



**THE CORPORATION OF THE TOWN OF LASALLE
REGULAR MEETING OF COUNCIL
AGENDA**

Tuesday, June 26, 2018, 7:00 PM
Council Chambers, LaSalle Civic Centre, 5950 Malden Road

Pages

A. OPENING BUSINESS

1. Call to Order and Moment of Silent Reflection
2. Disclosures of Pecuniary Interest and the General Nature Thereof
3. Adoption of Minutes

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RECOMMENDATION

That the minutes of the closed and regular meetings of Council held June 12, 2018 BE ADOPTED as presented.

4. Mayors Comments

B. PRESENTATIONS

C. DELEGATIONS

D. PUBLIC MEETINGS AND/OR HEARINGS

E. REPORTS / CORRESPONDENCE FOR COUNCIL ACTION

1. REQUEST TO EXTEND DRAFT APPROVAL FOR THE GRILLO
SUBDIVISION LOCATED IN THE BOUFFARD PLANNING DISTRICT

16

RECOMMENDATION

That the report of the Director of Development and Strategic Initiatives dated May 28, 2018 (DS-38-2018) regarding the request of Gaspare Grillo (Applicant), for an extension of Draft Plan Approval for the Grillo Subdivision, located in the Bouffard Planning District, for a three (3) year period ending October 20, 2021 BE APPROVED and that a copy of this supporting resolution BE SENT to the Manager of Planning Services for the Corporation of the County of Essex.

2. APPOINTMENT OF PROXY HOLDERS TO CAST MUNICIPALITY'S VOTE AT THE ESSEX POWER CORPORATION 2018 SHAREHOLDERS' MEETING 20

RECOMMENDATION
That the report of the Deputy Clerk dated June 19, 2018 (CL-17-18) regarding the appointment of proxy holders to cast the municipality's vote at Essex Power Corporation's 2018 Shareholders' Annual Meeting BE RECEIVED and that Mayor Ken Antaya BE APPOINTED proxy holder for the Town of LaSalle and that Joe Graziano BE APPOINTED as an alternate proxy holder for the Town of LaSalle in the event Mayor Antaya is absent from the meeting, and that the Mayor and Clerk BE AUTHORIZED to sign all necessary proxy forms to implement this resolution and forward to Essex Power Corporation.
 3. APPROVAL OF THE 2017 AUDITED FINANCIAL STATEMENTS 22

RECOMMENDATION
That the report of the Director of Finance & Treasurer dated June 26, 2018 (FIN-23-2018) regarding the 2017 Audited Financial Statements BE APPROVED and ADOPTED and that the 2017 Audited Financial Statements be Published in local newspapers and the Town's website and that the 2017 Audited Financial Statements and 2017 Financial Information Returns BE SUBMITTED to the Ministry of Municipal Affairs, in accordance with Section 294(1) of the *Municipal Act*.
 4. ENFORCEMENT OF RESIDENTIAL RENTAL MAINTENANCE STANDARDS 78

RECOMMENDATION
That the report of the Supervisor of Planning & Development dated June 18, 2018 (DS-41-18) regarding the enforcement of the *Residential Tenancies Act, 2016*, BE RECEIVED and that a by-law appointing Allen Burgess, Roxanne Renaud, Andrew Colucci, and David Attwood as Inspectors for the purpose of enforcement under the *Residential Tenancies Act, 2006* BE ADOPTED during the by-law stage of the agenda.
- F. INFORMATION ITEMS TO BE RECEIVED**
1. RESTRICTED ACTS AFTER NOMINATION DAY - "LAME DUCK" 81

RECOMMENDATION
That the report of the Chief Administrative Officer dated June 18, 2018 (CL-14-18) regarding the "lame duck" provisions for Council in an election year as contained in the *Municipal Act, 2001* BE RECEIVED.
 2. MAY 2018 FINANCIAL STATEMENTS AND REPORTS 84

RECOMMENDATION
That the May 2018 Financial Statements and Reports detailing the financial position of the municipality BE RECEIVED.

3.	LASALLE FIRE SERVICES 2017 ANNUAL REPORT	92
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RECOMMENDATION

That the report of the Fire Chief dated June 6, 2018 (FIRE-18-08) regarding the LaSalle Fire Service 2017 Annual Report which provides a summary of emergency response statistics and administrative activity conducted by the LaSalle Fire Service in 2017, BE RECEIVED.

4.	ELLIS STREET RE-SIGNING	111
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RECOMMENDATION

That the report of the Manager of Engineering dated June 20, 2018 (PW-24-18) regarding the re-signing of Trinity Avenue and Dunkirk Avenue to Ellis Street in order to maintain consistency with By-law 7519, BE RECEIVED.

5.	SUMMARY OF REPORTS	123
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RECOMMENDATION

That the report of the Chief Administrative Officer dated June 26, 2018 being a Summary of Reports to Council BE RECEIVED.

G.	BY-LAWS	124
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RECOMMENDATION

That the following Bylaws BE GIVEN first reading:

8177 - A by-law to authorize the execution of a Developer's Site Plan Control Agreement with Oakdale Trails Inc.

8178 - A by-law to authorize the execution of a Tower Lease Agreement with Telus Communications Company

8179 - A by-law to authorize the execution of a Developer's Severance Agreement with 2595831 Ontario Inc.

8180 - A by-law to authorize execution of an agreement with the Bench Press Limited (o/a Creative Outdoor Advertising) to place benches on public highways, bus stops and to sell advertising on said benches

8181 - A by-law to amend By-law No. 6500 respecting the appointment of Provincial Offences Officers

8182 - A by-law to appoint Allen Burgess, Roxanne Renaud, Andrew Colucci, and David Attwood 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*.

RECOMMENDATION

That by-law numbers 8177 to 8182 BE GIVEN second reading.

RECOMMENDATION

That by-law numbers 8177 to 8182 BE GIVEN third reading and finally passed.

H.	COUNCIL QUESTIONS	
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- I. STATEMENTS BY COUNCIL MEMBERS
- J. REPORTS FROM COMMITTEES
- K. NOTICES OF MOTION
- L. MOTION TO MOVE INTO CLOSED SESSION
- M. CONFIRMATORY BY-LAW
- N. SCHEDULE OF MEETINGS

Committee of Adjustment - June 27th, 2018 @ 5:30 p.m.

Accessibility Advisory Committee Meeting - June 28th, 2018 @ 4:00 p.m.

Police Services Board Meeting - July 9, 2018 @ 5:00 p.m.

Regular Meeting of Council - July 10, 2018 @ 7:00 p.m.

Planning Advisory Committee meeting - July 12, 2018 @ 5:30 p.m.

Committee of Adjustment - July 18, 2018 @ 5:30 p.m.

Water & Wastewater Committee meeting - July 24, 2018 @ 5:00 p.m.

Regular Council Meeting - July 24, 2018 @ 7:00 p.m.

- O. ADJOURNMENT



REPORT OF CLOSED MEETING OF LASALLE TOWN COUNCIL

June 12, 2018
6:00 pm

Members in attendance:

Mayor Ken Antaya
Deputy Mayor Marc Bondy
Councillor Mike Akpata
Councillor Terry Burns
Councillor Sue Desjarlais
Councillor Crystal Meloche
Councillor Jeff Renaud

Also in attendance:

Kevin Miller, Chief Administrative Officer
Joe Milicia, Deputy Treasurer
Christine Riley, Town Solicitor

Mayor Antaya calls the meeting to order at 6:00 p.m.

Disclosures of Pecuniary Interest and the General Nature Thereof

None disclosed.

223/18 Meloche/Renaud

That Council move into closed session at 6:00 p.m. to discuss the following items:

1. Solicitor-Client Privilege – Settlement Piroli Construction (Confidential Report CAO-10-18) s. 239(2)(f)

Carried.

224/18 Burns/Desjarlais

That Council move back into public session at 6:04 p.m.

Carried.

1. Settlement Piroli Construction

225/18 Bondy/Renaud

That the confidential report of the Chief Administrative Officer dated June 8, 2018 (CAO-10-18) regarding a settlement with Piroli Construction BE RECEIVED and that Administration BE AUTHORIZED to proceed in accordance with the verbal instructions of Council.

Carried.

There being no further business, the meeting is adjourned at 6:06 p.m.

Mayor – Ken Antaya

Deputy Clerk – Linda Jean



THE CORPORATION OF THE TOWN OF LASALLE

Minutes of the Regular Meeting of the Town of LaSalle Council held on

June 12, 2018

7:00 p.m.

Council Chambers, LaSalle Civic Centre, 5950 Malden Road

Members of Council Present: Mayor Ken Antaya, Deputy Mayor Marc Bondy, Councillor Michael Akpata, Councillor Terry Burns, Councillor Sue Desjarlais, Councillor Crystal Meloche, Councillor Jeff Renaud

Administration Present: K. Miller, Chief Administrative Officer, J Milicia, Director of Finance & Treasurer, L. Silani, Director of Development & Strategic Initiatives , P. Marra, Director of Public Works, J. Columbus, Director of Culture and Recreation, D. Sutton, Fire Chief, D. Hadre, Corporate Communications & Promotions Officer, N. DiGesù, IT Supervisor, C. Riley, Town Solicitor, Natalie Sharp

Additional Administration Present: A.Burgess, Supervisor Planning and Development, D. Hansen, Supervisor of Accounting, G. Ferraro, Manager of Finance, Deputy Treasurer

A. OPENING BUSINESS

1. Call to Order and Moment of Silent Reflection

Mayor Antaya calls the meeting to order at 7:00 p.m.

2. Disclosures of Pecuniary Interest and the General Nature Thereof

Deputy Mayor Bondy discloses an interest and abstains from voting on item A3 respecting the adoption of the closed meeting minutes of Council held on May 22, 2018 as his wife owns the land being dedicated as an item on the agenda.

3. Adoption of Minutes

Deputy Mayor Bondy having declared an interest abstains from voting.

226/18

Moved by: Councillor Desjarlais

Seconded by: Councillor Meloche

That the minutes of the closed and regular meetings of Council held May 22, 2018 BE ADOPTED as presented.

Carried.

4. Mayors Comments

May 30th I attended and addressed the volunteers at the Amherstburg Community Services that provide Meals on Wheels to homebound residents in LaSalle. This organization does a terrific job providing food to be delivered, and volunteers that provide recipients with a warm meal and a warm smile. In some cases, this is the only human contact they may have that day.

June 1st I was honoured, by request to give the closing remarks at the Southwestern Trails Symposium that was held at the Vollmer Complex. This session, which was the sharing of ideas between progressive communities, was extremely well attended and organized by our staff, notably our Director of Recreation, Julie Columbus and Manager of Recreation and Culture, Patti Funaro. There were significant and flattering comments made regarding our trail system. I would like to thank Julie Columbus, Patti Funaro, our staff that attended, Larry Silani and Allan Burgess...well done.

June 1st was also Movie Night at the Civic Complex, sponsored by the Rotary Club of LaSalle Centennial. It was a great turnout and the crowd was enthusiastic despite the cold weather. Congrats to our staff for assuring the comfort and safety of the crowd.

June 2nd the honourable tradition of The Blessing of the Fleet, took place at the LaSalle Mariner's Yacht Club. The blessing was performed by Reverend Stan Fraser. I was privileged to provide some comments at the event, and rekindled some old friendships. It was an enjoyable event.

June 4th I was joined by Deputy Mayor Bondy, and Essex Powerlines Manager, Joe Barile, and had the honour of cutting the ribbon at Gilbert Park for the addition of a new trail. Toronto Dominion Bank and Essex Powerlines teamed up with the Town to finance a trail throughout this environmentally significant area, that includes stops with interpretive signs explaining the types of trees, flora and animals, that populate the park. The Town would like to thank our partners for such a progressive addition to our Town.

June 6th I took part in the annual “Camp Day” at Tim Horton’s. It is great to see the community come together for such a worthy cause, sending children to camp who might never have the opportunity to attend a camp during the summer and gain these experiences of a lifetime.

Also on June 6th, I attended the annual Senior Game Mayor’s challenge at the Atlas Tube Centre in Lakeshore and participated in a Pickleball Tournament. The winner of the Mayor’s challenge was Kingsville Mayor Nelson Santos, and Lakeshore Mayor Tom Bain, came in second. It was a fun day and great to share it with fellow mayors.

June 7th attended opening of Ontario Federation of Secondary Schools Association (OFSSA) Girls Soccer Tournament at the Vollmer Complex. Spoke to Stacey Ditchfield, Convener for the Tournament, was very pleased and raved about our facilities. Thank you to our staff for assuring the fields were in excellent condition, provided the participants with a safe venue, and the visitors viewing the competition, with an enjoyable experience.

June 7th to 10th was the LaSalle Strawberry Festival Weekend. Despite the weather, the Festival can once again be classified a success. It was well organized, presented, and attended. The community even came out in the rain to view and celebrate the parade. As always, we need to pay attention to the areas that need improvement, and try to refresh other parts of the festival. A big thanks goes out to our Recreation, Public Works, Police and Fire staffs for paying attention to assuring the safety of the community throughout the weekend. Appreciation is extended to the Director of Finance and Treasurer, Dale Langlois, for taking care of the finances, to Director of Recreation, Julie Columbus and Manager of Recreation and Culture, Patti Funaro, for always being there when needed and to our Council co-chairs Crystal Meloche and Sue Desjarlais, for representing the Town with care and foresight. If I missed anybody, I apologize, you know who you are, and how important you are to the success of the festival.

Finally, we all know that Brenda Andreatta, our Director of Council Services has retired and her last day was Friday, June 8th. We had a celebration in the Civic Complex for her, so that her co-workers, friends and family could properly say what she meant to them. It was a tasteful event, and Brenda appreciated the low key approach. There was a surprise visit from her successor, Director of Council Services, Agatha Armstrong, added a touch of good emotions. Agatha has been recovering from an illness, and it was great to see her, alongside a good friend, sharing each other’s successes. Agatha will be joining us soon, and will continue where Brenda left off. Farewell Brenda, wish you a great and rewarding retirement. Welcome Agatha, we know you will continue the legacy of those before you.

B. PRESENTATIONS

None.

C. DELEGATIONS

None.

D. PUBLIC MEETINGS AND/OR HEARINGS

1. PROPOSED REZONING APPLICATION ON OLD FRONT ROAD

R. Juricic, Cromax Construction (applicant and owner) and T. Pillon-Abbs (agent) appear before Council in support of rezoning approximately .8 hectares (2 acres) of property located on 155 and 165 Old Front Road from a Residential One Zone - "R1" to a Residential Three Zone - "R3" to develop two (2) semi-detached dwelling lots.

None in attendance in opposition to application.

J. Renaud advised he spoke to resident C. Mailloux advising he has no objections, however was concerned about his driveway and that it would be repaired if damaged during construction.

227/18

Moved by: Councillor Burns

Seconded by: Deputy Mayor Bondy

That the report of the Supervisor of Development & Strategic Initiatives dated June 6, 2018 (DS-39-2018) regarding the request of R. Juricic, Cromax Construction (applicant and owner) and T. Pillon-Abbs (agent) to rezone approximately .8 hectares (2 acres) of property located along the east side of Old Front Road, north of Highway 18 (155 and 165 Old Front Road) from a Residential One Zone - "R1" to a Residential Three Zone - "R3" to develop two (2) semi-detached dwelling lots BE APPROVED; and that Administration BE AUTHORIZED to prepare the required development agreement for execution purposes; and that the zoning by-law for the subject lands BE ADOPTED once the required development agreement has been fully executed to Council's satisfaction.

Carried.

E. REPORTS / CORRESPONDENCE FOR COUNCIL ACTION

1. SITE PLAN CONTROL AGREEMENT EXEMPTION - LASALLE MARINER'S YACHT CLUB

228/18

Moved by: Councillor Burns

Seconded by: Councillor Desjarlais

That the report of the Supervisor of Planning and Development Services dated June 6, 2018 (DS-40-2018) regarding Site Plan Control Agreement exemption for LaSalle Mariner's Yacht Club (registered owner) located on 2640 Front Road BE RECEIVED and that an exemption from a Site Plan Control Agreement for the LaSalle Mariner's Yacht Club at 2640 Front Road BE GRANTED.

Carried.

2. TOWN OF KINGSVILLE SUPPORT OF LAKESHORE TOWN COUNCIL'S RESOLUTION ON RENOVATION AND/OR DEMOLITION OF ALL BUILDINGS CONTAINING HAZARDOUS MATERIALS

229/18

Moved by: Deputy Mayor Bondy

Seconded by: Councillor Burns

That the correspondence received from the Town of Kingsville dated May 17, 2018 regarding support of Town of Lakeshore's resolution that the Government of Ontario be urged to review and revise the laws regarding the alteration, renovation and/or demolition of all buildings containing hazardous materials, to ensure that proper steps and preventative measures are taken to protect the public from exposure to hazardous materials, BE RECEIVED.

Carried.

3. ALCOHOL AND GAMING COMMISSION OF ONTARIO NOTICE OF EXTENSION OF HOURS FOR 2018 FIFA WORLD CUP

230/18

Moved by: Deputy Mayor Bondy

Seconded by: Councillor Akpata

That the Alcohol and Gaming Commission of Ontario (AGCO) notice of temporary extension of liquor service hours at 9:00 a.m. for 2018 FIFA World Cup, which starts June 14, 2018 and ends July 15, 2018, BE APPROVED.

Carried.

F. INFORMATION ITEMS TO BE RECEIVED

1. VOLLMER FLUID COOLER UPGRADE CONTRACT AWARD

231/18

Moved by: Deputy Mayor Bondy

Seconded by: Councillor Renaud

That the report of the Manager of Facilities dated June 6, 2018 (PW-20-18) regarding the Vollmer Fluid Cooler Upgrade Tender, awarded to CIMCO Refrigeration Inc. Contractors Corp. in the amount of \$351,000.00 (including taxes) BE RECEIVED.

Carried.

2. CORRESPONDENCE FROM THE MINISTRY OF INFRASTRUCTURE AND COMMUNITIES

233/18

Moved by: Councillor Burns

Seconded by: Councillor Akpata

That correspondence received from the Ministry of Infrastructure and Communities dated May 24, 2018 respecting the allocation of cannabis tax revenues towards infrastructure projects BE RECEIVED.

Carried.

3. SUMMARY OF REPORTS TO COUNCIL

Council requested an update on the maintenance of fields for the first meeting in July.

234/18

Moved by: Deputy Mayor Bondy

Seconded by: Councillor Akpata

That the report of the Chief Administrative Officer dated June 12, 2018 being a summary of reports to Council BE RECEIVED.

Carried.

G. BY-LAWS

235/18

Moved by: Councillor Burns

Seconded by: Councillor Akpata

That the following Bylaws BE GIVEN first reading:

8165 - A Bylaw to amend Bylaw 7865 being a by-law to authorize civil marriage solemnization services in the Town of LaSalle.

8166 - A Bylaw to delegate to Administration the authority to process, make decisions on, and to execute agreements for certain matters.

8167 - A By-law to authorize the execution of a Developer's Severance & Servicing Agreement and an Agreement of Purchase and Sale with Leptis Magna Development Inc.

8168 - A Bylaw to authorize the execution of a Developer's Service/Site Plan Control Agreement with Louis Joseph Bombardier.

8169 - A Bylaw to authorize the execution of a Developer's Site Plan Control Agreement with LA Urban Square Inc.

8170 - A Bylaw to authorize the execution of an Agreement for professional services between the Corporation of the Town of LaSalle and WSP Canada Group Limited.

8171 - A Bylaw to authorize the execution of a Developer's Agreement with Zhen Di Xu and Hsiu Ying Chien.

8172 - A Bylaw to assume certain lands on Registered Plan 827 as part of Westview Park Boulevard.

8173 - A Bylaw to appoint a Chief Building Official

8174 - A Bylaw to amend Bylaw #6500 respecting the appointment of Provincial Offences Officers

8175 - A Bylaw to amend Bylaw No. 5050, the Town's Comprehensive Zoning By-law, as amended

Carried.

236/18

Moved by: Deputy Mayor Bondy

Seconded by: Councillor Renaud

That by-law numbers 8165 to 8175 BE GIVEN second reading.

Carried.

237/18

Moved by: Councillor Desjarlais

Seconded by: Councillor Meloche

That by-law numbers 8165 to 8175 BE GIVEN third reading and finally passed.

Carried.

H. COUNCIL QUESTIONS

Councillor Meloche requested a report from Administration to replace plastic straws at Town facilities.

Councillor Akpata requested a report regarding extending evening hours at Front Road pool.

I. STATEMENTS BY COUNCIL MEMBERS

None.

J. REPORTS FROM COMMITTEES

Councillor Meloche provided a brief overview of Strawberry Festival. Financials have not been completed but changes to program may help mitigate any losses due to weather.

K. NOTICES OF MOTION

None.

L. MOTION TO MOVE INTO CLOSED SESSION

M. CONFIRMATORY BY-LAW

238/18

Moved by: Councillor Meloche

Seconded by: Councillor Desjarlais

That Confirmatory Bylaw #8176 BE GIVEN first reading.

Carried.

239/18

Moved by: Councillor Renaud

Seconded by: Deputy Mayor Bondy

That Confirmatory Bylaw #8176 BE GIVEN second reading.

Carried.

240/18

Moved by: Councillor Renaud

Seconded by: Deputy Mayor Bondy

That Confirmatory Bylaw #8176 BE GIVEN third reading and finally passed.

Carried.

N. SCHEDULE OF MEETINGS

Council Focus Group Session - June 20th, 2018 @ 5:30 p.m.

Regular Meeting of Council - June 26th, 2018 @ 7:00 p.m.

Active Transportation Public Information Centre - June 19th, 2018 @ 1:00 p.m.

Burke/Howard Drain Report Consideration Meeting - June 26th, 2018 @ 5:00 p.m.

Regular Meeting of Council - June 26th, 2018 @ 7:00 p.m.

Committee of Adjustment - June 27th, 2018 @ 5:30 p.m.

Accessibility Advisory Committee Meeting - June 28th, 2018 @ 4:00 p.m.

O. ADJOURNMENT

Meeting adjourned at the call of the Chair 7:25 p.m.

Mayor: Ken Antaya

Deputy Clerk: Linda Jean



The Corporation of the Town of LaSalle

Date:	June 4, 2018	Report No:	DS-38-2018
Directed To:	Mayor and Members of Council	Attachments:	Correspondence dated May 28, 2018
Department:	Development & Strategic Initiatives		
Prepared By:	L. Silani, M. Pl., MCIP, RPP, Director of Development & Strategic Initiatives	Policy References:	Approved Official Plan
Subject:	Request to Extend Draft Approval for the Grillo Subdivision, located in the Bouffard Planning District (County of Essex File No. 37-T-04004)		

RECOMMENDATION:

That LaSalle Council pass a resolution concurring with the Applicant's request to extend Draft Plan Approval for the Grillo Subdivision, located in the Bouffard Planning District, for a three (3) year period ending October 20, 2021.

A copy of this resolution should be forwarded to the Manager of Planning Services for the County of Essex, Mr. Bill King.

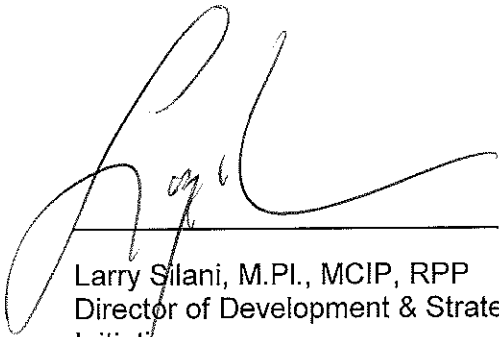
REPORT:

Attached to this report, is correspondence received from the Applicant's Solicitor requesting Council's support for the County of Essex to grant a further 3 year extension to Draft Plan Approval for this residential plan of subdivision. The reasons for this request are set out in the letter dated May 28, 2018.

Draft approval is scheduled to lapse on October 20, 2018, unless an extension is granted.

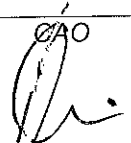
We have no objection to the Applicant's request for a further 3 year extension being granted.

Yours truly,

A large, stylized handwritten signature in black ink, appearing to read 'Larry Silani', is written over a horizontal line.

Larry Silani, M.Pl., MCIP, RPP
Director of Development & Strategic
Initiatives

Attachment

Reviewed by:						
 CAO	Finance	Clerk	Environmental Services	Development & Strategic Initiatives	Culture & Recreation	Fire



Fazio Giorgi LLP
Barristers & Solicitors

Frank F. Fazio
B.A., LL.B.
E-mail: ffazio@faziogiorgi.com

May 28th, 2018

SENT VIA EMAIL
HARD COPY TO FOLLOW

Corporation of the County of Essex
360 Fairview Ave. West
Suite 302
Essex, Ontario N8W 1Y6

ATTENTION: **William J. King, AMCT, MCIP, RPP**
Manager, Planning Services

Dear Sir:

Re: Request for Extension of Draft Plan Approval
Applicant: Gaspare Grillo
Municipality: Town of LaSalle
File No.: 37-T-04004

Draft Plan Approval for the above noted development will lapse on October 20, 2018 and in view of the fact that final approval and registration of the Subdivision Plan will not occur prior to said date, we hereby request an extension of Draft Plan Approval for an additional three (3) year period.

The delay in obtaining final approval is due to the relocation of the Lepain Drain, related drainage issues and completion and execution of the Subdivision Agreement.

We believe that all of the outstanding matters will be completed within the next eighteen (18) month and final approval and registration can be achieved at that time.

By a copy of this letter, we request the Town of LaSalle to indicate its support for this request by way of Council Resolution and to forward a copy of said Resolution to the County of Essex, attention William J. King, manager of Planning services and a copy of same also to the writer for our records.

Att: William J. King

- 2 -

May 28th, 2018

We thank you for your attention to this matter.

Regards,

FAZIO GIORGI LLP

Per: 

Frank F. Fazio

FFF/mn

cc: Larry Silani
Director of Development & Strategic Initiatives

cc: Brenda Andreatta
Director of Council Services/Clerk
Town of LaSalle



The Corporation of the Town of LaSalle – Report to Council

Date	June 19, 2018	Report No:	CL-17-18
Directed To:	Mayor and Members of Council	Attachments:	
Department:	Council Services	Policy References:	
Prepared By:	L. Jean – Deputy Clerk		
Subject:	The appointment of proxy holders to cast the municipality's vote at Essex Power Corporation's 2018 shareholders' annual meeting.		

RECOMMENDATION:

That the report of the Deputy Clerk dated June 19, 2018 (CL-17-18) regarding the appointment of proxy holders to cast the municipality's vote at Essex Power Corporation's 2018 shareholders' annual meeting BE RECEIVED; and further

That Mayor Ken Antaya BE APPOINTED proxy holder for the Town of LaSalle to cast its shareholder's votes at Essex Power Corporation's 2018 shareholders' annual meeting, and that Joe Graziano be appointed as an alternate proxy holder for the Town of LaSalle to cast its shareholder's votes at Essex Power Corporation's 2018 shareholders' annual meeting in the event Mayor Antaya is absent from the meeting;

And further, that the Mayor and Clerk be authorized to sign all necessary proxy forms to implement this resolution and forward them to Essex Power Corporation.

REPORT:

The Town of LaSalle, together with the Towns of Tecumseh and Amherstburg and Municipality of Leamington are the shareholders of Essex Power Corporation. Essex Power is required to hold an annual meeting of shareholders and occasionally requires a special shareholders' meeting.

LaSalle's two directors appointed to the Essex Power Board, Mayor Ken Antaya or Mr. Joe Graziano, vote on behalf of the Town at board meetings and shareholders' meetings. Directors have authority to represent LaSalle and vote at Board meetings, however LaSalle's directors need to be formally authorized to represent or vote for LaSalle at shareholders' meetings.

Essex Power Corporation and its related companies are incorporated pursuant to the Ontario Business Corporations Act (OBCA). Section 110 of the OBCA provides that a shareholder may appoint a proxy holder to vote by proxy for the shareholder at any shareholder meeting. The section provides:

110. (1) Every shareholder entitled to vote at a meeting of shareholders may by means of a proxy appoint a proxy holder or one or more alternate proxy holders, who need not be shareholders, as the shareholder's nominee to attend and act at the meeting in the manner, to the extent and with the authority conferred by the proxy. R.S.O. 1990, c. B.16, s. 110 (1)


(2.1) A proxy appointing a proxy holder to attend and act at a meeting or meetings of shareholders of an offering corporation ceases to be valid one year from its date.

The only practical way for a municipal council to cast its shareholder vote at a shareholder meeting is by proxy. It is suggested that Council appoint Mayor Antaya as its proxy holder to vote on behalf of the municipality at the 2018 shareholders' general meeting. It is also suggested that Mr. Graziano be appointed as an alternate proxy holder in the event Mayor Antaya is unable to attend that meeting.

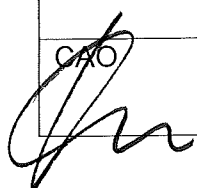
Since a proxy is not valid for more than one year, the appointment of a proxy holder will have to be made every year prior to the shareholders' annual meeting.

The agenda for the shareholders' general meeting is circulated prior to the meeting and often the matters to be voted on are routine business matters. If the Mayor determines there is a matter on the shareholders' annual meeting agenda of special importance, then the Mayor can seek direction from Council on how the municipality's shareholder vote should be cast on that issue.

This proposed appointment is only for the 2018 shareholders' annual meeting. If at any time there is a need for a special shareholders' meeting to vote on an issue, then the matter should be brought before council.



L. Jean – Deputy Clerk

Reviewed by:							
	Finance	Council Services	Public Works	DSI	Culture & Rec	Fire	Building



The Corporation of the Town of LaSalle

Date:	June 26, 2018	Report No:	FIN-23-2018
Directed To:	Members of Council	Attachments:	Financial Statements Audit Findings Report
Department:	Finance		
Prepared By:	Dale Langlois, CPA, CA Director of Finance & Treasurer	Policy References:	None
Subject:	Approval of the 2017 Audited Financial Statements		

Recommendation:

Based on the information provided within this report, it is recommended that:

- The 2017 Audited Financial Statements be approved and adopted by Council
- The 2017 Audited Financial Statements be published in a local newspaper having general circulation in the municipality (in accordance with Section 295(1)(a) of the Municipal Act)
- The 2017 Audited Financial Statements be posted on the Town's Web Site
- The 2017 Financial Statements and 2017 Financial Information Returns be submitted to the Ministry of Municipal Affairs (in accordance with Section 294(1) of the Municipal Act)

Yours truly,

Dale Langlois, CPA, CA
Director of Finance & Treasurer

Reviewed by:

CAO 	Finance	Council Services	Environmental Services	Planning & Development	Culture & Recreation	Fire Services
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Consolidated Financial Statements of

**THE CORPORATION OF THE
TOWN OF LASALLE**

Year ended December 31, 2017

DRAFT

June 26, 2018

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Town of LaSalle (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Town. The accompanying independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Kevin Miller
Chief Administrative Officer

Dale Langlois, CPA, CA
Director of Finance / Treasurer



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Telephone (519) 251-3500
Fax (519) 251-3530
www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated financial statements of The Corporation of the Town of LaSalle, which comprise the consolidated statement of financial position as at December 31, 2017, the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the Entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.



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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated statement of financial position of The Corporation of the Town of LaSalle as at December 31, 2017, and its consolidated results of operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
Approval date

DRAFT

THE CORPORATION OF THE TOWN OF LASALLE

Consolidated Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets:		
Unrestricted		
Cash and short term investments (note 2)	\$ 15,599,472	\$ 6,959,859
Accounts receivable		
Taxes receivable	1,491,845	1,368,495
User charges receivable	2,701,322	2,155,487
Other receivables	1,216,629	2,098,658
Long term investments (note 2)	1,105	1,100
	<u>21,010,373</u>	<u>12,583,599</u>
Restricted		
Cash and short term investments (note 2)	34,343,879	31,239,633
Investment in Essex Power Corporation (note 3)	12,373,865	11,963,228
	<u>46,717,744</u>	<u>43,202,861</u>
	<u>67,728,117</u>	<u>55,786,460</u>
Financial liabilities:		
Accounts payable and accrued liabilities	4,726,178	3,824,133
Deferred revenue/capital deposits (note 4)	36,015,392	31,244,091
Long term debt (note 5)	29,073,072	30,152,477
Employee future benefit obligations (note 6)	25,086,431	24,291,430
	<u>94,901,073</u>	<u>89,512,131</u>
Net debt	(27,172,956)	(33,725,671)
Non-financial assets:		
Tangible capital assets (note 7)	239,351,115	238,625,269
Other non-financial assets (note 8)	23,113,090	23,579,031
Inventory/prepaid expenses	734,373	731,141
	<u>263,198,578</u>	<u>262,935,441</u>
Accumulated surplus (note 9)	\$ 236,025,622	\$ 229,209,770

Commitments and contingencies (note 11, note 12)

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, 2017, with comparative information for 2016

	Budget (note 13)	2017	2016
Revenue:			
Taxation (note 10)	\$ 29,514,000	\$ 30,133,859	\$ 27,885,353
User charges	8,272,000	9,865,368	8,510,750
Government transfers			
Provincial (note 14)	730,600	1,246,483	669,649
Federal (note 14)	1,392,800	1,462,058	1,474,966
Investment income	229,200	440,368	261,960
Penalties and interest	275,000	307,981	283,136
Contributions from developers and users	4,000	10,128,997	10,813,495
Recreation and cultural services	2,512,600	2,469,285	2,366,634
Equity income in Essex Power Corporation (note 3)	540,000	972,223	1,211,630
Other	2,526,600	3,510,952	2,890,069
Total revenue	45,996,800	60,537,574	56,367,642
Expenses:			
General government	6,822,200	8,066,517	6,883,324
Protection services	13,064,300	11,966,666	11,562,113
Transportation services	8,692,435	10,324,872	10,992,385
Environmental services	11,018,400	15,001,616	13,064,567
Recreation and cultural services	7,606,165	7,742,237	7,344,690
Planning and development	700,200	619,814	663,568
Total expenses	47,903,700	53,721,722	50,510,647
Annual surplus	(1,906,900)	6,815,852	5,856,995
Accumulated surplus, beginning of year	229,209,770	229,209,770	223,352,775
Accumulated surplus, end of year	\$ 227,302,870	\$236,025,622	\$ 229,209,770

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 Debt

Year ended December 31, 2017, with comparative information for 2016

	Budget (note 13)	2017	2016
Annual surplus	\$ (1,906,900)	\$ 6,815,852	\$ 5,856,995
Acquisition of tangible capital assets	(17,404,300)	(11,095,408)	(12,541,780)
Amortization of tangible capital assets	8,895,700	9,500,682	9,505,295
Loss on disposal of tangible capital assets	-	868,880	1,936,209
	(10,325,500)	6,090,006	4,756,719
Amortization of other non-financial assets	466,000	465,941	465,941
Consumption (net acquisition) of inventory/ prepaid expenses	-	(3,232)	(40,620)
Change in net debt	(9,859,500)	6,552,715	5,182,040
Net debt, beginning of year	(33,725,671)	(33,725,671)	(38,907,711)
Net debt, end of year (33,725,671)	\$ (43,585,171)	\$ (27,172,956)	\$

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, 2017 with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 6,815,852	\$ 5,856,995
Items not involving cash:		
Amortization of tangible capital assets	9,500,682	9,505,295
Amortization of other non-financial assets	465,941	465,941
Contributed tangible capital assets from developers	(6,111,475)	(6,360,649)
Loss on disposal of tangible capital assets	868,880	1,936,209
Change in employee future benefit obligations	795,001	928,884
Equity in income of Essex Power Corporation	(955,605)	(1,195,671)
Change in non-cash assets and liabilities:		
Taxes receivable	(123,350)	223,621
User charges receivable	(545,835)	(223,818)
Other receivables	882,029	1,152,311
Accounts payable and accrued liabilities	902,045	(166,288)
Inventory/prepaid expenses	(3,232)	(40,620)
Long term accounts receivable	-	100,000
	12,490,933	12,182,210
Capital Activities:		
Cash used to acquire tangible capital assets	(4,983,933)	(6,181,131)
	(4,983,933)	(6,181,131)
Investing Activities:		
Increase in long term investments	(5)	(5)
Dividend received from Essex Power Corporation	544,968	529,007
	544,963	529,002
Financing Activities:		
Increase in deferred revenue/capital deposits	4,771,301	3,066,286
Repayments related to long term debt	(1,079,405)	(1,033,691)
	3,691,896	2,032,595
Increase in cash position	11,743,859	8,562,677
Cash and short term investments, beginning of year	38,199,492	29,636,815
Cash and short term investments, end of year (note 2)	\$49,943,351	\$38,199,492

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

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

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. Previous 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 Community Centre Board, The LaSalle Strawberry Festival Committee, The LaSalle Craft Beer Festival Committee, 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.

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iii) Accounting for county and school boards transactions

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

(b) Basis of accounting:

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

(c) Restricted assets:

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

(d) Investments:

Investments consist primarily of money market instruments such as government bonds and guaranteed investment certificates. Investments, which are effectively held to maturity or have a reduction in market value that is considered temporary in nature, are recorded at cost. Other investments, if any, are recorded at the lower of cost or market. 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.

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(e) Employee future benefit obligations:

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

(f) Non-financial assets:

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

(g) Tangible capital assets:

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

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

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

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(g) Tangible capital assets (continued):

(i) Contributions of tangible capital assets

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

(ii) Natural resources

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

(iii) 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.

(iv) Interest capitalization

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

(v) Tangible capital assets disclosed at nominal values

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

(h) Other non-financial assets:

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

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(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.

2. Cash and investments:

	<u>2017</u>	<u>2016</u>
Unrestricted assets:		
Cash	\$ 15,599,472	\$ 6,959,859
Long term investments:	1,105	1,100
Restricted assets:		
Cash	34,025,887	30,923,535
Short term investments	317,992	316,098
	<u>34,343,879</u>	<u>31,239,633</u>
Essex Power Corporation (note 3)	12,373,865	11,963,228
	<u>12,373,865</u>	<u>11,963,228</u>
	<u>\$ 62,318,321</u>	<u>\$ 50,163,820</u>
Cash and short term investments:		
Unrestricted	15,599,472	6,959,859
Restricted	34,343,879	31,239,633
	<u>\$ 49,943,351</u>	<u>\$ 38,199,492</u>

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

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 30th, 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
	<u>\$ 11,491,728</u>

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.

	<u>2017</u>	<u>2016</u>
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	5,874,278	5,463,641
	<u>\$ 12,373,865</u>	<u>\$ 11,963,228</u>

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

3. Investment in EPC (continued):

c) Supplementary information

The following table provides condensed supplementary information for EPC.

	As at Dec 31, 2017	As at Dec 31, 2016
Financial Position:		
Current assets	\$ 19,250,000	\$ 21,470,000
Capital assets	61,410,000	58,159,000
Other assets	9,511,000	9,811,000
Total Assets	90,171,000	89,440,000
Regulatory balances	40,155,000	39,824,000
Total Assets and Regulatory balances	130,326,000	129,264,000
Current liabilities	24,229,000	26,440,000
Long term liabilities	30,198,000	28,143,000
Total Liabilities	54,427,000	54,583,000
Equity	37,334,000	36,099,000
Total Liabilities and Equity	91,761,000	90,682,000
Regulatory balances	38,565,000	38,582,000
Total liabilities, equity and regulatory balances	\$ 130,326,000	\$ 129,264,000
	For the year ended Dec 31, 2017	For the year ended Dec 31, 2016
Result from Operations:		
Revenue	\$ 87,886,000	\$ 93,743,000
Operating expenses	83,485,000	92,802,000
Income from operations	4,401,000	941,000
Other expenses	2,123,000	2,081,000
Net (loss) income	2,278,000	(1,140,000)
Net movement in regulatory balances, net of tax	348,000	4,325,000
Net income for the year and net movement in regulatory balances	2,626,000	3,185,000
Other comprehensive income	506,000	-
Total comprehensive income for the year	\$ 3,132,000	\$ 3,185,000

For the year ended December 31, 2017, the Town's proportionate share of the comprehensive income was \$972,223 (\$1,211,630 in 2016) 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 \$561,593 (\$544,968 in 2016). Dividends received on special shares of \$17,729 (\$17,729 in 2016) are included in investment income.

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

3. Investment in EPC (continued):

d) Related party transactions

During fiscal 2017, the Town received \$544,968 in common share dividends from EPC (\$529,007 in 2016).

During fiscal 2017, the Town paid \$1,367,633 to EPC for services provided (\$1,815,500 in 2016).

4. Deferred revenue/capital deposits:

The balance of deferred revenue/capital deposits consist of:

	<u>2017</u>	<u>2016</u>
Sewer projects	\$ 1,695,301	\$ 1,056,659
Water projects	3,614,875	3,286,140
Water emergency	1,500,000	1,500,000
Development charges	23,435,404	19,637,783
Refundable contributions from developers	2,937,235	2,894,260
Federal Gas Tax	2,202,133	2,044,867
Provincial Gas Tax/transit	344,243	545,952
OCIF	812	-
Parkland dedication	285,389	268,235
Employee vested sick leave	-	10,195
	<u>\$ 36,015,392</u>	<u>\$ 31,244,091</u>

The activity for the year consists of:

	<u>2017</u>	<u>2016</u>
Contributions received:		
Contribution from developers	\$ 3,364,457	\$ 3,975,672
Contribution from others	3,132,700	1,500,000
Gas tax funding	1,478,829	1,449,599
OCIF formula based funding	329,894	172,770
Investment income	703,474	592,933
	<u>9,009,354</u>	<u>7,690,974</u>
Deferred revenue/capital deposits included in revenue	<u>(4,238,053)</u>	<u>(4,624,688)</u>
Net change in deferred revenue/capital deposits	4,771,301	3,066,286
Deferred revenue/capital deposits, beginning of year	31,244,091	28,177,805
Deferred revenue/capital deposits, end of year	<u>\$ 36,015,392</u>	<u>\$ 31,244,091</u>

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

5. Long term debt:

a) Long term debt outstanding:

	<u>2017</u>	<u>2016</u>
New municipal facilities 3.83% debenture, repayable in combined semi-annual payments of principal and interest of \$562,630, maturing in 2038	\$ 15,881,476	\$ 16,383,995
Vollmer complex 4.81% debenture, repayable in combined semi-annual payments of principal and interest of \$419,456, maturing in 2028	6,852,688	7,344,185
Sanitary sewage treatment capacity 5.1% debenture, repayable in combined semi-annual payments of principal and interest of \$205,977, maturing in 2048	6,338,908	6,424,297
	<u>29,073,072</u>	<u>30,152,477</u>
The responsibility for payment of principal and interest charges for tile drainage loans has been assumed by individuals (maturing in 2018, 2019, 2025 and 2026). These amounts are not recorded on the consolidated statement of financial position	95,939	108,684
	<u>\$ 29,169,011</u>	<u>\$ 30,261,161</u>

b) Long term debt principal repayments:

Within one year	\$ 1,127,173
Within two years	1,177,083
Within three years	1,229,235
Within four years	1,283,730
Within five years	1,340,674
Thereafter	22,915,177
	<u>\$ 29,073,072</u>

c) Charges relating to long term debt:

	<u>2017</u>	<u>2016</u>
Principal paid	\$ 1,079,407	\$ 1,033,691
Interest paid	1,296,720	1,342,436
	<u>\$ 2,376,127</u>	<u>\$ 2,376,127</u>

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

5. Long term debt (continued):

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.

	<u>2017</u>	<u>2016</u>
Debt repayment limit (25% of net operating revenues)	\$ 12,086,864	\$ 10,949,689
Net debt charges	2,376,127	2,376,127
Remaining available debt repayment limit	<u>\$ 9,710,737</u>	<u>\$ 8,573,562</u>

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 \$1,394,887 (\$1,397,204 in 2016) in contributions towards the OMERS plan.

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

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

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.

	<u>2017</u>	<u>2016</u>
Post retirement benefits	\$ 24,352,476	\$ 23,501,673
Accrued sick leave	576,295	597,719
WSIB future benefit costs	157,660	192,038
	<u>\$ 25,086,431</u>	<u>\$ 24,291,430</u>

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, 2016 and December 31, 2017 respectively. The significant actuarial assumptions adopted in estimating the Town's liability are as follows:

Long term discount rate	3.5% (3.8% in 2016)
Trend rates:	
Dental	- 3% per annum (3% in 2016)
Health care	- 6.25% per annum in 2016, decreasing by 0.25% per annum to an ultimate rate of 4.50%

Estimated remaining service life - 14.3 years

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

	<u>2017</u>	<u>2016</u>
Opening balance	\$ 23,501,673	\$ 22,532,793
Annual expense		
Cost of benefits	580,136	632,438
Net amortization of actuarial losses	811	106,014
Interest	687,556	638,928
Benefits paid	(417,700)	(408,500)
Closing balance	<u>\$ 24,352,476</u>	<u>\$ 23,501,673</u>

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

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

b) Future benefit obligations (continued):

i) Post retirement benefits (continued)

	<u>2017</u>	<u>2016</u>
Accrued benefit obligation	\$ 19,724,426	\$ 17,722,283
Unamortized net actuarial gains	4,628,050	5,779,390
Closing balance	<u>\$ 24,352,476</u>	<u>\$ 23,501,673</u>

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. Employees retiring prior to December 31, 2016 may use the remaining sick leave bank to extend their retirement date as per the Town's current practice.

Also, employees were given the option of receiving a lump sum payment for their sick leave accumulation as of January 1, 1995, or have the Town establish an account from which this money would become payable to them upon termination, retirement or death. The sick leave account established for this purpose is identified in Note 4 of the consolidated financial statements. At December 31, 2017 the balance payable relating to the sick leave liability amounted to \$0 (\$10,195 in 2016).

iii) WSIB future benefit costs

The Workplace Safety and Insurance Board (WSIB) has evaluated the estimated liability for the future benefit costs and administrative loading at \$157,660 (\$192,038 in 2016).

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

7. Tangible capital assets

Cost	Balance at December 31, 2016	Additions	Disposals	Transfers	Balance at December 31, 2017
Land	\$ 38,101,339	\$ 693,918	\$ (181,570)	\$ -	\$ 38,613,687
Land improvements	11,288,354	24,618	-	12,024	11,324,996
Buildings and building improvements	53,480,164	539,374	-	351,705	54,371,243
Vehicles, machinery and equipment	17,158,759	390,192	(233,820)	-	17,315,131
Water and wastewater infrastructure	120,959,653	5,179,192	(154,744)	358,695	126,342,796
Roads and bridge infrastructure	104,152,422	1,696,231	(1,665,617)	2,770,632	106,953,668
Furniture and fixtures	1,862,148	19,852	-	-	1,882,000
Assets under construction	3,922,062	2,552,031	-	(3,493,056)	2,981,037
Total	\$ 350,924,901	\$ 11,095,408	\$ (2,235,751)	\$ -	\$ 359,784,558

Accumulated Amortization	Balance at December 31, 2016	Disposals	Amortization Expense	Balance at December 31, 2017
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	5,015,994	-	609,289	5,625,283
Buildings and building improvements	10,429,311	-	2,166,359	12,595,670
Vehicles, machinery and equipment	9,044,294	212,471	1,168,255	10,000,078
Water and wastewater infrastructure	43,353,031	102,443	2,599,476	45,850,064
Roads and bridge infrastructure	44,036,420	1,051,957	2,832,777	45,817,240
Furniture and fixtures	420,582	-	124,526	545,108
Total	\$ 112,299,632	\$ 1,366,871	\$ 9,500,682	\$ 120,433,443

Net Book Value	Balance at December 31, 2016	Balance at December 31, 2017
Land	\$ 38,101,339	\$ 38,613,687
Land improvements	6,272,360	5,699,713
Buildings and building improvements	43,050,853	41,775,573
Vehicles, machinery and equipment	8,114,465	7,315,053
Water and wastewater infrastructure	77,606,622	80,492,732
Roads and bridge infrastructure	60,116,002	61,136,428
Furniture and fixtures	1,441,566	1,336,892
Assets under construction	3,922,062	2,981,037
Total	\$ 238,625,269	\$ 239,351,115

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

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").

	<u>2017</u>	<u>2016</u>
Balance, cost	\$ 27,679,629	\$ 27,679,629
Less - Accumulated amortization	4,566,539	4,100,598
Balance, net	<u>\$ 23,113,090</u>	<u>\$ 23,579,031</u>

9. Accumulated surplus:

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

	<u>2017</u>	<u>2016</u>
Surplus:		
Invested in tangible capital assets	\$ 216,616,952	\$ 214,897,089
Invested in other non-financial capital assets	16,774,182	17,154,734
Other	(3,047,472)	(4,010,808)
Unfunded employee future benefit obligations	(25,086,431)	(24,291,430)
Total surplus	205,257,231	203,749,585
Reserve funds set aside by Council:		
Building activity	(256,202)	(1,248,862)
Essex power equity	12,120,605	11,709,968
Total reserve funds	11,864,403	10,461,106
Reserves set aside for specific purpose by Council:		
Tax stabilization	3,508,559	2,608,559
Working capital	445,253	1,062,064
Facility capital	936,939	770,024
Insurance	279,972	448,498
Strategic planning	563,490	488,629
Technology	454,928	405,305
LaSalle green space/woodlot	424,724	726,515
Accessibility projects	4,539	2,370
HR / Health & Safety	85,000	85,000
Election	56,361	38,588
Fire	83,207	6,510
Police	300,000	100,000
Fleet	1,303,640	941,934
Roads network	1,853,487	743,000
Asset replacement/repair	3,020,386	1,895,333
Drains & storm water management	1,835,827	855,940
Sidewalks/trails/streetlights/driveways	505,546	519,120
Fuel system	83,539	65,966
Transit	450,000	225,000
Culture & recreation	478,991	501,121
Parks & parkland works	443,665	350,000
Vollmer Centre	1,612,350	2,020,320
Planning projects	173,585	139,283
Total reserves	18,903,988	14,999,079
	<u>\$ 236,025,622</u>	<u>\$ 229,209,770</u>

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

10. Taxation revenue:

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

	2017	2016
Residential and farm taxes	\$ 46,675,222	\$ 43,369,919
Commercial, industrial and business taxation	5,727,904	5,628,784
Taxation from other governments	55,711	61,883
	52,458,837	49,060,586
Requisitions to County and School Boards	(22,324,978)	(21,175,233)
Net property taxes and payment-in-lieu available for municipal purposes	\$ 30,133,859	\$ 27,885,353

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 2017, the Town paid \$293,316 (\$269,192 in 2016) to the Agency for the operation and maintenance of its sanitary sewer system, which is reflected in the "Consolidated Statement of Operations and Accumulated Surplus".

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

11. Commitments (continued):

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 \$834,256 (\$753,524 in 2016) are reflected in the Town's "Consolidated Statement of Operations and Accumulated Surplus".

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.

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THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

13. Budget data:

Budget data presented in these consolidated financial statements are based upon the 2017 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	\$ 45,996,800
Capital	17,404,300
Less:	
Transfers from other funds	(17,404,300)
Total revenue	45,996,800
Expenses:	
Operating	45,996,800
Capital	17,404,300
Less:	
Transfers to other funds	(9,174,400)
Capital expenses	(17,404,300)
Debt principal payments	(1,079,400)
Add:	
Employee future benefits obligation expense	2,709,000
Amortization of tangible capital assets	8,985,700
Amortization of non-financial assets	466,000
Total expenses	47,903,700
Annual surplus (deficit)	\$ (1,906,900)

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

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:

	Budget	2017	2016
Revenue:			
Provincial grants:			
Provincial offences	\$ 125,000	\$ 103,379	\$ 155,207
OCIF formula based grant	330,000	329,894	172,770
Provincial gas tax	50,000	56,474	56,258
Policing (CPP/1000 Officers/PEM/RIDE/ Court Services)	225,600	326,515	230,515
Recreation Services	-	20,000	-
Planning and Development	-	2,881	8,600
Canada Building Fund	-	-	46,299
Ontario Trillum	-	100,000	-
OMCIP	-	301,179	-
CWWF	-	6,161	-
	730,600	1,246,483	669,649
Federal grants:			
Federal gas tax	1,392,800	1,422,355	1,393,341
Recreation Services	-	27,380	35,326
Canada Building Fund	-	-	46,299
CWWF	-	12,323	-
	1,392,800	1,462,058	1,474,966
Total revenue	\$ 2,123,400	\$ 2,708,541	\$ 2,144,615

15. 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 CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

15. Segmented information (continued):

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.

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

15. Segmented information (continued)

2017

	General government	Protection services	Transportation services	Environmental services	Recreation & cultural services	Planning & development	Total
Revenue:							
Taxation	11,645,300	9,733,907	3,625,613	1,507,531	3,162,474	459,034	30,133,859
User charges	36,079	981,692	50,618	8,796,979	-	-	9,865,368
Government transfers							
Provincial	103,379	326,515	463,814	329,894	20,000	2,881	1,246,483
Federal	-	-	1,434,678	-	27,380	-	1,462,058
Investment income	420,570	-	-	19,798	-	-	440,368
Penalties and interest on taxes	280,806	-	-	27,175	-	-	307,981
Contributions from developers and users	1,344,301	-	1,329,204	7,448,578	6,914	-	10,128,997
Recreation and cultural services revenues	-	-	-	-	2,469,285	-	2,469,285
Equity income in Essex Power Corporation	972,223	-	-	-	-	-	972,223
Other	944,264	1,300,288	1,020,567	-	66,860	178,973	3,510,952
Total revenue	15,746,922	12,342,402	7,924,494	18,129,955	5,752,913	640,888	60,537,574
Expenses:							
Salaries, wages and employee benefits	3,453,668	9,478,801	3,107,724	1,072,486	3,200,478	563,799	20,876,956
Administrative expenses	968,677	270,236	362,665	326,564	483,649	25,196	2,436,987
Personnel expenses	104,653	238,881	101,368	-	45,398	3,475	493,775
Facility expenses	441,465	243,902	115,995	-	1,129,835	-	1,931,197
Vehicle/equipment expenses	12,580	495,826	637,334	170,408	349,887	1,637	1,667,672
Program services	2,103,748	538,472	2,958,615	10,286,575	903,924	23,120	16,814,454
Amortization expense	981,726	700,548	3,041,171	3,145,583	1,629,066	2,587	9,500,681
Total expenses	8,066,517	11,966,666	10,324,872	15,001,616	7,742,237	619,814	53,721,722
Surplus (deficit)	7,680,405	375,736	(2,400,378)	3,128,339	(1,989,324)	21,074	6,815,852

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

15. Segmented information (continued)

2016

	General government	Protection services	Transportation services	Environmental services	Recreation & cultural services	Planning & development	Total
Revenue:							
Taxation	10,131,410	9,205,259	3,467,916	1,491,599	3,017,824	571,345	27,885,353
User charges	34,402	905,844	77,850	7,492,654	-	-	8,510,750
Government transfers							
Provincial	155,207	230,515	102,557	172,770	-	8,600	669,649
Federal	-	-	1,439,640	-	35,326	-	1,474,966
Investment income	254,255	-	-	7,691	14	-	261,960
Penalties and interest on taxes	283,136	-	-	-	-	-	283,136
Contributions from developers and users	740,333	1,226	4,982,874	5,080,701	8,361	-	10,813,495
Recreation and cultural services revenues	-	-	-	-	2,366,634	-	2,366,634
Equity income in Essex Power Corporation	1,211,630	-	-	-	-	-	1,211,630
Other	1,094,962	623,115	1,021,212	30,000	60,043	60,737	2,890,069
Total revenue	13,905,335	10,965,959	11,092,049	14,275,415	5,488,202	640,682	56,367,642
Expenses:							
Salaries, wages and employee benefits	3,277,810	9,251,429	2,841,990	1,126,597	3,017,707	546,092	20,061,625
Administrative expenses	911,253	232,648	308,623	330,758	511,683	23,014	2,317,979
Personnel expenses	84,525	212,654	104,290	-	36,400	6,975	444,844
Facility expenses	427,661	242,720	92,647	-	1,136,396	-	1,899,424
Vehicle/equipment expenses	13,113	461,869	519,559	67,392	361,749	1,965	1,425,647
Program services	1,158,041	460,672	4,274,719	8,197,077	682,933	82,391	14,855,833
Amortization expense	1,010,921	700,121	2,850,557	3,342,743	1,597,822	3,131	9,505,295
Total expenses	6,883,324	11,562,113	10,992,385	13,064,567	7,344,690	663,568	50,510,647
Surplus (deficit)	7,022,011	(596,154)	99,664	1,210,848	(1,856,488)	(22,886)	5,856,995

THE CORPORATION OF THE TOWN OF LASALLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

16. Comparative figures:

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

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The Corporation of the Town of LaSalle

**Audit Findings Report
For the year ended December 31, 2017**

KPMG LLP

Prepared on June 15, 2018 for presentation on June 26, 2018

kpmg.ca/audit



The contacts at KPMG in connection with this report are:

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Adjustments and differences	8
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Executive summary

Purpose of this report

The purpose of this Audit Findings Report is to assist you, as a member of Council, in your review of the results of our audit of the consolidated financial statements of the Corporation of the Town of LaSalle (“the Town”) as at and for the year ended December 31, 2017.

Audit risks and results

We discussed with Management at the start of the audit a number of **significant financial reporting risks**.

These risks have been addressed in our audit.

See page 4 and Appendix 2.

Adjustments and differences

We did not identify any adjustments that were communicated to management and subsequently corrected in the consolidated financial statements.

We did not identify differences that remain uncorrected.

Finalizing the audit

As of June 15, 2018, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include:

- completing our discussions with Council
- obtaining evidence of Council’s approval of the consolidated financial statements
- Obtaining the signed management representation letter

We will update you on significant matters, *if any*, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.

Critical accounting estimates

Overall, we are satisfied with the reasonability of critical accounting estimates.

Independence

We are independent with respect to the Town (and its related entities), within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulation.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

This Audit Findings Report should not be used for any other purpose or by anyone other than Council. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Materiality

The determination of materiality requires professional judgment and is based on a combination of quantitative and qualitative assessments including the nature of account balances and financial statement disclosures.

The first step is the determination of the amounts used for planning purposes as follows:

Materiality determination	Comments	Amount
Metrics	Relevant metrics included net assets, total revenue, and total expenses for public sector entities.	
Benchmark	Based on an estimate of total revenue for the year (excluding reserve fund revenue and capital fund revenue). This benchmark is consistent with the prior year.	\$48.9 million
Materiality	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements. The corresponding amount for the prior year's audit was \$1.35 million.	\$1.46 million
% of Benchmark	The corresponding percentage for the prior year's audit was 3%.	3%
Performance materiality	Used 75% of materiality, and used primarily to determine the nature, timing and extent of audit procedures. The corresponding amount for the prior year's audit was 75% or \$1.010 million.	\$1.095 million
Audit Misstatement Posting Threshold (AMPT)	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the previous year's audit was \$67K. Different threshold used to accumulated reclassification misstatements.	\$73K \$219K for reclassification

Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate. Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both quantitative and qualitative factors.

Audit risks and results

Inherent risk of material misstatement is the susceptibility of a balance or assertion to misstatement which could be material, individually or when aggregated with other misstatements, assuming that there are no related controls.

We highlight our significant findings in respect of significant financial reporting risks as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

Significant financial reporting risks	Why	Our response and significant findings
Fraud risk from revenue recognition	This is a presumed fraud risk. There are generally pressures or incentives on management to commit fraudulent financial reporting through inappropriate revenue recognition when performance is measured in terms of year-over-year revenue growth or profit.	We have rebutted this presumed fraud risk as it is not appropriate when considering the manner in which performance is measured by the Town.
Fraud risk from management override of controls	This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.	As the risk is not rebuttable, our audit methodology incorporated the required procedures in professional standards to address this risk. These procedures included testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions. No exceptions were noted in our testing.

Critical accounting estimates

Management is required to disclose information in the consolidated financial statements about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to carrying amounts of assets and liabilities within the next financial year. Generally, these are considered to be “critical accounting estimates.”

We have summarized our assessment of the subjective areas.

Critical accounting estimates

Asset / liability	Balance (\$'000s)	KPMG comment
Carrying value of tangible capital assets and other non-financial assets	\$263,199	Amortization is charged on a straight-line basis over the useful life of the assets. The estimated useful lives of the tangible capital assets that the Town uses are consistent with industry standards. KPMG performed substantive tests of details over additions to tangible capital assets as well as substantive analytical procedures over the current year amortization. There have been no indications of valuation or impairment issues in relation to the total value of tangible capital assets and other non-financial assets recorded.
Valuation of employee future benefit obligations	\$25,086	Obligations related to employee future benefits are valued based on actuarial assumptions. We have reviewed the assumptions provided by Management and found them to be reasonable.

We believe management's process for identifying critical accounting estimates is considered adequate.

Financial statement presentation and disclosure

The presentation and disclosure of the consolidated financial statements are, in all material respects, in accordance with the Town's relevant financial reporting framework. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter included in the Appendices.

We also highlight the following:

Form, arrangement, and content of the consolidated financial statements

The form, arrangement and content of the consolidated financial statements has been reviewed as part of our audit procedures as is considered to be adequate.

Adjustments and differences

Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified differences be corrected. We have already made this request of management.

Corrected adjustments

We did not identify any adjustments that were communicated to management and subsequently corrected in the consolidated financial statements.

Uncorrected differences

We did not identify differences that remain uncorrected.

Appendices

Appendix 1: Required communications
Appendix 2: Audit Quality and Risk Management
Appendix 3: Background and professional standards
Appendix 4: Expanded Auditor Reporting
Appendix 5: Current Developments

Appendix 1: Required communications

In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

- **Auditors' report** – the conclusion of our audit is set out in our draft auditors' report attached to the presented draft consolidated financial statements.
- **Management representation letter** –In accordance with professional standards, copies of the management representation letter are provided to Council. The management representation letter is attached.



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated financial statements of The Corporation of the Town of LaSalle, which comprise the consolidated statement of financial position as at December 31, 2017, the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the Entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.



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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated statement of financial position of The Corporation of the Town of LaSalle as at December 31, 2017, and its consolidated results of operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
Approval date

DRAFT

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, Ontario N8W 5K8
Canada

June 26, 2018

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the 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, 2017.

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 April 14, 2017, 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, such as all financial records and documentation and other matters, including (i) the names of all related parties and information regarding all relationships and transactions with related parties; and (ii) 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, and providing you with access to such relevant information. All significant board and committee actions are included in the summaries.
 - c) providing you with additional information that you may request from us for the purpose of the engagement.
 - d) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
 - e) 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.

- f) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- g) providing you with written representations that you are required to obtain under your professional standards and written representations that you determined are necessary.
- h) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that management, 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 and that affects the financial statements and involves: management, employees who have significant roles in internal control over financial reporting, or others, where the fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

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

RELATED PARTIES:

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

ESTIMATES:

- 8) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

GOING CONCERN:

- 9) We have provided you with all relevant information relevant to the use of the going concern assumption in the financial statements.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

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

APPROVAL OF FINANCIAL STATEMENTS

- 11) (Insert name of board director) has the recognized authority to take, and has taken, responsibility for the financial statements.

Yours very truly,

By: Mr. Kevin Miller, Chief Administrative Officer

By: Mr. Dale Langlois, Treasurer

By: Mr. Gaetano Ferraro, Deputy Treasurer

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, 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 the size or nature of a misstatement, or a combination of both.

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.

RELATED PARTIES

In accordance with Canadian public sector accounting standards *related party* is defined as:

- Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management and immediate family members.

In accordance with Canadian public sector accounting standards a *related party transaction* is defined as:

- A transfer of economic resources or obligations between related parties, or the provision of service by one party to a related party, regardless of whether any consideration is exchanged. The parties to the transaction are related prior to the transaction. When the relationship arises as a result of the transaction, the transaction is not one between related parties.

Appendix 2: Audit Quality and Risk Management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems.

Visit our [Audit Quality Resources page](#) for more information including access to our audit quality report, [Audit quality: Our hands-on process](#).

— Other controls include:

- Before the firm issues its audit report, the Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits.
- Technical department and specialist resources provide real-time support to audit teams in the field.

- We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.
- We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.
- All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.



- We do not offer services that would impair our independence.
- The processes we employ to help retain and develop people include:
 - Assignment based on skills and experience;
 - Rotation of partners;
 - Performance evaluation;
 - Development and training; and
 - Appropriate supervision and coaching.
- We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.
- Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Appendix 3: Background and professional standards

Internal control over financial reporting

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation 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 internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. 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.

The control deficiencies communicated to you are limited to those control deficiencies that we identified during the audit.

Documents containing or referring to the audited financial statements

We are required by our professional standards to read only documents containing or referring to audited financial statements and our related auditors' report that are available through to the date of our auditors' report. The objective of reading these documents through to the date of our auditors' report is to identify material inconsistencies, if any, between the audited financial statements and the other information. We also have certain responsibilities, if on reading the other information for the purpose of identifying material inconsistencies, we become aware of an apparent material misstatement of fact.

We are also required by our professional standards when the financial statements are translated into another language to consider whether each version, available through to the date of our auditors' report, contains the same information and carries the same meaning.

Appendix 4: Expanded Auditor Reporting

In response to investors demanding more than a binary pass/fail opinion from the auditors' report, the new and revised auditor reporting standards have introduced significant changes to the traditional auditors' report we provide.

In April 2017, the Auditing and Assurance Standards Board (AASB) in Canada approved the new and revised auditor reporting standards as Canadian Auditing Standards (CASs).

What's new?

Highlights of the new auditors' report include:

Change	Applicability
Re-ordering of the auditors' report, including moving opinion to the first section	Listed and non-listed entities
Expanded descriptions of management's, those charged with governance and auditors' responsibilities	Listed and non-listed entities
Disclosure of name of the engagement partner	Listed entities
Description of key audit matters	Applicable only when required by law or regulation or when the auditors is engaged to do so

Key audit matter reporting – a Canadian approach

After much deliberation, the final CASs, as adopted, do not contain a key audit matter reporting requirement for listed entities at this time, unlike the auditor reporting standards issued by the International Auditing and Assurance Standards Board (AASB). The CASs allow key audit matter reporting when required by law or regulation or when the auditor is engaged to do so.

The Public Company Accounting Oversight Board (PCAOB) has not yet finalized its auditor reporting standards. Given Canadian and U.S. capital markets are closely integrated, the AASB believe this could create confusion in the marketplace and potentially affect comparability of information across the North American capital markets.

The AASB will continue to monitor developments in the U.S. and determine its impact in Canada.

Refer to the [Message from the Chair](#) of the AASB for further details.

When are the new requirements effective?

The new and revised standards in Canada will be effective for audits of financial statements for periods ending on or after December 15, 2018 (the Town's December 31, 2018 year-end) with early application permitted.

Appendix 5: Current Developments

Public Sector Accounting Board: Accounting Standards for Government Organizations

The Public Sector Accounting Board of Canada is responsible for setting the accounting standards that your organization is required to apply in preparing the general purpose financial statements. The following new or revised accounting standards approved by the Board may have an impact on your financial statements over the next two years as described below. In addition, PSAB has various projects underway which may impact for financial reporting for future fiscal years. We encourage Management to review these standards and projects to determine the impact, if any, on your organization's financial statements.

Summary of New and Revised Accounting Standards

There was no new guidance issued by the Board during 2017. PSAB previously issued the following sections that are effective in 2017 or future years:

Sections	Effective for fiscal years
<i>Introduction to Public Sector Accounting Standards</i>	Beginning on or after January 1, 2017
<i>Related Party Disclosures, Section 2200</i>	Beginning on or after April 1, 2017
<i>Inter-entity Transactions, Section 3420</i>	Beginning on or after April 1, 2017
<i>Assets, Section 3210</i>	Beginning on or after April 1, 2017
<i>Contingent Assets, Section 3320</i>	Beginning on or after April 1, 2017
<i>Contractual Rights, Section 3380</i>	Beginning on or after April 1, 2017
<i>Restructuring Transactions, Section 3430</i>	Beginning on or after April 1, 2018
<i>Financial Instruments, Section PS3450</i>	Beginning on or after April 1, 2021, with early implementation for government organizations transitioning from Part V of the <i>CPA Canada Handbook – Accounting</i> . Early adoption is permitted.
<i>Portfolio Investments, Section PS3041</i>	
Foreign Currency Translation, Section PS2601	
Financial Statement Presentation, Section PS1201	

The two standards with the most impact on government organizations are summarized below.

Restructuring Transactions

This section relates to accounting for assets and liabilities transferred in a restructuring transaction. It also differentiates between an acquisition (where a payment or other consideration approximates the fair value of the net assets) and a restructuring transaction (with little or no consideration). Restructuring transactions differ from a government transfer as restructuring transactions would result in the recipient assuming the related program or operating responsibility as opposed to a government transfer of a contributed asset which would be essentially a contribution.

Assets and liabilities are to be measured at their carrying amount in a restructuring transaction.

The section is effective for years commencing on or after April 1, 2018. Earlier adoption is encouraged.

Related party transactions for not-for-profit organizations

In December 2016 PSAB withdrew PS 4260, Disclosure of related party transactions by not-for-profit organizations, as similar disclosure requirements are provided in Section PS 2200, Related Party Disclosures. Section PS 4260 will remain in effect until the adoption of Section PS 2200 for fiscal periods beginning on or after April 1, 2017, unless a not-for-profit organization elects earlier adoption.

PSAB also amended the definitions of control and shared control in Section PS 4250, Reporting controlled and related entities by not-for-profit organizations, to conform to those provided in in Section PS 2200, Related Party Disclosures.

Editorial changes and clarifications were also made to other standards as a consequence of the withdrawal of Section PS 4260.

Sections PS 4260 and PS 2200 are very similar except that PS2200 does not include the concept of significant influence or economic interest. However, disclosures for significant influence and economic interest are required by Section PS4250, Reporting controlled and related entities by not-for-profit organizations.

PSAB projects underway

The following section discusses the major projects currently with the Public Sector Accounting Board that will likely have an impact on government not-for-profit organizations:

Asset Retirement Obligations

On March 9, 2017, PSAB issued an Exposure Draft for proposed Section PS 3280, Asset Retirement Obligations. The proposed new accounting standard would address the reporting of legal obligations associated with the retirement of certain tangible capital assets and solid waste landfill sites by public sector entities. The Exposure Draft proposes to withdraw existing Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability. The Exposure Draft closed for comment on June 15, 2017, and the stakeholder responses remain under review by the Public Sector Accounting Board. A final standard is expected to be released by PSAB during the third quarter of 2018.

The Exposure Draft proposes similar accounting for asset retirement obligations as in private sector accounting. An asset retirement obligation would be recognized when, as 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.

Public sector entities would be required to capitalize asset retirement obligations associated with fully amortized tangible capital assets, except in the following instances:

- Asset retirement obligations associated with unrecognized tangible capital assets should be expensed;
- Asset retirement obligations associated with tangible capital assets no longer in productive use should be expensed.

The estimate of a liability should include costs directly attributable to asset retirement activities.

The new Section is expected to apply to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted. This Section may be applied retroactively or prospectively. If retroactive application is selected, a public sector entity may choose to apply certain transitional provisions provided in the Section.

Public Private Partnerships

The public private partnerships task force was established to assist PSAB in developing authoritative guidance specific to public private partnerships. The project will include two phases. The first phase will relate to specific issues, including project scope, recognition and measurement of public private partnerships and disclosure requirements. The second phase will focus on the accounting for public private partnerships.

On July 20, 2017, PSAB issued a Statement of Principles that proposed a new standard on public private partnerships which closed for comment October 17, 2017. PSAB is currently deliberating stakeholder feedback, and anticipates releasing an exposure draft in the second quarter of 2018.

Revenue

On May 1, 2017, PSAB issued an Exposure Draft for proposed Section PS 3400, Revenue that proposes a framework describing two categories of revenue – exchange and unilateral. The Exposure Draft closed for comment on August 15, 2017, and the stakeholder responses remain under review by the Public Sector Accounting Board. A final standard is expected to be released by PSAB during the third quarter of 2018.

Transactions which give rise to one or more performance obligations are considered to be exchange transactions. Performance obligations are defined as enforceable promises to provide goods or services to a payer as a result of exchange transactions. Revenue from an exchange transaction would be recognized when the public sector entity has satisfied the performance obligation(s), at a point in time or over a period of time. If no performance obligations are present, the transaction would represent unilateral revenue, and be recognized when the public sector entity has the authority to claim or retain an inflow of economic resources and a past event gives rise to a claim of economic resources.

The proposed new section is expected to apply to fiscal years beginning on or after April 1, 2021, and be accounted for as a change in accounting policy applied retroactively with restatement of prior periods.

Employment Benefits and Pensions

PSAB has approved a project to review Sections PS 3250 Retirement benefits and PS 3255 Post-retirement benefits as a result of significant changes in types of pension plans and related accounting concepts. The project has been divided into two phases. The first phase will review measurement issues such as deferral of experience gains and losses and discount rate. The second phase will involve the accounting for new types of plans, including shared risk plans. Phase two will also include consideration on accounting for multiemployer defined benefit plans and vested sick leave benefits.

Two invitations to comment have been issued related to deferral provisions and discount rates. Government not-for-profit organizations should monitor this project as the eventual standard will likely have significant implications for the accounting for pension plans and employee benefits.

Concepts Underlying Financial Performance

The objective of this project is to review and amend, if necessary, the conceptual framework of public sector accounting standards. For government not-for-profit organizations, the most important component of this project is significant proposed changes in financial statement presentation. A Statement of Principles: "A Revised Reporting Model for the Canadian Public Sector" will be issued in the second quarter of 2018. Government not-for-profit organizations should monitor this project as the eventual standards will have a significant impact on their financial statements.

kpmg.ca/audit



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The Corporation of the Town of LaSalle

Date:	June 18, 2018	Report No:	DS-41-18
Directed To:	Mayor and Members of Council	Attachments:	January 12, 2018 Staff report
Department:	Development & Strategic Initiatives		
Prepared By:	Allen Burgess, MCIP, RPP Supervisor of Planning & Development Services		
Subject:	Enforcement of Residential Rental Maintenance Standards		

RECOMMENDATION:

It is recommended that the Town of LaSalle begin to enforce the Residential Tenancies Act, 2006 and Council appoint Allen Burgess, Roxanne Renaud, Andrew Colucci, and David Attwood 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.

REPORT:

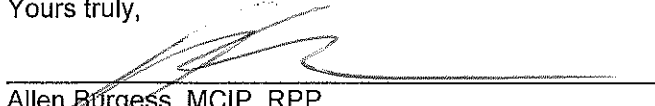
In 2006 the Province of Ontario enacted the Residential Tenancies Act. The Ministry of Housing is responsible for its enforcement for municipalities that did not enact property standards by-laws. Amendments to the Residential Tenancies Act were passed December 7th, 2016 under the Promoting Affordable Housing Act, 2016. These amendments required municipalities without property standards by-laws to enforce the standards set out in Ontario Regulation 517/06 effective July 1, 2018.

Administration brought forward an information report dated January 12, 2018. In reviewing the options presented in that report, administration believe it is best to proceed with "Option 2" in that the municipality will enforce the existing prescribed maintenance standards contained in Ontario Regulation 517/06 under the Residential Tenancies Act, 2006, S.O. 2006, c. 17.

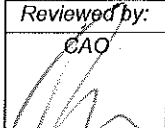

At this time it is unknown what the demand for these inspections will be, but we will monitor activity and report back to Council in 2019. At that time we will re-examine our inspection process and if required identify alternative enforcement measures if necessary.

We would be pleased to answer any questions with respect to the comments and recommendations that are contained within this Staff report.

Yours truly,


Allen Burgess, MCIP, RPP
Supervisor of Planning & Development Services

Attachments

Reviewed by:						
CAO	Finance	Clerk	Environmental Services	Development & Strategic Initiatives	Culture & Recreation	Fire
						



The Corporation of the Town of LaSalle

Date: January 12, 2018 **Report No:** DS-02-2018

Directed To: Mayor and Members of Council **Attachments:**

Department: Development & Strategic Initiatives

Prepared By: L. Silani, M.Pl., MCIP, RPP
Director of Planning & Development Services
B. Rusan, CBO
Manager of Building Services

Policy References:

Subject: New Enforcement Responsibilities Pertaining To Residential Rental Maintenance Standards

RECOMMENDATION:

That this Information Report Be Received.

REPORT:

The purpose of this report is to provide information to Council, regarding legislative changes made recently by the Province of Ontario that will require Council to allocate Town resources to begin enforcing Residential Rental Maintenance Standards.

Beginning July 1, 2018, all municipalities in Ontario will be required to enforce maintenance standards for rental properties. Municipalities such as the Town of LaSalle, which do not currently utilize a Property Standards By-law are being given two options:

- Option 1 – Prepare and Adopt a Property Standards By-law under Section 15 of the Building Code Act, that would include residential rental maintenance standards (both interior and exterior building standards), and begin enforcing these standards; or
- Option 2 – Begin enforcing the existing Provincial Residential Tenancies Act (RTA) Maintenance Standards, as set out in Ontario Regulation 517/06 of the RTA.

With either option, beginning July 1st, Town Staff will be required to:

- Receive written complaints from tenants, regarding the standards of maintenance for the rental unit that they live in;
- Undertake inspections of the property in question;
- Issue work orders to landlords to complete required repairs;
- Ensure compliance by landlords;
- Where necessary, commence legal proceedings to obtain compliance with the applicable interior and/or exterior building standards.


Senior Building and Planning Staff are currently reviewing both options, and will be preparing a subsequent Staff Report (with recommendations) in advance of the July 1st commencement date. It should be noted that MMAH is in the process of developing a training program to be made available to municipal staff that will be assigned this new area of enforcement. We have informed MMAH's London Office that our Staff wish to be included as part of their program once it becomes available.

We would be pleased to answer any questions with respect to the contents of this Staff Report.

Respectfully,



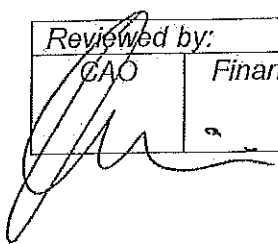
L. Silani, M.Pl., MCIP, RPP
Director of Development &
Strategic Initiatives Services



B. Rusan, CBO
Manager of Building Services

Attachments

Reviewed by:						
CAO	Finance	Clerk	Public Works	Development & Strategic Initiatives	Culture & Recreation	Fire





The Corporation of the Town of LaSalle

Date	June 18, 2018	Report No:	CL-14-18
Directed To:	Mayor and Members of Council	Attachments:	Bylaw #8166
Department:	Council Services	Policy References:	
Prepared By:	K. Miller, Chief Administrative Officer		
Subject:	Restricted Acts after Nomination Day - "Lame Duck"		

RECOMMENDATION:

That the report of the Chief Administrative Officer (CL-14-18) regarding the "lame duck" provisions for Council in an election year as contained in the *Municipal Act, 2001* BE RECEIVED.

REPORT:

Section 275 of the *Municipal Act, 2001* deals with the circumstances under which council's ability to act is restricted in an election year. Certain actions of council may be restricted in advance of or following a municipal election. The period in which council may be restricted is often referred to as the "lame duck period" and is determined at two different dates:

Close of nominations on Nomination Day (July 27, 2018 at 2 pm)

This period begins at the close of nominations if it is determined that three-quarters of the current council members cannot possibly be elected to the new council.

After voting day (as soon as results are declared after October 22, 2018)

This period begins after voting day, based on the declaration of the results of the election, including any acclamations. If the new council will include fewer than three quarters of the members of the outgoing council, the restrictions apply to the outgoing council.

If it is determined that the acts of council may be restricted, council cannot take the following actions:

1. the appointment or removal from office of any officer of the municipality (Treasurer and Clerk are the statutory officer positions)
2. *the hiring or dismissal of any employee of the municipality

3. **the disposition of any real or personal property of the municipality that has a value exceeding \$50,000 at the time of disposal
4. **making any expenditures or incurring any other liability that exceeds \$50,000

** Administration has been delegated authority to hire employees in accordance with the Hiring Policy adopted by Bylaw #8166 and to dismiss employees subject to statutory requirements in the Municipal Act, 2001.*

***Clauses 3 and 4 do not apply if the disposition or liability was approved by council in the most recent annual budget*

There are no other restrictions on a Council's ability to make decisions or exercise powers. In addition, the Act was amended in 2006 to provide that there is nothing to prevent a municipality from taking action in the event of an emergency.



Kevin Miller
Chief Administrative Officer

Reviewed by:							
CAO	Finance	Council Services	Public Works	DSI	Culture & Rec	Fire	

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8166

A BY-LAW TO DELEGATE TO ADMINISTRATION THE
AUTHORITY TO PROCESS, MAKE DECISIONS ON, AND TO
EXECUTE AGREEMENTS FOR CERTAIN MATTERS

WHEREAS Section 23.1 of the *Municipal Act, 2001* permits the delegation of municipal powers and duties to any person or body subject to the restrictions set out in that legislation,

AND WHEREAS Council has previously approved the delegation of certain administrative matters to the Administration of the Town of LaSalle with the passing of By-law 7762(as amended);

AND WHEREAS it is deemed expedient to further amend By-law 7762 to provide for the delegation of authority to the Chief Administrative Officer to hire and dismiss employees;

NOW THEREFORE the Council of the Corporation of the Town of LaSalle hereby enacts the following:

1. That By-law 7762, as amended, be further amended to add the following delegated authority:

1.20 Hiring and Dismissal of employees – the Chief Administrative Officer has authority to hire employees in accordance with the Hiring Policy adopted by By-law 7887 (as amended) and to dismiss employees subject to statutory requirements in the *Municipal Act, 2001*.
2. That this by-law shall come into force and take effect on the day of the final passing thereof

Read a first and second time, and FINALLY PASSED this 12th day of June, 2018

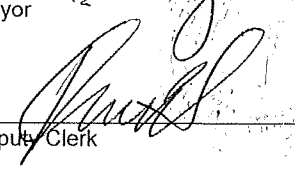
1st Reading – June 12, 2018

2nd Reading – June 12, 2018

3rd Reading – June 12, 2018



Mayor



Deputy Clerk

TOWN OF LASALLE
FINANCIAL STATEMENT
MAY 31, 2018

Page 1

	2018 Budget	2018 YTD Actual May	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual May	2017 % Budget to Actual	2017 YTD Actual December
Revenues								
General Levy	(31,706,300)	(26,273,984.41)	5,432,315.59	82.9%	(29,127,100)	(24,439,846.12)	83.9%	(29,317,773.83)
Supplementary Levy	(195,000)	0.00	195,000.00	0.0%	(345,000)	(545.95)	0.2%	(774,444.87)
Local Improvements	(19,300)	0.00	19,300.00	0.0%	(19,300)	0.00	0.0%	(19,266.08)
Payments in Lieu of Taxes	(43,600)	0.00	43,600.00	0.0%	(41,900)	0.00	0.0%	(41,640.79)
Other Revenues	(3,313,200)	(1,275,052.99)	2,038,147.01	38.5%	(2,993,700)	(989,970.60)	33.1%	(3,244,768.26)
Revenues	(35,277,400)	(27,549,037.40)	7,728,362.60	78.1%	(32,527,000)	(25,430,362.67)	78.2%	(33,397,893.83)

Expenditures

Mayor & Council

Wages/Benefits	267,400	109,076.99	(158,323.01)	40.8%	264,500	114,467.55	43.3%	245,052.37
Administrative Expenses	38,500	4,463.89	(34,036.11)	11.6%	35,500	5,867.25	16.5%	24,982.58
Personnel Expenses	40,200	12,145.65	(28,054.35)	30.2%	39,200	21,173.71	54.0%	26,505.68
Program Services	25,500	3,829.35	(21,670.65)	15.0%	24,000	3,884.15	16.2%	20,998.24
Expenditures	371,600	129,515.88	(242,084.12)	34.9%	363,200	145,392.66	40.0%	317,538.87
Other Revenues	0	0.00	0.00	100.0%	0	0.00	100.0%	(682.74)
Mayor & Council	371,600	129,515.88	(242,084.12)	34.9%	363,200	145,392.66	40.0%	316,856.13

Finance & Administration

Wages/Benefits	1,633,300	688,576.58	(944,723.42)	42.2%	1,651,300	688,602.41	41.7%	1,664,591.57
Administrative Expenses	170,400	119,185.21	(51,214.79)	69.9%	168,100	104,840.79	62.4%	164,049.78
Personnel Expenses	37,500	24,555.73	(12,944.27)	65.5%	36,500	27,215.73	74.6%	45,477.07
Program Services	322,200	59,105.04	(263,094.96)	18.3%	322,200	67,337.78	20.9%	351,102.36
Expenditures	2,163,400	891,422.56	(1,271,977.44)	41.2%	2,178,100	887,996.71	40.8%	2,225,220.78
Other Revenues	(842,700)	(325,336.04)	517,363.96	38.6%	(821,200)	(330,823.42)	40.3%	(839,746.30)
Finance & Administration	1,320,700	566,086.52	(754,613.48)	42.9%	1,356,900	557,173.29	41.1%	1,385,474.48

Council Services

Wages/Benefits	962,200	376,587.71	(585,612.29)	39.1%	843,600	355,888.83	42.2%	921,951.61
Administrative Expenses	27,100	8,510.98	(18,589.02)	31.4%	25,200	10,192.31	40.5%	10,092.68
Personnel Expenses	49,100	11,787.80	(37,312.20)	24.0%	45,300	14,181.35	31.3%	25,959.72
Program Services	67,400	30,666.49	(36,733.51)	45.5%	43,300	7,680.46	17.7%	35,980.46
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	2,169.65
Expenditures	1,105,800	427,552.98	(678,247.02)	38.7%	957,400	387,942.95	40.5%	996,154.12
Other Revenues	(24,800)	(10,517.94)	14,282.06	42.4%	(24,800)	(12,704.90)	51.2%	(48,289.38)
Council Services	1,081,000	417,035.04	(663,964.96)	38.6%	932,600	375,238.05	40.2%	947,864.74

Financial Services

Wages/Benefits	525,000	0.00	(525,000.00)	0.0%	0	0.00	100.0%	0.00
Long Term Debt Capital Financing	1,964,200	982,086.75	(982,113.25)	50.0%	1,964,200	982,086.75	50.0%	1,964,173.50
Long Term Debt Charges	19,300	0.00	(19,300.00)	0.0%	19,300	0.00	0.0%	19,266.08
Program Services	205,000	18,265.76	(186,734.24)	0.0%	160,000	28,588.60	0.0%	56,359.84
Transfers to Own Funds	8,219,700	248,585.00	(7,971,115.00)	3.0%	7,083,700	179,794.00	2.5%	8,563,623.26
Financial Services	10,933,200	1,248,937.51	(9,684,262.49)	11.4%	9,227,200	1,190,469.35	12.9%	10,603,422.68

Division of IT (DoIT)

Wages/Benefits	454,300	185,340.35	(268,959.65)	40.8%	440,500	178,855.97	40.6%	458,442.80
Administrative Expenses	277,100	154,973.59	(122,126.41)	55.9%	274,500	170,931.70	62.3%	268,044.15
Personnel Expenses	9,000	1,835.62	(7,164.38)	20.4%	9,000	1,115.29	12.4%	6,710.68
Transfers to Own Funds	153,000	0.00	(153,000.00)	0.0%	150,000	0.00	0.0%	150,000.00
Financial Services	893,400	342,149.56	(551,250.44)	38.3%	874,000	350,902.96	40.2%	883,197.63

Fire

Wages/Benefits	2,053,800	748,794.93	(1,305,005.07)	36.5%	1,968,500	623,974.80	31.7%	1,953,068.21
Administrative Expenses	60,400	29,155.04	(31,244.96)	48.3%	59,400	13,616.13	22.9%	59,883.97
Personnel Expenses	110,600	63,344.79	(47,255.21)	57.3%	107,500	54,252.89	50.5%	107,516.90
Vehicle/Equipment Expenses	125,700	59,306.26	(66,393.74)	47.2%	120,200	36,415.15	30.3%	127,998.70
Program Services	23,000	11,779.41	(11,220.59)	51.2%	18,000	9,529.84	52.9%	17,075.98
Transfers to Own Funds	308,000	0.00	(308,000.00)	0.0%	204,000	0.00	0.0%	204,000.00
Expenditures	2,681,500	912,380.43	(1,769,119.57)	34.0%	2,477,600	737,788.81	29.8%	2,469,543.76
Other Revenues	(10,000)	(1,140.00)	8,860.00	11.4%	(10,000)	(3,428.30)	34.3%	(5,616.73)
Fire	2,671,500	911,240.43	(1,760,259.57)	34.1%	2,467,600	734,360.51	29.8%	2,463,927.03

	2018 Budget	2018 YTD Actual May	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual May	2017 % Budget to Actual	2017 YTD Actual December
<u>Police / Dispatch</u>								
Wages/Benefits	6,711,000	2,820,176.88	(3,890,823.12)	42.0%	6,681,500	2,649,091.71	39.7%	6,356,212.75
Administrative Expenses	170,200	88,096.25	(82,103.75)	51.8%	171,900	65,375.83	38.0%	181,467.91
Personnel Expenses	112,000	70,000.15	(41,999.85)	62.5%	116,000	57,991.93	50.0%	121,727.89
Facility Expenses	155,000	63,990.25	(91,009.75)	41.3%	160,000	55,573.96	34.7%	159,799.99
Vehicle/Equipment Expenses	141,100	73,649.35	(67,450.65)	52.2%	136,900	54,440.71	39.8%	129,023.14
Program Services	138,000	105,013.57	(32,986.43)	76.1%	138,000	32,331.44	23.4%	162,659.64
Transfers to Own Funds	0	0.00	0.00	100.0%	76,000	0.00	0.0%	275,255.90
Expenditures	7,427,300	3,220,926.45	(4,206,373.55)	43.4%	7,480,300	2,914,805.58	39.0%	7,386,147.22
Grants	(63,800)	(88,621.40)	(24,821.40)	138.9%	(52,000)	(54,155.67)	104.2%	(56,392.78)
Other Revenues	(262,600)	(115,349.31)	147,250.69	43.9%	(584,400)	(185,920.62)	31.8%	(607,997.27)
Police / Dispatch	7,100,900	3,016,955.74	(4,083,944.26)	42.5%	6,843,900	2,674,729.29	39.1%	6,721,757.17
<u>Police Services Board</u>								
Wages/Benefits	40,500	22,945.17	(17,554.83)	56.7%	40,500	15,456.43	38.2%	37,196.35
Administrative Expenses	16,000	1,165.71	(14,834.29)	7.3%	17,300	301.89	1.8%	12,610.94
Personnel Expenses	7,100	2,952.19	(4,147.81)	41.6%	8,700	2,854.37	32.8%	2,909.37
Program Services	1,000	6,323.51	5,323.51	632.4%	1,000	3,854.92	385.5%	33,180.71
Expenditures	64,600	33,386.58	(31,213.42)	51.7%	67,500	22,467.61	33.3%	85,897.37
Other Revenues	0	0.00	0.00	100.0%	0	0.00	100.0%	(5.00)
Police Services Board	64,600	33,386.58	(31,213.42)	51.7%	67,500	22,467.61	33.3%	85,892.37
<u>Conservation Authority</u>								
Program Services	246,000	130,408.50	(115,591.50)	53.0%	246,000	121,368.50	49.3%	242,737.00
<u>Protective Inspection & Control</u>								
Program Services	41,400	7,984.23	(33,415.77)	19.3%	41,400	8,239.41	19.9%	36,645.73
Other Revenues	(20,000)	(18,075.00)	1,925.00	90.4%	(20,000)	(17,648.00)	88.2%	(20,068.00)
Protective Inspection & Control	21,400	(10,090.77)	(31,490.77)	-47.2%	21,400	(9,408.59)	-44.0%	16,577.73
<u>Emergency Measures</u>								
Program Services	31,000	22,303.92	(8,696.08)	72.0%	31,000	17,416.87	56.2%	26,547.41
<u>Public Works Summary</u>								
Wages/Benefits	5,687,500	2,172,208.49	(3,515,291.51)	38.2%	5,529,900	2,015,607.21	36.5%	5,331,182.30
Long Term Debt	412,000	205,976.73	(206,023.27)	50.0%	412,000	205,976.73	50.0%	411,953.46
Administrative Expenses	358,500	316,857.84	(41,642.16)	88.4%	352,600	317,457.94	90.0%	348,167.88
Personnel Expenses	120,000	55,147.48	(64,852.52)	46.0%	115,500	52,836.03	45.8%	119,256.62
Facility Expenses	1,931,700	582,694.93	(1,349,005.07)	30.2%	1,825,400	587,470.10	32.2%	1,771,396.50
Vehicle/Equipment Expenses	603,000	307,864.17	(295,135.83)	51.1%	588,100	137,145.04	23.3%	574,315.30
Program Services	6,377,200	1,707,530.09	(4,669,669.91)	26.8%	5,905,600	1,654,536.19	28.0%	5,793,502.45
Transfers to Own Funds	2,561,100	9,290.86	(2,551,809.14)	0.4%	1,457,700	8,229.45	0.6%	2,839,136.44
Expenditures	18,051,000	5,357,570.59	(12,693,429.41)	29.7%	16,186,800	4,979,258.69	345.2%	17,188,910.95
Contributions from Own Funds	(412,000)	(205,976.73)	206,023.27	50.0%	(412,000)	(205,976.73)	50.0%	(411,953.46)
Other Revenues	(10,198,300)	(2,434,051.80)	7,764,248.20	23.9%	(8,614,100)	(3,030,663.04)	35.2%	(9,954,636.55)
Public Works Summary	7,440,700	2,717,542.06	(4,723,157.94)	36.5%	7,160,700	1,742,618.92	391.5%	6,822,320.94
<u>Public Works Corporate</u>								
Wages/Benefits	1,141,300	428,980.01	(712,319.99)	37.6%	1,103,600	432,378.63	39.2%	1,049,780.94
Administrative Expenses	358,500	316,857.84	(41,642.16)	88.4%	352,600	317,457.94	90.0%	348,167.88
Personnel Expenses	120,000	55,147.48	(64,852.52)	46.0%	115,500	52,836.03	45.8%	119,256.62
Expenditures	1,619,800	800,985.33	(818,814.67)	53.8%	1,571,700	802,672.60	10.0%	1,517,205.44
Other Revenues	(994,200)	(408,830.50)	585,369.50	41.1%	(975,700)	(412,360.20)	42.3%	(982,421.46)
Public Works Corporate	625,600	392,154.83	(233,445.17)	62.7%	596,000	390,312.40	65.5%	534,783.98
<u>Roads/Drainage</u>								
Wages/Benefits	630,600	314,949.15	(315,650.85)	49.9%	1,118,600	418,938.20	37.5%	891,276.22
Vehicle/Equipment Expenses	34,000	3,857.84	(30,142.16)	11.4%	34,000	7,902.44	23.2%	15,649.73
Program Services	501,100	60,934.17	(440,165.83)	12.2%	465,300	81,070.60	17.4%	366,707.93
Expenditures	1,165,700	379,741.16	(785,958.84)	32.6%	1,617,900	507,911.24	31.4%	1,273,633.88
Other Revenues	0	(411.65)	(411.65)	100.0%	0	0.00	0.0%	(12,860.89)
Roads/Drainage	1,165,700	379,329.51	(786,370.49)	32.5%	1,617,900	507,911.24	31.4%	1,260,772.99

	2018 Budget	2018 YTD Actual May	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual May	2017 % Budget to Actual	2017 YTD Actual December
Drainage								
Wages/Benefits	426,800	175,903.12	(250,896.88)	41.2%	0	0.00	100.0%	261,039.62
Expenditures	426,800	175,903.12	(250,896.88)	26.0%	0	0.00	100.0%	261,039.62
Drainage	426,800	175,903.12	(250,896.88)	100.0%	0	0.00	100.0%	261,039.62
Storm Sewers								
Wages/Benefits	115,900	40,223.68	(75,676.32)	34.7%	0	0.00	100.0%	59,052.09
Expenditures	115,900	40,223.68	(75,676.32)	0.0%	0	0.00	0.0%	59,052.09
Storm Sewers	115,900	40,223.68	(75,676.32)	100.0%	0	0.00	100.0%	59,052.09
Facilities & Fleet								
Wages/Benefits	1,404,600	569,915.52	(834,684.48)	40.6%	1,398,700	515,384.30	36.9%	1,360,821.36
Facility Expenses	1,931,700	582,694.93	(1,349,005.07)	30.2%	1,825,400	587,470.10	32.2%	1,771,396.50
Vehicle/Equipment Expenses	533,500	296,950.34	(236,549.66)	55.7%	523,600	127,066.89	24.3%	530,118.27
Transfer to Own Funds	219,300	9,290.86	(210,009.14)	4.2%	215,000	8,229.45	3.8%	216,436.44
Expenditures	4,089,100	1,458,851.65	(2,630,248.35)	35.7%	3,962,700	1,238,150.74	31.3%	3,878,772.57
Other Revenues	(47,300)	(11,064.30)	36,235.70	23.4%	(45,400)	(7,927.08)	17.5%	(58,641.39)
Facilities & Fleet	4,041,800	1,447,787.35	(2,594,012.65)	35.8%	3,917,300	1,230,223.66	31.4%	3,820,131.18
Parks								
Wages/Benefits	697,400	218,576.24	(478,823.76)	31.3%	689,000	176,995.44	25.7%	636,725.03
Vehicle/Equipment Expenses	15,500	2,954.90	(12,545.10)	19.1%	15,500	522.66	3.4%	11,243.06
Program Services	395,000	55,103.25	(339,896.75)	14.0%	360,000	31,060.54	8.6%	296,041.99
Expenditures	1,107,900	276,634.39	(831,265.61)	25.0%	1,064,500	208,578.64	19.6%	944,010.08
Other Revenues	(35,000)	(24,511.85)	10,488.15	70.0%	(35,000)	(21,514.92)	61.5%	(49,035.10)
Parks	1,072,900	252,122.54	(820,777.46)	23.5%	1,029,500	187,063.72	18.2%	894,974.98
Water								
Wages/Benefits	984,600	316,908.51	(667,691.49)	32.2%	951,900	364,842.56	38.3%	740,754.29
Vehicle/Equipment Expenses	20,000	4,101.09	(15,898.91)	20.5%	15,000	1,653.05	11.0%	17,304.24
Program Services	3,353,500	809,281.34	(2,544,218.66)	24.1%	3,065,100	870,362.85	28.4%	3,101,478.81
Transfers to Own Funds	1,157,900	0.00	(1,157,900.00)	0.0%	730,000	0.00	0.0%	1,450,000.00
Expenditures	5,516,000	1,130,290.94	(4,385,709.06)	20.5%	4,762,000	1,236,858.46	26.0%	5,309,537.34
Consumption/Base Rate Revenues	(5,417,000)	(1,116,741.64)	4,300,258.36	20.6%	(4,664,000)	(1,455,009.36)	31.2%	(5,150,739.50)
Other Revenues	(99,000)	(43,108.01)	55,891.99	43.5%	(98,000)	(62,893.94)	64.2%	(162,199.54)
Water	0	(29,558.71)	(29,558.71)	100.0%	0	(281,044.84)	100.0%	(3,401.70)
Wastewater								
Wages/Benefits	286,300	106,752.26	(179,547.74)	37.3%	268,100	107,068.08	39.9%	331,732.75
Long Term Debt Charges	412,000	205,976.73	(206,023.27)	50.0%	412,000	205,976.73	50.0%	411,953.46
Vehicle/Equipment Expenses	8,000	5,255.50	(2,744.50)	65.7%	0	0.00	100.0%	0.00
Program Services	2,127,600	782,211.33	(1,345,388.67)	36.8%	2,015,200	672,042.20	33.4%	2,029,273.72
Transfers to Own Funds	1,183,900	0.00	(1,183,900.00)	0.0%	512,700	0.00	0.0%	1,172,700.00
Expenditures	4,017,800	1,100,195.82	(2,917,604.18)	27.4%	3,208,000	985,087.01	30.7%	3,945,659.93
Contributions from Own Funds	(412,000)	(205,976.73)	206,023.27	50.0%	(412,000)	(205,976.73)	50.0%	(411,953.46)
Consumption/Base Rate Revenues	(3,592,800)	(815,643.01)	2,777,156.99	22.7%	(2,783,000)	(1,059,396.37)	38.1%	(3,506,824.65)
Other Revenues	(13,000)	(13,740.84)	(740.84)	105.7%	(13,000)	(11,561.17)	88.9%	(31,914.02)
Wastewater	0	64,835.24	64,835.24	100.0%	0	(291,847.26)	100.0%	(5,032.20)
Winter Control								
Program Services	200,000	310,679.76	110,679.76	155.3%	200,000	161,307.26	80.7%	204,988.77
Traffic Control								
Program Services	82,000	16,993.06	(65,006.94)	20.7%	83,000	17,581.15	21.2%	59,903.24
Handi-Transit								
Program Services	61,000	12,734.70	(48,265.30)	20.9%	61,000	20,638.25	33.8%	55,646.67
LaSalle Transit								
Program Services	225,000	149,421.05	(75,578.95)	66.4%	225,000	0.00	0.0%	151,657.16
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	225,000.00
Expenditures	225,000	149,421.05	(75,578.95)	66.4%	225,000	0.00	0.0%	376,657.16
Contributions from Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	(151,239.13)
Other Revenues	0	(18,909.85)	(18,909.85)	100.0%	0	0.00	100.0%	(418.03)
LaSalle Transit	225,000	130,511.20	(94,488.80)	58.0%	225,000	0.00	0.0%	225,000.00

	2018 Budget	2018 YTD Actual May	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual May	2017 % Budget to Actual	2017 YTD Actual December
<u>Street Lighting</u>								
Program Services	260,000	85,673.91	(174,326.09)	33.0%	296,000	83,543.67	28.2%	273,148.11
<u>Crossing Guards</u>								
Wages/Benefits	87,200	37,998.32	(49,201.68)	43.6%	83,500	37,510.31	44.9%	80,112.94
Administrative Expenses	800	750.60	(49.40)	93.8%	800	750.60	93.8%	750.60
Program Services	1,000	0.00	(1,000.00)	0.0%	1,000	0.00	0.0%	246.14
Crossing Guards	89,000	38,748.92	(50,251.08)	43.5%	85,300	38,260.91	44.9%	81,109.68
<u>Garbage Collection</u>								
Program Services	625,000	255,611.96	(369,388.04)	40.9%	590,000	242,786.91	41.2%	599,791.99
<u>Garbage Disposal</u>								
Program Services	915,000	281,863.13	(633,136.87)	30.8%	880,000	282,550.20	32.1%	907,739.50
<u>Culture & Recreation Summary</u>								
Wages/Benefits	1,948,000	715,750.23	(1,232,249.77)	36.7%	1,889,100	651,702.80	34.5%	1,778,967.08
Administrative Expenses	51,500	39,995.85	(11,504.15)	77.7%	49,200	38,651.46	78.6%	47,397.25
Personnel Expenses	33,800	16,761.60	(17,038.40)	49.6%	27,800	7,089.65	25.5%	27,509.80
Vehicle/Equipment Expenses	7,500	1,381.69	(6,118.31)	18.4%	15,000	43,455.64	289.7%	20,111.24
Program Services	284,600	102,376.94	(182,223.06)	36.0%	271,700	86,333.96	31.8%	296,720.71
Transfers to Own Funds	215,000	15,652.50	(199,347.50)	7.3%	165,000	17,025.00	10.3%	165,302.50
Expenditures	2,540,400	891,918.81	(1,648,481.19)	35.1%	2,417,800	844,258.51	34.9%	2,336,008.58
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	(20,000.00)
Other Revenues	(2,499,500)	(1,006,611.70)	1,492,888.30	40.3%	(2,477,600)	(985,426.87)	39.8%	(2,420,249.91)
Culture & Recreation Summary	40,900	(114,692.89)	(155,592.89)	-280.4%	(59,800)	(141,168.36)	236.1%	(104,241.33)
<u>Culture & Recreation Corporate</u>								
Wages/Benefits	906,600	350,654.11	(555,945.89)	38.7%	876,800	309,594.97	35.3%	813,961.28
Administrative Expenses	51,500	39,995.85	(11,504.15)	77.7%	49,200	38,651.46	78.6%	47,397.25
Personnel Expenses	33,800	16,761.60	(17,038.40)	49.6%	27,800	7,089.65	25.5%	27,509.80
Vehicle/Program Expenses	7,500	0.00	(7,500.00)	0.0%	7,500	2,193.67	29.3%	5,760.58
Program Services	57,200	24,500.34	(32,699.66)	42.8%	55,500	13,549.87	24.4%	69,336.37
Transfers to Own Funds	175,000	15,652.50	(159,347.50)	8.9%	125,000	17,025.00	13.6%	125,302.50
Expenditures	1,231,600	447,564.40	(784,035.60)	36.3%	1,141,800	388,104.62	34.0%	1,089,267.78
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	(20,000.00)
Other Revenues	(81,400)	(21,198.19)	60,201.81	26.0%	(79,200)	(22,961.28)	29.0%	(86,994.98)
Culture & Recreation Corporate	1,150,200	426,366.21	(723,833.79)	37.1%	1,062,600	365,143.34	34.4%	982,272.80
<u>Culture & Recreation Community Programs</u>								
Wages/Benefits	265,700	65,539.65	(200,160.35)	24.7%	214,700	54,292.44	25.3%	241,212.22
Program Services	30,400	7,231.48	(23,168.52)	23.8%	31,900	4,500.35	14.1%	33,752.56
Expenditures	296,100	72,771.13	(223,328.87)	24.6%	246,600	58,792.79	23.8%	274,964.78
Other Revenues	(363,000)	(86,361.99)	276,638.01	23.8%	(342,800)	(63,455.21)	18.5%	(362,493.54)
Culture & Recreation Community Programs	(66,900)	(13,590.86)	53,309.14	20.3%	(96,200)	(4,662.42)	4.9%	(87,528.76)
<u>Culture & Recreation Cultural Programs</u>								
Program Services	48,500	12,660.20	(35,839.80)	26.1%	41,000	4,910.02	12.0%	40,378.00
Other Revenues	(5,000)	(1,012.50)	3,987.50	20.3%	(8,100)	(1,006.14)	12.4%	(12,962.75)
Culture & Recreation Cultural Programs	43,500	11,647.70	(31,852.30)	26.8%	32,900	3,903.88	11.9%	27,415.25
<u>Culture & Recreation Hospitality</u>								
Wages/Benefits	84,500	34,597.99	(49,902.01)	40.9%	95,000	33,356.56	35.1%	100,950.18
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	2,500	2,690.44	107.6%	5,535.94
Program Services	93,500	39,452.59	(54,047.41)	42.2%	98,300	41,685.77	42.4%	97,063.06
Expenditures	178,000	74,050.58	(103,949.42)	41.6%	195,800	77,732.77	39.7%	203,549.18
Other Revenues	(241,400)	(94,373.51)	147,026.49	39.1%	(245,600)	(100,156.66)	40.8%	(239,662.94)
Culture & Recreation Hospitality	(63,400)	(20,322.93)	43,077.07	32.1%	(49,800)	(22,423.89)	45.0%	(36,113.76)
<u>VRC Arenas</u>								
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	28,258.66	100.0%	0.00
Other Revenues	(815,800)	(332,370.31)	483,429.69	40.7%	(851,300)	(341,352.20)	40.1%	(812,622.33)
VRC Arenas	(815,800)	(332,370.31)	483,429.69	40.7%	(851,300)	(313,093.54)	36.8%	(812,622.33)

	2018 Budget	2018 YTD Actual May	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual May	2017 % Budget to Actual	2017 YTD Actual December
<u>VRC Aquatic Centre</u>								
Wages/Benefits	474,400	188,106.98	(286,293.02)	39.7%	467,900	176,191.40	37.7%	396,972.14
Vehicle/Equipment Expenses	0	1,381.69	1,381.69	100.0%	0	9,509.01	100.0%	1,212.69
Program Services	50,000	17,584.37	(32,415.63)	35.2%	40,000	21,102.86	52.8%	50,785.99
Expenditures	524,400	207,073.04	(317,326.96)	39.5%	507,900	206,803.27	40.7%	448,970.82
Other Revenues	(611,200)	(310,739.91)	300,460.09	50.8%	(584,200)	(317,564.49)	54.4%	(565,940.58)
VRC Aquatic Centre	(86,800)	(103,666.87)	(16,866.87)	119.4%	(76,300)	(110,761.22)	145.2%	(116,969.76)
<u>VRC Fitness Centre</u>								
Wages/Benefits	187,000	76,851.50	(110,148.50)	41.1%	207,100	78,267.43	37.8%	190,307.48
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	5,000	803.86	16.1%	7,602.03
Program Services	5,000	947.96	(4,052.04)	19.0%	5,000	585.09	11.7%	5,404.73
Transfers to Own Funds	40,000	0.00	(40,000.00)	0.0%	40,000	0.00	0.0%	40,000.00
Expenditures	232,000	77,799.46	(154,200.54)	33.5%	257,100	79,656.38	31.0%	243,314.24
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(342,000)	(160,555.29)	181,444.71	47.0%	(328,000)	(138,869.72)	42.3%	(305,273.99)
VRC Fitness Centre	(110,000)	(82,755.83)	27,244.17	75.2%	(70,900)	(59,213.34)	83.5%	(61,959.75)
<u>LaSalle Outdoor Pool</u>								
Wages/Benefits	29,800	0.00	(29,800.00)	0.0%	27,600	0.00	0.0%	35,563.78
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Program Services	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Expenditures	29,800	0.00	(29,800.00)	0.0%	27,600	0.00	0.0%	35,563.78
Other Revenues	(39,700)	0.00	39,700.00	0.0%	(38,400)	(61.17)	0.2%	(34,298.80)
LaSalle Outdoor Pool	(9,900)	0.00	9,900.00	0.0%	(10,800)	(61.17)	0.6%	1,264.98
<u>Development & Strategic Initiatives</u>								
Wages/Benefits	547,200	232,659.22	(314,540.78)	42.5%	526,800	226,172.31	42.9%	537,467.26
Administrative Expenses	20,200	8,488.97	(11,711.03)	42.0%	20,100	8,318.72	41.4%	18,553.16
Personnel Expenses	9,200	6,420.92	(2,779.08)	69.8%	9,200	2,818.07	30.6%	3,474.61
Program Services	23,400	4,460.25	(18,939.75)	19.1%	22,900	16,101.67	70.3%	22,110.37
Transfers to Own Funds	38,000	0.00	(38,000.00)	0.0%	38,000	0.00	0.0%	38,000.00
Expenditures	638,000	252,029.36	(385,970.64)	39.5%	617,000	253,410.77	41.1%	619,605.40
Grants	0	(2,230.63)	(2,230.63)	100.0%	0	0.00	100.0%	(2,881.37)
Other Revenues	(42,500)	(36,350.00)	6,150.00	85.5%	(42,500)	(62,750.00)	147.7%	(165,970.00)
Development & Strategic Initiatives	595,500	213,448.73	(382,051.27)	35.8%	574,500	190,660.77	33.2%	450,754.03
<u>Building Division</u>								
Wages/Benefits	443,000	194,505.77	(248,494.23)	43.9%	457,800	185,969.32	40.6%	420,205.55
Administrative Expenses	4,600	2,903.90	(1,696.10)	63.1%	5,900	944.53	16.0%	4,265.88
Personnel Expenses	10,700	3,186.28	(7,513.72)	29.8%	10,700	4,380.04	40.9%	6,727.32
Program Services	176,700	74,239.65	(102,460.35)	42.0%	169,500	70,044.72	41.3%	234,436.68
Transfers to Own Funds	8,900	(4,601.41)	(13,501.41)	-51.7%	0	175,427.84	100.0%	308,991.47
Expenditures	643,900	270,234.19	(373,665.81)	0.0%	643,900	436,766.45	0.2%	974,626.90
Contributions from Own Funds	0	(92,381.55)	(92,381.55)	100.0%	0	0.00	100.0%	0.00
Other Revenues	(643,900)	(177,852.64)	466,047.36	27.6%	(643,900)	(436,766.45)	67.8%	(974,626.90)
Building Division	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
<u>Agriculture / Reforestation</u>								
Program Services	25,000	0.00	(25,000.00)	0.0%	25,000	0.00	0.0%	0.00
Other Revenues	(25,000)	0.00	25,000.00	0.0%	(25,000)	0.00	0.0%	0.00
Agriculture / Reforestation	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Expenditures	35,277,400	10,762,298.95	(24,515,101.05)	30.5%	32,527,000	8,818,890.18	27.1%	33,270,415.97
T o t a l	0	(16,786,738.45)	(16,786,738.45)	100.0%	0	(16,611,472.49)	100.0%	(127,477.86)
General Fund	0	(16,822,014.98)	(16,822,014.98)	100.0%	0	(16,038,580.39)	0.7%	(119,043.96)
Water Fund	0	(29,558.71)	(29,558.71)	100.0%	0	(281,044.84)	1.2%	(3,401.70)
Wastewater Fund	0	64,835.24	64,835.24	100.0%	0	(291,847.26)	1.7%	(5,032.20)

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2018

07/06/2018

PROJECTS	ENDING BALANCE DEC 31,2017	CAPITAL EXPENSES	OPERATING EXPENSES	INTEREST	CONTR- GENERAL	CONTR- RESERVES/ RESERVE FUND	CONTR- DEFERRED REVENUE	CONTR- GRANT/DEBT	CONTR- OTHER	ENDING BALANCE MAY 31,2018
GENERAL GOVERNMENT										
TECHNOLOGY	0.00	101,755.47	10,148.33	627.32						112,531.12
Replace desktops/laptops	0.00		6,388.30	16.63						6,404.93
Network equipment	0.00	5,515.39		37.54						5,552.93
Server equipment & upgrades	0.00	9,969.26		67.84						10,037.10
Software	0.00		3,760.03	8.62						3,768.65
Cell Tower Building	0.00	48,393.58		325.77						48,719.35
VC Camera Upgrade	0.00	37,877.24		170.92						38,048.16
HYDRO GENERATOR	32,583.35			162.03					(6,781.02)	25,964.36
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)	5,000.00								(46,550.28)
Over financed activities	(51,550.28)									(51,550.28)
Property purchase	0.00	5,000.00								5,000.00
PROTECTION SERVICES										
CAPITAL-FIRE	0.00	8,107.22		55.17						8,162.39
Radio Link Hardware	0.00	8,107.22		55.17						8,162.39
TRANSPORTATION SERVICES										
CAPITAL-ROADS	0.00	17,037.07	14,004.81	71.19						31,113.07
Traffic Light Synchronization	0.00		14,004.81	32.12						14,036.93
GPS Equipment	0.00	17,037.07		39.07						17,076.14
BRIDGE	0.00		934.16	4.21						938.37
Bridge Study	0.00		934.16	4.21						938.37
TRAILS	0.00	135,237.04		378.16						135,615.20
Trail Signs	0.00	135,237.04		378.16						135,615.20
CAPITAL-FACILITIES & FLEET	16,909.03	457,324.42	14,618.82	2,789.55						491,641.82
Tower Analysis	5,457.60			60.25						5,517.85
VC Greenhouse Gas Challenge	11,451.43			127.66						11,579.09
VC Arena Compressor	0.00	60,201.22		308.68						60,509.90
Roads-Snow Plow	0.00	245,093.75		1,667.99						246,761.74
VC Pool HVAC Upgrade	0.00	105,779.53		477.31						106,256.84
Outdoor Pool-Skimmer Basket	0.00		3,635.14	16.41						3,651.55
Parks-Mowers (3)	0.00	46,249.92		106.06						46,355.98
VC Condition Assessment	0.00		10,176.00	23.34						10,199.34
VC Outdoor Family Washroom Conversion	0.00		807.68	1.85						809.53
ENVIRONMENTAL SERVICES										
DRAINS	0.00		73,445.78	63.37					(59,718.25)	13,790.90
Herb Gray Parkway Drainage Reports	0.00		59,718.25						(59,718.25)	0.00
Drainage Works SAR	0.00		619.72	4.22						623.94
Storm Sewer Condition	0.00		13,107.81	59.15						13,166.96
CAPITAL-SEWER	0.00		3,712.45	8.51						3,720.96
PS-Other Maintenance	0.00		3,712.45	8.51						3,720.96
RECREATION SERVICES										
CAPITAL-CULTURE & RECREATION	0.00		3,317.38	7.61						3,324.99
Front Road Park Planters	0.00		3,317.38	7.61						3,324.99
CAPITAL-PARKS	0.00	15,048.89		76.34				(50,000.00)		(31,198.53)
Accessible Playground-Marcotte Park	0.00							(50,000.00)		(50,000.00)
Floating Dock	0.00	15,048.89		67.91						15,116.80
Pickle Ball Court Repair	0.00		3,676.24	8.43						3,684.67
PLANNING & DEVELOPMENT										
CAPITAL-PLANNING & DEVELOPMENT	0.00		24,041.82	138.10						24,179.92
Official Plan Review	0.00		24,041.82	138.10						24,179.92

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2018

07/06/2018

PROJECTS	ENDING BALANCE DEC 31,2017	CAPITAL EXPENSES	OPERATING EXPENSES	INTEREST	CONTR- GENERAL	CONTR- RESERVES/ RESERVE FUND	CONTR- DEFERRED REVENUE	CONTR- GRANT/DEBT	CONTR- OTHER	ENDING BALANCE MAY 31,2018
OTHER-WORK IN PROGRESS										
HOWARD INDUST PARK (INT)	31,526.01			300.64						31,826.65
CAPITAL-SEWER (Sewage Capacity)	2,807,418.00									2,807,418.00
PS 1 STRUCTURE REPAIRS (CWWF)	6,273.80	46,010.34		405.18						52,689.32
BRIDGES (Front Road/Turkey Creek Bridge)	43,701.29	4,957.75		516.16						49,175.20
TODD/MALDEN ROUNDABOUT	4,739.04			49.93						4,788.97
TODD/MALDEN ROUNDABOUT	0.00	175,762.02		403.05						176,165.07
PATHWAY (Todd Lane (OMCIP))	141,378.04	3,230.22		906.08				(13,621.10)		131,893.24
TRAFFIC SIGNAL-PATHWAY (Todd Lane (OMCIP))	126,720.13	33,754.98		2,145.85				(10,200.34)		152,420.62
GILBERT PARK TRAIL	24,154.65	7,829.96		327.75						32,312.36
STREET LIGHTING (LED Project)	(11,810.55)		3,359.64							(8,450.91)
CHAPPUS DRAIN	10,147.77			111.99						10,259.76
BESSETTE DRAIN	6,354.81			70.28						6,425.09
LEPAIN DRAIN	17,542.74		20,444.30	309.99						38,297.03
WEST BRANCH CAHILL DRAIN	11,834.17		5,978.60	172.51						17,985.28
SPLASH PAD PROJECT	0.00	75,923.96		516.71						76,440.67
WATERMAIN-Orford Watermain	0.00	3,902.50		26.56						3,929.06
WATERMAIN-Sprucewood Watermain	0.00	3,166.83		21.55						3,188.38
RIVERDANCE PROPERTY	(42,972.48)									(42,972.48)
NEW TOWN HALL/LIBRARY	0.00	14,255.69								14,255.69
	3,174,949.52	1,108,304.36	177,682.33	10,665.79	0.00	0.00	0.00	(73,821.44)	(66,499.27)	4,331,281.29

TOWN OF LASALLE
RESERVES & RESERVE FUNDS SCHEDULE
MAY 31, 2018

04/06/2018

	BALANCE DEC 31,2017	CONTR- GENERAL FUND	CONTR- RESERVES/ RES FUND	CONTR- DEFERRED REVENUE	CONTR- OTHER/ DEVELOPERS	INTEREST	TRANSFER- GENERAL FUND	TRANSFER- CAPITAL FUND	TRANSFER- RESERVES/ RES FUND	TRANSFER- OTHER	BALANCE MAY 31,2018
RESERVES											
GREEN SPACE/WOODLOT	424,723.72				5,685.00						430,408.72
VEHICLE & EQUIPMENT	4,084,909.59	9,290.86			32,685.91						4,126,886.36
INFRASTRUCTURE	7,665,245.93				18,200.00						7,683,445.93
SPECIAL PROJECTS	1,162,947.29									(16,966.18)	1,145,981.11
TAX STABILIZATION	3,508,558.95										3,508,558.95
WORKING CAPITAL	445,252.60				69,750.00					(16,500.00)	498,502.60
RECREATION COMPLEX	1,612,349.58	15,652.50									1,628,002.08
RESERVES	18,903,987.66	24,943.36			126,320.91					(33,466.18)	19,021,785.75
RESERVE FUNDS											
BUILDING ACTIVITY	(256,201.56)				3,750.00				(96,982.96)		(349,434.52)
ESSEX POWER EQUITY	12,120,605.00										12,120,605.00
RESERVE FUNDS	11,864,403.44				3,750.00				(96,982.96)		11,771,170.48
RESERVES/RESERVE FUNDS	30,768,391.10	24,943.36			130,070.91				(96,982.96)	(33,466.18)	30,792,956.23

TOWN OF LASALLE
DEFERRED REVENUE FUND SCHEDULE
MAY 31, 2018

04/06/2018

	BALANCE DEC 31,2017	CONTR- GENERAL FUND	CONTR- DEFERRED REVENUE	CONTR- OTHER/ DEVELOPERS	INTEREST	TRANSFER- GENERAL FUND	TRANSFER- CAPITAL FUND	TRANSFER- RESERVES/ RES FUND	TRANSFER- OTHER	BALANCE MAY 31,2018
DEFERRED REVENUE										
SEWER PROJECTS	1,695,301.42				13,037.59					1,708,339.01
WATER PROJECTS	3,614,874.97				50,542.70					3,665,417.67
WATER EMERGENCY	1,500,000.00									1,500,000.00
LAND DEVELOPMENT CHARGES	9,757,535.31			525,301.00	110,440.37	(205,976.73)				10,187,299.95
DC PROJECTS (NON-GROWTH RELATED)	13,677,868.42				151,655.90					13,829,524.32
FEDERAL GAS TAX	2,202,132.94				24,440.07					2,226,573.01
PROVINCIAL GAS TAX/TRANSIT	344,242.57	13,876.00			4,128.87					362,247.44
OCIF-FORMULA BASED	812.23	234,709.00			2,101.58					237,622.81
DEPOSITS FROM DEVELOPERS	2,121,874.98			692,770.00	27,044.96				(404,350.00)	2,437,339.94
CONTRIBUTIONS FROM DEVELOPERS	815,360.21			54,000.00	7,361.11					876,721.32
PARKLAND DEDICATION	285,389.18			78,000.00	3,376.45					366,765.63
DEFERRED REVENUE	36,015,392.23	248,585.00		1,350,071.00	394,129.60	(205,976.73)			(404,350.00)	37,397,851.10



The Corporation of the Town of LaSalle

Date	June 6, 2018	Report No:	Fire 18-08
Directed To:	Mayor and Members of Council	Attachments:	2017 Annual Report
Department:	Fire Service	Policy References:	
Prepared By:	D. Sutton, Fire Chief		
Subject:	2017 Annual Report		

RECOMMENDATION:

Report to be received for information purposes

REPORT:

The attached report provides a summary of emergency response statistics and administrative activity conducted by the LaSalle Fire Service in 2017.

Respectfully,

Dave Sutton
Fire Chief / C.E.M.C

Reviewed by:							
CAB 	Treasury	Clerks	Public Works	Planning	Culture & Rec	Building	Fire



LASALLE FIRE SERVICE

Annual Report 2017

Mission Statement

Our pledge to our community.

"We are a caring team dedicated to promoting safety,
and providing positive outcomes to fellow citizens in a
time of need"

Our mission is guided by commitment
to our core values: Respect, Integrity, Teamwork



LaSalle Fire Service

Our mission is guided by commitment to our core values:

RESPECT, INTEGRITY, TEAMWORK

EXECUTIVE SUMMARY

In terms of structure fire activity and fire loss, 2017 was a relatively fire-safe year for the Town of LaSalle. There were eight fires in residential structures, and five fires in business or non-residential structures. There were also four vehicle fires resulting in reported loss. The total reported fire loss in the municipality for 2017 was \$506,100.00. There were no fire fatalities, and one recorded fire-related injury resulting from a vehicle fire.

Total call volumes continue to trend upward, with 2017 seeing nearly a ten percent increase in calls for service over 2016. However, annual fire loss figures remain low in comparison to provincial averages. Relative overall operating costs of service delivery remain favourable; however, there is an increasing strain on the current paid-on-call response model. A large measure of the credit for consistently maintaining these favourable performance benchmarks is attributable to our aggressive and proactive approach to public education and inspection programs, with a focus on making residents and building owners aware of their obligations for family and public safety, and assisting them in preventing preventable fires. Influencing public behavior and awareness in relation to fire safety is an on-going primary initiative.

Operational improvements included the purchase and implementation of a new radio communications system. The new system provides enhanced radio coverage for personnel in emergency operations and was necessary to overcome intermittent failures of the previous system. Staff also collaborated on the implementation of the first phase of an ongoing project to utilize mobile technology and tablets to enhance record keeping and improve efficiency in daily station duties; as well as, field applications and emergency operations.

Firefighter training continues to be a significant area of activity to ensure adequate emergency response. A total of ninety three (93) in-house training sessions were conducted and coordinated by our Training Officer and staff, in addition to numerous out-sourced courses, and courses taken by staff at the Ontario Fire College. Through partnerships among area fire services, the OFMEM, and St. Clair College, accredited officer level courses are now also becoming available locally.

A variety of factors, including retirements and promotions, have contributed to a significant turnover in paid-on-call staff positions. Our 2017, recruit class of eight new firefighters continues to progress through Level I and Level II firefighter training and certification. Provincial testing for Firefighter Level I certification is expected to occur in June of 2018, followed by Level II certification. A Company Officer level training program continued for four Captains who were promoted to their positions in 2016. Two additional Captains, who were promoted in 2017 to fill vacancies, have also begun the initial courses in the Company Officer program.

As previously indicated, LaSalle Fire Service is currently in the midst of a predictable, but unprecedented turnover of seasoned and experienced staff at all levels of the organization. In 2017, this evolution included the posting and selection process for the new Captain/Fire Prevention Officer position, in preparation for the retirement of the incumbent in 2018. The selection of a successful candidate in advance of the impending retirement was intended to allow for a period of extensive training, job shadowing and mentoring, to provide a smooth transition of service in this single-incumbent position. This on-going renewal is healthy, and will undoubtedly contribute to a strong and vibrant future, as our organization continues to modernize our response and service models. The resulting infusion of youth and enthusiasm, although encouraging in the long range, presents a number of challenges and pressures on our relatively small organization in the short term. As we continue to adapt our structure and operations to be responsive to the growing and changing needs of the community, maintaining adequate staffing levels, developing opportunities for practical experience, and a significant increase in demand for training at all levels of the organization, are among the operational priorities to be managed in the development of competent emergency response staff.

To assist in these efforts, another collaborative venture among area services resulted in the joint purchase of a Mobile Live Fire Training Unit. LaSalle Fire Service's partnership in this unique opportunity will provide the capability to conduct much-needed live-fire training on site in our community on a regular basis. This training is a vital component in providing practical and realistic firefighting experience for our increasing numbers of new firefighters as well as newly promoted Company Officers.

Resulting from a Ministry of Labour initiative to reduce the prevalence and effects of Post Traumatic Stress Disorder among emergency responders, LaSalle Fire Service also collaborated on a PTSD Prevention Plan which includes education, training and strategies to better cope with the effects of occupational stress. Staff are also committed to the development of a more formalized Health and Wellness Initiative, which will encourage regular medical screening for occupational illnesses and general nutrition and health awareness. A new collective agreement was also successfully negotiated with the LaSalle Professional Firefighters Association. Consistent with the norm in the province, a 42-hour work week will be implemented in April of 2018 requiring the addition of one full-time firefighter position.

Implementation of remaining Master Plan initiatives and recommendations continues to be a priority of the department. Funding for the construction of a second satellite fire station was approved as part of the 2017 municipal budget, subject to approval of a proposed site. A municipally owned site in the western urban area of town was recommended, however following public consultation the site was not approved. A subsequent report on the second station project was referred back to administration. Further consideration of this project to modernize our response model and improve emergency response capability is expected in 2018.

LASALLE FIRE SERVICE STAFF ORGANIZATION

FIRE CHIEF

D. SUTTON

DEPUTY FIRE CHIEF

E. THIESSEN

ADMINISTRATIVE ASSISTANT

S. NANTAIS

CAPTAIN / FIRE PREVENTION OFFICER

M. MAYEA

M. WILEY (Transitional position of FIRE INSPECTOR)

CAPTAIN / TRAINING OFFICER

C. THIBERT

FULL-TIME FIREFIGHTERS

R. BONDY

K. SEMANDE

C. LUSSIER

M. WILEY

R. MOORE

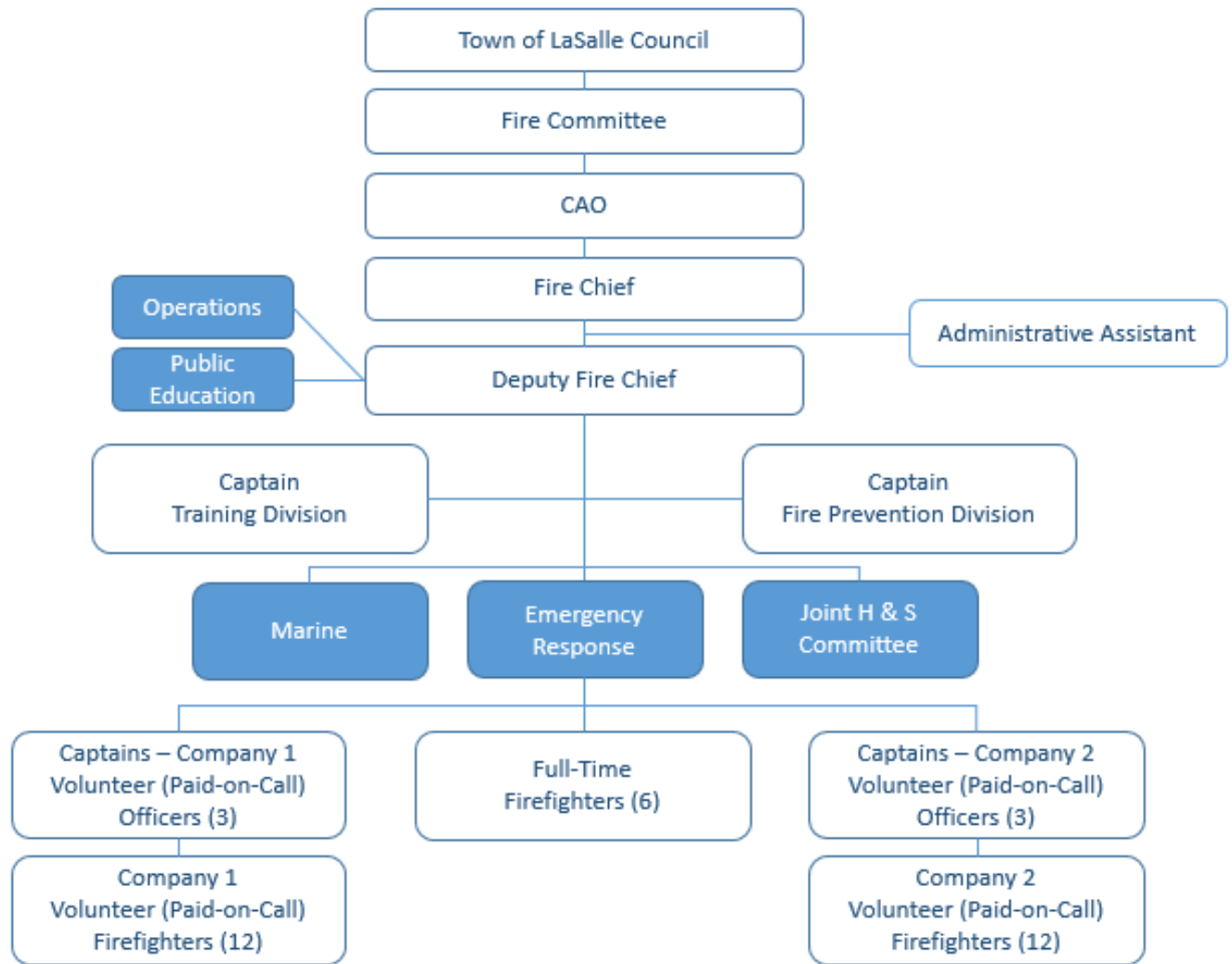
R. CURTIS

VOLUNTEER /PAID-ON-CALL FIREFIGHTERS (30)

(list as of end of 2017)

COMPANY 1	COMPANY 2
CAPTAIN J. TOUSIGNANT	CAPTAIN J. PULLEYBLANK
CAPTAIN T. ANTONUCCI	CAPTAIN J. GRIFFITH
CAPTAIN M. SEGUIN	CAPTAIN J. PRICE
J. CHAUVIN	J. SHINKAR
L. THIESSEN	M. BONDY
B. BARTLETT	D. GIFFORD
C. SEGUIN	N. FIELDS
C. BISSONNETTE	G. LEGOOD
P. HOMENICK	C. DUPUIS
C. CARR	T. CLARKE
M. O'BRIGHT	M. CARLONE
C. FECTEAU	B. THOMAN
L. MELOCHE	R. O'NEILL
VACANT	B. TAYLOR
VACANT	VACANT

LaSalle Fire Service – Organizational Chart 2018



PERSONNEL CHANGES

- 1 Full-time firefighter was hired – R. Curtis
- 1 Full-time firefighter promoted as Interim Fire Inspector
- 1 Volunteer Company Officer retired June 2017 – Captain S. Mulligan
- 2 Volunteer (paid-on-call) Firefighters were promoted to Company Officer – J. Price and M. Seguin
- 2 Volunteer (paid-on-call) Firefighter positions were filled

CONTINUING EDUCATION INITIATIVES & CONFERENCES

D. Sutton	O AFC Conference – Labour Relations FDIC International Conference Provincial Emergency Mgmt. Conference – (via live stream)
E. Thiessen	Fire Inspector I, Ontario Fire College Local Government course – Western University OFMEM Social Media Workshop O AFC Midterm Meeting
S. Nantais	OFMEM Social Media Workshops – April & October 2017 Ontario Fire Chiefs’ Administrative Assistants Association Conference
C. Thibert	NFPA 1041 Fire Instructor II – Ontario Fire College FDIC International Conference NFPA 1002 Pump Ops, Ontario Fire College Training Officer Workshop, Ontario Fire College Gas Detection for Emergency Services
M. Wiley	Fire Codes, Part 2 & 6 - Ontario Fire College Courtroom Procedures, Ontario Fire College
R. Moore	NFPA 1041 Fire Instructor I, Ontario Fire College

PUBLIC EDUCATION

A wide variety of public education programs were delivered to a total aggregate audience of over 1744 persons in 2017. These interactive programs promoted fire-safe behaviors for residents of all ages including presentations to all the area elementary schools with education programs targeted for specific groups of students, public education displays at venues such as events at the Vollmer Recreation Complex, the public library, retirement homes, the Strawberry Festival, and program visits with Scouts Canada and Girl Guides of Canada, daycare facilities, and various adult education opportunities. Fire safety programs specifically designed for seniors, older adults and adults with mobility limitations, living in multi-residential buildings have been developed and delivered by appointment. Public education materials and displays include public fire safety tips and information, as well as emergency preparedness and emergency planning information for families and residents to encourage personal resiliency in the event of large-scale municipal emergencies.



The LaSalle Fire Service also continues to expand our social media presence on Facebook and Twitter. These popular formats provide an opportunity to target specific, and timely public education messages and safety tips to a broad audience. Through frequent interactions with our residents, these platforms also provide a means of directly reaching well over 2000 followers with any important relevant emergency information. The hallmark of our public education program continues to be our Fire Prevention Week activities. In 2017, a targeted program was delivered to all Grade 1 and 2 students in all our elementary schools. Our efforts in educating elementary school students is validated in part by testimonials and examples of children influencing the fire safety behaviors of parents, and reacting appropriately to potential emergency situations.

In addition to fire safety programs provided by the department, our members and the LaSalle FireFighter's Association continue to be active in the community on a volunteer basis supporting numerous organizations & making positive contributions to the quality of life in the community.



FIRE PREVENTION ACTIVITY

Basic public fire protection in Ontario is regulated by the *Fire Protection and Prevention Act, 1997*, as amended. The legislation establishes minimal requirements including a community risk assessment, a smoke alarm program with home escape planning, public education program, and fire safety inspections, to meet the needs and circumstances of the community. LaSalle Fire Service continues to meet or exceed the minimal requirements of the legislation with a proactive fire safety inspection program, code enforcement, and public education.



In the 2017 calendar year, ninety (90) regular inspections in commercial, assembly and multi-unit residential occupancies were conducted, providing fire safety advice and successfully resolving

numerous fire code violations to achieve compliance. Additionally, inspections by complaint and request were also completed as required. Enforcement measures including Fire Marshal Orders, Provincial Offence Notices, and charges in relation to Fire Code and municipal by-law violations were conducted, as required.

In the course of routine response activity, smoke alarm and carbon monoxide alarm compliance is confirmed in all homes attended by the fire service. In 2017, 348 smoke alarms were inspected in 129 homes, resulting in the replacement or installation of 30 smoke alarms, and the replacement of 22 batteries. A revision in departmental policy has increased enforcement measures in cases of non-compliance with smoke alarm and carbon monoxide legislation. Options include invoicing for units that are installed, and issuing Provincial Offence tickets, when required.

In addition to education, inspection and enforcement activities, all fires were investigated by the fire prevention division to determine cause and origin. In anticipation of the impending retirement of the long-serving Fire Prevention Officer, a recruitment process was undertaken to select a successful candidate to fill the position. Completing this process in advance of the impending retirement provided an opportunity to begin extensive specialized training and mentoring for this single incumbent position. A by-law revision was also implemented to regulate the safe storage, sale and display of both consumer and display fireworks within the municipality.

A fire prevention representative from the LaSalle Fire Service also participates with other municipal officials on the Special Events Resource Team, to review plans for any festivals or events proposed to be hosted at municipal venues. This participation helps ensure compliance with established codes and standards for the safety of all participants, and also helps to ensure adequate emergency plans are in place for the proposed event.

TRAINING ACTIVITY

A total of ninety three (93) training sessions were conducted “in-house” within the department at various levels in 2017, with the average firefighter receiving approximately 120 hours of internally delivered training, in addition to external courses.

There are three concurrent levels of training provided within the department to meet the needs of personnel at various stages of experience and responsibility. LaSalle Fire Service has traditionally trained and certified all firefighters in accordance with the standards set out by the Office of the Fire Marshal using the NFPA Standard for Firefighter Professional Qualifications and curriculum as the basic foundation of our training program. This “Firefighter Level I and Level II” training is delivered to recruit firefighters

during regularly scheduled training sessions twice monthly. The program of study is a blend of on-line self-directed study, classroom theory, and hands-on practical sessions. Upon completion of the “in-house” training program for each level, independent written and skills testing are arranged through the Office of the Fire Marshal for verification and final certification. The period required to complete this basic level curriculum and achieve certification to Firefighter Level II is typically two to three years. During the period covered by this report, eight recruits hired late in 2016 began this program, with Level certification and I testing scheduled for June 2018.



Upon completion of the basic Firefighter I & II level, firefighters continue regular, on-going “general” level training twice monthly including more advanced proficiency of firefighting skills, and specialized or technical training in areas

such as auto extrication, hazardous materials, ice & water rescue, medical first responder, confined space, etc. They are also eligible for officer level courses as required by the department. The officer level training program includes NFPA Fire Officer Level I and II certification, and Incident Command courses provided externally through the Ontario Fire College, partnerships with third party providers, as well as monthly sessions within the department.

Implementation of a recently established company officer development program is ongoing for current and new volunteer Captains, subject to annual course availability and budget considerations. The program maintains is consistent with provincial standards and department needs. On-going collaboration with area partners is assisting in the availability of officer level training programs. A joint training committee has been established among Windsor & Essex County fire services to assess common needs, and coordinate resources and delivery of common training where practical. In addition, partnerships through St. Clair College, the OFMEM and area fire service partners have begun to provide local access to NFPA accredited officer level courses, in a blended format, which combine on-line self-directed study, classroom, field sessions, and assignments, and finally testing and certification scheduled locally, conducted by the



OFMEM testing unit. Particularly for paid-on-call personnel, this format makes officer level training and certification far more practical and accessible than the alternative of having to travel to the Ontario Fire College to attend one or two week courses.

Collaborative partnerships also allowed our personnel to take advantage of realistic training facilities in the region. Our recruit class as well as our general level group were able to participate in live fire training sessions appropriate for their experience level at a facility hosted in Essex, and developed and operated by St. Clair College. Arrangements were also made to conduct extensive auto extrication training sessions at the Coxon's towing yard in Tecumseh.

In a further example of collaborative partnerships, the LaSalle Fire Service participated in the planning and execution of a joint forces marine emergency exercise and training weekend on the Detroit River, hosted by the Royal Canadian Navy Reserve unit at HMCS Hunter. Participants included LaSalle Police, the Windsor Port Authority, and numerous law enforcement, emergency response, military, and Coast Guard units from the region on both sides of the border. This was an excellent training opportunity for our marine crew, and it also provided a better understanding of the capabilities, roles and responsibilities of the various allied agencies should a significant event occur in our area where interoperability is required.

IN-HOUSE ONGOING TRAINING CONDUCTED

- Recruit training – SCBA, truck familiarization, hydrants, hose lines, ladders, ropes & knots, water supply, communications, fire behaviour, building construction, portable fire extinguishers, salvage & overhaul, vehicle rescue and extrication, forcible entry, size up
- Live Fire training
- Forcible entry training, , parkway hydrant, standpipe, 4 gas monitor
- Acquired structure – mock scenario training
- SCBA endurance drills
- Personal protective equipment, physical agility with SCBA (bi-annual), respiratory program - mask fit testing
- Vehicle driver operator – Tower
- EVO driver course
- Hazmat
- Officer Level Training – pre-planning, incident command, building familiarization, scene assessment
- Curriculum training – classroom, practical and on-line training through LaSalle Systems 24/7 and Target Solutions

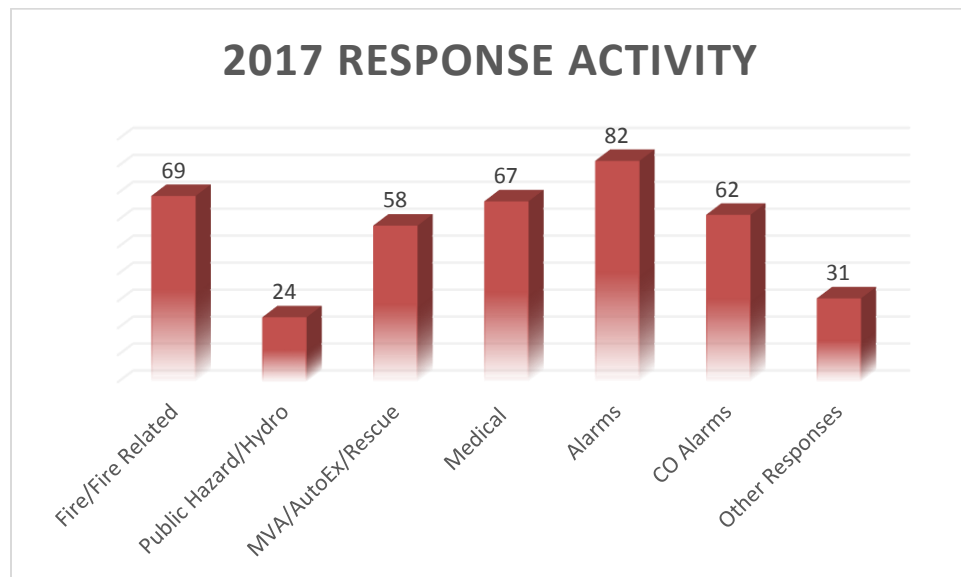
SPECIALIZED TRAINING CONDUCTED

- Train the trainer – CPR/Defib
- PTSD peer support/mental health first aid
- R2MR – Road to Mental Readiness, Primary and Leadership course
- Tower training – tower crew
- Blue Card Incident Command training - for newly promoted Company Officers
- NFPA 1041 Instructor 1 Course
- Marine Operations & regional joint forces marine training exercise

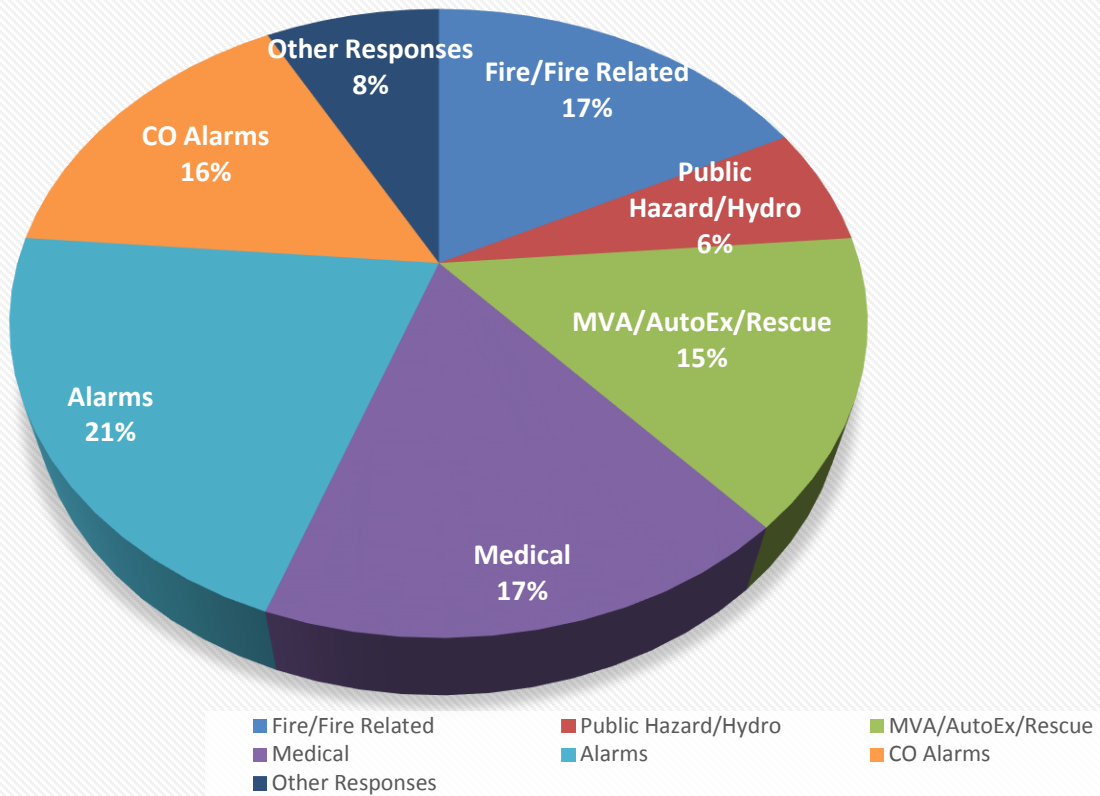
RESPONSE ACTIVITY

LaSalle Fire Service responded to 393 calls for service in 2017, which resulted in approximately \$500,000 in fire loss. The fire loss consists primarily of fires in single-family homes, as well as, several vehicles, and a suspected arson fire at an assembly occupancy. Although provincial statistics are not yet available for the period covered by this report, the five-year average for 2012-2016 indicates that LaSalle's annual structure fire loss, at \$23 per \$100,000 of assessment is consistent with the provincial average of \$22 per \$100,000. In terms of the number or frequency of fire occurrences, LaSalle has experienced an average of 6 structure fires per 10,000 structures over the same period, well below the provincial average of 13 structure fires per 10,000.

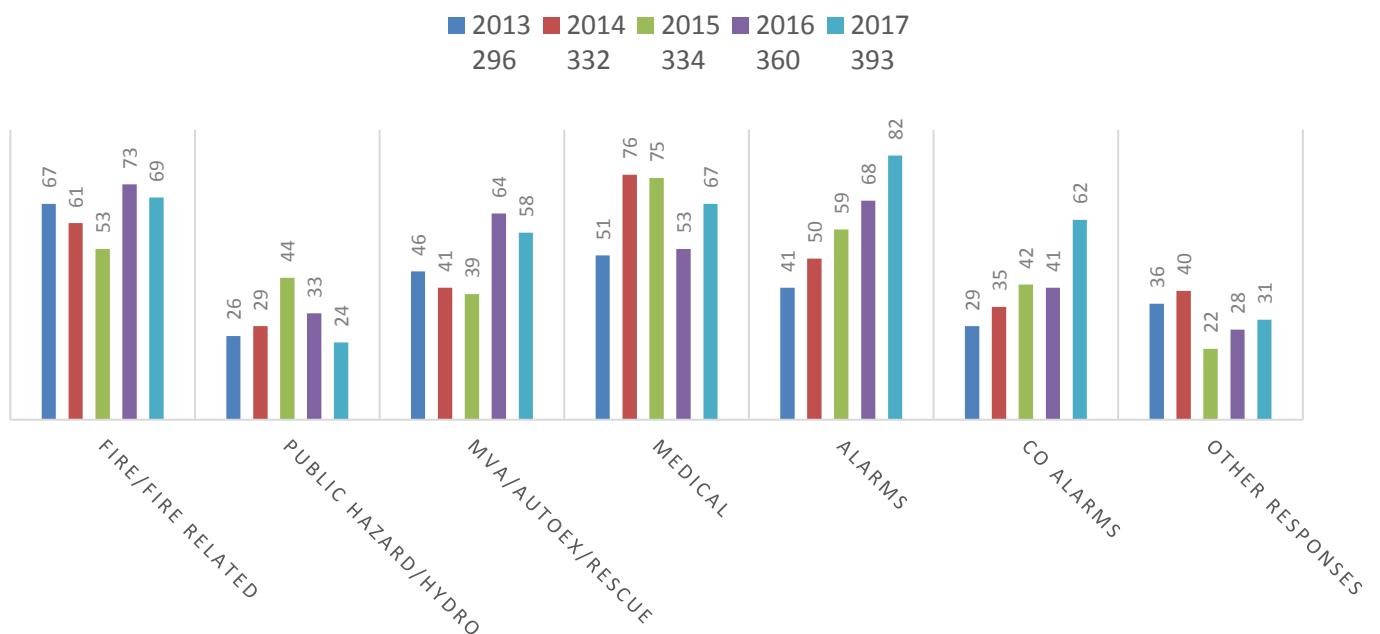
In addition to fire suppression and related responses, LaSalle Fire Service also provides emergency response services that include auto extrication, tiered medical assistance response, ice and water rescue, hazardous materials response, and limited technical rescue capabilities such as confined space, and elevator rescues. A breakdown of response activity by general response category is provided below.



Response Activity by % - 2017



RESPONSE ACTIVITY - % OF TOTAL CALL VOLUME 5 YEAR COMPARISON



OTHER INITIATIVES

In addition to emergency response activity, and on-going or routine training, public education and fire prevention activities, LaSalle Fire Service maintains a focus on continuous improvement and planning opportunities to ensure our delivery of services continues to meet the needs and expectations of our community. We continue to work toward implementation of outstanding Fire Master Plan recommendations, and remain current with industry advances and changing standards and legislation as applicable.

In the area of health and safety, part of the implementation of our mental health awareness and PTSD prevention program was achieved with the delivery of the nationally recognized Road to Mental Readiness “R2MR” training program for all personnel. The course was designed specifically for fire service personnel and is provided by the Mental Health Commission of Canada. It is delivered by qualified trainers with a primary course for front line staff, and a separate course for supervisors. A project team continues to work with IT staff to implement progressive stages of electronic technology and tablet-based applications to modernize and improve efficiency field applications for data collection and storage for various routine reports, pre-incident planning, mapping, fire safety inspections and emergency scene management, consistent with current best practices, and available internal and external municipal technology and practices.

In the area of municipal emergency management, an inter-departmental municipal team worked together with the vendor to develop and launch a robust mass notification system for LaSalle residents that will provide an avenue for municipal administration to distribute real-time information and updates on significant emergency events. A public awareness campaign was undertaken and residents continue to be encouraged to register on the system to receive notifications.

At a regional level, LaSalle Fire Service has championed the need for live fire training facilities for some time. A long pursued opportunity became available in 2017 to address this critical need. A pre-owned mobile live fire training unit became available that was completely refurbished by the manufacturer, at a significantly discounted cost. With Council’s support LaSalle Fire Service was able to participate in a joint purchase of this valuable training unit with several other municipal partners and the pre-service fire program at St. Clair College. Use of this facility will provide a convenient and safe environment to conduct live-fire training exercises on a regular basis throughout the year for both entry level recruit firefighters

as well as experienced staff. Multiple configurations and scenarios are available with this unit. The joint purchase of this unit will avoid significant annual costs for rental and travel for a one-day use of a suitable facility out of our region. Importantly, as we, like most municipalities, experience fewer major structure fires, and greater turnover of paid-on-call personnel, it will also provide our firefighters much more frequent exposure to realistic, live-fire training conditions.

Administratively, implementation of the Fire Master Plan recommendations also continue to be a priority. A new comprehensive by-law regulating the safe storage, sale and display of firework was implemented, and two additional paid-on-call firefighters were added, as approved in the 2017 budget. Initiatives to modernize our current emergency response model continue to be an on-going priority.

LaSalle Fire Service remains committed to responsible forward planning and continuous improvement in order to maintain an appropriate level of service, and to meet the changing needs of the community. I welcome the opportunity to further discuss our activities and services, and invite anyone to contact me with any questions, suggestions or concerns.

Respectfully submitted,

Dave Sutton,
Fire Chief / CEMC



The Corporation of the Town of LaSalle

Date	June 20, 2018	Report No:	PW-24-18
Directed To:	Mayor and Members of Council	Attachments:	~By-Law 7519 ~Sketch
Department:	Public Works	Policy References:	
Prepared By:	Jonathan Osborne, P.Eng. – Manager of Engineering		
Subject:	Ellis Street Re-signing		

RECOMMENDATION:

That Council accept this report as information of our intentions of re-signing of what is informally know as Trinity Avenue and Dunkirk Ave to Ellis Street.

REPORT:

Over a number of years and through various developments, the established roadway know as Ellis Ave has taken form between Wyoming Ave and Suzanne St. Over those years, various unopened right-of-ways have changed names from their original names to Ellis St. However, some of the street signing has remained as the original names. Through this section, the roadway is signed in three ways throughout its length, being Trinity Ave, Ellis St, and Dunkirk Ave.

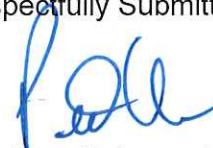
By-law 7519 was adopted to formally change the section of road entirely as Ellis Street. In order to maintain consistency with the By-law, administration is recommending re-signing the sections that are currently improperly signed.

The two sections are indicated below:

Currently Signed As:	Required to be Signed As:	From:	To:
Trinity Ave	Ellis St	Wyoming Ave	Ellis St (at bend behind Zehrs)
Dunkirk Ave	Ellis St	Ellis St (at bend at Cahill Drain)	Suzanne St

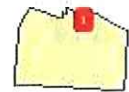
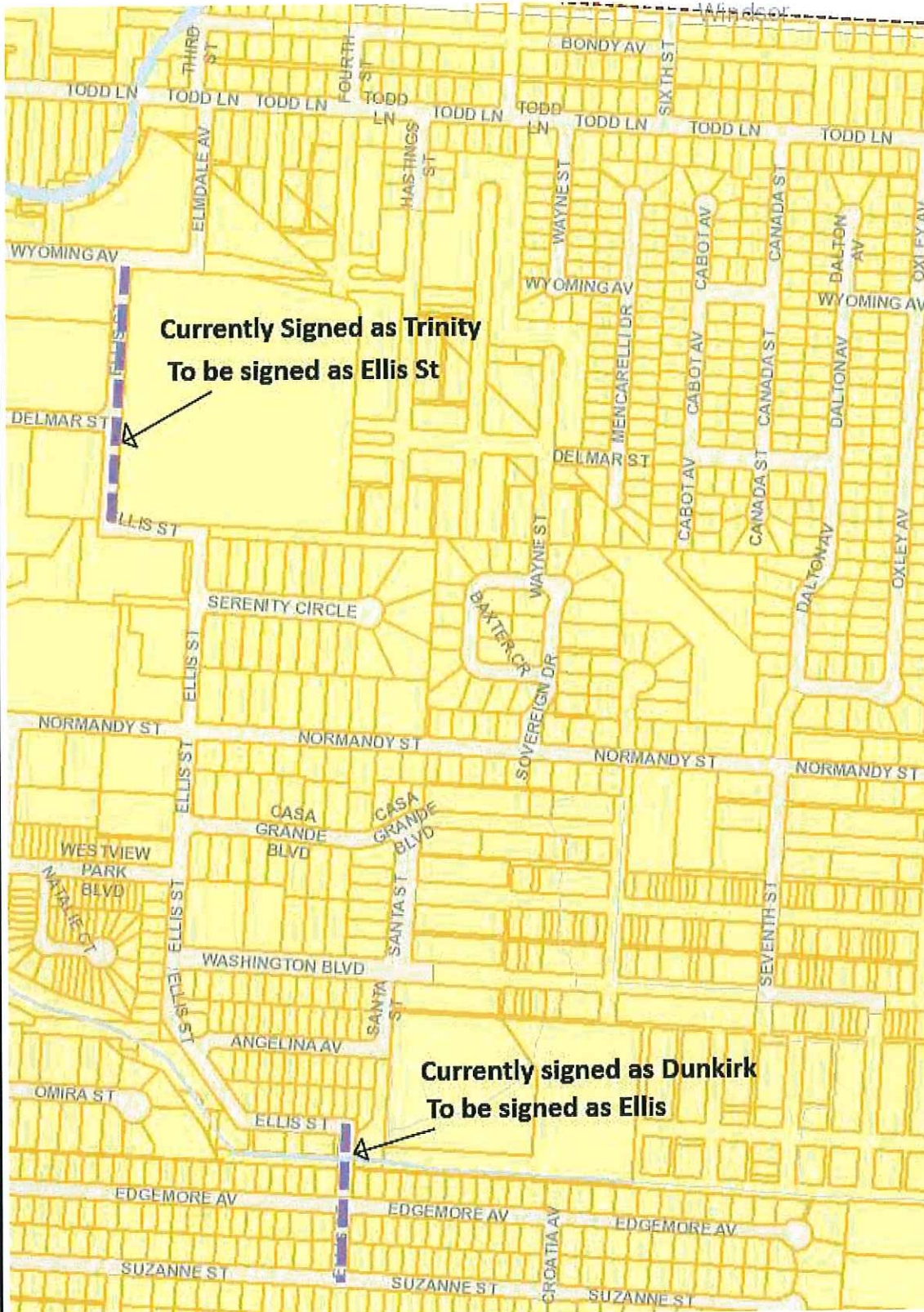
There are no current addresses fronting either Trinity nor Dunkirk. This exercise is only to take down the current Trinity and Dunkirk signs and replace them with Ellis St signs. It is likely that residents in these areas may ask Council and administration about this change. This report is intended to provide background information on the reason for the signage change.

Respectfully Submitted


for Jonathan Osborne, P.Eng.
Manager of Engineering

Reviewed by:							
CAO	Treasury	Clerks	Public Works	Planning	Cult. & Rec.	Building	Fire

Ellis St Resigning



Legend

- + Essex Terminal Railway
- Water Features
- Parcels

Scale: 1: 7,093.04



Notes

0 95.71 191.42 Meters

Printed: 6/20/2018 1:37 PM

THIS MAP IS NOT A LEGAL SURVEY

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

Properties

PIN 70546 - 0032 LT
Description TUTTLE ST PL 821 SANDWICH WEST (AKA TRINITY AV) S OF WYOMING AV; LASALLE
Address LASALLE

PIN 70546 - 0433 LT
Description PT LT 13 PL 1555 SANDWICH WEST; PT LT 14 PL 1555 SANDWICH WEST; PT LT 15 PL 1555 SANDWICH WEST; PT LT 16 PL 1555 SANDWICH WEST PT 8 12R13401; BEING TRINITY ST PL 1555; LASALLE
Address LASALLE

PIN 70546 - 0533 LT
Description PT ESSEX ST PL 1555 SANDWICH WEST; PT LT 17 PL 1555 SANDWICH WEST PT 12 & 15 12R13401; BEING TRINITY ST PL 1555; LASALLE
Address LASALLE

PIN 70546 - 1121 LT
Description PART OF WAYBURN DR PL 1555 LASALLE, DESIGNATED AS PT 1 ON PL 12R25095; TOWN OF LASALLE
Address LASALLE

PIN 70546 - 0446 LT
Description ELLIS ST PL 1555 SANDWICH WEST BTN NORMANDY ST & WAYBURN DR; LASALLE
Address LASALLE

PIN 70550 - 0828 LT
Description PT ELLIS ST PL 1080 SANDWICH WEST; PT ELLIS ST PL 827 SANDWICH WEST S OF WASHINGTON AV SAVE AND EXCEPT PT 44 ON PL 12R-22637; LASALLE
Address LASALLE

☒ Affects Part of Prop

PIN 70550 - 1911 LT
Description PT LTS 58 AND 59 AND PT LANDSDOWNE AVE PL 1080(CLOSED BY CE175339) DESIGNATED AS PT 38 ON PL 12R22637 BEING PT ELLIS STREET BY (BYLAW CE225686); TOWN OF LASALLE
Address LASALLE

PIN 70550 - 1916 LT
Description PT BONDY PARK PL 1080 SANDWICH WEST DESIGNATED AS PT 45 ON PL 12R22637; TOWN OF LASALLE
Address LASALLE

PIN 70550 - 1922 LT
Description PT BONDY PARK PL 660 SANDWICH WEST DESIGNATED AS PT 50 ON PL 12R22637; BEING PT ELLIS ST. BY (BYLAW CE225686) S/T DEBTS IN R959178; TOWN OF LASALLE
Address LASALLE

PIN 70550 - 1912 LT
Description PT OF LTS 144 TO 146 (INCL.) PT OF EDWARD AVE. AND PT OF OJIBWAY ST PL 660 (CLOSED BY CE175339) DESIGNATED AS PT 41 ON PL 12R22637 BEING PT ELLIS STREET BY (BYLAW CE225686); TOWN OF LASALLE
Address LASALLE

PIN 70550 - 1919 LT
Description LTS 157,158,171 AND 172 PL 660 PT LTS 147,148,149,156,173 AND 177-182 (INCL.) PL 660; PT ALLEY PL 660 ABUTTING LTS 147-149 PL 660 (CLOSED BY CE175339); PT ALLEY PL 660 ABUTTING LTS 171-176 PL 660 (CLOSED BY CE175339); PT UNNAMED ST PL 660 (AKA CAHILL DRAIN) SANDWICH WEST DESIGNATED AS PTS 51 AND 53 ON PL 12R22637 BEING PT ELLIS ST. BY (BYLAW CE225686); TOWN OF LASALLE
Address LASALLE

PIN 70550 - 1925 LT
Description PT ALLEY PL 664 SANDWICH WEST DESIGNATED AS PT 54 ON PL 12R22637 BEING PT ELLIS ST. BY (BYLAW CE225686); TOWN OF LASALLE
Address LASALLE

PIN 70550 - 0347 LT
Description LT 578 PL 664 SANDWICH WEST; LT 579 PL 664 SANDWICH WEST; PT LT 577 PL 664 SANDWICH WEST DESIGNATED AS PT 55 ON PL 12R22637; BEING PT ELLIS ST. BY (BYLAW CE225686); TOWN OF LASALLE
Address LASALLE

PIN 70550 - 0996 LT
Description FIRSTLY: ALLEY PL 664 SANDWICH WEST; PT LT 326 PL 664 SANDWICH WEST PT 7, 12R12816; SECONDLY: LT 327 PL 664 SANDWICH WEST; LT 328 PL 664 SANDWICH

Properties	
	WEST; LT 445 PL 664 SANDWICH WEST; LT 446 PL 664 SANDWICH WEST; PT LT 447 PL 664 SANDWICH WEST PT 82, 12R9144; LASALLE
Address	LASALLE
PIN	70550 - 0726 LT
Description	LT 73 PL 664 SANDWICH WEST; LT 190 PL 664 SANDWICH WEST; PT LT 72 PL 664 SANDWICH WEST; PT LT 74 PL 664 SANDWICH WEST; PT LT 189 PL 664 SANDWICH WEST; PT LT 191 PL 664 SANDWICH WEST; PT BLK X PL 664 SANDWICH WEST (PT ALLEY CLOSED BY R1264502) PTS 13, 14 & 15, 12R12816; LASALLE
Address	LASALLE

Applicant(s)	
This Order/By-law affects the selected PINs.	
Name	THE CORPORATION OF THE TOWN OF LASALLE
Address for Service	5950 MALDEN ROAD LASALLE, ON N9H 1S4
This document is being authorized by a municipal corporation MAYOR – K. ANTAYA AND DEPUTY-CLERK – K. MILLER.	
This document is not authorized under Power of Attorney by this party.	

Statements	
This application is based on the Municipality By-Law No. 7519 dated 2013/06/11.	
Schedule: See Schedules	

Signed By			
Diane Catherine Mackenzie	310-176 University Ave. Windsor N9A 5P1	acting for Applicant(s)	Signed 2013 06 13
Tel	519-258-1641		
Fax	5192581725		
I have the authority to sign and register the document on behalf of the Applicant(s).			

Submitted By		
BONDY, RILEY, KOSKI	310-176 University Ave. Windsor N9A 5P1	2013 06 13
Tel	519-258-1641	
Fax	5192581725	

Fees/Taxes/Payment	
Statutory Registration Fee	\$60.00
Total Paid	\$60.00

File Number	
Applicant Client File Number :	188-570

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 7519

A By-law to assume certain lands on Registered Plans 821, 1555, 827, 1007, 1080, 660 and 664 as a public highway known as *Ellis Street*.

WHEREAS the Corporation is the owner of various streets on Registered Plans 821, 1555, 827, 1007, 1080, 660 and 664, by virtue of the registration of the said Plans;

AND WHEREAS the Corporation previously received dedications of various lands in Registered Plans 1555, 1080, 660 and 664 which lands now form parts of road allowances with different names;

AND WHEREAS the Council of the Corporation deems it expedient to formally assume some of the said lands as a public highway forming part of Ellis Street, and to rename portions of the existing streets to become part of Ellis Street extending from Wyoming Avenue, Registered Plan 821 southerly to Ingleside Avenue, Registered Plan 664;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF LASALLE HEREBY ENACTS AS FOLLOWS:

1. Those lands described on ***Schedule "A"*** to this By-law are hereby formally assumed as a public highway extending from Wyoming Avenue on Registered Plan 821 southerly to Normandy Street on Registered Plan 1007. These lands herein assumed for use as a public highway shall become known as ***Ellis Street***.
2. Those lands described on ***Schedule "B"*** to this By-law are hereby formally assumed as a public highway extending from Washington Boulevard on Registered Plan 827 southerly to Edgemore Avenue on Registered Plan 664. These lands herein assumed for use as a public highway shall become known as ***Ellis Street***.

3. Those lands described on **Schedule "C"** to this By-law are hereby formally assumed as a public highway extending from Edgemore Avenue on Registered Plan 664 to Suzanne Avenue on Registered Plan 664. These lands herein assumed for use as a public highway shall become known as **Ellis Street**.

4. Those lands described on **Schedule "D"** to this By-law are hereby formally assumed as a public highway extending from Suzanne Avenue on Registered Plan 664 to Ingleside Avenue on Registered Plan 664. These lands herein assumed for use as a public highway shall become known as **Ellis Street**.


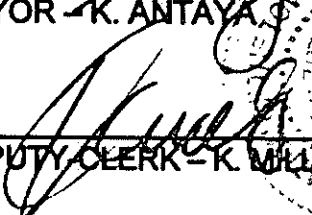
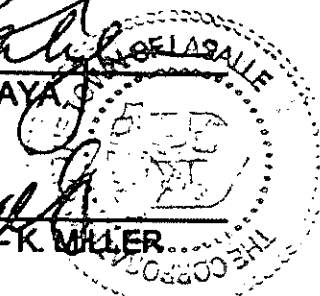
5. This By-Law shall come into force and take effect on the final passing thereof.

FINALLY PASSED this 11th day of June, 2013.

1st Reading – June 11, 2013

2nd Reading – June 11, 2013

3rd Reading – June 11, 2013


MAYOR - K. ANTAYA

DEPUTY CLERK - K. MILLER


I hereby certify this to be a true copy of By-law number 7519
of the Corporation of the Town of LaSalle.

passed by the Council


DEPUTY CLERK - K. MILLER

SCHEDULE "A"**to By-Law No. 7519****Ellis Street from Wyoming Avenue to Normandy Street**

- FIRSTLY:** Tuttle Street, Registered Plan 821 (also known as Trinity Avenue) lying south of Wyoming Avenue in the Town of LaSalle, in the County of Essex. (PIN 70546-0032)
- SECONDLY:** Part of Lots 13, 14, 15 and 16, Registered Plan 1555 in the Town of LaSalle, in the County of Essex now designated as Part 8 on Reference Plan 12R-13401. (PIN 70546-0433)
- THIRDLY:** Part of Essex Street, Registered Plan 1555 and part of Lot 17, Registered Plan 1555, in the Town of LaSalle, in the County of Essex. now designated as Parts 12 and 15 on Reference Plan 12R-13401. (PIN 70546-0533)
- FOURTHLY:** Part of Wayburn Drive, Registered Plan 1555, in the Town of LaSalle, in the County of Essex designated as Part 1 on Reference Plan 12R-25095. (PIN 70546-1121)
- FIFTHLY:** Ellis Street, Registered Plan 1555 lying between Normandy Street and Wayburn Drive, in the Town of LaSalle, in the County of Essex. (PIN 70546-0446)

SCHEDULE "B"

to By-Law No. 7519

Ellis Street from Washington Boulevard to Edgemore Avenue

- FIRSTLY:** Ellis Street on Registered Plans 1080 and 827 lying south of Washington Boulevard, Registered Plan 827, in the Town of LaSalle, in the County of Essex save and except that part of Ellis Street Registered Plan 1080, now designated as Part 44 on Reference Plan 12R-22637. (part of PIN 70550-0828)
- SECONDLY:** Part of Lots 58 and 59 and part of Lansdowne Avenue (closed by CE175339), Registered Plan 1080, in the Town of LaSalle, in the County of Essex now designated as Part 38 on Reference Plan 12R-22637. (PIN 70550-1911)
- THIRDLY:** Part of Bondy Park, Registered Plan 1080, in the Town of LaSalle, in the County of Essex now designated as Part 45 on Reference Plan 12R-22637. (PIN 70550-1916)
- FOURTHLY:** Part of Bondy Park, Registered Plan 660, in the Town of LaSalle, in the County of Essex now designated as Part 50 on Reference Plan 12R-22637. (PIN 70550-1922)
- FIFTHLY:** Part of Lots 144, 145 and 146, part of Edward Avenue and part of Ojibway Street, Registered Plan 660 (closed by CE175339), in the Town of LaSalle, in the County of Essex now designated as Part 41 on Reference Plan 12R-22637. (PIN 70550-1912)
- SIXTHLY:** Lots 157, 158, 171 and 172, Registered Plan 660, part of Lots 147, 148, 149, 156, 173 and 177 to 182 both inclusive, Registered Plan 660, parts of alleys (closed by CE175339) and part of an unnamed street

parts of alleys (closed by CE175339) and part of an unnamed street (aka Cahill Drain) all on Registered Plan 660, in the Town of LaSalle, in the County of Essex now designated as Parts 51 and 53 on Reference Plan 12R-22637. (PIN 70550-1919)

SEVENTHLY: Part of an alley, Registered Plan 664 in the Town of LaSalle, in the County of Essex now designated as Part 54 on Reference Plan 12R-22637. (PIN 70550-1925)

EIGHTHLY: Lots 578 and 579, part of Lot 577, Registered Plan 664 in the Town of LaSalle, in the County of Essex now designated as Part 55 on Reference Plan 12R-22637. (PIN 70550-0347)

SCHEDULE "C"**to By-Law No. 7519****Ellis Street from Edgemore Avenue to Suzanne Avenue**

FIRSTLY: Alley, Registered Plan 664 and part of Lot 326, Registered Plan 664 in the Town of LaSalle, in the County of Essex now designated as Part 7 on Reference Plan 12R-12816. (PIN 70550-0996)

SECONDLY: Lots 327, 328, 445, 446 and part of Lot 447, Registered Plan 664 in the Town of LaSalle, in the County of Essex now designated as Part 82 on Reference Plan 12R-9144. (PIN 70550-0996)

SCHEDULE "D"**to By-Law No. 7519****Ellis Street from Suzanne Avenue to Ingleside Avenue**

Lots 73 and 190, part of Lots 72, 74, 189 and 191, and part of Block "X" (part alley closed by R1264502), Registered Plan 664 in the Town of LaSalle, in the County of Essex now designated as Parts 13, 14 and 15 on Reference Plan 12R-12816. (PIN 70550-0726)

Schedule of Reports for Council June 26, 2018

Council Resolution or Member Question	Subject	Department	Report to Council	Comments
Councillor Desjarlais	Status of pool, HVAC Equipment & Air Quality at the Vollmer Centre as well as maintenance of the general use change rooms	Public Works	August, 2018	Requested at the March 27, 2018 Regular Meeting of Council
Councillor Burns	Drainage of sports fields at the Vollmer Culture and Recreation Complex	Public Works	August, 2018	Requested at the March 22, 2018 Regular Meeting of Council
Councillor Akpata	Interim status report update on sports fields	Public Works	July 2018	Requested at the June 12, 2018 Regular Meeting of Council
Councillor Akpata	Maintenance schedule of sports fields at the Vollmer Culture and Recreation Complex	Public Works	August, 2018	Requested at the March 22, 2018 Regular Meeting of Council
Councillor Akpata	Extension of evening hours at Front Road Pool.	Culture & Recreation	August, 2018	Requested at the June 12, 2018 Regular Meeting of Council
Councillor Meloche	Replacing plastic straws at Town Facilities	Culture & Recreation	August, 2018	Requested at the June 12, 2018 Regular Meeting of Council

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8177

A by-law to authorize the execution of a
Developer's Site Plan Control Agreement
with Oakdale Trails Inc.

WHEREAS Oakdale Trails Inc. has made an application to the Corporation to develop certain lands as a multi-unit residential development on Newman Boulevard in Registered Plan 731, in the Town of LaSalle, in the County of Essex;

AND WHEREAS the Corporation deems it expedient to grant the request on certain terms and conditions;

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 enter into a Developer's Site Plan Control Agreement with Oakdale Trails Inc. regarding the proposed development on Newman Boulevard of three (3) multi-unit residential buildings containing a maximum of one hundred and thirty-one (131) dwelling units, in the Town of LaSalle, in the County of Essex, a copy of which Agreement is attached hereto and forms a part of this By-law.
2. That the Mayor and the Deputy-Clerk be and the same are hereby authorized to execute the said Developer's Site Plan Control Agreement on behalf of the Corporation and affix the Corporation's seal thereto, as well as any and all other documents that may be necessary to give effect to the terms of the said Agreement.
3. This by-law shall come into force on the final passing thereof.

Read a first and second time and finally passed this 26th day of June, 2018.

1st Reading – June 26, 2018

Mayor

2nd Reading – June 26, 2018

3rd Reading – June 26, 2018

Deputy Clerk

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8178

A by-law to authorize the execution of a
Tower Lease Agreement with Telus
Communications Company.

WHEREAS the Corporation has entered into a Tower Lease Agreement with Telus Communications Company regarding a lease of a portion of the telecommunication tower located at 1900 Normandy Street, in the Town of LaSalle, in the County of Essex;

AND WHEREAS the Corporation deems it expedient to grant the request on certain terms and conditions;

NOW THEREFORE the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the Corporation enter into a Tower Lease Agreement with Telus Communications Company regarding the use of a portion of the Corporation's telecommunication tower located at 1900 Normandy Street, in the Town of LaSalle, in the County of Essex, a copy of which Agreement is attached hereto and forms a part of this By-law.
2. That the Mayor and the Deputy-Clerk be and the same are hereby authorized to execute the said Tower Lease Agreement on behalf of the Corporation and affix the Corporation's seal thereto, as well as any and all other documents that may be necessary to give effect to the terms of the said Agreement.
3. This By-law shall come into force on the final passing thereof.

Read a first and second time and finally passed this 26th day of June, 2018.

1st Reading – June 26, 2018

Mayor

2nd Reading – June 26, 2018

3rd Reading – June 26, 2018

Deputy Clerk

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8179

A by-law to authorize the execution of a
Developer's Severance Agreement with
2595831 Ontario Inc.

WHEREAS 2595831 Ontario Inc. (Paul Renaud) has made an application to the Corporation to develop two new building lots on Jewel Street certain lands lying in part of Lot 20, Concession 1, in the Town of LaSalle, in the County of Essex;

AND WHEREAS the Corporation deems it expedient to grant the request on certain terms and conditions;

NOW THEREFORE the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the Corporation enter into a Developer's Severance Agreement with 2595831 Ontario Inc. regarding the proposed creation of two (2) new building lots on Jewel Street, lying in part of Lot 20, Concession 1, in the Town of LaSalle, in the County of Essex, designated as Parts 1 to 4 both inclusive on Reference Plan 12R-27370, a copy of which Agreement is attached hereto and forms a part of this By-law.
2. That the Mayor and the Deputy-Clerk be and the same are hereby authorized to execute the said Developer's Severance Agreement on behalf of the Corporation and affix the Corporation's seal thereto, as well as any and all other documents that may be necessary to give effect to the terms of the said Agreement.
3. This By-law shall come into force on the final passing thereof.

Read a first and second time and finally passed this 26th day of June, 2018.

1st Reading – June 26, 2018

Mayor

2nd Reading – June 26, 2018

3rd Reading – June 26, 2018

Deputy Clerk

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8180

A by-law to authorize execution of an agreement with The Bench Press Limited (o/a Creative Outdoor Advertising) to place benches on public highways, bus stops and to sell advertising on said benches

WHEREAS the Corporation of the Town of LaSalle (Corporation) has entered into an Agreement with Transit Windsor to provide bus service to a portion of the Town of LaSalle (Town);

AND WHEREAS the Corporation has created a number of new bus stops along the new bus route for use of the bus service;

AND WHEREAS the Corporation deems it is desirous to enter into an Agreement with The Bench Press Limited (o/a Creative Outdoor Advertising) to place benches on untraveled portions of some of the Town's public highways at some of the new bus stops, and to sell advertising on some or all of the said benches:

NOW THEREFORE the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the Corporation enter into an Agreement with Bench Press Limited (o/a Creative Outdoor Advertising) for the provision of benches and advertising on said benches in the Town of LaSalle, in the County of Essex, a copy of which Agreement is attached hereto and forms a part of this By-law.
2. That the Mayor and the Deputy Clerk be and the same are hereby authorized to execute the said Agreement on behalf of the Corporation and affix the Corporation's seal thereto, as well as any and all other documents that may be necessary to give effect to the terms of the said Agreement.
3. That this by-law shall come into force and take effect upon on the date of the third and final reading thereof.

Read a first and second time and finally passed this 26th day of June, 2018.

1st Reading – June 26, 2018

Mayor

2nd Reading – June 26, 2018

3rd Reading – June 26, 2018

Deputy Clerk

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8181

A by-law to amend By-law #6500 respecting the
appointment of Provincial Offences Officers

WHEREAS it is deemed expedient to implement the provisions of *The Provincial Offences Act, R.S.O. 1990, Chapter P.33* as amended by the appointment of Provincial Enforcement Officers;

WHEREAS it is deemed expedient to provide for the appointment of the persons hereinafter named as Provincial Offences Officers for the purpose of enforcing the provisions of all regulatory by-laws of the Corporation of the Town of LaSalle;

NOW THEREFORE the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the persons whose names are set out in Schedule “A” attached hereto and forming part of this by-law are appointed Provincial Offences Officers for The Corporation of the Town of LaSalle.
2. That Schedule “A” of By-law No. 6500 and any other by-law inconsistent with this by-law are hereby repealed and replaced with Schedule “A” annexed hereto.
3. That this by-law shall come into force and take effect on the day of the final passing thereof.

Read a first and second time and finally passed this 26th day of June, 2018.

1st Reading – June 26, 2018

Mayor

2nd Reading – June 26, 2018

3rd Reading – June 26, 2018

Deputy Clerk

Schedule “A”
to By-law No. 6500, as amended

ATTWOOD: David
BURGESS: Allen
COLUCCI: Andrew
GIBSON: David
RENAUD: Roxanne
SUTTON: Dave
THIESSEN: Ed
WILEY: Mike

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO. 8182

A by-law to appoint Allen Burgess, Roxanne Renaud, Andrew Colucci, and David Attwood 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*.

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 Allen Burgess, Roxanne Renaud, Andrew Colucci, and David Attwood 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.

Read a first and second time and finally passed this 26th day of June, 2018.

1st Reading – June 26, 2018

2nd Reading – June 26, 2018

3rd Reading – June 26, 2018

Mayor

Deputy Clerk