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

Tuesday, July 22, 2025, 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, Clerk@lasalle.ca, 519-969-7770 extension 1226.

Pages

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 22, 2025, Regular Council Meeting Agenda be adopted as presented.

C. Disclosure of Pecuniary Interest

D. Adoption of Minutes 5

Recommendation
That the Minutes of the Closed and Regular Meetings of Council held July 8, 2025 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

1. Renewal and Update to the Medical Tiered Response Agreement with Essex-Windsor EMS 14

Recommendation
That the report of the Director of Fire Service/Fire Chief dated July 2, 2025 (FIRE-2025-05) regarding the Renewal and Update to the Medical Tiered Response Agreement with Essex-Windsor EMS be received;

And that, By-law 8119 be rescinded; and By-law 2025-067 be adopted at the By-law stage of the agenda.

2. 2024 Audited Financial Statements 37

Presentation by: Katie denBok and Emily Pellarin, KPMG

Recommendation
That the report of the Manager of Finance/Deputy Treasurer dated June 17, 2025 (FIN-11-2025) regarding the 2024 Audited Financial Statements be received; and

That Council approve and adopt the 2024 Audited Financial Statements; and

That the 2024 Audited Financial Statements be posted on the Town of LaSalle website; and

That the 2024 Financial Statements and 2024 Financial Information Returns be submitted to the Ministry of Municipal Affairs (in accordance with Section 294(1) of the Municipal Act).

3. 2025 Asset Management Plan 118

Presentation by: Israr Ahmad, Public Sector Digest

Recommendation
That the report of the Manager of Finance dated June 17, 2025 (FIN-12-2025) regarding the 2025 Asset Management Plan be received; and

That Council approve the 2025 Asset Management Plan.

4. LaSalle Vipers Request to Sell Alcohol at Home Games 275

Recommendation
That the report of the Director of Culture and Recreation dated June 27, 2025 (CR-2025-15) regarding the request from the LaSalle Vipers to sell alcohol at home games in accordance with the Town of LaSalle Municipal Alcohol Risk Management Policy be received; and

That the request be approved in accordance with the Town of LaSalle's Municipal Alcohol Risk Management Policy (M-GEN-005).

5. Installation of a Remembrance Day Crosswalk on Normandy at the Cenotaph Crosswalk 278

Recommendation
That the report of the Manager of Roads and Parks dated July 4, 2025 (PW-11-2025) regarding Installation of a Remembrance Day commemorative crosswalk on Normandy at the Cenotaph Crosswalk be received;
And that Administration be directed to proceed with the installation of a Remembrance Day Commemorative Crosswalk at the existing crosswalk located on Normandy Drive at the Cenotaph at a cost of $2,985.00 plus HST.

6. Internet Voting Service Provider – 2025 Municipal By-Election and 2026 Regular Election 283

Recommendation
That the report of the Director of Council Services/Clerk dated July 22, 2025 (CS-2025-005) regarding Internet Voting Service Provider – 2025 Municipal By-Election and 2026 Regular Election be received;

And that, the contract for the internet voting provider for the 2025 By-Election and 2026 Regular Election, in the amount of $151,083.90, exclusive of H.S.T., be awarded to Comitia Canada Inc.;

And that, the Mayor and Clerk be authorized to execute the necessary documentation to give effect to said contract.

I. Consent Agenda

1. 2025 Second Quarter Property Tax Write Offs 286

Recommendation
That the report of the Supervisor of Revenue dated July 4, 2025 (FIN-13-2025) regarding the 2025 Second Quarter Property Tax Write Offs be received.

2. Summary of Reports 289

Recommendation
That items 1 and 2 on the Consent Agenda for July 22, 2025, be received.

J. Committee Matters

K. Questions and Statements by Council Members

L. Notices of Motion

M. Closed Session

N. By-laws

293

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

2025-064, Being a By-law to Appoint Provincial Offences Officers

2025-065, Being a By-law to Appoint Inspectors to enforce maintenance standards under the Residential Tenancies Act, 2006

2025-067, Being a By-law to Authorize the Execution of a Medical Tiered Response Agreement Between Essex-Windsor EMS, The City of Windsor and County of Essex Fire Services

2025-068, Being a By-law to Authorize a Site Lease Agreement with TELUS Communications Inc.

That the following By-law be given a third reading and finally passed:

2025-021, Being a By-law to Authorize a Franchise Agreement between The Corporation of the Town of LaSalle and Enbridge Gas Inc.

O. Confirmatory By-law

298

Recommendation
That Confirmatory By-law 2025-069 be given a first, second, and third reading and finally passed.

P. Schedule of Meetings

Special Closed Meeting of Council: July 24, 2025, 4:30 p.m.
Regular Meeting of Council: August 12, 2025, 6:00 p.m.
Committee of Adjustment: August 20, 2025, 5:00 p.m.
Parks, Recreation and Events Committee: August 26, 2025, 4:30 p.m.
Regular Meeting of Council: August 26, 2025, 6:00 p.m.

Q. Adjournment

The Corporation of the Town of LaSalle

Minutes of the Closed Meeting of the Town of LaSalle Council

July 8, 2025
4:30 p.m.
LaSalle Room, LaSalle Civic Centre, 5950 Malden Road

Members of Council Present:
Mayor Crystal Meloche, Councillor Terry Burns, Councillor Mark Carrick, Councillor Jeff Renaud, Councillor Anita Riccio-Spagnuolo

Members of Council Absent:
Deputy Mayor Michael Akpata

Administration Present:
J. Milicia, Chief Administrative Officer, P. Marra, Deputy Chief Administrative Officer, J. Astrologo, Director of Council Services/Clerk, D. Dadalt, Legal Counsel, L. Jean, Deputy Clerk

A. Call to Order

Mayor Meloche called the meeting to order at 4:33 p.m.

B. Disclosures of Pecuniary Interest and General Nature Thereof

None disclosed.

C. Closed Session

162/25
Moved by: Councillor Renaud
Seconded by: Councillor Riccio-Spagnuolo

That Council moves into closed session in accordance with Section 239(2) of the *Municipal Act, 2001*, to consider the following item:

1. Land located at Malden Road and Todd Lane to be heard under Section 239(2)(c), being proposed or pending acquisition or disposition of land by the municipality or local board; and Section 239(2)(f), being advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Carried.

D. Adjournment

Meeting adjourned in closed session at the call of the Chair at 5:00 p.m.

_____

Mayor

_____

Clerk

The Corporation of the Town of LaSalle

Minutes of the Regular Meeting of the Town of LaSalle Council

July 8, 2025
6:00 p.m.
Council Chambers, LaSalle Civic Centre, 5950 Malden Road

Members of Council Present:
Mayor Crystal Meloche, Councillor Terry Burns, Councillor Mark Carrick, Councillor Jeff Renaud, Councillor Anita Riccio-Spagnuolo

Members of Council Absent:
Deputy Mayor Michael Akpata

Administration Present:
J. Milicia, Chief Administrative Officer, P. Marra, Deputy Chief Administrative Officer, J. Astrologo, Director of Council Services/Clerk, G. Beggs, Director of Planning and Development, P. Funaro, Director of Culture & Recreation, D. Hadre, Director of Strategy and Engagement, D. Langlois, Director of Finance and Treasurer, J. Osborne, Director of Public Works, E. Thiessen, Director of Fire Service/Fire Chief, D. Dadalt, Legal Counsel, G. Ferraro, Manager of Finance & Deputy Treasurer, L. Jean, Deputy Clerk, I. Middleton, Supervisor of IT, D. Strajnic, Manager of Human Resources, J. Woods, Deputy Chief of Police, M. Pearce, Chief of Police

A. Opening Business

1. Call to Order

   Mayor Meloche called the meeting to order at 6:00 p.m.

2. Land Acknowledgement Statement

   The Mayor read the Land Acknowledgement Statement.

3. Moment of Silent Reflection and Playing of National Anthem

B. Adoption of Agenda

163/25
Moved by: Councillor Riccio-Spagnuolo
Seconded by: Councillor Carrick

That the July 8, 2025, Regular Council Meeting Agenda be adopted as presented.

Carried.

C. Disclosure of Pecuniary Interest

None disclosed.

D. Adoption of Minutes

164/25
Moved by: Councillor Burns
Seconded by: Councillor Riccio-Spagnuolo

That the Minutes of the Public Planning Meeting and the Regular Meeting of Council held June 24, 2025 be adopted as presented.

Carried.

E. Mayor's Comments

Mayor Meloche shared highlights from the past weekend, which included a ribbon cutting ceremony at the Rotary Circle, the LaSalle Night Market at the Civic Centre, and the Canada Day 2025 celebration held at LaSalle Landing. An estimated 5,000 people attended the Canada Day event, which was a great success. The Mayor thanked Administration for their efforts in organizing and delivering a memorable community celebration.

Mayor Meloche reminded residents that the Front Road storm sewer reconstruction project will begin in the coming weeks on Front Road from Boismier to Reaume. Drivers should expect traffic delays and consider using alternate routes.

Free recreational swims are available at the LaSalle Outdoor Pool from 2:00 - 4:00 p.m. Registration is recommended to ensure a spot.

Cooling centres during heat advisories are available at the following locations:

- Splash Pad at the Vollmer Complex
- Vollmer Centre
- Town Hall Atrium & the Essex County Library
- LaSalle Outdoor Pool
- Rotary Circle water feature at LaSalle Landing

LaSalle Senior Active Living has weekly learning and activity sessions. For more information and to register for sessions, please call 519-969-7771 or visit LaSalle Active Registration. There is an upcoming Stratford Festival Day Trip on Tuesday, September 16. Contact Shoreline Charter & Tours for more details by phone at 519-322-2855 or 1-800-265-0818.

F. Public Meetings and/or Hearings

None.

G. Presentations and Delegations

1. 2024 Annual Report - LaSalle Police Services

   Mayor Meloche, Chair of the LaSalle Police Service Board, introduced the 2024 LaSalle Police Service Year in Review. She noted the arrival of Chief Pearce in July 2024 and acknowledged the positive impact both he and Deputy Chief Woods have made. The Mayor also thanked retired Chief Davies for his leadership and years of service. Mayor Meloche also thanked the Police Board for their important work behind the scenes in supporting the Service's success.

Chief Pearce and Deputy Chief Woods presented the 2024 LaSalle Police Service Annual Report and highlighted the following:

In 2024, LaSalle Police refreshed their vision, mission, and values to better reflect their purpose in serving the Town of LaSalle. A reorganization was also carried out to improve efficiency and ensure a more balanced distribution of supervision and responsibilities across the three branches.

Chief Pearce provided a brief overview of statistics:

- Reactive call volume increased by 12%
- There has been a 20% reduction in vehicle collisions and noted that most collisions are not caused by bad weather but by driver error.
- There are 13 registered sex offenders living in LaSalle. Offenders are required to report to the LaSalle Police Service on an annual basis.
- Traffic enforcement: laid 1098 traffic charges and issued 1900 traffic cautions
- Recruitment - hired 7 police officers in 2024 (90 applications received)
- Training - 657 members participated in training opportunities in 2024
- Public Order Unit created in 2024
- Strategic Planning results
- Total cost of policing was 4.9% higher than budgeted due personnel costs, technology upgrades, and programs and services

165/25
Moved by: Councillor Riccio-Spagnuolo
Seconded by: Councillor Burns

That the 2024 LaSalle Police Service Annual Report, as presented by Michael Pearce, Chief of Police, and Jason Woods, Deputy Police Chief, be received for information.

Carried.

H. Staff Reports and Correspondence for Council's Action

1. Request from Special Olympics Ontario for facility use at no cost

Ms. Funaro presented the report.

Ms. Marjorie Sakalo, appearing on behalf of the Law Enforcement Torch Run, requested that the Town waive the fees for the use of the LaSalle Event Centre for the "Pickleball For A Cause" fundraising event in support of the Ontario Special Olympics. She explained that the Law Enforcement Torch Run needs a donation of a facility to host this fundraising event.

166/25
Moved by: Councillor Burns
Seconded by: Councillor Riccio-Spagnuolo

That the report of the Director of Culture and Recreation dated June 16, 2025(CR-2025-14) regarding the Request from Special Olympics Ontario for facility use at no cost be received;

And that the request for a fee waiver be denied.

Carried.

167/25
Moved by: Councillor Renaud
Seconded by: Councillor Burns

That, should the August 2025 'Pickleball for a Cause' fundraising event at the LaSalle Event Centre in support of Special Olympics Ontario proceed, a one-time donation of $1,000 funded from the 'Grants - Mayor & Council budget' be allocated to help offset event related costs.

Carried.

2. Request to purchase municipally owned property at the rear of 1805 Todd Lane

Mr. Dadalt presented the report.

Mr. Hodgson, 1805 Todd Lane, requested to purchase Town owned lands located behind his house. He explained that all the properties to the east have their rear yards extend to the creek and he would like that same benefit.

168/25
Moved by: Councillor Carrick
Seconded by: Councillor Burns

That the report of the Legal Counsel dated June 20, 2025, (AD-2025-09) regarding the request to purchase municipally owned property at the rear of 1805 Todd Lane be received;

And that Council deny the request to purchase the municipally owned property at the rear of 1805 Todd Lane.

Carried.

3. Regulate the Setting of Fires

Chief Thiessen presented the report.

169/25
Moved by: Councillor Carrick
Seconded by: Councillor Renaud

That the report of the Director of Fire Service/Fire Chief dated June 18, 2025 (FIRE-25-04) regarding Regulate the Setting of Fires be received;

And that, Council repeal the existing Setting of Fires By-law 7170 and adopt the revised Setting of Fires By-law 2025-062 at the appropriate stage of this Council meeting.

Carried.

I. Consent Agenda

1. Correspondence

    a. Township of Georgian Bay, dated June 2, 2025 RE: Floating Accommodations

    b. Town of Bradford West Gwillimbury, dated June 17, 2025 RE: Increased Income Support for Veterans

    c. Canton Township, MI, dated June 18, 2025 RE: Border Relationship

2. Summary of Reports

    170/25
    Moved by: Councillor Burns
    Seconded by: Councillor Riccio-Spagnuolo

    That items 1 and 2 on the Consent Agenda for July 8, 2025, be received.

    Carried.

J. Committee Matters

1. County Council Highlights - June 18, 2025

    171/25
    Moved by: Councillor Renaud
    Seconded by: Councillor Burns

    That the County Council Highlights for June 18, 2025, be received.

    Carried.

K. Questions and Statements by Council Members

Councillor Burns shared a resident’s concern about the tall weeds in the ditch behind their home on Malden Road that backs onto the swale. He will provide the contact information to Administration for follow-up.

He further mentioned that some of the parking lots and roads near the baseball diamonds at the Vollmer Centre are unpaved, causing dust.

Councillor Renaud asked about the By-Election and next steps. Ms. Astrologo explained that nominations will open on July 9, 2025, at 8:30 a.m. and close on September 5, 2025, at 2:00 p.m.

172/25
Moved by: Councillor Burns
Seconded by: Councillor Renaud

That Administration provide a report for the cost of paving the parking lot and road at the Vollmer Centre be brought back to Council at the 2026 Budget Meeting.

Carried.

L. Notices of Motion

1. Mayor Meloche - Frivolous, Vexatious or Unreasonable Requests or Complaints Policy

Mayor Meloche ceded the chair to Councillor Carrick.

173/25
Moved by: Mayor Meloche
Seconded by: Councillor Riccio-Spagnuolo

Mayor Meloche may move or cause to have moved the following:

Whereas the Town of LaSalle is committed to fair, transparent, and efficient enforcement of municipal by-laws;

And whereas repeated, unfounded, or frivolous complaints made to By-Law Enforcement, Fire Services, or other departments can place an undue burden on municipal resources;

And whereas such complaints can negatively impact residents who are in full compliance with Town by-laws, contributing to a sense of harassment or unfair treatment;

And whereas other municipalities across Ontario have adopted formal vexatious or frivolous complaints policies to manage and respond to patterns of unreasonable behaviour in a consistent and equitable manner;

Therefore be it resolved that Council direct Administration to develop a draft policy for Council's consideration that outlines how the Town will address and manage frivolous, vexatious, or repeated unfounded complaints;

And further that the policy include, but not be limited to, provisions on: complaint intake and review procedures, criteria for identifying and responding to frivolous or vexatious complaints, the balance between proactive and reactive enforcement, confidentiality and protection of complainant and respondent information and procedural fairness for all parties involved;

And further that By-Law Enforcement staff collaborate with other relevant departments to ensure the policy includes appropriate language to address related areas, and that residents are provided with clear and understandable information regarding the Town of LaSalle’s By-Laws;

And further that a draft policy be brought forward to Council for review at a future meeting.

Carried.

Mayor Meloche reassumed the Chair.

M. Closed Session

1. Report Out from July 8, 2025, Closed Meeting of Council

Council moved into Closed Session in accordance with Section 239(2) of the *Municipal Act, 2001,* and received information related to land located at Malden Road and Todd Lane heard under Section 239(2)(c), being proposed or pending acquisition or disposition of land by the municipality or local board; and Section 239(2)(f), being advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

N. By-laws

174/25
Moved by: Councillor Carrick
Seconded by: Councillor Riccio-Spagnuolo

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

2025-058, A By-law to amend Zoning By-law No. 8600, the Town's Comprehensive Zoning By-Law, as amended

2025-060, A By-law to authorize a by-election be held to fill the vacancy for the Office of Councillor

2025-062, A By-law to regulate the setting of fires within the Town of LaSalle

2025-063, A By-law to re-appoint Hearing Officers pursuant to the Administrative Monetary Penalties System

Carried.

O. Confirmatory By-law

175/25
Moved by: Councillor Renaud
Seconded by: Councillor Burns

That Confirmatory By-law 2025-066 be given a first, second, and third reading and finally passed.

Carried.

P. Schedule of Meetings

Q. Adjournment

Meeting adjourned at the call of the Chair at 7:04 p.m.

_____

Mayor

_____

Clerk

The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Director of Fire Service/Fire Chief, Ed Thiessen

Department: Fire Service

Date of Report: July 2, 2025

Report Number: FIRE-2025-05

Subject: Renewal and Update of the Medical Tiered Response Agreement with Essex-Windsor EMS

Recommendation

That the report of the Director of Fire Service/Fire Chief dated July 2, 2025 (FIRE-2025-05) regarding the Renewal and Update of the Medical Tiered Response Agreement with Essex-Windsor EMS be received;

And that, By-law 8119 be rescinded; and By-law 2025-067 be adopted at the bylaw stage of the agenda.

Report

The LaSalle Fire Service has participated in the Medical Tiered Response program with Essex-Windsor EMS for several years. This participation and collaboration enhances emergency medical response capabilities throughout the region. The Medical Tiered Response Agreement has recently undergone a comprehensive review and update by Essex-Windsor EMS and participating Windsor-Essex County fire services.

The updated Medical Tiered Response Agreement introduces several key changes while maintaining the core response framework. Notable updates include clearer legal language and mutual indemnity clauses, an increase in annual defibrillator funding from $1,000.00 to $1,500.00, and a requirement for electronic reporting of Medical Assist Reports within twenty-four (24) business hours. The definitions and response criteria for incidents for Motor Vehicle Collisions and Industrial Accidents have been clarified, and training requirements now include annual Essex-Windsor EMS led “Train the Trainer” sessions. Supply replacement procedures have also been updated, with a focus on compatibility with Zoll equipment and stricter expiry-replacement timelines.

Additionally, each Fire Service must designate a Liaison Officer, and the agreement now includes structured automatic annual renewal and withdrawal provisions.

Consultations

The County Fire Chiefs and the Essex-Windsor EMS Chief.

Financial Implications

Not applicable.

Prepared By:

Director of Fire Service/Fire Chief

Ed Thiessen

Link to Strategic Goals

1. Enhancing organizational excellence - Yes
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

Not applicable.

Report Approval Details

Document Title:	Renewal and Update to the Medical Tiered Response Agreement with Essex-Windsor EMS.docx
Attachments:	- Medical Tiered Response Agreement - Final Version 2025.pdf - By-Law 2025-067 Medical Tiered Response Agreement - Final Version .pdf
Final Approval Date:	Jul 2, 2025

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

Joe Milicia

MEDICAL TIERED RESPONSE AGREEMENT

BETWEEN:

The Corporation of the County of Essex,
operating as Essex-Windsor Emergency Medical Services
("**EWEMS**")

-and-

The Corporation of the City of Windsor, the Corporation of the Town of Essex, the Corporation of the Town of LaSalle, the Corporation of the Municipality of Lakeshore, the Corporation of the Town of Kingsville, the Corporation of the Town of Tecumseh, the Corporation of the Municipality of Leamington, and the Corporation of the Town of Amherstburg
(collectively "**Fire Services**")

WHEREAS the Medical Tiered Response Agreement ("**Agreement**") defines the criteria for EWEMS to obtain or request from Fire Services a coordinated response ("**Tiered Medical Response**") to the emergency call types set out in this Agreement, and terms and conditions surrounding funding and training provided by EWEMS to Fire Services related to Tiered Medical Response services.

AND WHEREAS it is understood and agreed that the Windsor Central Ambulance Communications Centre ("**CACC**") is the communication link between EWEMS and Fire Services for Medical Tiered Response services, and that Windsor CACC will not be held responsible for any associated financial cost with the application, performance, or interpretation of the Agreement.

AND WHEREAS it is understood and agreed that Fire Services will respond to Medical Tiered Response requests as part of their responsibilities identified in the *Fire Protection and Prevention Act, 1997* and any other applicable federal, provincial or municipal legislation or by-laws, as amended (collectively "**Applicable Legislation**"). As a result, the Agreement is separate from and sets out requirements in addition to Fire Services' requirements under Applicable Legislation.

NOW THEREFORE in consideration of the mutual covenants and agreements contained herein and for other good and valuable consideration and the sum of two dollars ($2.00 CAD) now paid by each of the Parties to the other, the sufficiency of which is hereby expressly acknowledged, the Parties agree as follows:

1. Definitions

1.1. The Parties agree that the Agreement will set out essential terms which will govern the Parties' collaboration with respect to Tiered Medical Response.

1.2. The terms throughout this Agreement appearing with the first letter capitalized or bolded will have the meanings as assigned to them or as defined below:

Airway Obstruction means the partial or complete blockage of the breathing passages to the lungs. Without intervention, airway obstruction will lead to Cardiac Arrest or Respiratory Arrest.

Cardiac Arrest means the sudden, unexpected loss of heart function (pulse rate), breathing (respiratory rate) and consciousness (awareness of self and surroundings).

Code Status Black means the number of available ambulances is zero (0) or less throughout the mainland service area. "Or less" indicates that emergency responses for Critical Injury are being delayed greater than 15 minutes. (Fire services will be tiered for emergency responses (life or limb) when the expected arrival of an EMS resource is greater than 15 minutes or while in code black.)

Critical Injury means an injury that places life or limb in jeopardy including but not limited to:

- Possibility of substantial loss of blood;
- Amputation of leg, arm, hand, or foot;
- Burns to major portion of body;
- Unconsciousness/unresponsiveness;
- Fracture of a leg, arm, hand, or foot; or
- Possibility of loss of sight in one or both eyes.

Home Pronouncement Plan (E.D.I.T.H) means an expected death in the home protocol which has been completed by a physician or a nurse practitioner.

Industrial Accident with Critical Injury means an injury at an industrial or construction setting is or is perceived to be a Critical Injury or involves entrapment. Note that Ford Canada, accessed from Henry Ford Boulevard is not included in Windsor Fire & Rescue Response area.

Motor Vehicle Collision (MVC) means a collision of a vehicle with another vehicle or other property, a person, or an animal where it is known to have or require one or more of the following:

- entrapment of occupants where extraction or stabilization of the scene or vehicle is required;
- hazards including but not limited to electrical wires down, vehicle fluids leaking, natural gas leaks, and ice or water rescue; or
- Posted speed limit is equal to or exceeds 80 km per hour.
- Roadside scene safety concerns are identified or anticipated ex. (high traffic, severe weather, debris etc.)
- Air bag deployment.

Respiratory Arrest means the sudden, unexpected loss of breathing (respiratory rate) and consciousness (awareness of self and surroundings).

Unconscious/Unresponsive means the lack of ability to notice or respond to verbal/painful stimuli in the environment. Without intervention, may lead to Cardiac/Respiratory Arrest.

2. Tiered Medical Response

2.1. Subject articles 3 and 4 of the Agreement, Fire Services shall provide Tiered Medical Response services to EWEMS at no cost as follows:

2.1.1. For (a) Cardiac Respiratory Arrest, (b) Airway Obstruction, (c) Unconscious/ Unresponsive, (d) Industrial Accident/Critical Injury, (e) MVC, and/or (f) Code Status Black emergency calls as specified in "**Appendix 1**", forming part of the Agreement; or

2.1.2. Where EWEMS paramedics are on the scene of an emergency call and request assistance from Fire Services for the following but not limited to:

- Lift assistance that overwhelms the resources of EWEMS;
- Extrication that requires the expertise and resources of Fire Services;
- Access and/or egress to the scene that requires the expertise and resources of Fire Services;
- A MVC that is not identified as such upon receipt of response;
- A Hazardous scene; or
- A Multi-casualty incident that overwhelms the resources of EWEMS.

3. Exceptions

3.1. Fire Services shall not provide Tiered Medical Response services when the following apply:

3.1.1. CACC is made aware by the caller that the patient has a Do Not Resuscitate Validity Form or Home Pronouncement Plan (E.D.I.T.H); or

3.1.2. The response is to an organization, facility, or entity listed in "**Appendix 2**", forming part of the Agreement, where staff at the organization, facility, or entity are able to provide the same or higher levels of service than Fire Services.

4. Disclosure

4.1. The Agreement recognizes that Fire Services may not be able to respond when occupied with a fire or for any other reason as determined by each Fire Services' senior on-duty fire officer. Further, the Fire Services' response is based upon circumstances and resources available at the time of the occurrence. Fire Services Dispatch will notify Windsor CACC when Fire Services is unable to respond.

5. Reporting

5.1. Fire Services will complete Medical Assist Reports ("**MARs**") each time they provide Medical Tiered Response services under the Agreement. Completed MARs must be submitted to EWEMS electronically with biometric data (if applicable) within 24 business hours through the established process by each Fire Service with EWEMS in writing.

5.2. Fire Services acknowledge and agree that EWEMS may conduct audits of MARs and biometric data for quality assurance purposes at any time, and Fire Services agree to cooperate fully with EWEMS' audits. Audit findings will be shared with each of the Fire Services, as applicable, and the Local Medical Director for the Southwest Ontario Regional Base Hospital Program ("**Local Medical Director**").

6. Liaison Officer

6.1. Each of the Fire Services will designate an individual to serve as the EWEMS Liaison Officer and advise EWEMS of the name, position, and contact information for their EWEMS Liaison Officer. EWEMS will designate a Captain to serve as the Fire Resource Officer and will advise each of the Fire Services the name, position, and contact information of the Fire Resource Officer.

7. Defibrillator Grant

7.1. For the term of the Agreement, EWEMS will grant the Fire Services One Thousand, Five-Hundred dollars ($1,500) per year for each defibrillator that is in use for Tiered Medical Response services (the "**Grant**"). The Grant is intended to support ongoing preventative maintenance programs and replacement of defibrillators in use for Tiered Medical Response services.

7.2. At the commencement of each calendar year, each of the Fire Services must submit an inventory list of defibrillators in use for Tiered Medical Response services, and any enhancements required for the listed defibrillators within the same calendar year, to determine eligibility for the Grant.

7.3. Despite the foregoing, the Parties acknowledge and agree that each of the Fire Services' defibrillators remain the property of the Fire Services. As such, the Fire Services are responsible for any maintenance, repairs, replacement and/or enhancements of their defibrillators, at their own cost, and are solely responsible for implementing and maintaining a Preventative Inspection Program ("**PIP**") where applicable with the appropriate manufacturer. Fire Services must provide reports regarding their PIP to EWEMS on an annual basis upon request.

7.4. EWEMS will provide any manufacturer contact information in its possession related to the defibrillators to Fire Services upon request and with the manufacturers' permission, and EWEMS will advise Fire Services of any decisions made related to its defibrillators to assist in ensuring compatibility with Fire Services' defibrillators and fiscal prudence for all Parties.

8. Equipment/Supplies

8.1. In addition to the Grant, EWEMS will supply at its cost the following equipment or supplies used by Fire Services for Tiered Medical Response:

- Medical oxygen cylinders;
- Adult and Pediatric Defibrillator Pads (Zoll defibrillator pads only);
- Oxygen Masks;
- Bag Valve Masks;
- Hepa Filters;
- Oropharyngeal airways;
- Burn gel dressings; and

- Suction canisters (collectively "**Supplies**").

8.2. When Supplies are required because they have been used or are due to expire, Fire Services must request replacement Supplies by contacting the EWEMS Equipment Maintenance Supervisor and providing any required information including CACC Medical Run Numbers. For clarity, EWEMS will not consider a request for Supplies to be made or received without the applicable CACC Medical Run Number.

8.3. The Fire Services will not and will ensure that their staff do not request or take Supplies from any in-service EWEMS resources or staff while on scene of an emergency call.

8.4. For Supplies that are due to expire, EWEMS will replace any such Supplies at its cost provided Fire Services make their request no later than six (6) months prior to the expiry date of the Supplies. Fire Services will be responsible for all costs associated with the replacement of Supplies where their request is made less than six (6) months from the applicable expiry date.

8.5. If requested by the Fire Services, EWEMS will share vendor lists and pricing in its possession and with the vendors' permission to ensure the Fire Services experience the same pricing template as EWEMS.

9. Training

9.1. The Parties agree that the Local Medical Director, in collaboration with EWEMS and Fire Services, will review the current International Liaison Committee On Resuscitation ("**ILCOR**") guidelines, the current Ministry of Health and the Ministry of Long-Term Care ("**MOH&LTC**") Standards of Practice in Resuscitation, the Ontario Base Hospital Group ("**OBHG**") protocols, and the direction of the Provincial Medical Advisory Committee ("**MAC**"), as amended, to develop and/or oversee a resuscitation training curriculum to be delivered to the Fire Services (the "**Training Curriculum**").

9.2. EWEMS will, at its cost, facilitate an annual training session that is consistent with the Local Medical Director's Training Curriculum for each of the Fire Services' designated training leads ("**Annual Training Session**") that will, at a minimum, include training with respect to:

- Choking;
- Oxygen and airway management;
- Cardiac arrest management;
- Self-administered medications;

- Changes to Paramedic practice; and
- Topics identified by Fire Services.

9.3. Each of the Fire Services may elect to participate in Auxiliary Skills training, such as naloxone administration, which will be provided during the Annual Training Session. Fire Services must advise EWEMS of their desire for Auxiliary Skills training at least three (3) months in advance of the Annual Training Session.

9.4. The Parties acknowledge and agree that the Annual Training Session is a 'train-the-trainer' program and each of the Fire Services are solely responsible for ensuring that all of their active duty firefighters receive the training that was provided in the Annual Training Session through their established internal processes, with their own trainers, and at their cost.

9.5. Each of the Fire Services will maintain records of attendance and any associated documents related to the training of their active duty firefighters and will provide these records to EWEMS at the completion of the training. In addition, each of the Fire Services will provide EWEMS with an attestation by December 31 of each year certifying that all of their active duty firefighters received the training provided in Annual Training Session in that calendar year.

10. Insurance Coverage

10.1. Each of the Parties represent and warrant that they have and will maintain for the term of the Agreement at their own cost all the necessary and appropriate insurance that a prudent person carrying out the services set out in the Agreement would maintain including, but not limited to, motor vehicle liability insurance and commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury, and property damage, each of which has an inclusive limit of not less than $5,000,000 per occurrence.

11. Mutual Indemnity

11.1. The Fire Services agree that they shall indemnify and save harmless the Corporation of the County of Essex and EWEMS and each of their respective councillors, officers, directors, employees, servants, contractors, agents, and volunteers from any liability, costs, demands, damages, expenses, fees, disbursements, claims, actions, applications, prosecutions, suits, settlements, judgments, fines, penalties, and proceedings, whatsoever, arising out of or in any way related to the Fire Services' obligations under this Agreement, by whomsoever made, sustained, brought, or prosecuted in any manner, whatsoever, except to the extent that such claims are caused by the negligence or willful misconduct of EWEMS or any of their councillors, officers, directors,

employees, servants, contractors, agents, or volunteers.

11.2. The Corporation of the County of Essex and EWEMS agrees that it shall indemnify and save harmless the Fire Services and each of their respective councillors, officers, directors, employees, servants, contractors, agents, and volunteers from any liability, costs, demands, damages, expenses, fees, disbursements, claims, actions, applications, prosecutions, suits, settlements, judgments, fines, penalties, and proceedings, whatsoever, arising out of or in any way related to EWEMS' obligations under the Agreement, by whomsoever made, sustained, brought, or prosecuted in any manner, whatsoever, except to the extent that such claims are caused by the negligence or willful misconduct of Fire Services or any of their councillors, officers, directors, employees, servants, contractors, agents, or volunteers.

12. Confidentiality

12.1. The Parties will comply with all applicable privacy law and regulations in the performance of the Agreement and they will ensure that all information received under this Agreement is kept strictly confidential and receives the same level of protection as their own confidential information and, in any event, no less protection than is reasonable in the circumstances.

12.2. The Parties expressly acknowledge and agree that any information collected by EWEMS and/or the Fire Services under this Agreement is subject to the provisions of the *Municipal Freedom of Information and Protection Act* ("***MFIPPA***"), as amended, and as such the information collected pursuant to this Agreement may be subject to disclosure in accordance with the provisions of the said *MFIPPA* or as required by a Ministry of the Government of Ontario.

12.3. The Parties expressly acknowledge and agree that any personal health information collected by EWEMS and/or the Fire Services under this Agreement is subject to the provisions of the *Personal Health Information Protection Act, 2004* ("***PHIPA***"), as amended, and agree to handle any and all personal health information in accordance with the provisions of *PHIPA*.

12.4. The Parties acknowledge and agree that if they are asked or required to disclose any information they receive from another Party under the Agreement, they will advise the other Party of the request or requirement to disclose information prior to the disclosure, if at all possible, and will assist the Party in any efforts to object to the disclosure.

13. Term and Termination

13.1. The term of this Agreement is one (1) year commencing on June 1, 2025 and ending on May 31, 2026. Thereafter, the Agreement will automatically renew for

successive one-year terms, on the same terms and conditions, unless any Party gives written notice to the others of their intention not to renew at least sixty (60) days prior to the end of the term then in effect. The Parties agree to review the terms and conditions of this Agreement upon request of any Party, which will be discussed by the Parties at the next scheduled meeting of the Fire Chiefs.

13.2. Notwithstanding section 13.1 of this Agreement, a Party to this Agreement may withdraw from participation by giving the other Parties sixty (60) days of written notice of same. In addition, the Agreement will be terminated with respect to a Party effective immediately if they cease to provide emergency medical care services. Finally, the Parties acknowledge and agree that the Agreement will terminate effective immediately if Council for the Corporation of the County of Essex ("**Council**") withdraws approval for or otherwise terminates the Grant.

13.3. For clarity, if any of the Fire Services withdraws from participation in the Agreement, the Agreement will continue to apply in full force and effect to the remaining Parties. However, the Agreement will terminate as a whole, as set out above in section 13.2, if EWEMS withdraws from participation in the Agreement or Council withdraws approval for or otherwise terminates the Grant.

13.4. The Parties acknowledge and agree that there may be corporations or other entities that wish to become parties to the Agreement in the future and, if any corporation or entity agrees to comply with the terms and conditions of this Agreement and can be reasonably expected to do so, the Parties will not unreasonably withhold their consent to amend the Agreement accordingly.

14. Notice

14.1. Any notice to be given under this Agreement shall be sufficiently given if delivered by hand or if sent by prepaid first-class mail and addressed as specified in **Appendix "3".**

15. General

15.1. The Parties are not, by virtue of this Agreement or otherwise, made agents, employees, or joint ventures of one another, nor are the councillors, officers, directors, employees, volunteers, or agents (hereinafter referred to as "**Personnel**") of one Party deemed to be Personnel of any other Party. Each Party is solely responsible for paying any compensation, benefits, remittances, taxes, and workers' compensation coverage for their Personnel and they are solely responsible all matters concerning job duties, discipline, training, termination, and similar matters concerning their Personnel.

15.2. This Agreement constitutes the entire agreement between the parties with respect to the subject matter herein, and supersedes any prior understandings,

written or oral, between the parties with respect to same. The Agreement may only be modified by written agreement of all Parties.

15.3. The rights and liabilities of the parties shall enure to the benefit of and be binding upon the Parties and each of their respective successors and approved assigns. No Party will assign or apportion this Agreement, in whole or in part, without the written consent of the other parties, which consent will not be unreasonably withheld.

15.4. The Agreement will be construed in accordance with and governed by the laws of the Province of Ontario. In the event that a court of competent jurisdiction holds that any provision of this Agreement is invalid, void, or unenforceable, the other provisions of this Agreement will remain in full force and effect and will not in any way be affected, impaired or invalidated unless to do so would substantially destroy the fundamental purposes of this Agreement or substantially and unfairly alter the respective burdens and benefits to the Parties.

15.5. The Parties will not be deemed to be in violation of this Agreement if they are prevented from providing services hereunder due to any event that is (1) beyond their control and (2) makes their performance under this Agreement impossible or so impractical as reasonably to be considered possible in the circumstances including, but not limited to, strikes, civil disturbance, war, natural disasters, or acts required in compliance with any law or governmental regulation.

15.6. Any applicable definitions, articles 5, 11, 12 and 15, section 9.5, and all applicable cross-referenced provisions and schedules shall continue in full force and effect for a period of seven years from the date of termination of the Agreement.

[The remainder of this page 10 is intentionally blank with section 15.7 and the signing pages continuing at page 11 of the Agreement]

15.7. This Agreement may be executed electronically, which shall be deemed to be an original signature for all purposes. In addition, this Agreement may be executed in counterparts, each of which together shall constitute the entire fully executed Agreement.

Corporation of the County of Essex operating as Essex-Windsor Emergency Medical Services

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the City of Windsor

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Town of Essex

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Town of LaSalle

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Municipality of Lakeshore

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Town of Kingsville

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Town of Tecumseh

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Municipality of Leamington

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

The Corporation of the Town of Amherstburg

Signed on this _____day of ___ 2025

_____
Name:
Title:

_____
Name:
Title:

I/we have authority to bind the corporation

APPENDIX 1

RESPONSE CRITERIA TABLE

Fire Service	Cardiac Respiratory Arrest	Airway Obstruction	Unconscious Unresponsive	Industrial Accident / Critical Injury	MVC	EMS Code Black Status	When requested by Paramedics
Windsor*	✓	✓	✓	✓	✓	✓	✓
Lakeshore	✓	✗	✗	✓	✓	✓	✓
LaSalle	✓	✗	✗	✓	✓	✓	✓
Amherstburg	✓	✗	✗	✓	✓	✓	✓
Essex	✓	✗	✗	✓	✓	✓	✓
Kingsville	✓	✗	✗	✓	✓	✓	✓
Tecumseh	✓	✗	✗	✓	✓	✓	✓
Leamington	✗	✗	✗	✗	✗	✗	✓

* Ford Canada, accessed from Henry Ford Boulevard is not included in Windsor Fire & Rescue Response area. **Ford Security must be contacted.**

Airway Obstruction means the partial or complete blockage of the breathing passages to the lungs. Without intervention, airway obstruction will lead to Cardiac Arrest or Respiratory Arrest.

Cardiac Arrest means the sudden, unexpected loss of heart function (pulse rate), breathing (respiratory rate) and consciousness (awareness of self and surroundings).

Code Status Black means the number of available ambulances is zero (0) or less throughout the mainland service area. "Or less" indicates that emergency responses for Critical Injury are being delayed greater than 15 minutes. (Fire services will be tiered for emergency responses (life or limb) when the expected arrival of an EMS resource is greater than 15 minutes while in code black.)

Critical Injury means an injury that places life or limb in jeopardy including but not limited to:

- Possibility of substantial loss of blood;
- Amputation of leg, arm, hand, or foot;
- Burns to major portion of body;
- Unconsciousness/unresponsiveness;
- Fracture of a leg, arm, hand, or foot; or
- Possibility of loss of sight in one or both eyes.

Industrial Accident with Critical Injury means an injury at an industrial or construction setting is or is perceived to be a Critical Injury or involves entrapment. Note that Ford Canada, accessed from Henry Ford Boulevard is not included in Windsor Fire & Rescue Response area.

Motor Vehicle Collision (MVC) means a collision of a vehicle with another vehicle or other property, a person, or an animal where it is known to have one or more of the following:

- entrapment of occupants where extraction or stabilization of the scene or vehicle is required;
- hazards including but not limited to electrical wires down, vehicle fluids leaking, natural gas leaks, and ice or water rescue; or
- Air bag deployment.

Respiratory Arrest means the sudden, unexpected loss of breathing (respiratory rate) and consciousness (awareness of self and surroundings).

Unconscious/Unresponsive means the lack of ability to notice or respond to verbal/painful stimuli in the environment. Without intervention, may lead to Cardiac/Respiratory Arrest.

EWEMS Resource Deployment means balanced emergency coverage. This is when a minimum of eleven (11) ambulances are strategically located in the eleven (11) mainland ambulance stations located throughout the region.

Compromised EWEMS Resource Deployment means resources are depleted to less than eleven (11), such that balanced emergency coverage is compromised. At this point resources are deployed in a strategic manner to maintain adequate coverage for the region.

Code Status Yellow means the number of available ambulances is greater than or equal to four (4) and up to or equal to ten (10) throughout the mainland service area. (No code status based tiering required.)

Code Status Red means the number of available ambulances is greater than zero (0) but less than or equal to three (3) throughout the mainland service area. (No code status based tiering required.)

Code Status Black means the number of available ambulances is zero (0) or less throughout the mainland service area. "Or less" indicates that emergency (life or limb) responses are being delayed greater than 15 minutes. (Fire services will be tiered for emergency responses (life or limb) when the expected arrival of an EMS resource is greater than 15 minutes while in code black.)

APPENDIX 2

EXCLUDED ORGANIZATIONS, FACILITIES AND LOCATIONS

The Agreement is not intended to apply to the following organizations, facilities, and locations:

- Long-term care facilities;
- Health care facilities;
- Doctor Offices;
- Dentist Offices;
- Family Health Teams;
- Nurse Practitioner Led Offices;
- Hospitals;
- Hospice; and
- Community Health Centres.

APPENDIX 3

EWEMS:

County of Essex o/a Essex-Windsor Emergency Medical Services
360 Fairview Avenue, West Essex, Ontario, N8M 1Y6
Tel: (519)776-6441 ext.1338
Attention: County Clerk

The Corporation of the City of Windsor:

The Corporation of the Town of Essex:

The Corporation of the Town of LaSalle:

The Corporation of the Municipality of Lakeshore:

The Corporation of the Town of Kingsville:

The Corporation of the Town of Tecumseh:

The Corporation of the Municipality of Leamington:

The Corporation of the Town of Amherstburg

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 17, 2025

Report Number: FIN-11-2025

Subject: 2024 Audited Financial Statements

Recommendation

That the report of the Manager of Finance/Deputy Treasurer dated June 17, 2025 (FIN-11-2025) regarding the 2024 Audited Financial Statements be received; and

That Council approve and adopt the 2024 Audited Financial Statements; and

That the 2024 Audited Financial Statements be posted on the Town of LaSalle website; and

That the 2024 Financial Statements and 2024 Financial Information Returns be submitted to the Ministry of Municipal Affairs (in accordance with Section 294(1) of the Municipal Act).

Report

The Town of LaSalle's Audited Financial Statements for the year ended December 31, 2024 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:

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-11-2025 2024 Audited Financial Statements.docx
Attachments:	
Final Approval Date:	Jul 1, 2025

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

Director of Finance/Treasurer

Dale Langlois

Chief Administrative Officer

Joe Milicia

Consolidated Financial Statements of

THE CORPORATION OF THE TOWN OF LASALLE

Year ended December 31, 2024

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, 2024
- 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, 2024, 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 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.

- 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

London, Canada

(date)

THE CORPORATION OF THE TOWN OF LASALLE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial Assets		
Unrestricted:		
Cash and short term investments (note 2)	$ 98,810,718	$ 47,661,573
Accounts receivable:		
Taxes receivable	3,876,368	3,196,354
User charges receivable	3,283,576	2,988,327
Other receivables	3,923,272	6,288,613
Long term investments (note 2)	1,115	1,115
	109,895,049	60,135,982
Restricted:		
Cash and short term investments (note 2)	23,836,940	80,947,219
Investment in Essex Power Corporation (note 3)	14,101,868	14,049,333
	37,938,808	94,996,552
	147,883,857	155,132,534
Financial Liabilities		
Accounts payable and accrued liabilities	13,040,764	10,563,095
Deferred revenue/capital deposits (note 4)	20,648,099	26,760,007
Long term debt (note 5)	34,900,621	36,947,287
Employee future benefit obligations (note 6)	27,115,687	27,599,496
	95,705,171	101,869,885
Net assets	52,128,686	53,262,649
Non-Financial Assets		
Tangible capital assets (note 7)	328,468,517	298,905,019
Other non-financial assets (note 8)	19,851,503	20,317,444
Inventory/prepaid expenses	1,585,156	1,686,777
	349,905,176	320,909,240
Commitments and contingencies (note 11, note 12)		
Accumulated surplus (note 9)	$ 402,033,862	$ 374,171,889

The accompanying notes are an integral part of these consolidated financial statements.

THE CORPORATION OF THE TOWN OF LASALLE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 13)	2024 Actual	2023 Actual
Revenue:			
Taxation (note 10)	$ 46,658,600	$ 47,356,247	$ 43,481,299
User charges	13,775,100	14,098,804	13,155,668
Government transfers:			
Provincial (note 14)	2,338,300	3,092,828	4,626,301
Federal (note 14)	1,674,100	1,934,490	5,426,963
Investment income	1,662,900	6,106,254	6,017,155
Penalties and interest	433,000	648,236	527,975
Contributions from developers and users	–	24,488,699	14,600,499
Recreation and cultural services	2,804,500	3,716,700	3,196,962
Equity income in Essex Power Corporation (note 3)	580,000	648,375	676,305
Other	3,231,600	3,934,943	3,377,533
Total revenue	73,158,100	106,025,576	95,086,660
Expenses:			
General government	9,634,400	9,645,750	9,169,932
Protection services	16,343,200	16,770,731	15,832,765
Transportation services	12,385,800	11,503,011	10,763,418
Environmental services	14,824,100	27,426,111	15,248,065
Recreation and cultural services	8,809,400	11,853,305	10,607,452
Planning and development	983,500	964,695	772,061
Total expenses	62,980,400	78,163,603	62,393,693
Annual surplus	10,177,700	27,861,973	32,692,967
Accumulated surplus, beginning of year	374,171,889	374,171,889	341,478,922
Accumulated surplus, end of year	$ 384,349,589	$ 402,033,862	$ 374,171,889

The accompanying notes are an integral part of these consolidated financial statements.

THE CORPORATION OF THE TOWN OF LASALLE

Consolidated Statement of Change in Net Assets

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 13)	2024 Actual	2023 Actual
Annual surplus	$ 10,177,700	$ 27,861,973	$ 32,692,967
Acquisition of tangible capital assets	(26,636,900)	(41,812,211)	(30,588,867)
Amortization of tangible capital assets	10,836,000	12,041,013	11,892,668
Proceeds from disposal of tangible capital assets	–	174,233	536,238
Loss on disposal of tangible capital assets	–	33,467	25,534
	(5,623,200)	(1,701,525)	14,558,540
Amortization of other non-financial assets	466,000	465,941	465,941
Acquisition (usage) of inventory/ prepaid expenses, net	–	101,621	(422,444)
Change in net assets	(5,157,200)	(1,133,963)	14,602,037
Net assets, beginning of year	53,262,649	53,262,649	38,660,612
Net assets, end of year	$ 48,105,449	$ 52,128,686	$ 53,262,649

The accompanying notes are an integral part of these consolidated financial statements.

THE CORPORATION OF THE TOWN OF LASALLE

Consolidated Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus	$ 27,861,973	$ 32,692,967
Items not involving cash:		
Amortization of tangible capital assets	12,041,013	11,892,668
Amortization of other non-financial assets	465,941	465,941
Contributed tangible capital assets from developers	(12,449,337)	(13,117,245)
Loss on disposal of tangible capital assets	33,467	25,534
Change in employee future benefit obligations	(483,809)	356,712
Equity income of Essex Power Corporation	(648,375)	(676,305)
Change in non-cash assets and liabilities:		
Taxes receivable	(680,014)	(647,068)
User charges receivable	(295,249)	(243,886)
Other receivables	2,365,341	(2,622,077)
Accounts payable and accrued liabilities	2,477,669	(68,593)
Inventory/prepaid expenses	101,621	(422,444)
	30,790,241	26,922,780
Capital activities:		
Proceeds from disposal of tangible capital assets	174,233	536,238
Cash used to acquire tangible capital assets	(29,362,874)	(17,471,622)
	(29,188,641)	(16,935,384)
Investing activities:		
Dividend received from Essex Power Corporation	595,840	587,195
Financing activities:		
Increase (decrease) in deferred revenue/capital deposits	(6,111,908)	899,233
Repayments related to long term debt	(2,046,666)	(1,967,792)
	(8,158,574)	(1,068,559)
Increase (decrease) in cash position	(5,961,134)	9,506,032
Cash and short term investments, beginning of year	128,608,792	119,102,760
Cash and short term investments, end of year (note 2)	$ 122,647,658	$ 128,608,792

The accompanying notes are an integral part of these consolidated financial statements.

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 inter-organizational 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.

1. Significant accounting policies (continued):

(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 actuarial gains or losses arising in a year are amortized into future years' expenses over the average remaining service period of active employees.

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.

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.

(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.

1. Significant accounting policies (continued):

(g) Tangible capital assets (continued):

(iii) Interest capitalization:

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

(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.

(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

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.

(l) 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) Other revenue:

Other revenues from transactions with performance obligations, for example, fees or receipts from the sale of goods or rendering of services, are recognized as the Town satisfies a performance obligation by providing the promised goods or services to the payor. Amounts received prior to the end of the year that will be recognized in subsequent fiscal years are deferred and reported as a liability.

(n) 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.

1. Significant accounting policies (continued):

(o) 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.

(p) 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.

Amortized cost is 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.

1. Significant accounting policies (continued):

(q) 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.

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.

(r) Future accounting pronouncements:
These standards and amendments were not yet effective for the year ended December 31,2024, and have therefore not been applied in preparing these financial statements.
Management is currently assessing the impact of the following accounting standards updates on the future financial statements.

Applicable for the fiscal years beginning on or after April 1, 2026 (in effect for the Town for the year ending December 31, 2027). Standards must be implemented at the same time:

(i) New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- Preparers to account for items, transactions and other events not covered by standards;
- Auditors to form opinions regarding compliance with accounting standards;
- Users in interpreting information in financial statements; and
- Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

1. Significant accounting policies (continued):

(r) Future accounting pronouncements (continued):

The main changes are:

- Additional guidance to improve understanding and clarity
- Non-substantive changes to terminology/definitions
- Financial statement objectives foreshadow changes in the Reporting Model
- Relocation of recognition exclusions to the Reporting Model
- Consequential amendments throughout the Public Sector Accounting Handbook

The framework is expected to be implemented prospectively.

(ii) Reporting Model – PS1202 – Financial Statement Presentation

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201-Financial Statement Presentation. The model is expected to be implemented retroactively with restatement of prior year amounts.

The main changes are:

- Restructured Statement of Financial Position
- Introduction of financial and non-financial liabilities
- Amended non-financial asset definition
- New components of net assets-accumulated other and issued share capital
- Relocated net debt to its own statement
- Renamed the net debt indicator
- Revised the net debt calculation
- Removed the Statement of Change in Net Debt
- New Statement of Net Financial Assets/Liabilities
- New Statement of Changes in Net Assets/Liabilities
- Isolated financing transaction in the Cash Flow Statement

(s) Change in accounting policy – adoption of new accounting standards:

The Town adopted the following standards concurrently beginning January 1, 2024: PS 3160 Public Private Partnerships, PS 3400 Revenue and adopted PSG-8 Purchased Intangibles prospectively.

1. Significant accounting policies (continued):

(s) Change in accounting policy – adoption of new accounting standards (continued):

(i) PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. As a result of applying the Public Private Partnership accounting standard it was identified that this accounting standard did not affect the Town and therefore no adjusting entries occurred.

(ii) PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as nonexchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred. For 2024, the year of transition, based on an evaluation of the Town's revenue transactions, no adjustment to opening balances was required.

(iii) PSG-8 Purchased Intangibles provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act. No such transactions were identified by the Town.

2. Cash and investments:

	2024	2023
Unrestricted assets:		
Cash	$ 98,810,718	$ 47,661,573
Long term investments	1,115	1,115
	98,811,833	47,662,688
Restricted assets:		
Cash	23,836,940	80,595,552
Short term investments	-	351,667
	23,836,940	80,947,219
Essex Power Corporation (note 3)	14,101,868	14,049,333
	$ 136,750,641	$ 142,659,240
Cash and short term investments:		
Unrestricted	$ 98,810,718	$ 47,661,573
Restricted	23,836,940	80,947,219
	$ 122,647,658	$ 128,608,792

3. Investment in EPC:

(a) Incorporation of EPC:

On May 30th, 2000, the Town along with the Towns of Amherstburg, Leamington 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.

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

3. Investment in EPC (continued):

(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.

	2024	2023
Voting common shares	$ 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	7,602,281	7,549,746
	$ 14,101,868	$ 14,049,333

(c) Supplementary information:

The following table provides condensed supplementary information for EPC.

	As at December 31, 2024	As at December 31, 2023
Financial Position		
Current assets	$ 22,821,000	$ 23,320,000
Capital assets	90,126,000	85,190,000
Other assets	11,879,000	11,549,000
Total assets	124,826,000	120,059,000
Regulatory balances	8,200,000	8,814,000
Total assets and regulatory balances	$ 133,026,000	$ 128,873,000
Current liabilities	$ 25,083,000	$ 21,316,000
Long term liabilities	58,822,000	59,837,000
Total Liabilities	83,905,000	81,153,000
Equity	44,169,000	44,198,000
Total liabilities and equity	128,074,000	125,351,000
Regulatory balances	4,952,000	3,522,000
Total liabilities, equity and regulatory balances	$ 133,026,000	$ 128,873,000

3. Investment in EPC (continued):

(c) Supplementary information (continued):

	For the year ended December 31, 2024	For the year ended December 31, 2023
Result from Operations		
Revenue	$ 108,621,000	$ 100,321,000
Operating expenses	102,786,000	92,162,000
Income from operations	5,835,000	8,159,000
Other expenses	1,665,000	2,065,000
Net income	4,170,000	6,094,000
Net movement in regulatory balances, net of tax	(2,014,000)	(3,875,000)
Net income for the year and net movement in regulatory balances	2,156,000	2,219,000
Other comprehensive income	(16,000)	21,000
Total comprehensive income for the year	$ 2,140,000	$ 2,240,000

For the year ended December 31, 2024, the Town's proportionate share of the comprehensive income was $648,375 ($676,305 in 2023) 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 $595,840 ($587,195 in 2023). Dividends received on special shares of $17,729 ($17,729 in 2023) are included in investment income.

(d) Related party transactions

During fiscal 2024, the Town received $595,840 in common share dividends from EPC ($587,195 in 2023).

During fiscal 2024, the Town paid $1,557,267 to EPC for services provided ($1,312,700 in 2023).

e) International Financial Reporting Standards ("IFRS")

EPC's financial statements have been prepared on a going-concern basis in accordance with IFRS Accounting Standards.

4. Deferred revenue/capital deposits:

The balance of deferred revenue/capital deposits consist of:

	2024	2023
Development charges	$ 10,252,092	$ 18,481,557
Canada Community-Building Fund	4,528,039	2,664,767
Provincial gas tax/transit	20,364	289,349
OCIF	2,802,769	2,890,108
Parkland dedication	1,477,148	1,196,883
Grants	124,950	–
Culture and recreation	1,033,131	885,664
Property tax prepayments	388,520	327,942
Other	21,086	23,737
	$ 20,648,099	$ 26,760,007

	2024	2023
Contributions received:		
Contribution from developers	$ 2,891,137	$ 2,177,828
Contribution from others	7,674,029	5,286,652
Gas tax funding	1,670,337	1,895,082
OCIF formula-based funding	1,310,667	1,541,961
Contributions from property tax payors	388,520	327,942
Investment income	1,541,554	1,700,573
	15,476,244	12,930,038
Deferred revenue/capital deposits included in revenue	(21,588,152)	(11,702,863)
Net change in deferred revenue/capital deposits	(6,111,908)	1,227,175
Deferred revenue/capital deposits, beginning of year	26,760,007	25,532,832
Deferred revenue/capital deposits, end of year	$ 20,648,099	$ 26,760,007

5. Long term debt:

(a) Long term debt outstanding:

	2024	2023
New municipal facilities 3.83% debenture, repayable in combined semi-annual payments of principal and interest of $562,630, maturing in 2038	$ 11,775,604	$ 12,430,973
Riverfront park 2.74% debenture, repayable in combined semi- annual payments of principal and interest of $277,575, maturing in 2044	8,504,343	8,819,973
Vollmer complex 4.81% debenture, repayable in combined semi- annual payments of principal and interest of $419,456, maturing in 2028	2,672,949	3,358,465
Sanitary sewage treatment capacity 5.1% debenture, repayable in combined semi-annual payments of principal and interest of$205,977, maturing in 2048	5,604,076	5,725,556
Waterfront skate trail and water feature 3.13% debenture, repayable in combined semi-annual payments of principal and interest of $236,775, maturing in 2042	6,343,649	6,612,320
	34,900,621	36,947,287
The responsibility for payment of principal and interest charges for tile drainage loans has been assumed by individuals (maturing in 2026 and 2032). These amounts are not recorded on the consolidated statement of financial position	37,935	42,844
	$ 34,938,556	$ 36,990,131

(b) Long term debt principal repayments:

Within one year	$ 2,128,835
Within two years	2,214,439
Within three years	2,303,627
Within four years	1,977,099
Within five years	1,623,967
Thereafter	24,652,654
	$ 34,900,621

5. Long term debt (continued):

(c) Charges relating to long term debt:

	2024	2023
Principal paid	$ 2,046,667	$ 1,967,792
Interest paid	1,358,160	1,437,035
	$ 3,404,827	$ 3,404,827

(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.

	2024	2023
Debt repayment limit (25% of net operating revenues)	$ 15,651,600	$ 14,452,364
Net debt charges	3,168,052	2,931,277
Remaining available debt repayment limit	$ 12,483,548	$ 11,521,087

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 defined-benefit 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 $2,192,008 ($2,003,077 in 2023) in contributions towards the OMERS plan and are recorded in the statement of operations and accumulated surplus.

At December 31, 2024, 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, 2024 contribution rates were 9.0% and 14.6% (2023 - 9.0% and 14.6%).

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, 2024. At that time, the plan reported a $2.9 billion actuarial deficit (2023 - $4.2 billion), based on actuarial liabilities of $140.8 billion (2023 - $134.6 billion) and actuarial assets of $137.9 billion (2023 - $130.4 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.

	2024	2023
Post retirement benefits	$ 26,380,627	$ 26,894,122
Accrued sick leave	673,140	643,454
WSIB future benefit costs	61,920	61,920
	$ 27,115,687	$ 27,599,496

(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, 2024. The significant actuarial assumptions adopted in estimating the Town's liability are as follows:

Long term discount rate	4.4% (4.5% in 2023)
Trend rates:	Dental - 3% per annum (3% in 2023)
	Health care - 5.7% per annum in 2024, decreasing to an ultimate rate of 3.57% in 2040
Estimated remaining service life	14.7 years

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:

		2024		2023
Opening balance	$	26,894,122	$	27,212,630
Annual expense:				
Cost of benefits		405,731		369,529
Net amortization of actuarial losses		(1,141,275)		(897,199)
Interest		777,749		757,762
Benefits paid		(555,700)		(548,600)
Closing balance	$	26,380,627	$	26,894,122

		2024		2023
Accrued benefit obligation	$	16,991,443	$	17,155,427
Unamortized net actuarial gains		9,389,184		9,738,695
Closing balance	$	26,380,627	$	26,894,122

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 ($61,920 in 2023).

7. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions	Disposals	Transfers	Balance at December 31, 2024
Land	$ 52,470,946	$ 2,887,655	$ (88,480)	$ 1,106,338	$ 56,376,459
Land improvements	15,769,232	204,090	(267,133)	849,292	16,555,481
Buildings and building improvements	65,020,870	63,661	–	452,334	65,536,865
Vehicles, machinery and equipment	22,971,091	2,212,981	(1,585,288)	529,652	24,128,436
Water and wastewater infrastructure	161,308,934	7,985,020	(225,503)	8,626,964	177,695,415
Roads and bridge infrastructure	130,897,694	3,770,136	(183,810)	1,303,889	135,787,909
Furniture and fixtures	2,843,561	39,211	–	16,639	2,899,411
Assets under construction	23,065,794	24,649,457	–	(12,885,108)	34,830,143
Total	$ 474,348,122	$ 41,812,211	$ (2,350,214)	$ –	$ 513,810,119

Accumulated amortization	Balance at December 31, 2023	Disposals	Amortization expense	Balance at December 31, 2024
Land	$ –	$ –	$ –	$ –
Land improvements	9,461,069	(235,245)	834,305	10,060,129
Buildings and building improvements	25,666,813	–	2,145,824	27,812,637
Vehicles, machinery and equipment	13,874,418	(1,548,032)	1,440,543	13,766,929
Water and wastewater infrastructure	62,572,462	(187,980)	3,639,033	66,023,515
Roads and bridge infrastructure	62,461,459	(171,257)	3,780,486	66,070,688
Furniture and fixtures	1,406,882	–	200,822	1,607,704
Total	$ 175,443,103	$ (2,142,514)	$ 12,041,013	$ 185,341,602

7. Tangible capital assets (continued):

Net book value	Balance at December 31, 2023	Balance at December 31, 2024
Land	$ 52,470,946	$ 56,376,459
Land improvements	6,308,163	6,495,352
Buildings and building improvements	39,354,057	37,724,228
Vehicles, machinery and equipment	9,096,673	10,361,507
Water and wastewater infrastructure	98,736,472	111,671,900
Roads and bridge infrastructure	68,436,235	69,717,221
Furniture and fixtures	1,436,679	1,291,707
Assets under construction	23,065,794	34,830,143
Total	$ 298,905,019	$ 328,468,517

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").

	2024	2023
Balance, cost	$ 27,679,629	$ 27,679,629
Less - Accumulated amortization	(7,828,126)	(7,362,185)
Balance, net	$ 19,851,503	$ 20,317,444

9. Accumulated surplus:

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

	2024	2023
Surplus:		
Invested in tangible capital assets	$ 299,171,972	$ 267,683,287
Invested in other non-financial assets	14,247,427	14,591,888
Other	(6,789,212)	(135,021)
Unfunded employee future benefit obligations	(27,115,687)	(27,599,496)
Total surplus	279,514,500	254,540,658
Reserve funds set aside by Council:		
Building activity	1,196,576	1,094,428
Essex Power equity	13,848,608	13,796,073
Total reserve funds	15,045,184	14,890,501
Reserves set aside for specific purpose by Council:		
Tax stabilization	4,769,920	4,783,503
Working capital	986,839	836,388
Facility capital	6,367,181	3,131,824
Insurance	412,898	408,976
Strategic planning	1,695,456	1,615,547
Technology	193,507	196,072
LaSalle green space/woodlot	922,820	814,889
Accessibility projects	985,181	855,399
HR / Health & Safety	104,418	64,418
Election	111,875	77,773
Fire	167,125	1,834,760
Police	(156,140)	120,016
Fleet	1,055,109	1,020,448
Roads network	19,015,164	16,419,505
Asset replacement/repair	7,380,374	5,037,459
Drains & storm water management	14,124,473	11,880,553
Sidewalks/trails/streetlights/driveways	420,178	182,374
Fuel system	202,089	178,310
Transit	353,006	471,579
Culture & recreation	893,183	741,334
Parks & parkland works	31,796	445,396
Vollmer Centre	885,786	682,991
Waterfront	1,848,347	4,030,099
Planning projects	213,830	197,990
Sewer projects	10,461,462	11,827,547
Water projects	11,878,764	14,650,436
Water emergency	1,500,000	1,500,000
DC projects-Nongrowth	19,472,408	19,574,803
Developer contributions	1,177,129	1,160,341
Total reserves	107,474,177	104,740,730
	$ 402,033,862	$ 374,171,889

10. Taxation revenue:

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

	2024	2023
Residential and farm taxes	$ 72,242,464	$ 66,654,583
Commercial, industrial and business taxation	6,053,338	5,813,533
Taxation from other governments	57,420	55,421
	78,353,222	72,523,537
Requisitions to County and School Boards	(30,996,975)	(29,042,238)
Net property taxes and payment-in-lieu available for municipal purposes	$ 47,356,247	$ 43,481,299

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 2024, the Town paid $492,668 ($365,812 in 2023) to the Agency for the operation and maintenance of its sanitary sewer system, which is reflected in the Town’s “Consolidated Statement of Operations and Accumulated Surplus”.

(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 $1,121,352 ($1,046,654 in 2023) are reflected in the Town's "Consolidated Statement of Operations and Accumulated Surplus".

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 totaling $14,840,000 and the Town's contribution of $22,260,000 over a period extending to 2028. The Town has received $2,883,107 in federal funds towards eligible project costs of $6,895,392 to date.

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.

13. Budget data:

Budget data presented in these consolidated financial statements are based upon the 2024 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.

	Budget Amount
Revenue:	
Operating	$ 73,239,400
Capital	26,636,900
Less:	
Transfers from other funds	(26,718,200)
	73,158,100
Expenses:	
Operating	73,239,400
Capital	26,636,900
Less:	
Transfers to other funds	(19,913,800)
Capital expenses	(26,636,900)
Debt principal payments	(2,046,700)
Add:	
Employee future benefits obligation expense	399,500
Amortization of tangible capital assets	10,836,000
Amortization of non-financial assets	466,000
Total expenses	62,980,400
Annual Surplus	$ 10,177,700

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:

	2024 Budget	2024 Actual	2023 Actual
Revenue:			
Provincial grants:			
Provincial offences	$ 45,000	$ 125,000	$ 87,695
OCIF formula-based grant	1,645,100	1,564,343	476,772
Provincial gas tax	285,000	281,000	296,163
Policing	305,000	450,519	897,632
Rural Economic Development grant	–	26,074	42,210
Municipal Modernization Program	–	-	36,621
ICIP: Public Transport	–	592,084	2,391,008
Ontario Trillium Fund	–	-	398,200
Drainage Act	58,200	45,578	–
Fire Protection	–	8,230	–
	2,338,300	3,092,828	4,626,301
Federal grants:			
Canada Community Building Fund	1,674,100	–	4,674,648
Recreation Services	–	58,184	44,060
National Disaster Mitigation Program	–	20,020	–
Disaster Mitigation and Adaptation Fund	–	1,856,286	708,255
	1,674,100	1,934,490	5,426,963
Total revenue	$ 4,012,400	$ 5,027,318	$ 10,053,264

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.

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 regarding 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.

2024		Contractual cash flows			
Description	Carrying value	Within 1 year	1-5 years	>5 years	Total
Accounts payable and accrued liabilities	$ 13,040,764	$ 13,040,764	$ –	$ –	$ 13,040,764
Long term debt	34,900,621	2,271,329	9,378,216	23,251,076	34,900,621
Long term liabilities	–	–	–	–	–
	$ 47,941,385	$ 15,312,093	$ 9,378,216	$ 23,251,076	$ 47,941,385

2023		Contractual cash flows			
Description	Carrying value	Within 1 year	1-5 years	>5 years	Total
Accounts payable and accrued liabilities	$ 10,563,095	$ 10,563,095	$ –	$ –	$ 10,563,095
Long term debt	36,947,287	2,046,667	8,623,999	26,276,21	36,947,287
Long term liabilities	–	–	–	–	–
	$ 47,510,382	$ 12,609,762	$ 8,623,999	$ 26,276,621	$ 47,510,382

16. 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.

16. Segmented information (continued):

2024

	General Government	Protection Services	Transportation Services	Environmental Services	Recreation & Cultural Services	Planning & Development	Total
Revenue:							
Taxation	$ 8,360,081	$ 16,152,439	$ 7,384,193	$ 2,633,727	$ 11,853,305	$ 972,502	$ 47,356,247
User charges	36,183	1,051,373	53,141	12,958,107	–	–	14,098,804
Government transfers:							
Provincial	1,715,418	458,747	326,578	592,085	-	–	3,092,828
Federal	20,020	–	9,274	1,856,286	48,910	–	1,934,490
Investment income	5,350,054	–	–	756,200	–	–	6,106,254
Penalties and interest on billings	594,118	–	–	54,118	–	–	648,236
Contributions from developers and users	797,219	–	1,327,013	19,413,915	2,950,552	–	24,488,699
Recreation and cultural services revenues	–	–	–	–	3,716,700	–	3,716,700
Equity income in Essex Power Corporation	648,375	–	–	–	–	–	648,375
Other	2,173,562	268,610	1,404,237	(37,523)	26,042	100,015	3,934,943
Total revenue	19,695,030	17,931,169	10,504,436	38,226,915	18,595,509	1,072,517	106,025,576
Expenses:							
Salaries, wages and employee benefits	5,598,942	13,307,228	3,494,504	1,061,149	5,180,542	780,415	29,422,780
Administrative expenses	1,375,149	462,186	480,770	290,474	522,325	48,801	3,179,705
Personnel expenses	171,463	396,422	128,729	–	42,377	17,790	756,781
Facility expenses	629,802	297,510	199,319	28,686	1,544,866	–	2,700,183
Vehicle/equipment expenses	–	388,484	565,599	11,381	277,117	–	1,242,581
Program services	936,593	1,239,232	2,541,674	22,198,935	1,786,437	117,689	28,820,560
Amortization expense	933,801	679,669	4,092,415	3,835,486	2,499,641	–	12,041,013
Total expenses	9,645,750	16,770,731	11,503,010	27,426,111	11,853,305	964,695	78,163,603
Surplus (deficit)	$ 10.049.280	$ 1,160,438	$ (998,574)	$ 10,800,804	$ 6,742,204	$ 107,822	$ 27,861,973

16. Segmented information (continued):

2023

	General Government	Protection Services	Transportation Services	Environmental Services	Recreation & Cultural Services	Planning & 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	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:							
Salaries, wages and employee benefits	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

17. Comparative Information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2024 financial statements.

The Corporation of the Town of LaSalle

Audit Findings Report
for the year ended December 31, 2024

KPMG LLP

Licensed Public Accountants

Prepared as of June 16, 2025 for presentation to Council on July 22, 2025

kpmg.ca/audit

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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.

Audit highlights

No matters to report

Matters to report – see link for details

Status

We have completed the audit of the consolidated financial statements ("financial statements"), with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.

Risks and results & Significant unusual transactions

Significant risks

- Risk of management override of controls

Other risks of material misstatement

Going concern matters

Significant unusual transactions

Policies and practices

Accounting policies and practices

Other financial reporting matters

Materiality

Materiality at the group level has been based on total prior year revenues ($95,086,660).

Materiality	$2,800,000
Performance Materiality	$2,100,000
Audit Misstatement Posting Threshold	$140,000

Misstatements - uncorrected

Uncorrected misstatements

Misstatements - Corrected

Corrected misstatements

Refer to slide 10 for details, as well as the Management Representation letter in Appendix C.

Control deficiencies

Significant deficiencies

Audit Quality

Learn more about how we deliver audit quality.

Independence

Annual Statement of Compliance

Technology highlights

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.

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.

Offset Remover

Offset Remover is used to easily scrub subledger listings or breakdowns of aggregated sample populations and remove offsetting entries prior to sampling to avoid selecting sample items that are fully offset in the population, or to avoid a larger than necessary sample size due to an inflated gross population value was used in the audit.

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.

Status

As of June 16, 2025, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which includes:

- Performance of audit procedures over the following:
  - Development deposits
- 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.

A draft of our auditor's report is provided in Appendix B: Draft Auditor's Report.

KPMG Clara for Clients (KCc)

Real-time collaboration and transparency

We leveraged **KCc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCc to coordinate requests with management.

Learn more

Significant risks and results

We highlight our significant findings in respect of **significant risks.**

Risk of material misstatement due to fraud resulting from management override of controls

RISK OF FRAUD

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

Our response

- The risk resides with management’s ability to perpetrate fraud because of the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.
- We performed procedures, including testing of journal entries and other adjustments, performed a retrospective review of estimates and evaluated the business rationale of significant unusual transactions, if any.

Significant qualitative aspects of the Entity’s accounting practices

No significant issues have been identified as a result of the procedures.

Accounting policies and practices

Initial selection

The following new significant accounting policies and practices were selected and applied during the period.

PS 3400, Revenue became effective for the Town's fiscal 2024 year end. The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. 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. It 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.

Through our assessment over management's considerations on the impact of the standard, it was noted that, for revenue streams considered to be in-scope of the standard, the current treatment is considered to be appropriate and no additional adjustments were required. Please refer to *Note 1 Significant accounting policies* in the financial statements for discussion over "Other revenues" and *Change in Accounting Policy – Adoption of New Accounting Standards.*

PS 3160, Public private partnership (PPP) became effective for the Town's fiscal 2024 year end. The new standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. No arrangements of this nature were noted.

PSG 8, Purchased intangibles became effective for the Town's fiscal 2024 year end. The new standard 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. The Town does not have any purchased intangibles and therefore there is no impact on the financial statements.

Revised

Changes to significant accounting policies and practices and the impact on the financial statements are disclosed in *Note 1* to the financial statements. Within *Note 1* to the financial statements there is also additional information relating to the transitional adjustments.

Significant qualitative aspects

The required disclosures relating to the new accounting policies have been included in the draft financial statements.

Other financial reporting matters

We also highlight the following:

Financial statement presentation - form, arrangement, and content

The presentation and disclosure included in the financial statements is in accordance with the required standards as disclosed in the notes to the financial statements.

Concerns regarding application of new accounting pronouncements

The financial statements include note disclosure relating to the application of the new accounting standard for revenue. Please refer to *Note 1 Significant accounting policies* in the financial statements for discussion over “Other revenues” and *Change in Accounting Policy – Adoption of New Accounting Standards*.

Significant qualitative aspects of financial statement presentation and disclosure

No additional matters relating to the Town’s financial statement presentation and disclosure have been identified.

Corrected misstatements

Corrected misstatements include financial presentation and disclosure misstatements..

Impact of corrected misstatements

- Discuss the effect on the financial reporting process
  - Through our procedures over tangible capital asset disposals, it was determined that two assets were recorded as disposals despite still being in use. As the net book value of these items is below our audit misstatement posting threshold, we have only noted a misstatement within the note disclosures as the total cost is understated by $160,464. Refer to the management representation letter in Appendix C.
  - Through our procedures around taxes receivable, it was determined that there are credit balances within the account relating to overpayments by property owners on their account or prepayments for the following fiscal year. As these would be considered a liability to the Town at the end of the year, a corrected misstatement has been identified in the amount of $388,520. Refer to the management representation letter in Appendix C.

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.

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.

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.

Control deficiencies – Significant deficiencies

Significant deficiencies in internal control over financial reporting

Description	Status	Potential effects
No additional review over entries prepared by Supervisor of Accounting	Significant deficiency has not yet been remedied.	Management override of controls. Without an additional level of review by someone other than the preparer, there is the possibility of erroneous or fraudulent journal entries being posted.

Control deficiencies in internal control over financial reporting

Description	Status	Potential effects
Insufficient review over assets being disposed of	Control deficiency has not been remedied as of date of report.	Without proper review of assets that are being disposed of, there is the potential that these assets may still be in use and therefore disposing of them will understate the capital asset value. This can also result in operational inefficiencies, as essential assets may be prematurely written off, and can negatively impact decision-making processes regarding asset management and investment.

Performance improvement point

Additional review by Treasurer or Deputy Treasurer should take place over entries prepared by the Supervisor of Accounting. This review should be formally documented.

For any assets being disposed, a fulsome review of the appropriateness of the disposal should be performed. This would include reviewing the asset details and possibly physically observing the asset, where applicable, to see if it is still in use or in service.

Audit quality - How do we deliver audit quality?

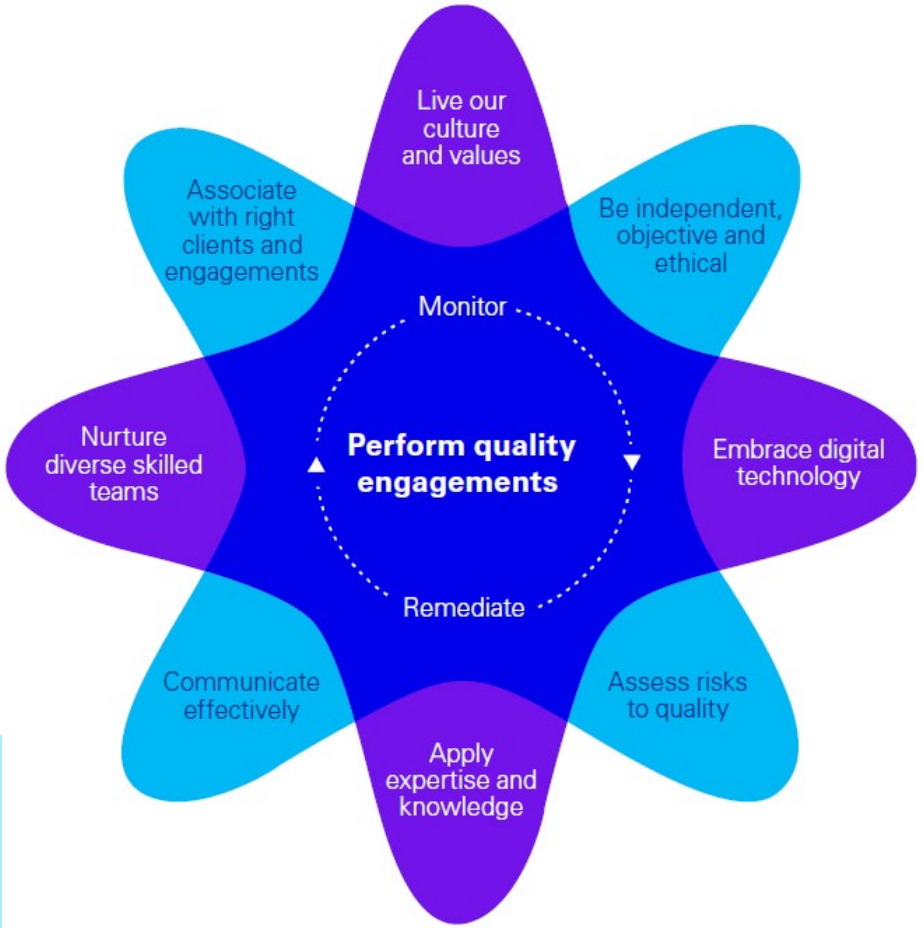
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

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. Learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:

KPMG Canada Transparency Report

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.**



Doing the right thing. Always.

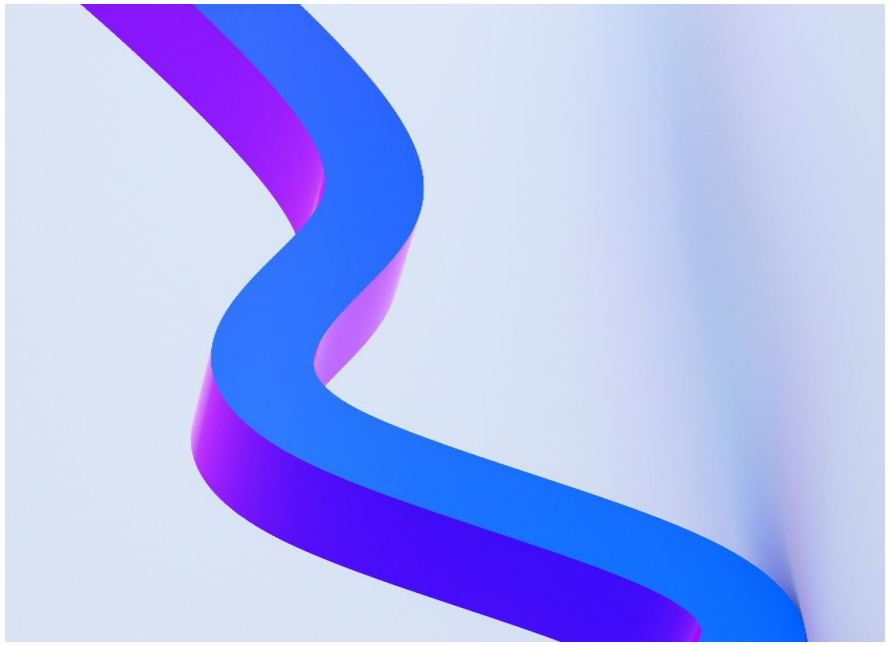
Independence

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[1] and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:

- Dedicated ethics & independence partners
- Process for reporting breaches of professional standards and policy, and documented disciplinary policy
- Ethics, independence and integrity training for all staff
- International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest
- Operating polices, procedures and guidance contained in our quality & risk management manual
- Mandated procedures for evaluating independence of prospective audit clients
- Restricted investments and relationships
- Annual ethics and independence confirmation for staff

Statement of compliance

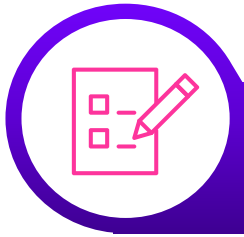
We confirm that, as of the date of this communication, **we are independent** of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



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

Appendices

Appendix A: Other required communications



Engagement terms

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

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:

- CPAB Regulatory Oversight Report: 2023 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2024 Interim Inspections Results
- CPAB Regulatory Oversight Report: 2024 Annual Inspections Results

Appendix B: 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, 2024
- 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, 2024, 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 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.

- 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.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

London, Canada

(date)

Appendix C: Management representation letter

(Letterhead of Client)

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

July 8, 2025

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, 2024.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** 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 whether from group or component management.

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, short sellers, or others.

d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, 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.

Misstatements:

11) We approve the corrected misstatements identified by you during the audit described in **Attachment II**.

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.

Other:

14) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented. For the purpose of this representation, a service organization is one as defined in CAS 402.

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.

Attachment II – Summary of Audit Misstatements Schedule(s)

F2024 Corrected Misstatements

	Annual surplus effect	Financial position		
Description	**(Decrease) Increase**	**Assets (Decrease) Increase**	**Liabilities (Decrease) Increase**	**Accumulated surplus (Decrease) Increase**
To reclassify prepayments by property owners from taxes receivable to deferred revenue	-	388,520	(388,520)	-
Total corrected misstatements	**-**	**388,520**	**(388,520)**	**-**

F2024 Corrected Misstatements – Disclosure

The following misstatement is a misstatement in disclosure – Note 7 (Tangible capital assets) within the financial statements

	Tangible Capital Asset Note Disclosure		
Description	**Cost (Decrease) Increase**	**Accumulated Amortization (Decrease) Increase**	**Net Book Value (Decrease) Increase**
To reverse the disposals of two assets removed during the year relating to Technology and Roads that are still in use	160,464	66,195	94,269
Total uncorrected misstatements	**160,464**	**66,195**	**94,269**

Appendix D: New auditing standards – future

Effective for periods beginning on or after December 15, 2024

ISA 260/CAS 260

Communications with those charged with governance

ISA 700/CAS 700

Forming an opinion and reporting on the financial statements

Click here for information about CAS 260 and CAS 700 from CPA Canada:

Amended CAS 260 and CAS 700

Appendix E: New accounting standards - future

Standard	Summary and implications
Concepts Underlying Financial Performance	• The revised Conceptual Framework is effective for fiscal years beginning on or after April 1, 2026 with early adoption permitted. • The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. • 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.

Financial Statement Presentation	• 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 is permitted.
	• The proposed section includes the following:
	  • 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.
	  • Separating liabilities into financial liabilities and non-financial liabilities.
	  • Restructuring the statement of financial position to present total assets followed by total liabilities.
	  • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
	  • 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”.
	  • A new provision whereby an entity can use an amended budget in certain circumstances.
	  • Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.

Appendix E: New accounting standards – future (continued)

Standard	Summary and implications

Employee Benefits	• The Public Sector Accounting Board has issued proposed new standard PS 3251 *Employee benefits* which would replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits*.
	• After evaluating comments received about the July 2021 exposure draft, a new re-exposure draft was released in October 2024. The re-exposure draft continues to use principles from International Public Sector Accounting Standard 39 *Employee benefits* as a starting point to develop the Canadian standard.
	• The proposed standard 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.
	• The re-exposure draft also proposes that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and unfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.
	• For most other topics, the re-exposure draft is consistent with the original exposure draft. A few exceptions are:
	  • Deferral provisions – Remeasurement gains and losses will be presented as part of accumulated remeasurement gains and losses.
	  • Valuation of plan assets – Public sector entities may continue to recognize non-transferable financial instruments that meet the definition of plan assets under existing PS 3250 guidance.
	  • Joint defined benefit plans – Defined benefit accounting will be used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which was based on defined contribution plan concepts.
	  • Disclosure of other long-term employee benefits and termination benefits – The re-exposure draft does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.
	• The proposed section PS 3251 *Employee benefits* will apply to fiscal years beginning on or after April 1, 2029. Early adoption will be permitted and guidance applied retroactively, with or without prior period restatement.
	• Comments on the re-exposure draft were due on January 20, 2025. The re-exposure draft can be viewed at the following link: Click here

Appendix E: New accounting standards – future (continued)

Standard	Summary and implications
Intangible assets	• The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 *Intangible Assets* which would replace Public Sector Guideline 8 *Purchased Intangibles*. The new standard would be effective for fiscal years beginning on or after April 1, 2030 with early adoption permitted. • The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts. • The definition of "intangible assets" requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events. • An intangible resource is recognized when it meets the definition of an intangible asset and the asset's cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements. • Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired. • Comments on the exposure draft are due on May 30, 2025. The exposure draft can be viewed at the following link: Click here
Cloud computing arrangements	• As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey has been launched to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice. • We encourage all entities to complete the survey by May 30, 2025, which is at the following link: Click here

Appendix F: 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.

Lean in Audit

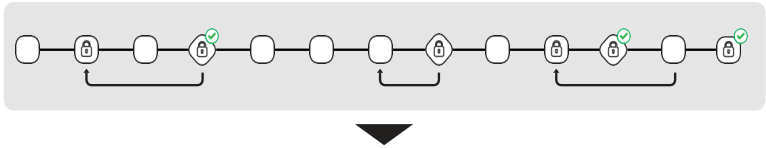
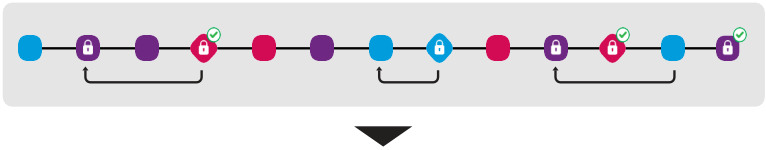
Lean in Audit™ is KPMG's award-winning methodology that offers a new way of looking at processes and engaging people within your finance function and organization through the audit.

By incorporating Lean process analysis techniques into our audit procedures, we can enhance our understanding of your business processes that are relevant to financial reporting and provide you with new and pragmatic insights to improve your processes and controls.

Clients like you have seen immediate benefits such as improved quality, reduced rework, shorter processing times and increased employee engagement.

We look forward to working with you to incorporate this approach in your audit.

How it works

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	

Value: what customers want **(maximize)**

Necessary: required activities **(minimize)**

Redundant: non-essential activities **(remove)**

Process controls

Key controls tested

Appendix F: Audit and assurance insights

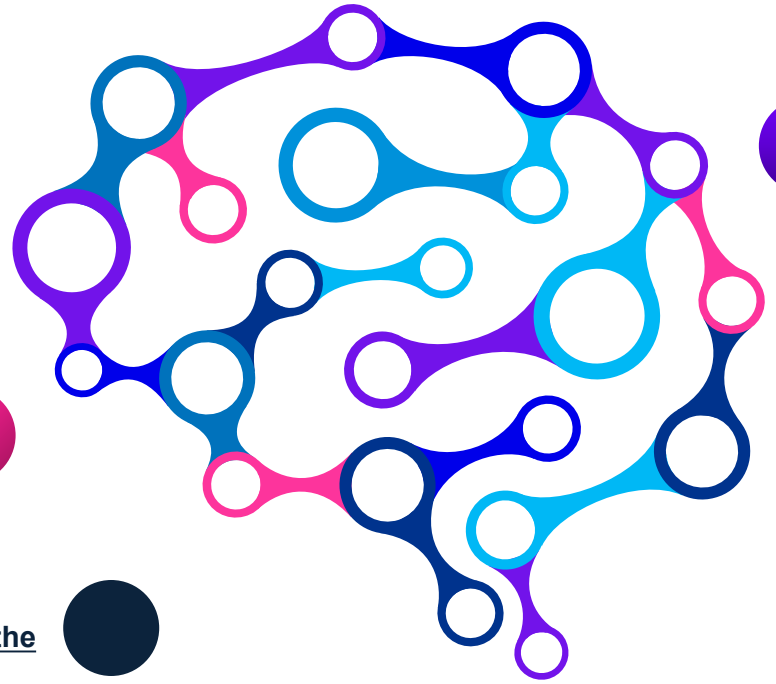
Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards



Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Government and Public Sector Insights

Navigating the contentious issues disrupting all government and public sector organizations requires the steady hand of a trusted guide.

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Assurance & Related Services, Canadian Securities Matters, and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate - The key issues driving the audit committee agenda

Discover the most pressing risks and opportunities that face audit committees, boards and management teams.

Appendix F: Thought leadership and insights

2024 Canadian CEO Outlook

KPMG interviewed more than 800 business owners and C-suite leaders across Canada on a variety of topics ranging from their top-of-mind concerns to their acquisition plans, the risks and rewards of artificial intelligence (AI), productivity, the omnipresent threat of cybercrime, and the impact of aging demographics on the workforce.

Click here to access KPMG's portal.

Future of Risk

Enterprises are facing an array of reputational, environmental, regulatory and societal forces. To navigate this complex landscape, the C-suite should seek to embrace risk as an enabler of value and fundamentally transform their approach. KPMG's global survey of 400 executives reveals that their top priorities for the next few years are adapting to new risk types and adopting advanced analytics and AI. As organizations align risk management with strategic objectives, closer collaboration across the enterprise will be essential.

Click here to access KPMG's portal.

Resilience Amid Complexity

In today's rapidly evolving and interconnected business landscape, organizations face unprecedented challenges and an increasingly complex and volatile risk landscape that can threaten their competitiveness and future survival. We share revealing real-world examples of how companies have overcome their challenges and emerged stronger as the rapid pace of change accelerates and look at the key components of KPMG's enterprise resilience framework and how it is helping these businesses build resilience and achieve their strategic objectives in an increasingly uncertain world.

Click here to access KPMG's portal.

Future of Procurement

Procurement is at an exciting point where leaders have the opportunity to recast their functions as strategic powerhouses. In this global report we examine how these forces may affect procurement teams and discuss how procurement leaders can respond – and the capabilities they will need to thrive. Our insights are augmented by findings from the KPMG 2023 Global Procurement Survey, which captured the perspectives of 400 senior procurement professionals around the globe, representing a range of industries.

Click here to access KPMG's portal.

Appendix F: Thought leadership and insights (continued)

Artificial Intelligence in Financial Reporting and Audit

Artificial intelligence (AI) is transforming the financial reporting and auditing landscape, and is set to dramatically grow across organizations and industries. In our new report, KPMG surveyed 1,800 senior executives across 10 countries, including Canada, confirming the importance of AI in financial reporting and auditing. This report highlights how organizations expect their auditors to lead the AI transformation and drive the transformation of financial reporting. They see a key role for auditors in supporting the safe and responsible rollout of AI, including assurance and attestation over the governance and controls in place to mitigate risks.

Click here to access KPMG's portal.

Control System Cybersecurity Annual Report 2024

Based on a survey of more than 630 industry members (13% from government organizations), this report reveals that while the increase in cyberattacks is concerning, organizations have become more proactive in their cybersecurity budgets, focused on prevention, and acknowledging the threat of supply chain attacks. Furthermore, the report highlights a pressing need for skilled cybersecurity professionals in the face of escalating cyber threats. Explore the full report to help gain a clearer understanding of the growing cyber threat landscape and learn how to overcome the roadblocks to progress.

Click here to access KPMG's portal.

Cybersecurity Considerations 2024: Government and Public Sector

In every industry, cybersecurity stands as a paramount concern for leaders. Yet, for government and public sector organizations, the game of digital defense takes on a whole new level of intensity. The reason? The sheer volume and sensitivity of data they manage, which can amplify the potential fallout from any breach. These agencies are the custodians of a vast array of personal and critical data, spanning from citizen welfare to public safety and national security. This article delves into the pivotal cybersecurity considerations for the government and public sector. It offers valuable perspectives on critical focus areas and provides actionable strategies for leaders and their security teams to fortify resilience, drive innovation, and uphold trust in an ever-changing environment.

Click here to access KPMG's portal.

Appendix F: Thought leadership and insights (continued)

Why the Public Sector Must Take the Lead in Sustainability Reporting

As the world prepares for the implementation of sustainability reporting standards from the International Sustainability Board (ISSB), the need for public sector leadership is pronounced. While governments around the world have collaborated on vital policy and regulatory solutions, they have yet to provide sustainability reporting for their own government reporting entities. This presents a major obstacle to global sustainability ambitions, particularly considering the vast physical infrastructure, non-renewable resources, rare earth elements, water and natural assets controlled by governments around the world. .

Click here to access KPMG's portal.

Fighting Modern Slavery in Canadian Supply Chain

The deadline for the first year of reporting under Canada's Fighting Forced Labour and Child Labour in Supply Chains Act (the Act) was May 31, 2024. Under the Act, eligible entities are required to publicly report on steps taken to reduce the risk of forced labour and child labour in their business and supply chain. KPMG in Canada reviewed 5,794 report submissions for the act to identify key takeaways.

Click here to access KPMG's portal.

ESG for Cities Webinar Series

Cities and municipalities play a crucial role to drive climate action and resilience measures, acting as stewards for the communities they serve – including their constituents, and public, private and non-profit organizations. With the physical impacts of climate changes – including floods, wildfires and droughts – accelerating in terms of both increased frequency and severity, city and municipal leaders are increasingly considering how they can tackle the multifaced challenge of achieving net zero greenhouse gas (GHG) emissions by 2050. KPMG in Canada's Public Sector and ESG practices completed a three-part national webinar series focusing on the journey to net zero – from strategic planning and stakeholder engagement to the implementation at the asset and operational level, and subsequent reporting obligations.

Click here to access KPMG's portal.

Building a Successful Transformation Program

Today's government and public sector organizations have a rapidly evolving customer service relationship with the populations they serve. Canadians are used to finding and accessing information and services easily and conveniently through digital channels. When digital interactions don't meet expectations or become obstacles to program access, service delivery innovation and other stakeholder objectives are not met.

Click here to read KPMG's article.

Appendix F: Thought leadership and insights (continued)

Unlocking Government's Technology Future

This article is based on data from the KPMG global tech report 2024 which includes the results of a survey of 118 senior government technology executives and decision-makers around the world. It shows that public sector organizations are building – and maintaining – change momentum, particularly in key capabilities such as cloud enablement, cyber security and data and analytics.

Click here to access KPMG's portal.

From Smart to Smarter Cities

Canadian cities are at a pivotal moment, evolving beyond basic "smart" solutions towards integrated, sustainable strategies that address challenges from resource efficiency to community engagement. KPMG's From Smart to Smarter Cities report highlights how Canadian leaders can embrace data-driven approaches and citizen-focused urban planning to reshape their cities.

Click here to access KPMG's portal.

Getting Nature into Financial Reporting

By integrating nature into financial reporting, local governments in Canada can plan for sustainable growth and get ahead of new accounting standards that are on the horizon. The new guide, Getting Nature into Financial Reporting, authored by the University of Waterloo's Intact Centre on Climate Adaptation, and supported by the Standards Council of Canada, KPMG LLP and Natural Assets Initiative, was developed with over 120 experts across the country. The guide outlines how local governments of all sizes can start integrating nature into their financial reports today.

Click here to access KPMG's portal.

AI in Finance

Artificial intelligence is rapidly transforming the finance landscape, moving beyond accounting and making significant inroads into financial reporting, management, planning and analytics. A report from KPMG International reveals that nearly three-quarters of finance teams across diverse industries and company sizes are already using AI to some degree to enhance their financial reporting processes, implementing AI across wider areas of finance, including financial planning, treasury management, risk management and tax operations.

Click here to read KPMG's article.

Appendix F: Thought leadership and insights (continued)

KPMG research shows that:

Eighty-seven percent of IT decision makers believe that technologies powered by AI should be subject to regulation.

- Of that group, 32 percent believe that regulation should come from a combination of both government and industry.
- Twenty-five percent believe that regulation should be the responsibility of an independent industry consortium.

Ninety-four percent of IT decision makers feel that firms need to focus more on corporate responsibility and ethics while developing AI solutions.

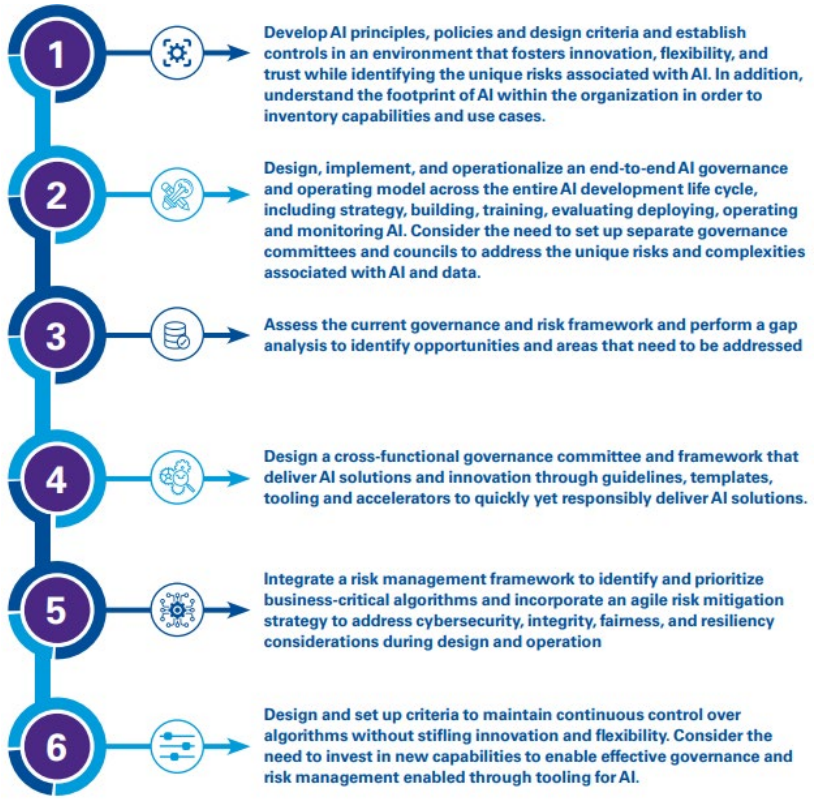
Source:

Per a study of 300 ITDMs from the UK and the US, conducted by Vanson Bourne on behalf of SnapLogic:

https://www.businesswire.com/news/home/20190326005362/en/AI-Ethics-Deficit-%E2%80%94-94-Leaders-Call

For AI solutions to be transformative, trust is imperative. This trust rests on four main anchors: integrity, explainability, fairness, and resilience. These four principles (enabled through governance) will help organizations drive greater trust, transparency, and accountability.

1. **Integrity** — algorithm integrity and data validity including lineage and appropriateness of how data is used
2. **Explainability** — transparency through understanding the algorithmic decision-making process in simple terms
3. **Fairness** — ensuring AI systems are ethical, free from bias, free from prejudice and that protected attributes are not being used
4. **Resilience** — technical robustness and compliance of your AI and its agility across platforms and resistance against bad actors

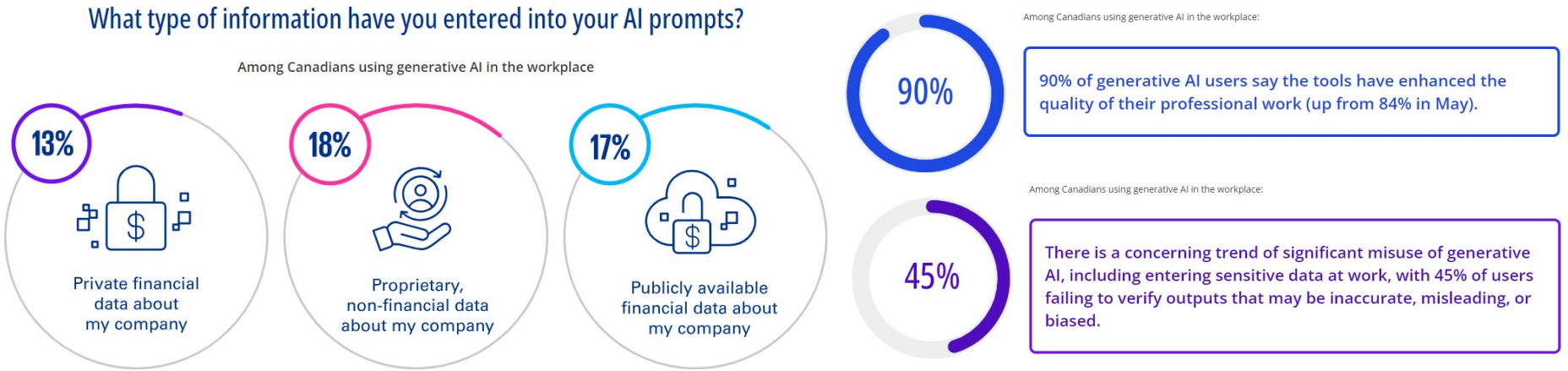


home.kpmg/ShapeofAIGovernance

Appendix F: Thought leadership and insights (continued)

Generative AI

Ever since ChatGPT launched publicly on November 30, 2022, generative AI has caught the attention of users around the world – including Canada. One year after its launch, KPMG in Canada conducted a survey about generative AI use in Canada's workplaces: Generative AI Adoption Index - KPMG Canada

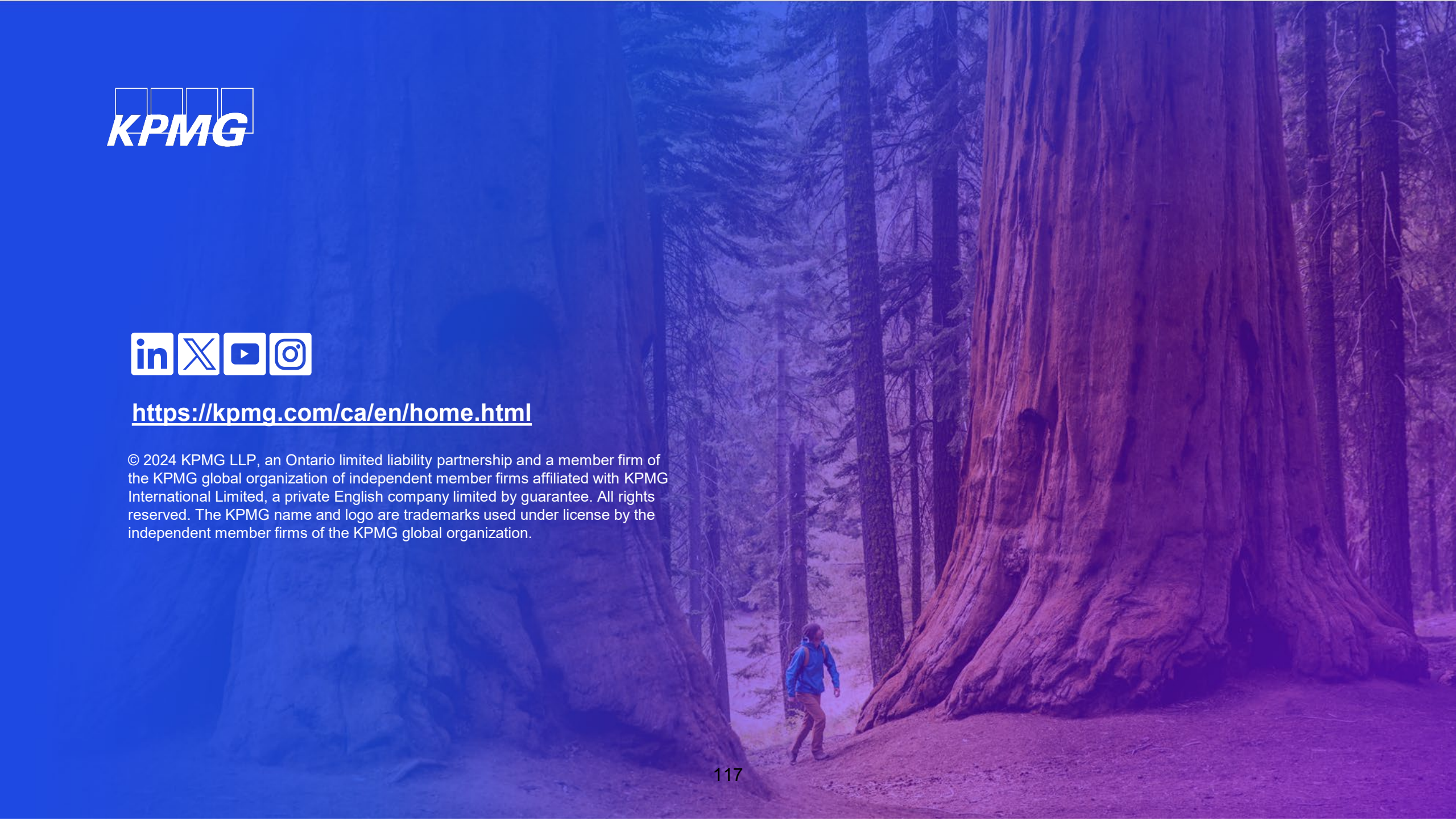


For governance bodies, generative AI stands as a pivotal innovation that offers unprecedented opportunities to drive business value, improve productivity, reach broader audiences, streamline operations, and help address complicated global issues. However, it also raises complex business and ethical questions. To gain the full trust of stakeholders, AI systems need to be designed with governance, risk, legal, and ethical frameworks in mind. The aim is not just to manage these challenges as they emerge, but to proactively elevate your organization's AI practices to achieve Trusted AI.

3 key guiding principles that can help boards achieve their Trusted AI objectives

- Ensure AI applications align with ethical and legal standards, safeguarding the organization from potential financial, operational, and reputational risks
- Foster innovation, enabling the business to gain a competitive edge through trustworthy AI development
- Establish a commitment to Trusted AI, enhancing trust and brand value among stakeholders and employees

Learn more about how generative AI affects governance responsibilities and tools to emerge as leaders of responsible innovation that serves the greater good: Preparing your board for generative AI



https://kpmg.com/ca/en/home.html

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 17, 2025

Report Number: FIN-12-2025

Subject: 2025 Asset Management Plan

Recommendation

That the report of the Manager of Finance dated June 17, 2025 (FIN-12-2025) regarding the 2025 Asset Management Plan be received; and

That Council approves the 2025 Asset Management Plan.

Report

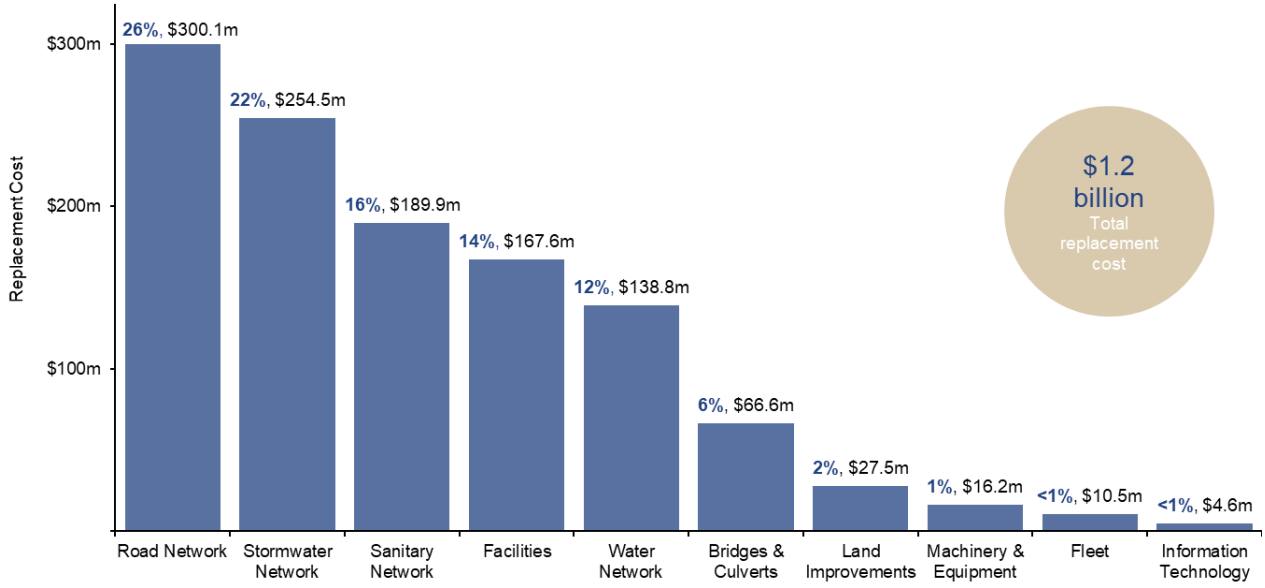
The Town of LaSalle 2025 Asset Management Plan (AMP) 2025 satisfies Ontario Regulation 588/17 requirements by addressing proposed levels of service, assessing asset conditions, analyzing lifecycle strategies, and providing a long-term financial framework. It enables LaSalle to make informed decisions, optimize infrastructure investments, and ensure service reliability in the face of growth and climate change.

Asset management planning is the process of making the best possible decisions regarding the building, operating, maintaining, renewing, replacing and disposing of infrastructure assets. It requires an understanding of the condition of the infrastructure and the levels of service for which it is intended to deliver in order to achieve long-term cost savings through timely rehabilitation or renewal of assets before they begin to deteriorate to a level that requires a greater investment to restore them to their intended level of service. The attached study speaks about the Town's asset management practices, with a specific focus on the state of the Town's infrastructure, the existing levels of services, as well as LaSalle's asset management and financing strategies. Full detail is provided in Appendix 1, with several key points summarized as follows:

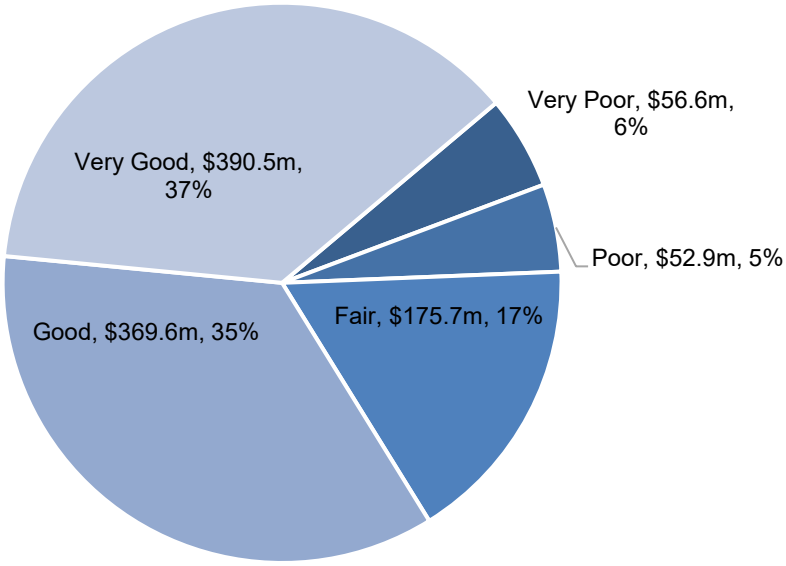
Asset Value and Condition

The Town has $1.2B in assets based on the estimated replacement value. With a current replacement cost of $300.1 million, the Town's Road network makes up the largest portion of the asset portfolio accounting for 26% of the total. The next largest

asset group is the stormwater network, which represents 22% of the portfolio. Combined these two portfolios comprise approximately half of the Town's assets. The following chart shows replacement values of the ten asset categories.



The following chart presents a summary of the state of the Town's assets. Where detailed condition studies are undertaken and asset-level condition assessment data is available (which is 52% of the Town's assets), the results of those studies are included in the assessment. For the remaining Town assets, an age-based approach is utilized to estimate the asset condition. Based on this combination of assessed condition and age-based analysis, nearly 90% of the Town's assets are in fair or better condition. The remaining 10%, with a replacement value of $109.5 million, have been identified as being in poor or worse condition. It is important to note that a portion of the asset portfolio classified as being in poor or worse condition is based on age-based assessments rather than direct condition evaluations. Since age-based assessments often underestimate the actual condition of assets, this may not accurately reflect their true state. As a result, there is a probability that their conditions are in better shape than what is included in the asset management plan.



Lifecycle Management, Risk Strategy and Levels of Service

The Town's approach to lifecycle management is described within each asset category of the Asset Management Plan. Developing and implementing proactive lifecycle strategies will maximize useful life at the lowest total cost of ownership.

Risk is a product of two variables: the probability of asset failure, and the resulting consequences of that failure. A risk matrix for each asset category has been developed with the AMP and a risk-based approach to infrastructure spending can assist the Town in prioritizing capital projects to direct funds where they are needed most.

The AMP also identifies the Town's current and proposed levels of service for all assets. Overall, the level of service targets have been largely set to maintain current levels reflecting a balanced approach of commitment to affordability, operational capacity and community needs. In addition, the AMP reports on metrics required under O. Reg. 588/17 and internal performance measures.

Financial

The following table compares the Town's current funding levels with the annual requirements for both tax funded and rate funded asset categories. In total the Town is meeting 65% of its annual funding needs. It is important to note that significant capital funding enhancements have occurred through the annual budget process. This improvement is the result of a significant increase in Provincial OCIF funding, an increase in federal CCBF funding (formerly federal gas tax), an increase of the municipal tax rate dedicated to capital asset replacement between 1% and 2% annually, and the continued build-up of water and wastewater rates directly allocated to capital replacement.

Asset Category	Average Annual Funding Requirement	Average Annual Funding Available	Annual Infrastructure Deficit	Funding Level
Tax funded Assets	$24,803,575	$14,847,800	$9,955,775	60%
Water Network	$2,776,719	$3,092,200	$0	Fully funded
Wastewater Network	$3,797,461	$2,506,100	$1,291,361	66%
Total	$31,377,755	$20,446,100	$11,247,136	65%

Consultations

A cross functional team with representation from Facilities, Finance, GIS, Engineering, Roads and Water/Wastewater contributed to the development of the Town's Asset Management plan by Public Sector Digest.

Financial Implications

Financial implications discussed within the report.

Prepared By:

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:	2025 Asset Management Plan.docx
Attachments:	- LaSalle2025AssetManagementPlan.pdf
Final Approval Date:	Jul 7, 2025

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

Director of Finance/Treasurer

Dale Langlois

Chief Administrative Officer

Joe Milicia

Town of LaSalle | Asset Management Plan

2025

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Executive Summary

This 2025 asset management plan (AMP) for the Town of LaSalle was developed as an update to the 2024 AMP, in continued compliance with Ontario Regulation 588/17 (“O. Reg”). It incorporates key elements of an industry-standard AMP, and provides a comprehensive overview of the Town’s core and non-core infrastructure.

Together, the 10 asset categories analyzed in this plan have a total current replacement cost of $1.2 billion, based on the Town’s asset portfolio as of 2024. This estimate was calculated using a combination of user-defined costing and inflation-adjusted historical costs. At 26% of the total asset portfolio, with a replacement cost of over $300 million, LaSalle’s road network is the largest asset category. It includes local, collector, and arterial roadways, sidewalks, pathways, and trails, as well as roadside appurtenances such as signals, signs, and streetlights.

Based on both in-field condition data and age-based analysis, nearly 90% of the Town’s infrastructure portfolio is in fair or better condition. Approximately 10% of assets, with a current replacement cost of $109.5 million, were estimated to be in poor or very poor condition. Overall, condition assessment data was available for 52% of the Town’s assets. For all remaining asset categories, age was used to estimate condition.

Typically, assets in poor or worse condition may require replacement or major rehabilitation in the immediate or short-term. Targeted condition assessments may 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.

Due to the scale and cost of infrastructure renewal, many municipalities—including LaSalle—face annual funding gaps between what is currently allocated to reserves and what should be set aside to support future asset replacement needs. These shortfalls can lead to the deferral of necessary capital projects, which in turn may compromise service levels or increase the risk of service disruptions. They can also place additional pressure on future tax rates.

Achieving full funding for infrastructure programs remains a significant challenge for municipalities across Canada. Addressing these gaps takes time, careful planning, and sustained effort to align long-term financial capacity with service level expectations.

On average, the Town requires $31.4 million per year to keep pace with capital rehabilitation and replacement needs across its asset portfolio. This is split between $24.8 for tax-funded assets, $2.8 million for the water network, and $3.8 million for LaSalle’s sanitary assets.

Meeting these target helps ensure the continued delivery of affordable and reliable service levels to the community. Put differently, this equates to an overall, annual reinvestment of 2.7% of the current replacement cost of the Town’s infrastructure.

Under the Town's current fiscal framework, approximately $20.4 million in average annual funding is available for tax- and rate-supported assets. This addresses 65% of LaSalle's annual capital needs—a level of reinvestment that places the Town among higher-performing municipalities. Continued progress toward full funding will help ensure long-term service reliability and infrastructure sustainability. The unfunded 35%, totaling $11.2 million, presents a gap that may challenge the Town's capacity to sustain service levels and respond to future infrastructure needs.

Tax-funded assets account for approximately $10 million of this gap. Addressing it would require a one-time property tax increase of 19.9% to fully fund annual capital needs. However, a more sustainable approach is to gradually phase in additional revenues.

Several phase-in scenarios have been considered, ranging from five to 20 years, allowing the Town to balance service level objectives with affordability for taxpayers. For example, implementing a 10-year phase-in with annual increases of approximately 1.8% may strike an effective balance between maintaining critical infrastructure services and ensuring that the financial burden is shared fairly across current and future taxpayers. Extending this phase-in timeline over would reduce annual increases to 1.2% over 15 years, or to 0.9% over 20 years.

Similarly, to address the annual funding gap of $1.3 million for sanitary assets, rate revenues would need to increase by approximately 20.2% to fully fund lifecycle requirements. To mitigate the impact on ratepayers, the Town could implement a gradual phase-in strategy. For example, a 10-year phase-in period would require average annual rate increases of 1.9%, while extending the phase-in to 15 or 20 years would reduce the average annual impact to approximately 1.2% and 0.9%, respectively.

While the Town's water assets currently appear to be in a surplus funding position, it's important to recognize that this does not necessarily indicate excess funds that can be reallocated or that rates can be reduced. Instead, this surplus reflects the prudent, long-term financial planning necessary to maintain the water system's reliability and service levels, particularly given the substantial lifecycle costs and potential future needs for renewal and upgrades. Maintaining current funding levels ensures that the Town can continue to responsibly invest in its water infrastructure, safeguarding both its financial sustainability and the quality of service for residents.

Balancing funding levels and the length of the phase-in period is a complex process. Shorter timelines require higher annual investments, straining taxpayers and other priorities, while longer timelines ease immediate pressures but risk compounding infrastructure needs and service disruptions. Ongoing evaluation is needed to keep funding strategies aligned with changing conditions and service level expectations.

The Town of LaSalle uses both O. Reg. 588/17 KPIs and internally developed performance measures to effectively monitor infrastructure performance and plan for sustainable service delivery. While levels of service (LOS) for both core- and non-core assets are largely expected to remain consistent, future updates to master plans may identify adjustments to align with community growth and evolving needs.

The Town’s approach provides a reliable baseline for planning, even as new assets from growth developments are added to the network. This ensures that the Town is well positioned to keep pace with growth while responsibly managing the financial demands of maintaining and improving infrastructure over the long term.

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 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	●		●	
Asset Management Plans		●	●	●
State of infrastructure for core assets		●		
State of infrastructure for all assets			●	●
Current levels of service for core assets		●		
Current levels of service for all assets			●	
Proposed levels of service for all assets				●
Lifecycle costs associated with current levels of service		●	●	
Lifecycle costs associated with proposed levels of service				●
Growth impacts		●	●	●
Financial strategy				●

Scope

The scope of this AMP includes all requirements for the 2025 reporting deadline, covering the Town's core and non-core asset categories. This year marks the end of the first full regulatory cycle under O. Reg 588/17, by which time municipalities must have developed comprehensive asset management plans covering all municipal infrastructure and addressing current and proposed levels of service. Going forward, municipalities are required to complete annual progress updates and full AMP updates every five years. This 2025 AMP for the Town of LaSalle reflects the culmination of this initial cycle and positions the Town for continued alignment with provincial asset management requirements and best practices.

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

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.

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.

Table 4 Standard Condition Rating Scale

Condition	Pavement Condition Index (PCI)	Pipe Rating	Bridge Condition Index (BCI)	Age-based (Service Life Remaining%)	Broad Criteria
Very Good	91-100	0-1		80-100	**Fit for the future** 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	60-70	40-60	**Requires attention** Signs of moderate deterioration and defects, some elements exhibit significant deficiencies
Poor	40-65	4	<60	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	**Unfit for sustained service** Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable

Source of Asset Condition

The analysis in this AMP is based on assessed condition data when available. Based on replacement costs, in-field condition data was available for 52% of the Town's asset portfolio. For some assets, while routine inspections are conducted to determine asset needs, and ensure safe and effective operations, condition assessment may not be collected in a standardized format that can be applied to individual assets.

In the absence of standardized, 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.

Table 5 Source of Condition Data

Asset Category	Segment/Asset Type	% of Assets with Assessed Condition
Road Network	Local Roads	100%
	Collector Roads	100%
	Arterial Roads	100%
	Sidewalks	0%
	Trails	0%
	Streetlights	0%
	Traffic Signals	0%
	Pathways	0%
	Signs	0%
	Bus Stop Pads	0%
Bridges & Culverts	Bridges	100%
	Structural Culverts	99%
Stormwater Network	Storm Mains	86%
	Catch Basins	65%
	Storm Manholes	65%
	Ponds	0%
	Storm Pump Stations	0%
Water	Watermains	79%
	Hydrants	0%
Sanitary	Sanitary Mains	0%
	Sanitary Manholes	0%
	Sanitary Pump Stations	0%
Facilities	Parks & Recreation Services	84%
	Public Works	68%
	Protective Services	44%
	General Government	0%
	Environmental Services	0%
Fleet	Protective Services	50%
	Transportation Services	88%

Asset Category	Segment/Asset Type	% of Assets with Assessed Condition
	Parks & Recreation Services	78%
	Environmental Services	83%
	General Government	79%
Machinery & Equipment	Parks & Recreation Services	15%
	Transportation Services	84%
	Environmental Services	14%
	Protective Services	32%
	General Government	5%
Information Technology	General Government	64%
	Parks & Recreation Services	55%
	Environmental Services	93%
	Protective Services	52%
	Transportation Services	0%
Land Improvements	Parks & Recreation Services	0%
	Transportation Services	0%
	General Government	0%
	Environmental Services	0%
	Protective Services	0%
Total		**52%**

Limitations and Constraints

This AMP is grounded in the best-available data as of 2024. Like many AMPs, it was developed under a set of broad limitations, constraints, and assumptions that inform its findings and highlight opportunities for future refinement.

The analysis is highly influenced by several critical data fields—such as estimated useful life, replacement costs, quantities, and in-service dates—underscoring the importance of robust asset data for reliable analysis. Where precise replacement cost data was not available, staff used historical costs adjusted to current values. While a practical approach, this method highlights opportunities to improve data collection and validation in the future.

In cases where detailed condition assessments were unavailable, asset age was used as a proxy for condition ratings. This approach can lead to differences in estimated needs, illustrating the importance of investing in regular condition assessments as the asset management program evolves.

Risk models employed in this AMP support objective project prioritization and selection; however, the effectiveness of these models is closely linked to the availability of comprehensive asset attribute data. Enhancing these data inputs will improve the accuracy and reliability of risk assessments over time.

Overall, these considerations influence the AMP’s outputs, including condition summaries, age profiles, replacement forecasts, and financial requirements. These challenges are common in municipal asset management and present opportunities for ongoing improvements as the Town invests in data, staff capacity, and program development.

As LaSalle’s asset management program matures, future AMPs will continue to build on this foundation, providing increasingly detailed and reliable guidance for sustainable infrastructure management.

Key Updates From 2024

1. **Bridge Inspections (OSIM 2023)**: Bridge condition indices (BCI) were updated for all bridges and structural culverts in accordance with the Ontario Structure Inspection Manual (OSIM) in 2023. A new OSIM study is expected in 2025.

2. **Replacement Cost Refinements**: The Town updated replacement costs for major infrastructure, including roads and underground assets, to better reflect its portfolio and ensure financial planning and budgeting reflect asset needs.

3. **Pavement Inspections**: The Town carried out a pavement inspection study of its local, collector, and arterial road surfaces. This assessment aimed to evaluate their current condition, identify any maintenance or rehabilitation needs, and guide both short- and long-term planning. The results will support informed decision-making and help prioritize road repairs and budgeting.

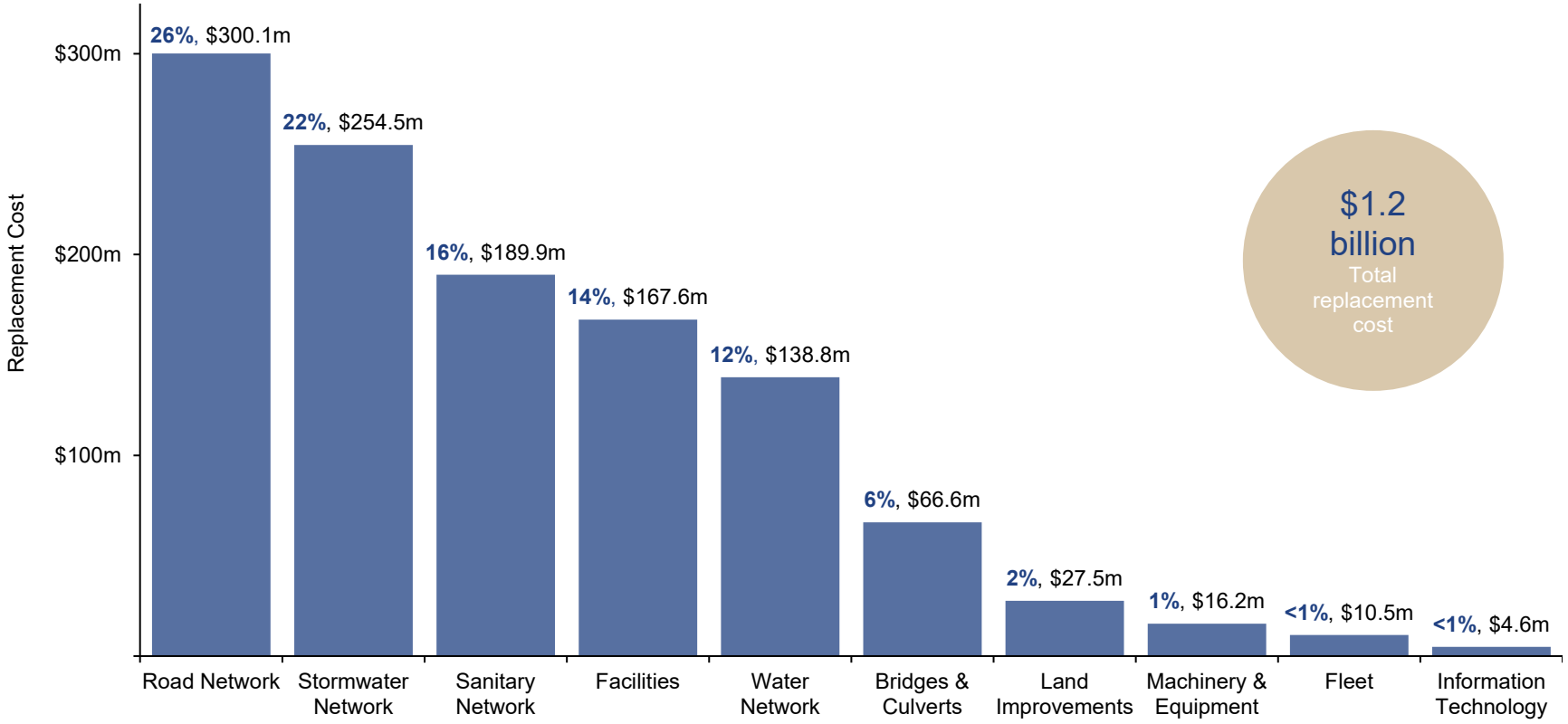
State of the Infrastructure

The state of the infrastructure (SOTI) summarizes the inventory, condition, age profiles, and other key performance indicators for the Town’s infrastructure portfolio. These details are presented for all asset categories at the segment level.

Portfolio Overview

The 10 core and non-core asset categories analyzed in this asset management plan have a total current replacement cost of $1.2 billion. This estimate was calculated using cost per unit and user-defined costing, as well as inflation of historical or original costs to current date. Figure 1 illustrates the replacement cost of each asset category. With a current replacement cost of $300.1 million, the Town's road network makes up the largest portion of its asset portfolio, accounting for 26% of the total. The next largest asset group is the stormwater network, which represents 22% of the portfolio.

Figure 1 Current Replacement Cost by Asset Category



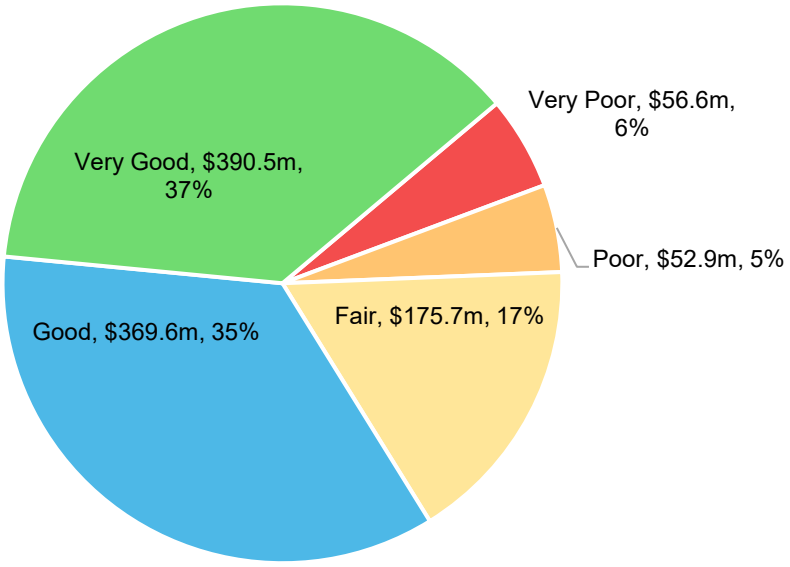
Condition Data

Based on a combination of assessed condition and age-based analysis, nearly 90% of the Town's infrastructure portfolio is in fair or better condition. The remaining 10%—with a replacement value of $109.5 million—was identified as being in poor or worse condition. For certain major asset classes, such as sidewalks and sanitary infrastructure, no recent condition data was available, and age was used as a proxy. It is important to note that age-only assessments tend to understate true condition, particularly for underground infrastructure.

Road base assets, with a replacement cost of $130.9 million, were excluded from this analysis. This is common practice, as road base condition is not typically observable through surface-level inspections and requires intrusive testing.

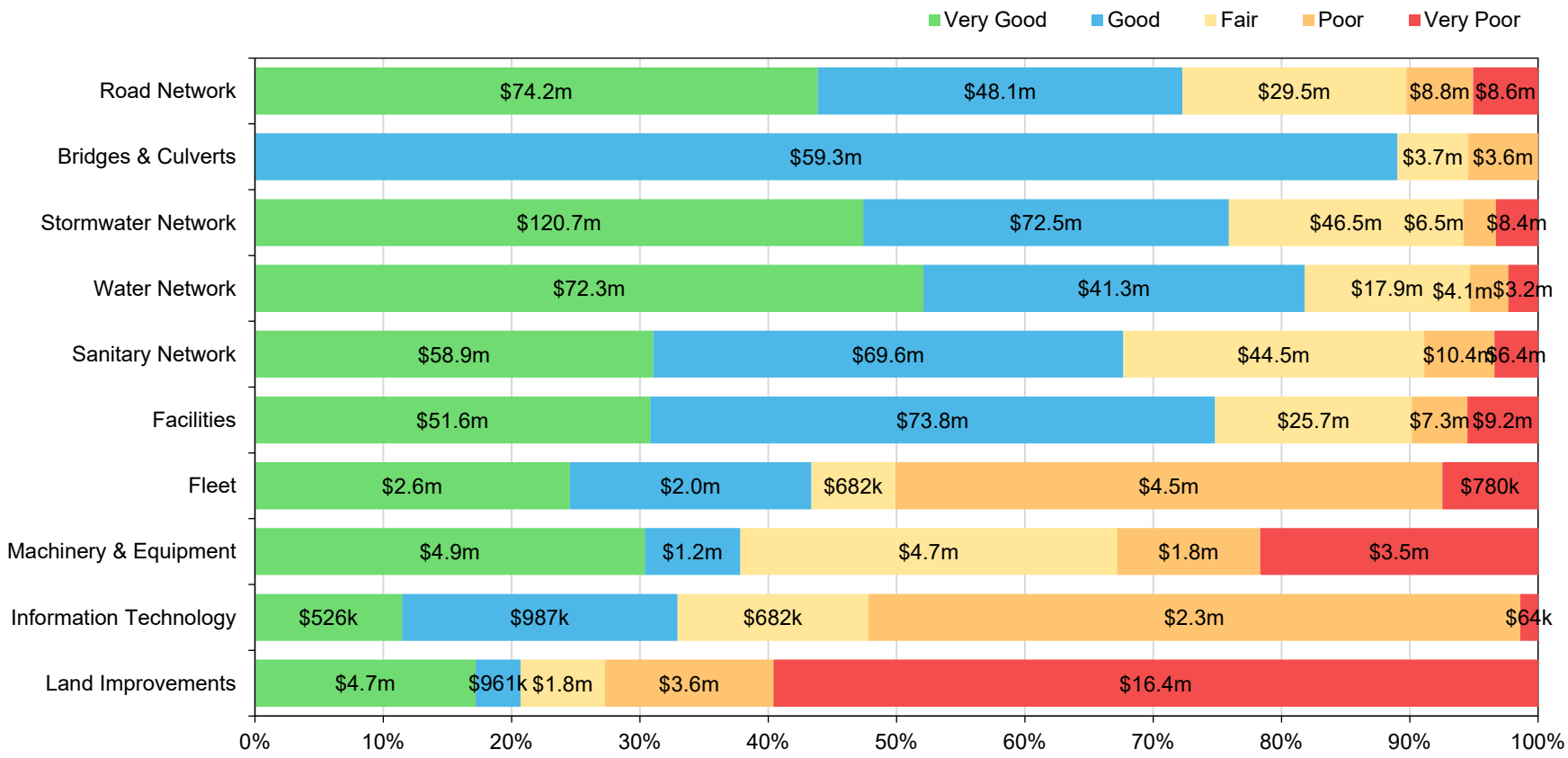
Assets rated in poor or worse condition may require significant rehabilitation or replacement in the short term. Targeted field condition assessments can help validate which assets warrant immediate intervention. Maintaining infrastructure in fair or better condition is generally more cost-effective than deferring action until assets fall into lower condition states.

Figure 2 Asset Condition – Portfolio Overview



As further illustrated in Figure 3, 90% of LaSalle's major core infrastructure assets and the facilities portfolio are estimated to be in fair or better condition based on current replacement costs. This indicates a generally well-maintained asset portfolio, likely benefiting from ongoing investments and maintenance practices.

Figure 3 Asset Condition – By Asset Category

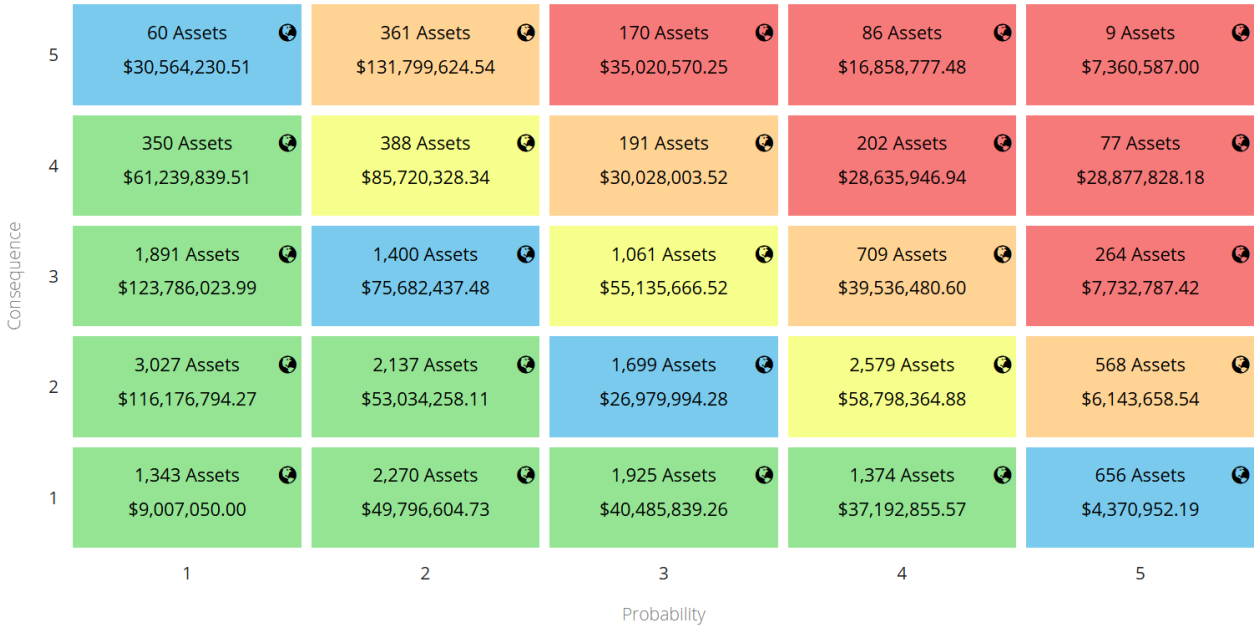


Although fleet, machinery and equipment, information technology, and land improvements represent a smaller share of the Town's total asset base by value, they exhibit a disproportionately high percentage of assets in fair, poor, or very poor condition—most of which is based on age-based analysis rather than field inspections. This suggests potentially aging inventories and deferred reinvestment across several support functions. While these assets are less critical, they are essential to the Town's internal operations and service delivery, and continued degradation may impact operational efficiency, safety, and maintenance costs.

Risk

The graph below illustrates the Town's assets plotted on a risk matrix, based on an assessment of each asset's probability and consequence of failure. This approach helps identify assets that pose the greatest risk to service delivery and supports the prioritization of capital investments and maintenance activities.

Figure 4 Risk Matrix – All Asset Categories

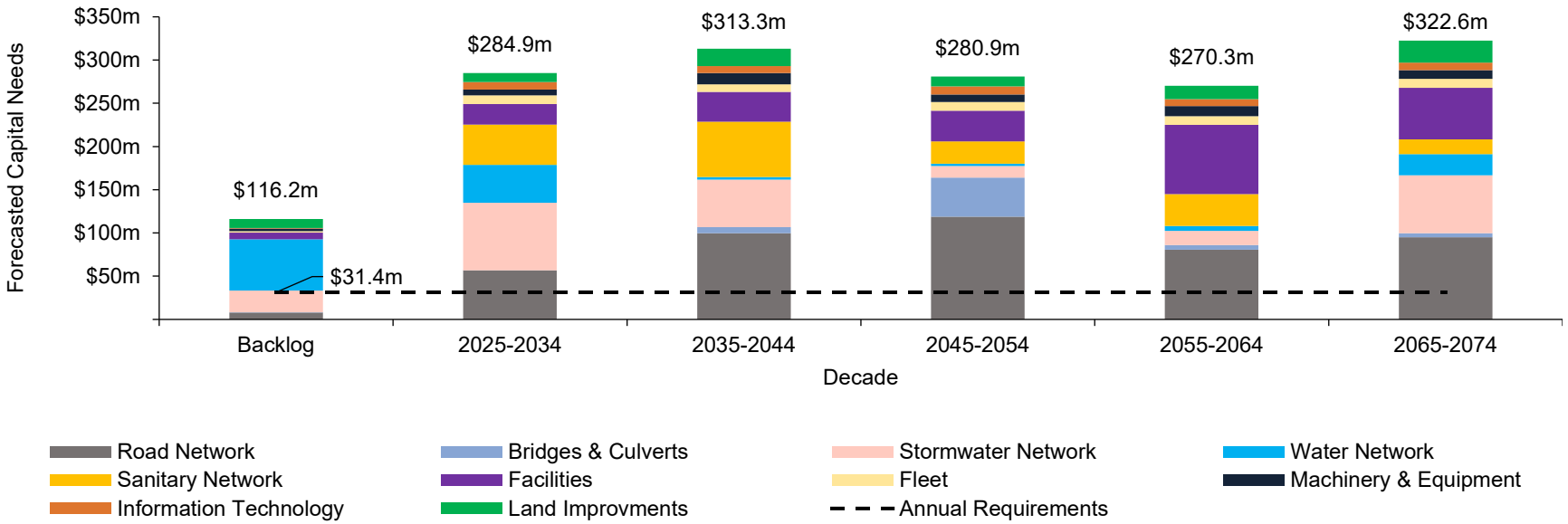


Forecasted Long-term Replacement Needs

Aging infrastructure requires ongoing reinvestment through maintenance, rehabilitation, and eventual replacement. Figure 5 illustrates the cyclical nature of these needs across all asset categories over a 50-year forecast horizon, highlighting short-, medium-, and long-term replacement timelines based on asset age, available condition data, and lifecycle modeling. On average, approximately $31.4 million per year is needed to keep pace with capital replacement demands—offering a baseline target for annual spending or reserve contributions. While actual expenditures will vary year to year, this average provides a useful benchmark to avoid the buildup of deferred projects.

The chart also illustrates a backlog of $116.2 million, comprising assets that remain in service beyond their estimated useful life. While this may signal elevated reinvestment needs, it does not necessarily mean all such assets are in poor condition or require immediate replacement. Many may still be performing adequately, particularly if they have benefitted from ongoing maintenance. Nonetheless, their age introduces uncertainty, making routine condition assessments essential. Integrating these assessments with risk-based prioritization and defined service level targets allows the Town to refine backlog estimates, sequence investments, and apply appropriate lifecycle strategies—such as rehabilitation or replacement—at the right time and for the right assets.

Figure 5 Capital Replacement Needs – 2025-2074



Road Network

The Town of LaSalle's Road Network comprises the largest share of its infrastructure portfolio, with a current replacement cost of $300.1 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

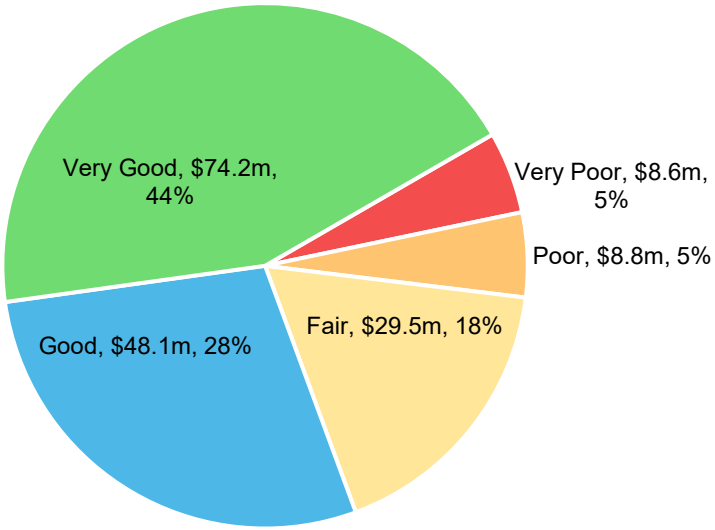
Table 6 summarizes the quantity and current replacement cost of the Town's various road network assets as available in its primary asset management register, Citywide. The replacement cost of all arterial, collector, and local roads includes the road base, which has a combined replacement cost of $130.9 million.

Table 6 Detailed Asset Inventory - Road Network

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Local Roads	138,407	Meters	Cost per unit	$152,545,530	51%
Collector Roads	54,343	Meters	Cost per unit	$61,968,646	21%
Arterial Roads	16,978	Meters	Cost per unit	$29,600,384	10%
Sidewalks	113,099	Meters	Cost per unit	$29,048,833	10%
Trails	38,777	Meters	Cost per unit	$10,472,935	3%
Streetlights	6,125	Assets	CPI	$10,337,691	3%
Traffic Signals	38	Assets	CPI	$3,421,844	1%
Pathways	4,877	Meters	Cost per unit	$2,292,551	<1%
Signs	17	Assets	CPI	$228,080	<1%
Bus Stop Pads	4	Assets	CPI	$161,514	<1%
Total				**$300,078,007**	**100%**

Asset Conditionthe replacement cost-weighted condition of the Town's road network. Condition assessments show that 90% of assets are in fair or better condition, while the remaining 10% are in poor or very poor condition. Assets in the latter category may require near-term replacement or substantial rehabilitation, depending on their criticality and risk profile. Fair-rated assets should be closely monitored, as they are nearing the threshold where more significant interventions may be needed in the medium term to avoid accelerated deterioration and higher lifecycle costs.

Figure 6Figure 6 shows the replacement cost-weighted condition of the Town's road network. Condition assessments show that 90% of assets are in fair or better condition, while the



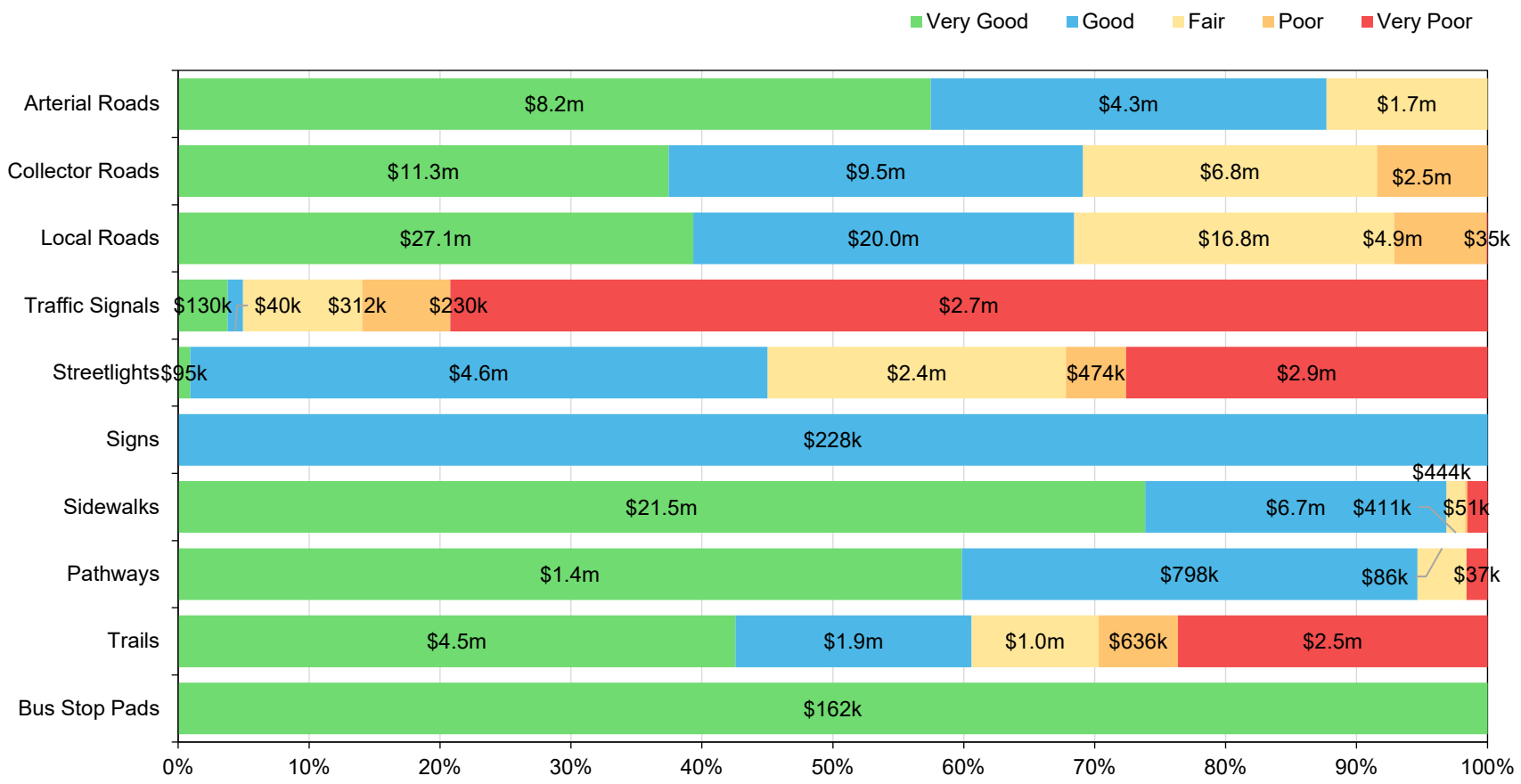
remaining 10% are in poor or very poor condition. Assets in the latter category may require near-term replacement or substantial rehabilitation, depending on their criticality and risk profile. Fair-rated assets should be closely monitored, as they are nearing the threshold where more significant interventions may be needed in the medium term to avoid accelerated deterioration and higher lifecycle costs.

Figure 6 Asset Condition - Road Network: Overall

As further illustrated in Figure 7, based on condition assessments and 2025 pavement condition index (PCI) values, the vast majority of the Town's arterial, collector, and local roadways are in fair or better condition. Appurtenances such as traffic signals and streetlights appear to suggest elevated deterioration; however, this data is age-based and may not accurately reflect current performance or safety.

Sidewalks, pathways, trails, and bus stop pads are generally in acceptable condition, with some localized areas approaching reinvestment need. We note gain that no condition data was available for sidewalks, requiring the use of age to approximate in-field asset state.

Figure 7 Asset Condition - Road Network: By Asset Type



Age Profile

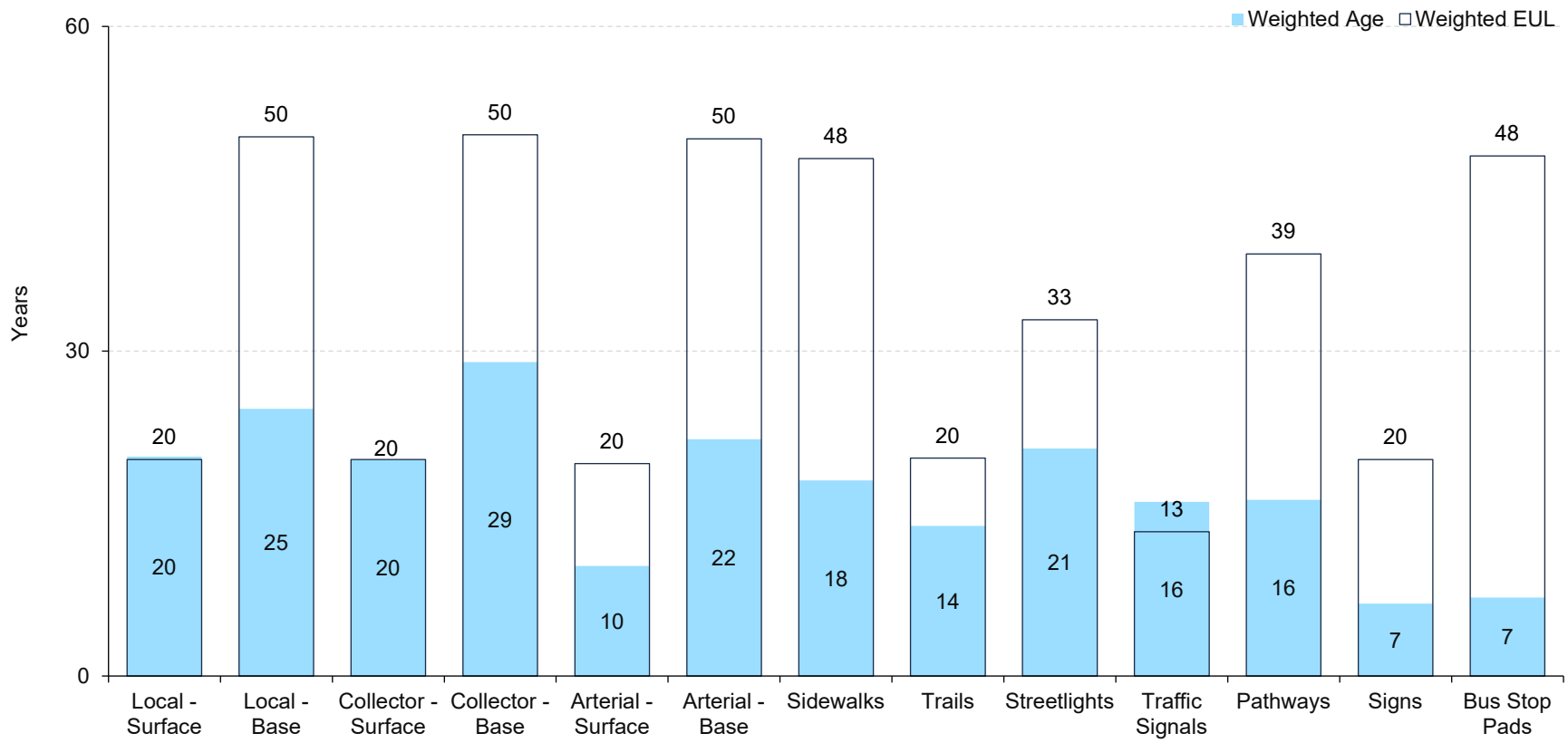
An asset's age profile comprises two key values: estimated useful life (EUL), or design life; and the percentage of EUL consumed. The EUL is the serviceable lifespan of an asset during which it can continue to fulfil its intended purpose and provide value to users, safely and efficiently. As assets age, 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 8 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. Most assets are still well within their expected service life. Some asset types, such as arterial surface, exhibit relatively low weighted ages compared to their EUL, while others, including sidewalks and pathways, approach the upper half of their lifespan, indicating a need for ongoing monitoring and potential medium-term renewal planning.

Local road surfaces, on average, have reached the end of their design life. However, the Town's ongoing maintenance activities help to ensure that these assets remain drivable and safe. Based on LaSalle's existing lifecycle strategy for roads, the 'effective lifespan' for road surfaces exceeds 75 years. Continuous monitoring is recommended to manage emerging needs and support effective lifecycle management.

Figure 8 Estimated Useful Life vs. Asset Age – Road Network



Current Approach to Lifecycle Management

This section describes LaSalle's current approach to managing its roadways. Data was gathered through staff discussions, and lifecycle models were developed in Citywide for each surface type and road class. These models provide a useful reference for ongoing asset management planning and should be updated regularly as new data becomes available.

Roadway management is informed by roads needs studies (RNS). The latest RNS, conducted by Streetscan in 2025, produced PCI values for all pavement sections across collector, local, and arterial roads. Due to budget constraints, staff must apply professional judgment when finalizing projects. Planned developments and opportunities to coordinate with utility work also influence the scheduling of major road works. Rehabilitation efforts are prioritized for arterial roadways.

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

Table 7 Current Lifecycle Management Strategies

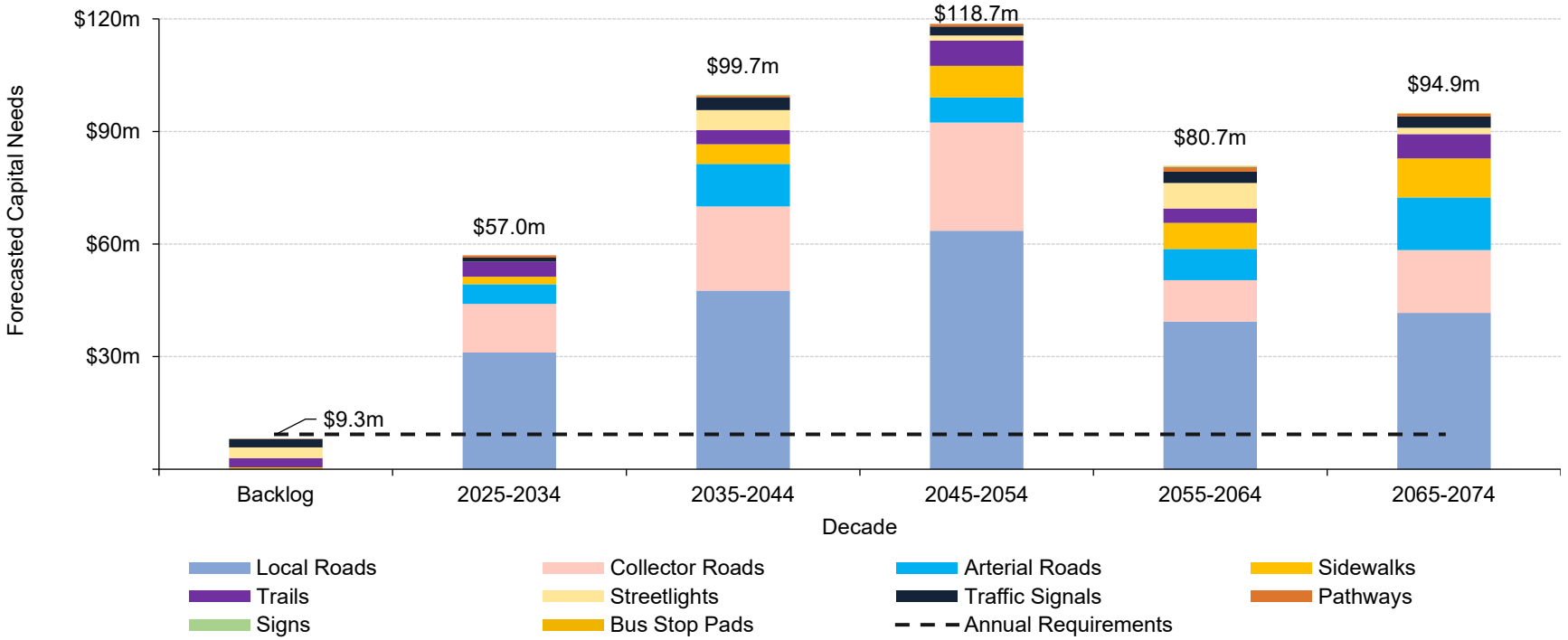
Event Name	Event Class	Event Range / Trigger	Impact on Asset Condition	Impact on Serviceable Life	Cost Per Unit
Crack Sealing	Preventative Maintenance	Every 3-5 years	Condition returns to 95	+3 years	$5/sm
Surface mill and pave	Minor-Rehabilitation	10-15 years from new construction/ PCI score and road 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

Forecasted Long-term Replacement Needs

Figure 9 illustrates the cyclical short-, medium-, and long-term capital replacement requirements for the Town's road network, covering the period from 2025 to 2074. This analysis provides a multi-decade perspective to help the Town anticipate and plan for major fluctuations in capital investment needs. LaSalle's average annual requirement is approximately $9.3 million across all road network assets. While actual spending may vary year to year, this benchmark offers a useful target for annual capital expenditure or reserve contributions to ensure timely replacements and avoid deferred maintenance.

In the current decade, projected requirements total $57.0 million, driven largely by local and collector roads, including road bases. From 2035 to 2054, requirements increase substantially—peaking at $118.7 million—reflecting the cumulative impact of aging infrastructure across all road classes, especially local roads. However, these needs may change over time as new information becomes available. Regular condition assessments coupled with risk-based analysis will help the Town refine and prioritize investments, potentially extending asset life and reducing actual capital requirements.

Figure 9 Forecasted Capital Replacement Requirements - Road Network: 2025-2074



Planned Capital, and Significant Operating and Maintenance Expenditures

The table below summarizes the forecasted capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan. Data beyond 2030 is further projected for the purpose of this AMP using average annual growth rates.

Table 8 Planned Capital, Significant Operating, and Maintenance Expenditures- Road Network

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$960.0k	$998.1k	$1.04m	$1.08m	$1.12m	$1.28m	$1.30m	$1.33m	$1.35m	$1.38m
Vehicle/Equipment	$51.0k	$52.0k	$53.0k	$54.1k	$55.2k	$56.3k	$57.4k	$58.6k	$59.7k	$60.9k
Program Services	$779.8k	$834.8k	$875.9k	$893.4k	$911.1k	$929.3k	$947.9k	$966.8k	$986.2k	$1.01m
Streetlighting	$315.0k	$324.9k	$335.2k	$345.9k	$356.9k	$368.4k	$375.8k	$383.3k	$390.9k	$398.8k
Winter Control	$200.0k	$204.0k	$208.1k	$212.3k	$216.5k	$22.8k	$200.0k	$200.0k	$200.0k	$200.0k
Sub-total	**$2.3m**	**$2.4m**	**$2.5m**	**$2.6m**	**$2.7m**	**$2.7m**	**$2.9m**	**$2.9m**	**$3.0m**	**$3.0m**
Capital	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m
Sub-total	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m	$7.7m
Total	**$10.0m**	**$10.1m**	**$10.2m**	**$10.3m**	**$10.3m**	**$10.3m**	**$10.6m**	**$10.6m**	**$10.7m**	**$10.7m**

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

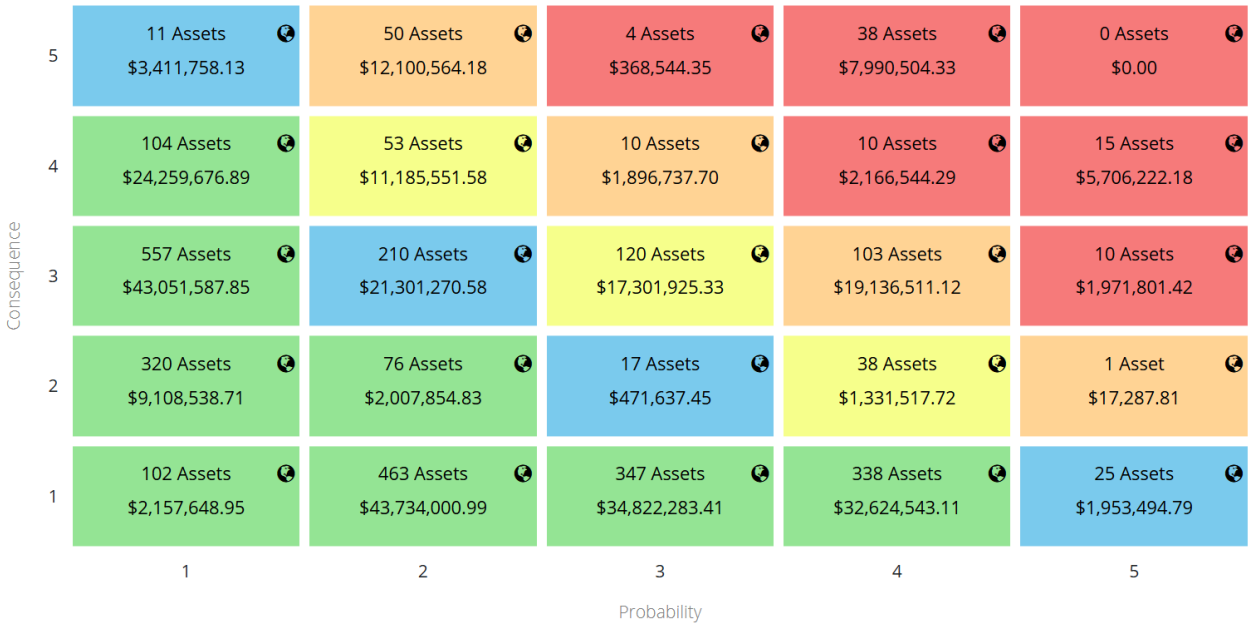
The risk matrix below is generated using available asset data, such as condition, service life remaining, replacement costs, traffic data, road class, and asset type. The risk ratings for assets without useful attribute data were calculated using only condition, service life remaining, and their replacement 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 10 Risk Matrix - Road Network



In addition to asset-level risk, the Town's road network is vulnerable to risks arising from deferring or missing key lifecycle activities such as timely repairs, rehabilitation, and replacement. These risks can manifest in several ways:

- Missed opportunities to apply cost-effective interventions—such as crack sealing, surface treatments, or targeted rehabilitation—that could extend the life of road surfaces and underlying structures, resulting in higher long-term costs;

- Inefficient allocation of funds, where lower-risk segments (e.g., low-traffic local roads) might receive investments at the expense of higher-priority collector or arterial routes that support essential mobility and connectivity;

- Delays in critical projects, especially those involving road surfaces and sidewalks that directly impact public safety and accessibility, leading to potential increases in borrowing costs or financial strain;

- Accelerated deterioration of road bases, curb and gutter structures, sidewalks, streetlights, and other appurtenances, which could compromise not only driving conditions but also pedestrian safety, street lighting, and signage reliability—elements that collectively define the quality and usability of the road network;

- Diminished public confidence in the Town's road network, potentially eroding satisfaction with overall mobility, walkability, and the perceived quality of life in the community, while increasing vulnerability to reputational damage;

A risk-based, condition-driven approach helps ensure that critical assets within the road network—particularly high-volume or high-criticality segments—are prioritized for maintenance and renewal, thereby maintaining safety, reliability, and service continuity for residents and businesses alike.

Bridges and Culverts

The Town of LaSalle's transportation network also includes bridges and structural culverts, with a current replacement cost of $66.6 million.

Inventory and Valuation

Table 9 summarizes the quantity and current replacement cost of bridges and culverts. The Town owns and manages 10 bridges and 13 structural culverts, including three pedestrian crossings.

Table 9 Detailed Asset Inventory - Bridges and Culverts

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Bridges	10	Assets	User defined	$47,691,391	72%
Culverts	13	Assets	User defined	$18,899,121	28%
Total	**23**			**$66,590,512**	**100%**

Asset Condition

Figure 11 summarizes the replacement cost-weighted condition of the Town's bridges and culverts. Based on the Town's 2023 Ontario Structures Inspection Manual (OSIM) assessments, 95% of bridges and structural 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 11 Asset Condition - Bridges and Culverts: Overall

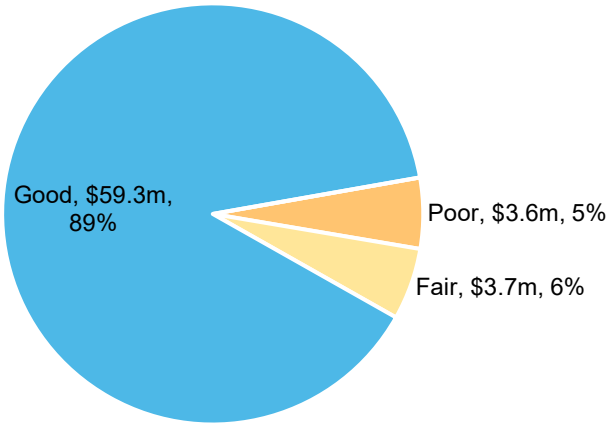
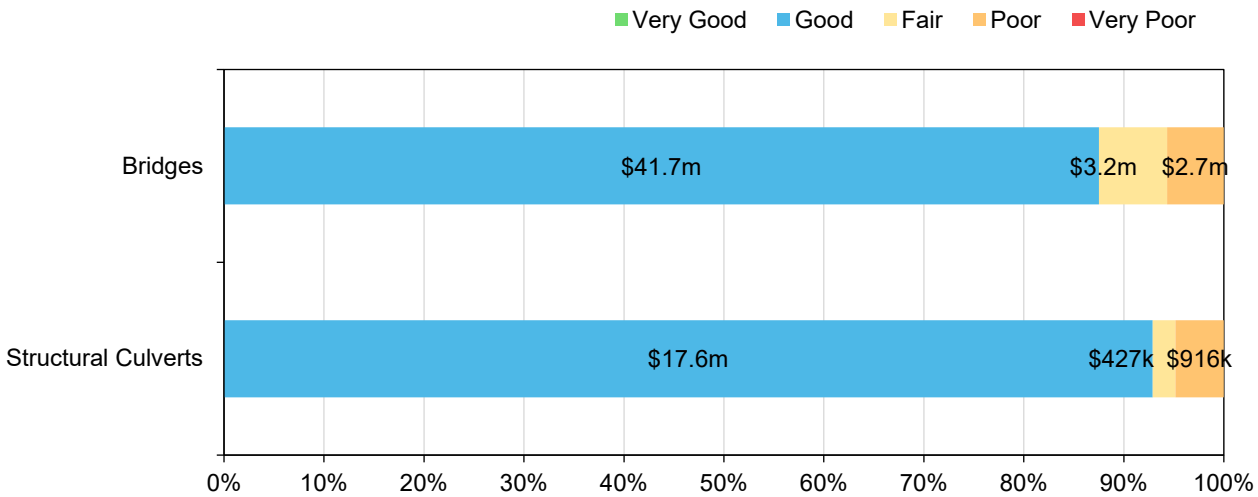


Figure 12 provides further condition details for both structure types.

Figure 12 Asset Condition - Bridges and Culverts: By Segment



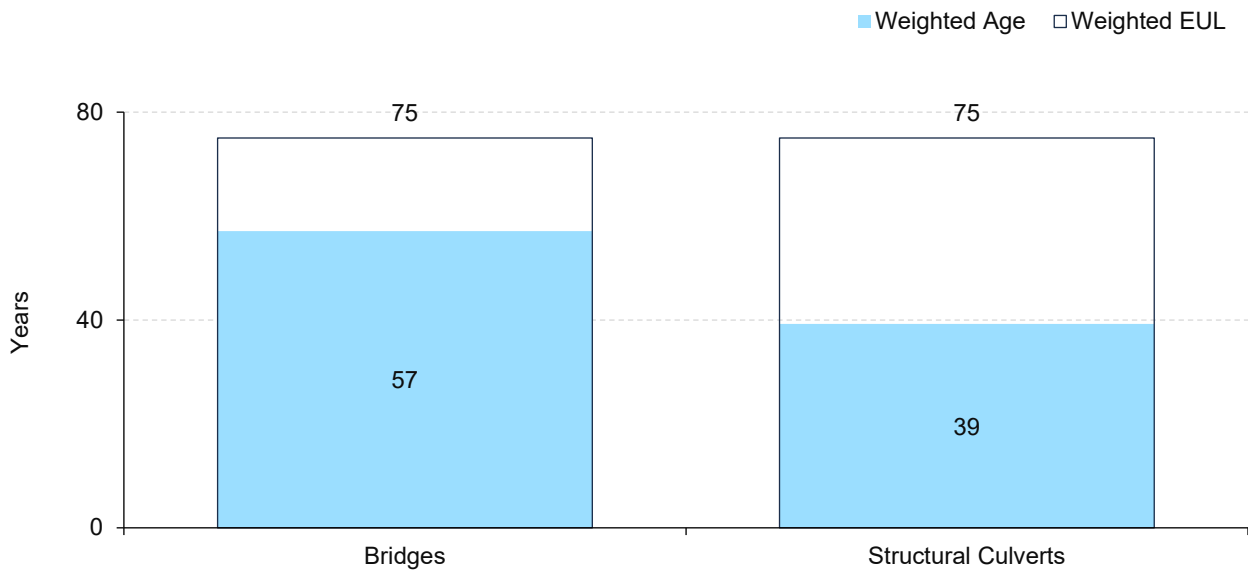
Age Profile

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 13 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 13 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 57 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 39 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

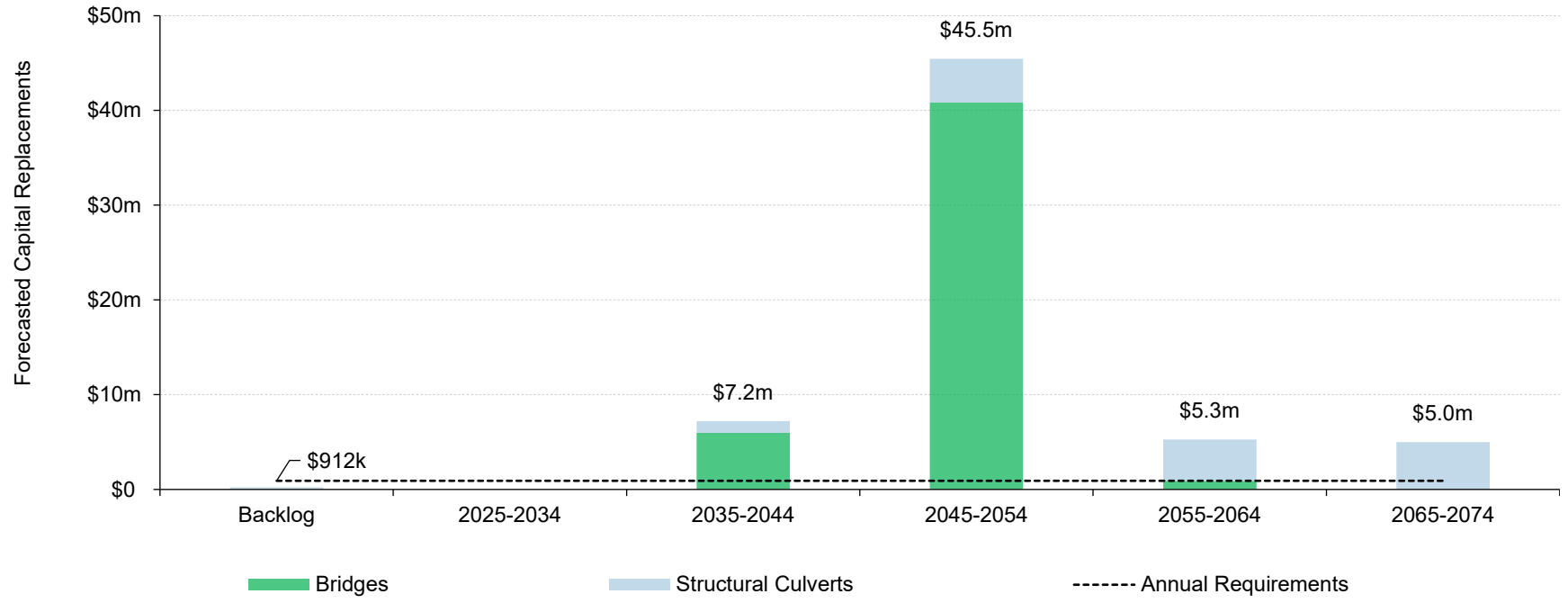
Annual lifecycle activities for the Town's 23 structures are informed by biennial structural inspections conducted in accordance with the Ontario Structure Inspection Manual (OSIM). The most recent inspection occurred in 2023, with updated data anticipated in 2025. These forthcoming OSIM results will guide maintenance and rehabilitation priorities across the structure portfolio.

Forecasted Long-term Replacement Needs

Figure 14 illustrates the projected short-, medium-, and long-term rehabilitation and replacement needs for the Town's bridges and culverts, extending through 2074 to capture long-range trends and major renewal cycles. On average, LaSalle requires $912k annually to meet capital needs in this asset class. While actual expenditures may vary year to year, this value serves as a planning benchmark for annual capital allocations or reserve contributions to mitigate the risk of deferrals.

No significant reinvestment peaks are expected until the 2045–2054 period, during which assets valued at $45.5 million are projected to reach the end of their service life. These projections are informed by replacement cost data, age profiles, and condition assessments. They are intended to support long-term, portfolio-level capital planning. Ongoing maintenance and rehabilitation guided by OSIM inspections, supported by a structured risk framework, will help ensure timely intervention for critical structural components.

Figure 14 Forecasted Capital Replacement Requirements - Bridges and Culverts: 2025-2071



Planned Capital, Significant Operating, and Maintenance Expenditures

Bridges and culverts are managed as part of the Town's road network.

Table 10 Planned Capital, Significant Operating, and Maintenance Expenditures- Bridges & Culverts

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance	Maintained as part of the Road Network.									
Capital										
Sub-total										
Total										

Risk Analysis

The risk matrix below is 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 15 Risk Matrix - Bridges and Culverts

In addition to asset-level risk, the Town's bridge and structural culvert network is especially sensitive to risks associated with deferring or missing key lifecycle activities such as timely inspections, repairs, rehabilitation, and replacement. These risks can present in several ways:

- Missed opportunities to undertake preventive maintenance—such as deck sealing, joint repairs, or corrosion protection—that can significantly extend the service life of bridges and culverts, leading instead to higher lifecycle costs and the need for more expensive interventions later;

- Delays in executing major rehabilitations or replacements, particularly for bridges or culverts with high risk or low redundancy, could result in load restrictions, closures, or service disruptions with significant social and economic impacts.

- Accelerated structural deterioration that compromises load-carrying capacity, increases vulnerability to environmental factors (e.g., flooding or freeze-thaw cycles), and raises the risk of sudden failures that pose immediate safety hazards;

- A decline in public confidence in the safety and reliability of the Town's bridge and culvert infrastructure, potentially undermining trust in the Town's overall asset management practices and its commitment to ensuring safe travel and emergency response capabilities;

A condition-driven, risk-based approach ensures that high-priority structures—especially those with high traffic volumes or serving critical routes—are identified for timely interventions. This approach helps preserve essential connections, maintain safety, and optimize long-term investment in the Town's bridge and culvert network.

Stormwater Network

LaSalle's Stormwater Network consists of an extensive system of storm sewer mains and a range of critical supporting infrastructure, with a total current replacement cost of $254.5 million. The network includes approximately 168 kilometres of storm mains. In addition to these linear assets, the Town is also responsible for key supporting components such as stormwater pump stations, stormwater management ponds, and other related structures that contribute to overall system performance, environmental protection, and regulatory compliance.

Inventory and Valuation

Table 11 summarizes the quantity and current replacement cost of all stormwater management assets available in the Town's asset register.

Table 11 Detailed Asset Inventory - Stormwater Network

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Storm Mains	168,135	Meters	Cost per unit	$212,945,418	84%
Catch Basins	7,852	Assets	Cost per unit	$20,087,504	8%
Storm Manholes	1,758	Assets	User-defined	$15,458,915	6%
Storm Pump Stations	6	Assets	User-defined	$2,780,976	1%
Ponds	7	Assets	User-defined	$3,239,679	1%
Total				**$254,512,492**	**100%**

Asset Condition

Figure 16 presents the replacement cost-weighted condition of the Town's stormwater management assets. Drawing on condition assessments and age data, 94% of assets are currently in fair or better condition, while the remaining 6% are classified as poor or worse. Assets in poor condition may require short-term replacement, while those rated as fair should be closely monitored to determine when medium-term rehabilitation or replacement might be necessary.

Figure 16 Asset Condition - Stormwater Network

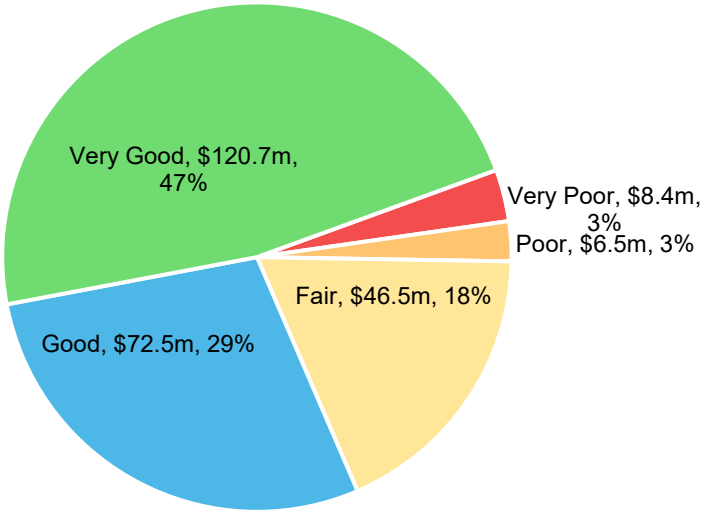
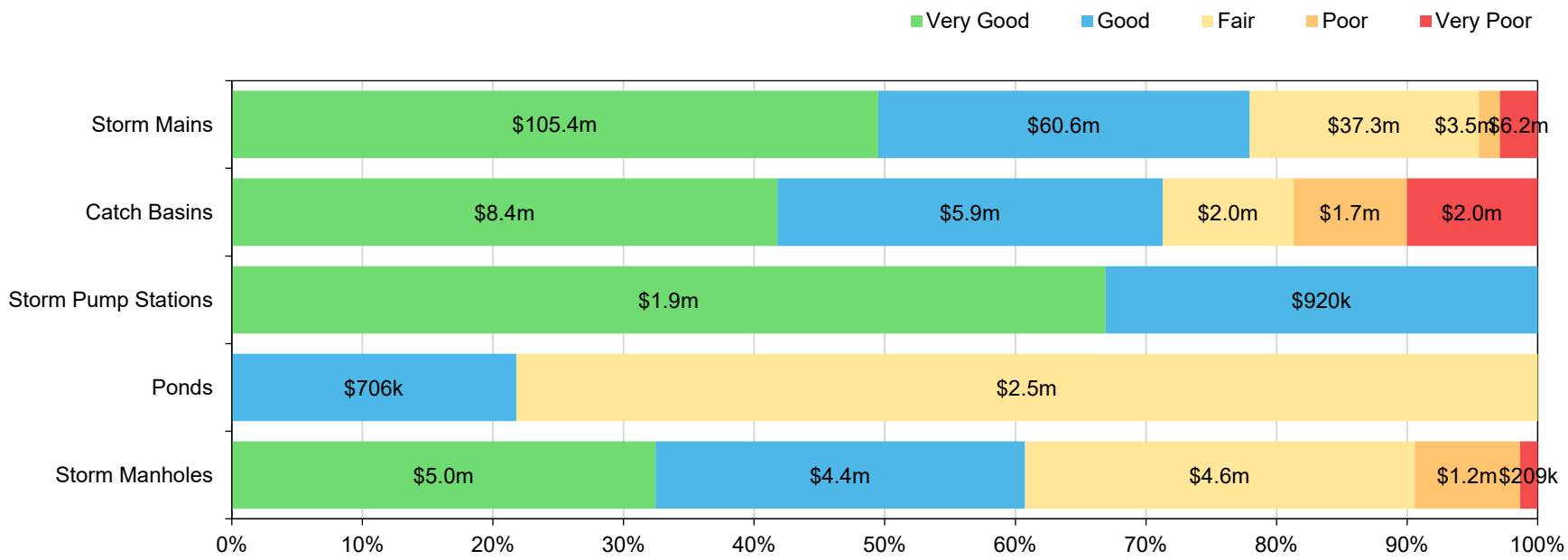


Figure 17 summarizes the condition of individual stormwater asset types. The analysis illustrates that based primarily on condition assessment data, the majority of stormwater mains, catch basins, and manholes are in fair or better condition. No assessment condition data was available for ponds or storm pump stations.

Figure 17 Asset Condition - Stormwater Network – By Segment



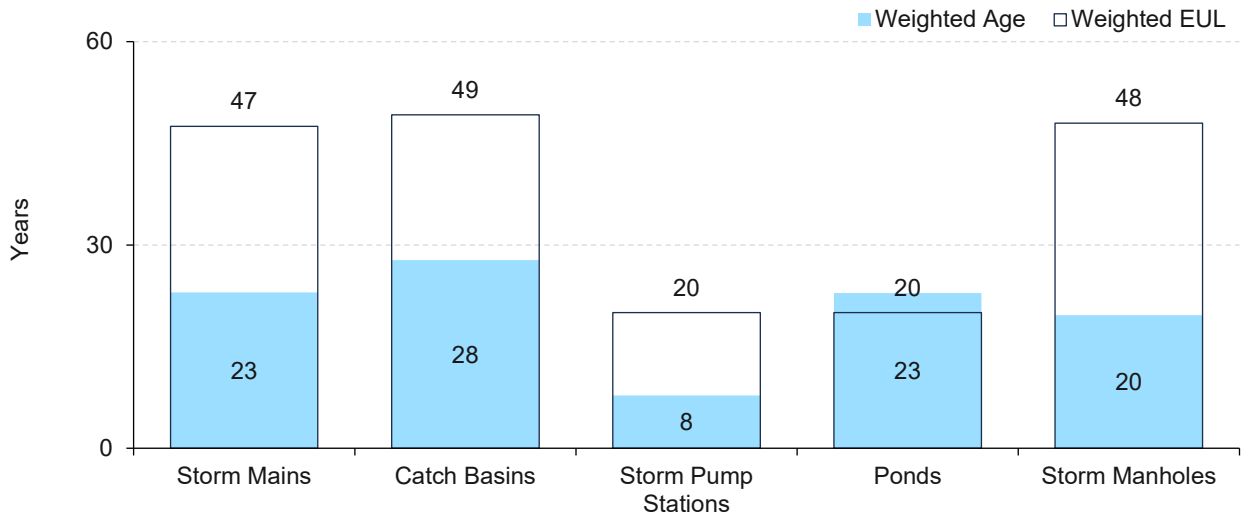
Age Profile

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 18 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 18 Estimated Useful Life vs. Asset Age – Stormwater Network



The data reveals that on average, storm sewer mains will enter the latter stages of their expected design life in the coming years, with an average age of 23 years against an EUL of 47 years. Although stormwater management ponds do not have a fixed end-of-life like traditional infrastructure, many in LaSalle have exceeded their estimated useful life based on age data. While this does not imply imminent failure, it highlights the need for ongoing sediment removal, structural repairs, and potential retrofits to maintain performance and meet evolving design standards.

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.

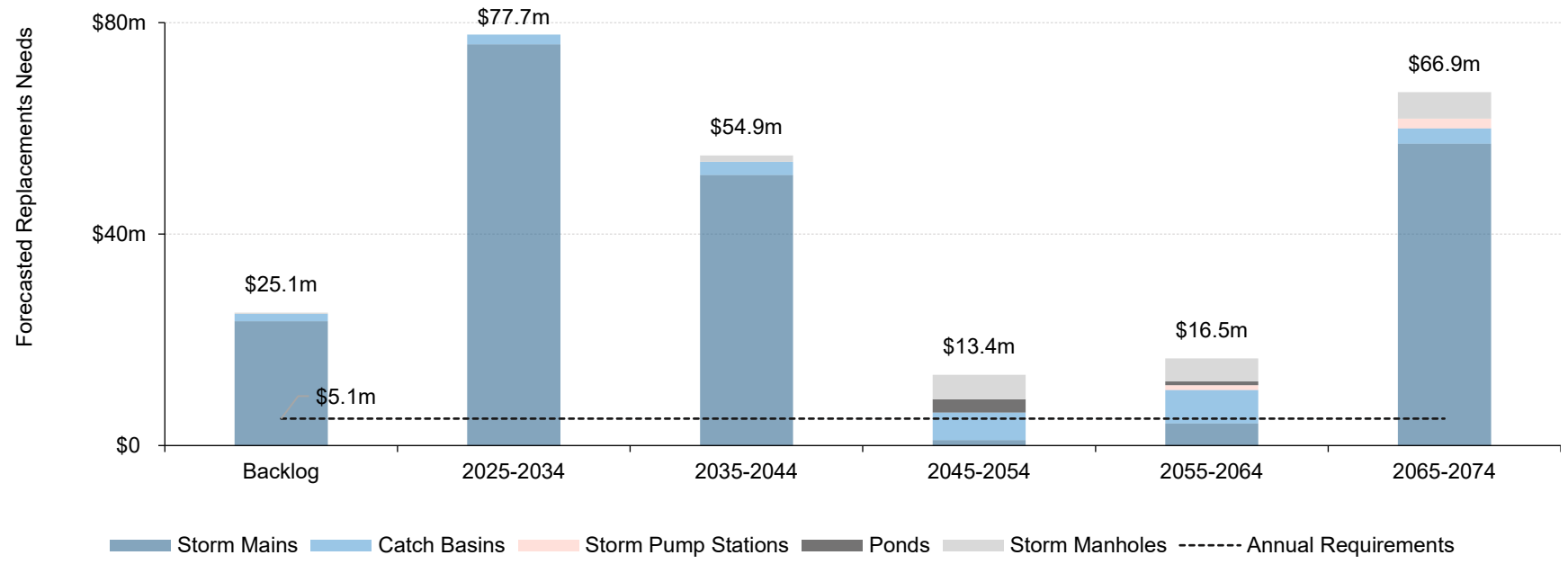
For linear underground infrastructure, pipe material can help identify assets that may be candidates for more proactive rehabilitation and replacement strategies. Some municipalities have proactive pipe replacement programs, e.g., replacing cast iron or ductile iron mains with PVC pipes. Trenchless relining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

Forecasted Long-term Replacement Needs

Figure 19 illustrates the projected short-, medium-, and long-term replacement needs for LaSalle's stormwater network through 2074, offering a multi-decade view of capital investment requirements. Average annual needs are estimated at $5.1 million, serving as a planning benchmark for reserve contributions and long-term financial stability.

A capital investment peak is anticipated in the current decade as many storm mains reach or exceed their expected service life; however, age alone does not predict actual condition, and many older assets may remain functional. The analysis also shows a backlog of $25.1 million, which includes assets that may warrant further inspection or renewal planning. These estimates are based on replacement costs, asset age, and available condition data, and are intended to guide long-term, system-wide capital planning.

Figure 19 Forecasted Capital Replacement Requirements - Stormwater Network: 2025-2074



Replacement needs often exceed what municipalities can afford, and storm mains reaching the end of their useful life may not require immediate replacement. CCTV inspections, coordination with other roadwork, and a robust risk framework help identify true priorities and ensure timely intervention for critical assets.

Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan. Data beyond 2027 is further projected for the purpose of this AMP using average annual growth rates.

Table 12 Planned Capital, Operating, and Maintenance Expenditures - Stormwater Network

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$125.1k	$130.0k	$135.1k	$140.3k	$145.8k	$151.4k	$154.4k	$157.5k	$160.7k	$163.9k
Program Services	$50.0k	$51.0k	$52.0k	$53.0k	$54.1k	$55.2k	$56.3k	$57.4k	$58.6k	$59.8k
Sub-total	**$175.1k**	**$181.0k**	**$187.1k**	**$193.3k**	**$199.9k**	**$206.6k**	**$210.7k**	**$214.9k**	**$219.2k**	**$223.6k**
Capital	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m
Sub-total	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m	$2.3m
Total	**$2.4m**	**$2.4m**	**$2.5m**	**$2.5m**	**$2.5m**	**$2.5m**	**$2.5m**	**$2.5m**	**$2.5m**	**$2.5m**

Program services for storm sewers include annual storm sewer maintenance.

Risk Analysis

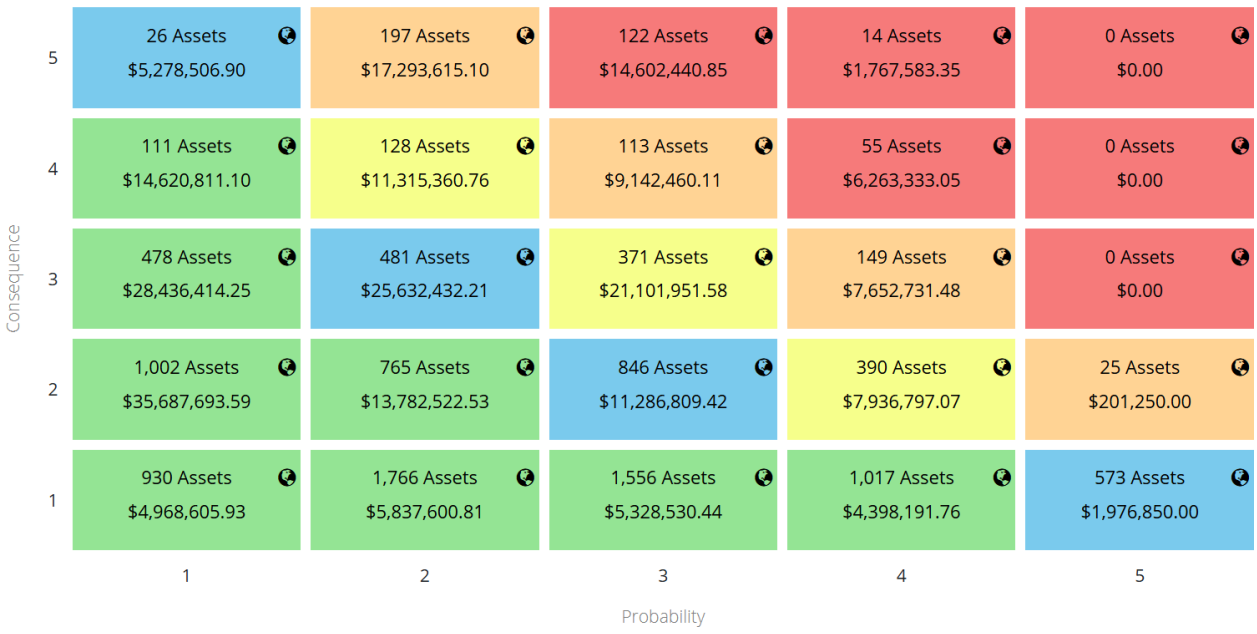
The risk matrix below is generated using available asset data, such as service life remaining, replacement costs, asset type, and pipe diameter. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

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 20 Risk Matrix - Stormwater Network



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 to apply cost-effective preventive maintenance (e.g., clearing debris from storm mains or maintaining pond outlets), leading to higher lifecycle costs and potential system failures during heavy rain events;

- Deferral of critical stormwater projects—such as pump station upgrades or large-diameter main replacements—that can result in increased financial strain or the need for borrowing, especially if failures occur during extreme weather events;

- Accelerated deterioration of stormwater infrastructure, including mains, ponds, and outfalls, leading to premature failures that can compromise public health and safety, disrupt drainage services, and contribute to localized flooding;

- A decline in public satisfaction with the Town's flood management and drainage services, potentially eroding trust in the Town's ability to manage stormwater risks and protect residents and businesses.

- Failures in stormwater management assets can be particularly severe, leading to extensive flooding, erosion, sewer backups, road and bridge closures, environmental contamination, and substantial property damage. These failures also risk compromising water quality, exacerbating public health and safety concerns.

- Increased frequency and intensity of extreme weather events make communities even more vulnerable to flooding. Such events can also create legal liabilities for the Town if asset failures result in property damage or injury.

A condition-driven, risk-based approach ensures that high-priority stormwater assets—especially those vital for managing peak flows, environmental protection, and regulatory compliance—are identified and addressed promptly. This proactive strategy helps maintain system capacity and resilience, supporting reliable service delivery and protecting both residents and the natural environment from flood-related risks.

Water Network

LaSalle's Water Network comprises water distribution mains and hydrants, with a current replacement cost of $138.8 million. The Town is responsible for approximately 227 kilometres of mains.

Inventory and Valuation

Table 13 summarizes the quantity and current replacement cost of all water distribution assets available in the Town's asset register.

Table 13 Detailed Asset Inventory - Water Network

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Mains	226,687	Meters	Cost per unit	$128,664,222	93%
Hydrants	1342	Assets	Cost per unit	$10,171,738	7%
Total				**$138,835,960**	**100%**

Asset Condition

The figure below 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 21 Asset Condition - Water Network

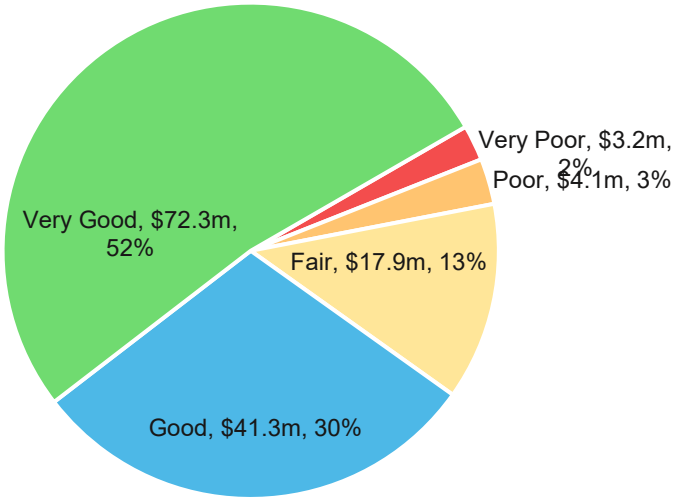
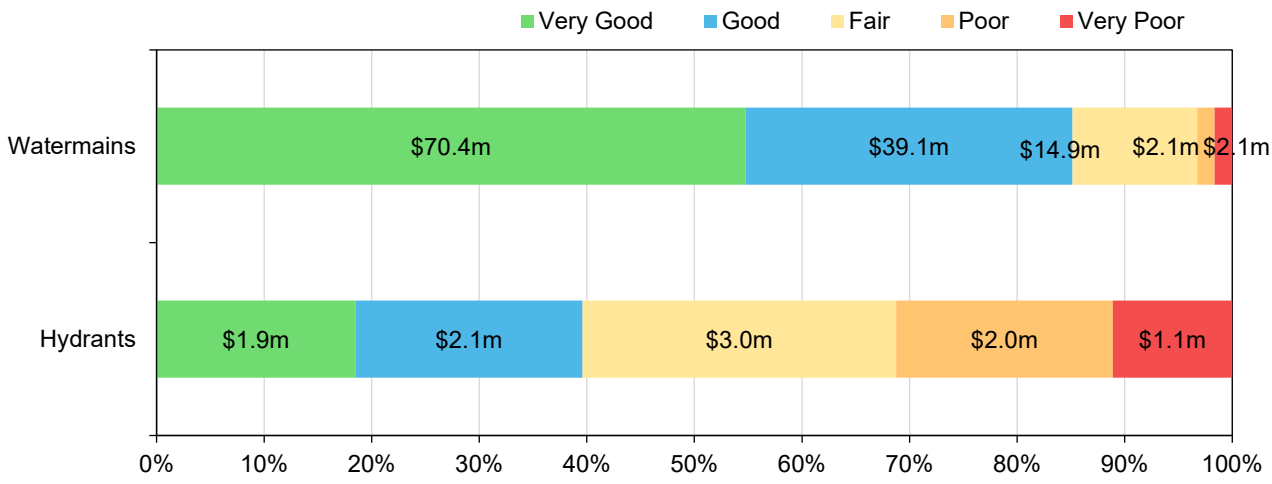


Figure 22 provides the condition overview of the Town's water assets. Watermains with a combined replacement cost of $4.2 million are currently rated in poor or very poor condition. Hydrants, valued at $3.2 million, also fall into this category, based on original installation dates. Watermain condition estimates reflect both asset age and historical break data.

Figure 22 Asset Condition - Water Network – By Segment



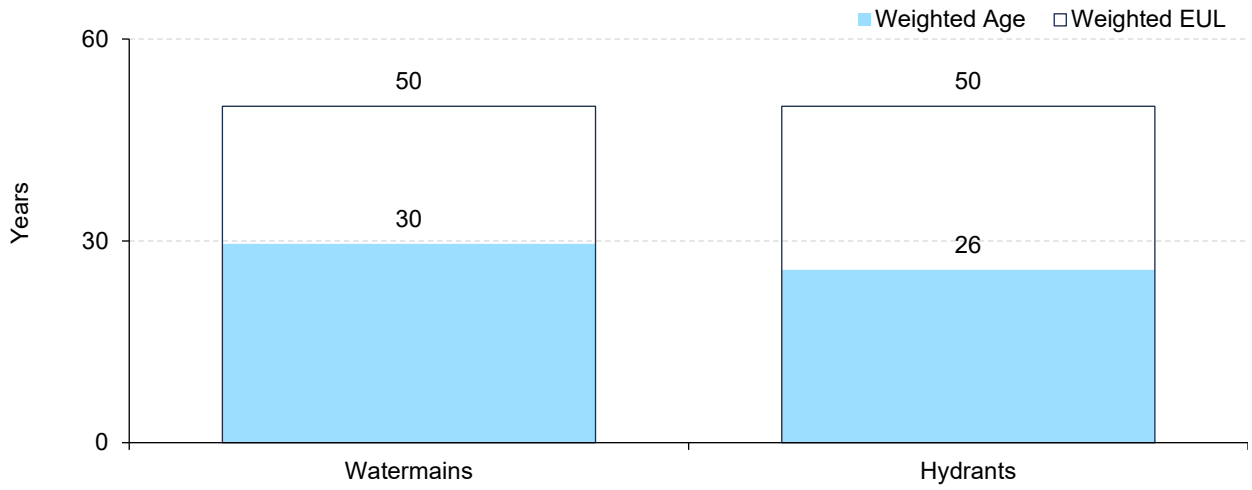
Age Profile

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 23 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 23 Estimated Useful Life vs. Asset Age – Water Network



On average, the Town's watermains are at the mid-to-late stage of their estimated useful life, with an average age of 30 years relative to an EUL of 50 years. Hydrants follow a similar trend, averaging 26 years in age. A notable portion of the network was installed before 1970, with the oldest distribution mains dating back to 1925. While these assets have exceeded their estimated useful life, many continue to function in service.

Current Approach to Lifecycle Management

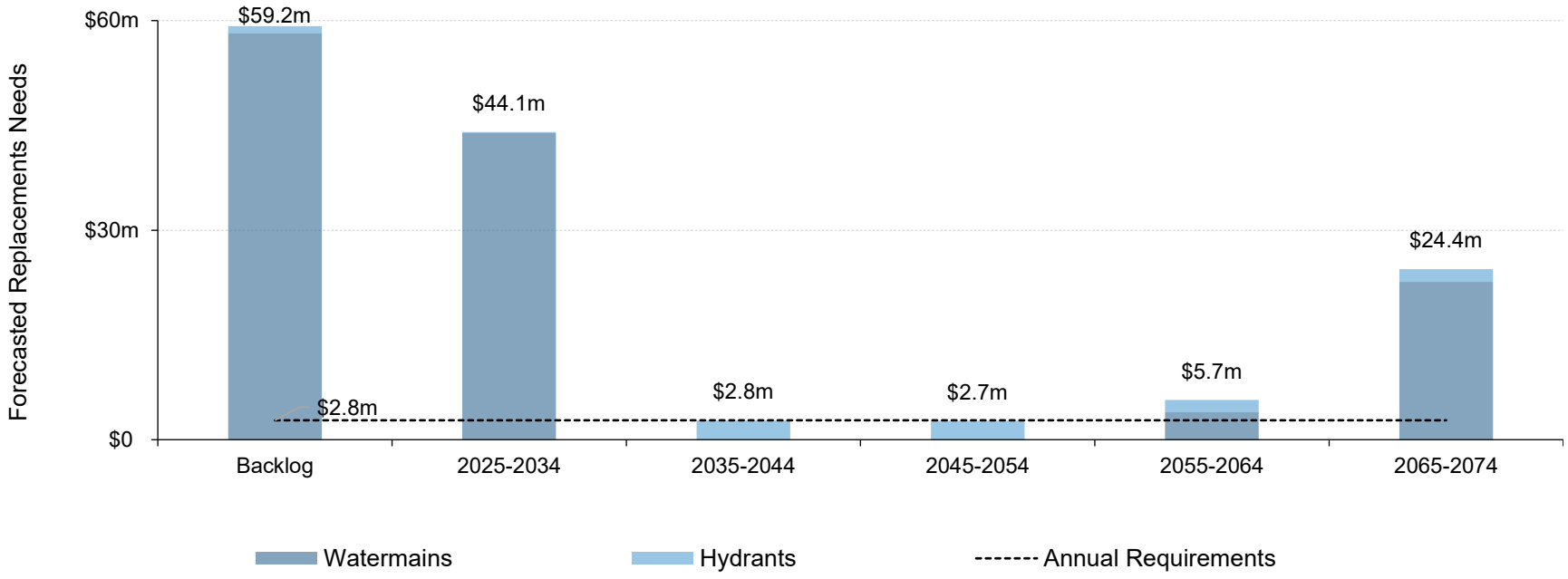
The Town currently does not have a programmatic approach to assessing its water infrastructure. Safety issues and watermain breaks within a system drive rehabilitation or replacement activities. No relining program is in place, and cathodic protection is being reviewed to protect ductile and cast iron 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 24 offers a 50-year outlook on the Town's water distribution infrastructure needs, capturing cyclical reinvestment requirements across short-, medium-, and long-term horizons. It estimates average annual capital needs of $2.8 million, which can serve as a practical benchmark when setting annual capital budgets or reserve contributions. While actual project timing may shift, maintaining funding at or near this level can help ensure timely replacement and prevent the accumulation of infrastructure deficits.

The current estimated reinvestment backlog is $59.2 million, the majority of which is associated with watermains installed prior to 1970 that have exceeded their estimated service life. However, these assets may still be functioning adequately, as age-based analysis does not account for localized performance or condition data. Approximately $44.1 million in renewal needs are projected within the current decade.

Figure 24 Forecasted Capital Replacement Requirements - Water Network: 2025-2074



Planned Capital, Significant Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan. Data beyond 2027 is further projected for the purpose of this AMP using average annual growth rates.

Table 14 Planned Capital, Significant Operating, and Maintenance Expenditures- Water Network

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$998k	$1.0m	$1.1m	$1.1m	$1.2m	$1.2m	$1.2m	$1.3m	$1.3m	$1.3m
Vehicle/Equipment	$20k	$20k	$21k	$21k	$22k	$22k	$22k	$23k	$23k	$24k
Program Services	$4.2m	$4.3m	$4.3m	$4.4m	$4.5m	$4.6m	$4.7m	$4.8m	$4.9m	$5.0m
Sub-total	**$5.2m**	**$5.3m**	**$5.4m**	**$5.6m**	**$5.7m**	**$5.8m**	**$6.0m**	**$6.1m**	**$6.2m**	**$6.3m**
Capital	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m
Sub-total	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m	$3.1m
Total	**$8.3m**	**$8.4m**	**$8.5m**	**$8.7m**	**$8.8m**	**$8.9m**	**$9.0m**	**$9.2m**	**$9.3m**	**$9.4m**

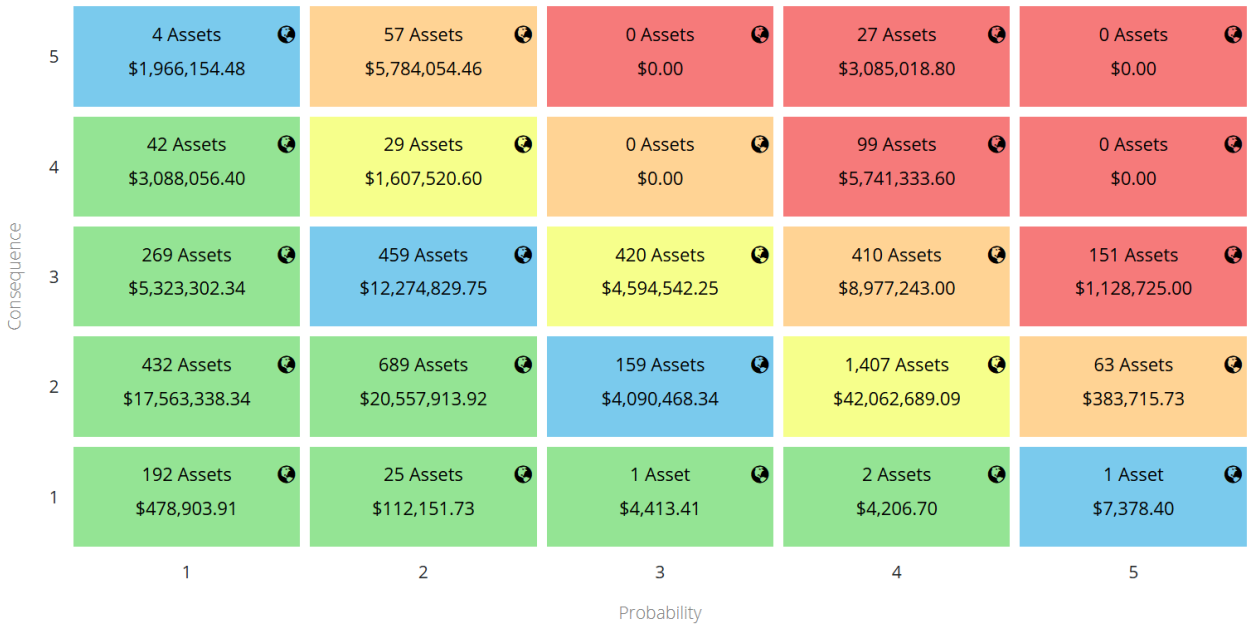
Program services for water include the annual purchase of water supply from the City of Windsor ($2 million), meter maintenance, water testing, overhead allocation, and other expenses incurred to support delivery of clean and safe drinking water to residents.

Risk Analysis

The risk matrix below is 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 25 Risk Matrix - Water Network

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:

- Failures in water distribution systems, including water mains and hydrants, can disrupt essential services, leading to water advisories, loss of water supply, and impacts on fire protection.

- Unplanned breaks and leaks can drive up maintenance and repair costs, eroding financial efficiency and increasing overall lifecycle costs.

- Delays in renewing aging water infrastructure can require emergency repairs, strain the budget, or force additional borrowing.

- Early deterioration of critical water assets can pose risks to public health, impact fire safety, and affect the Town's residents and businesses.

- Poor asset management in water services can lead to decreased public trust, dissatisfaction with water quality and reliability, and damage the Town's reputation.

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.

Sanitary Network

LaSalle's Sanitary Network comprises wastewater collection mains, manholes, and pump stations, with a current replacement cost of $189.9 million. The Town is responsible for 168 kilometres of mains and 19 sanitary pump stations.

Inventory and Valuation

Table 13 summarizes the quantity and current replacement cost of all sanitary infrastructure assets available in the Town's asset register.

Table 15 Detailed Asset Inventory - Sanitary Network

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Sanitary Mains	168,635	Meters	Cost per unit	$140,331,310	74%
Sanitary Pump Stations	19	Assets	User-defined	$31,119,000	16%
Sanitary Manholes	1,892	Assets	Cost per unit	$18,422,746	10%
Total				**$189,873,056**	**100%**

Asset Condition

Figure 26 the replacement cost-weighted condition of the Town's sanitary distribution assets. Based on age data, 91% of the assets are in fair or better condition, while the remaining 9% are in poor or very poor condition. Assets in poor condition may require short-term replacement, while those rated as fair should be monitored for further deterioration and potential medium-term rehabilitation or replacement.

Figure 26 Asset Condition - Sanitary Network

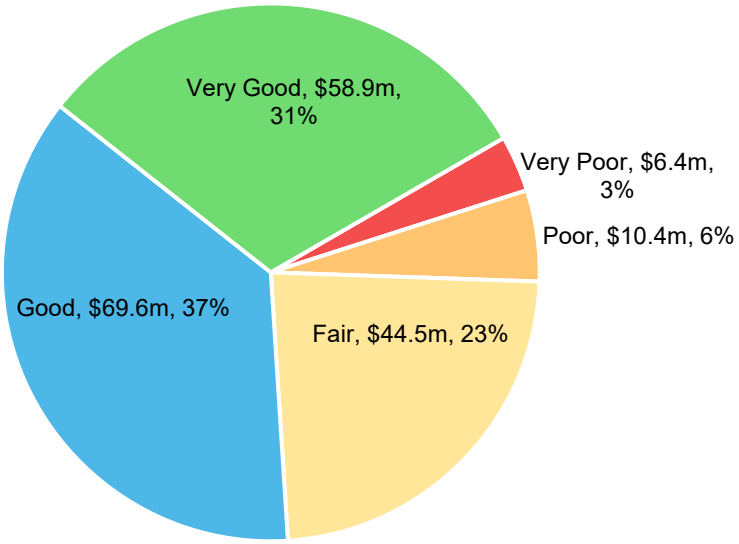
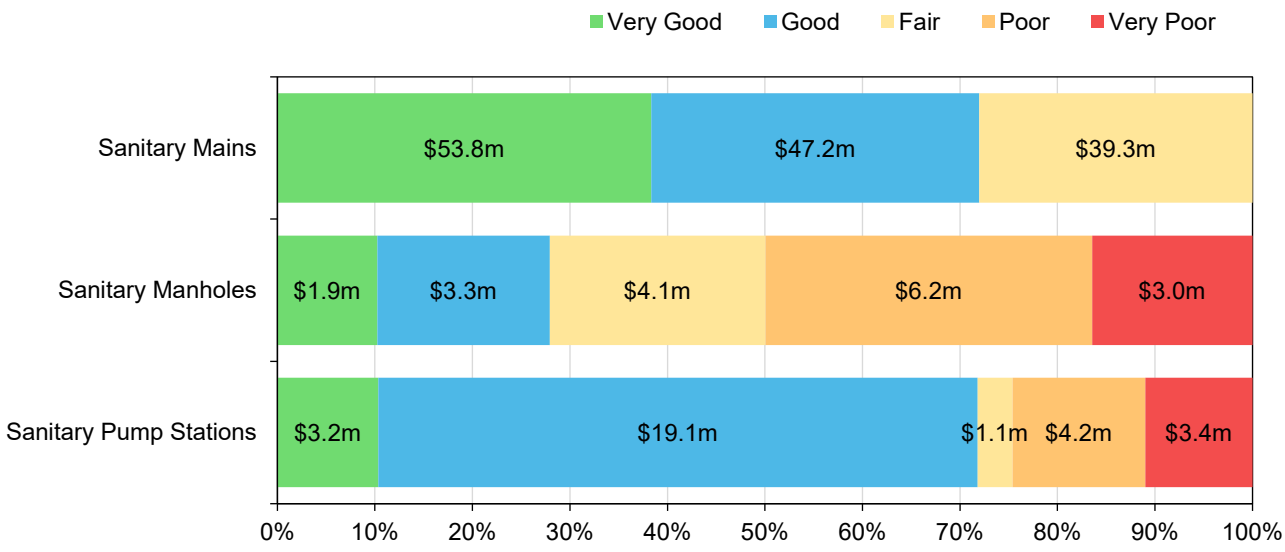


Figure 27 summarizes the age-based condition of sanitary assets. The analysis illustrates that pump station assets with a current replacement cost of $7.7 million are in poor or worse condition, having exceeded their expected design life. Based on age, all sanitary mains are in fair or better condition.

Figure 27 Asset Condition - Sanitary Network – By Segment



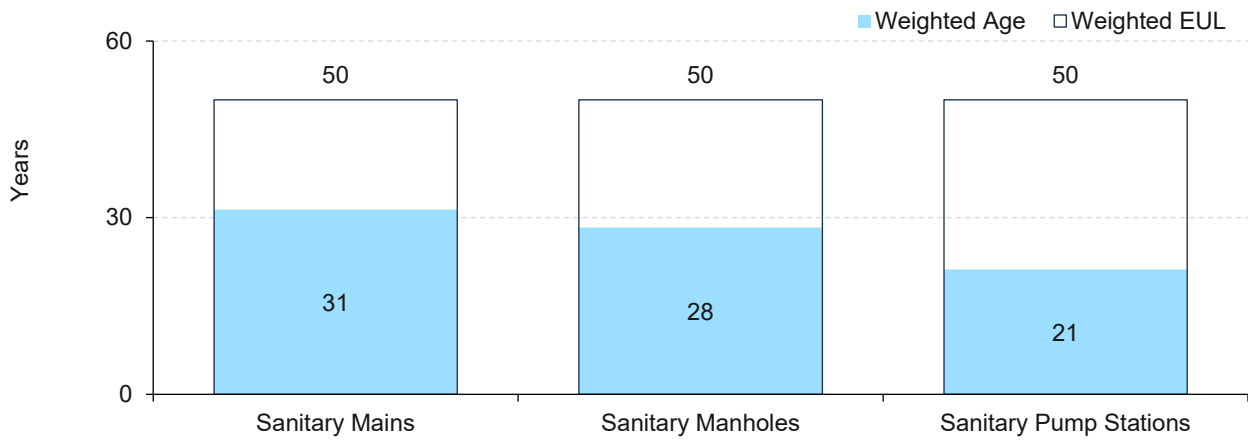
Age Profile

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 28 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 28 Estimated Useful Life vs. Asset Age – Sanitary Network



The analysis indicates that, on average, sanitary mains and manholes are in the later stages of their lifecycle, with average ages of 31 and 28 years, respectively, relative to an estimated useful life of 50 years. This suggests that a growing portion of the network may require increased monitoring or reinvestment planning in the coming decade.

Pump station assets, by contrast, have used less than half of their expected service life. However, due to their mechanical complexity, a component-level assessment would be necessary to develop more accurate and actionable insights into long-term renewal needs.

Current Approach to Lifecycle Management

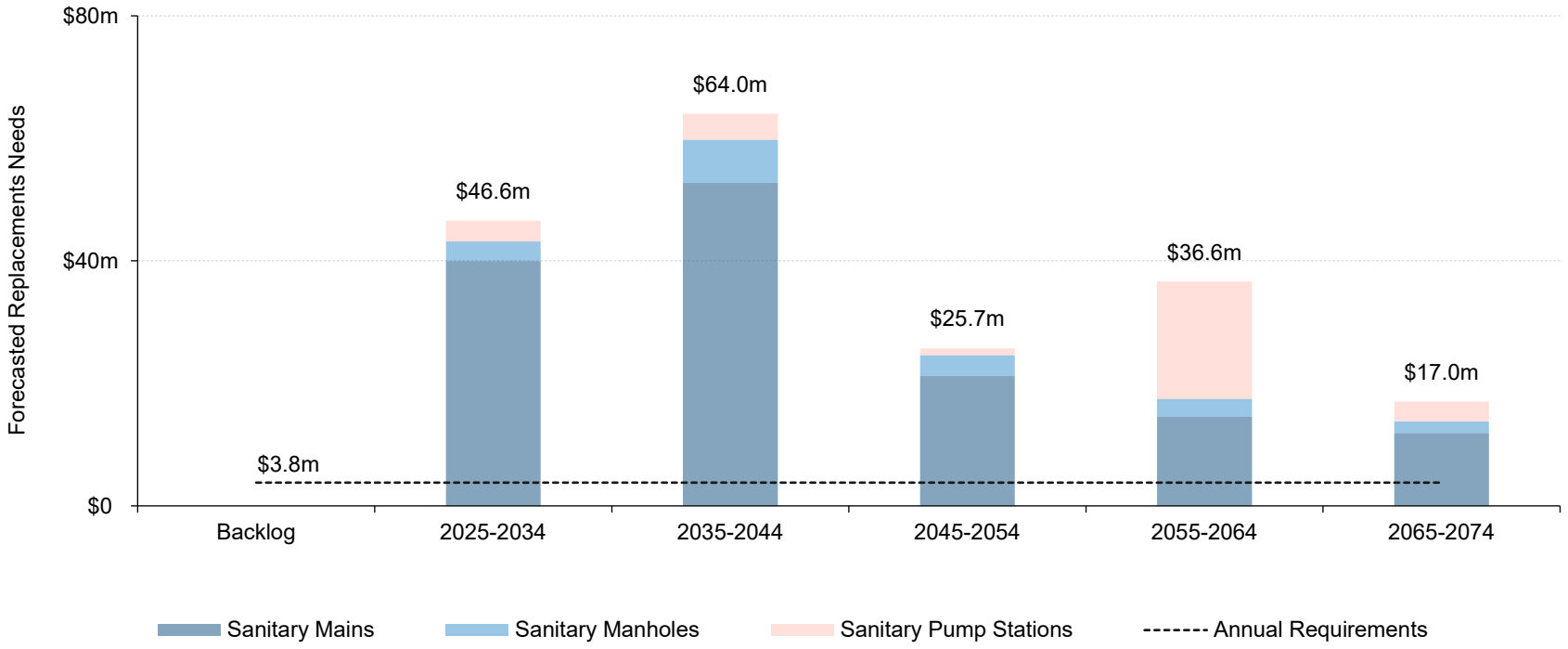
Regular flushing and manhole inspection is conducted. Sewer pump stations undergo structural reviews and repairs or replacements each year (growth driven).

Forecasted Long-term Replacement Needs

Figure 29 outlines the long-term replacement needs for the Town's sanitary infrastructure through 2074, highlighting expected reinvestment cycles across short-, medium-, and long-term periods. Average annual requirements are estimated at $3.8 million, which can serve as a guiding benchmark for capital budgeting and reserve planning to reduce the risk of deferral.

Replacement needs are projected to rise over the next two decades, beginning with $46.6 million in the current decade and reaching a peak of $64 million between the mid-2030s and 2040s. These estimates, based on asset age and replacement cost, provide a portfolio-level view of long-range capital pressures to support improved financial planning.

Figure 29 Forecasted Capital Replacement Requirements - Sanitary Network: 2025-2074



Planned Capital, Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan.

Table 16 Planned Capital, Significant Operating, and Maintenance Expenditures- Sanitary Network

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$261k	$271k	$281k	$292k	$304k	$315k	$322k	$328k	$335k	$341k
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	$3.2m	$2.6m	$2.7m	$2.8m	$2.9m	$3.0m	$3.0m	$3.1m	$3.1m	$3.2m
Sub-total	**$3.9m**	**$3.3m**	**$3.4m**	**$3.5m**	**$3.6m**	**$3.7m**	**$3.3m**	**$3.4m**	**$3.5m**	**$3.6m**
Capital	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m
Sub-total	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m	$2.5m
Total	**$6.4m**	**$5.8m**	**$5.9m**	**$6.0m**	**$6.1m**	**$6.2m**	**$5.9m**	**$5.9m**	**$6.0m**	**$6.1m**

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

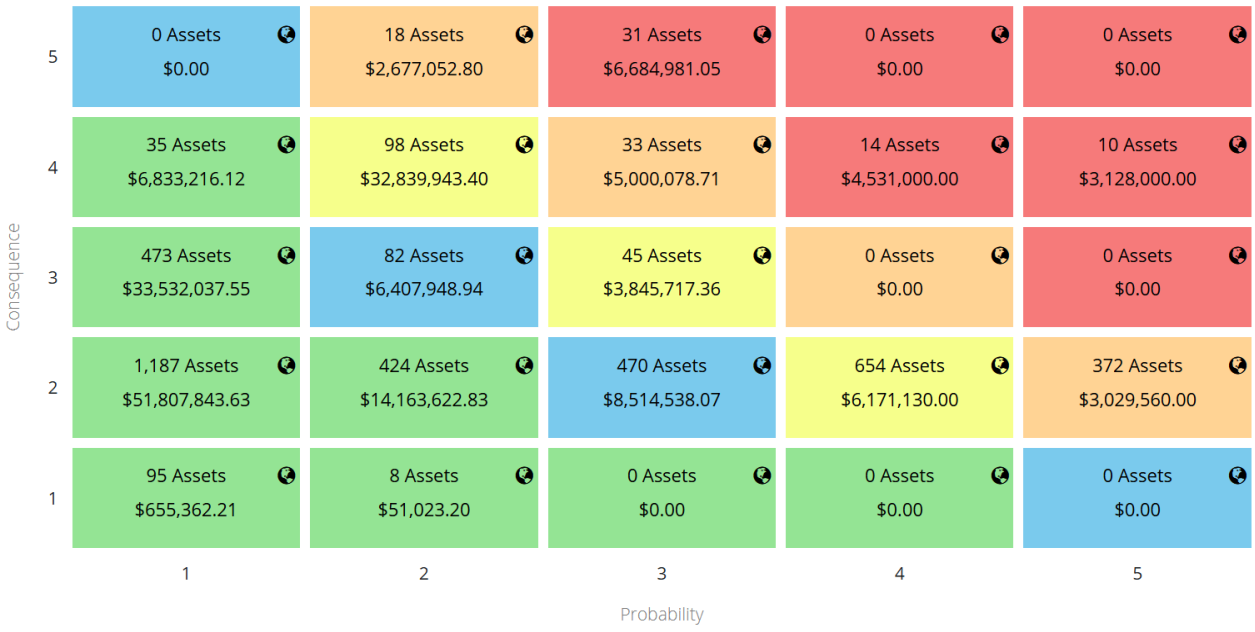
The risk matrix below is generated using available asset data, such as service life remaining, replacement costs, asset type, and pipe diameter. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

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 30 Risk Matrix - Sanitary Network



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 to apply cost-effective maintenance strategies (e.g., sewer cleaning, pipe relining), resulting in higher lifecycle costs and increased risk of unexpected failures;

- Erosion of public confidence in the Town's ability to manage its sanitary system, potentially damaging the Town's reputation and perceived service quality;

- Failures in wastewater collection assets can result in sewage backups, service outages, environmental contamination, and damage to other municipal assets, such as roadways and storm infrastructure.

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.

Facilities

LaSalle's facilities portfolio includes a diverse mix of buildings that support parks and recreation, public works, emergency services, general government, and environmental services. The current replacement value of the Town's facility assets is approximately $167.6 million. The majority of facility replacement value is concentrated in parks and recreation buildings, which account for 59% of the total, followed by public works (20%) and protective services (12%).

Inventory and Valuation

Table 17 provides a detailed breakdown of the quantity and current replacement cost of facility assets in the Town's asset register. It offers a comprehensive view of each facility type by department.

Table 17 Detailed Asset Inventory - Facilities

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Parks & Recreation Services	6	Facilities	User defined and CPI	$99,623,516	59%
Public Works	1	Facilities	User defined and CPI	$32,684,191	20%
Protective Services	3	Facilities	User defined and CPI	$20,228,058	12%
General Government	1	Facilities	User defined and CPI	$15,038,796	9%
Total				**$167,574,560**	**100%**

Asset Condition

Figure 31 summarizes the replacement cost-weighted condition of the Town's facility assets. Based on the data, 90% of facility assets are in fair or better condition, with the majority rated as good (44%) or very good (31%). The remaining 10% are in poor or very poor condition, representing a relatively small share of the overall portfolio.

These assets may warrant more detailed review to confirm if replacement or rehabilitation is necessary in the short term. Assets in fair condition (15%) should be monitored, as they may require intervention in the medium term depending on performance and risk exposure.

Figure 31 Asset Condition - Facilities

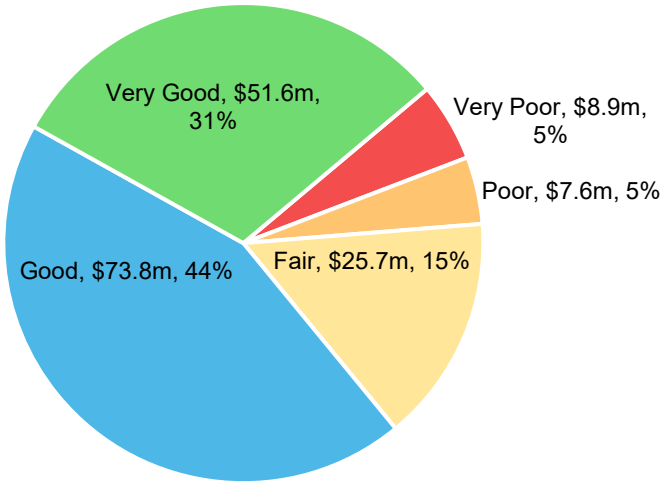
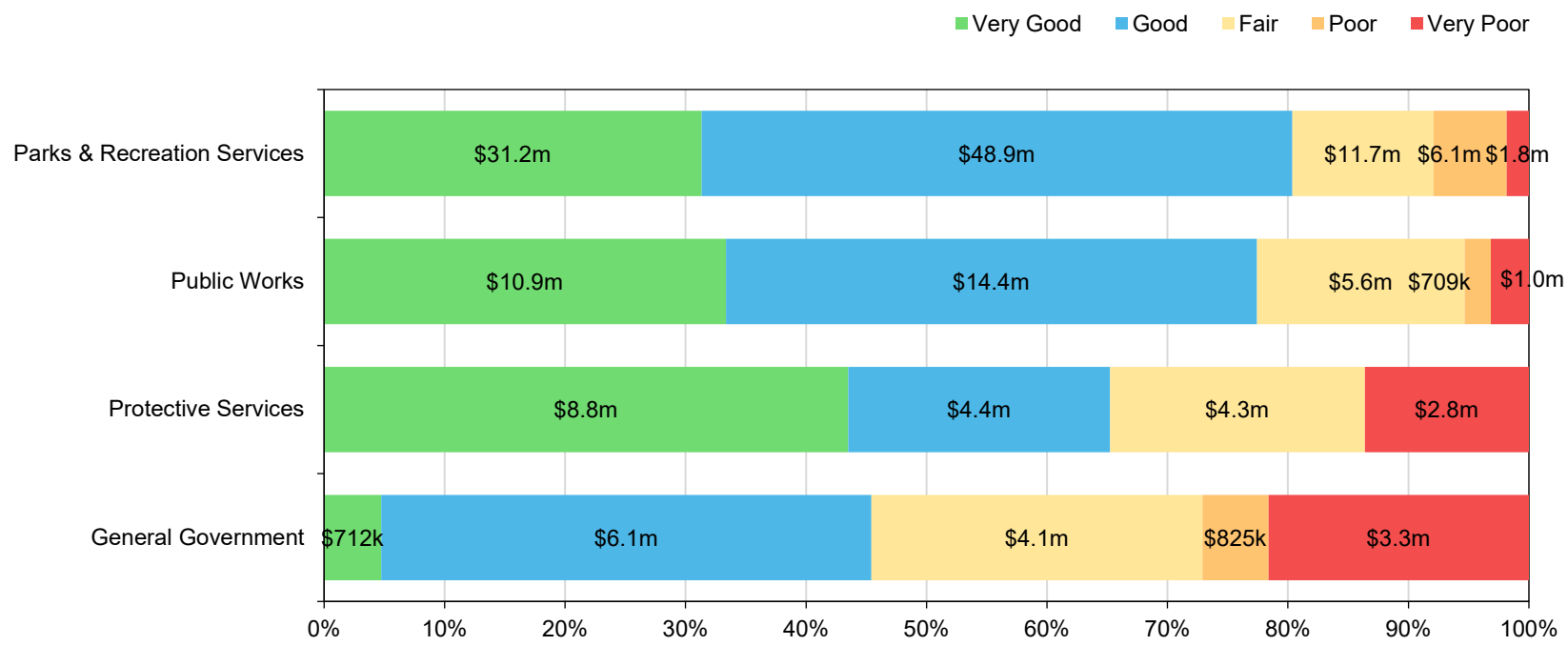


Figure 32 presents facility asset condition by service area. Most facilities in parks, public works, and protective services are in good or very good condition, with smaller portions requiring attention due to fair or poor ratings. In contrast, general government and environmental service buildings show a higher proportion of assets in poor to very poor condition. These variations reflect differing investment needs across service areas. To support informed decision-making, the Town recently completed condition assessments for several key facilities, including the Vollmer Complex, Fire Station 2, and LaSalle Landing.

Figure 32 Asset Condition - Facilities – By Segment



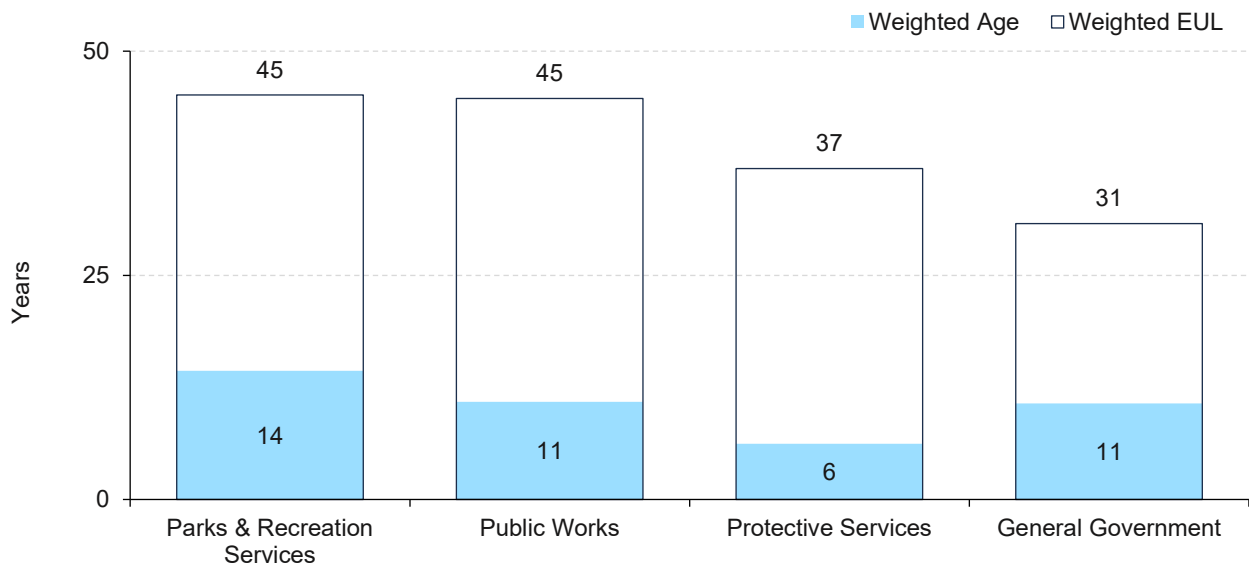
Age Profile

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 33 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 33 Estimated Useful Life vs. Asset Age – Facilities



The analysis shows that facilities assets in all categories are generally in the earlier stages of their lifecycle, with weighted ages well below their expected service life. Parks and recreation buildings have the highest average age at 14 years, but still represent less than one-third of their 45-year estimated useful life. Similarly, protective services and general government facilities have average ages of just 6 and 11 years, respectively.

However, given the variation in asset types and mechanical complexity, particularly in specialized buildings, more detailed or component-level assessments may be warranted to support future renewal planning.

Current Approach to Lifecycle Management

The Town takes a proactive approach to facility management through a combination of regular maintenance and targeted assessments. In 2024, detailed Building Condition Assessments (BCAs) were completed by ABSI for several key facilities, including the Vollmer Complex, Fire Station 2, and LaSalle Landing. These BCAs typically include evaluations of structural elements, roofing systems, HVAC, electrical and plumbing systems, building envelopes, and accessibility compliance. The findings support long-term capital planning and help identify priority repairs, system upgrades, or lifecycle renewals.

In addition to these assessments, Town carry out more routine building system inspections, preventative maintenance, and walkthroughs to ensure that facilities remain safe, operational, and in a state of good repair.

Table 18 Facilities Lifecycle Strategy

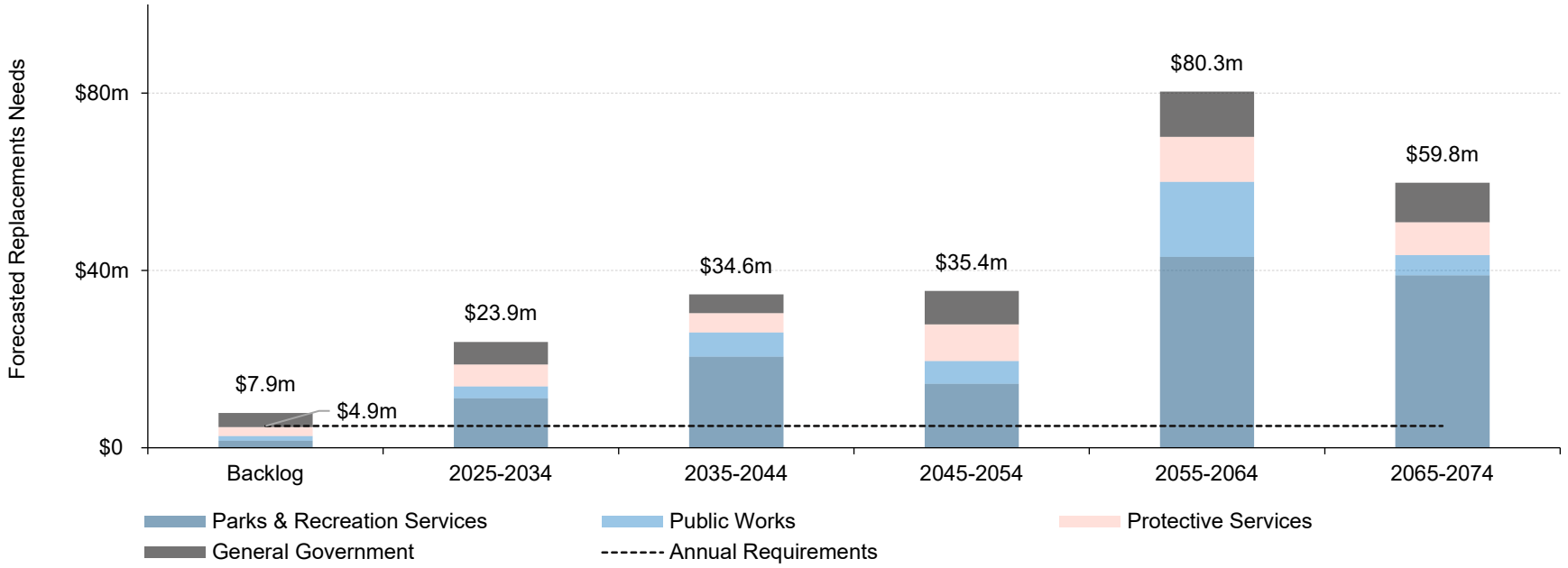
Activity Type	Description of Current Strategy
Maintenance & Inspection	Inspections and servicing are completed as per a pre-determined timetable which meets or exceeds minimum maintenance standards depending on a variety of factors. The municipality works with their service contractors to establish the 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. 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 34 outlines the long-term replacement needs for the Town's facilities portfolio through 2074, highlighting expected reinvestment cycles across short-, medium-, and long-term periods. Average annual requirements are estimated at $4.9 million, which can serve as a guiding benchmark for capital budgeting and reserve planning to reduce the risk of deferral.

Replacement needs are projected to rise over the next two decades, beginning with $24.2 million in the current decade and reaching a peak of $80.7 million in the mid- to late-2050s. Given the long service lives of facility assets and the complex systems they house—such as HVAC, electrical, and roofing—effective long-term planning will benefit from integrating component-level renewal strategies, not just full-structure replacements. These findings reinforce the importance of ongoing condition assessments, like those completed in 2024, to refine timing and scope of interventions, ensure buildings remain functional, and optimize use of limited capital funds.

Figure 34 Forecasted Capital Replacement Requirements - Facilities: 2025-2074



Planned Capital, Significant Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan.

Table 19 Planned Capital, Significant Operating, and Maintenance Expenditures- Facilities

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$1.8m	$2.0m	$2.1m	$2.2m	$2.3m	$2.3m	$2.4m	$2.4m	$2.5m	$2.5m
Facility Expenses	$2.8m	$2.9m	$2.9m	$299k	$3.0m	$3.1m	$3.2m	$3.2m	$3.3m	$3.4m
Vehicle/Equipment	$326k	$332k	$339k	$346k	$353k	$360k	$367k	$374k	$382k	$389k
Sub-total	$5.0m	$5.1m	$5.3m	$2.8m	$5.7m	$5.8m	$5.9m	$6.1m	$6.2m	$6.3m
Capital	$999k	$999k	$999k	$999k	$999k	$999k	$999k	$999k	$999k	$999k
Sub-total	$999k	$999k	$999k	$999k	$999k	$999k	$999k	$999k	$999k	$999k
Total	**$6.0m**	**$6.1m**	**$6.3m**	**$3.8m**	**$6.7m**	**$6.8m**	**$6.9m**	**$7.1m**	**$7.2m**	**$7.3m**

Facilities expenses include maintenance of utility systems (e.g., electrical, plumbing, and natural gas) as well as repairs to doors, flooring, roofing, and both interior and exterior walls (including painting). This ongoing maintenance, combined with regular cleaning, ensures that facilities remain in good repair.

Equipment varies widely across facilities such as arenas, aquatics centers, and fitness spaces. It includes essential components like HVAC systems, lighting, arena refrigeration, and sound systems, among others. Some maintenance activities are required by regulation, while others follow or exceed manufacturers' recommendations.

Equipment expenses often increase as assets age and parts become more difficult to source. Additionally, some equipment is highly specialized and requires servicing and training beyond the scope of in-house staff. Maintaining safe and properly functioning equipment helps minimize service disruptions and supports reliable operations.

Risk Analysis

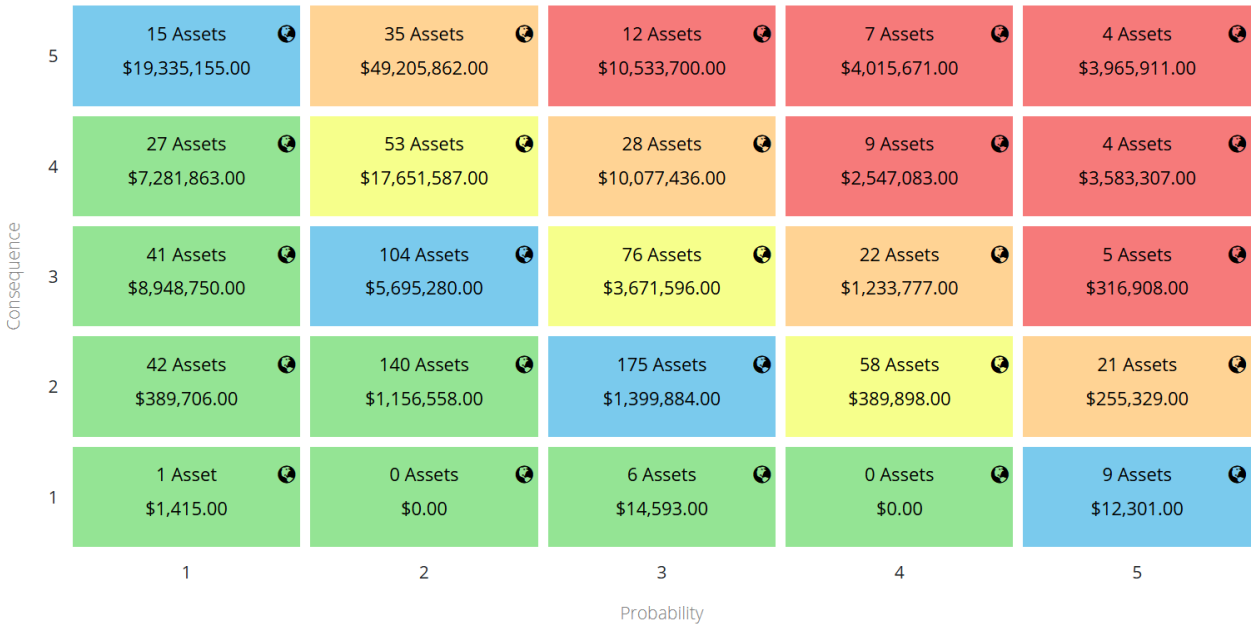
The risk matrix below is generated using available asset data, such as service life remaining, replacement costs, and asset type. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

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 35 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 to achieve cost savings and avoid higher lifecycle costs by addressing maintenance needs proactively;

- Deferral of critical facility projects, which may increase financial pressures or require additional borrowing to address urgent needs later;

- Accelerated deterioration of building systems (e.g., HVAC, electrical, roofing) and interior/exterior finishes, potentially leading to premature failures that impact occupant safety and service delivery;

- A decline in public confidence in the Town's facilities, including perceptions of safety, cleanliness, and functionality, potentially harming the Town's reputation and service standards;

- Failures of critical building systems (e.g., heating, cooling, electrical) can result in service interruptions, closures, and damage to other municipal infrastructure and assets;

Fleet

LaSalle's fleet portfolio supports a wide range of municipal services, including protective services, transportation, parks and recreation, environmental services, and general government operations. The current replacement value of the Town's fleet assets is approximately $10.5 million. Protective services account for the largest share of this value at 53%, followed by transportation services at 31%.

Inventory and Valuation

Table 20 provides a detailed breakdown of fleet assets by service area, including the replacement cost and valuation methodology applied.

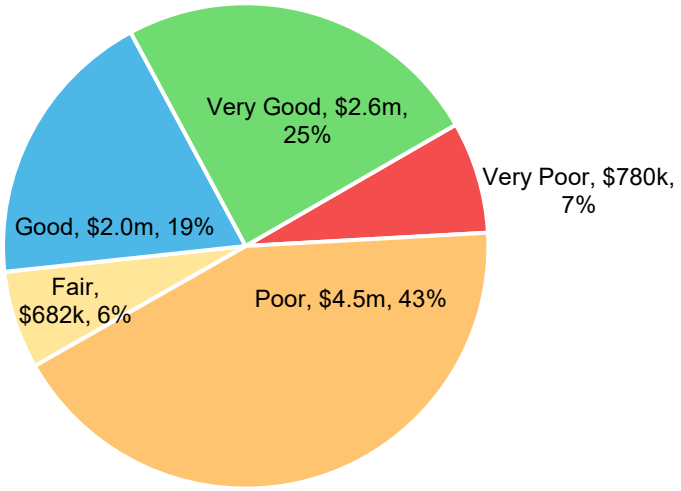
Table 20 Detailed Asset Inventory - Fleet

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Protective Services	28	Assets	User defined and CPI	$5,538,951	53%
Transportation Services	23	Assets	CPI	$3,204,905	31%
Parks & Recreation Services	18	Assets	CPI	$944,357	9%
Environmental Services	8	Assets	CPI	$489,506	5%
General Government	9	Assets	CPI	$281,138	3%
Total	86			**$10,458,857**	**100%**

Asset Condition

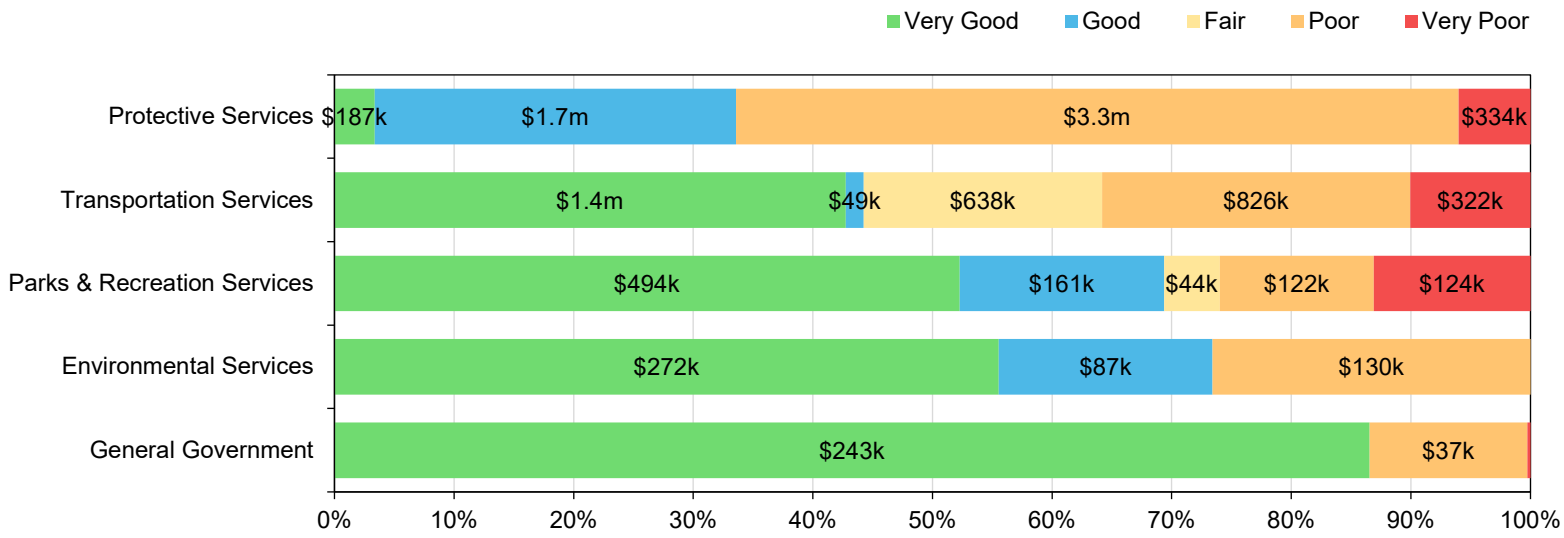
Figure 36 shows that a significant portion of LaSalle's fleet assets—around 50%—are in poor or very poor condition. While a quarter are rated as very good and others remain in fair or good condition, the distribution suggests that many vehicles may be approaching the end of their service life and could require renewal in the near term.

Figure 36 Asset Condition - Fleet



The condition of fleet assets varies by department. Protective services and transportation services have the largest share of vehicles in poor or very poor condition, indicating a higher likelihood of near-term replacement needs. In contrast, most fleet assets in general government and environmental services are in very good condition, suggesting limited short-term pressures. Parks and recreation services show a mixed profile, with a blend of assets across all condition categories.

Figure 37 Asset Condition - Fleet – By Segment



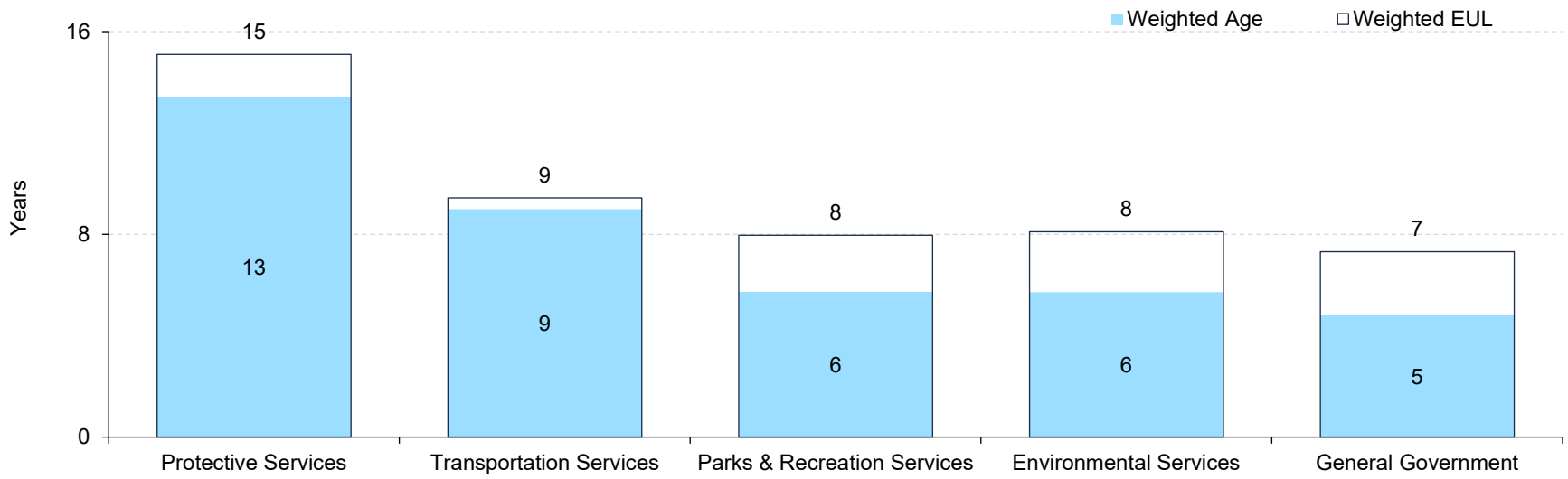
Age Profile

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 38 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 38 Estimated Useful Life vs. Asset Age – Fleet



Age analysis indicates that most fleet assets are in the latter half of their expected service life, particularly in protective and transportation services, where average ages are nearing their estimated limits. While immediate replacements may not be required across all segments, continued monitoring and phased reinvestment will be important over the next few years.

Current Approach to Lifecycle Management

LaSalle staff manage fleet assets by tracking their age, condition, and usage to ensure vehicles remain safe, reliable, and cost-effective. Regular maintenance and planned replacements help reduce breakdowns and keep services running smoothly.

Table 21 Fleet Lifecycle Strategy

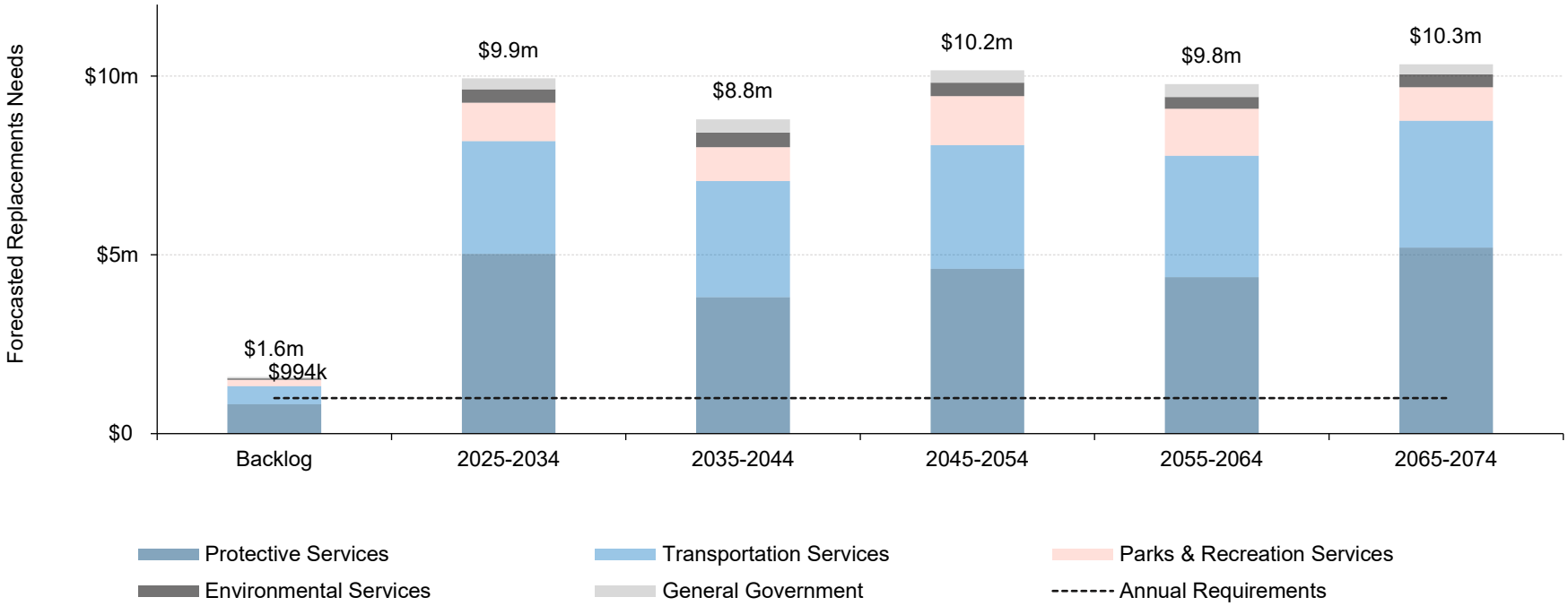
Activity Type	Description of Current Strategy
Maintenance & Inspection	Light duty vehicles (ex Pickup Trucks) are inspected three times per year. Heavy duty vehicles (ex Plow Trucks) are inspected two times per year. Additional fleet inspections occur from time to time when issues with each specific unit come up. These are typically also completed by on-staff mechanics.
Rehabilitation & Replacement	Light duty vehicles – 10 years Heavy duty vehicles – 10 years 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 39 illustrates forecasted capital replacement needs for fleet assets from 2025 to 2074. Replacement requirements are expected to rise sharply in the near term, with a backlog of approximately $2.6 million and a peak in the 2025–2034 period at $9.9 million. While total needs dip slightly in the following decades, they remain stable through the entire planning horizon, averaging close to $9 million per decade. On average, $1.6 million is required annually to keep current with replacement needs.

Protective and transportation services account for the majority of projected reinvestment. Meeting these needs will require consistent annual funding to avoid further backlog accumulation and ensure reliable service delivery across all departments.

Figure 39 Forecasted Capital Replacement Requirements - Fleet: 2025-2074



Planned Capital, Significant Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan.

Table 22 Planned Capital, Significant Operating, and Maintenance Expenditures- Fleet

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$243.8k	$253.1k	$262.8k	$273.0k	$283.5k	$294.3k	$300.2k	$306.2k	$312.3k	$318.6k
Equipment Expenses	$607.8k	$622.4k	$637.3k	$652.6k	$668.3k	$684.6k	$698.3k	$712.3k	$726.5k	$741.0k
Sub-total	$851.6k	$875.5k	$900.1k	$925.6k	$951.8k	$978.9k	$998.5k	$1.02m	$1.04m	$1.06m
Capital	$434k	$434k	$434k	$434k	$434k	$434k	$434k	$434k	$434k	$434k
Sub-total	$434k	$434k	$434k	$434k	$434k	$434k	$434k	$434k	$434k	$434k
Total	**$1.3m**	**$1.3m**	**$1.3m**	**$1.4m**	**$1.4m**	**$1.4m**	**$1.4m**	**$1.5m**	**$1.5m**	**$1.5m**

Fleet 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

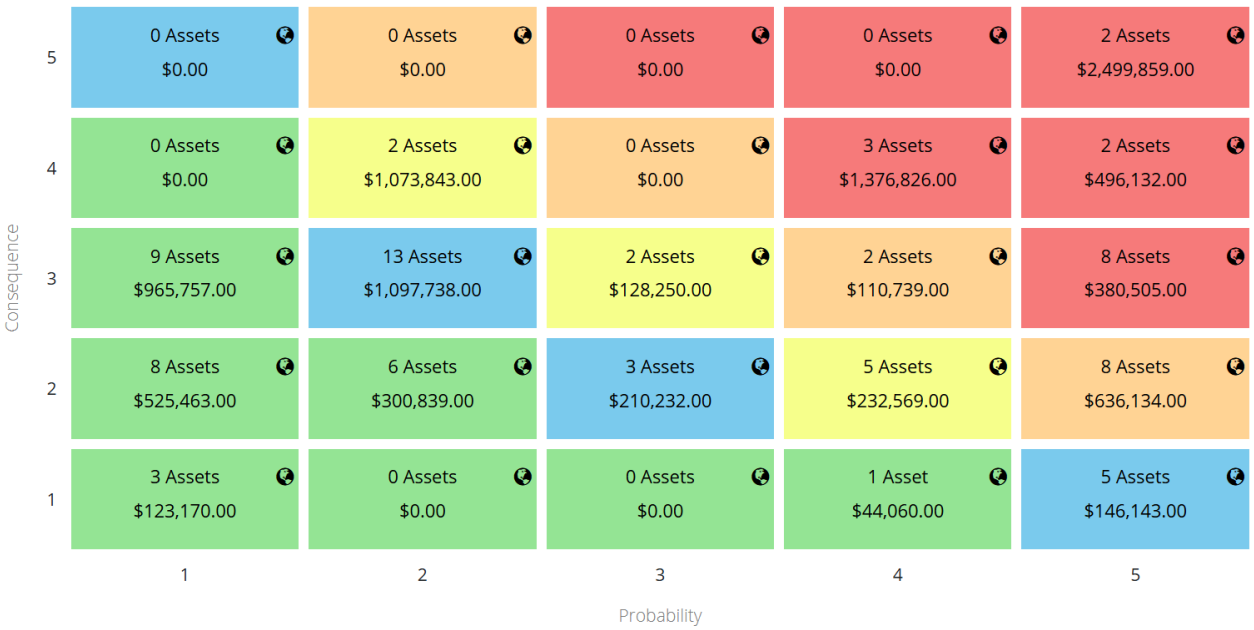
The risk matrix below is generated using available asset data, such as service life remaining, replacement costs, and condition. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

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 40 Risk Matrix - Fleet



The Town’s fleet assets are essential to delivering core municipal services, from road maintenance to emergency response. Risks emerge when key lifecycle activities—such as routine maintenance and timely replacements—are deferred or overlooked.

- Delayed maintenance or replacements can result in increased breakdowns and costly repairs, impacting fleet reliability and service delivery.
- Older vehicles may become difficult to repair, with parts that are harder to source and more expensive, further driving up maintenance costs.
- A less reliable fleet can hinder essential services such as snow removal and emergency response, potentially compromising public safety.
- Frequent breakdowns and service disruptions can erode public confidence in the Town’s ability to maintain essential services.
- Staff productivity may decline as a result of unreliable vehicles, leading to higher operational costs and potential service delays.

Investing in proactive maintenance and timely replacements ensures that fleet assets remain reliable, cost-effective, and ready to meet the Town’s operational needs.

Machinery & Equipment

LaSalle's Machinery & Equipment portfolio supports a wide range of municipal services, including protective services, transportation, parks and recreation, environmental services, and general government operations. The current replacement value of these assets is $16.2 million. Parks and recreation account for the largest share of this value at 37%, followed by transportation services at 30%.

Inventory and Valuation

Table 23 provides a detailed breakdown of machinery and equipment assets by service area, including the replacement cost and valuation methodology applied. For simplicity, smaller assets may be pooled.

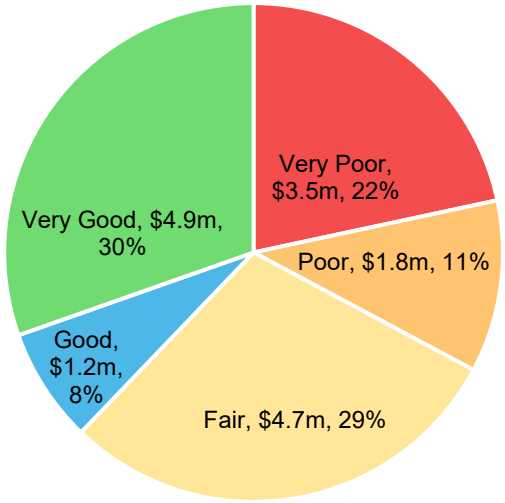
Table 23 Detailed Asset Inventory - Machinery & Equipment

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Parks & Recreation Services	196	Assets	User defined and CPI	$5,936,946	37%
Transportation Services	82	Assets	CPI	$4,904,630	30%
Environmental Services	19	Assets	CPI	$3,735,969	23%
Protective Services	55	Assets	User defined and CPI	$1,304,813	8%
General Government	8	Assets	CPI	$291,463	2%
Total	360			**$16,173,821**	**100%**

Asset Condition

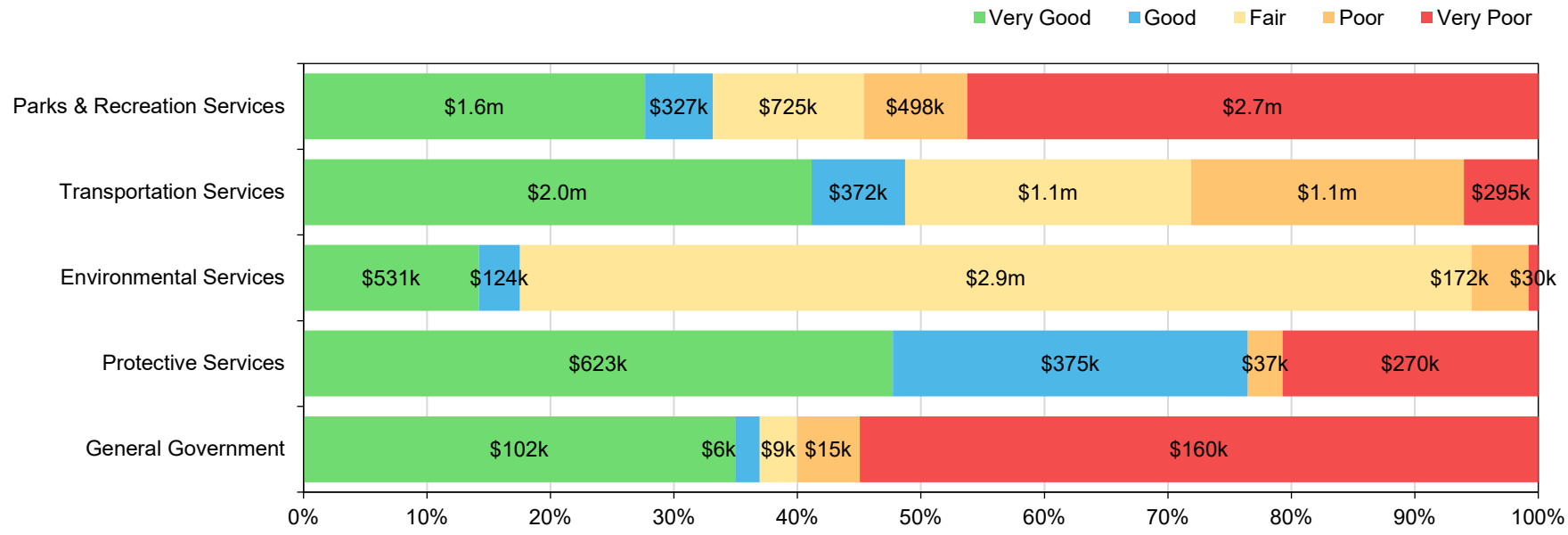
Figure 41 shows that 67% of the Town's machinery and equipment assets are in fair to very good condition, suggesting that most assets are currently serviceable with appropriate maintenance. However, 33% of assets fall into poor or very poor condition, indicating a significant portion of the portfolio may require near-term attention or replacement to avoid service disruptions and escalating maintenance costs.

Figure 41 Asset Condition - Machinery & Equipment



Across service areas, as illustrated in Figure 42, parks and recreation and transportation services have the largest value of assets in poor or very poor condition, highlighting areas that may need priority attention. General government assets, while smaller in value, include a notable portion in poor condition.

Figure 42 Asset Condition - Machinery & Equipment – By Segment



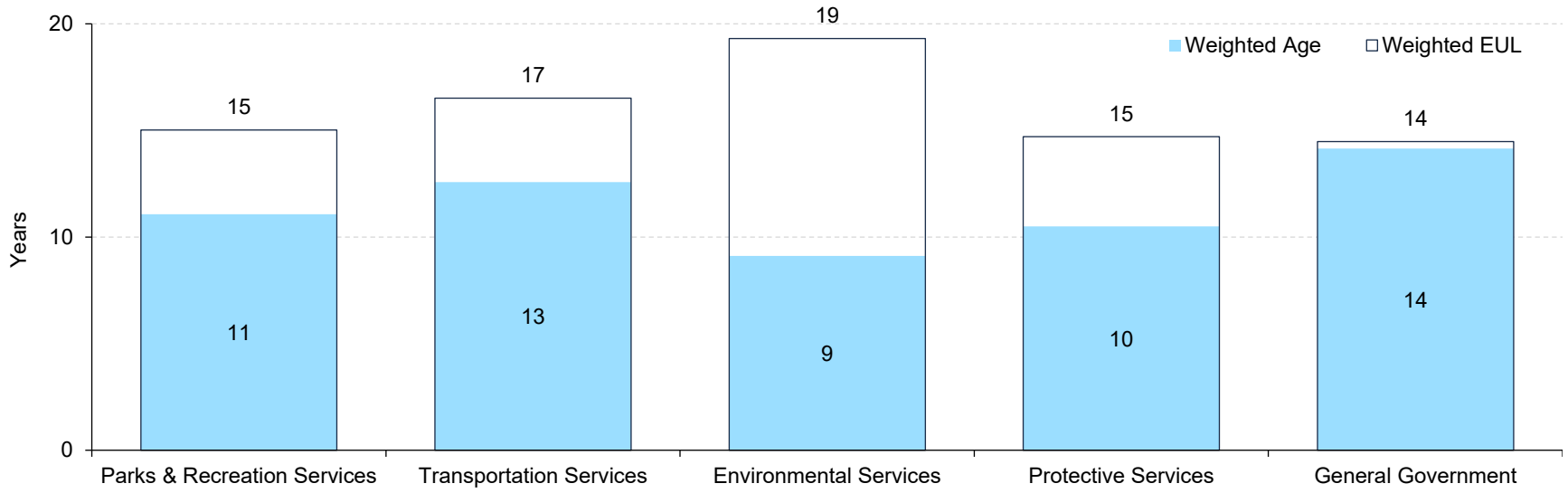
Age Profile

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 43 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 43 Estimated Useful Life vs. Asset Age – Machinery & Equipment



Age analysis indicates that most machinery and equipment assets are well into the latter half of their expected service life, particularly in protective and transportation services, where average ages are nearing their estimated limits. While immediate replacements may not be required across all areas, continued monitoring and phased reinvestment will be important over the next few years.

Current Approach to Lifecycle Management

LaSalle staff manage Machinery & Equipment assets by tracking their age, condition, and usage to ensure vehicles remain safe, reliable, and cost-effective. Regular maintenance and planned replacements help reduce breakdowns and keep services running smoothly.

Table 24 Machinery & Equipment Lifecycle Strategy

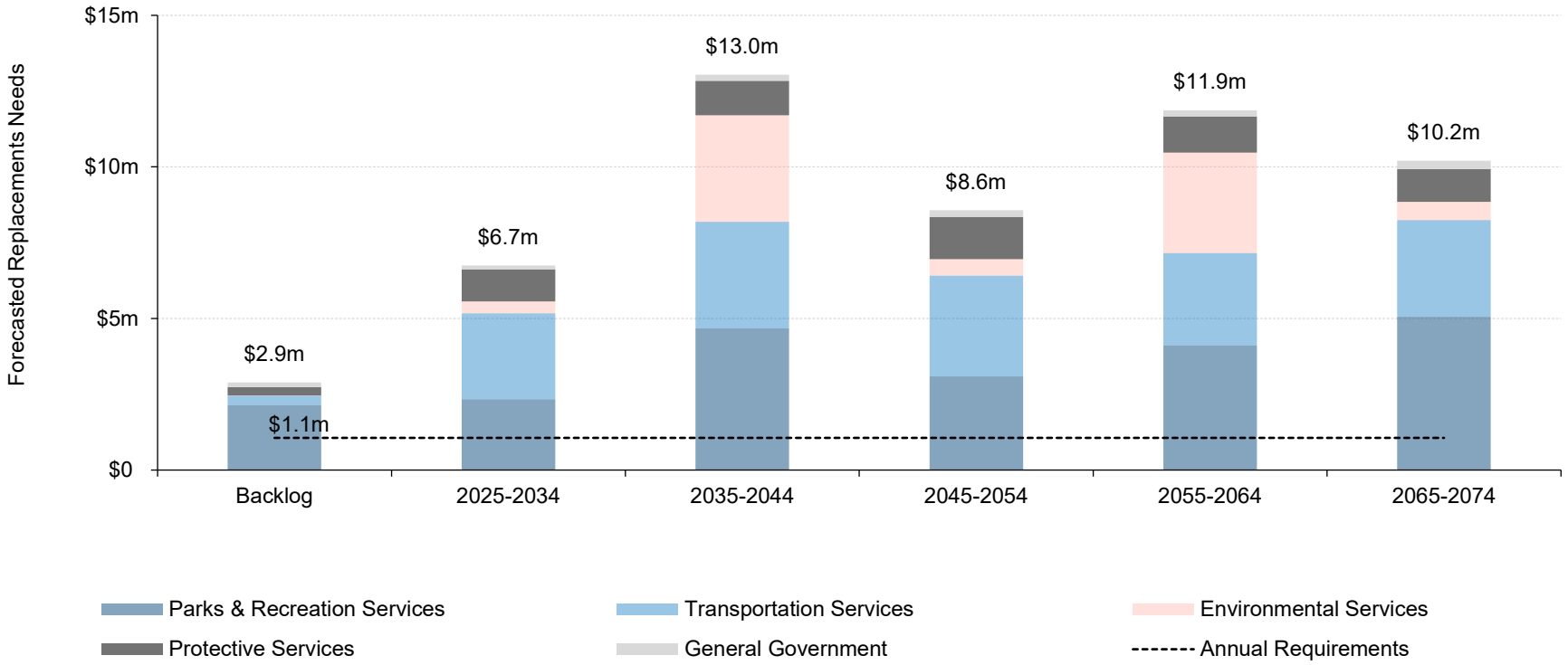
Activity Type	Description of Current Strategy
Maintenance & Inspection	Machinery and equipment assets used in the summertime (i.e., mowers) are inspected each spring. All identified repairs are completed in house. Staff are required to complete pre-use inspections of all commercial machinery and equipment 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 44 illustrates the Town's forecasted capital replacement needs for machinery and equipment from 2025 to 2074. Average annual requirement is approximately $1.1 million.

The analysis highlights a current backlog of $2.9 million, with needs rising to $6.7 million in the current decade and peaking at $13 million in 2035–2044. Requirements then stabilize while remaining high, between $8.6 million and $10.2 million in the later decades. Parks, recreation, and transportation services make up the largest share of these needs. Not all forecasted needs will require full replacement; condition assessments and risk-based analysis will help refine actual requirements, while regular maintenance in line with the Town's lifecycle strategy will help extend lifespans.

Figure 44 Forecasted Capital Replacement Requirements - Machinery & Equipment: 2025-2074



Planned Capital, Significant Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan.

Table 25 Planned Capital, Significant Operating, and Maintenance Expenditures- Machinery & Equipment

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Vehicle/Equipment	$617k	$632k	$648k	$664k	$680k	$697k	$711k	$725k	$740k	$754k
Sub-total	$617k	$632k	$648k	$664k	$680k	$697k	$711k	$725k	$740k	$754k
Capital	$109k	$109k	$109k	$109k	$109k	$109k	$109k	$109k	$109k	$109k
Sub-total	$109k	$109k	$109k	$109k	$109k	$109k	$109k	$109k	$109k	$109k
Total	**$726k**	**$741k**	**$757k**	**$773k**	**$789k**	**$806k**	**$819k**	**$834k**	**$848k**	**$863k**

Machinery & 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 matrix below is generated using available asset data, such as service life remaining, replacement costs, and condition. 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 45 Risk Matrix - Machinery & Equipment:

For the Town’s fleet-type machinery and equipment, deferring key maintenance, repairs, or replacements can have adverse consequences and pose substantial risk to the Town. Neglecting these lifecycle activities may lead to higher operating and repair costs as small issues compound into larger problems, especially for equipment that operates intensively year-round in parks, transportation, and protective services.

This can also result in accelerated wear and premature failures that disrupt critical services, such as snow clearing, parks maintenance, and fire response, potentially compromising safety and delaying response times. As equipment ages, parts may become harder to source or more expensive, making timely interventions even more important.

Without a consistent focus on lifecycle management, the Town risks undermining public confidence in its ability to deliver essential services and maintain reliable operations. Assessing the criticality of each asset—based on its role in delivering essential services and the consequences of its failure—can help prioritize where and when to invest in repairs and replacements.

Information Technology

LaSalle's Information Technology portfolio support services across all municipal areas—including general government, parks and recreation, environmental services, protective services, and transportation services. These IT assets may include servers, computers, networking equipment, and other technology systems essential for municipal operations and service delivery. The total replacement cost of these assets was estimated at $4.6 million, with most concentrated within general government services.

Inventory and Valuation

Table 26 provides a detailed breakdown of Information Technology assets by service area, including the replacement cost and valuation methodology applied. For simplicity, smaller IT assets may be pooled together.

Table 26 Detailed Asset Inventory - Information Technology

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
General Government	86	Assets	CPI	$2,258,215	49%
Parks & Recreation Services	24	Assets	CPI	$795,415	17%
Environmental Services	9	Assets	CPI and User defined	$771,702	17%
Protective Services	43	Assets	CPI	$764,106	17%
Transportation Services	1	Asset	CPI	$1,701	<1%
Total	163			**$4,591,139**	**100%**

Asset Condition

Figure 46 shows that just over half of the Town's IT assets are in poor to very poor condition (52%), with the remainder rated as fair or better. While some of these assets are important for service delivery, most are relatively easy to replace and are not considered critical.

Figure 46 Asset Condition - Information Technology

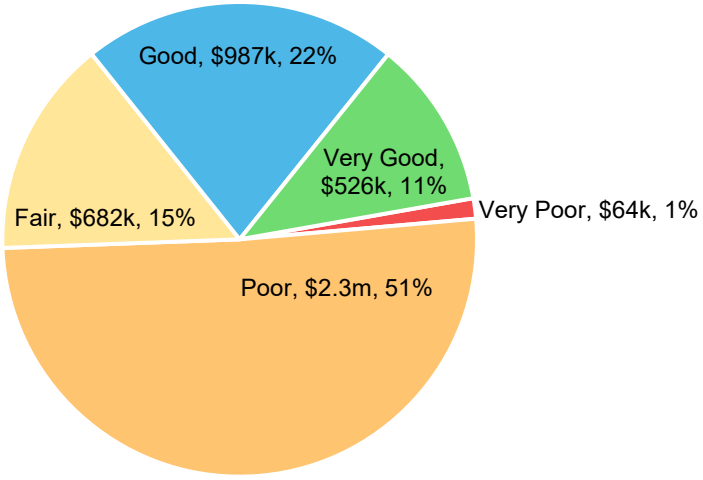
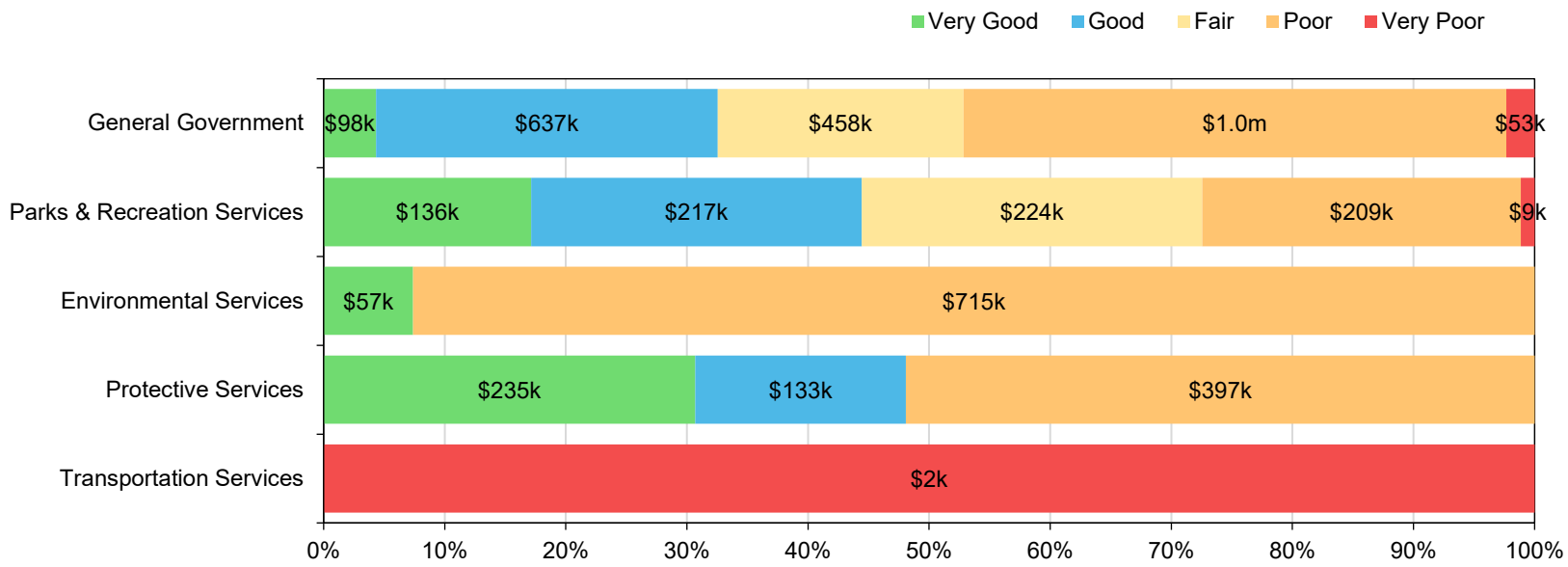


Figure 47 provides further details of IT asset condition at the service area level. The bar chart reveals that most service areas show noticeable portions of assets in poor condition. However, these are not typically expensive assets, and they do not necessarily require detailed condition assessments. Instead, they can be replaced as part of a broader IT upgrade strategy or on an as-needed basis. This approach ensures that the Town can maintain service delivery without major risk or disruption.

Figure 47 Asset Condition - Information Technology – By Segment



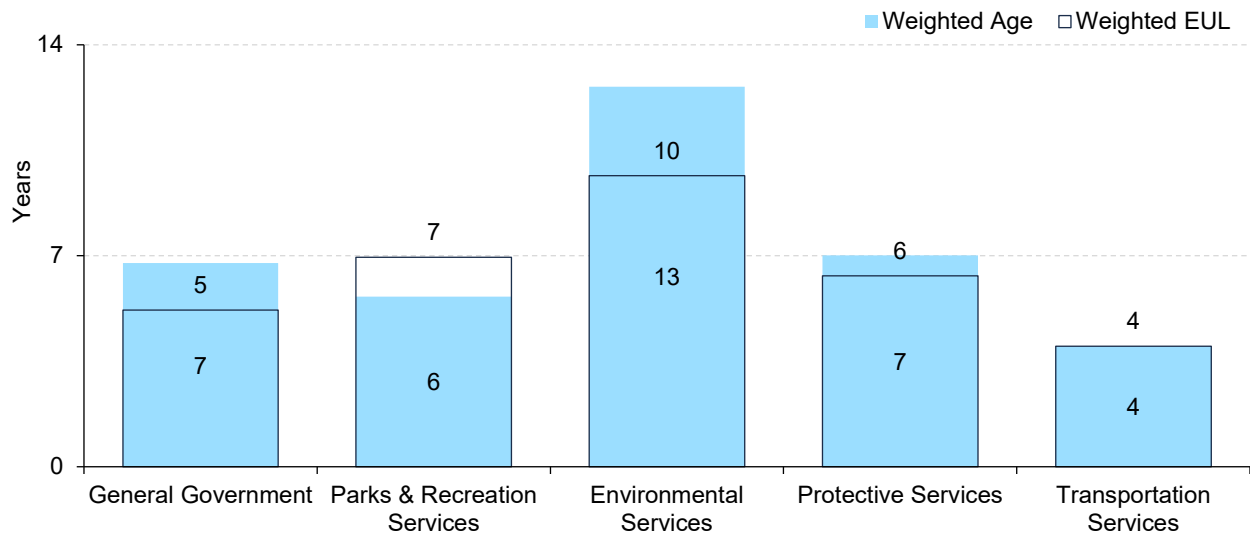
Age Profile

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 48 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 48 Estimated Useful Life vs. Asset Age – Information Technology



Age analysis indicates that most Information Technology assets are in the latter half of their expected service life, or have fully consumed it. Given that these are relatively simple and easily replaceable assets—such as computers, desktops, and printers—they can often be upgraded or replaced as part of a broader IT strategy rather than requiring urgent attention.

Current Approach to Lifecycle Management

LaSalle staff manage Information Technology assets by tracking their age, condition, and usage to ensure vehicles remain safe, reliable, and cost-effective. Regular maintenance and planned replacements help reduce breakdowns and keep services running smoothly.

Table 27 Information Technology Lifecycle Strategy

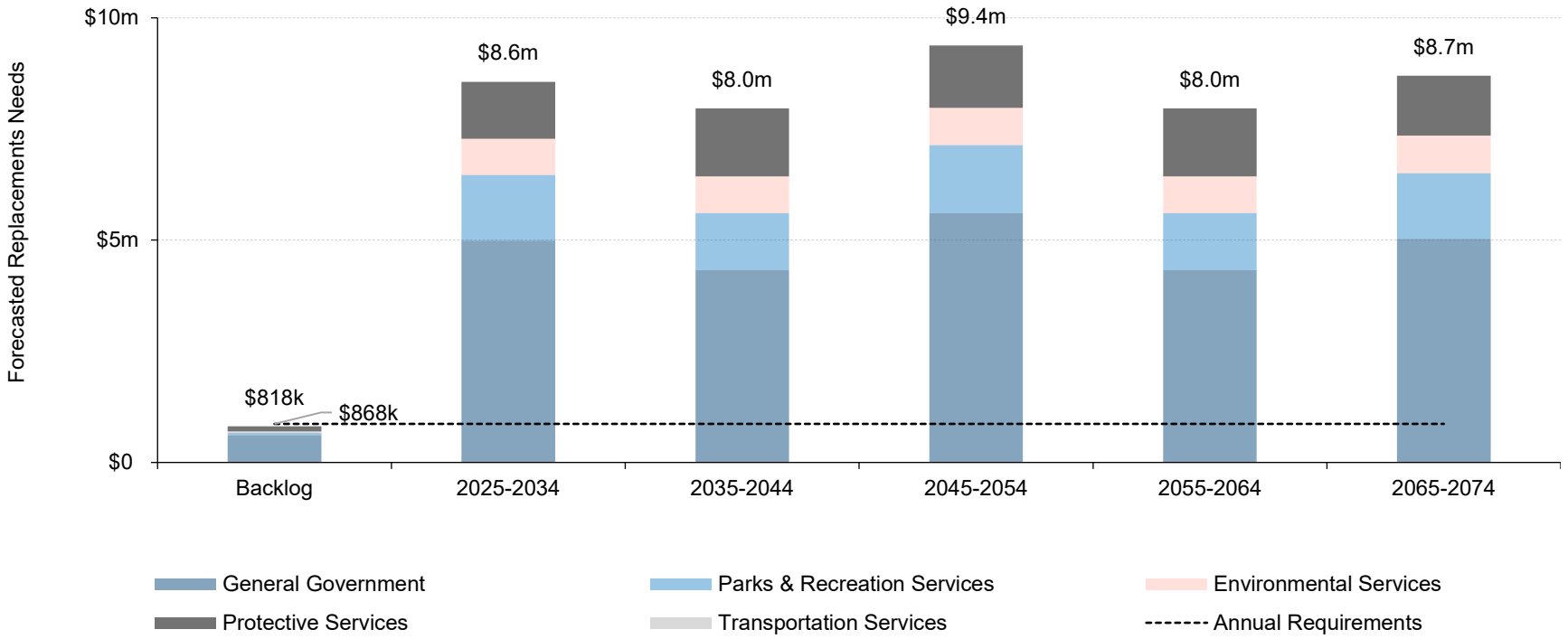
Activity Type	Description of Current Strategy
Maintenance & Inspection	Information Technology equipment inspections and maintenance are scheduled as well as performed on an ongoing basis to promote safe, secure and the required performance capability that meets the needs of the municipality.
Rehabilitation & 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 49 shows the Town's forecasted capital replacement needs for information technology assets from 2025 to 2074. The analysis highlights annual needs of $868k, a modest backlog of approximately $818k, and needs increasing to $8.6 million in the first decade and peaking at $9.4 million in 2045–2054. Projected requirements then stabilize between $8.0 million and $8.7 million in the later decades.

Overall, these replacement needs primarily cover readily replaceable assets—such as computers, desktops, and related IT equipment—that can be phased in through regular refresh cycles or as part of broader IT strategy updates rather than requiring immediate replacements.

Figure 49 Forecasted Capital Replacement Requirements - Information Technology: 2025-2074



Planned Capital, Significant Operating, and Maintenance Expenditures

The table below summarizes the planned capital, significant operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan.

Table 28 Planned Capital, Significant Operating, and Maintenance Expenditures- Information Technology

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$813k	$835k	$858k	$881k	$906k	$930k	$949k	$968k	$987k	$1.0m
Communication, Licensing, Equipment, and IT Expenses	$860k	$923k	$934k	$946k	$958k	$970k	$989k	$1.0m	$1.0m	$1.0m
Sub-total	$1.7m	$1.8m	$1.8m	$1.8m	$1.9m	$1.9m	$1.9m	$2.0m	$2.0m	$2.1m
Capital	$253k	$253k	$253k	$253k	$253k	$253k	$253k	$253k	$253k	$253k
Sub-total	$253k	$253k	$253k	$253k	$253k	$253k	$253k	$253k	$253k	$253k
Total	**$1.9m**	**$2.0m**	**$2.0m**	**$2.1m**	**$2.1m**	**$2.2m**	**$2.2m**	**$2.2m**	**$2.3m**	**$2.3m**

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 matrix below is generated using available asset data, such as service life remaining, replacement costs, and condition. 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 50 Risk Matrix - Information Technology:

While the Town's information technology assets—such as computers, desktops, printers, and some servers—play an important role in supporting services, they are generally easy to replace and not considered critical to core operations. Risks associated with delaying maintenance or replacements include:

- Potential increases in lifecycle costs as outdated technology becomes more expensive to maintain and support;
- Deferred upgrades or replacements that can limit staff productivity or efficiency, especially when equipment does not meet modern software or security requirements;
- Accelerated deterioration of IT equipment that can lead to temporary service slowdowns or minor disruptions;
- Lower public confidence if IT-related issues (e.g., slow systems, outdated interfaces) are perceived as affecting the quality of service delivery;

Given the nature of these assets, a phased, planned upgrade approach—aligned with overall IT strategy—can manage these risks effectively without major impact on core municipal services.

Land Improvements

LaSalle's Land Improvement assets encompass a variety of assets that enhance the Town's parks, recreation areas, and community spaces. These assets include fencing, signs, landscaping, parks, sports courts and fields, playgrounds, and gardens—elements that contribute to both aesthetics and community well-being. The total replacement cost for these assets is estimated at $27.5 million.

Inventory and Valuation

Table 29 provides a detailed breakdown of Land Improvements assets by service area.

Table 29 Detailed Asset Inventory - Land Improvements

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost	% of Total
Parks & Recreation Services	134	Assets	CPI	$24,083,443	88%
Transportation Services	18	Assets	CPI	$1,094,490	4%
General Government	6	Assets	CPI	$1,069,452	4%
Environmental Services	2	Assets	CPI	$915,202	3%
Protective Services	5	Assets	CPI	$352,742	1%
Total	165			**$27,515,329**	**100%**

Asset Condition

Figure 51 shows that the majority of Land Improvement assets are in poor to very poor condition, based only on age data. Many of these assets may still be functional and safe, but their age-based ratings indicate they could benefit from further review and a planned approach to renewals, replacements, and improvements as needed.

Figure 51 Asset Condition - Land Improvements

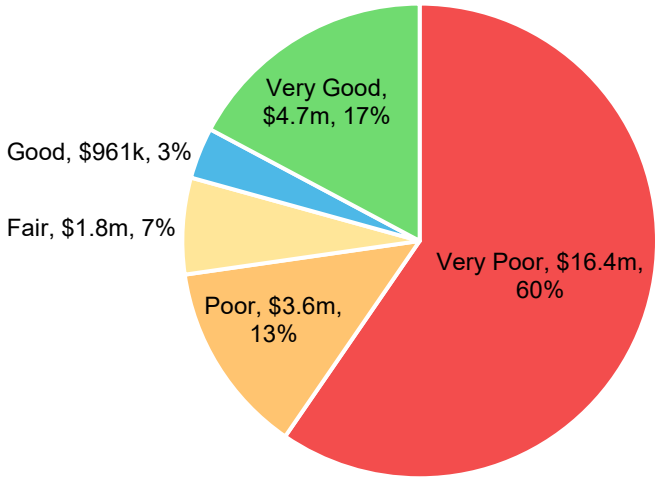
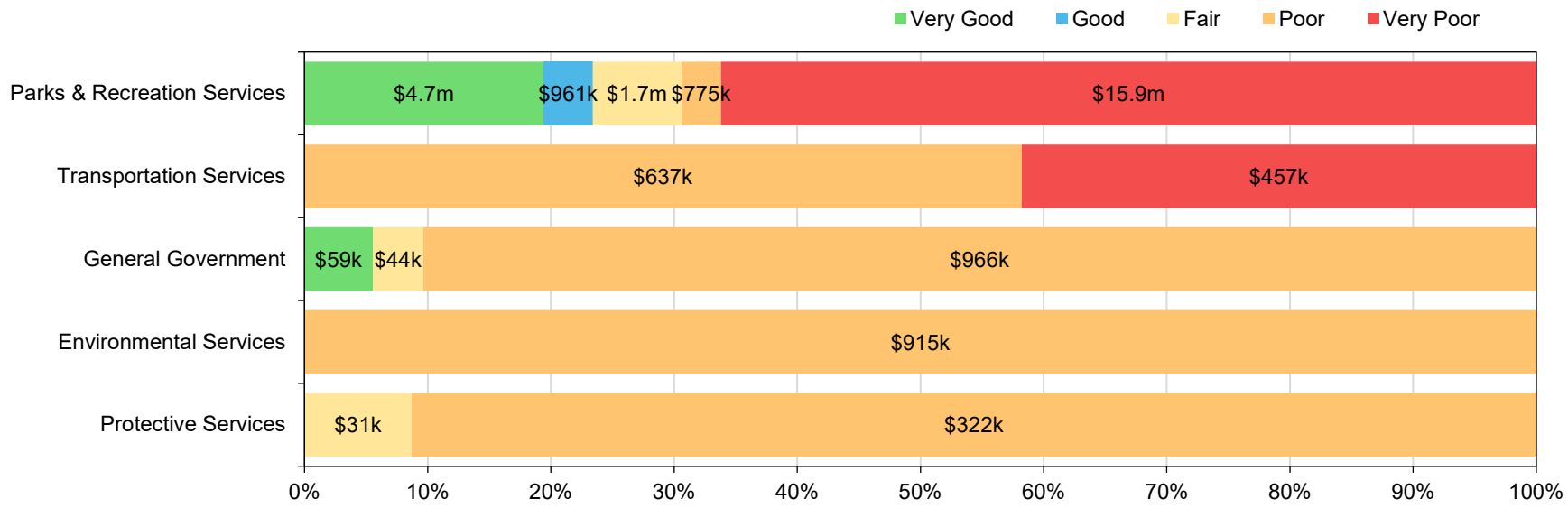


Figure 52 provides further details of land improvement assets across different service areas.

Figure 52 Asset Condition - Land Improvements – By Segment



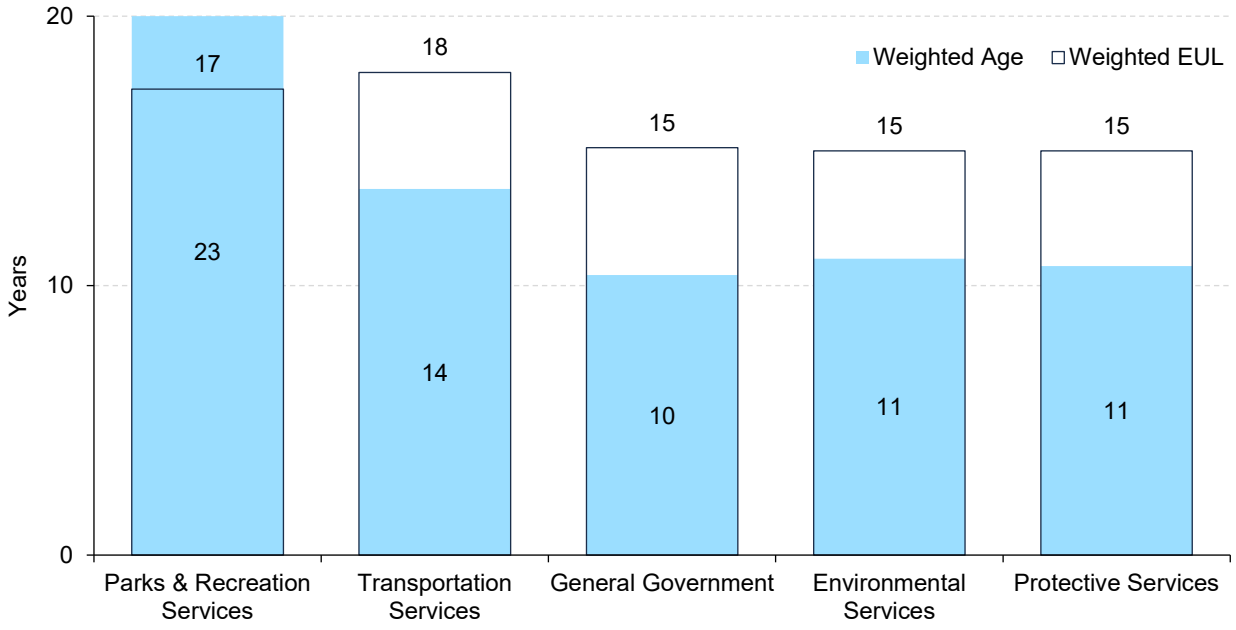
Age Profile

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 53 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 53 Estimated Useful Life vs. Asset Age – Land Improvements



Age analysis indicates that most Land Improvements assets are in the latter half of their expected service life. However, the overwhelming majority of these assets are non-critical, and may continue to function effectively despite fully consuming their service life. Routine inspections, particularly for playground equipment, can help detect assets that require repairs or replacements.

Current Approach to Lifecycle Management

LaSalle staff manage Land Improvements assets by tracking their age, condition, and usage to ensure vehicles remain safe, reliable, and cost-effective. Regular maintenance and planned replacements help reduce breakdowns and keep services running smoothly.

Table 30 Land Improvements Lifecycle Strategy

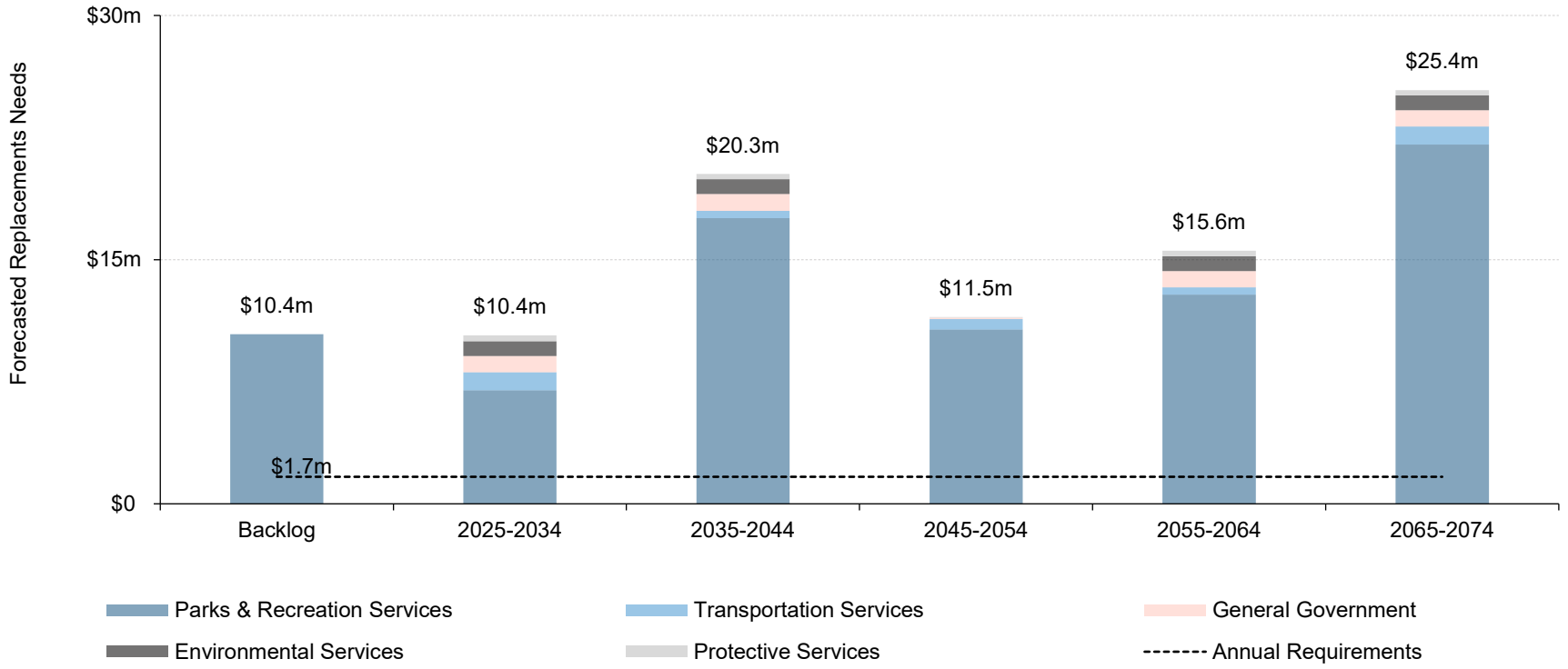
Activity Type	Description of Current Strategy
Maintenance & Inspection	On a weekly basis, grass is cut at Town parks. During this time, a walk-through inspection of land improvement assets is conducted, and work orders issued for identified deficiencies. The grass is cut on a 5-day rotation during rapid growth season, and a 7-day rotation during slower growth months. 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 54 shows the Town's forecasted capital replacement requirements for land improvements from 2025 to 2074. The analysis highlights annual needs of $1.7 million, a backlog of $10.4 million, followed by needs ranging from $10.4 million to $25.4 million in the forecasted decades. The largest replacement needs are projected in 2065–2074, totaling $25.4 million.

Parks & Recreation Services account for the majority of replacement costs across all time periods, reflecting the high value and volume of outdoor infrastructure like fencing, playgrounds, sports fields and courts, and landscaping. Smaller contributions from other services—such as Environmental Services and Protective Services—are also included but are comparatively minor.

Figure 54 Forecasted Capital Replacement Requirements - Land Improvements: 2025-2074



Planned Capital, Significant Operating, and Maintenance Expenditures

The table below summarizes the planned capital, operating, and maintenance expenditures as outlined in LaSalle's 2025-2030 Capital Plan.

Table 31 Planned Capital, Significant Operating, and Maintenance Expenditures- Land Improvements

Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating & Maintenance										
Wages and Benefits	$1.2m	$1.3m	$1.3m	$1.3m	$1.4m	$1.4m	$1.4m	$1.5m	$1.5m	$1.5m
Parks Maintenance Expenses	$417k	$427k	$438k	$448k	$459k	$470k	$479k	$489k	$499k	$509k
Vollmer Complex Expenses	$203k	$208k	$213k	$218k	$224k	$230k	$235k	$239k	$244k	$249k
Sub-total	$1.8m	$1.9m	$2.0m	$2.0m	$2.1m	$2.1m	$2.1m	$2.2m	$2.2m	$2.3m
Capital	$297k	$297k	$297k	$297k	$297k	$297k	$297k	$297k	$297k	$297k
Sub-total	$297k	$297k	$297k	$297k	$297k	$297k	$297k	$297k	$297k	$297k
Total	**$2.1m**	**$2.2m**	**$2.2m**	**$2.3m**	**$2.4m**	**$2.4m**	**$2.4m**	**$2.5m**	**$2.5m**	**$2.6m**

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

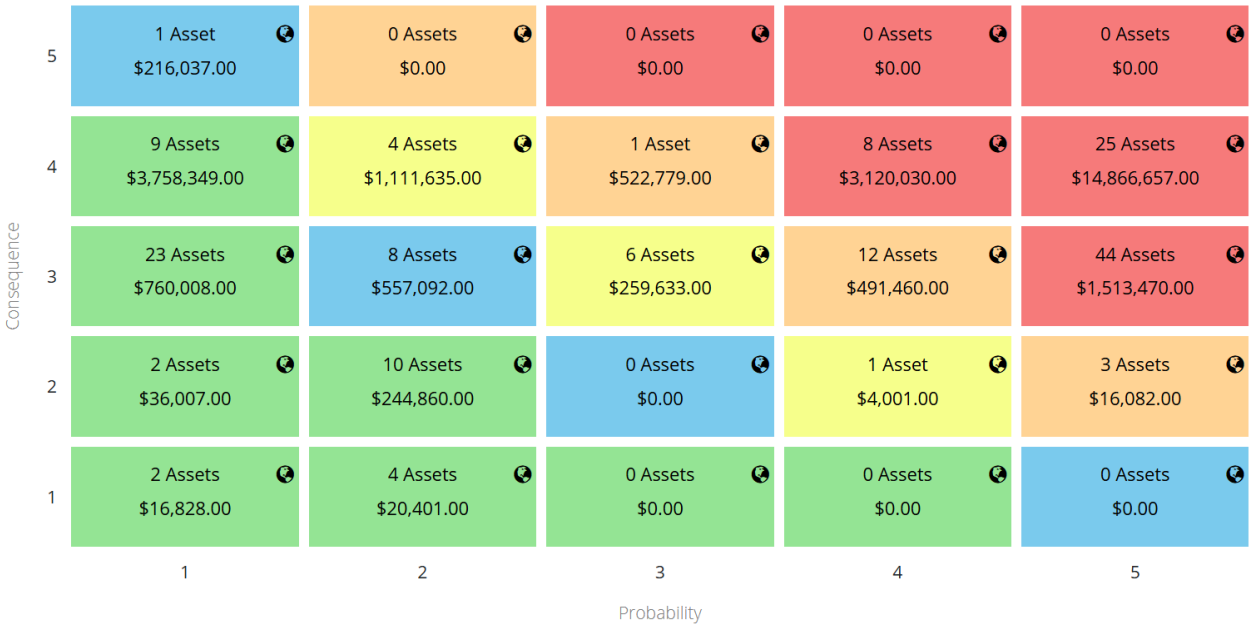
The risk matrix below is generated using available asset data, such as service life remaining, replacement costs, and condition. The risk ratings for assets without useful attribute data were calculated using only age, service life remaining, and their replacement costs.

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 55 Risk Matrix - Land Improvements:



While the Town's land improvement assets contribute to community well-being, they are generally not considered critical to core services. Risks associated with delaying maintenance or replacements include:

- Increased maintenance costs and lifecycle expenses due to progressive wear and tear, especially for assets like sports fields, courts, and play structures;

- Deferral of renewals that could lead to visible deterioration, impacting the aesthetics and usability of parks and public spaces;

- Safety risks if neglected assets (e.g., damaged fencing, worn playground surfaces) create hazards for users;

- Declining public satisfaction if parks and community areas appear neglected, which could erode trust in the Town's ability to maintain public spaces;

Given that these assets are typically straightforward to replace or renew, a phased, planned approach—aligned with the Town's parks and recreation strategy—can effectively manage these risks and support a safe, attractive, and enjoyable community environment.

Levels of Service

Levels of service (LOS) measure the quality and quantity of service provided, and offer direction for infrastructure investments. They are necessary for performance tracking and reporting. Many agencies attempt to deliver levels of service that cannot be sustainably funded by the existing tax base. This can lead to an eventual drop in quality of service, or increases to tax and utility rates to fund higher service levels.

LOS should be affordable and aligned with the community's long-term vision for itself, and the service attributes it most values for different infrastructure programs.

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 includes both the current and proposed levels of service metrics for all assets. Through a series of detailed staff discussions, known as discovery sessions, the Town examined current performance, operational pressures, service gaps, and future planning considerations. These discussions revealed that, overall, the existing service levels meet community and operational expectations, and therefore, the LOS targets are largely set to maintain current levels. This balanced approach reflects a commitment to affordability, operational capacity, and community needs.

This section summarizes the outcomes of these discovery sessions, and provides a summary of current and anticipated levels of service. In addition to the metrics required under O. Reg. 588/17, the Town has developed its own performance measures to provide a more comprehensive performance tracking framework.

For each asset category, both the current and proposed Capital Reinvestment Rates are identified. The financial strategy—prepared for Council's consideration—is intended to gradually align LaSalle's financial capacity with this critical performance benchmark.

Road Network and Bridges & Culverts

Current Performance and Service Level Commitment

The Town maintains a relatively stable road network with a current pavement condition index (PCI) of 70, weighted by replacement cost. No broad changes in service levels are planned, either for the Town's road network nor its bridges and structures portfolio. OSIM inspections are used to ensure all structures are maintained in a safe condition and state-of-good repair to support pedestrian and commercial traffic.

Planned growth areas may lead to moderate lane-kilometre increases in collector and local road classes (C3–C6), with Sandwich West Parkway expansion contributing to future changes. No new bridges are planned for construction; however, an additional laneway is planned for one structure. A new OSIM is expected in 2025 and will inform future bridge work.

Current Pressures and Emerging Trends

Some road segments no longer meet current design standards because they lack features like curbs and gutters. Rather than continuing repairs that are becoming less effective, it would be better to fully replace the pavement structure and upgrade the underlying infrastructure to align with new standards.

Although these segments represent a small portion of the overall network, the cost to bring them up to standard would be significant—around 4-5 times higher than a simple mill and pave. Continuing with mill and pave alone is becoming less effective, which could also lead to a decline in the average PCI.

Table 32 Community Levels of Service – Road Network

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.	See Figure 56
Quality	Description or images that illustrate the different levels of road class pavement condition.	Roads in very good condition exhibit smooth surfaces with minimal cracking or defects, while segments rated as good may have some visible wear but remain structurally sound. Fair condition indicates moderate cracking, patching, or minor surface distortions that affect ride quality but are still serviceable. Poor condition features more extensive cracking, potholes, or surface distress requiring significant repairs. A minimal portion of the Town's roads falls into the very poor category, which may show widespread deterioration and requiring immediate attention.

Table 33 Technical Levels of Service – Road Network

Service Attribute	Metric	Current Level of Service	Proposed Levels of Service
Scope	Lane-km of arterial roads (MMS classes 1 and 2) per land area (km/km^2)	.845 52.4 lane-km per 62km^2	Maintain
Scope	Lane-km of collector roads (MMS classes 3 and 4) per land area (km/km^2)	1.371 85 lane-km per 62km^2	Maintain[1]
Scope	Lane-km of local roads (MMS classes 5 and 6) per land area (km/km^2)	291.6 4.703 lane-km per 62km^2	Maintain[1]
Quality	Average pavement condition for paved roads in the Town	70	Maintain
Quality	Average surface condition for unpaved roads in the Town (e.g., excellent, good, fair, poor)	NA	Maintain
Quality	Percentage of local roads in fair or better condition	97%	Maintain
Quality	Percentage of collector roads in fair or better condition	96%	Maintain
Quality	Percentage of arterial roads in fair or better condition	100%	Maintain
Financial Sustainability	Capital Reinvestment Rate (inc. Bridges & Culverts)	2.9%	Maintain

[1]While the Town does not currently plan to significantly expand its collector or local road network, this is expected to change as new subdivisions are completed and development progresses.

Figure 56 Road Network Map

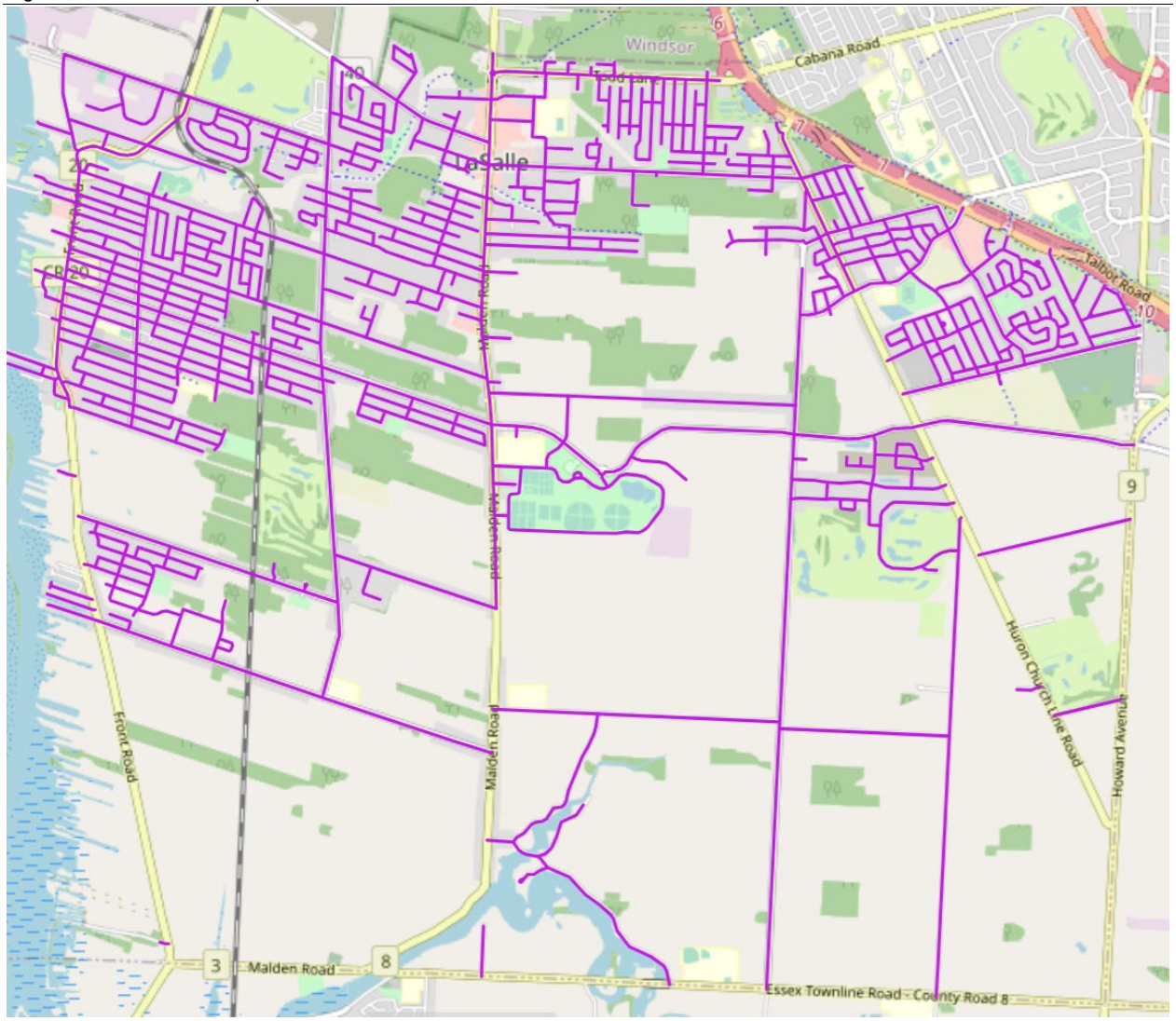


Table 34 Community Levels of Service – Bridges & Culverts

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.	All Town structures are rated as fair or better, supporting safe and effective use for pedestrian and commercial traffic.
	2. Description or images of the condition of culverts and how this would affect use of the culverts.	

Table 35 Technical Levels of Service – Bridges and Culverts

Service Attribute	Qualitative Description	Current Level of Service	Proposed Levels of Service
Scope	Percentage of bridges in the Town with loading or dimensional restrictions.	26% 6 of 23 structures	Maintain
Quality	1. For bridges in the Town, the average bridge condition index value.	71	Maintain
	2. For structural culverts in the Town, the average bridge condition index value.	67	Maintain
Quality	Percentage of bridges and culverts in fair or better condition	95%	Maintain
Financial Sustainability	Capital Reinvestment Rate (inc. Road Networks)	2.9%	Maintain

Stormwater Network

Current Performance and Service Level Commitment

Service levels are expected to remain stable, with new developments driving upgrades , including the transition from gravity-fed to pressure systems and the construction of two additional pump stations.

Current Pressures and Emerging Trends

Population growth and new developments place additional demands on stormwater infrastructure, often requiring system expansions or upgrades to manage increased runoff and more impervious surfaces. These developments can also affect the type and complexity of stormwater systems needed, such as shifting from traditional gravity-fed sewers to engineered solutions like pressure sewers and additional pump stations.

Table 36 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 37 Technical Levels of Service - Stormwater Network

Service Attribute	Metric	Current Level of Service	Proposed Levels of Service
Scope	Percentage of properties in municipality resilient to a 100-year storm.	This information is being determined.	
	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.	Maintain
Quality	Percentage of stormwater mains in fair or better condition	95%	Maintain
Financial Sustainability	Capital Reinvestment Rate	0.9%	2.0%

Water Networks

Current Performance and Service Level Commitment

Water system performance remains strong, with near-universal service coverage and no reported boil water advisories or significant connection interruptions. No large-scale, programmatic changes to service levels are planned at this time. As new developments are completed, the Town will assume ownership of the associated infrastructure and incorporate them into its lifecycle management practices.

Watermain breaks are declining year over year, indicating ongoing system reliability. The water system is operating at a high standard, with targeted upgrades supporting continued reliability. Ongoing capital investments will ensure the Town keeps pace with growth and aging infrastructure.

Current Pressures and Emerging Trends

Watermain replacement programs are focusing on converting older metallic mains to PVC and upsizing from 6” to 8” diameter. These efforts are modernizing the network and supporting long-term resilience. While the system is performing well, upgrades and replacements contribute to an increase in annual lifecycle requirements. The expanding service base and system enhancements are long-term drivers of reinvestment needs.

LaSalle’s planned conversion from 6” to 8” diameter watermains may generally result in higher annual replacement requirements due to increased material costs, larger pipe volume, and related installation expenses. However, the larger diameter may also provide operational benefits, such as increased flow capacity and improved fire protection, potentially reducing the frequency of repairs or the need for certain maintenance activities. Further, the simultaneous conversion to PVC from metallic may reduce annual requirements. These trade-offs should be considered when updating long-term capital forecasts and asset management plans.

Table 38 Community Levels of Service - Water Network

Service Attribute	Qualitative Description	Current Level of Service
Scope	1. Description, which may include maps, of the user groups or areas of the municipality that are connected to the municipal water system. 2. Description, which may include maps, of the user groups or areas of the municipality that have fire flow.	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 16 water main breaks in 2023. No boil water advisories have been issued in the last two years.

Table 39 Technical Levels of Service - Water Network

Service Attribute	Qualitative Description	Current Level of Service	Proposed Levels of Service
Scope	Percentage of properties connected to the municipal water system.	>99%	Maintain
Scope	Percentage of properties where fire flow is available.	>99%	Maintain
Reliability	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.	0.0	Maintain
Reliability	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.	<0.0002	Decrease[1]
Reliability	Percentage of watermains, by length, that are metallic, e.g., ductile iron or cast iron	19% (43.6km of 226.7km)	Decrease
Capacity	Percentage of pipes, by length, with a diameter of 200mm	43%	Increase
Quality	Percentage of watermains in fair or better condition, by replacement cost	97%	Maintain

[1]Watermain breaks are decreasing year-over-year, attributed partially to conversion of metallic watermains to PVC pipes.

Sanitary Networks

Current Performance and Service Level Commitment

LaSalle's sanitary system is relatively modern, with most mains installed in the 1980s–1990s. No large-scale relining or major rehabilitation programs are currently underway due to the network's age and performance. Pump station replacements are progressing, with upgrades partially funded by new development.

These upgrades reflect a growth-aligned approach to maintaining service capacity and overall service levels. The sanitary network remains functional and efficient. Growth-related upgrades are shaping investment patterns.

Current Pressures and Emerging Trends

While the system does not yet require widespread renewal, a 15-year horizon has been identified for potential relining programs. Coordination with development timelines will be essential to optimize reinvestment.

Table 40 Community Levels of Service - Sanitary Network

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.
	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.	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.
	Description of the frequency and volume of overflows in combined sewers in the municipal wastewater system that occur in habitable areas or beaches	Emergency wastewater overflows are channeled into drains, not into habitable areas.
	Description of how stormwater can get into sanitary sewers in the municipal wastewater system, causing sewage to overflow into streets or backup into homes.	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 sewers and storm connections improperly connected into sanitary sewer system. An example of improper connections would include sump pumps, weeping tiles, or 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.
	Description of how sanitary sewers in the municipal wastewater system are designed to be resilient to avoid events described in paragraph	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.
	Description of the effluent that is discharged from sewage treatment plants in the municipal wastewater system.	The Town does not have a sewage treatment plant. All sewage is pumped to the City of Windsor Lou Romano Treatment Plant.

Table 41 Technical Levels of Service - Sanitary Network

Service Attribute	Metric	Current Level of Service	Proposed Levels of Service
Scope	Percentage of properties connected to the municipal wastewater system.	90%	Growth-based
Reliability	1. 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.	0	Maintain
Reliability	2. The number of connection-days per year due to wastewater backups compared to the total number of properties connected to the municipal wastewater system.	0	Maintain
Reliability	3. The number of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system.	0	Maintain
Quality	Percentage of sanitary mains in fair or better condition	100%	Maintain[1]
Quality	Percentage of sanitary pump stations in fair or better condition	75%	Maintain[1]
Financial Sustainability	Capital Reinvestment Rate	1.3%	2.0%

[1]The Town aims to maintain sanitary mains and pump stations in at least fair condition to help ensure minimal service disruptions. While this target is based on asset age and may not capture all operational factors, ongoing inspections will help identify emerging issues. Future work will continue to coordinate repairs and upgrades with other capital programs where feasible.

Recreational Services Assets

Parks, playgrounds, and recreation facilities are key components of LaSalle's community infrastructure, providing essential spaces for leisure, wellness, and social connection. Recreation facilities, such as the Vollmer Complex, form the largest share of the Town's facilities portfolio.

These assets directly serve the public and play an important role in enhancing quality of life, promoting physical activity, and supporting community engagement. Levels of service for these assets are generally aligned with maintaining safe and accessible spaces, routine inspections, and condition-based maintenance to ensure continued enjoyment and functionality for residents of all ages. As the Town grows, recreational services assets will increasingly contribute to community well-being and social cohesion.

Current Performance and Service Level Commitment

The Town maintains park assets to a condition target of roughly "Good" (B rating). Routine inspections support this standard, including monthly inspections for playgrounds and daily checks for splash pads. No large-scale or programmatic changes to service levels are planned at this time.

Emerging Trends and Future Considerations

A Parks Master Plan is currently in development and is expected to influence future service levels. Demand for higher service levels in sports fields and trail expansion are emerging considerations.

As LaSalle continues to grow, the demand for parks and recreation amenities is expected to rise. While the Town's current service levels generally aim to maintain park assets in "Good" or better condition, increased use and population growth may place additional pressure on maintenance schedules and facility capacity. Ensuring that new developments include appropriate park space and coordinating lifecycle investments with growth will be key to sustaining community access and service quality.

Table 42 Levels of Service – Parks and Land Improvements

Service Attribute	Metric	Current Level of Service	Proposed Levels of Service
Quality	Percentage of parks and recreational facilities in fair or better condition	92%	Maintain/Condition-responsive
Quality	Percentage of land improvement assets in fair or better condition	27%	Condition-responsive[1]
Quality	Inspection frequency for splash pads	Daily	Maintain
Quality	Inspection frequency for playgrounds	Monthly	Maintain
Financial Sustainability	Capital Reinvestment Rate – Land Improvements	1.1%	6.0%
Financial Sustainability	Capital Reinvestment Rate – Facilities (All)	0.6%	2.9%

[1]Although these condition ratings are age-based and no target is established, staff conduct inspections of essential assets such as playgrounds and splashpads to ensure they are in good condition and safe for use by the LaSalle community.

Corporate and Operational Support Assets

This group includes a variety of infrastructure and other capital assets that supports internal service delivery across the Town's operations—such as IT systems, vehicles, equipment, and facilities used by staff. These assets enable day-to-day municipal functions, from administrative services and public works, to emergency response.

With the exception of Protective Services, the majority of these assets support internal processes rather than direct public-facing services. As a result, levels of service tracking is generally focused on operational efficiency, reliability, and safety rather than external performance measures.

As LaSalle grows, protective services—including police and fire—face increasing demands on response times, community safety, and coverage. Population growth and new development require investments in stations, vehicles, and equipment to maintain readiness and service quality. The recent addition of Fire Station 2 in 2025 demonstrates the Town's commitment to aligning protective services with growth and ensuring reliable emergency response.

For facilities and supporting assets—including vehicles—the Town does not rely solely on standardized condition rating targets. Instead, the Town uses regular condition studies and routine vehicle inspections to identify defects and guide investments. This approach ensures that assets remain in good working order, even in the absence of formal condition ratings, and supports reliable service delivery.

Table 43 Levels of Service – Corporate and Operational Support Assets

Service Attribute	Metric	Current Level of Service	Proposed Levels of Service
Quality	Percentage of Fleet assets in fair or better condition	50%	Maintain
Quality	Percentage of Machinery & Equipment assets in fair or better condition	67%	Maintain
Quality	Percentage of Information Technology assets in fair or better condition	48%	Maintain
Quality	Percentage of Public Works facilities in fair or better condition	96%	Maintain
Quality	Percentage of Protective Services facilities in fair or better condition	86%	Maintain
Quality	Percentage of General Government facilities in fair or better condition	73%	Maintain
Quality	Inspection frequency for heavy duty Machinery & Equipment assets	3x per year	Maintain
Quality	Inspection frequency for heavy duty Fleet and Machinery & Equipment assets	2x per year	Maintain
Quality	Inspection frequency for light duty Fleet and Machinery & Equipment assets	3x per year	Maintain
Financial Sustainability	Capital Reinvestment Rate – Fleet	4.1%	9.5%
Financial Sustainability	Capital Reinvestment Rate – Machinery & Equipment	0.7%	6.6%
Financial Sustainability	Capital Reinvestment Rate – Information Technology	5.5%	18.9%

Service Levels and Community Growth

LaSalle's asset management approach reflects a commitment to sustaining reliable service delivery in the face of ongoing growth and evolving community expectations. Across core areas—such as roads, bridges, water, wastewater, stormwater—service levels are being maintained through targeted upgrades and a focus on integrating new infrastructure from developments.

While specific condition targets may not apply uniformly to every asset class, the Town's emphasis on regular assessments and maintenance ensures that service quality remains high. This integrated approach positions LaSalle to respond effectively to community needs, balancing growth with fiscal responsibility and long-term infrastructure performance.

Growth

The Town of LaSalle is a growing community, with a 2021 population of 33,800, as indicated in the County of Essex's 2024 *Official Plan*. The plan also estimates that, under a high growth scenario, LaSalle's population will grow by 20,100 residents and reach 53,900. Similarly, under a high growth scenario, employment is expected to increase by 6,100.

Impact of Growth on Infrastructure

As the Town of LaSalle continues to grow, the need for new and expanded infrastructure will increase annual operating, maintenance, and capital reinvestment costs across all asset categories.

Table 44 on the next page summarizes LaSalle's annual operating and maintenance (O&M) expenditures, expressed both in absolute terms and as a percentage of the assets' current replacement cost. For the assets included in this asset management pan, annual O&M costs are estimated at approximately $21.5 million, equivalent to 1.8% of the Town's estimated $1.2 billion in total replacement cost.

This metric, alongside the Town's capital reinvestment needs, provides a valuable baseline for assessing the ongoing financial demands of maintaining LaSalle's existing infrastructure portfolio, helping staff and Council understand the scale of resources required each year to sustain service levels.

It also enables the Town to anticipate the additional O&M costs that will arise as new infrastructure is added through growth, recognizing that developers often fund the initial construction but not long-term maintenance and replacements. By expressing O&M and capital needs as a percentage of replacement cost, the Town gains a flexible tool to estimate the future financial impacts of growth, thereby supporting prudent fiscal planning and sustainable service delivery.

It is important to note that for some asset categories—such as Information Technology—operating costs are comparatively high. This reflects the nature of IT, which typically incurs substantial ongoing expenses for communications, licensing, equipment, and support services. These costs are an integral part of maintaining modern technology systems and ensuring service delivery.

Table 44 Capital, Significant Operating, and Maintenance Costs as a Percentage of Current Replacement Cost

Asset Category	Annual O&M expenditures	O&M expenditures as a % of replacement cost	Annual capital expenditures	Capital Reinvestment Rate	Total capital and O&M costs as a % of replacement cost
Road Network and Bridges & Culverts	$2.3m	0.6%	$10.5m	2.9%	3.5%
Stormwater Network	$175k	0.1%	$2.3m	0.9%	1.0%
Facilities	$5.0m	3.0%	$999k	0.6%	3.6%
Fleet	$852k	8.1%	$434k	4.1%	12.3%
Machinery & Equipment	$617k	3.8%	$109k	0.7%	4.5%
Information Technology	$1.7m	36.4%	$253k	5.5%	41.9%
Land Improvements	$1.8m	6.6%	$297k	1.1%	7.7%
Water Network	$5.2m	3.7%	$3.1m	2.2%	6.0%
Sanitary Network	$3.9m	2.1%	$2.5m	1.3%	3.4%
Total	**$21.5m**	**1.8%**	**$20.4m**	**1.7%**	**3.6%**

The capital reinvestment rates presented in the table are designed to serve as informative benchmarks that help the Town estimate the potential financial impact of new infrastructure. However, they are not intended to provide exact predictions of how costs will scale with every new asset added through growth. Actual costs can vary depending on factors such as asset type, location, service standards, and changes in technology or regulations. As such, these benchmarks should be applied as guidance rather than definitive forecasts, supporting the Town's planning efforts in a balanced and prudent way.

Town staff remain committed to managing these financial needs effectively. They actively seek to maximize the use of all available funding streams, including own-source revenues, senior government grants and programs, and they continually identify opportunities to improve efficiency. This integrated approach ensures that the Town can sustainably manage both existing and new infrastructure assets over their full

Financial Strategy

LaSalle is one of Ontario's most vibrant and steadily growing communities, attracting new residents, businesses, and developments every year. To support this growth, the Town continues to invest in its infrastructure to ensure that assets remain safe, reliable, and capable of meeting evolving service demands.

Given the scale of infrastructure needs, it is not uncommon for municipalities—including LaSalle—to experience annual funding shortfalls relative to what should ideally be allocated for future asset replacement. These gaps can lead to deferred capital projects or increased pressure on future tax rates.

Over time, annual funding deficits can accumulate, making it challenging to address asset needs efficiently. Achieving full funding for infrastructure renewal is a substantial challenge for municipalities across Canada and typically requires a sustained, multi-year effort.

This financial strategy provides an updated, comprehensive analysis of LaSalle's 10 core and non-core asset groups. It reflects revised replacement costs since the 2022 and 2024 iterations of the Town's asset management plans, and is designed to guide the implementation of this AMP while progressively closing the Town's annual funding gap.

Annual Capital Requirements

Table 45 outlines the total average annual capital requirements for the Town's asset in each asset category. Based on a replacement cost of $1.2 billion, annual average requirements (AAR) total $31.4 million for the 10 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 2.7%.

Table 45 Average Annual Capital Requirements

Asset Category	Replacement Cost	Annual Capital Requirements	Equivalent Target Reinvestment Rate
Road Network and Bridges & Culverts	$366,668,519	$10,211,141	2.8%
Stormwater Network	$254,512,492	$5,090,249	2.0%
Facilities	$167,574,560	$4,919,879	2.9%
Fleet	$10,458,857	$993,507	9.5%
Machinery & Equipment	$16,173,821	$1,061,510	6.6%
Information Technology	$4,591,139	$867,573	18.9%
Land Improvements	$27,515,329	$1,659,716	6.0%
Water Network	$138,835,960	$2,776,719	2.0%
Sanitary Network	$189,873,056	$3,797,461	2.0%
Total	**$1,176,203,733**	**$31,377,755**	**2.7%**

The purpose of the financial strategy is to position the Town of LaSalle to fully fund the above annual requirements, and continue to deliver affordable service levels to the community. This is done by examining the Town's current funding framework, quantifying annual funding deficits, and identifying a roadmap to close any identified funding gaps. To ensure fiscal prudence, only those funding sources considered sustainable are integrated with the strategy.

Current Infrastructure Funding Framework

Table 46 details the total average annual funding available in LaSalle for infrastructure purposes. In addition to own-source revenue streams, namely property taxation and water and wastewater rates, the table also includes the Canada Community Benefits Fund (CCBF) and the Ontario Community Infrastructure Fund (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. LaSalle allocates an average of $20.4 million annually toward infrastructure funding across all asset categories. Approximately $17.6 million is allocated to property-tax-funded assets, which include roads, bridges, stormwater, facilities, fleet, IT, and other services.

Water and sanitary networks are funded through their own dedicated rates—approximately $3.1 million and $2.5 million annually, respectively—ensuring that each service area is financially supported through appropriate funding mechanisms.

Table 46 Allocation of Average Annual Infrastructure Funding by Asset Category

Asset Category	Primary Own-source Funding Stream	Allocated to Infrastructure	OCIF	CCBF	Average Annual Funding Available
Road Network and Bridges & Culverts	Property Taxation	$7,687,400	$1,119,000	$1,682,000	$10,488,400
Stormwater Network	Property Taxation	$2,268,400	$0	$0	$2,268,400
Facilities	Property Taxation	$999,200	$0	$0	$999,200
Fleet	Property Taxation	$434,000	$0	$0	$434,000
Machinery & Equipment	Property Taxation	$108,500	$0	$0	$108,500
Information Technology	Property Taxation	$252,700	$0	$0	$252,700
Land Improvements	Property Taxation	$296,600	$0	$0	$296,600
Water Network	Water Rates	$3,092,200	$0	$0	$3,092,200
Sanitary Network	Sanitary Rates	$2,506,100	$0	$0	$2,506,100
		$17,645,100	**$1,119,000**	**$1,682,000**	**$20,446,100**

Current Funding Levels and Infrastructure Deficits

Table 47 compares the Town's current funding levels with the annual requirements for both tax-funded and rate-funded asset categories. LaSalle currently allocates $14.8 million annually toward its tax-funded assets, which amounts to 60% of the annual requirement of $24.8 million, leaving a deficit of $10 million.

The analysis also indicates that while water assets are fully funded through their respective rates, sanitary assets face an annual shortfall of approximately $1.3 million. Overall, the Town is funding 65% of the total annual needs for its asset portfolio.

Table 47 Current Funding Position vs. Required Funding

Asset Category	Average Annual Requirements	Average Annual Funding Available	Annual Infrastructure Deficit	Funding Level
Tax-funded Assets	$24,803,575	$14,847,800	$9,955,775	60%
Water Network	$2,776,719	$3,092,200	$0	Fully-funded
Sanitary Network	$3,797,461	$2,506,100	$1,291,361	66%
Total	**$31,377,755**	**$20,446,100**	**$11,247,136**	**65%**

Closing Funding Gaps

Closing annual infrastructure funding gaps is a complex and long-term process for municipalities, often taking many years to achieve full funding for existing assets. This section describes how the Town of LaSalle can address its annual funding deficits by relying on own-source revenue streams—namely, property taxation and utility rates—without incurring additional debt for existing assets. Separate analyses are presented for tax-funded and rate-funded assets.

Tax-Funded Assets

For 2025, the Town of LaSalle's projected property tax revenue is $50 million. To close the $10 million annual shortfall, property taxation revenues will need to increase by 19.9%. This increase would allow the Town to fully fund the average annual requirements for its tax-funded asset categories.

Table 48 Increase Needed in Property Taxation Revenue to Meet Annual Infrastructure Needs

2025 Property Taxation Revenue	Additional Revenue Needed for Infrastructure	% Increase Needed
$50,003,300	$9,955,775	19.9%

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.

Table 49 Phasing in Tax Increases

Total % Increase Needed in Annual Property Taxation Revenues	Phase-in Period			
	5 Years	10 Years	15 Years	20 Years
19.9%	3.7%	1.8%	1.2%	0.9%

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.

Rate-Funded Assets

Since the Town's water infrastructure is currently fully funded through its existing rate structure, no changes to the rate framework are recommended at this time. The current rates are sufficient to sustain service levels, cover lifecycle costs, and support necessary reinvestments in the water network. This stability helps ensure ongoing reliability and resilience within the water system

Given the identified funding deficit of $1.3 million within the Town's sanitary asset category, a similar approach to that used for tax-funded assets is recommended to address the shortfall. This approach involves gradually increasing rate revenues by 20.2% over time to close the annual deficit, ensuring that sanitary infrastructure remains in good condition and capable of supporting the Town's current and future service demands.

Table 50 Increase Needed in Water and Wastewater Rate Revenues to Meet Annual Infrastructure Needs

Category	2025 Rate Revenues	Additional Revenue Needed for Infrastructure	% Increase Needed
Water Network	$6,261,300	$0	0%
Sanitary Network	$6,402,200	$1,291,361	20.2%

To achieve this increase for sanitary assets, 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.

Table 51 Phasing in Rate Increases

Category	Total % Increase Required in Rate Revenues	Phase-in Period			
		5 Years	10 Years	15 Years	20 Years
Water Network	0%	0%	0%	0%	0%
Sanitary Network	20.2%	3.7%	1.9%	1.2%	0.9%

Lowering Target Funding Levels

The above scenarios assume that the Town should target full funding for its asset classes. That is, it should strive to meet 100% of its average annual requirements of $31.4 million and achieve proposed capital reinvestment rates. 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:

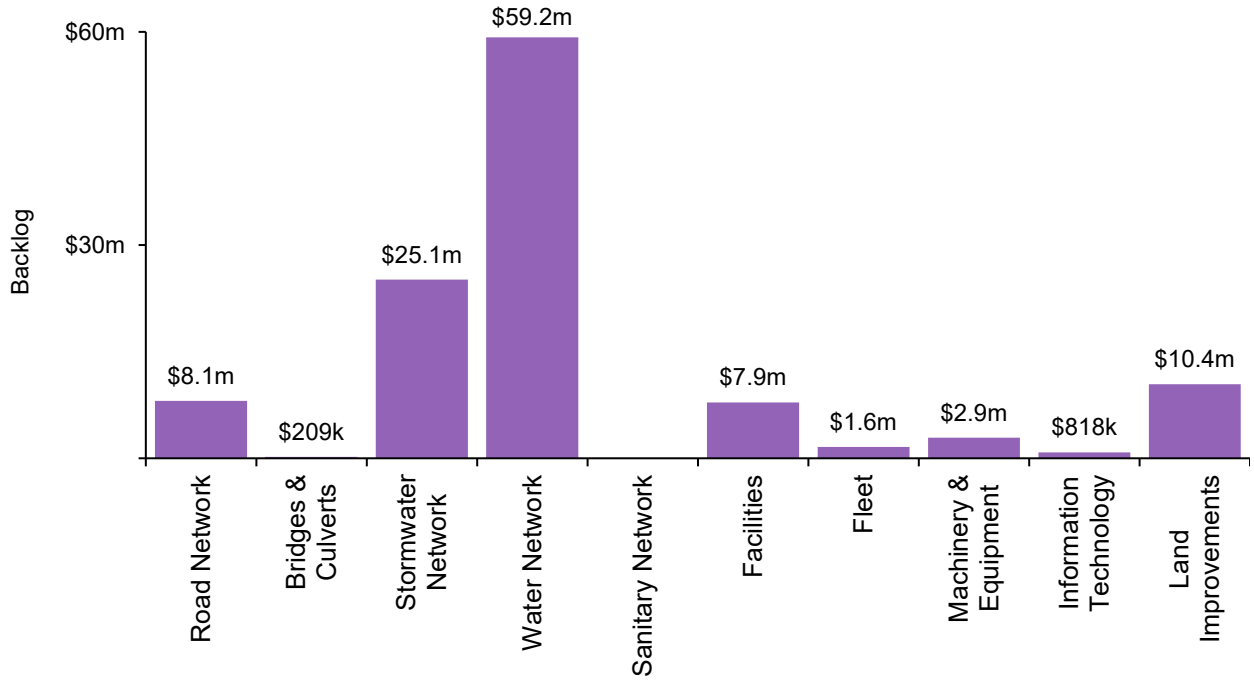
- lower levels of service, including reduced asset performance and increased rate of asset failures;
- with a longer replacement cycle, assets may remain in service beyond their useful life;
- continuation of the 'worst-first' or reactive approach to infrastructure management and project selection;
- 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 57 shows that the current infrastructure backlog totals approximately $116.2 million across all assets in this AMP. This backlog is based on a combination of age-based and condition-based data. Incorporating risk and criticality assessments could further refine this estimate by prioritizing assets that have the greatest impact on service delivery and the quality of life for residents.

Not all assets contribute equally to residents' day-to-day experience or service level objectives, and considering their importance can help the Town determine where to allocate resources most effectively and which parts of the backlog to address first.

Figure 57 Current Infrastructure Backlog by Asset Category



Reserve Levels

As of December 31, 2024, the Town of LaSalle's non-growth infrastructure reserves are projected to total approximately $100.9 million. This balance is distributed across various categories, including significant reserves for the road network ($38.5 million), drains and stormwater management ($14.1 million), and other critical asset groups such as water projects ($11.8 million), sewer projects ($10.9 million), and asset repair/replacement ($7.4 million). These reserves provide essential funding to sustain and renew infrastructure assets as the Town grows and service demands increase..

Table 52 Infrastructure Reserve Levels: Non-growth

Reserve	Closing Balance at December 31, 2024
Facility Capital	$4,700,000
Information Technology	$90,000
Fire - Equipment	$170,000
Police - Equipment	($356,000)
Fleet	$1,300,000
Asset Replace/Repair (IRR)	$7,400,000
Road Network	$38,500,000
Drains & Stormwater Management	$14,100,000
Sidewalks, Trails, and Streetlights	$420,000
Transit	$350,000
Parks	$1,821,000
Vollmer Complex	$890,000
Sewer Projects	$10,900,000
Water Projects	$11,800,000
Water Emergency	$1,500,000
CCBF	$4,500,000
OCIF Formula Based	$2,800,000
Total	**$100,885,000**

In addition to non-growth reserves, the Town holds approximately $10.2 million in Development Charge (DC) reserves. These funds are dedicated to supporting infrastructure expansion needed to accommodate population and employment growth, such as new roads, parks, water, and wastewater systems.

Table 53 shows a select portion of the Town's capital program, highlighting projects that can be partially or fully-funded through DCs. This includes $16.2 million in previously approved projects and $11.5 million between 2026-2029. Funding for these particular projects is sourced from development charges (both growth and non-growth components), senior government program (e.g., *Drainage Act*), debt financing, and other municipal reserves.

This diversified funding approach reflects the Town's commitment to balancing the financial impact of growth-related capital investments across various revenue streams, reducing the reliance on property tax funding.

Table 53 Growth-related Future Capital Projects

Asset Category	Project	Previously Approved	Future Capital Projects 2026-2029	Funding Sources
Road Network	Malden Road - Phase #1	$1,200,000	$2,300,000	DC/Non Growth DC
Road Network	Huron Church/Sandwich West Parkway Signals	$500,000	-	DC
Stormwater	Howard Bouffard Drainage Detailed Design	$500,000	-	DC/Drainage Act
Wastewater Network	Pumping Station #14/#16 Upgrade	$1,200,000	$2,300,000	DC/Non Growth DC
Wastewater Network	Town Centre Wastewater Upgrades (Phase 1)	$1,500,000	$1,800,000	DC
Parks and Recreation	LaSalle Landing Phase 2b (balance of current plan)	-	$5,000,000	DC/Debt
Protective Services	Fire Vehicle/Equipment Replacement	-	$2,372,000	DC/Fire Reserves
Total		**$16,200,000**	**$11,472,000**	

As LaSalle continues to grow, the Town's DC reserves will play a vital role in funding new infrastructure and supporting service levels for both current and future residents. This approach aligns with the Town's commitment to managing growth responsibly and sustainably.

Recommendations

Financial Strategies

- Consider feasibility of implementing a 1.8% property tax increase, purely for the purpose of closing annual infrastructure deficits identified for the Town's tax-funded asset base.
- Similarly, consider feasibility of implementing a 1.9% increase in sanitary rate revenues to close annual funding shortfalls identified for wastewater assets.
- Continue to allocate OCIF and CCB funding as previously outlined.

The above recommendations do not factor in potential cost increases related to inflation, supply chain disruptions, and fluctuations in commodity prices.

Continuous Improvement, Monitoring, and Compliance

Continuous improvement and monitoring are essential components of effective asset management. This asset management plan ensures the Town is in full compliance with the 2025 requirements of O. Reg 588/17. Key next steps and strategic considerations include:

- Ongoing enhancement of the Town's infrastructure datasets, which underpin all financial analysis and capital planning;
- Regular refinement of risk models as new data becomes available, supporting more strategic project prioritization and alignment with corporate objectives;
- Periodic review of service level goals to ensure they remain achievable within the Town's financial capacity and evolving infrastructure conditions;
- Continued exploration of diverse and sustainable funding sources—including grants, partnerships, and revenue reinvestment strategies—to strengthen long-term capital planning;

The Town of LaSalle's 2025 asset management plan reaffirms the Town's dedication to responsible management of its infrastructure in alignment with Ontario Regulation 588/17. By incorporating updated replacement costs, condition data, and a detailed analysis of levels of service commitments and capabilities, the AMP ensures that LaSalle's asset management program meets regulatory requirements while supporting sustainable service delivery. As the Town moves forward, ongoing adherence to O. Reg. 588/17, coupled with proactive data collection, financial planning, and stakeholder engagements will be essential to achieving its long-term asset management objectives.

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: June 27, 2025

Report Number: CR-2025-15

Subject: LaSalle Vipers Request to Sell Alcohol at Home Games

Recommendation

That the report of the Director of Culture and Recreation dated June 27, 2025 (CR-2025-15) regarding the request from the LaSalle Vipers to sell alcohol at home games in accordance with the Town of LaSalle Municipal Alcohol Risk Management Policy be received; and

That the request be approved in accordance with the Town of LaSalle's Municipal Alcohol Risk Management Policy (M-GEN-005).

Report

The LaSalle Vipers have requested to initiate a pilot project to sell and serve alcohol at homes games held at the Vollmer Centre. The Vipers have partnered with the G.O.A.T Tap & Eatery, who will be the operator of the alcohol service under a caterer's endorsement from the Alcohol and Gaming Commission of Ontario (AGCO). As the licence holder, The G.O.A.T. Tap & Eatery is responsible for complying with the *Liquor Licence and Control Act, 2019* and its regulations.

Alcohol will be sold and served from the roll-up window in the Richard Bondy Tournament Office (convenor's room). The licensed consumption area will be immediately adjacent to the office in the food court, forming a rectangular space between the southwest wall of the office and the northeast wall of Rink A. This area includes the rink's entrance doors and a small portion just inside the rink. Stanchions or low pipe and drape will be used to define the space, and only game ticket holders may enter the area from within the arena.

Although the licenced capacity is sixty-five people, the area will be limited to forty attendees to align with the Town's less stringent policy requirements for smaller groups. This allows us to pilot the initiative in a more manageable way while still meeting safety and risk management standards.

The Town's Municipal Alcohol Risk Management Policy outlines the number of event staff required based on attendance. Events with less than forty-one people are not required to have Smart Serve Certified bartenders, floor monitors or paid duty police officers. The G.O.A.T. Tap & Eatery will provide one security guard who is licenced under the *Private Security and Investigative Services Act, 2005* along with one bartender with Smart Serve Certification. The LaSalle Vipers will provide two volunteers with Smart Serve Certification to act as floor monitors.

Alcohol service will begin forty-five minutes prior to the start of the game and will conclude when there are ten minutes remaining in the third period. A licenced security guard will be responsible for ID verification. Those verified to be the appropriate age will receive a wristband for identification.

As the establishment is operating under its own liquor licence, the responsibility to adhere to AGCO regulations lies with them. This significantly reduces our organizational risk, as the establishment has a strong incentive to maintain its good standing and protect its licence through compliance and responsible service.

Administration has been working to find flexible and responsible ways to support community partners while ensuring alignment with our policies and risk management practices. However, the requirements outlined in our policy—such as mandatory security and floor monitors—pose financial challenges in smaller-scale settings. By starting with a limited capacity of forty people or fewer, we can pilot this initiative in a low-risk environment. If it proves successful, The Vipers and/or The G.O.A.T. may return to Council with a request to explore potential adjustments to the policy that would enable us to offer this service in a financially sustainable manner, while continuing to prioritize safety and risk mitigation.

The details of this pilot project will be included in an updated agreement with the LaSalle Vipers.

Consultations

Staff Sergeant Nick Goy, LaSalle Policy Service
Captain Mike Wiley, Fire Prevention Officer, LaSalle Fire Service
Alex Trillanes, Inspector, Alcohol and Gaming Commission of Ontario
Mark Masanovich, Manager of Facilities
Scott Bisson, Manager of Culture and Recreation

Financial Implications

All costs associated with this initiative will be covered by the LaSalle Vipers and/or their partner(s).

The are no costs for the Town.

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 - Yes
3. Grow and diversify the local economy - Yes
4. Build on our high-quality of life - Not Applicable
5. Sustaining strong public services and infrastructure - Yes

Communications

n/a

Report Approval Details

Document Title:	LaSalle Vipers Request to Sell Alcohol at Home Games.docx
Attachments:	
Final Approval Date:	Jul 1, 2025

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

Chief Administrative Officer

Joe Milicia

The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Mark Beggs, Manager of Roads and Parks

Department: Public Works

Date of Report: July 4, 2025

Report Number: PW-11-2025

Subject: Installation of a Remembrance Day commemorative crosswalk on Normandy at the Cenotaph Crosswalk

Recommendation

That the report of the Manager of Roads and Parks dated July 4, 2025 (PW-11-2025) regarding Installation of a Remembrance Day commemorative crosswalk on Normandy at the Cenotaph Crosswalk be received;

And that administration be directed to proceed with the installation of a Remembrance Day Commemorative Crosswalk at the existing crosswalk located on Normandy Drive at the Cenotaph at a cost of $2,985.00 plus HST.

Report

Through Council, the Public Works department was asked to investigate the installation of the Remembrance Day commemorative crosswalk at the crosswalk on Normandy coming out of the Cenotaph Park area (Figure 1).

A similar crosswalk exists in Amherstburg at the corner of Dalhousie and Murray Street, to honour military veterans.

The Town of LaSalle does currently have a Policy to address Specialty-Non-Traditional-Crosswalks that was considered when developing this report to ensure that a Town initiated project follows the guidelines.

The following policy considerations were reviewed:

1. The proposal celebrates our culture, history, and events
2. The proposal does not represent any commercial, religious, or political organizations.

3. The proposal is not associated with an organization whose undertaking or philosophy are contrary to Town policy or by-laws or espouse hatred, violence, or racism
4. The proposal does not include any trademarked symbols or words.
5. The proposal is not related to a commercially available product.
6. All paint products will conform to OTM requirements
7. With respect to maintenance, since the Town is initiating the project, the Town will be responsible for ongoing maintenance.
8. With respect to location, this Normandy location is not specifically noted in the policy, however the policy allows for flexibility where appropriate. Given the crosswalk's proximity to the Cenotaph, the location is deemed suitable.
9. The policy speaks to life cycle of the crosswalk, being 6-10 years. In this time the crosswalk will need to be re-painted. Following a cycle of 6-10 years, this crosswalk should be reviewed to determine if it is to remain in place.

Fig.1

Design Proposal

The proposed design mirrors that used in Amherstburg and features alternating red and white blocks across the crosswalk. A silhouette of a lone soldier and the words "Lest We Forget" in black will be painted at each end (Figure 2).

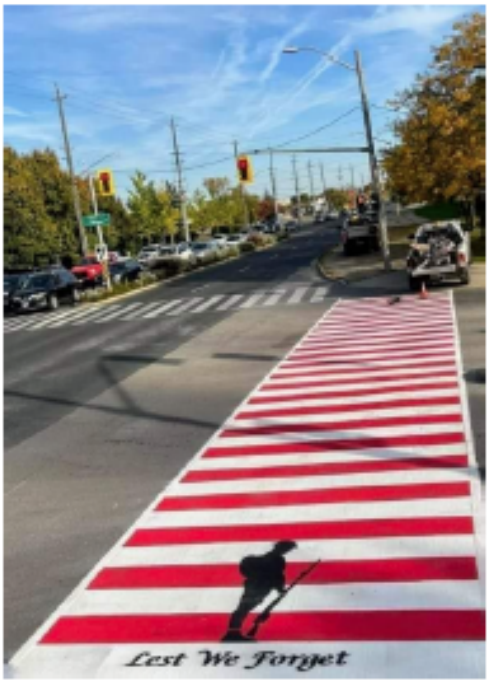


Fig.2

Cost and Installation

There are several installation options. After considering the options it was determined that using standard road paints, which are cost effective, are simple to repair or touch up, along with a well-designed graphic is best.

The cost to install the crosswalk by our local line painting contractor Top-It Asphalt Maintenance, who has experience with this type of project, is: $2,985.00 plus HST. The PW department will assist with traffic control for the project. The work will require partial nighttime lane closures on Normandy and is expected to take 1–2 nights, depending on weather and other factors. The work would be scheduled for late summer

Recommendation

It is recommended that Council approve the proposal to install a Remembrance Day Commemorative crosswalk on Normandy at the Cenotaph as described in this report at a cost of $2,985.00 plus HST.

Consultations

- Town of Amherstburg
- Various special markings contractors and suppliers

Financial Implications

The costs for the project will be funded out of current operations funds from the Roads Line Painting operating budgets.

Prepared By:

Manager, Parks and Roads

Mark Beggs

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

None

Report Approval Details

Document Title:	Remembrance Day Crosswalk.docx
Attachments:	
Final Approval Date:	Jul 8, 2025

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

Jonathan Osborne

Peter Marra

Joe Milicia

The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Jennifer Astrologo, Director of Council Services/Clerk

Department: Council Services

Date of Report: July 22, 2025

Report Number: CS-2025-005

Subject: Internet Voting Service Provider – 2025 Municipal By-Election and 2026 Regular Election

Recommendation

That the report of the Director of Council Services/Clerk dated July 22, 2025 (CS-2025-005) regarding Internet Voting Service Provider – 2025 Municipal By-Election and 2026 Regular Election be received;

And that, the contract for the internet voting provider for the 2025 By-Election and 2026 Regular Election, in the amount of $151,083.90, exclusive of H.S.T., be awarded to Comitia Canada Inc.;

And that, the Mayor and Clerk be authorized to execute the necessary documentation to give effect to said contract.

Report

On or about June 18, 2025, a Request for Proposal (“RFP”) was issued inviting prospective bidders to submit a proposal for the provision of a fully hosted internet-based voting platform, along with the preparation and mailing of voter information cards and requisite support services, for the 2025 Municipal By-Election and 2026 Regular Election (RFP-CS-2025-01). The deadline to submit a proposal to the Town was 11:00 am, Wednesday, July 2, 2025.

The Town received four (4) bids in response to the RFP, receiving submissions from Sequent Tech Inc., Comitia Canada Inc., Simply Voting Inc. and Voatz, Inc. (Voatz Canada Ltd.). An Evaluating Committee was established to review and score the bids.

The evaluation criteria was broken down into a technical score (points “i” to “iv”) and a financial score (point “v”):

i. Bidder Overview, Qualification, and Project Team

ii. Project Approach, Implementation Plan, and Support
iii. Technology, Functionality, and Security
iv. Value Added
v. Bid Price

After combining the technical and financial evaluation scores, Comitia Canada Inc. ("Comitia") is the proponent with the highest score. Comitia has significant experience delivering election solutions to government and public sector entities. It scored well in all categories of the technical evaluation and Administration is confident that the Town will be well-served by using this vendor for the two (2) upcoming election events.

Consultations

None.

Financial Implications

Comitia's bid proposal for the voting platform, project management/support services, and the design, printing, and mailing of the voter information cards is $75,541.95, exclusive of HST, for each of the election events, for a total bid price of $151,083.90, H.S.T. excluded. This amount is based on an electoral population of 28,135. These amounts will be funded primarily from the Election Reserve, which currently has a balance of $149,000.00, and the difference will be drawn from the Tax Stabilization Reserve.

Prepared By:

Jennifer Astrologo
Director of Council Services/Clerk

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:	Internet Voting Service Provider – 2025 Municipal By-Election and 2026 Regular Election.docx
Attachments:	
Final Approval Date:	Jul 11, 2025

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

Joe Milicia

The Corporation of the Town of LaSalle

To: Mayor and Members of Council

Prepared by: Marilyn Abbruzzese

Department: Finance

Date of Report: July 4, 2025

Report Number: FIN-13-2025

Subject: 2025 Second Quarter Property Tax Write Offs

Recommendation

That the report of the Supervisor of Revenue dated July 4, 2025 (FIN-13-2025) regarding the 2025 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 2025.

Summary of Tax Write Offs for April, May & June 2025

Class	**Assessment (Increase)/Decrease**	**Municipal Tax Impact**
RT - Residential	1,132,935	$11,263.88
NT – New Multi-Residential	3,275,000	$42,267.15
GF – Parking Lot-PIL	308,311	$2,107.00
CG/CF – Commercial-PIL	2,731,999	$34,685.48
TOTAL	**7,448,245**	**$90,323.51**

Consultations

Not applicable

Financial Implications

Not applicable

Prepared By:

Supervisor of Revenue

Marilyn Abbruzese

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-13-2025 2025 Second Quarter Property Tax Write Offs.docx
Attachments:	
Final Approval Date:	Jul 7, 2025

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

Director of Finance/Treasurer

Dale Langlois

Chief Administrative Officer

Joe Milicia

Summary of Reports to Council
July 22, 2025

Council Resolution or Member Question	Subject	Department	Projected Date of Report to Council	Comments
Councillor Renaud	Declaration of Municipal Significance	Administration	Q2 2025	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.
Deputy Mayor Akpata	Installation of a Veteran's crosswalk on Normandy	Public Works and Finance	Q2 2025	At the November 12, 2024, Regular Meeting of Council: Deputy Mayor Akpata requested an administrative report be prepared regarding Veteran's crosswalk on Normandy at the crossing located at the base of Cenotaph Park. **Clerk's Note:** Staff Report is included on July 22, 2025 Regular Meeting Agenda
Mayor Meloche	Review of LaSalle Boat Ramp Passes and Parking	Public Works and Culture and Recreation	Q3 2025	At the November 26, 2024, Regular Meeting of Council: Mayor Meloche requested an administrative report be prepared regarding the functionality of the LaSalle Boat Ramp, how the town issues season passes, and whether there is an opportunity to reconfigure the parking lot to allow for more parking.

Council Resolution or Member Question	Subject	Department	Projected Date of Report to Council	Comments
Mayor Meloche	Review of the Clean Water Greenspaces Program	Administration	TBD	At the January 14, 2025, Regular Meeting of Council: Mayor Meloche requested that further information on the Clean Water Greenspaces Program come back to Council at a future Meeting. **Clerk's Note:** Further coordination and information is required from ERCA prior to establishing a projected report date for Council.
Councillor Burns	2026 Municipal Election	Council Services	TBD	At the April 8, 2025, Regular Meeting of Council: Councillor Burns requested Administration explore establishing Voter Help Centres for electors at other facilities with a report back to Council at a future Meeting.
Councillor Burns	FOI Statistics	Council Services	TBD	At the April 22, 2025, Regular Meeting of Council: Councillor Burns requested Administration provide a FOI statistical report to include volume of requests, record retrieval time, staff time, consultation time and processing fees with a report back to Council at a future Meeting.
Councillor Burns	Municipal Accommodation Tax	Administration	TBD	At the May 13, 2025, Regular Meeting of Council: Councillor Burns requested Administration bring forward a report regarding a municipal accommodation tax program, including details about how the program would be implemented.

Council Resolution or Member Question	Subject	Department	Projected Date of Report to Council	Comments
Councillor Burns	Resurfacing of Senator Street	Public Works	TBD	At the June 24, 2025, Regular Meeting of Council: Councillor Burns requested a report regarding the resurfacing of Senator, Whaneta and Manhatten Streets be prepared and brought back to Council at a future meeting.
Mayor Meloche	Frivolous, Vexatious or Unreasonable Requests or Complaints Policy	By-law Enforcement	TBD	At the July 8, 2025, Regular Meeting of Council: Mayor Meloche requested Administration draft a policy re: Frivolous, Vexatious or Unreasonable Requests or Complaints to be brought back to Council at a future meeting.

Matters Referred to Budget 2026

As per the Town's Procedural By-law, the Agenda for the 2026 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
Councillor Burns	Paving at Vollmer Centre	Public Works	At the July 8, 2025, Regular Meeting of Council: Councillor Burns requested Administration provide a report for the cost of paving the parking lot and road at the Vollmer Centre be brought back to Council at the 2026 Budget Meeting.

The Corporation of the Town of LaSalle

By-law Number 2025-064

Appointment of Provincial Offences Officers

Whereas subsection 55(1) of the *Community Safety and Policing Act*, 2019, S.O. 2019, c.1, Sched. 1, as amended (the "Community Safety and Policing Act"), states that a municipal council may appoint persons to enforce the by-laws of the municipality;

And whereas subsection 55(2) of the Community Safety and Policing Act states that municipal law enforcement officers are peace officers for the purpose of enforcing municipal by-laws;

And whereas subsection 1(3) of the *Provincial Offences Act*, R.S.O. 1990, c. P.33, as amended, states that a minister of the Crown may designate in writing any person or class of persons as a provincial offences officer for the purposes of all or any class of offences;

And whereas the Attorney General of Ontario has ruled that By-law Enforcement Officers appointed by a municipality are automatically designated as Provincial Offences Officers for the purpose of enforcing the By-laws of the municipality;

And whereas the Corporation of the Town of LaSalle deems it expedient to implement the provisions of The *Provincial Offences Act*, R. S. O. 1990, Chapter P.33 as amended, by appointing By-law Enforcement Officers to perform such duties as may be required to enforce the provisions of any By-laws of the Town of LaSalle.

Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. **That** Roxanne Renaud, Fadi Zakko, Diane Colautti, Andrew Colucci, Rob Sassine, Ed Thiessen, Mark Seguin, Mike Wiley and John Macneil are hereby appointed as Provincial Offences Officers of the Town of LaSalle for the purpose of enforcing any municipal by-laws.

2. **That** this By-law comes into force and effect on the day of the final passing thereof.

3. **That** By-law 8538 and By-law 6500 are hereby repealed once this By-law takes force and effect.

Read a first, second and third time, and finally passed this 22nd day of July, 2025.

1st Reading – July 22nd, 2025

2nd Reading – July 22nd, 2025

3rd Reading – July 22nd, 2025

_____
Mayor

_____
Clerk

The Corporation of the Town of LaSalle

By-law Number 2025-065

Appointment of Inspectors for the purposes of enforcing maintenance standards under the Residential Tenancies Act, 2006

Whereas Section 226.1 of the Residential Tenancies Act, 2006, S. O. 2006, c. 17. provides that a municipality may appoint inspectors for the purposes of enforcing the prescribed maintenance standards contained in Ontario Regulation 517/06;

And whereas it is deemed expedient to appoint an inspector for the purpose of enforcing the prescribed maintenance standards contained in Ontario Regulation 517/06;

Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. **That** Roxanne Renaud, Andrew Colucci, and Rob Sassine be appointed as Inspectors for the purpose of enforcing the prescribed maintenance standards contained in Ontario Regulation 517/ 06 under the Residential Tenancies Act, 2006, S. O. 2006, c. 17, while in the employment of the Corporation of the Town of LaSalle, and to perform all duties as may be directed from time to time.

2. **That** the Clerk shall issue to the said officers a certificate of appointment bearing the Clerk' s signature.

3. **That** this by-law shall come into full force and effect upon the final passing thereof.

4. **That** By-law 8182 is hereby repealed once this By-law takes force and effect.

Read a first, second and third time, and finally passed this 22nd day of July, 2025.

1st Reading – July 22, 2025

2nd Reading – July 22, 2025

3rd Reading – July 22, 2025

_____
Mayor

_____
Clerk

The Corporation of the Town of LaSalle

By-law Number 2025-067

A By-law to Authorize the Execution of a Medical Tiered Response Agreement Between Essex-Windsor EMS, the City of Windsor and County of Essex Fire Services

Whereas the Corporation of the Town of LaSalle has historically participated in a Medical Tiered Response Program in partnership with Essex-Windsor Emergency Medical Services (EWEMS);

And whereas EWEMS in consultation with regional fire services, including the Town of LaSalle, has developed a revised Medical Tiered Response Agreement;

And whereas the revised agreement provides updated provisions related to emergency response coordination, reporting procedures, training standards, equipment supply and funding responsibilities;

And whereas continued participation in the program under the terms of the revised agreement is desired;

Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. **That** the Mayor and Clerk are hereby authorized to execute the Medical Tiered Response Agreement between the Corporation of the Town of LaSalle and Essex-Windsor Emergency Medical Services, a copy of which is attached hereto as Schedule A;

2. **That** By-law 8119 be rescinded;

3. **That** this By-law shall come into force and take effect on the day of the final passing thereof.

Read a first, second and third time, and finally passed this 22nd day of July, 2025.

1st Reading – July 22, 2025

2nd Reading – July 22, 2025

3rd Reading – July 22, 2025

_____
Mayor

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Clerk

The Corporation of the Town of LaSalle

By-law Number 2025-068

By-law to authorize a Site Lease Agreement with TELUS Communications Inc.

Whereas The Corporation of the Town of LaSalle (the "Corporation") and TELUS Communications Inc. ("TELUS") agree to enter into a Site Lease Agreement ("Lease") dated the 23rd day of July, 2025, which will commence on the 1st day of January, 2026, and pertain to a portion of land municipally known as 2170 Judy Recker Drive, LaSalle, Ontario ("Land"), more particularly described in the Lease, attached hereto as ***Schedule "A"***;

And whereas the Corporation has agreed to grant TELUS use of Land for a telecommunication tower site;

And whereas the Lease shall be valid for a term of five (5) years from the date of commencement, for which TELUS has the right to extend this term for an additional three (3) further and consecutive periods of five (5) years;

And whereas in consideration of the covenants, terms, conditions, and agreements contained in the Lease, the Council of the Corporation deems it expedient to enter into an agreement with TELUS;

Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the Corporation of the Town of LaSalle authorize the execution and signature of this Site Lease Agreement with TELUS Communications Inc.

2. That the Mayor and the Clerk of the Corporation be and the same are hereby authorized to execute and affix the Corporations' seal to the Agreement and ay other documents necessary to complete this Agreement and to otherwise give effect to the terms of this By-law.

3. This By-law shall come into force on the final passing thereof.

Read a first, second, and third time, and finally passed this 22nd day of July, 2025.

1st Reading – July 22, 2025

2nd Reading – July 22, 2025

3rd Reading – July 22, 2025

_____
Mayor

_____
Clerk

The Corporation of the Town of Lasalle

By-law Number 2025-021

A By-law to authorize a Franchise Agreement
between The Corporation of the Town of LaSalle and
Enbridge Gas Inc.

Whereas the Council of the Corporation of the Town of LaSalle deems it expedient to enter into the attached franchise agreement (the "Franchise Agreement") with Enbridge Gas Inc.;

Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the Franchise Agreement between the Corporation of the Town of LaSalle and Enbridge Gas Inc. attached hereto and forming part of this By-law, is hereby authorized and the franchise provided for therein is hereby granted.

2. That the Mayor and Clerk be and they are hereby authorized and instructed on behalf of the Corporation of the Town of LaSalle to enter into and execute under its corporate seal and deliver the Franchise Agreement, which is hereby incorporated into and forming part of this By-Law.

3. That the following By-law be hereby repealed:

   By-law Number 6357 for the Corporation of the Town of LaSalle, passed in Council on the 23rd day of March, 2004.

4. This By-law shall come into force and take effect as of the final passing thereof.

Read a first and second time this 25th day of February, 2025.

Mayor

Clerk

Read a third and final time this ____ day of _____, 2025.

Mayor

Clerk

The Corporation of the Town of LaSalle

By-law Number 2025-069

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 meeting:

    - July 22, 2025, 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, second, and third time, and finally passed this 22nd day of July, 2025.

1st Reading – July 22, 2025

2nd Reading – July 22, 2025

3rd Reading – July 22, 2025

_____
Mayor

_____
Clerk