$12,036,600

Table 35 Allocation of Average Annual Infrastructure Funding by Asset Category

The table illustrates that for LaSalle's core infrastructure portfolio, a total of \$12 million is available annually for capital needs. For roads and bridges, senior government programs, namely OCIF and CCBF, account for 40% of the total available funding (on average).

Within the next two to three years, the Town will be reducing its annual contribution to the storm sewer/drainage reserve by approximately \$1,000,000 to fund an annual dept payment related to a large storm sewer project. The total project cost is estimated at \$37,100,000 and will be funded through storm reserves (\$7.26m), the Government of Canada's Disaster Mitigation and Adaptation Fund (\$14.84m), and debt issuance (\$15m).

This project will see the replacement of the current gravity-based storm water and sanitary overflow outlets with five new storm water pumping stations and a new sanitary bypass pumping station. These important upgrades will help reduce the impact of flooding for approximately 30,000 people who live and work in the LaSalle area. This project is also expected to save \$7.63 for every dollar invested in long-term savings on flood-related recovery and replacement costs.

### **Current Funding Levels and Infrastructure Deficits**

Table 36 summarizes how current funding levels compare with funding required for each asset category. At existing levels, LaSalle is funding 81% of annual capital requirements for its five core asset categories. This creates a total annual funding deficit of \$2.7 million for both tax- and rate-funded asset categories.

Asset Category	Annual Capital Requirements	Average Annual Funding Available	Annual Infrastructure Deficit	Funding Level
Road Network	\$5,778,813	\$5,355,200	\$423,613	93%
Bridges & Culverts	\$768,325	\$1,074,400	-\$306,075	140%
Stormwater Network	\$4,215,343	\$2,137,000	\$2,078,343	51%
Water Network	\$1,882,248	\$1,780,000	\$102,248	95%
Sanitary Network	\$2,130,110	\$1,690,000	\$440,110	79%
Total	\$14,774,838	\$12,036,600	\$2,738,238	81%

Table 36 Current Funding Position vs. Required Funding

Table 37 compares LaSalle's target vs. actual reinvestment rates. It shows that, while LaSalle's actual reinvestment rates are below the system-generated targets, they are well-within the CIRC recommended range for each asset category and are higher than other municipalities based on CIRC's 2016 average.

#### Table 37 Target vs. Actual Reinvestment Rates

Asset Category	System-generated Target Reinvestment Rate	LaSalle Actual Reinvestment Rate	CIRC Range	CIRC 2016 Municipal Average
Road Network	3.9%	3.6%	2.0%-3.0%	1.1%
Bridges & Culverts	1.4%	1.9%	1.0%-1.5%	0.8%
Stormwater Network	2.0%	1.0%	1.0%-1.3%	0.3%
Water Network	2.1%	2.0%	1.1%-2.5%	0.9%-1.1%
Sanitary Network	2.0%	1.6%	1.0%-2.5%	0.7%-1.4%

# **Closing Funding Gaps Core Assets**

Eliminating annual infrastructure funding shortfalls is a difficult and long-term endeavour for municipalities. It can require many years to reach full funding for current assets.

This section outlines how the Town of LaSalle can close annual funding deficits using ownsource revenue streams, i.e., property taxation and utility rates, and without the use of additional debt for existing assets. Separate analysis is provided for tax- and rate-funded assets.

#### **Tax-Funded Assets**

For 2022, the Town of LaSalle's forecasted property tax revenue totals \$40,131,900. Annual capital requirements for tax-funded categories total \$10,762,481 against available funding of \$8,566,600. This creates an annual funding deficit of \$2,195,881. To close this annual gap, property tax revenue would need to increase by 5.5%. This would allow LaSalle to meet 100% of the average annual requirements for tax-funded categories.

Table 38 Increase Needed in Property Taxation Revenue to Meet Annual Infrastructure Needs

2022 Property Taxation Revenue	Additional Revenue Needed for Infrastructure	% Increase Needed
\$40,131,900	\$2,195,881	5.5%

To achieve this increase, several scenarios have been developed using phase-in periods ranging from five to 20 years. Shorter phase-in periods may place too high a burden on taxpayers, whereas a phase-in period beyond 20 years may see a continued deterioration of infrastructure, leading to larger backlogs.

20 Years

0.3%

able 39 Phasing in Tax Increases			
Total % Increase Needed in Annual		Phase-ii	n Period
Property Taxation Revenues	5 Years	10 Years	15 Years

Funding 100% of annual capital requirements ensures that major capital events, including replacements, are completed as required. Under this scenario, projects are unlikely to be deferred to future years. This delivers the highest asset performance and customer levels of service.

1.1%

0.5%

0.4%

#### **Rate-Funded Assets**

For 2022, the Town of LaSalle's forecasted water rate revenues total \$6,261,300. Annual capital requirements for the water network total \$1,882,248, against available funding of \$1,780,000. This creates an annual funding deficit of \$102,248. To close this annual gap, the Town's water revenues would need to increase by 1.6%. This would allow LaSalle to meet 100% of the average annual requirements for water infrastructure.

Similarly, wastewater rate revenues are forecasted to be \$4,367,700 in 2022. Average annual requirements for LaSalle's wastewater assets total \$2,130,110, against available funding of \$1,690,000, creating an annual deficit of \$440,110. Rate revenues would need to increase by 10.1% to close this funding gap.

Table 40 Increase Needed in Water and Wastewater Rate Revenues to Meet Annual Infrastructure Needs				
Category	2022 Rate Revenues	Additional Revenue Needed for Infrastructure	% Increase Needed	
Water Network	\$6,261,300	\$102,248	1.6%	
Sanitary Network	\$4,367,700	\$440,110	10.1%	

To achieve these increases, several scenarios have been developed using phase-in periods ranging from five to 20 years. As with tax-funded assets, short phase-in periods may require excessive rate increases, whereas more protracted timeframes may lead to larger backlogs and more unpredictable spending on emergency repairs and replacements.

#### **Total % Increase Phase-in Period** Category **Required in Rate** 5 Years 10 Years 20 Years 15 Years Revenues 1.6% 0.3% 0.2% 0.1% 0.1% 10.1% 1.9% 1.0% 0.6% 0.5%

#### Table 41 Phasing in Rate Increases

#### Lowering Target Funding Levels

The above scenarios assume that the Town should target full funding for the five core asset classes analyzed in this AMP. That is, it should strive to meet 100% of its average annual requirements of \$14.8 million. If this target funding level is reduced, the total tax revenue and rate increases required would also decrease. However, this approach is not desirable as it reduces the Municipality's financial capacity to maintain its infrastructure in a state of good repair, yielding the following potential consequences:

- lower levels of service, including reduced asset performance and increased rate of asset failures;
- with a longer replacement cycle, assets may remain in service beyond their useful life;
- continuation of the 'worst-first' or reactive approach to infrastructure management and project selection;
- reduced customer service levels and increases in citizen complaints;
- potential reputational damage;
- increased risk to public health and safety;
- project deferrals or cancellations, leading to further accumulation of existing infrastructure backlogs.

#### **Infrastructure Backlogs**

The annual tax and rate increases proposed are designed to eliminate annual infrastructure deficits. However, they do not address existing backlogs. Figure 46 shows that the current infrastructure backlog totals approximately \$27 million across core infrastructure. However, as sanitary assets did not have condition assessment data available, age was used to estimate backlog figures. As a result, the figure below may be an under- or overstatement of actual asset needs. Condition assessment data will be essential in developing more accurate and credible estimates.



Figure 45 Current Infrastructure Backlog by Asset Category

Eliminating backlogs will require additional funding and project prioritization, ideally through continuous improvements and application of LaSalle's risk models to augment staff judgement. This risk-based approach will ensure that project selection is objective, supports delivery of the Town's service level targets, and is in line with long-term strategic objectives.

#### **Reserve Levels and Use of Debt**

Table 42 summarizes the size of current infrastructure reserves for the five core asset categories. Across all asset categories in this AMP, infrastructure reserves total \$37.8 million, or 6.2% of the total current replacement value of assets. These reserves are available for use for various infrastructure-related expenditures as needed and for potential tax stabilization.

Table 42 Infrastructure Reserve Levels	
Reserve	Closing Balance at December 31, 2021
Roads & Bridges	\$10,654,394
Roads	\$367,191
Storm Water	\$7,801,170
Water (excludes Water Emergency Reserve)	\$10,854,061
Sanitary	\$8,116,510
Total	\$37,793,326

To put this in perspective, using \$500,000 as an average home price for Windsor-Essex, the typical homeowner in LaSalle would have approximately \$31,000 on hand for major housing expenditures.

There is considerable debate in the municipal sector on the appropriate level of reserves that an organization should have on hand. No clear guideline has gained widespread acceptance. Factors that LaSalle should consider when determining its capital reserve requirements include breadth of services provided today and in the future; age and condition of infrastructure; use and level of debt; economic condition and outlook; and internal reserve and debt policies.

# Recommendations and Key Considerations

### **Financial Strategies**

- **1.** Review feasibility of adopting a full-funding scenario that achieves 100% of average annual requirements for the core asset categories analyzed in this AMP. This involves:
  - a. implementing a 1.1% annual tax increase over a 5-year phase-in period and allocating the full increase in revenue toward tax-funded asset categories;
  - b. implementing a 0.3% rate increase for water, and a 1.9% increase for sanitary, over a 5-year phase-in period;
  - c. continued allocation of OCIF and CCBF funding as previously outlined in Table 35;
  - d. using risk frameworks and staff judgement to prioritize projects, particularly to aid in elimination of existing infrastructure backlogs;

We note that the above recommendations do not account for cost increased due to inflation, supply chain issues, and fluctuations in commodity prices.

### Asset Management Program Development

- The Town of LaSalle has completed a comprehensive corporate asset management strategy and a detailed data gap analysis of each asset category. The strategy contains a prioritized list of recommendations to help improve the Town's asset management maturity. Of particular significance is addressing critical data gaps to ensure the inventory is complete, current, and accurate. These include:
  - a. Improve componentization of buildings and facilities to allow for more accurate long-term forecasting at the individual asset level (e.g., components and elements)
  - b. Regularly integrate asset condition and other attribute data with the Town's asset register, Citywide.
  - c. Asset management planning is highly sensitive to replacement costs. Periodically update replacement costs based on recent projects, invoices, or estimates, as well as condition assessments, or any other technical reports and studies. Material and labour costs can fluctuate due to local, regional, and broader market trends, and substantially so during major world events. As a result, accurately estimating the replacement cost of like-for-like assets can be challenging. Ideally, several recent projects over multiple years should be used. Staff judgement and historical data can help attenuate extreme and temporary fluctuations in cost estimates and keep them realistic.

- 2. Continuously review, refine, and calibrate lifecycle and risk profiles to better reflect actual practices and improve capital projections. In particular:
  - a. the timing of various lifecycle events, the triggers for treatment, anticipated impacts of each treatment, and costs;
  - b. the various attributes used to estimate the likelihood and consequence of asset failures, and their respective weightings.
- Similar to replacement costs, an asset's established serviceable life can have dramatic impacts on all projections and analyses, including condition, long-range forecasting, and financial recommendations. Periodically reviewing and updating these values to better reflect in-field performance and staff judgement is recommended.
- 4. Risk models and matrices can play an important role in identifying high-value assets, and developing an action plan which may include repair, rehabilitation, replacement, or further evaluation through condition assessments. As a result, project selection and the development of multi-year capital plans can become more strategic and objective. Initial models have been built into Citywide for all asset groups. These models reflect current data, which was limited. As the data evolves and new attribute information is obtained, these models should also be refined and updated.
- 5. Although Ontario Regulation 588/17 requires reporting on specific, prescribed KPIs for the Town's core assets, municipalities have discretion on the KPIs they select to track the performance of their non-core assets, such as buildings and vehicles. This information will be required for the 2024 iteration of the AMP. KPIs should be established for all non-core asset groups to support regulatory compliance. Further, as available, data on current performance should be centralized and tracked to support any calibration of service levels ahead of O. Reg's 2025 requirements on proposed levels of service.

# **Non-Core Assets**

# **Facilities**

The Town is responsible for the operations and capital upkeep of several facilities used both for municipal operations and public services. Facilities include:

**Town Municipal Office** 

Fire Hall

**Police Headquarters** 

**Recreation and Community Centres** 

Public Works

The Town facility assets are recorded in an asset management software system. The following table provides summary information about facility assets based on a December 2023 effective date:

#### **Inventory and Valuation**

Table 43 summarizes the quantity and current replacement cost of the Town's various facilities assets as available in its primary asset management register, Citywide.

Table 43 Detailed Asset Inventory - Facilities

Segment	Quantity	Primary Replacement Cost Method	Replacement Cost
General Government	1	CPI	\$17,797,200
Public Works	1	CPI	\$10,132,600
Park & Recreation Services	6	CPI	\$45,329,300
Protective Services	3	CPI	\$11,410,700
Total			\$84,669,800

### **Asset Condition**

Figure 47 summarizes the replacement cost-weighted condition of the Town's facilities. Based on age-based condition, 71% of facility assets are in fair or better condition; the remaining 27% of assets are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.

#### Figure 47 Asset Condition - Facilities



#### **Age Profile**

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

Figure 48 illustrates the average current age of each asset type and its estimated useful life.

Asset Component Type	Estimated Useful Life	Average Age (weighted by replacement cost)
Interior Features (flooring and fixtures)	10 years	10.8 years
Interior Features (furniture and fixtures)	15 years	8.8 years
Mechanical (heating, cooling, plumbing, electrical)	20 years	11 years
Arenas and Pools	25 years	15 years
Structural Component of Building	50 years	12 years

Figure 48 Estimated Useful Life vs. Asset Age - Facilities

The useful life of each asset component was determined by the depreciation rates used for accounting purposes.

# Lifecycle Management Strategy

The Town's facilities assets are managed through the following maintenance, inspection, rehabilitation, and replacement processes:

Activity Type	Description of Current Strategy
	Inspections and servicing are completed as per a pre-determined timetable which meets or exceeds minimum maintenance standards depending on a variety of factors. The municipality works with their service contractors to establish the schedule to minimize unscheduled repairs and maximize life expectancy. Examples include HVAC inspections conducted quarterly or in some cases bi-monthly; generator checks conducted monthly and more detailed testing bi- annually, elevators conducted monthly, etc.
Inspection	Servicing reports are reviewed by management staff and typically most if not, all recommendations are accepted and followed.
	Building Condition Assessments (BCA) are completed on all facility assets periodically. The data collected through these assessments identifies recommended repairs and replacement schedules. This information is central to the selection of long-term capital projections. In some cases, the BCA recommends more detailed studies to better understand the existing state, functionality, and risks. This can assist with developing infrastructure management solutions accordingly.
Rehabilitation & Replacement	Historically many asset replacements have been reactive based on asset component failure. As BCA are completed the Town intends to become more proactive in their asset lifecycle activities.
	Currently, capital projects are forecasted based on a 10-year planning horizon. Generally, clarity of projects is highest in the first 1-4 years of the plan with projects planned in years 5 and beyond more likely to change over time.

#### **Forecasted Long-term Replacement Needs**

Figure 49 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's facilities. This analysis was run until 2073 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$3.1 million for all facilities. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

These projections are based on available data, such as age, replacement costs, and expected useful life. They are designed to provide a long-term overview of potential capital needs and should be used to support improved financial planning over several decades. It is highly unlikely that all assets will require full reconstruction or replacement. Further, with proactive lifecycle management strategies outlined previously, the life of most assets can be extended by many years in a cost-effective manner.



Figure 49 Forecasted Capital Replacement Requirements - Facilities: 2024-2073

#### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Government	\$4.0m	\$0.0	\$37.0k	\$0.0	\$0.0	\$1.0m	\$16.0k	\$1.5k	\$55.0k	\$0.0
Public Works	\$984.8k	\$0.0	\$0.0	\$0.0	\$9.8	\$6.2k	\$0.0	\$0.0	\$0.0	\$4.5k
Parks & Recreation	\$0.0	\$286.3k	\$38.2k	\$336.0k	\$7.5m	\$9.5k	\$151.0k	\$72.8k	\$1.0mk	\$5.1m
Protective Services	\$1.9m	\$0.0	\$0.0	\$84.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total	\$6.9m	\$286k	\$75k	\$420k	\$7.5m	\$1.0m	\$167k	\$74k	\$1.0m	\$5.1m

Table 44 System-generated 10-Year Capital Replacement Forecast - Facilities

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, particularly condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2024-2029 Capital Plan. Data beyond 2029 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating & Maintenance										
Wages and Benefits	\$1.7m	\$2.0m	\$2.0m	\$2.1m	\$2.2m	\$2.2m	\$2.3m	\$2.4m	\$2.5m	\$2.6m
Facility Expenses	\$2.5m	\$2.6m	\$2.6m	\$2.7m	\$2.8m	\$2.8m	\$2.9m	\$3.0m	\$3.0m	\$3.1m
Equipment Expenses	\$208k	\$212k	\$216k	\$220k	\$225k	\$229k	\$233k	\$238k	\$243k	\$248k
Sub-tota	al \$4.4m	\$4.8m	\$4.8m	\$5.0m	\$5.2m	\$5.2m	\$5.4m	\$5.6m	\$5.7m	\$5.9m
Capital	\$3.4m	\$3.4m	\$3.4m	\$3.4m	\$3.4m	\$3.4m	\$3.4m	\$3.4m	\$3.4m	\$3.4m
Sub-tota	al \$3.4m	\$3.4m								
Tota	al \$7.8m	\$8.2m	\$8.2m	\$8.4m	\$8.7m	\$8.7m	\$8.8m	\$9.0m	\$9.1m	\$9.3m

Table 45 Planned Capital, Operating, and Maintenance Expenditures- Facilities

Facilities expenses include maintenance to utility infrastructure (ie: electrical, plumbing, and natural gas) as well as repair of doorways, flooring, roofing, interior and exterior wall repair (including painting), etc. This constant ongoing maintenance, which includes cleaning, preserves facilities in good repair.

The equipment varies significantly and includes but is not limited to facilities related to arenas, aquatics and fitness. The equipment also covers a wide range of unique pieces that includes HVAC systems, lighting, arena refrigeration, sound systems, etc. Some maintenance activities are dictated through regulation and in other cases we meet or exceed manufacturer's recommendations. Equipment expenses rise as equipment becomes dated and parts become more difficult to find. In addition, some of our equipment is very complicated and/or requires specialized servicing and training that is beyond our staff expertise. Ensuring safe and properly operating equipment contributes to fewer disruptions in service.

#### **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager)



Figure 50 Risk Matrix - Facilities

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs •
- Misallocation of funds leading to over- or under-investments
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting • reputational damage

# Levels of Service

The tables that follow summarize LaSalle's selected metrics and levels of service under Ontario Regulation 588/17.

Core Value	Level of Service Statement	Community Level of Service	TechnicalLevel of Service
Quality	Appropriate actions and interventions are taken to ensure the regular safe use of facility assets so that they can provide important services.	Using recent assessed condition information vehicle assets range from very poor (20%) to very good (11%) and are on average in fair condition. Facility assets include diverse assets that service the Town's protection services, public works, parks and recreation and general government departments.	Weighted Average Condition of Assets: 55
Sustainability	There are long-term plans in place for the renewal and replacement of facilities assets	Facility investments are generally planned 10 years out and consider the asset's age, condition, utility, and cost-benefit analysis of replacement.	Current vs Target Capital Reinvestment Rate 0.75% vs 4%

#### Table 46 Ontario Regulation 588/17 Levels of Service - Facilities

# **Fleet and Fleet Equipment**

The Town owns a variety of fleet and fleet equipment assets that are central to the Towns daily operations. The Town of LaSalle's Fleet and Fleet Equipment has a current replacement cost of \$9.7 million. For reporting purposes these assets have been segmented based on similar function. These segments, and examples of common assets included in them, is detailed below:

Transportation Services: predominately comprised of pick-up, heavy duty pick up trucks dump trucks and snow plows.

Environmental Services: predominately comprised of cargo vans, pick-up and heavy-duty pickup trucks.

Parks: a small assortment of pick-up trucks to support the transportation and work requirements of parks and recreation staff.

Protective Services: an assortment of Fire trucks, including Engines, Ladder trucks and Rescue vehicles and Command vehicles. Also included are fleet vehicles utilized by Building services, By-Law Enforcement and LaSalle Police Services.

#### **Inventory and Valuation**

Table 47 summarizes the quantity and current replacement cost of the Town's various fleet assets as available in its primary asset management register, Citywide.

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Segment	Quantity	Primary Replacement Cost Method	Replacement Cost
Transportation Services	24	CPI	\$3,133,812
Environmental Services	10	CPI	\$577,484
Park Services	15	CPI	\$704,644
Protective Services	35	CPI/User Defined	\$5,355,024
Total			\$9,770,964

# **Asset Condition**

Figure 51 summarizes the condition of the Town's fleet and fleet equipment. Most fleet and fleet equipment assets have been for condition by the Town's staff mechanics, where no condition assessment exists age- based condition has been utilized. Based on this combination of assessed and age-based condition approach, 70% of fleet and fleet equipment assets are in fair or better condition; the remaining 30% of assets are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 51 Asset Condition - Fleet and Fleet Equipment

# Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

Figure 52 illustrates the average current age of each asset type and its estimated useful life.

Asset Component Type	Estimated Useful Life	Average Age (weighted by replacement cost)
Light Duty/ Medium Duty (low volume) Fleet	10 years	7 years
Light Duty(high volume)/Medium Duty Fleet	5-8 years	10 years
Specialized Fleet (Fire)	15-25 years	15 years

The useful life of each asset component was determined by the depreciation rates used for accounting purposes.

### Lifecycle Management Strategy

The Town's fleet assets excluding LaSalle Fire and LaSalle Police Services are managed through the following maintenance, inspection, rehabilitation, and replacement processes:

Activity Type	Description of Current Strategy
	Light duty vehicles (ex Pickup Trucks) are inspected three times per year.
Maintenance & Inspection	Heavy duty vehicles (ex Plow Trucks) are inspected two times per year.
	Additional fleet inspections occur from time to time when issues with each specific unit come up. These are typically also completed by on- staff mechanics.
	Light duty vehicles – 10 years
	Heavy duty vehicles – 10 years
Rehabilitation & Replacement	Fleet replacement decisions consider asset downtime, maintenance costs, and value on-trade in against the total cost of ownership and the asset's existing utility. A well performing fleet asset will continue to be utilized beyond its expected useful life; in contrast a poor performing asset may be replaced in advance of its expected useful life.

#### **Forecasted Long-term Replacement Needs**

Figure 53 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's fleet. This analysis was run until 2073 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$891,000 for fleet. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

These projections are based on available data, such as age, replacement costs, and expected useful life. They are designed to provide a long-term overview of potential capital needs and should be used to support improved financial planning over several decades. It is highly unlikely that all assets will require full reconstruction or replacement. Further, with proactive lifecycle management strategies outlined previously, the life of most assets can be extended by many years in a cost-effective manner.



Figure 53 Forecasted Capital Replacement Requirements - Fleet: 2024-2073

#### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Transportation Services	\$494.0k	\$41.0k	\$619.7k	\$327.5k	\$292.4k	\$125.7k	\$0.0	\$328.9k	\$520.5k	\$358.9k
Environmental Services	\$79.6k	\$34.8k	\$91.4k	\$0.0	\$0.0	\$84.9k	\$127.5k	\$57.6k	\$0.0	\$34.8k
Parks& Recreation	\$78.7k	\$8.3k	\$106.8k	\$42.8k	\$48.7k	\$108.0k	\$60.8k	\$228.4k	\$65.9k	\$88.2k
Protective Services	\$161.7k	\$120.0k	\$95.9k	\$0.0	\$1.9m	\$1.2m	\$588.4k	\$153.5k	\$0.0	\$111.5k
Total	\$814.0k	\$204.1k	\$913.8k	\$370.3k	\$2.24m	\$1.5m	\$776.7k	\$768.4k	\$586.4k	\$593.4k

Table 48 System-generated 10-Year Capital Replacement Forecast - Fleet

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, particularly condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2024-2029 Capital Plan. Data beyond 2029 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating & Maintenance											
Wages and Benefits		\$234k	\$241k	\$248k	\$255k	\$262k	\$269k	\$277k	\$285k	\$293k	\$303k
Equipment Expenses		\$602k	\$617k	\$632k	\$648k	\$664k	\$680k	\$697k	\$714k	\$732k	\$750k
	Sub-total	\$836k	\$858k	\$880k	\$903k	\$926k	\$949k	\$974k	\$999k	\$1.02m	\$1.05m
Capital		\$891k	\$3.4m								
	Sub-total	\$891k	\$891k								
	Total	\$1.7m	\$1.7m	\$1.8m	\$1.8m	\$1.8m	\$1.8m	\$1.9m	\$1.9m	\$1.9m	\$1.9m

Table 49 Planned Capital, Operating, and Maintenance Expenditures- Fleet

Equipment expenses include fuel, fuels systems, maintenance, mechanic supplies and small capital equipment. The equipment covers a wide range of unique pieces such as light duty, medium duty and specialized vehicles. Of these vehicles many are outfitted with additional equipment. Equipment (maintenance) expenses rise as equipment becomes dated and parts become more difficult to find. In addition, some of our equipment is very complicated and/or requires specialized servicing and training that is beyond our staff expertise. Ensuring safe and properly operating equipment contributes to fewer disruptions in service.

#### **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager).



Figure 54 Risk Matrix - Fleet

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Misallocation of funds leading to over- or under-investments
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage

# Levels of Service

The tables that follow summarize LaSalle's selected metrics and levels of service under Ontario Regulation 588/17.

Core Value	Level of Service Statement	Community Level of Service	TechnicalLevel of Service
Quality	Appropriate actions and interventions are taken to ensure the regular safe use of fleet assets so that they can provide important services.	Using recent assessed condition information fleet assets range from very poor (8%) to very good (56%) and are on average in fair condition. Fleet assets include diverse assets that service the Town's protection services, public works, parks and recreation and general government departments.	Weighted Average Condition of Assets: 48
Sustainability	There are long-term plans in place for the renewal and replacement of fleet assets	Fleet investments are generally planned 10 years out and consider the asset's age, condition, utility, and cost-benefit analysis of replacement.	Current vs Target Capital Reinvestment Rate: 6.21% Vs. 9.12%

#### Table 50 Ontario Regulation 588/17 Levels of Service - Fleet

# **Machinery and Equipment**

The Town owns a variety of machinery and equipment assets. These assets are primarily utilized by parks and recreation, transportation services, environmental services and protective services. All of these assets are important to the Town's daily operations and the Towns effectiveness of providing a high level of service. Town of LaSalle's Machinery and Equipment has a current replacement cost of \$14.1 million. For reporting purposes these assets have been segmented based on similar function. These segments, and examples of common assets included in them, is detailed below:

Transportation Services: predominately comprised of large equipment such loaders, graders and other equipment such as trailers, storage containers and sign boards.

Environmental Services: predominately comprised of pumps, generators, transmission, and detection equipment.

Parks & Recreation: various equipment to operate and maintain parks and various assets at the Town's recreational complex including fitness equipment and equipment to operate the ice pads and pool.

Protective Services: assets used by protective services include radios, extraction equipment and other assets related to fire and police services.

#### **Inventory and Valuation**

Table 51 summarizes the quantity and current replacement cost of the Town's various machinery and equipment assets as available in its primary asset management register, Citywide.

Segment	Quantity	Primary Replacement Cost Method	Replacement Cost
Environmental Services	17	CPI	\$3,599,023
Park & Recreation Services	163	CPI	\$4,644,917
Protective Services	15	CPI	\$1,207,046
Transportation Services	72	CPI	\$4,684,547
Total			\$14,135,533

Table 51 Detailed Asset Inventory – Machinery and Equipment

# **Asset Condition**

Figure 55 summarizes the condition of the Town's machinery and equipment. Most machinery and equipment assets have been for condition by the Town's staff mechanics, where no condition assessment exists age- based condition has been utilized. Based on this combination of assessed and age-based condition approach, 85% of machinery and equipment assets are in fair or better condition; the remaining 15% of assets are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 55 Asset Condition – Machinery and Equipment

# Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

Figure 56 illustrates the average current age of each asset type and its estimated useful life.

Asset Component Type	Estimated Useful Life	Average Age (weighted by replacement cost)
Environment Services	10-20 years	12 years
Parks and Recreation Services	10-20 years	7 years
Protective Services	4-20 years	15 years
Transportation Services	10-20 years	10 years

Figure 56 Estimated Useful Life vs. Asset Age – Machinery and Equipment

The useful life of each asset component was determined by the depreciation rates used for accounting purposes.

#### Lifecycle Management Strategy

The Town's Machinery and Equipment assets excluding LaSalle Fire and LaSalle Police Services are managed through the following maintenance, inspection, rehabilitation, and replacement processes:

Activity Type	Description of Current Strategy
Maintenance & Inspection	Machinery and equipment assets used in the summertime (i.e/ mowers) are inspected each spring.
	All identified repairs are completed in house.
	Staff are required to complete pre-use inspections of all commercial machinery and equipment assets. Any identified issues are escalated to supervisory review and if needed to the mechanic for inspection and safety determination.
	All staff are trained in Standard Operating Procedures (SOP) for each equipment. Upon use, staff are expected to complete a visual inspection of the assets based on the SOP.
Rehabilitation & Replacement	Where an asset is in otherwise good repair, failing components may be rehabilitated or replaced.
	To ensure there are equipment back-ups on hand, the Town's replacement schedule seeks where possible to have two assets of the same type with one older and other newer. This reduces the chances of both assets failing simultaneously and mitigates resultant operational impacts.
	Replacement decisions consider the assets age, condition, and performance.

#### **Forecasted Long-term Replacement Needs**

Figure 57 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's machinery and equipment. This analysis was run until 2073 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$948,000 for machinery and equipment. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

These projections are based on available data, such as age, replacement costs, and expected useful life. They are designed to provide a long-term overview of potential capital needs and should be used to support improved financial planning over several decades. It is highly unlikely that all assets will require full reconstruction or replacement. Further, with proactive lifecycle management strategies outlined previously, the life of most assets can be extended by many years in a cost-effective manner.



Figure 57 Forecasted Capital Replacement Requirements – Machinery and Equipment: 2024-2073

#### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Transportation Services	\$0.0	\$193.6k	\$37.1k	\$36.5k	\$362.3k	\$214.7k	\$71.6k	\$145.6k	\$133.6k	\$134.3k
Environmental Services	\$12.3k	\$0.0	\$16.3k	\$189.1k	\$78.4k	\$0.0	\$21.4k	\$8.2k	\$26.9k	\$17.9k
Parks& Recreation	\$27.5k	\$147.9k	\$457.3k	\$23.1k	\$265.6k	\$163.0k	\$110.1k	\$543.5k	\$187.6k	\$539.2k
Protective Services	\$0.0	\$32.9k	\$0.0	\$0.0	\$240.2k	\$2.5k	\$32.1k	\$0.0	\$192.2k	\$99.5k
Total	\$39.8k	\$374.4k	\$510.7k	\$248.7k	\$946.5k	\$380.2k	\$697.2k	\$697.3k	\$540.3k	\$790.9k

Table 52 System-generated 10-Year Capital Replacement Forecast – Machinery and Equipment

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, particularly condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

#### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2024-2029 Capital Plan. Data beyond 2029 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating & Maintenance											
Wages and Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Expenses		\$602k	\$617k	\$632k	\$648k	\$664k	\$680k	\$697k	\$714k	\$732k	\$750k
	Sub-total	\$602k	\$617k	\$632k	\$648k	\$664k	\$680k	\$697k	\$714k	\$732k	\$750k
Capital		\$183k	\$188k	\$192k	\$197k	\$202k	\$207k	\$212k	\$217k	\$223k	\$228k
	Sub-total	\$183k	\$188k	\$192k	\$197k	\$202k	\$207k	\$212k	\$217k	\$223k	\$228k
	Total	\$785k	\$805k	\$824k	\$845k	\$866k	\$887k	\$909k	\$931k	\$955k	\$978k

Table 53 Planned Capital, Operating, and Maintenance Expenditures- Machinery & Equipment

Equipment expenses include fuel, fuels systems, maintenance, mechanic supplies and small capital equipment. The equipment covers a wide range of unique pieces such as light duty, medium duty and specialized vehicles. Of these vehicles many are outfitted with additional equipment. Equipment (maintenance) expenses rise as equipment becomes dated and parts become more difficult to find. In addition, some of our equipment is very complicated and/or requires specialized servicing and training that is beyond our staff expertise. Ensuring safe and properly operating equipment contributes to fewer disruptions in service.

#### **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager).



Figure 58 Risk Matrix - Machinery & Equipment

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Misallocation of funds leading to over- or under-investments
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage

# Levels of Service

The tables that follow summarize LaSalle's selected metrics and levels of service under Ontario Regulation 588/17.

Core Value	Level of Service Statement	Community Level of Service	TechnicalLevel of Service
Quality	Appropriate actions and interventions are taken to ensure the regular safe use of machinery and equipment assets so that they can provide important services.	Using age-based condition and recent assessed condition information where available machinery and equipment assets range from very poor to very good (95%) and are on average in fair (52%) condition. Machinery and Equipment assets include diverse assets that service the Town's protection services, environmental services, parks and recreation and transportation services.	Weighted Average Condition of Assets: 52%
Sustainability	There are long-term plans in place for the renewal and replacement of machinery and equipment assets.	Fleet investments are generally planned 10 years out and consider the asset's age, condition, utility, and cost-benefit analysis of replacement.	Current vs Target Capital Reinvestment Rate: 1.05%% Vs. 6.71%

#### Table 54 Ontario Regulation 588/17 Levels of Service - Machinery & Equipment

# **Information Technology Equipment**

The Town owns a variety of technology equipment assets that are critical to the internal operations of the Town providing means of communication, organization, and execution for operations and public infrastructure projects. The Town of LaSalle's Technology Equipment has a current replacement cost of \$3.7 million. For reporting purposes these assets have been segmented into two groups based on similar function software and hardware.

### **Inventory and Valuation**

Table 55 summarizes the quantity and current replacement cost of the Town's various information technology assets as available in its primary asset management register, Citywide.

Segment	Quantity	Primary Replacement Cost Method	Replacement Cost
Software	12	CPI	\$533,197
Hardware	111	CPI	\$3,213,262
Total			\$3,746,459

Table 55 Detailed Asset Inventory – Information Technology Equipment

# **Asset Condition**

Figure 59 summarizes the condition of the Town's information technology equipment. Agebased condition assessment has been utilized for software and hardware equipment. Based on this condition assessments where available and age-based condition approach, 97% of information technology equipment assets are in fair or better condition; the remaining 3% of assets are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.



Figure 59 Asset Condition – Information Technology Equipment

#### Age Profile

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

Figure 60 illustrates the average current age of each asset type and its estimated useful life.

Asset Component Type	Estimated Useful Life	Average Age (weighted by replacement cost)
Software	4-10 years	9 years
Hardware	4-10 years	7.5 years

Figure 60 Estimated Useful Life vs. Asset Age - Information Technology Equipment

The useful life of each asset component was determined by the depreciation rates used for accounting purposes.

#### Lifecycle Management Strategy

The Town's Information Technology assets are managed through the following maintenance, inspection, rehabilitation, and replacement processes:

Activity Type	Description of Current Strategy
Maintenance & Inspection	Information Technology equipment inspections and maintenance are scheduled as well as performed on an ongoing basis to promote safe, secure and the required performance capability that meets the needs of the municipality.
Rehabilitation & Replacement	Assets are replaced on an as needed basis or as part of a larger replacement program. Replacement is generally based on the asset's age relative to its expected useful life or in the event of asset failure. Other considerations also include the user's needs and whether existing assets can meet that need.
# **Forecasted Long-term Replacement Needs**

Figure 61 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's Technology Equipment. This analysis was run until 2073 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$375,800 for Technology Equipment. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

These projections are based on available data, such as age, replacement costs, and expected useful life. They are designed to provide a long-term overview of potential capital needs and should be used to support improved financial planning over several decades. It is highly unlikely that all assets will require full reconstruction or replacement. Further, with proactive lifecycle management strategies outlined previously, the life of most assets can be extended by many years in a cost-effective manner.



Figure 61 Forecasted Capital Replacement Requirements – Information Technology Equipment: 2024-2073

### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Information Technology Equipment		\$605k	\$69.4k	\$22.9k	\$267k	\$772k	\$69.4k	\$22.k	\$267.5k	\$863.3k	\$92.8k
	Total	\$605k	\$69.4k	\$22.9k	\$267k	\$772k	\$69.4k	\$22.k	\$267.5k	\$863.3k	\$92.8k

Table 56 System-generated 10-Year Capital Replacement Forecast – Information Technology Equipment

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, particularly condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2024-2029 Capital Plan. Data beyond 2029 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating & Maintenance										
Wages and Benefits	\$791k	\$813k	\$835k	\$858k	\$881k	\$906k	\$930k	\$955k	\$980k	\$999k
Communication, Licensing, Equipment and other Information Technology Expenses	\$799k	\$860k	\$923k	\$934k	\$946k	\$958k	\$970k	\$982k	\$994k	\$1.0m
Sub-total	\$1.59m	\$1.67m	\$1.76m	\$1.80m	\$1.83m	\$1.86m	\$1.90m	\$1.94m	\$1.97m	\$1.99m
Capital	\$376k									
Sub-total	\$376k									
Total	\$1.9m	\$2.0m	\$2.1m	\$2.2m	\$2.2m	\$2.2m	\$2.3m	\$2.3m	\$2.3m	\$2.4m

Table 57 Planned Capital, Operating, and Maintenance Expenditures- Information Technology Equipment

Information technology communication expenses include multiple forms of communication with respect to operating activities including corporate land and mobile phone services. Licensing expenses covers the wide range of software licensing used in municipal operations, including financial, administrative, and operational software used in providing environmental, recreation and protective services. In addition, the equipment and information services continue to increase in complexity and requires specialized servicing and training. Ensuring safe, secure, and properly operating information technology equipment contributes to the Town's service levels.

# **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager).



Figure 62 Risk Matrix – Information Technology Equipment

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Misallocation of funds leading to over- or under-investments
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage

# **Levels of Service**

The tables that follow summarize LaSalle's selected metrics and levels of service under Ontario Regulation 588/17.

Core Value	Level of Service Statement	Community Level of Service	TechnicalLevel of Service
Quality	Appropriate actions and interventions are taken to ensure the regular safe use of information technology assets so that they can provide important services.	Using recent age-based condition information technology assets range from very poor (1%) to very good (44%) and are on average in good condition. Information technology assets include software and hardware assets that service all the Town's operations.	Weighted Average Condition of Assets: 61%
Sustainability	There are long-term plans in place for the renewal and replacement of information technology assets.	Information technology investments are generally planned 10 years out and consider the asset's age, condition, utility, and cost- benefit analysis of replacement.	Current vs Target Capital Reinvestment rate: 6.61% vs 10%

#### Table 58 Ontario Regulation 588/17 Levels of Service – Information Technology Equipment

# **Land Improvement**

Land Improvement assets represent a variety of asset types that serve to improve the utility and enjoyment of outdoor spaces. Land Improvement assets are managed by several different departments with the shared goal of keeping assets in a state of good repair, through ongoing maintenance, repair, and replacement. The Town facility assets are recorded in an asset management software system. The following table provides summary information about facility assets based on a December 2023 effective date:

# **Inventory and Valuation**

Table 59 summarizes the quantity and current replacement cost of the Town's various land improvement assets as available in its primary asset management register, Citywide.

Segment	Quantity	Primary Replacement Cost Method	Replacement Cost
Parks, Fields and Courts	146	CPI	\$19,319,939
Landscape and Streetscape	27	CPI	\$2,688,102
Parking Lots	24	CPI	\$1,824,484
Total			\$23,832,525

Table 59 Detailed Asset Inventory - Land Improvement

# Asset Condition

Figure 63 summarizes condition of the Town's land improvements. Based on age-based condition, 22% of facility assets are in fair or better condition; the remaining 78% of assets are in poor to very poor condition. These assets may be candidates for replacement in the short term; similarly, assets in fair condition may require rehabilitation or replacement in the medium term and should be monitored for further degradation in condition.

#### Figure 63 Asset Condition – Land Improvement



### **Age Profile**

An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, their performance diminishes, often more rapidly as they approach the end of their design life.

Figure 64 illustrates the average current age of each asset type and its estimated useful life.

Asset Component Type	Estimated Useful Life	Average Age (weighted by replacement cost)
Parks, Fields and Courts	15-20 years	23.3 years
Parking Lots	15 years	22.5 years
Landscape and Streetscape	15-20 years	11.9 years

Figure 64 Estimated Useful Life vs. Asset Age - Land Improvement

The useful life of each asset component was determined by the depreciation rates used for accounting purposes.

# Lifecycle Management Strategy

The Town's facilities assets are managed through the following maintenance, inspection, rehabilitation, and replacement processes:

Activity Type	Description of Current Strategy
Maintenance &	On a weekly basis grass is cut at Town parks. During this time, a walk- through inspection of park improvement assets is conducted, and work orders issued for identified deficiencies. The grass is cut on a 5 day rotation during rapid growth season, and a 7 day rotation during slower growth months.
Inspection	Courts are inspected regularly, and deficiencies repaired as necessary.
	Residents can submit concerns to the Town regarding the state of Land improvement assets such as parks, courts fields etc. Concerns are reviewed, triaged and responded to accordingly.
Rehabilitation & Replacement	The Town of LaSalle has published and is in the process of developing a Parks and Recreation Master Plan. The purpose of doing so is to better understand current and projected future needs.
	The Town of LaSalle continues to advance replacement and rehabilitation projects.

# **Forecasted Long-term Replacement Needs**

Figure 65 illustrates the cyclical short-, medium- and long-term infrastructure replacement requirements for the Town's Land Improvements. This analysis was run until 2073 to provide a multi-decade overview and capture major fluctuations. LaSalle's average annual requirements (red dotted line) total \$1.6 million for all land improvements. Although actual spending may fluctuate substantially from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement needs are met as they arise.

These projections are based on available data, such as age, replacement costs, and expected useful life. They are designed to provide a long-term overview of potential capital needs and should be used to support improved financial planning over several decades. It is highly unlikely that all assets will require full reconstruction or replacement. Further, with proactive lifecycle management strategies outlined previously, the life of most assets can be extended by many years in a cost-effective manner.



Figure 65 Forecasted Capital Replacement Requirements - Land Improvement: 2024-2073

### **10-Year Replacement Needs**

The table below summarizes the projected cost of lifecycle activities (replacement only) that will need to be undertaken over the next 10 years to support current levels of service.

Segment	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Parks, Fields, and Courts	\$0.0	\$383.3k	\$5.1m	\$93.2k	\$213.5k	\$1.2m	\$16.0k	\$0.0	\$45.2k	\$187.9k
Parking Lot	\$0.0	\$0.0	\$0.0	\$258.5k	\$235.0k	\$306.5k	\$6.3k	\$0.0	\$29.8k	\$0.0
Landscape and Streetscape	\$0.0	\$0.0	\$207.9k	\$305.8k	\$0.0	\$889.0k	\$0.0	\$483.8k	\$45.2k	\$0.0
Total	\$0.0	\$383k	\$5.3m	\$657.5k	\$448.5k	\$2.4m	\$22.3k	\$483.8k	\$120.2k	\$187.9k

Table 60 System-generated 10-Year Capital Replacement Forecast - Land Improvements

These projections are generated in Citywide and rely only on data available within the system, including quantities, replacement costs, condition, and age. These can be different from actual capital forecasts. Consistent data updates, particularly condition, and asset acquisitions and disposals, will improve the alignment between the system generated expenditure requirements, and the Town's capital expenditure forecasts.

### Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2024-2029 Capital Plan. Data beyond 2029 is further projected for the purpose of this AMP using average annual growth rates.

Expenditure	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating & Maintenance										
Wages and Benefits	\$1.2m	\$1.2m	\$1.3m	\$1.3m	\$1.3m	\$1.4m	\$1.4m	\$1.4m	\$1.4m	\$1.5m
Parks Maintenance Expenses	\$415k	\$417k	\$427k	\$438k	\$448k	\$459k	\$470k	\$480k	\$491k	\$501k
Vollmer Complex Expenses	\$198k	\$203k	\$208k	\$213k	\$218k	\$224k	\$230k	\$235k	\$241k	\$247k
Sub-total	\$1.8m	\$1.8m	\$1.9m	\$2.0m	\$2.0m	\$2.1m	\$2.1m	\$2.1m	\$2.1m	\$2.2m
Capital	\$1.6m									
Sub-total	\$1.6m									
Total	\$3.4m	\$3.4m	\$3.5m	\$3.6m	\$3.6m	\$3.7m	\$3.7m	\$3.7m	\$3.7m	\$3.8m

Table 61 Planned Capital, Operating, and Maintenance Expenditures- Land Improvements

Parks Maintenance expenses include park grass mowing, parks tree maintenance, inspections services, equipment rental, Town flowers, and other day-to-day activities to keep parks at current service levels.

Vollmer Complex expenses include field fertilizer, seed, paint and other miscellaneous expenses related to the day to day activities of the Vollmer soccer and baseball fields.

# **Risk Analysis**

The risk matrices below are generated using available asset data, such as condition, service life remaining and replacement costs. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement costs.

The matrix classifies assets based on their individual probability and likelihood of failure, each scored from 1 to 5. Their product generates a risk index ranging from 1-25. Assets with the highest criticality and likelihood of failure receive a risk rating of 25; those with lowest probability of failure and lowest criticality carry a risk rating of 1. As new data and information is gathered, the Town may consider integrating relevant information that improves confidence in the criteria used to assess asset risk and criticality.

These risk models have been built into the Town's Asset Management Database (CityWide Asset Manager).



Figure 66 Risk Matrix - Facilities

In addition to asset level risk, the Town may also face risk associated with not executing key lifecycle activities, including repairs, rehabilitation, and replacement of critical assets. These include:

- Missed opportunities for cost savings and increases in lifecycle costs
- Misallocation of funds leading to over- or under-investments
- Deferral of vital projects, or further lending and borrowing
- Accelerated asset deterioration and premature failure, which may lead to public health and safety hazards, and disruption of services to the Town's residential and commercial base
- A decline in public satisfaction with the Town's service standards and the resulting reputational damage

# Levels of Service

The tables that follow summarize LaSalle's selected metrics and levels of service under Ontario Regulation 588/17.

Core Value	Level of Service Statement	Community Level of Service	TechnicalLevel of Service
Quality	Appropriate actions and interventions are taken to ensure the regular safe use of land improvement assets so that they can provide important services.	Using age-based condition information land improvement assets range from very poor (64%) to very good (14%) and are on average in fair condition. Facility assets include diverse assets that service the Town's protection services, public works, parks and recreation and general government departments.	Weighted Average Condition of Assets: 31
Sustainability	There are long-term plans in place for the renewal and replacement of land improvement assets	Facility investments are generally planned 10 years out and consider the asset's age, condition, utility, and cost-benefit analysis of replacement.	Current vs Target Capital Reinvestment Rate: 2.11% Vs 6.91%

#### Table 62 Ontario Regulation 588/17 Levels of Service - Land Improvement

# **Growth Non-Core Assets**

The Town of LaSalle is a growing community, with a 2021 population of 32,721, an 8.4% increase from the last census period in 2016. The County of Essex's official plan (2014) estimates that LaSalle's population will grow to 35,470 by 2031. Total employment is expected to reach 8,303 by mid-2030.

# Impact of Growth on Non-Core Assets

The magnitude and type of population growth will have direct implications on capital, operating, and maintenance costs associated with asset ownership. The ongoing lifecycle costs associated with these assets will vary by asset type and criticality. As part of its 2024 budget, the Town has identified \$5 million in various projects, including the purchase of a new Fire Aeriel Tower (\$2.5 million) and various other fleet purchases (\$1 million).

It is difficult to reliably estimate how additional non-core assets would increase annual expenditures related to operations and lifecycle management of the assets. Based on the Town's current annual capital, operating, and maintenance expenditures associated with each asset category, Table 21 illustrates how these costs may scale with growth using the annual reinvestment rate (total annual capital, operating, and maintenance spending per category as a percentage of current replacement cost).

Under the reinvestment rate approach, the analysis shows that, based on current replacement costs, for every \$100,000 of new fleet purchased constructed, \$17,600 would be required to fund the associated annual capital, operating, and maintenance costs.

The reinvestment rate has limitations, and the approach requires accurate and precise replacement costs. Further, the reinvestment rate can vary by asset type, and is susceptible to fluctuating market conditions, including labour, fuel, and material costs.

Table 63 Capital, Operating, and Maintenance Costs as a Percentage of Current Replacement Cost

•

Asset Category	Annual O&M expenditures	O&M expenditures as a percentage of replacement cost	Annual capital expenditures	Capital expenditures as a percentage of replacement cost	Total capital and O&M costs as a percentage of replacement cost
Facilities	\$4.4m	5.2%	\$3.4m	4.0%	9.2%
Fleet and Fleet Equipment	\$836k	8.5%	\$891k	9.1%	17.6%
Machinery and Equipment	\$602k	4.3%	\$183k	1.3%	5.4%
Information Technology Equipment	\$1.6m	40%	\$376k	9.4%	49.4%
Land Improvement	\$1.8m	7.5%	\$1.6m	6.7%	14.2%

# **Financial Strategy Non-Core Assets**

Each year, the Town of LaSalle makes important investments in its assets maintenance, renewal, rehabilitation, and replacement to ensure assets remain in a state of good repair. Given the magnitude of needs, it is common for most municipalities, including LaSalle, to experience annual shortages in funding needs. Achieving full-funding for infrastructure programs can take many years, and should be phased-in gradually to reduce excessive burden on taxpayers. LaSalle faces the added pressure of growth, which places an additional burden on programs.

This financial strategy is designed for LaSalle's existing asset portfolio, and is based on two key inputs: the average annual capital requirements and the average annual funding typically available for capital purposes. The annual requirements are based on the replacement cost of assets and their serviceable life, and where available, lifecycle modeling. This figure is calculated for each individual asset, and aggregated to develop category-level values.

Only reliable and predictable sources of funding are used to benchmark funds that may be available in any given year. For the purpose of this AMP, these funding sources include:

• property taxation

# **Annual Capital Requirements Non-Core Assets**

Table 64 outlines the total average annual capital requirements for existing assets in each asset category. Based on a replacement cost of \$171 million, annual capital requirements total \$7.6 million for the five core asset categories analyzed in this document. The table also illustrates the equivalent target reinvestment rate (TRR), calculated by dividing the system-generated annual capital requirements by the total replacement cost of each asset category. The cumulative target reinvestment for these five categories is estimated at 4.4%.

Asset Category	Replacement Cost	Annual Capital Requirements	Equivalent Target Reinvestment Rate
Facilities	\$84,669,800	\$3,383,367	4.0%
Fleet and Fleet Equipment	\$44,552,090	\$891,042	9.1%
Machinery and Equipment	\$14,135,533	\$948,065	6.7%
Information Technology Equipment	\$3,746,459	\$375,855	9.4%
Land Improvement	\$23,832,525	\$1,647,378	6.9%
Total	\$170,936,407	7,245,707	4.2%

Table 64 Average Annual Capital Requirements

# **Current Infrastructure Funding Framework**

Table 65 details the total average annual funding available in LaSalle for the five non-core asset categories only. The Town utilizes own-source revenue streams, namely property taxation and excludes water and wastewater rates and allocation based grants such as Canada Community Building Fund and Ontario Community Infrastructure Fund as these have been allocated as funding sources for core assets. As the focus of this strategy is LaSalle's current asset portfolio, expenditures on growth assets or capacity upgrades are not included.

Asset Category	Primary Own-source Funding Stream	Average Annual Funding Available
Facilities	Property Tax	\$635,300
Fleet and Fleet Equipment	Property Tax	\$606,000
Machinery and Equipment	Property Tax	\$148,180
Information Technology Equipment	Property Tax	\$247,700
Land Improvement	Property Tax	\$503,000
Total		\$2,140,180

Table 65 Allocation of Average Annual Infrastructure Funding by Asset Category

The table illustrates that for LaSalle's non-core asset portfolio, a total of \$2.1 million is available annually for capital needs.

# **Current Funding Levels and Non-Core Asset Deficits**

Table 66 summarizes how current funding levels compare with funding required for each asset category. At existing levels, LaSalle is funding 30% of annual capital requirements for its five non-core asset categories. This creates a total annual funding deficit of \$5.1 million.

Asset Category	Annual Capital Requirements	Average Annual Funding Available	Annual Infrastructure Deficit	Funding Level
Facilities	\$3,383,367	\$635,300	\$2,748,067	19%
Fleet and Fleet Equipment	\$891,042	\$606,000	\$285,042	68%
Machinery and Equipment	\$948,065	\$148,180	\$799,885	16%
Information Technology Equipment	\$375,855	\$197,000	\$128,855	66%
Land Improvement	\$1,647,378	\$503,000	\$1,144,378	30%
Total	\$7,245,707	\$2,140,803	\$5,104,902	30%

Table 66 Current Funding Position vs. Required Funding

# **Closing Funding Gaps Non-Core Assets**

Eliminating annual funding shortfalls is a difficult and long-term endeavor for municipalities. It can require many years to reach full funding for current assets. Financial strategies and increased funding opportunities will continue to be explored and brought forward annually through the Town's annual budget process.



# The Corporation of the Town of LaSalle

To: Mayor and Members of Council

**Prepared by:** Tano Ferraro, Manager of Finance/Deputy Treasurer

**Department:** Finance

Date of Report: July 2, 2024

Report Number: FIN-16-2024

Subject: Asset Management Professional Services

### Recommendation

That the report of the Manager of Finance dated July 2, 2024 (FIN-16-2024) regarding the Asset Management Professional Services for the Town of LaSalle 2025 Asset Management Plan be received;

And that, Council engages the services of PSD Citywide Inc. to prepare the Town's updated Asset Management Plan;

And that, Council authorizes the Manager of Finance/Deputy Treasurer to prepare and sign all the necessary agreements to give effect to that agreement;

And that, the costs of this engagement be funded from the Asset Replacement and Repair Reserve.

### Report

In 2015, O. REG 588/17 Asset Management Planning for Municipal Infrastructure was established under the Infrastructure for Jobs and Prosperity Act by the Province of Ontario. This regulation mandates lower tier municipalities to create and maintain asset management plans and policies, with specific reporting requirements for core and non-core assets.

The Town of LaSalle developed its initial asset management plan in 2016 to comply with this legislation. Since then, regulatory demands have evolved, leading to the introduction of an Asset Management Policy in 2019. Subsequently, the Asset Management Plan was updated in 2022 to include details on core infrastructure assets, with ongoing efforts to incorporate non-core assets as mandated by regulations.

To meet the final phase of the Asset Management Plan's legislative requirements by July 1, 2025, extensive updates are necessary. These updates include outlining current

and proposed service levels for each asset category, implementing lifecycle management strategies, and devising financial plans for the next decade.

In light of PSD Citywide's completion of the 2022 Asset Management Plan and their familiarity with our systems, it is proposed to engage them for this final phase. This approach is consistent with our Procurement and Purchasing Policy, streamlining engagement without a full tender/request for proposal process.

PSD Citywide estimates that approximately 12 months will be required to ensure compliance with the 2025 submission requirements. This timeline accounts for the complexity of the updates and the comprehensive documentation needed.

This initiative represents a one-time expenditure aligned with the final phase of asset management plan requirements under O. REG. Moving forward, the updated plan will serve as a foundational template for ongoing internal maintenance, updates, and improvements of the asset management plan.

In conclusion, administration recommends proceeding with the engagement of PSD Citywide to complete the Town of LaSalle's updated Asset Management Plan by July 1, 2025. This will ensure compliance with regulatory obligations and facilitate effective long-term asset management practices.

# Consultations

Finance and Public Works Departments

# **Financial Implications**

The cost of the professional services engagement with PSD Citywide Inc. is \$76,900 to be funded from the Asset Replacement and Repair Reserve.

# **Prepared By:**

Manager of Finance/Deputy Treasurer

Tano Ferraro

# Link to Strategic Goals

- 1. Enhancing organizational excellence Not Applicable
- 2. Strengthen the community's engagement with the Town Not Applicable
- 3. Grow and diversify the local economy Not Applicable

- 4. Build on our high-quality of life Not Applicable
- 5. Sustaining strong public services and infrastructure Yes

# Communications

Not Applicable

### **Report Approval Details**

Document Title:	FIN-16-2024 Asset Management Professional Services.docx
Attachments:	- Town of LaSalle - O.Reg 588 2025 AMP Proposal.pdf
Final Approval Date:	Jul 8, 2024

This report and all of its attachments were approved and signed as outlined below:

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Director of Finance/Treasurer

**Dale Langlois** 

Chief Administrative Officer

Joe Milicia



# **Town of LaSalle**

**O. Reg 588/17 Compliant 2025 Asset Management Plan, Proposed Levels of Service** 

**Project Proposal** 

Date: June 13th, 2024

# **Submitted By:**

PSD Citywide Inc. 148 Fullarton St, 9th Floor London, ON, N6A 5P3





# **Contact List**

# Town of LaSalle ("Client")

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# PSD Citywide Inc. ("PSD Citywide")

Name	Title	Telephone	E-Mail
Mitch McGuffin	Account Manager	519-933-7645	mmcguffin@psdcitywide.com
Chris Vanderheyden	Director, Asset Management Advisory	519-690-2565 Ext. 2724	cvanderheyden@psdcitywide.com
Dana Ossman	Client Success Representative	519-690-2565 Ext. 2768	dossman@psdcitywide.com



# **Project Deliverables**

The purpose of this project is to develop and deliver a 2025 O. Reg 588/17 compliant Asset Management Plan with Proposed Levels of Service for the Town of LaSalle.

# **Project Scope**

The following table identifies the asset categories that will be included within the project scope:

Asset Categories	2025 Scope
Bridges & Culverts	Yes
Road Network	Yes
Sanitary Network	Yes
Stormwater Network	Yes
Water Network	Yes
Facilities	Yes
Land Improvements/Parks	Yes
Machinery & Equipment	Yes
Vehicles	Yes



# **Project Scope**

Торіс	Scope	Description of Work
	✓ AMP Database Configuration	• Develop AMP classification for AMP purposes (if required)
Inventory Analysis & State of the Infrastructure	<ul> <li>Inventory Analysis &amp; Confirmation</li> </ul>	<ul> <li>Complete data gap analysis</li> <li>Inventory duplication review</li> <li>Identification of excluded assets and classify assets that will be included in the AMP</li> <li>Review and adjust useful lives</li> <li>Confirmation of inventory for AMP purposes only</li> </ul>
	<ul> <li>Assessment Data</li> <li>Sync</li> </ul>	<ul> <li>Upload available assessed condition data that is easily aligned through a common asset ID with current asset inventory only</li> </ul>
Departmental Engagement	<ul> <li>Internal Engagement and Analysis</li> </ul>	<ul> <li>A tailored questionnaire will be provided to document internal considerations related to levels of service, including establishing LOS targets.</li> <li>Workshop to review stakeholder feedback</li> </ul>
Proposed Levels of Service	✓ Identifying proposed LoS	<ul> <li>Recommended changes to LoS based on stakeholder feedback (if available) will be reviewed with internal staff.</li> <li>Prioritization and selection of changes to LoS (if applicable)</li> <li>Establish timelines for achieving LOS</li> </ul>
	✓ Evaluation of Current Lifecycle Programs	<ul> <li>Compare current lifecycle programs with proposed changes to LoS (if applicable)</li> <li>Review and analysis of historical use of funding and budget allocations.</li> <li>Where appropriate, discuss changes to lifecycle programs</li> </ul>
	✓ Develop Proposed LoS	<ul> <li>Define proposed LoS and lifecycle strategies for each applicable asset category aligned with measurable KPIs as defined in levels of service technical metrics.</li> <li>Compare 3 Levels of Service Scenarios: Decrease, Maintain, Increase (if applicable)</li> </ul>
2025 10yr Financial Strategy	<ul> <li>10yr financial strategy to meet proposed LoS requirements</li> </ul>	<ul> <li>Development of a 10yr financial strategy to meet proposed levels of service lifecycle requirements</li> </ul>
Aggregated Asset Management	✓ AMP Draft	<ul> <li>AMP draft will be developed, consolidating the 2025 proposed LoS, the 10yr financial plan, and the municipalities previous 2024 O.Reg 588/17 Compliant AMP.</li> <li>Client will be provided opportunity to thoroughly review the draft and provide comprehensive feedback</li> </ul>
Plan	✓ AMP Final Draft	• AMP final draft will incorporate client feedback, revisions and/or omissions which will be delivered as a final AMP document



# Value Added Services

The following table itemizes additional services added not within scope of the 2025 O.Reg 588/17 compliant Asset Management Plan as defined above:

Торіс	Scope	Description of Work	Budget
Community Engagement	<ul> <li>Community Survey and Analysis</li> </ul>	<ul> <li>A tailored community engagement survey will be provided for the municipality to administer.</li> <li>Survey results (if available) documented and used for consideration when defining proposed LoS.</li> </ul>	TBD
Council Engagement	<ul> <li>✓ Engagement</li> <li>Survey</li> <li>✓ Council</li> </ul>	• A tailored council engagement survey will be provided for the municipality to administer. Survey results will be documented and used for consideration when defining proposed LoS	TBD
	Workshop	Workshop to review council and community feedback	TBD

# **Project Schedule**

The estimated project duration of the project is **12 months**, and a detailed project schedule and Gantt chart will be supplied after the kick-off meeting and will be reviewed and approved. The duration of the project is dependent on multiple factors including client availability as well as data activities. Note that Client time and resources will be required regularly throughout the project. It is expected that the Client will provide data and additional inputs for each stage as well as review and provide feedback on the deliverable for each stage.

# **Project Communication**

Clear and efficient communication between the Client and PSD is vital to project success. In the kick-off meeting, the main point of contact for PSD and the Client will be decided upon and the Client will be introduced to PSD's Project Management Tool, Kantata, in which clients can have access to view the progress of the project. All high-level client communications, including project progress updates, scheduling future meetings/workshops and sending of data should be done between these individuals unless stated otherwise throughout the project. In addition, every two weeks starting with the kick-off meeting, the PSD Project Manager will provide a project status update that includes progress of tasks completed to date and the timelines and milestones of activities moving forward. Alternatively, the client can check project progress, statuses, and updates through Kantata. PSD Citywide project management effort is influenced by the duration of the project. Deviations from the project duration proposed may result in additional costs.

# **Project Budget**

Professional Services		
Service	Amount	
O. Reg 588/17 2025 Compliant Asset Management Plan	\$76,900.00	
Value Added Services	TBD	
Total Professional Services	\$76,900.00	



# **AMP Development Process**

### **Phase 1: Document Review & Project Planning**

To ensure alignment between the AMP and the municipality's current strategic objectives, the development process will begin with a review of any previous AMPs and related infrastructure documentation, including strategic plans, AM policies, and other relevant studies.

PSD Citywide will then host a kickoff meeting with project stakeholders to establish a working group made up of designated municipal staff with assigned roles and responsibilities, and then work with staff to fully understand the project goals and objectives of the municipality. Our approach and methodologies implemented in developing the AMP will enable strategic asset management decision-making, and we will ensure that all training material and the content of the workshops are designed specifically for the municipality. Based on PSD Citywide's review of provided documentation and the project kick-off meeting, a tailored project plan will be designed to ensure that the final deliverable meets all the identified goals and objectives.

### Phase 2: Inventory Analysis & State of the Infrastructure

### **1. Asset Data Hierarchy Development**

In addition to portfolio-level analysis, the AMP will also include detailed analysis at a network- or systemlevel. To enable this analysis, an asset data hierarchy will be developed which sorts assets into service areas or other functional categories. Our process will include a review of past AMPs, recent budget documents, as well as the municipality's current asset inventory to determine an optimal data structure. An example of a three-tier asset hierarchy can be found below.

Service Area	Asset Category	Asset Type
		Roads
	Engineering Services	Bridges & Culverts
		Stormwater
Infrastructure Services		Traffic
	Transportation	Signages
		Street Lighting
	Doode & Elect	Machinery & Equipment
	Roaus & Fleet	Vehicles

PSD Citywide will provide multiple options for the municipality to review and confirm, ensuring that the AMP aligns closely with other strategic documents.

### 2. Data Gap Analysis & Refinement

Asset management planning is only as strong as the data and information that it is based on. Each asset can have anywhere from several to dozens of attributes—from material type and replacement costs to useful life and condition information. With tens of thousands of assets across the portfolio, there are many



opportunities for errors or inconsistencies to be introduced. For that reason, we spend a considerable portion of our project reviewing and refining key infrastructure data. A detailed data gap analysis will be performed across all asset categories to determine where additional data is needed and where existing data should be reviewed for accuracy. The following table provides an example of the data fields that are typically reviewed:

Data Fields	Completeness (%)	# of Assets with Gaps	Notes for Review
Quantity	95%	325	Quantities are present for almost all assets. Some anomalies require further review as identified in a separate worksheet.
In-Service Date	100%	0	No further review required
EUL	8%	6250	All assets from the provided GIS listing will require a Lifecycle EUL to be assigned.
Replacement Cost	0%	6489	Assets that have historical costs will use appropriate inflation measures to determine replacement cost. For core linear assets a unit cost template will be provided for review.
Assessed Condition	0%	6489	No condition data available in Citywide; please provide if available. Age-based estimates of condition will be used for all assets without assessed condition.

The process of data collection and analysis used by PSD Citywide is designed to increase confidence in the asset data itself, and the final project components that rely on this data. As data has such widespread implications across the asset management program, PSD Citywide will work with the municipality to address gaps and increase confidence in the accuracy and reliability of asset data.

While staff will be given time to review and close some data gaps, more involved data refinements (e.g. condition assessments, data disaggregation, new inventory development) will be recommended for future reference. PSD Citywide can provide some guidance on average replacement costs and EULs using data from similar-sized municipalities or available benchmarking data if required.

### **3. State of the Infrastructure**

The State of the Infrastructure (SOTI) is a key element of our asset management plans. It includes data and information on each asset class, including inventory, replacement cost, asset condition, service life remaining, average age, and capital needs forecasts.

The analysis within the SOTI is only as reliable as the asset data and information that it is provided. Any concerns and assumptions with the accuracy and/or reliability of this data will be clearly identified in the report. Additional recommendations will be developed to address identified concerns. The SOTI will include portfolio-level analysis as well as network or system-level analysis in the following areas:

#### Asset Inventory & Replacement Cost

All the analysis included in the AMP is a product of the best available data on existing municipal infrastructure assets. From the provided asset inventory, we will develop a simplified overview of the scope and quantity of assets that the municipality owns to provide municipal services. This section will answer two questions in particular:



- What do we own?
- How much is it worth?

Determining asset replacement costs is one of the first steps in the development of a long-term capital forecast. There are several methods that can be employed to determine these costs including:

- **Cost Inflation** inflation of the asset cost recorded at the time is was acquired to today's value using an available index (CPI or BCPI)
- Replacement Unit Costs A unit-based or asset-specific replacement cost determine through a review of recent contracts, reports, and/or staff estimates

We will work closely with staff to review and evaluate asset replacement costs to ensure that costing estimates and capital forecasts are based on the best available data. Where possible we will cross-reference with available industry costing data as well as internal datasets developed during our extensive working relationship with clients across North America of various sizes.

#### Asset Condition

Asset management planning should be based on the best available data on asset condition. Determining the current condition of assets will inform lifecycle management strategies, condition assessment strategies, and the development of long-term capital forecasts. All assets will be given a condition rating based on the best available data from **Very Good to Very Poor** as per the following industry-standard rating criteria identified in the Canadian Infrastructure Report Card.

Condition	Description	Criteria
Very Good	Fit for the future	Well maintained, good condition, new or recently rehabilitated
Good	Adequate for now	Acceptable, generally approaching mid-stage of expected service life
Fair	Requires attention	Signs of deterioration, some elements exhibit significant deficiencies
Poor	Increasing potential of affecting service	Approaching end of service life, condition below standard, large portion of system exhibits significant deterioration
Very Poor	Unfit for sustained service	Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable

To allow for a standard and comparable condition rating across all assets, we may need to adapt assetspecific condition assessment criteria to fit into the above categorization. Common condition rating criteria includes:

- Pavement Condition Index (PCI) for paved roads
- Bridge Condition Index (BCI) for bridges and structural culverts
- Facilities Condition Index (FCI) for buildings and facilities
- PACP Ratings for pipes

Based on available condition data we will be able to identify the current condition of infrastructure. Our findings will inform recommendations on the development and implementation of a portfolio-wide condition assessment program to inform long-term planning.



#### Average Age & Service Life Remaining

Using asset In-Service Dates and Estimated Useful Lives we will be able to identify the average age of infrastructure as well as the years of service life remaining to inform both short- and long-term planning.

Measuring this data across all asset categories will allow us to develop an annual forecast of asset replacement requirements. It will also inform our recommendations on the implementation of lifecycle management and condition assessment strategies.

### **Phase 3: Asset Management Strategies**

### **1. Lifecycle Management Strategies**

The condition and/or performance of infrastructure assets will deteriorate over time. This process is affected by a range of factors including an asset's physical characteristics, location, utilization, maintenance history and environment. Asset deterioration may be characterized by increased cost, risk, and even service disruption. To ensure that municipal assets are performing as expected and meeting the needs of the community, it is important to establish a strategy to proactively manage asset deterioration. Effective lifecycle management can extend the service life of assets and ensure that assets continue to meet service and performance requirements at the lowest total cost of ownership. As part of the AMP development process, we will work with key staff to document the municipality's current approach to lifecycle management strategies. Additionally, we'll be able to identify optional lifecycle activities (e.g. maintenance, rehabilitation, and replacement) that the municipality may consider to reduce cost and risk.

### 2. Risk Analysis

The Risk Analysis in the AMP will comprise documentation of risks to infrastructure programs at both a corporate and network-level. It will also include an evaluation of risk and criticality based on condition and asset attribute data currently available in the municipality's inventory. Asset risk evaluation considers both the probability of failure (PoF) and the consequence of failure (CoF).



Risk ratings can be used to:

- Assist with the prioritization of resources
- Prioritize and streamline inspection and condition assessment programs
- Prioritize and optimize operations and maintenance programs
- Prioritize and optimize capital budget processes and program delivery
- Ensure that available money and resources are applied to the right asset at the right time

### **3. Growth Assumptions**

Understanding the key drivers of growth and demand will allow the municipality to more effectively plan for new infrastructure, and the upgrade or disposal of existing infrastructure. Increases or decreases in demand can affect what assets are needed and what level of service meets the needs of the community. PSD Citywide will work with the client to document some assumptions and key projects related to community growth to improve their asset management planning.



### **Phase 4: Proposed Levels of Service**

Municipalities own and maintain assets with the end goal of providing a diverse range of high-quality services to the community. These levels of service standards or objectives are key drivers in asset management planning and decision-making. A regular evaluation of the level of service is required to ensure that organizational objectives align with asset management outcomes. Levels of Service are used:

- To inform customers of the proposed type and level of service to be offered
- To identify the costs and benefits of the services offered
- To assess suitability, affordability and equity of the services offered
- As a measure of the effectiveness of the asset management plan

There are two levels of evaluation related to LOS:

- 1. Current Level of Service What level of service are we providing today?
- 2. Proposed Level of Service What level of service do we want to provide in the future?

This AMP will focus on the measurement of proposed levels of service. This requires the identification of key performance indicators that can be reliably and consistently measured. The differentiation between two types of indicators is described below:

- 1. **Community Level of Service** Qualitative descriptions of the service provided (high-level)
- 2. Technical Level of Service Quantitative measures of the service provided

We will work with the municipality to collect the required technical and community level of service measures. Additionally, we will identify supplementary performance measures that can help decision-makers to better understand the current level of service provided by the infrastructure in each asset category. Below is a list of the technical level of service metrics:

Asset Category	Technical LOS
	Percentage of properties connected to the municipal water system.
Water Assets	Percentage of properties where fire flow is available.
	The number of connection-days per year where a boil water advisory notice is in place compared to the total number of properties connected to the municipal water system.
	The number of connection-days per year due to water main breaks compared to the total number of properties connected to the municipal water system.
Wastewater Assets	Percentage of properties connected to the municipal wastewater system.
	The number of events per year where combined sewer flow in the municipal wastewater system exceeds system capacity compared to the total number of properties connected to the municipal wastewater system.
	The number of connection-days per year due to wastewater backups compared to the total number of properties connected to the municipal wastewater system.
	The number of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system.
Stormwater	Percentage of properties in municipalities resilient to a 100-year storm.



Assets	Percentage of the municipal stormwater management system resilient to a 5-year storm.
Roads	Number of lane-kilometers of each of arterial roads, collector roads and local roads as a proportion of square kilometers of land area of the municipality.
	For paved roads in the municipality, the average pavement condition index value.
	For unpaved roads in the municipality, the average surface condition (e.g. excellent, good, fair or poor).
Bridges & Culverts	Percentage of bridges in the municipality with loading or dimensional restrictions.
	For bridges in the municipality, the average bridge condition index value.
	For structural culverts in the municipality, the average bridge condition index value.
Facilities	Gross square footage of all buildings owned and leased
	O&M Cost per Percentage of buildings and facilities
	Percentage of buildings inspected
Fleet	Average percentage of time a vehicle is in service and capable of performing its primary function
	O&M cost per vehicle

### **Phase 5: Financial Strategies**

### **1. Gather & Review Financial Data**

Once the SOTI and AM Strategies have been confirmed, the development of the financial strategy can begin. We'll start with gathering and reviewing financial data provided by the municipality including:

- Revenues
- Reserves
- Debt

A review of key financial data over the past three years will allow us to better understand the historical availability of infrastructure funding and identify sustainable revenue sources. Our Financial Data Analysts will complete a gap analysis and work with staff to gather, format and analyze all required data.

### 2. Financial Analysis & Scenarios

Assets will be divided between tax-funded and rate-funded asset categories based on their primary funding source. Where possible, our financial analysis will consider the cost requirements of multiple lifecycle management strategies. For some asset categories, we may only use an end-of-life replacement strategy. For others, where a proactive maintenance/rehabilitation strategy has been considered, we will be able to identify multiple sets of cost requirements for comparison. This will depend on the municipality's current lifecycle management strategies and any work completed during the AM Strategies stage of the project. With an in-depth understanding of current infrastructure funding levels and the availability of sustainable revenue sources, we will be able to compare the financial data against identified cost requirements to determine the extent of the funding shortfall. Once the funding shortfall is identified, we will develop multiple scenarios to be considered. Where necessary, this will include phased-in strategies over a period of up to



20 years. Our analysis will conclude with a recommended strategy to eliminate the infrastructure deficit and reach a sustainable level of infrastructure investment to maintain proposed levels of service.

### **Phase 6: AMP Draft Review Process and Document Finalization**

The development and approval of a comprehensive AMP is a substantial task. The AMP itself is a complex, lengthy, and multi-faceted document. It should be reviewed by all relevant internal stakeholders. We complete two rounds of revisions to the document, and adhere to the following approach in ensuring the document is fully vetted prior to project close-out:

- **Draft 1 Submission:** After all necessary data is collected and analyzed, we will provide the Project Lead with the first full draft of the asset management plan.
- **Client Review of Draft 1:** Upon submission of Draft 1, and at the discretion of the Project Lead, the AMP should be circulated to all internal stakeholders for review and feedback. To ensure the process is efficient, this feedback must be consolidated by Project Lead prior to forwarding to PSD Citywide for revisions.
- **Revisions to Draft 1:** PSD Citywide will make revisions as necessary to Draft 1 and submit Draft 2 to Project Lead.
- **Client Review of Draft 2:** Upon submission of Draft 2, and at the discretion of the Project Lead, the AMP should be circulated to all internal stakeholders for review and feedback. As with revisions to Draft 1, any further feedback must be consolidated by Project Lead prior to forwarding to PSD Citywide for revisions.
- **Document Finalization:** Upon receiving further feedback on Draft 2, PSD Citywide will revise the document and finalize it for submission to Project Lead.



# The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Lauren Uszynski, Records and Information Management Specialist

**Department:** Council Services

Date of Report: June 24, 2024

Report Number: CS-2024-03

Subject: Updates to the Routine Disclosure and Active Dissemination Policy

# Recommendation

That the report of the Records and Information Management Specialist dated June 24, 2024 (CS-2024-03) regarding the updates to the Routine Disclosure and Active Dissemination Policy be received;

And that the new Routine Disclosure and Active Dissemination Policy be adopted by Council and the previous version of the policy be repealed;

And that Appendix A of the current User Fee By-Law, 8847, be amended to include the following Council Services Routine Disclosure Fees: Courier/Mail Fee - as charged to the Town, and Storage Media Fee - \$10.00.

# Report

### Discussion

The right of access to municipal records by the public is established as a key principle in the Municipal Freedom of Information and Protection of Privacy Act, 1990 ("MFIPPA"). The goal of the Routine Disclosure and Active Dissemination Policy, attached as Appendix A, is to streamline public access to municipal records, fostering community engagement, accountability and transparency. The current policy was adopted in 2018 and requires extensive updates due to changes in records holdings, organizational structure, internal procedures and potential efficiencies identified in the policy review.

The current procedure is to direct the public to submit requests through the process under MFIPPA ("FOI"), requiring employees to document search efforts, locations searched, search time, and prepare documents, letters and correspondence. In both 2022 and 2023, approximately one third of all requests received by the Town were deemed to be requests for general records and released in full.

Updates to the current Routine Disclosure policy will generate efficiencies by redirecting selected requests through the Routine Disclosure process. The policy has been reviewed with all departments and amended accordingly.

Although records may be eligible for Routine Disclosure, there are instances where the Town will require the request to be submitted through FOI before considering release. These circumstances include, but are not limited to:

- Requests for a large number of records, such that processing the request may interfere with the operations of the department and/or institution
- Where multiple requests have been received from the same requestor
- Where the responsive records contain personal, confidential or third party information, and
- If records routinely available have been exempted by a contract, agreement, or By-Law.

### Fees

Various records, such as tax certificates and lawyer's letters, have fees set out in the User Fee By-Law and collection of the fees is required prior to the release of records.

It is recommended that the requestor be responsible for any fees incurred by the Town, including photocopying/printing, storage media and mail/courier delivery fees. At this time, it is not recommended that the Town charge any processing fees, such as research and preparation time, for routine disclosure requests.

Currently, the Town charges \$0.25 per page for photocopies. Therefore, it is suggested that Appendix A of the current User Fee By-Law be amended and the following fees added to the Council Services User Fee schedule.

Fee Description	2024 Fee
Routine Disclosure - Courier/Mail Fees	As charged to Town
Routine Disclosure - Storage Media	\$10.00

### **Communication Plan**

The Routine Disclosure and Active Dissemination policy will be updated on the Town's website. A new landing page for <u>Accessing Municipal Records and Information</u> has recently been launched and will link to a new Routine Disclosure web page. This page

will provide links and instruction on how, when and where to submit a request, as well as detailed departmental lists of Records available for access.

General training sessions, as well as departmental or divisional sessions will be scheduled following the enactment of the new Policy. Records Management will provide procedural documents to assist in the processing of requests and will be available for consultation should any department require assistance.

# Consultations

All Town of LaSalle Departments

# **Financial Implications**

No financial implications.

**Prepared By:** 

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Records and Information Management Specialist

Lauren Uszynski, Records and Information Management Specialist

# Link to Strategic Goals

- 1. Enhancing organizational excellence Yes
- 2. Strengthen the community's engagement with the Town Yes
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Not Applicable
- 5. Sustaining strong public services and infrastructure Yes

# Communications

Not applicable.

# Notifications

Not applicable.
# **Report Approval Details**

Document Title:	CS-2024-003 - Updates to Routine Disclosure and Active Dissemination Policy.docx
Attachments:	
Final Approval Date:	Jul 4, 2024

This report and all of its attachments were approved and signed as outlined below:

Director, Council Services/Clerk

Jennifer Astrologo

Chief Administrative Officer

Joe Milicia



# **Routine Disclosure and Active Dissemination**

Policy Number: G-GEN-010 Authority: 376/18 Date Approved: October 9, 2018 Department Responsible: Council Services Revision Dates: February, 2024 Review Date: June 2026 Status: Active

# 1. Policy Statement

*MFIPPA* establishes a public right of access to information held by the Town, subject to limited and specific exemptions, while at the same time protecting the privacy of individuals with respect to any Personal and Confidential Information that is held by the Town. The Town is committed to supporting the accountability and transparency of its municipal operations by making information readily available to the public in accordance with these key principles of *MFIPPA*, without the need for an FOI Request.

- 1.1 This Policy establishes a process for the Routine Disclosure and Active Dissemination of certain types of Records and aims to:
  - 1.1.1 Engage the community and improve accountability and transparency;
  - 1.1.2 Identify Records which may be routinely disclosed and made actively available, without the need for an FOI Request;
  - 1.1.3 Improve and streamline access to Municipal Records;
  - 1.1.4 Ensure the protection of Personal and Confidential Information;
  - 1.1.5 Aid in the adherence to the requirements of MFIPPA; and
  - 1.1.6 Provide a guideline for the release of Records.

### 2. Scope

This policy applies to all Records in the custody and control of the Town of LaSalle.

Routine Disclosure and Active Dissemination Policy Page 1 of 12 This policy does not apply to Records which are exempt under the *Municipal Freedom* of *Information and Protection of Privacy Act*, 1990.

# 3. Definitions

Active Dissemination shall mean the periodic release of certain Records in the absence of a request.

Confidential Information shall mean any information that:

- a) Is subject to the exemptions to disclosure defined by MFIPPA;
- b) Is deemed as confidential in nature by the Clerk;
- c) That, if disclosed, could result in loss or damage to the Town, a Third Party, or could give the persons to whom it is disclosed an advantage.

**Clerk** shall mean the Clerk, appointed under s. 228 of the *Municipal Act*, or their designate.

FOI Request shall mean a request for Records submitted in accordance with MFIPPA.

*MFIPPA* shall mean the *Municipal Freedom of Information and Protection of Privacy Act*, 1990, as amended from time to time.

**Personal Information** shall mean recorded information about an identifiable individual (not a corporation, partnership or sole proprietorship), as defined in *MFIPPA* and amended from time to time, including:

- Race, national or ethnic origin, colour, religion, age, sex, sexual orientation or marital or family status of the individual;
- Education, medical, psychiatric, psychological, criminal or employment history, financial transactions;
- Any identifying number, symbol, address, telephone number, fingerprints or blood type;
- Personal opinions or views of the individual except if they relate to another individual, and views or opinions of another individual about the individual;
- Correspondence sent to the Town which is implicitly or explicitly of a private or confidential nature and replies to the correspondence; or
- The individual's name if it appears with any other Personal information.

Policy shall mean the Routine Disclosure and Active Dissemination Policy.

**Record** shall mean all recorded information, regardless of structure or form, created, captured, received or maintained by the Town.

**Redact** shall mean to strike out words or information, such that the information is illegible, from a Record before it is made available to the requestor.

Routine Disclosure and Active Dissemination Policy Page 2 of 12 **Responsible Department** shall mean the department that currently has control or custody of a Record.

**Routine Disclosure** shall mean the routine release of a Record in response to a request for Records outside of *MFIPPA*.

Supervisor shall mean a Director, Manager or Supervisor.

Town shall mean the Corporation of the Town of LaSalle.

# 4. Policy

#### 4.1 Active Dissemination

- 4.1.1 The Town of LaSalle will actively provide access to municipal Records in accordance with this Policy and all applicable legislation;
- 4.1.2 Records legislated or deemed eligible for Active Dissemination will be made available on the Town of LaSalle website.

#### 4.2 Routine Disclosure

4.2.1 The Town of LaSalle will provide public access to Records of the Town in accordance with this Policy.

#### 4.3 Rules Governing Routine Disclosure Requests

#### 4.3.1 Requests

- a. Routine Disclosure requests may be made verbally, in writing, or through the applicable form on the Town's website.
- b. If the scope of a verbal request is unclear, the Responsible Department may require the request in writing.
- c. All Routine Disclosure requests shall be processed having regard for exemptions outlined in *MFIPPA*.
- d. At the discretion of the Responsible Department, Routine Disclosure requests may be denied, Redacted, or required to be submitted as an FOI Request.
- e. If a Routine Disclosure request is denied, the requestor must be advised of their right to submit an FOI Request.
- f. The Town will make every effort to process Routine Disclosure requests and make Records available within 10 business days from receipt of the request.

Routine Disclosure and Active Dissemination Policy Page 3 of 12 i. Where a request cannot be processed within this 10-day timeframe due to limited resources, large volume of Records requested, Records store off-site or archived, Records in a fragile state, etc., the requestor shall be provided with an estimate of the time to process the request.

#### 4.3.2 **Conditions of Release**

- a. Identification may be required to establish the identity of the requestor prior to the release of the requested Records.
- b. Where access to Records is requested by an authorized agent, proof of agency will be required prior to the release of the requested Records.
- c. Records will be routinely disclosed according to the conditions listed in Appendix A.

#### 4.3.3 **Personal and Confidential Information**

a. Personal and Confidential Information will not be disclosed, except in accordance with the provisions of *MFIPPA* and other applicable legislation.

#### 4.3.4 Availability of Records

- a. Copies of digital and paper Records will be provided in response to requests.
- b. At the discretion of the Clerk, certain original Records may be deemed too fragile for public viewing and due to off-site storage, certain original Records may be unavailable for public viewing. In these circumstances, copies of the original Record will be provided.
- c. In response to a request, the Town is not required to create Records which do not otherwise exist.
- d. Records will be retained and destroyed in accordance with the Town's current Records Retention By-Law.
  - i. The Town is not required to restore or recreate Records which have been destroyed in accordance with the Records Retention By-Law in effect at the time.

### 4.3.5 **Exemptions under the Act**

Routine Disclosure and Active Dissemination Policy Page 4 of 12 a. Although the goal of this policy and *MFIPPA* are to facilitate access to municipal Records, there are limitations which protect Personal and Confidential Information. For a full listing of mandatory and discretionary exemptions, please view the current legislation.

#### 4.3.6 Accessibility

a. Accessible formats of Records will be made available upon request.

#### 4.3.7 **Fees**

- a. Fees shall apply in accordance with the Town of LaSalle's current User Fee By-Law.
  - i. This includes fixed rates for specific documents set forth in the User Fee By-Law.

### 5. Roles and Responsibilities

#### 5.1 Supervisor

- 5.1.1 All Supervisors shall:
  - a. Ensure employees within the department or division understand their role in the routine release of Records, and in protection of Personal and Confidential Information;
  - b. Oversee Routine Disclosure and Active Dissemination within the department;
  - c. Ensure the protection of privacy, Personal and Confidential Information collected, received or maintained by the department;
  - d. Identify Records suitable for inclusion in Appendix A: Schedule of Records for Routine Disclosure and Active Dissemination, and review with the Clerk;
  - e. Notify the Clerk of any changes to Record holdings or changes to be made to the Departmental Routine Disclosure and Active Dissemination Appendix; and
  - f. Promote Departmental compliance with this policy and related procedures.

### 5.2 Employees

5.2.1 All Employees shall:

Routine Disclosure and Active Dissemination Policy Page 5 of 12

- a. Understand their obligation to respond to Routine Disclosure Requests, as laid out in this policy and applicable procedures;
- b. Be aware of Records available for Routine Disclosure within their respective Department;
- c. Ensure familiarity with the Town's User Fees and provide estimates;
- d. Assist the public with and process Routine Disclosure requests;
- e. Protect Personal and Confidential Information in their everyday work and when responding to all requests;
- f. Consult their Supervisor or the Council Services Department if uncertain about the release of a Record;
- g. Direct requests for Records not listed in Appendix A to the FOI Coordinator or their Alternate.

### 5.3 Clerk

- 5.3.1 The Clerk shall:
  - a. Administer the Routine Disclosure and Active Dissemination Policy;
  - b. Shall revise and amend Appendix A of this Policy, as appropriate;

### 5.4 Records and Information Management Specialist

- 5.4.1 The Records and Information Management Specialist shall:
  - a. Administer the Routine Disclosure Procedures;
  - b. Provide training and direction regarding Routine Disclosure Requests; and
  - c. Assign Routine Disclosure Requests received by electronic form to the responsible Department.

### 6. References and Related Documents

Municipal Freedom of Information and Protection of Privacy Act, 1990

### 7. Attachments

Appendix A: Schedule of Records for Routine Disclosure and Active Dissemination.

Routine Disclosure and Active Dissemination Policy Page 6 of 12 \*\* Updated as needed at the authority of the Clerk. Please see our Routine Disclosure website for an accurate listing of Records.

# 2. Appendix A: Schedule of Records for Routine Disclosure and Active Dissemination

# **Administration Department**

Record	Method of Release	Conditions of Release
Organizational Chart	AD	Final chart only. Excludes drafts, working copies, correspondence and related background information.
Messages from the Mayor	AD	
Studies and Special Projects	AD	Includes only information available on website. Excludes drafts, working copies, and confidential records.

### **Council Services Department**

Record	Method of Release	Conditions for Release
Accessibility Compliance Report	RD	Final Report only.
Accessibility Plan	AD	Final plan only. Excludes correspondence, drafts, and working copies.
Accessibility Status Report – Year End	AD	Final report only. Excludes correspondence, draft, and working copies.
Administrative Monetary Penalties System (AMPS) – Ticketing	RD	Copies may only be requested by the individual to whom the Penalty Notice was issued. Limited to the carbon copy of the original Penalty Notice, any photos taken by an Officer to support the issue of said Penalty Notice, and any direct communications from the Town to the Penalty Notice recipient. Excludes Officer notes and any communications not directly involving the Penalty Notice recipient.
Agreements and Contracts attached to By-Law	RD / AD	Excludes agreements not attached to a by- law. Final agreement only. Excludes draft agreements, legal opinions, correspondence, various other agreement documentation and confidential/sensitive information.
Appointments to Boards & Committees	RD / AD	Release of names and resolutions appointing individuals only.
By-Laws	RD / AD	Signed copy only. Excludes draft copies, confidential attachments, legal opinion, correspondence, and background information relating to By-Law.
Code of Conduct for Members of Council	AD	
Collection Calendar	AD	Final calendar only.
Committees of Council - Agendas & Minutes	AD	Excludes Closed Session Agendas, Closed Reports, Closed Minutes, delegation records, notifications and working notes.
Committee Terms of Reference	AD	

Record	Method of Release	Conditions for Release
Council Agendas & Minutes	AD	Excludes Closed Session Agendas, Closed Reports, Closed Minutes, delegation records, notifications and working notes.
Disclosures of Pecuniary Interest Registry	AD	
Elections – Accessibility Plan	AD	Final plan only. Excludes draft and working copies.
Elections – Accessibility – Post Election Report	AD	Final Report only. Excludes draft and working copies.
Elections – Candidate Files	RD	Records may only be viewed in the 120 days post-election.
Elections – Candidate Financial Statements	AD	
Elections – Nomination Papers	RD	Records may only be viewed in the 120 days following the election period.
Elections – Final Results	AD	
Elections – Statistics	AD	
Incident / Accident Reports	RD	Copy may be provided to the individual referred to in the Incident / Accident Report, insurance company or legal counsel.
Lottery Licensing	RD	Verbal confirmation of license issuance including license number, license holder, date of event and event location.
Noise By-Law Exemption Notice	AD	Includes notice only.
Policies	AD/RD	Final policy only. Excludes drafts, working copies, correspondence and notes.
Reports to Council and Committees	AD	Excludes reports to closed session or confidential reports, background information and working notes.
Resolutions	AD	
User Fee Schedule	AD	Final schedule only. Excludes drafts, working copies, correspondence, etc.

# **Culture and Recreation Department**

Record	Method of Release	Conditions for Release
Facility Rental Agreements	RD	Provided only to renting party. Identification will be required.
Festivals and Events Information	AD	
Grist Mill Book	AD	
Parks & Recreation Master Plan	AD	Final plan only. Excludes drafts and working copies, confidential information, etc.
Pathway to Potential (P2P) Program Information	AD	Program information only. Excludes registrations, reports, etc.
Programming Information	AD	General information only. Excludes registrations and personal information.

Routine Disclosure and Active Dissemination Policy Page 8 of 12

Record	Method of Release	Conditions for Release
Vendor Information Packages	AD	General information only. Excludes completed registration.

# Finance Department

Record	Method of Release	Conditions for Release
Assessment Rolls	RD	Assessment roll books are made available for public viewing at Town Hall. These books are self-service and assistance cannot be provided.
		Assessment roll information is not provided by phone or email, except to the property owner. Proof of identification will be required.
		No information pertaining to the roll number will be given out.
Asset Management Plan	AD	Final plan only. Excludes drafts and working copies.
Audited Financial Statements	AD	
Budget (Proposed and approved)	AD	Final proposed and approved budgets only. Excludes drafts and working notes.
Development Charges Background Report - Final	AD	Final report only. Excludes working copy, drafts, and background information.
Energy Consumption Report	AD	Final report only.
Energy Management Plan	AD	Final plan only.
Maps	RD/AD	Includes maps used for general purposes.
Procurement Records	RD	Includes request for quotes, request for proposals and tenders documents posted to the Bids & Tenders Portal. Excludes working copy, drafts, background information, final submissions and confidential information.
Statements of Remuneration	RD	Includes only final statements of remuneration prepared under section 284 of the Municipal Act, 2001.
Tax account hard copy	RD	Available to registered owner or representative only.
Tax account information	RD	Available to the registered owner or representative only.
Tax Certificate / Lawyers Letter	RD	Available to registered owner or representative only.
Tax Rates	AD	Final tax rates only.
Tax Sales Listing	AD	Includes listing only. Excludes any supporting or related records.
Video Surveillance	RD	Released to:
		1) Police services for ongoing investigations
		2) Internally for enforcement and investigation of incidents

Record	Method of Release	Conditions for Release
		3) Externally on a case for case basis, where release does not violate privacy.
Water account information	RD	Available to registered owner or representative only.
Water Financial Plan	AD	Final plan only. Excludes drafts and working notes.

# **Fire Services**

Record	Method of Release	Conditions for Release
Incident Reports	RD	Released only to property owner, authorized agent or individuals directly involved/affected in the incident. Subject to FOI requirements and exemptions.
Inspection Reports	RD	Released only to property owner, authorized agent, or with written permission from the property owner. Subject to FOI requirements and exemptions.
Fire Master Plan	AD	Final plan only. Excludes drafts and correspondence.
Fire Safety/Prevention Information	AD	
LaSalle Fire Service Annual Report	AD	
Recreational Fires – Quick Reference Sheet	AD	
Town of LaSalle Emergency Response Plan	AD	Final plan only. Excludes drafts and confidential information.

# Human Resources Department

Record	Method of Release	Conditions for Release
Job Postings (External)	AD	Available during open posting period. Excludes draft and working copies.

# Planning and Building Department

Record	RD/AD	Conditions for Release
Bouffard & Howard Planning Districts – Development Standards Manual	AD	Final manual only. Excludes working copy and drafts.
Business Directory	AD	
Building Permit Fees		
Building Permits	RD	Released to property owner, authorized agent, or individual with written permission from the owner.

Record	RD/AD	Conditions for Release
Building Drawings / Plans (Residential Buildings)	RD	Released to property owner, authorized agent, or individual with written permission from the owner.
		Copyright Act may apply to some drawings and plans.
Development Charges Background Report	AD	Final report only. Excludes working copy, drafts, and background information.
Development Charge Fees		
Occupancy Records	RD	Released to property owner, authorized agent, or individual with written permission from the owner.
Official Plan	AD	Final plan only. Excludes draft copies, correspondence, legal opinions, etc.
Planning Act related applications and supporting materials including Official Plan Amendments, Zoning Applications, Subdivision Applications, Part Lot control, Consent Applications and Variance Applications.	AD	Excludes records not yet considered by Council, legal opinions, or other confidential records. Personal information may only be released in accordance with current legislation. Drawings may be subject to the exemptions listed in <i>MFIPPA</i> .
Planning Act related and Committee of Adjustment Notices	AD	Available until after appeal period is complete. The notice then becomes part of the planning application file.
Surveys	RD	Relevant sections pertaining to property owner's address released to property owner, authorized agent, or individual with written permission from the owner.
Work order and zoning compliance letters	AD	Released to property owner, authorized agent, or individual with written permission from the owner.
Zoning By-Law	AD	Final by-law only. Excludes drafts, information not considered by Council, correspondence, background information, etc.
Zoning By-Law Amendments	RD/AD	Final by-law only.

# Public Works Department

Record	Method of Release	Conditions for Release
Backflow Prevention – Certified Contractors List	AD	
Drain Layers Licensing – List of licensed drain layers in LaSalle	AD	
Drainage Projects	AD	General information about drainage projects.
Drinking Water Systems Annual Report	AD	
Driveway Standards	AD	
Fluoridation Information	AD	General information only.
Legal Letters	RD	

Record	Method of Release	Conditions for Release				
Municipal Drainage Map	AD					
Parks & Recreation Master Plan	AD	Final plan only. Excludes drafts, working copies and correspondence.				
Public Works Projects	AD	Includes only information available on website.				
Road Closures and Construction Information	AD					
Snow Removal Route Map	AD					
Standard Drawings	AD					
Traffic Calming Surveys and Studies	AD					
Water Consumption	RD	Released only to property owner, authorized agent, or with written permission form the property owner.				
Water and Wastewater Rates	AD					
Watermain Standards	AD					
Work Orders	RD	Verbal confirmation on status of an order may be released to owner, requestor, or authorized individual.				

# Strategy and Engagement Department

Record	Method of Release	Conditions for Release
Advertising	RD	Excludes draft copies, correspondence, notes, quotations and file information.
Economic Development Strategic Plan	AD	Final plan only. Excludes draft and working copies, background information, etc.
LaSalle Messenger	AD	Final document only. Excludes draft and working copies.
Media Releases	AD	Final media release only. Excludes draft and working copies.
News and Announcements	AD	Final announcement only. Excludes draft and working copies.
Stay Connected, LaSalle! E- Newsletter	AD	Final newsletter only. Excludes draft and working copies.
Town of LaSalle Strategic Plan	AD	Final Plan only. Excludes draft and working copies.



# The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Jonathan Osborne, Director of Public Works

**Department:** Public Works

Date of Report: July 3, 2024

Report Number: PW-26-2024

Subject: Herb Gray Parkway Land Transfers

# Recommendation

That the report of the Director of Public Works, dated July 3, 2024 (Report PW-26-2024) regarding land transfers of various parcels along the Herb Gray Parkway being transferred back to the Town of LaSalle be received;

And that Council authorizes the transfers of those portions of land along Huron Church Line Road, Chelsea Road, Montgomery Drive, Surrey Road, Grosvenor Road, Homestead Lane and Sandwich West Parkway and adopts the necessary by-laws to give effect to those transfers.

# Report

Administration is seeking Council authorization in completing land transfers from the Ministry of Transportation (MTO) to the Town of LaSalle, as a result of the completion of the Herb Gray Parkway.

In 2008, as part of the MTO's Environmental Assessment for the project, various portions of LaSalle roadways were deemed to be required to facilitate the completion of the new highway. These portions of roadways were then temporarily transferred to the MTO. The EA also indicated that any portions of these properties that were not required to operate the highway once completed be transferred back to the municipality.

In 2019, discussions were initiated by the MTO with Town Administration to review and agree to the portions to be transferred back to the Town. Since that time an agreement has been drafted to accommodate the transfers.

There will be one additional portion of roadway for the Town to maintain that was not the case in 2008, which is the cul-de-sac at the north end Huron Church. This piece was originally part of Huron Church Line, where the County carried out snow removal and maintenance on the paved portion. Now this Cul-de-sac will be the Town's to own and operate. There are 4 homes in this section, and administration felt it was appropriate for the Town to operate this residential street.

All of the land transfers are gratuitous, however the Town will be receiving a financial contribution of \$88,000 for the future rehabilitation of Chelsea Drive. That work will ultimately be undertaken by the Town sometime in the future.

# Consultations

The Town Solicitor was heavily involved with the drafting of the agreement, and will be involved in the legal land transfers.

# **Financial Implications**

The Town will be receiving a financial contribution of \$88,000 for the future rehabilitation of Chelsea Drive.

The cost implications for winter maintenance operations in relation to the Town wide program is considered negligible.

# **Prepared By:**

Director, Public Works

Jonathan Osborne, P.Eng. Director of Public Works Town of LaSalle

# Link to Strategic Goals

- 1. Enhancing organizational excellence Not Applicable
- 2. Strengthen the community's engagement with the Town Not Applicable
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Not Applicable
- 5. Sustaining strong public services and infrastructure Yes

# Communications

# **Report Approval Details**

Document Title:	Herb Gray Parkway Land Transfers.docx
Attachments:	<ul> <li>12R28432 - Montgomery.pdf</li> <li>12R28444 - Surrey.pdf</li> <li>12R28445 - Huron Church.pdf</li> <li>12R28446 - Alley near Villa Maria (incoming).pdf</li> <li>12R28454 - Homestead.pdf</li> <li>12R28462 - Chelsea and Grosvenor.pdf</li> <li>12R28499 - Sandwich Pkwy.pdf</li> <li>P-3101-0255 - Chelsea.pdf</li> </ul>
Final Approval Date:	Jul 4, 2024

This report and all of its attachments were approved and signed as outlined below:



Deputy Chief Administrative Officer

Peter Marra

Chief Administrative Officer

Joe Milicia





I REQUIRE THIS PLAN TO BE DEPOSITED UNDER THE PLAN 12R-2844 PARTS SCHEDULE RECEIVED AND DEPOSITED I AND TITLES ACT. AREA (m<sup>2</sup>) NAME OF MOST RECENT TRANSFEREE P.I.N. PART OF 2020/12/01 692.8 DECEMBER 7, 2020 01397-3024(LT) HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF ONTARIO, REPRESENTED BY THE MINISTER OF TRANSPORTATION FOR THE PROVINCE OF ONTARIO DATE DATE PART OF 260.1 01397-2570(LT) And let REPRESENTATIVE FOR LAND REGISTRAR FOR THE LAND TITLES DIVISION OF ESSEX (12) ANDREW S. MANTHA ONTARIO LAND SURVEYOR PLAN OF SURVEY PART OF LOT 22, PART OF SURREY ROAD, **REGISTERED PLAN 1468** GEOGRAPHIC TOWNSHIP OF SANDWICH WEST NOW IN THE TOWN OF LASALLE COUNTY OF ESSEX, ONTARIO VERHAEGEN LAND SURVEYORS SCALE = 1:500METRES 50.00 0 5.00 10.00 20.00 LEGEND SURVEY MONUMENT FOUND SURVEY MONUMENT SET STANDARD IRON BAR DENOTES DENOTES DENOTES PB WIT M PLASTIC BAR DENOTES WITNESS DENOTES MEASURED SIB SSIB DENOTES SHORT STANDARD IRON BAR DENOTES S DENOTES IB(691) WIT J.D. BARNES LIMITED IRON BAR JDB DENOTES CONCRETE PIN WITH COLLAR MARKED "1744". IB CP DENOTES 0.18W(P45&S) DENOTES ALL SET SSIB AND PB MONUMENTS WERE USED DUE TO LACK OF OVERBURDEN AND/OR PROXIMITY OF UNDERGROUND UTILITIES IN ACCORDANCE WITH SECTION 11 (4) OF O.REG. 525/91. ----- x -----(S/P) DENOTES SET PROPORTIONALLY (OU) DENOTES ORIGIN UNKNOWN (P44) DENOTES PLAN 12R-24022 (P115) DENOTES PLAN 12R-24290 (P42) DENOTES REGISTERED PLAN 1468 (P45) DENOTES PLAN 12R-23557 (1744) DENOTES VERHAEGEN LAND SURVEYORS (691) DENOTES HOWARD B. HEAD, OLS SURVEYOR'S CERTIFICATE I CERTIFY THAT: 1. THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEYS ACT, THE SURVEYORS ACT, THE LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM. 2. THIS SURVEY WAS COMPLETED ON THE 23rd DAY OF NOVEMBER, 2020 e 105 DATE NOVEMBER 26, 2020 ANDREW S. MANTHA ONTARIO LAND SURVEYOR CURVE SCHEDULE RADIUS ARC CHORD CHORD BEARING N69'50'40"E 22.67 14.00 61.56 SURVEYING ERHAEGEN MAPPING 27.79 N26'51'30"E 14.00 40.55 14.00 21.01 19.09 N27'11'10"W GIS LAND SURVEYORS A DIVISION OF J.D. BARNES LTD. 944 OTTAWA STREET, WINDSOR, ON, N8X 2E1 T: (519) 258-1772 F: (519) 258-1791 www.jdbarnes.com **REFERENCE NO.:** CHECKED BY: DRAWN BY: 20-47-845-017 A.S.M. N.M.G. CAD Date: December 7, 2020 10:05 AM CAD File: 20-47-845-017.dwg FILE: 20-47-845-017.dwg E-1468-2 MTO USE ONLY REFERENCE PLAN HWY EASTING TYPE 'U' W.O. GWP 04-33-0002 401 E263282.06 E263327.25 P-3101-0319 INDEXED UNDER TOWNSHIP OF SANDWICH WEST



CURVE SCHEDULE									
CURVE	RADIUS	ARC	CHORD	CHORD BEARING					
C1	16.00	45.43	31.64	N36'41'00"W					
C2	9.14	8.07	7.81	N07*58'30"E					
C3 .	16.00	30.18	25.90	N09*22'40"W					
C4	16.00	8.72	8.62	N79°01'30"E					
C5	16.00	6.53	6.48	N73*40'10"E					
C6	74.07	23.98	23.88	N12*15'00"E					
C7	9.00	7.94	7.69	N57*56'20"W					
C8	9.00	8.54	8.23	N69'35'40"E					
C9	74.07	20.81	20.74	N05*04'20"W					
C10	74.07	11.10	11.09	N17°24'40"W					

		PART	S SCHI	EDULE				P	Af
PART	LOT	CON/PLAN	P.I.N.	AREA (m <sup>2</sup> )	NAME OF MOST RECENT TRANSFEREE	PART	LOT	CON/PLAN	
	PART OF ROAD ALLOWANCE BETWEEN CONCESSIONS 2 (PETITE COTE) AND CONCESSION 4 OR 2					4		CONCESSIONS	70
1	PART OF LOTS 38, 39 & 40	PART OF LOTS CONCESSION 2 PART OF 38, 39 & 40 (PETITE COTE) 705.40 (FETIC(T))	7252.9		5	PART OF LOT 1	4 OR 2	70	
	PART OF LOT 1	CONCESSIONS 4	70342-1316(LI)		HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF ONTARIO, REPRESENTED	6			7
	PART OF WIDENING	REG. PLAN 1279			FOR THE PROVINCE OF ONTARIO		PART OF ROAD ALLOWANCE		
	PART OF WIDENING	REG. PLAN 1363					BETWEEN CONCESSIONS 2		
2		CONCESSIONS 4	PART OF 70542-0466(LT)	PART_OF26.426.4	7	CONCESSION 4 OR 2		70	
PART OF LOT 1	OR 2	PART OF 70542-0463(LT)	201.5			PART OF LOT 1	CONCESSIONS 4 OR 2		

COORDINATES ARE DERIVED FROM GPS OBSERVATIONS USING THE CAN-NET NETWORK SERVICE AND ARE REFERRED TO MTM GRID ZONE 11 (82'30' WEST LONGITUDE) NAD 83, (CSRS). COORDINATE VALUES ARE TO AN URBAN ACCURACY IN ACCORDANCE WITH SECTION 14(2) O.REG 216/10								
POINT ID	NORTHING	EASTING						
ORP-A N4678575.57 E260934.49								
ORP-B N4678869.36 E260826.48								
COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS								





P	PARTS SC	CHEDUL		I REQUIRE THIS PLAN TO BE DEPOSITED UNDER THE	PLAN 12R-28454
CON/PLAN	P.I.N.	AREA (m <sup>2</sup> )	NAME OF MOST RECENT TRANSFEREE	LAND TITLES ACT.	RECEIVED AND DEPOSITED
	PART OF 70543-0750(LT)	242.2	HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF ONTARIO, REPRESENTED	DATEDECEMBER 17, 2020	DATE 2020/12/18
	PART OF 70543-0128(LT)	207.5	BY THE MINISTER OF TRANSPORTATION FOR THE PROVINCE OF ONTARIO	Lo Ji Gene	Linda Bursey
				ANDREW S. MANTHA ONTARIO LAND SURVEYOR	REPRESENTATIVE FOR LAND REGISTRAR FOR THE LAND ITLES DIVISION OF ESSEX (12)
	<u> </u>		PLAN	OF SURVEY	5- - -
23424 20)	Part 5 Plan 12R-23 (P-3101-20)	424	PART PART	OF LOT 29, OF HOMESTEAD	LANE,
23	LOT 24		PLAN GEOGRAPHIC NOW IN TH	M-163 c township of sandwich west	
		/	TOWN	OF LASALLE	
			COUN	LAND SURVEYORS	NIARIO
	IOT	25	SCALE =	1:500 0 20.00 30.00	METRES 50.00
$\langle$	Plan 12	: 6 R-23424			
- <i>0750 (LT)</i> Part 5	(P-310	)1–20)			
12R-24039 3101-116)		- 26	LEGEND DENOTES SIB DENOTES SIB DENOTES SIB DENOTES DENOTES	SURVEY MONUMENT FOUND PB D SURVEY MONUMENT SET WIT D STANDARD IRON BAR M D SHORT STANDARD IRON BAR S D IRON BAR JDB DI	ENOTES PLASTIC BAR ENOTES WITNESS ENOTES MEASURED ENOTES SET ENOTES J.D. BARNES LIMITED
/	Plan 1	urt 7 12R-24039 5101-116)	CP DENOTES ALL SET SSIB AND /OR PROX	AND PB MONUMENTS WERE USED DUE TO L MITY OF UNDERGROUND UTILITIES IN ACCORD	'1744". ACK OF OVERBURDEN DANCE WITH
-			SECTION 11 (4 (S/P) DENOT (P36) DENOT (P39) DENOT	) OF O.REG. 525/91. ES SET PROPORTIONALLY (OU) ES PLAN 12R-24039 (P38) ES PLAN 12R-23898 ES VERHAECEN LAND SURVEYORS	DENOTES ORIGIN UNKNOWN DENOTES PLAN 12M-163
$\langle \cdot \rangle$	LOT 27		(1744) DENOI (1201) DENOT (1017) DENOT (SOS) DENOT	ES CLARKE SURVEYORS INC., O.L.S. ES CALLON DIETZ INCORPORATED ONTAR ES SURVEYORS ON SITE INC.	IO LAND SURVEYORS

#### SURVEYOR'S CERTIFICATE

- I CERTIFY THAT:
- 1. THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEYS ACT, THE SURVEYORS ACT, THE LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM.
- 2. THIS SURVEY WAS COMPLETED ON THE 23rd DAY OF NOVEMBER, 2020

DATE DECEMBER 1, 2020. ANDREW S. MANTHA ONTARIO LAND SURVEYOR								
VERHAEGEN LAND SURVEYORS A DIVISION OF J.D. BARNES LTD. 944 OTTAWA STREET, WINDSOR, ON, N8X 2E1 T; (519) 258-1772 F: (519) 258-1791 www.jdbarnes.com								
DRAWN BY: N.M.G.	CHECKED BY: A.S.M.	REFERENCE NO.: 20-47	7-845-015					
FILE: 20-47-845-015.d	wg E-M-163-STREETS	CAD Date: December 18, 2020 11:17 AM CAD File: 20-47-845-015.dwg						
	MTO USE ON	ILY						
нwү 401	W.O. GWP 04-33-	. GWP 04-33-0002						
INDEXED UNDER			P-3101-320					
SANDWICH WEST								

BSERVATIONS USING THE CAN-NET MTM GRID ZONE 11 (82'30' WEST 33, (CSRS). ACCURACY IN ACCORDANCE WITH REG 216/10								
;	EASTING							
29	E262534.95							
44	E262552.29							
USED TO ON THIS	RE-ESTABLISH CORNERS PLAN.							

27

Part 8

Plan 12R-24039

(P-3101-116)

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			PAR	T OF		3 PART OF	F	PART OF	142.8		5		ALL OF	93.9	HER MALESTY THE OLIFEN IN RIGHT O	F DATE Dec 22 2020	DATE 2020/12/22
	1	PART OF	REG'D PLAN	3021(LT)	THE PROVINCE OF ONTARIO, REPRESENTED	CHELSEA ROAD	REG'D PLAN 0139	97–2778(LT)		HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF ONTARIO, REPRESENTED BY THE MINISTER OF TRANSPORTATION	PART OF LOT 43	REG'D PLAN 1468	01397-3041(LI)		THE PROVINCE OF ONTARIO, REPRESENT BY THE MINISTER OF TRANSPORTATION	ED	
	2	GROSVENOR ROAD	1468 ALL 01397-3	OF 3022(LT) 405.1	FOR THE PROVINCE OF ONTARIO	4 PART OF LOT 43	0139	ALL OF 97–3043(LT)	3.5	FOR THE PROVINCE OF ONTARIO	6		01397-3039(LT)	5.2	FOR THE PROVINCE OF ONTARIO	- 10.00	1. 1. P
	L				······································						<u></u>					AND DEW S MANTHA	REPRESENTATIVE FOR LAND
																ONTARIO LAND SURVEYOR	REGISTRAR FOR THE LAND TITLES DIVISION OF ESSEX (12)
										CHELSEA ROAD		CIP(404)					
	NOTES							<b>K</b> 1		(20.12m wide as per R.P. 1468)	(P46&M)	SIB(491)			PT 6		
	BEARINGS ARE MTM NAD 83 (CSRS) GRID DERIVED FR	ROM OBSERVED REFERE	ENCE POINTS "A"				/	SSIB(MTO)		N63'05'15"W (P46&M)	23.79		ROCHAN,	P.I.N. 0139	07-3039(LT)		
	DISTANCES ON THIS PLAN ARE GROUND AND CAN BE	CONVERTED TO GRID	BY MULTIPLYING				/			5.56 (P46&S)	18.24 (P46&M)	N25	as win Sp	(P-310 Part			
N N	BY THE COMBINED SCALE FACTOR OF 0.9999007.							/		N49.17!	Part 5, Plan	$75^{(h, y_{\mathcal{O}_{\mathfrak{C}}})}$	30 W P	Plan 12	$\frac{R-27761}{1}$		
	THERE IS A CLOCKWISE ROTATION OF 0'21'00" REQUI SHOWN ON REGISTERED PLAN 1468 TO MTM(CSRS) E	IRED TO COMPARE ASTI BEARINGS.	RONOMIC BEARINGS					PART 4		$(P_{46\&M})$ IB WIT	$\sim 25  \text{cs}^{-294}$	R-27761	Not the second s	P.A. MOAN			
V								(P-3101-294)	)	/	13.08 (P46&M)	597-3041(LT) :	NO 5, 14,23	, <sup>*</sup> <sup>6</sup> 8, <sup>1</sup>			
								Part 4 Ian 12R—27761	51	- / P	art 2, <sup>36.1</sup>	16 (P46&M)	5.17 (PAG R 60)	*GEM)			
				THE KIN	G'S HIGHWAY No. 3	х х	\		Part 1	, / Plan	12R-27761	- (1)	(1 46&M) *h				
	· ·			(FORMERLY TA	LBOT ROAD) (P-3101-14( ) controlled - access highway	))		• Plan	n 12R-2	27761 / (P-3	(101 - 294)	/ S	SIB(MTO)	SSIB(	(MTO)		
				BY ORDER IN COL	INCIL 447/2010, MARCH 31, 2010,		```	(P-	P-3101-29	94) / F.I.N. 0	597-5040(L1)	/ Pl	n 12R-277	761			
				REGIST	TERED AS CE428072)					DETAIL 'A'	– Not to Scale		(P-3101-294)				
<b>N</b>						· · · · · · · · · · · · · · · · · · ·											
															PLAN	OF SURVEY	
•				Part 1 Plan 128-2332			1 /	•								OF LOT 43	
	Part 1			(P-3101-49)	REGISTERED	PLAN	/4	+00			$\rightarrow$					OF CHEISEA ROL	n
	<i>P.I.N. 01397–2</i> Plan CE437	7591	1(17) 1022 08)							Part 3						OF CHELSEA NOP	ν <b>υ</b> ,
	₩ (P-3101-	-222)	8 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	—— IOT	.3.5	10	7 36	·		Plan 12R-23827					PART	OF GROSVENOR	ROAD,
			) → 12R 12R -310							(P-3101-78) P.I.N. 01397-2621(LT)					REGIS	TERED PLAN 146	8
											/		<b>、</b>		GEOGRAPHI	C TOWNSHIP OF SANDWICH WEST	
			<i>ч</i> <u></u>	P.I.N. 01397–2617(LT)								/	$\searrow$		NOW IN TH		
	$\mathcal{O}$			Part 1 Plan 12R-2381	7		22	• PIN 01397-301	18/17)		Part 1				IOWN	OF LASALLE	
	Part	7 -2578(1T)		(P-3101-78)	P.I.N. 01397–2618(LT)	P.I.N. 01397–261	9(LT) 04	Part 11			Plan 12R-23859 (P-3101-82)				COUN	TY OF ESSEX, ON	ITARIO
	9 7 Plan 12R-	-24022		PART 1		Part 2	F 128	<sup>-</sup> lan 12R-24	4022		P.I.N. 01397-2622(LT)				VERHAEGEN	LAND SURVEYORS	
	Г (Р-3101-	-108)		×	Plan 12R-24022	Plan 12R-23	827	(P-3101-10	08)	PART 3					SCALE = 0 5.00 10.0	1:500	METRES 50.00
	Chain Link Fence	0.33 TIB(0	0U) / ₹	л п <u>" <sup>6</sup> <sup>6</sup> </u> , , <sup>6</sup> ,	(P-3101-108)	(P-3101-78		S.E. C	Corner	$\left[ \begin{array}{c} P.1.N. & 01397-2778(LT) \\ (P-3101-294) \end{array} \right]$		/ Par	2				
IB(OU)	<u>xx </u>		20.12			120.70 (I	P42&P44)	R.P. 1	1468			Plan 121 (P-31)	(-23859 )1-82)				
	N63*04'30"W(P44) (P44&M)	SS 35"	SIB(1744)	N63'	05'15"W (P46,P42&M)	120.75	P46&M)	<b>28.07</b> (P46a	6&M)			P.I.N. 0139	7–2623(LT)		LEGEND ■ DENOTES	SURVEY MONUMENT FOUND PB DENC	TES PLASTIC BAR
		N26.5	20.12 (P42,P44&S) SIE N63'10'40"W (M) (174	3 44)	92.68 (P46&M)		SSIB(MTO)	Part 7,	SSIB(MTO)	16/80					DENOTES SIB DENOTES SSIB DENOTES	SURVEY MONUMENT SET WIT DENC STANDARD IRON BAR M DENC SHORT STANDARD IRON BAR S DENC	TES MEASURED TES SET
	$\nabla$	M) - (M) - (M) - (M)	0 N63'07'10"W 28 2	ЕС«, , , , , , , , , , , , , , , , , , ,	CHELSEA ROAD	P.I.N. 01397–2778(LT)		(P46&M)	// 12R.	-27761 (29 C C A A A A A A A A A A A A A A A A A		<sup>V</sup> Ox			IB DENOTES	IRON BAR JDB DENO	ES J.D. BARNES LIMITED OF OVERBURDEN
	Q	00°E(F	[a] Part 1, [a] [4] [7]	056'40 116) 15"E	(20.12m wide per R.P. 1468)				/(P.	42.67 46&M)	/		,		AND/OR PROXIN SECTION 11 (4)	ITY OF UNDERGROUND UTILITIES IN ACCORDAN OF O.REG. 525/91.	CE WITH
	M M	54'45 6'59'(5'20') 20		N250 N26: 0.54. 0.54. N26: 0.54. N6:	<b>*05'15"W</b> (P46,P42&M)	113.97(F 113.95(P4	42) 6&M)			491)			50		(S/P) DENOTE (P42) DENOTE (P116) DENOTE	S SET PROPORTIONALLY (0U) S REGISTERED PLAN 1468 (P44) S PLAN 12R-24168 (P46)	DENOTES ORIGIN UNKNOWN DENOTES PLAN 12R-24022 DENOTES PLAN 12R-27761
	<b>,</b> 	SS 50 17 17	SIB 20.12(P116) 744) 20.14 (M)		90.16 (P46&M)		SSIB(MTO)	(P46&M) 23.79			1/25				(491) DENOTE (1744) DENOTE	S ORVILLE ROLFSON, O.L.S. (691) S VERHAEGEN LAND SURVEYORS (1194)	DENOTES J.B HEAD, O.L.S. DENOTES J.B. SMEETON, O.L.S
		UP(601)	N63'32'20"W (P116&M)	(1194)		PAR		PART	- 5 - 5	Ro Ro Ro	*>, * <sup>8</sup> '30', '0', 'W				(1201) DENOTE (MTO) DENOTE	S CLARKE SURVEYORS INC., O.L.S. S MINISTRY OF TRANSPORTATION ONTARIO	
				PART 2			••••••••••••••••••••••••••••••••••••••	(P46&M) 36	36.16	Ren Wide A	(A TAR)						
	LC C	16&M		(P-3101-172)		P.I.N. 01397	-3042(47)	Part 2,	+6&M)	Nas. O'Jo Per Po Po	TE CENT				SURVEYOR	CERTIFICATE	
	Part 1	(P1.		<u> </u>	OT   42		/ Plar	n 12R-277	761//	SSIB(MTO)	40				1 CERTIFY I 1. THIS SUR	HAT: /EY AND PLAN ARE CORRECT AND IN ACCO	RDANCE WITH THE SURVEYS ACT,
	Plan 12R-24685		R.P.	P.I.N. 01397-2633	(LT) P.I.N. 01397–2635(LT)	Part 1,		P—3101—294) v. <i>01397—3040(LT</i> )	, / 4	PART/6					THE SURV 2. THIS SURV	EYORS ACT, THE LAND TITLES ACT AND TH /EY WAS COMPLETED ON THE 23rd DAY	DF OCTOBER, 2020
	(P-3101-264)		- 302,	(P-3101-25	5)	Plan 12R-2	7761, <0>	~	P.I.I	N. 01397-3038(LT)	NUMBER					A	
			e as	·		(P-3101-294	+) / · · ·	/	/		SONATED 2011 AC		20 <sup>2</sup> 02		DATE NOVEME	BER 26, 2020 ACC	DEFW S MANTHA
		LOT 33		REG	ISTERED PLAN	14	68/	/ 5	<u> </u>	See Detail 'A'	2. 75 A.	No:	T (ARA)			ANI ONTAR	IO LAND SURVEYOR
		LOT 32	0.12		Part 1		/				· · · ·	AS HIGHWAN	(FM)				
			. ()		Plan 12R-1856		/	/	Part 3.		100	CEST, OD					
					(P-3101-286)			/ Plan	12R-2	27761 /	·03 (PAR	17 350 K	°₩	$\langle \cdot \rangle$	· 1		SURVEYING
				Part 1	I		/	/ (P	-3101-294	4)	(EN)	(h)	3100UNCI	*			SURVEYORS GIS
				, Plan 12R-95	9			/		/ <0>		$\langle \rangle$	<sup>555</sup> Cy	$\sim$		A DIVISION OF J.D.	BARNES LTD. R ON N8X 2F1
							/	/		×	_	$\sim$			OURNE	T: (519) 258-1772 F: (519) 258-1791	www.jdbarnes.com
	INTEGRATION	DATA		_OT 42		/				~×	~			SI	B(OU) FASTO DRAWN BY:	N.M.G. CHECKED BY: A.S.M.	REFERENCE NO.: 20-47-845-018
	COORDINATES ARE DERIVED FROM GPS OB NETWORK SERVICE AND ARE REFERRED TO	SERVATIONS USING THE MTM GRID ZONE 11 (8	CAN-NET	 LOT 45												845-018 dwg E-1468-4	CAD Date: December 21, 2020 12:04 PM

LONGITUDE) NAD 83, (CSRS). COORDINATE VALUES ARE TO AN URBAN ACCURACY IN ACCORDANCE WITH SECTION 14(2) O.REG 216/10 NORTHING EASTING POINT ID N4677432.91 E263583.93 ORP-A E263633.63 N4677330.02 ORP-B COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.

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		- VERHA LAND A DIVISION OF J. D 944 OTTAWA STREET, WINDS : (519) 258-1772 F: (519) 258-179	EGEN SURVEYORS . BARNES LTD. OR, ON, N8X 2E1 91 www.jdbarnes.com	S U R V E Y I N G M A P P I N G G I S
DRAWN BY: N.M.G.		CHECKED BY: A.S.M.	-845-018	
FILE: 20-47-845-018.d	lwg	E-1468-4	er 21, 2020 12:04 PM 47-845-018.dwg	
		MTO USE ON	LY	
нwү 401		W.O. GWP 04-33-0	002	REFERENCE PLAN TYPE 'U'
INDEXED UNDER TOWNSHIP OF SANDWICH WEST				P-3101-321

# NOTES

BEARINGS ARE MTM NAD 83 (CSRS) GRID DERIVED FROM OBSERVED REFERENCE POINTS "A" AND "B" BY REAL TIME NETWORK OBSERVATIONS. DISTANCES ON THIS PLAN ARE GROUND AND CAN BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.9999007.

THERE IS A 1'00'00" COUNTER-CLOCKWISE ROTATION TO CONVERT UTM BEARINGS TO MTM.



Part 1, Plan CE437647 (P-3101-223) P. I. N. 70543-0010(LT)

CONCESSIONHERITAGE DRIVE

SSIE

P36,P38&S

N74\*50'10"W (P36,P38&S)

ORP-B

R. . . . . Ņ.

SSIB (1201)

(A. 36 A. 7.3 A. 56 A. 7.3 B. 67, 7.5 B. 7, 7, 7.5 B. 7,

LOT

# INTEGRATION DATA

N 27. 53. 10. W

COORDINATES ARE DERIVED FROM GPS OBSERVATIONS USING THE CAN-NET NETWORK SERVICE AND ARE REFERRED TO MTM GRID ZONE 11 (82'30' WEST LONGITUDE) NAD 83, (CSRS). COORDINATE VALUES ARE TO AN URBAN ACCURACY IN ACCORDANCE WITH SECTION 14(2) O.REG 216/10			
POINT ID	NORTHING	EASTING	
ORP-A	N4678146.28	E262150.26	
ORP-B	N4677999.78	E262218.15	
COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.			



311

CENT TRANSFEREE	REQUIRE THIS PLAN TO BE DEPOSITED UNDER THE AND TITLES ACT.	PLAN 12R-28499 RECEIVED AND DEPOSITED
UEEN IN RIGHT OF	DATE Jan 19,2021	DATE 2021/01/19
TRANSPORTATION CE OF ONTARIO		
-	Ad LEFE	
	ANDREW S. MANIHA ONTARIO LAND SURVEYOR	REPRESENTATIVE FOR LAND REGISTRAR FOR THE LAND TITLES DIVISION OF ESSEX (12)
	Most Northern Corner of Plan 12M-163	
	Block 330 0.30m Reserve	
8&S) 0'30"E (P38&S		
(P3 N270 64.70	5	
	И-16	
SIB(1744)		
	Plai	
PIAN (	)F SURVEY	
CONCESS	SION 5	
GEOGRAPHIC TOWN	VSHIP OF SANDWICH WEST	
TOWN OF	F LASALLE	
VERHAEGEN LANI	UF ESSEX, U D SURVEYORS	UNTARIO
SCALE = 1:50	20.00 30.00	METRES 50.00
		- -
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Bulanced Jeplanded 194 Long Berner OF THIL 2" Acril 2 10 14 194 Deputy REGISTING 1468 OF SUBDIVISION OF DF LOTS 3 AND 4. CONCESSION VEL'ASSUMPTION TOWNSHIP OF SANDWICH WEST COUNTY OF ESSEX ~ ONTARIO FREGISTRY DIVISION OF Approved For Registration Pursuant To THE PLANNING ACT 1946 this 23<sup>40</sup> day of OCI. 1946 SCALE 1 INCH = 200 FEET DATE I hereby certify that this plan accurately shows the manner in which the land included therein has been surveyed and subdivided by me and that the said plan is prepared in accordance with the provisions We hereby certify that this land was laid out and the plan prepared according to our instructions. of the Registry Act and Survey Act. Dated at Other Quilly Alexand Surveyor This 26 day of gammany The DIRECTOR, THE VETERANS LAND ALT. OWNER Windsor, Ontarie December 1st 1945 B. Bisher. WITNESS I hereby certify that this plan represents a true copy of the field notes taken in connection with the survey thereof Onitario Cond Surveyo Windsor, Ontario. December 1st 1945 The Municipal Council of the Corporation of the Township of Sandwich West hereby approves of this Plan and consents to its registration in the Regis-try Office for the County of Essex County of converton [ I Rasser of the Contexts of Ottoms in the County of Contexts make oath and To Wit Dated this 28 day of Alexander 1945 - And Candel Reeve 1 That I was personally present and did see the within planand duplicate thereof duly signed and executed by: June Susocher Clerk The DIRECTOR, THE VETERANS LAND ACT Approved and certified by the Windsor Utilities Commission as to layout of Streets and Lots only. 2. That the said plan and duplicate were executed Dated this 17 day of December 1945 of the lity of Ottom 3. That I know the said parties Marren F. Bollon 4. That I am a subscribing with iss to the said plan SI Suit . secretary and duplicate RZislen Swarn before me of the City of OTTAWA in the County of Approved and certified by the Ontario Municipal Carleton in the Frovince of Ontario. Board. This 26th day of January 1946 Dated of This day of 1945 A Commissioner etc. Q notary Public in and for the County of Carleton in the Province of Ontario. APPROVED for Registration pursuant to R. S O 1987. Chapter 170, Section 55. Subsection 14, as amended by Section 23. Chapter 28, Statutes of Ontario. 1940 Dated at Toronto this 19 they of Ferting 6 J. F. C. C. C. Cliller Deputy Minister of Highways DRAWING No. 1413 P-3/01-255





# The Corporation of the Town of LaSalle

To: Mayor and Members of Council

**Prepared by:** G. Beggs, Director of Planning & Development, and D. Langlois, Director of Finance.

**Department:** Planning & Development

Date of Report: June 28, 2024

Report Number: PD-23-2024

Subject: Summary of Bill 185 Implications for Town of LaSalle

# Recommendation

That the report of the Director of Planning & Development and the Director of Finance (PD-23-2024) dated June 28<sup>th</sup>, 202*4, regarding Bill 185, Cutting Red Tape to Build More Homes Act, 2024*, be received for Council information.

# Report

On April 10<sup>th</sup>, 2024, the Province introduced Bill 185, *Cutting Red Tape to Build More Homes Act, 2024.* The legislation proposed to amend 15 Provincial Acts, including the *Development Charges Act, Municipal Act* and *Planning Act.* Bill 185 received royal assent from the Province on June 6<sup>th</sup>, 2024.

The legislation is the latest effort by the Province to accelerate the development of new housing by removing perceived barriers to achieve the target of 1.5 million homes. It also unwinds some of the Province's previous amendments which had the unintended consequence of impeding the processing of development applications. This report focuses only on the legislative changes to the *Planning Act* and *Development Charges Act* which in Administration's opinion impact the Town of LaSalle. A summary of these changes is outlined in the table below.

Amendment	Scope of the Change	Comment
Changes to Third- Party Appeal Rights	Bill 185 restricts third-party appeals of municipal decisions on Official Plans, Official Plan Amendments, Zoning By- laws and Zoning Bylaw Amendments.	While this amendment streamlines the appeal process, it restricts the ability to appeal municipal

### Planning Act Amendments

Amendment	Scope of the Change	Comment
	<ul> <li>Bill 185 limits appeal rights to applicants, public bodies, the Minister, the approval authority, and 'specified persons' defined under the <i>Planning</i> <i>Act</i>, provided they have made written or oral submissions to Council prior to the decision.</li> <li>The definition of 'specified persons' under the Planning Act was broadened to include Nav Canada, airport authorities, Holders of Aggregate Resources Act permits, and Holders of certain Environmental Protection Act approvals.</li> </ul>	decisions to a narrower group of stakeholders.
Ability to appeal settlement area boundary expansions	Currently there is no right of appeal for private applicants for an official plan amendment or zoning bylaw amendment <b>that expands a</b> <b>settlement area boundary</b> . This amendment permits an appeal in such cases, unless the settlement boundary expansion includes expansion into the Greenbelt.	Settlement Boundary expansions are typically only contemplated in LaSalle as part of the County (upper-tier) Official Plan update.
Bill 23 Fee Refunds Rescinded	Removal of the fee refund provisions for Zoning By-Law Amendments and Site Plan Control applications.	While these fee refund provisions came into effect as part of Bill 23, the Town was never faced with having to refund any application fees.
Pre-application consultations <b>are now</b> <b>voluntary</b>	The ability for municipalities to require pre-consultation on Planning Act applications has been removed. This means that while municipalities can still encourage applicants to conduct pre- consultations, they cannot require applicants to engage in this process prior to submitting their formal Planning Act application.	Mandatory pre- consultations are a way for the Town to ensure that applications are complete and address potential issues before formal submission. These meetings help to streamline the approval process and ensure Administrative support prior to deeming an application complete. Pre-consultations provide an opportunity to

Amendment	Scope of the Change	Comment
		collaborate with applicants regarding complete application requirements and early identification of development-related issues requiring attention which can support effective and efficient solutions. While we can no longer require these meetings, we will continue to encourage applicants to engage in pre-consultation as it is to their ultimate benefit.
'Use it or Lose it'	Bill 185 introduces new lapsing ("use it or lose it") provisions to the approvals under site plan and subdivision approvals. These provisions create a new process to allow municipalities to address inactivity on approved developments. Municipalities can now formalize how water and sewage servicing of an approved development is managed to enable servicing capacity to be allocated and reallocated to other projects if the approved development has not proceeded after a specified timeline (and the servicing is needed elsewhere). Currently, the time limit is set to no less than three years. Such policies have been colloquially referred to as "use-it-or-lose-it" policies and would not be appealable to the Ontario Land Tribunal	The proposed change is anticipated to have the effect of encouraging proponents to act on their approvals. The proposed change also makes it possible to clear existing approvals which have not been acted on for a number of years and allocate capacity elsewhere to other projects that need it.
<i>Planning Act</i> Exemptions altogether	Certain <b>Post-Secondary Institutions</b> and <b>Community Service Facilities</b> are now exempt from Planning Act requirements (subject to future regulation governing these exemptions). These include, but are not limited to: School Boards Universities/Colleges Long Term Care Homes	This amendment is designed to prioritize public sector government projects and accelerate their construction.

Amendment	Scope of the Change	Comment
	<ul><li>Hospitals</li><li>Licensed Daycare Providers</li></ul>	

# **Development Charges Act Amendments**

Amendment	Scope of the Change	Comment
Revised definition of Capital Costs	Bill 185 reverses the capital cost amendments of Bill 23 (More Homes Built Faster Act) by reinstating studies as an eligible capital cost in the DC calculation.	This will have a positive impact for the Town of LaSalle as we include many studies in our DC calculation (ie. DC background study, Official plan review, storm water management master plan, infrastructure master plan, master water study)
Removal of Mandatory Phase-in	<ul> <li>Bill 185 removes the mandatory phase in of development charges that was part of Bill 23. The phase in under Bill 23 was as follows:</li> <li>Year 1 of DC bylaw – 80% of charges could be imposed</li> <li>Year 2 of DC bylaw – 85% of charges could be imposed</li> <li>Year 3 of DC bylaw – 90% of charges could be imposed</li> <li>Year 4 of DC bylaw – 95% of charges could be imposed</li> <li>Year 5 of DC bylaw – 100% of charges could be imposed</li> </ul>	This will have a positive impact for the Town of LaSalle as growth will continue to pay for growth. Existing residents will not have to pay for the growth- related component of infrastructure. LaSalle was never impacted by the mandatory phase-in given that our DC bylaw has not been updated since the Bill 23 amendments took effect.
Process for Minor Amendments to D.C. By-laws	Bill 185 allows municipalities to undertake minor amendments to D.C. by-laws for the following purposes without adherence to Sections 10	This will not impact LaSalle as the current DC bylaw was in place prior to Bill 23 requirements.

Amendment	Scope of the Change	Comment
	<ul> <li>through Section 18 of the Development Charges Act (D.C.A.):</li> <li>1) To repeal a provision of the DC by-law specifying the date the by-law expires or to amend the provision to extend the expiry date (subject to the 10-year limitations provided in the D.C.A.)</li> <li>2) To impose DCs for studies</li> <li>3) To remove the provisions related to the mandatory phase- in of DCs as outlined above.</li> </ul>	
Reduction of D.C. Rate Freeze Timeframe	Currently, developments that are subject to a site plan and/or a rezoning by-law amendment application have a DC rate which is frozen for 24 months beginning at the time the site plan or rezoning by-law amendment application was submitted. Under Bill 185, the DC will now be frozen for 18 months	The Town of LaSalle has not had any instances that have resulted in a freeze impacting the DC charge.

A new version of the Provincial Policy Statement and the Growth Plan for the Greater Golden Horseshoe (2020) was introduced in April 2023. These newer versions, however, were not included as part of Bill 185 as previously understood. Once the new Provincial Planning Statement is approved, a similar report to Council will be prepared outlining the amendments made and the associated implications.

# Consultations

County of Essex, Regional Planning Directors.

# **Financial Implications**

N/A

# **Prepared By:**



Gudrin Beggs, MCIP, RPP

egi

Director of Finance/Treasurer

Dale Langlois, CPA, CA

# Link to Strategic Goals

- 1. Enhancing organizational excellence No
- 2. Strengthen the community's engagement with the Town Yes
- 3. Grow and diversify the local economy No
- 4. Build on our high-quality of life No
- 5. Sustaining strong public services and infrastructure Yes

#### **Report Approval Details**

Document Title:	Summary of Bill 185 Implications for Town of LaSalle.docx
Attachments:	
Final Approval Date:	Jul 4, 2024

This report and all of its attachments were approved and signed as outlined below:

Chief Administrative Officer

Joe Milicia



Deputy Chief Administrative Officer

Peter Marra



# The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Marilyn Abbruzzese

**Department:** Finance

Date of Report: July 5, 2024

Report Number: FIN-18-2024

Subject: 2024 Second Quarter Property Tax Write Offs

# Recommendation

That the report of the Supervisor of Revenue dated July 5, 2024 (FIN-18-2024) regarding the second quarter property tax write offs be received.

# Report

Further to Council's direction please find below a summary of the property tax write offs for the second quarter of 2024.

Summary o	of Tax	Write	Offs for	April,	May	& June	2024
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Class	Assessment (Increase)/Decrease	Municipal Tax Impact
RT - Residential	3,181,218	\$29,776.43
FT – Farmland	7,300	\$14.69
GF – Parking Lot-PIL	320,000	\$2,045.40
CT/CX- Commercial	1,225,000	\$8,350.16
CG/CF – Commercial- PIL	2,753,100	\$33,691.50
TOTAL	7,486,618	\$73,878.18

# Consultations

Not applicable

# **Financial Implications**

Not applicable

**Prepared By:** 

altruggede

Supervisor of Revenue

# Marilyn Abbruzzese

# Link to Strategic Goals

- 1. Enhancing organizational excellence Not Applicable
- 2. Strengthen the community's engagement with the Town Not Applicable
- 3. Grow and diversify the local economy Not Applicable
- 4. Build on our high-quality of life Not Applicable
- 5. Sustaining strong public services and infrastructure Not Applicable

# Communications

Not applicable

### **Report Approval Details**

Document Title:	FIN-18-2024 2024 Second Quarter Property Tax Write Offs.docx
Attachments:	
Final Approval Date:	Jul 8, 2024

This report and all of its attachments were approved and signed as outlined below:

Regi

Director of Finance/Treasurer

**Dale Langlois** 

Chief Administrative Officer

Joe Milicia

June 27, 2024



#### **BY EMAIL**

Honourable Doug Ford Premier's Office, Room 281 Legislative Building, Queen's Toronto, ON M7A 1A1 Email: <u>premier@ontatio.ca</u>

#### **Re: Mobile Home Parks and Leased Communities**

At its Regular Council Meeting held on May 21, 2024, Council discussed a Notice of Motion regarding the rising cost to lease the land at mobile home parks and land leased communities. Council calls upon the province to regulate the operation by providing a rent increase cap to prevent significant rent increases in mobile home parks and land leased communities.

Council accordingly passed the following resolution:

#### R24-05-207

Moved By Councillor Verbeek Seconded By Councillor Matyi

**Whereas,** mobile home parks and land leased communities are often a place where a person owns the home and rents the land from the landlord;

**Whereas,** in recent years, the mobile home unit selling price has doubled or quadrupled making land lease properties unaffordable to purchase;

**Whereas,** land lease properties and mobile home parks listed to be seen as affordable living, starter homes for couples and seniors, these areas are now becoming unaffordable due to lack of rent control when a unit changes ownership; and

33 Talbot Street South Essex, Ontario N8M 1A8 www.essex.ca t 519 776 7336 f 519 776 8811

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**Whereas,** some of our most vulnerable residents in our Town are losing out on the value of their assets because their home is losing resale value.

**Now Therefore,** be it resolved that Administration be directed to send a letter to provincial government regarding the rising cost to lease the land at mobile home parks and land leased communities.

#### Carried

We trust you will find this satisfactory. If you have any questions or comments, please feel free to contact the undersigned.

Yours truly,

N

Joseph Malandruccolo Director, Legal and Legislative Services/Clerk <u>jmalandruccolo@essex.ca</u>

cc: Anthony Leardi, MPP Essex County of Essex Town of Amherstburg Town of Kingsville Municipality of Lakeshore Town of LaSalle Municipality of Leamington Town of Tecumseh

33 Talbot Street South Essex, Ontario N8M 1A8 www.essex.ca f 519 776 8811


June 27, 2024

Association of Municipalities of Ontario 155 University Ave | Suite 800 Toronto, ON M5H 3B7

Sent via email: resolutions@amo.on.ca

#### Re: Green Roads Pilot Project Our File 35.72.3

To Whom it May Concern,

At its meeting held on June 24, 2024, St. Catharines City Council approved the following motion:

WHEREAS St. Catharines has declared a climate emergency, recognizing the urgent need to address and mitigate the impacts of climate change on our community and environment; and

WHEREAS alternatives to traditional road surfacing materials exist, including green roads technologies that are more sustainable and environmentally friendly; and

WHEREAS bioresin is a natural alternative that can be used to support road surfacing, providing a more sustainable option that reduces our reliance on petrochemical-based products; and

WHEREAS many secondary roads in St. Catharines require resurfacing, presenting an opportunity to explore and implement innovative and sustainable road surfacing solutions; and

WHEREAS Good Roads, the Association of Municipalities of Ontario (AMO), and the Federation of Canadian Municipalities (FCM) have presented alternatives for municipal road restoration that include sustainable and environmentally friendly materials and methods; and

WHEREAS other municipalities, such as Centre Wellington, have entered into a similar pilot project using bioresin and other sustainable materials, demonstrating a commitment to innovation and environmental stewardship; and

WHEREAS implementing pilot projects using bioresin on city roads can provide valuable data and insights into the feasibility, performance, and environmental benefits of this alternative material; and



WHEREAS the Federation of Canadian Municipalities (FCM) has established the Green Municipal Fund which includes new funding for pilot projects to test innovative and ambitious technologies to improve environmental outcomes;

THEREFORE BE IT RESOLVED that St. Catharines City Council directs staff to investigate the feasibility and potential benefits of using bioresin on City road works; and

BE IT FURTHER RESOLVED that staff investigate other alternative construction materials and methods for road works that minimizes the City's carbon footprint and are more environmentally sustainable; and

BE IT FURTHER RESOLVED that staff prepare a report on the findings, no later than Q3 2024, including potential costs, benefits, and environmental impacts of using bioresin or other sustainable construction materials or methods for road works, and if feasible, a list of City streets where a pilot project may be considered in accordance with the City's procurement policy; and

BE IT FURTHER RESOLVED that this resolution be sent to all Ontario municipalities, the Association of Municipalities of Ontario (AMO), and the FCM to encourage the exploration and adoption of sustainable road surfacing alternatives.

If you have any questions, please contact the Office of the City Clerk at extension 1524.

bluecchio

Donna Delvecchio, Acting City Clerk Legal and Clerks Services, Office of the City Clerk :sm

cc: all Ontario Municipalities



# The Corporation of the **Township of Otonabee-South Monaghan**

June 28, 2024

Via Email: <u>david.piccinico@pc.ola.org</u>

Hon. David Piccini M.P.P. Minister of Labour, Immigration, Training and Skills Development 117 Peter Street Port Hope, ON L1A 1C5

Dear Minister Piccini:

#### Re: Regulations for the Importation and Safe Use of Lithium-ion Batteries

I am writing today to bring to your attention a matter of significant importance to the Township of Otonabee-South Monaghan, regarding the importation and safe use of lithium-ion batteries.

At the June 17, 2024 Council Meeting the Fire Chief of the Township of Otonabee-South Monaghan made a presentation to Council on the dangers presented by lithium-ion batteries. The Fire Chief was reporting back from attending the Charged For Life Symposium presented by the Office of the Fire Marshal.

During the presentation, the Fire Chief stressed that the increased importation and use of non-Original Equipment Manufacturer (OEM) aftermarket batteries is presenting a significant increase in fire and explosion, putting citizens and responding personnel in danger. These after market batteries are not Underwriter Laboratories of Canada (ULC) certified but can be imported into Canada without any associated regulations.

Unlicensed persons and locations can store and modify lithium-ion batteries in our communities without regulations, providing dangerous conditions within a community. Charging these batteries within the home or multi-unit dwellings can result in larger fires with grave results.

As Canada becomes more aware of Green Energy solutions, these batteries are used more often, increasing the danger to our communities. We support the Ontario Fire Marshal's program to educate citizens on the danger associated with lithium-ion batteries and encourage every municipality to actively promote safe practices for the use of lithium-ion batteries.

We also call upon all levels of government to enact regulations for the importation, sale, storage, and use of non-OEM or ULC certified lithium-ion batteries.

Thank you in advance for your attention to this very critical issue, and I look forward to your prompt consideration and support.

Please do not hesitate to contact me or our Fire Chief if you require any additional information.

Yours truly, Township of Otonabee-South Monaghan

or Taylor

Joe Taylor, Mayor

Cc: MP, Philip Lawrence All Ontario Municipalities From: Colin Best <<u>amopresident@amo.on.ca</u>> Date: July 3, 2024 at 11:27:29 AM EDT To: Jennifer Astrologo <<u>jastrologo@lasalle.ca</u>> Subject: AMO Advocacy on Homelessness Encampments Reply-To: <u>policy@amo.on.ca</u>

You don't often get email from amopresident@amo.on.ca. Learn why this is important



#### AMO Advocacy on Homelessness Encampments

Dear Clerks and Heads of Council of Municipal Governments Across Ontario:

The AMO President and Board is requesting that this letter be shared with all elected council members and administrative heads (i.e., CAO, City Manager) in your municipality. Please post as an information item in your next council meeting agenda.

On behalf of its municipal members, the Association of Municipalities of Ontario (AMO) is urgently calling for provincial and federal leadership and action to address the growing crisis of homelessness encampments in communities across Ontario.

On July 2nd, AMO released a new policy paper <u>Homeless Encampments in Ontario: A Municipal</u> <u>Perspective</u> detailing the state of this crisis and evidence-based actions that must be taken.

Municipal governments are at the front lines of the homelessness crisis without the resources or tools to support our residents and communities. We are asking the provincial and federal governments to work collaboratively with each other and municipalities. These are complex issues that require comprehensive responses from all orders of government working together.

For further resources and information, please visit www.amo.on.ca

Sincerely,

Colin Bar

Colin Best President, Association of Municipalities of Ontario (AMO)

# Summary of Reports to Council July 23, 2024

Council Resolution or Member Question	Subject	Department	Projected Date of Report to Council	Comments
Councillor Renaud	Options to cover net loss from Sean Kenney's Animal Super Powers® Exhibit event	Finance	August 27, 2024	At the April 23, 2024, Regular Council Meeting: Councillor Renaud requested that an Administrative report be prepared report to outline the options available to cover the net loss from the Sean Kenney's Animal Super Powers® Exhibit event, with a view to keeping the Town's festival and events safe and prosperous and also protecting our waterfront reserve, and that this report be prepared after the results of the wage subsidy grant are known.
Mayor Meloche	Reduced Rated for Schools Pilot Project	Culture & Recreation	August, 2024	At the April 25, 2023, Regular Meeting of Council: Mayor Meloche requested that an Administrative report be prepared following the conclusion of the pilot project regarding the success of the project. <b>Comment:</b> This project begins in September 2023 and runs until June 2024.

Council Resolution or Member Question	Subject	Department	Projected Date of Report to Council	Comments
Deputy Mayor Akpata	Cul-de-sac parking	Public Works	October 22, 2024	<ul> <li>At the April 23, 2024 Regular Meeting of Council:</li> <li>Deputy Mayor Akpata requested that an Administrative report be prepared exploring: <ul> <li>i) how cul-de-sac parking is handled in other municipalities across the province,</li> <li>ii) alternate side parking options using the width of a Ford F1-50 as the standard size of vehicle, and</li> <li>iii) the option of moving the 'No Parking' signs up a house or two toward the cul-de-sac to allow for additional parking spaces compared to what currently exists.</li> </ul> </li> </ul>
Councillor Carrick	Water and Wastewater Consumption Billing	Finance	October 22, 2024	At the March 26, 2024, Water and Wastewater Committee Meeting: Councillor Carrick requested that an Administrative report be prepared investigating the costs associated with a monthly water/wastewater consumption billing cycle for residential customers as compared to the costs of continuing with quarterly billing and what other information can be included with the water/wastewater billing, similar to the information sent out with tax bills.

Council Resolution or Member Question	Subject	Department	Projected Date of Report to Council	Comments
Councillor Renaud	Declaration of Municipal Significance	Administration	Q3 2024	At the August 8, 2023, Regular Meeting of Council: Councillor Renaud requested that Administration investigate whether declaring an event as Municipally Significant can be delegated to Administration. <b>Comment</b> : The Delegation of Authority By-law is set for review next year, with a recommendation to delegate this authority.
Councillor Renaud	Curb and Gutter	Public Works	September, 2024	At the May 28, 2024, Regular Meeting of Council: Councillor Renaud requested an administrative report outlining the cost incurred to provide curbing and guttering to the roads in LaSalle.
Councillor Carrick	Short Term Rentals	Planning & Development	Q1 2025	At the November 14, 2023 Regular Meeting of Council: Councillor Carrick requested an administrative report regarding the short term rental market no later than end of Q1 2025.

## Matters Referred to Budget 2025

As per the Town's Procedural By-law, the Agenda for the 2025 Budget Deliberations must be published 10 days before the meeting. Reports will be due in the same manner as Regular Meetings and are due 14 days before the meeting.

Council Resolution or Member Question	Subject	Department	Comments

#### By-law Number 8898

A By-law to authorize the execution of a Municipal Funding Agreement on the Canada Community-Building Fund between The Association of Municipalities of Ontario and The Corporation of the Town of LaSalle

**Whereas** the Government of Canada, the Government of Ontario, The Association of Municipalities of Ontario ("AMO"), and the City of Toronto are signatories to the Municipal Funding Agreement on the Canada Community-Building Fund effective April 1, 2024 (the "Administrative Agreement"), which governs the transfer and use of the Canada Community-Building Fund ("CCBF") in Ontario;

**And whereas** AMO is responsible for the administration of CCBF funding made available to all Municipalities in Ontario – except the City of Toronto – under the Administrative Agreement, and will therefore undertake (and require the Town of LaSalle to undertake) certain activities as set out in this Administrative Agreement;

**And whereas** the Corporation of the Town of LaSalle ("Corporation") wishes to enter into this Administrative Agreement to access CCBF funding;

**And whereas** the Corporation deems it expedient to enter into a Municipal Funding Agreement on the Canada Community-Building Fund effective as of April 1, 2024 up to and including March 31, 2034.

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. **That** the Mayor and Clerk be and they are hereby authorized and empowered on behalf of the Corporation of the Town of LaSalle to execute a Municipal Funding Agreement on the Canada Community-Building Fund between The Association of Municipalities of Ontarioand the Corporation.
- 2. **That** this By-law shall come into force and take effect upon the date of the third and final reading thereof.

Read a first and second time and finally passed this 23 day of July 2024.

1st Reading – July 23, 2024

2nd Reading - July 23, 2024

3rd Reading - July 23, 2024

Mayor

#### By-law Number 8902

A By-law to stop up, close and sell an alley system running north-south lying east of lots 924 to 927, both inclusive, Registered Plan 793, LaSalle.

**Whereas** registered owners abutting the alley system have made an application to the Corporation to close and purchase a portion of the alley;

**And whereas** the Corporation has determined the distribution of the alley in accordance with its Alley Closing Policy, approved on June 22, 2021 as policy number M-DSI-003;

**And whereas** the Council of the Corporation deems it beneficial to grant this request;

**And whereas** by virtue of the provisions of Section 34 of the *Municipal Act,* 2001, R.S.O. 2001, c. 25, as amended, a by-law permanently closing a highway, including a lane on a registered plan of subdivision, does not take effect until a certified copy of the by-law is registered in the appropriate Land Registry Office;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. That the alley system on Registered Plan 793 running north-south lying to the east of lots 924 to 927, both inclusive, now designated as Parts 1 and 2 on Reference Plan 12R-29739, in the Town of LaSalle, in the County of Essex be and the same is hereby stopped up and closed.
- 2. Upon completion of the closing of that alley more particularly described in Section 1 herein, that the said alley so closed may be sold to the owners as determined by the Corporation in accordance with the Corporation's Alley Closing Policy.
- 3. It is hereby confirmed the lands described in Section 1 of this By-Law are surplus to the needs of the Corporation.
- 4. In the event that any owner of land abutting said alley does not purchase their proportionate share of the said alley so closed with the time frame as determined by the Chief Administrative Officer of the Corporation, the Corporation shall follow its Alley Closing Policy and offer the proportionate share to an abutting landowner.
- 5. That the Mayor and the Clerk be and the same are hereby authorized to do all acts and sign all documents which may be necessary to complete the sale of the said alley so closed as provided herein, and to otherwise carry out the intent of this By-Law.
- 6. This By-law shall come into force and take effect on the date upon which this By-Law is registered in the Land Registry Office for the County of Essex (No. 12).

Read a first and second time and finally passed this 23rd day of July, 2024.

1st Reading – July 23, 2024

2nd Reading – July 23, 2024

3rd Reading – July 23, 2024

Mayor

#### By-law Number 8903

A By-law to stop up, close and sell an alley system running north-south lying east of lots 104 to 106, both inclusive, Registered Plan 635, and an alley system running east-west lying north of lots 97 to 103, both inclusive, Registered Plan 635; LaSalle.

**Whereas** registered owners abutting the alley system have made an application to the Corporation to close and purchase a portion of the alley;

**And whereas** the Corporation has determined the distribution of the alley in accordance with its Alley Closing Policy, approved on June 22, 2021 as policy number M-DSI-003;

**And whereas** the Council of the Corporation deems it beneficial to grant this request;

**And whereas** by virtue of the provisions of Section 34 of the *Municipal Act,* 2001, R.S.O. 2001, c. 25, as amended, a by-law permanently closing a highway, including a lane on a registered plan of subdivision, does not take effect until a certified copy of the by-law is registered in the appropriate Land Registry Office;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. That the alley system on Registered Plan 635 running north-south lying to the east of lots 104 to 106, both inclusive, and the alley system running east-west lying north of lots 97 to 103, both inclusive, now designated as Parts 1 through 4 on Reference Plan 12R-29746, in the Town of LaSalle, in the County of Essex be and the same is hereby stopped up and closed.
- 2. Upon completion of the closing of that alley more particularly described in Section 1 herein, that the said alley so closed may be sold to the owners as determined by the Corporation in accordance with the Corporation's Alley Closing Policy.
- 3. It is hereby confirmed the lands described in Section 1 of this By-Law are surplus to the needs of the Corporation.
- 4. In the event that any owner of land abutting said alley does not purchase their proportionate share of the said alley so closed with the time frame as determined by the Chief Administrative Officer of the Corporation, the Corporation shall follow its Alley Closing Policy and offer the proportionate share to an abutting landowner.
- 5. That the Mayor and the Clerk be and the same are hereby authorized to do all acts and sign all documents which may be necessary to complete the sale of the said alley so closed as provided herein, and to otherwise carry out the intent of this By-Law.
- 6. This By-law shall come into force and take effect on the date upon which this By-Law is registered in the Land Registry Office for the County of Essex (No. 12).

Read a first and second time and finally passed this 23rd day of July, 2024.

1st Reading – July 23, 2024

2nd Reading – July 23, 2024

3rd Reading – July 23, 2024

Mayor

#### By-law Number 8904

A By-law to stop up, close and sell an alley system running east-west lying north of lots 220 to 236, both inclusive, Registered Plan 664, LaSalle.

**Whereas** registered owners abutting the alley system have made an application to the Corporation to close and purchase a portion of the alley;

**And whereas** the Corporation has determined the distribution of the alley in accordance with its Alley Closing Policy, approved on June 22, 2021 as policy number M-DSI-003;

**And whereas** the Council of the Corporation deems it beneficial to grant this request;

**And whereas** by virtue of the provisions of Section 34 of the *Municipal Act,* 2001, R.S.O. 2001, c. 25, as amended, a by-law permanently closing a highway, including a lane on a registered plan of subdivision, does not take effect until a certified copy of the by-law is registered in the appropriate Land Registry Office;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. That the alley system on Registered Plan 664 running east-west lying to the north of lots 220 to 236, both inclusive, now designated as Parts 1 through 6 on Reference Plan 12R-29752, in the Town of LaSalle, in the County of Essex be and the same is hereby stopped up and closed.
- 2. Upon completion of the closing of that alley more particularly described in Section 1 herein, that the said alley so closed may be sold to the owners as determined by the Corporation in accordance with the Corporation's Alley Closing Policy.
- 3. It is hereby confirmed the lands described in Section 1 of this By-Law are surplus to the needs of the Corporation.
- 4. In the event that any owner of land abutting said alley does not purchase their proportionate share of the said alley so closed with the time frame as determined by the Chief Administrative Officer of the Corporation, the Corporation shall follow its Alley Closing Policy and offer the proportionate share to an abutting landowner.
- 5. That the Mayor and the Clerk be and the same are hereby authorized to do all acts and sign all documents which may be necessary to complete the sale of the said alley so closed as provided herein, and to otherwise carry out the intent of this By-Law.
- 6. This By-law shall come into force and take effect on the date upon which this By-Law is registered in the Land Registry Office for the County of Essex (No. 12).

Read a first and second time and finally passed this 23rd day of July, 2024.

1st Reading – July 23, 2024

2nd Reading – July 23, 2024

3rd Reading – July 23, 2024

Mayor

### By-law Number 8905

A By-law to authorize the execution of a Lease Extension Agreement between First Canadian Properties Corporation & LaSalle Bella Vista Ltd. and The Corporation of the Town of LaSalle

**Whereas** The Corporation of the Town of LaSalle entered into a Lease Agreement dated September 14, 1999 with 1329706 Ontario Limited;

And whereas the Lease Agreement expired on August 31, 2019;

**And whereas** the Lease was extended an additional 5 years with First Canadian Properties Corporation and LaSalle Bella Vista Ltd., expiring on August 31, 2024;

**And whereas** both parties wish to further extend the Lease Agreement for a period of 5 years ending on August 31, 2029;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. **That** the Mayor and Clerk be and they are hereby authorized and empowered on behalf of the Corporation of the Town of LaSalle to execute and affix the Corporate seal on a Lease Extension Agreement entered into between the First Canadian Properties Corporation & LaSalle Bella Vista Ltd. and The Corporation of the Town of LaSalle, a copy of which Agreement is attached hereto and forms a part of this By-law.
- 2. **That** this By-law shall come into force and take effect upon the date of the third and final reading thereof.

**Read** a first and second time and finally passed this 23<sup>rd</sup> day of July, 2024.

1st Reading - July 23, 2024

2nd Reading - July 23, 2024

3rd Reading - July 23, 2024

Mayor

#### By-law Number 8907

A By-law to confirm the transfer of lands between The Corporation of the Town of LaSalle and the Ministry of Transportation

**Whereas** lands in the Town of LaSalle were previously assumed by the Ministry of Transportation ("Ministry") in order to facilitate the construction of the Right Honourable Herb Gray Parkway ("Parkway");

**And whereas** the Detroit River International Crossing Environmental Assessment Report from December 2008 indicated that "assumed portions not required for highway purposes will be transferred back to municipalities upon completion of construction" of the Parkway;

**And whereas** the Ministry has indicated to the Corporation of the Town of LaSalle ("Corporation") that it is in a position to return some of the assumed lands to the Corporation as described in the attached Schedule "A";

**And whereas** the Ministry has indicated to the Corporation that there is a closed alley way that is required by the Ministry for the continued servicing of the Parkway;

**And whereas** the Council of the Corporation deems it expedient to confirm acceptance of the return of said lands and the required transfer to the Ministry;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. That the Corporation accept the return of the lands from the Ministry as described in the attached Schedule "A".
- 2. The the Corporation will transfer the lands to the Ministry as described in the attached Schedule "B".
- 3. That the execution by the Mayor and the Clerk of the Corporation of any and all documents necessary to complete this transaction, and the affixing of the Corporation's seal to such documents to give effect to this transaction, be and the same are hereby confirmed.
- 3. This By-law shall come into force on the final passing thereof.

Read a first and second time and finally passed this 23rd day of July, 2024.

1st Reading – July 23, 2024

2nd Reading - July 23, 2024

3rd Reading – July 23, 2024

Mayor

### Schedule "A"

## Lands to be Returned to the Corporation

PIN	Legal Description
Part of 01397-3026	Part of Montgomery Drive, Plan 1468 Sandwich West, now designated as Part 1 on 12R-28432; LaSalle
Part of 01397-3024	Part of Surrey Road, Plan 1468 Sandwich West, now designated as Part 1 on 12R-28444; LaSalle
Part of 01397-2570	Part of Lot 22, Plan 1468 Sandwich West, now designated as Part 2 on 12R-28444; LaSalle
Part of 70542-1516	Part of Road Allowance Between Concession 2 (Petite Cote) & Concession 4 or 2; Part of Lots 38, 39 & 40 Concession 2 (Petite Cote) (Widening by R341330 & R309538); Part of Lot 1 Concession 4 or 2 (Widening by R308452, R308458, R308454, R308459); Part of Widening Plan 1363; Part of Widening Plan 1279 Sandwich West, now designated as Parts 1 and 7 on 12R-28445; LaSalle
Part of 70542-0466	Part of Lot 1, Concession 4 or 2 Sandwich West as in R1096985, now designated as Part 2 on 12R-28445; LaSalle
Part of 70542-0463	Part of Lot 1, Concession 4 or 2 Sandwich West, now designated as Part 3 on 12R-28445; LaSalle
Part of 70542-0443	Part of Lot 1, Concession 4 or 2 Sandwich West, now designated as Part 4 on 12R-28445; LaSalle
Part of 70542-0439	Part of Lot 1, Concession 4 or 2 Sandwich West, now designated as Part 5 on 12R-28445; LaSalle
Part of 70542-0442	Part of Lot 1, Concession 4 or 2 Sandwich West, now designated as Part 6 on 12R-28445; LaSalle
Part of 70543-0750	Part of Homestead Lane, Plan M163 Sandwich West, now designated as Part 1 on 12R-28454; LaSalle
Part of 70543-0128	Part of Lot 29, Plan M-163, now designated as Part 2 on Plan 12R-28454; LaSalle
Part of 01397-3021	Part of Grosvenor Road, Plan 1468 Sandwich West, now designated as Part 1 on 12R-28462; LaSalle
01397-3022	Part Grosvenor Road, Plan 1468 Sandwich West, now designated as Part 2 on 12R-28462; LaSalle
Part of 01397-2778	Part of Chelsea Road, Plan 1468 Sandwich West; known as King's Highway 401, now designated as Part 3 on Plan 12R-28462; LaSalle
01397-3043	Part of Lot 43, Plan 1468 Sandwich West, now

PIN	Legal Description	
	designated as Part 4 on 12R-28462; LaSalle	
01397-3041	Part of Lot 43, Plan 1468 Sandwich West, now	
	designated as Part 5 on 12R-28462; LaSalle	
01397-3039	Part of Lot 43, Plan 1468 Sandwich West, now	
	designated as Part 6 on 12R-28462; LaSalle	
Part of 70543-0752	Part Lot 2, Concession 5 (aka Sandwich West	
	Parkway) Sandwich West, now designated as Parts 1	
	& 2 on 12R-28499; LaSalle	

## Schedule "B"

## Lands to be Transferred to the Ministry

PIN	Legal Description
70542-1112	Alley (Closed by CE254235), Plan 1363 Sandwich West, now designated as Part 1 on 12R-28446; LaSalle

#### By-law Number 8908

A By-law to assume certain lands as Part of a Public Highway

**Whereas** The Corporation of the Town of LaSalle ("Corporation") has accepted lands back from the Ministry of Transportation following the completion of the Honourable Herb Gray Parkway as described below;

**And whereas** the Council of the Corporation deems it expedient to assume the said lands as part of the public roadways of the Corporation as described below;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. That Part of Montgomery Drive, Plan 1468 Sandwich West, now designated as Part 1 on 12R-28432; in the Town of LaSalle, County of Essex, be and the same are hereby assumed as public highway and shall become known as "MONTGOMERY DRIVE".
- That Part of Surrey Road, Plan 1468 Sandwich West, and Part of Lot 22, Plan 1468 Sandwich West, now designated as Parts 1 & 2 on 12R-28444; in the Town of LaSalle, County of Essex, be and the same are hereby assumed as public highway and shall become known as "SURREY ROAD".
- 3. That Part of Road Allowance Between Concession 2 (Petite Cote) & Concession 4 or 2; Part of Lots 38, 39 & 40 Concession 2 (Petite Cote) (Widening by R341330 & R309538); Part of Lot 1 Concession 4 or 2 (Widening by R308452, R308458, R308454, R308459); Part of Widening Plan 1363; Part of Widening Plan 1279 Sandwich West, now designated as Parts 1 to 7, both inclusive, on 12R-28445 in the Town of LaSalle, County of Essex, be and the same are hereby assumed as public highway and shall become known as "HURON CHURCH LINE ROAD".
- 4. That Part of Homestead Lane, Plan M163 Sandwich West, and Part of Lot 29, Plan M-163, now designated as Parts 1& 2 on Plan 12R-28454; in the Town of LaSalle, County of Essex, be and the same are hereby assumed as public highway and shall become known as "HOMESTEAD LANE".
- 5. That Part of Grosvenor Road, Plan 1468 Sandwich West, Part of Chelsea Road, Plan 1468 Sandwich West; Part of Lot 43, Plan 1468 Sandwich West, now designated as Parts 1 to 6, both inclusive, on 12R-28462, in the Town of LaSalle, County of Essex, be and the same are hereby assumed as public highway and shall become known as "CHELSEA ROAD".
- That Part of Lot 2, Concession 5 (aka Sandwich West Parkway) Sandwich West, now designated as Parts 1 & 2 on 12R-28499; in the Town of LaSalle, County of Essex, be and the same are hereby assumed as public highway and shall become known as "SANDWICH WEST PARKWAY".

- 7. That the execution by the Mayor and the Clerk of the Corporation of any and all documents necessary to complete this transaction, and the affixing of the Corporation's seal to such documents to give effect to this By-law, be and the same are hereby confirmed.
- 8. This By-law shall come into force and take effect on the final passing thereof.

**Read** a first and second time and finally passed this 23rd day of July, 2024.

1st Reading – July 23, 2024

2nd Reading - July 23, 2024

3rd Reading - July 23, 2024

Mayor

#### By-law Number 8909

A By-law to Confirm the Proceedings of Council

**Whereas** Sections 8 and 9 of the *Municipal Act, 2001,* S.O. 2001, chapter 25, as amended (the "*Act*") provide a municipality with the capacity, rights, powers and privileges of a natural person for the purposes of exercising its authority under this or any other act, enabling it to govern its affairs as it considers appropriate;

**And whereas** subsection 5(3) of the *Act*, provides that the powers of a municipality shall be exercised by By-law unless the municipality is specifically authorized to do otherwise;

**And whereas** it is deemed expedient that the proceedings of Council at Meetings be confirmed and adopted by By-law;

# Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

- 1. That the actions of the Council of the Corporation of the Town of LaSalle at the following meetings:
  - July 23, 2024, Special Council Meeting
  - July 23, 2024, Regular Meeting of Council

in respect of each report, motion, resolution, or other action taken or direction given by the Council at its meetings held on these days are, hereby adopted, ratified and confirmed as if the same were expressly embodied in this By-law.

- 2. That the Mayor and proper officials of the Corporation of the Town of LaSalle are hereby authorized and directed to do all things necessary to give effect to the actions of the Council referred to in paragraph 1.
- 3. That the Mayor and Clerk, unless otherwise provided, of the Corporation of the Town of LaSalle are hereby authorized and directed to execute all documents necessary to give effect to the actions taken by this Council as described in paragraph 1 of this By-law, and to affix the Corporate Seal to all such documents referred to above.
- 4. This By-law comes into force and effect on the day of the final passing thereof.

Read a first and second time and finally passed this 23rd day of July, 2024.

1st Reading – July 23, 2024

2nd Reading – July 23, 2024

3rd Reading – July 23, 2024

Mayor