



2026 Proposed Budget and Business Plan

# Proposed Budget



LIVING *LaSalle*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of LaSalle  
Ontario**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morrill*

**Executive Director**

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# Welcome Message

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Dear Residents,

I am pleased to present the Town of LaSalle's proposed 2026 budget, which reflects our continued commitment to responsible financial stewardship, strategic investment, and maintaining the high level of service our residents expect.

The Windsor-Essex region has seen strong economic activity in recent years, driven by major projects such as the new electric vehicle battery plant, the Gordie Howe International Bridge, the opening of the Amazon delivery station, and the retooling of the Windsor Chrysler plant. Looking ahead, the construction of the new regional mega-hospital will further support long-term growth. These developments are expected to attract new residents and drive significant demand for housing, infrastructure, and municipal services in the Town of LaSalle.

While this growth presents opportunities, it also comes with challenges. Rising service demands require parallel investment in staff, infrastructure, and long-term capital planning. Inflationary pressures from the past few years continue to impact costs, particularly for capital projects where we've seen price increases of 10–15%. To address this, the Town is prioritizing increased contributions to capital reserves to maintain long-term financial sustainability.

At the same time, we are closely monitoring economic headwinds. In 2025, U.S. tariffs impacted key sectors of our local economy, particularly automotive manufacturing. With the Canada-United States-Mexico Agreement (CUSMA) scheduled for review in 2026, there is uncertainty around potential changes—particularly any provisions that may affect cross-border trade in auto parts. These developments could have a meaningful impact on the Windsor-Essex region's economy.

Despite these uncertainties, our focus remains on preparing for future growth while maintaining affordability. Notably, in 2025, the Town of LaSalle secured a \$22 million grant through the Housing-Enabling Water Systems Fund to support major drainage infrastructure in the Howard-Bouffard area of Town. This investment will unlock development potential for up to 10,000 new homes.

The 2026 budget includes continued investment in key priorities, including the LaSalle Landing project, implementation of the Fire Master Plan, and support for the long-term funding strategy for police services. We are also moving forward with Phase 1 of the Malden Road widening project, scheduled to begin construction in 2026.

It's also important to address the ongoing postponement of Ontario's property assessment update, now delayed for the sixth consecutive year. Property values used for taxation purposes will remain based on January 1, 2016 levels. To meet the Town's funding needs in the absence of updated assessments, an increase to the municipal tax rate is required.

In preparing this budget, we have worked diligently to manage costs, seek efficiencies, and explore alternative revenue sources. Should further financial pressures arise, adjustments to service levels or the timing of capital projects may be necessary to ensure long-term fiscal balance.

Thank you for your continued support and engagement. The Town of LaSalle remains committed to responsible planning and delivering high-quality services as we grow together.

Sincerely,



**Dale Langlois, CPA, CA**  
Director of Finance & Treasurer  
Town of LaSalle

# Town of LaSalle Council

## 2026 Proposed Budget Summary

	2026 Base Budget	2026 Total Proposed Budget
General (Operating) Fund Gross Expenditures	\$70,665,200	\$72,629,000
General (Operating) Fund Net Expenditures	\$61,319,400	\$63,134,600
General (Operating) Fund Expenditures raised from property taxes	\$52,445,700	\$54,260,900
Water Fund Gross Expenditures	\$8,663,000	\$8,663,000
Wastewater Fund Gross Expenditures	\$6,607,200	\$6,607,200
<b>Capital Fund Expenditures</b>		<b>\$22,473,000</b>

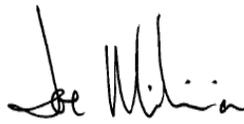
Respectfully Submitted,



**Tano Ferraro, CPA, CMA**  
Manager of Finance & Deputy Treasurer



**Dale Langlois, CPA, CA**  
Director of Finance & Treasurer



**Joe Milicia, CPA, CA**  
Chief Administrative Officer



**Crystal Meloche**  
Mayor



**Mike Akpata**  
Deputy Mayor



**Terry Burns**  
Councillor



**Mark Carrick**  
Councillor



**Jeff Renaud**  
Councillor



**Anita Riccio-Spagnuolo**  
Councillor



**Mike Seguin**  
Councillor

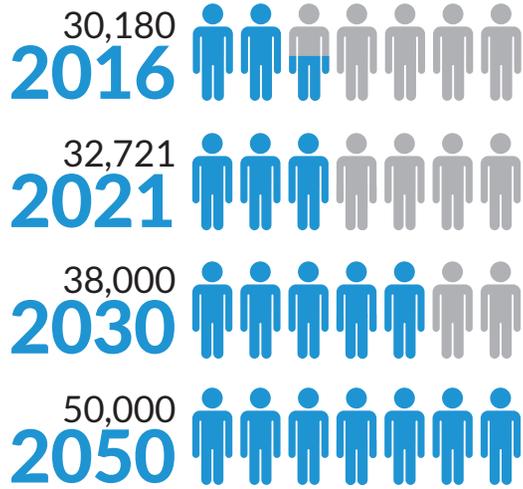


## Sue Desjarlais

*\*We remember Councillor Sue Desjarlais, who was a member of LaSalle Council from 2006 to 2025. She was deeply committed to listening to residents, advocating for their needs, and working collaboratively to create a stronger, more inclusive LaSalle. Her priorities were rooted in community; supporting those in need, fostering meaningful connections, and ensuring LaSalle remained a vibrant place to live and grow. Councillor Desjarlais was a dedicated and compassionate public servant who served our community with unwavering integrity, generosity, and care.*

# Snapshot of a Growing Community

## Estimated Population Growth



Reference: Town of LaSalle Economic Development Strategic Plan

**Lowest Crime Severity Index  
amongst municipal police services  
in Ontario (2024)**  
Reference: Statistics Canada



- Municipality of the Year with a population under 50,000, presented by OLG
- Best New Event with a budget of \$100,000 or less - Last Call Before Fall
- Top 100 Festivals and Events in Ontario - LaSalle Strawberry Festival

## Young, Educated and Growing Fast

The Town of LaSalle has the distinction of having the highest median personal income and one of the top five median employment income (full time, full year workers) among municipalities across Ontario with a population of at least 20,000.



**Over 25%**  
Under age of 20



**34.50%**  
university degree vs.  
29% Canada



Average household income is  
**35% above average**

Reference: Town of LaSalle Economic Development Strategic Plan

## Growing Community

The town has a **high concentration of workers in manufacturing** (LQ=2.26), education (LQ=1.35), health care (LQ=1.23), and arts & entertainment (LQ=1.53). Relatively more people work in finance and insurance compared to the overall Windsor CMA. LQ = Location Quotient where the Canadian level = 1.00.

Over 86% of workers who live in LaSalle commute out for work. This is the highest commuting rate of any municipality in Ontario. Despite the high commuting rates, less than 13% face a one-way commute of 30+ minutes. This is the sixth lowest commuting time among all municipalities across Ontario.

Skilled, highly educated labour pool with close proximity to colleges and universities.

### Bedroom Community

Assessment 94% of total weighted assessment is residential

### Building Permits

**285** Average annual resident units (5 year)

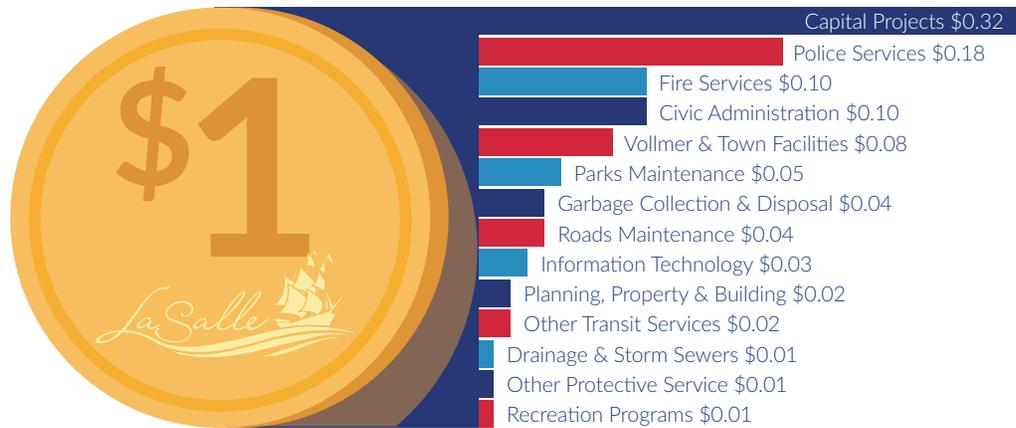
Reference: Town of LaSalle Economic Development Strategic Plan

# 2026 Budget at a Glance

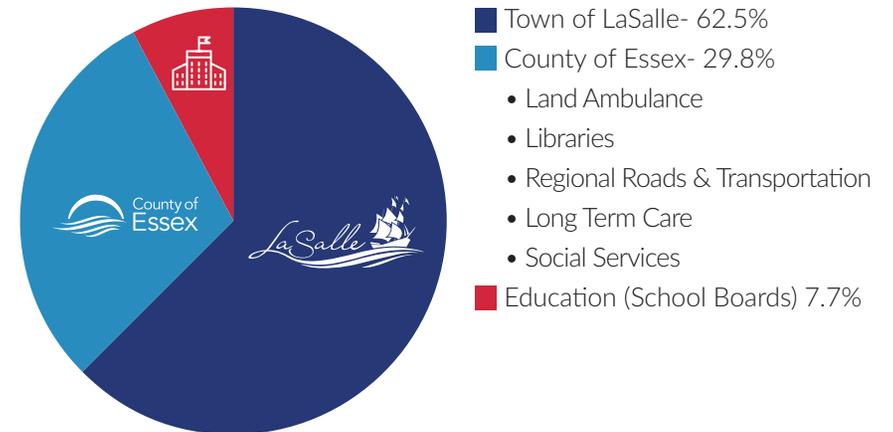
## Building a Complete Community

Play in the park, enjoy a night market or festival, take to the trails or explore recreation indoors to skate, swim and play sports. Take transit to a favourite destination, use a pedestrian crossover to arrive safely at school or navigate the roadways by car. Rest soundly knowing that our dedicated firefighters and police officers ensure public safety. This is made possible through our core programs and services and partnerships with regional, provincial and federal levels of government. This is a complete community.

## How Are My Property Taxes Used?



## Services Funded



In addition to the Town of LaSalle, other agencies using property tax funds include the County of Essex and the school boards, for the delivery of their community programs and services.



# Year Over Year Comparison

## Budget Recommendations and Impact on Ratepayers

	2025 Approved Budget	2026 Base Budget	2026 Requested Budget
Municipal Total	\$50,003,300	\$52,445,700	\$54,260,900
Municipal Tax Rate	1.1733%	1.1996%	1.2435%



### Residential Municipal Taxes on the Average Residential Home

\$3,167.91	2025	Approved Budget
\$3,238.87	2026	Base Budget
\$3,357.35	2026	Requested Budget

The average home in LaSalle with three bedrooms, two bathrooms and a two car garage with a market value of approximately \$710,000 would see a property tax increase of \$189 per year or \$15.79 per month.

### 2026 Proposed Overall Tax Rate

Year	2025	2026
Municipal Tax Rate	1.1733%	1.2435%
County Rate*	0.56%	0.5936%
Education Rate*	0.153%	0.153%
Overall Rate	1.8863%	1.9901%

\* Estimated

### Municipal Taxes Per \$100,000 of Assessment

**\$1,243.46**

## Water & Wastewater Rates



Average Annual User	2025	2026	Change
Water Meter Charge	\$60.00	\$72.00	\$12.00
Water Main Charge	\$240.00	\$258.00	\$18.00
Water Consumption	\$304.92	\$311.02	\$6.10
Wastewater Surcharge	\$304.92	\$311.02	\$6.10
Wastewater Capital	\$198.00	\$216.00	\$18.00
<b>Total Change</b>			<b>\$60.20</b>

Municipal User Charges	2025 User Rate	Proposed 2026 User Rate	Change
Quarterly Base Residential Water Meter Rate	\$15.00	\$18.00	+\$3.00
Quarterly Watermain Replacement Charge	\$60.00	\$64.50	+\$4.50
Water Consumption (0-81 m3)	\$1.21	\$1.23	+\$0.02
Water Consumption (81-135 m3)	\$1.40	\$1.43	+\$0.03
Water Consumption (Over 135 m3)	\$1.43	\$1.46	+\$0.03
Wastewater Surcharge	100% of water	100% of water	--
Quarterly Wastewater Capital Replacement Charge	\$49.50	\$54.00	\$4.50

# Overview of Budget Process



## January

The current year business plan is delivered to department staff. Manager and supervisors will develop personal goals and objectives that are geared towards accomplishing departmental and corporate goals and objectives.

## January – February

Manager and Supervisor performance reviews are performed for the previous year. Performance reviews primarily measure whether prior year's goals and objectives were accomplished. Current year goals and objectives are finalized.

## June

Council is updated with a semi-annual departmental business plan review. This review will describe the progress towards current year goals and any mid-year changes in the departmental business plans that may occur. Manager and Supervisor midyear performance reviews are also performed to see progress towards personal goals and whether any changes are required.

## September

Departments begin the preparation of the following year's business plan and budget documents. These documents include capital and operating budgets and five year forecast, current year business plan scorecard and following year goals and objectives.

## November

Council is updated with a review of the current year business plan, which describes whether or not the departmental goals will be accomplished. There is also a high level presentation of the following year's draft business plan and budget. Council is provided with the draft budget document at the end of November.

## December – January

In early December, final MPAC assessments are received for the following year. Budget deliberation sessions occur in mid-December. During these sessions, the public has a chance to speak on items they would like to see included in the budget and departmental business plans. Budgets are also finalized during these sessions. The budget is adopted at the first Council meeting in January.

**Note:** If the budget is to be amended and tax rates or user fees change, it is approved by Council at a regular Council meeting. The most up-to-date version of the budget document is accessible on the Town's website.

# LaSalle Strategic Plan 2050

Strategic planning is about managing change and making decisions today that will shape our tomorrow. It will become a foundational element of our municipality lead by today's Council members and those in the future.

LaSalle's refreshed Strategic Plan sets a purposeful roadmap for how the Town will continue to serve its residents, support local businesses, and strengthen community partnerships to create a community with an unmatched quality of life for residents today and for generations to come. This update, completed in late 2024/early 2025, to the 2050 Strategic Plan, reaffirms core priorities and includes updates that respond to changing circumstances while staying grounded in the Town's long-term vision and community values.

## Directions and Goals

This plan sets out 11 Strategic Goals organized into four primary Strategic Directions that establish the Town's key priorities over the next five years. The Strategic Goals are specific objectives and outcomes the Town will take practical steps to achieve. Each one is supported by Strategic Initiatives that allow the Town to monitor and report on progress towards these goals through their implementation.

- Direction 1 Public Services and Infrastructure
- Direction 2 Community Connections
- Direction 3 Economic and Community Vibrancy
- Direction 4 Organization and Culture

[www.lasalle.ca/strategicplan](http://www.lasalle.ca/strategicplan)



## Vision

*An unmatched quality of life.*



## Mission

*Provide exceptional public services for the people who live, work, and visit LaSalle in an environmentally and fiscally responsible manner.*



## Values

- Responsibility
- Approachability
- Accountability
- Dedication
- Forward Thinking
- Collaboration

# LaSalle Landing Waterfront Project



## The Loop

The Loop opened in June 2025. The 250 m concrete trail provides a smooth surface in the warmer months for walking, bicycles, wheelchairs, roller skating and/or inline skating. In the winter, approximately 21 KM of refrigeration piping supports the freezing of The Loop for ice skating.

In addition, a structure tent is being installed to provide a warming station in the colder months, and in the warmer months, the side walls will be removed, providing a shaded area for users. The old pavilion was removed to make room for the installation of the structure tent.

## The Rotary Circle

In the Spring of 2025, the Rotary Club of LaSalle Centennial celebrated their 20th anniversary. In honour of this The Rotary Circle was officially opened in June leaving a legacy for the community. The Rotary Circle is a water feature with 24 spray jets that provide cooling fun from May to September. The Rotary Club of LaSalle Centennial generously supported the construction of The Rotary Circle.



The grand opening for winter use of The Loop is scheduled for November 28, 2025. It is expected to have ice skating from late November to February each year.

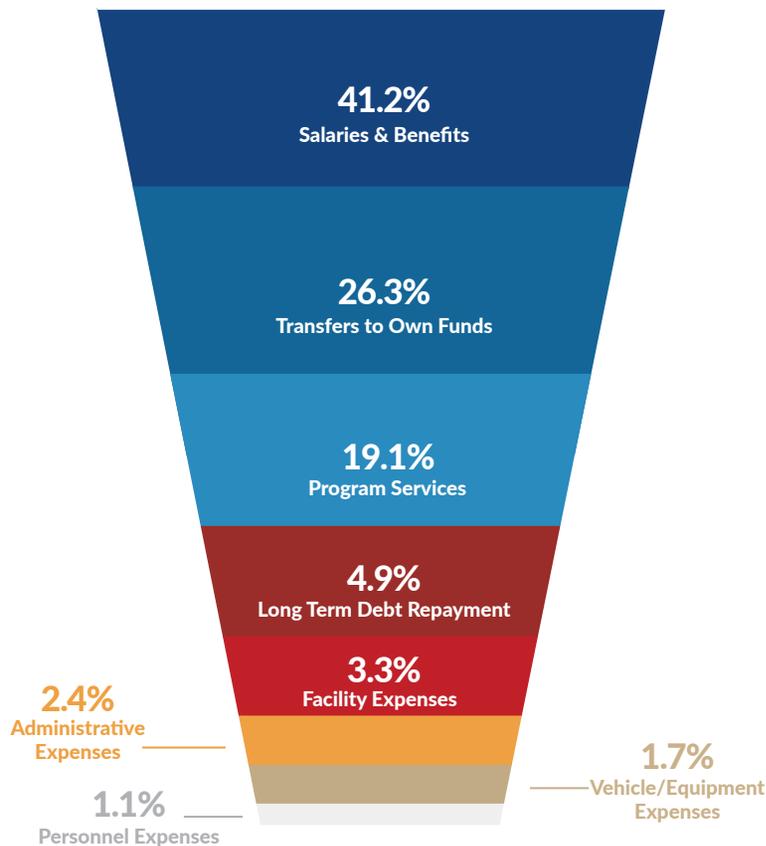
The Event Centre, The Rotary Circle and The Loop are all part of the LaSalle Landing waterfront project. Located along the Heritage Detroit River, the area is being transformed into a vibrant, year-round destination. The next phase of the project will be determined by Council in 2026.



# 2026 Operating Budget Overview

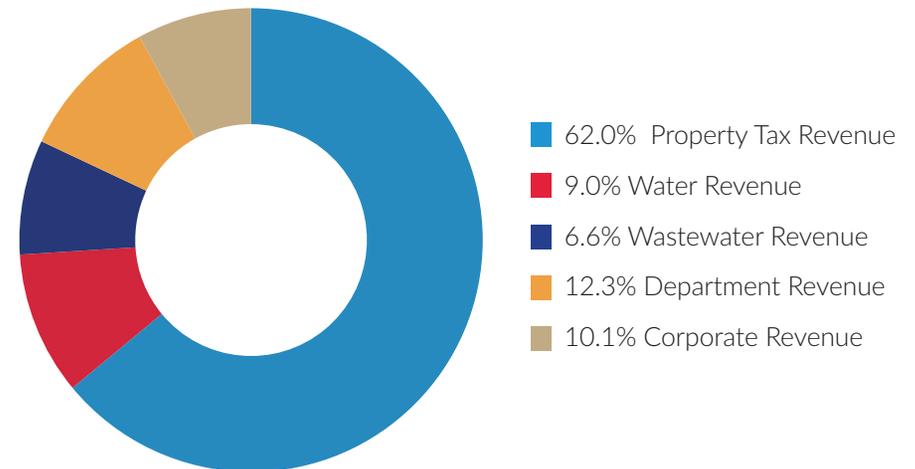
## Operating Budget Investments to Support a Complete Community

Every day residents rely on municipal services such as transportation, parks, recreation, fire and police. The operating budget funds the day-to-day operations of the Town including the financing of capital projects through debt payments and transfers to reserves. The 2026 gross operating budget provides for \$87.5 million in spending on people, contracts and other expenses to deliver the programs and services to LaSalles's growing community:



## Funding Sources

The 2026 gross operating budget leverages a variety of funding sources other than property taxes to support service delivery. These other sources, including user fees, service charges, grants and recoveries, account for almost 40% of the gross budget.

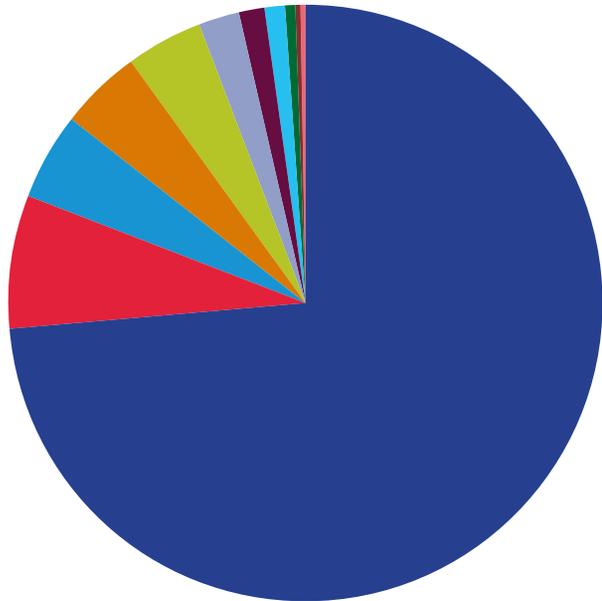


Comparison to Prior Year	2025	2026
Prior Year Levy	\$45,818,400	\$50,003,300
Assessment Growth Revenue	\$1,455,300	\$1,267,200
Tax Rate Change Revenue	\$2,729,600	\$2,990,400
<b>Total Levy</b>	<b>\$50,003,300</b>	<b>\$54,260,900</b>

# 2026 Capital Budget Overview

## Investing Infrastructure to Support a Complete Community

A growing municipality like LaSalle needs to invest in both new infrastructure and the renewal of existing assets, such as roads, facilities, storm sewers and parks. The 2026 capital program includes over 57 projects valued at \$22,473,000 to provide programs and services to the community. Here is a snapshot of our capital investment in the community for 2025.

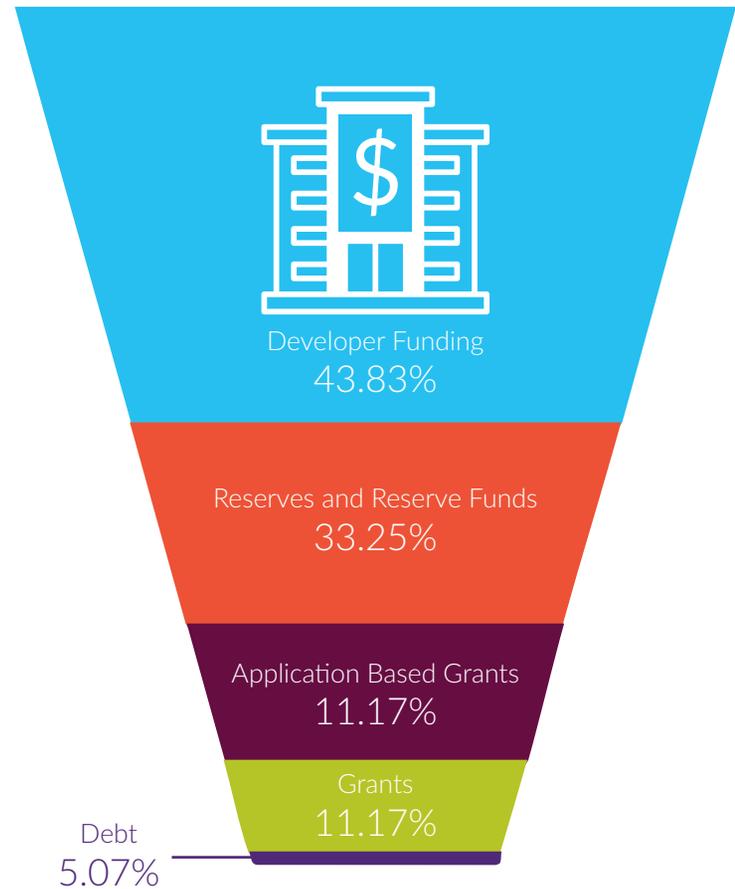


Significant Infrastructure Projects - 73.42%  
Roads - 7.19%  
Water - 4.72%  
Fleet - 4.51%  
Facilities - 4.23%  
Pedestrian Safety - 2.22%  
Parks - 1.40%

Information Technology - 1.02%  
Wastewater - 0.44%  
Fire Services - 0.24%  
Culture & Recreation - 0.20%  
Council Services - 0.07%  
Human Resources - 0.00%  
Administration - 0.00%

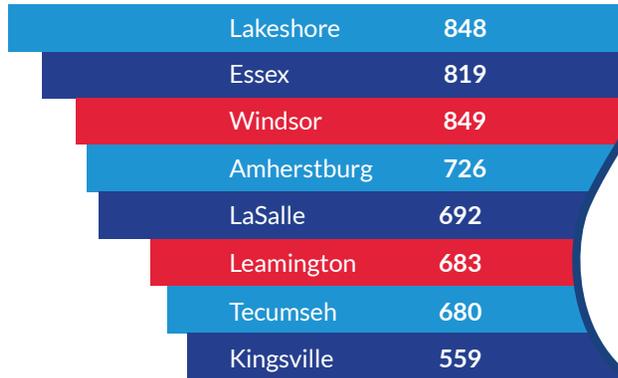
## How is the Capital Budget Funded?

The development of new and the rehabilitation of old infrastructure to provide services to the community is very costly. LaSalle continues to actively pursue all available external financing opportunities, such as developer funding for growth and other grants to lessen the financial impact on taxpayers.

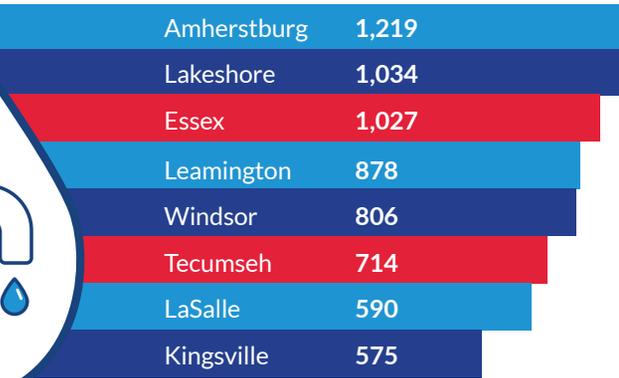


# Taxation Water & Wastewater Charges

**2025 Water Charges on a Home**  
(Using 324 Cubic Metres of Water Annually)



**2025 Wastewater Charges on a Home**  
(Using 324 Cubic Metres of Water Annually)



## 2025 Average Property Taxation Charges on a Home

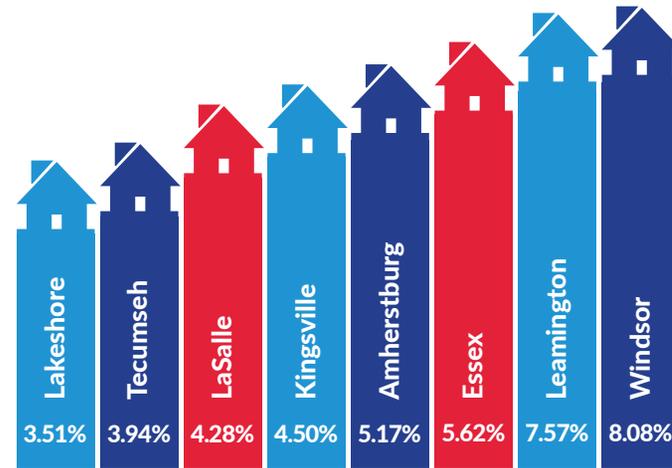
Current Assessment Value of \$270,000



# Taxation, Water & Wastewater

## Affordability

Municipal Property Taxes as a % of household Income



LaSalle is third lowest in the Windsor-Essex County at 4.28%

## 2025 Total Taxation Water & Wastewater Charges on a Home

Valued at \$270,000 Using 324 Cubic Meters of Water Annually

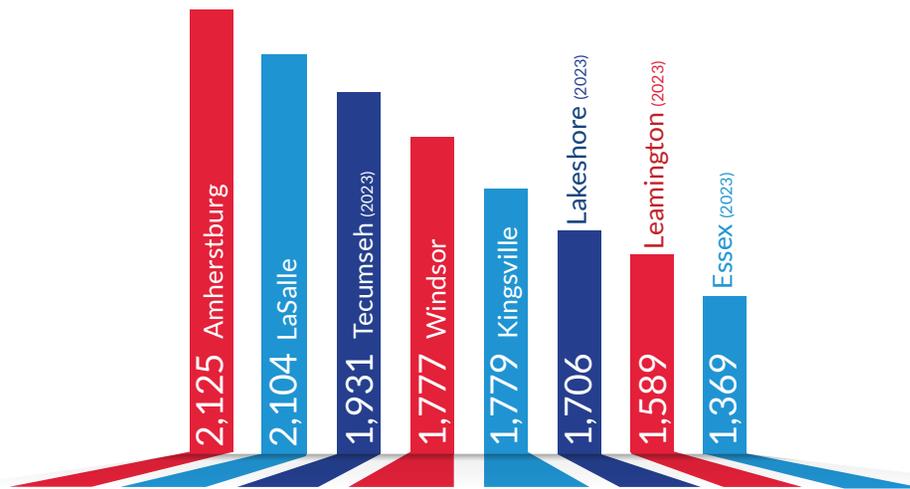
	Taxation	Water	Wastewater	Total
Windsor	5,657	748	806	7,211
Leamington	5,983	683	878	7,544
Amherstburg	5,067	726	1,219	7,013
Essex	4,893	819	1,027	6,739
<b>LaSalle</b>	<b>5,093</b>	<b>692</b>	<b>590</b>	<b>6,375</b>
Lakeshore	4,004	848	1,034	5,887
Tecumseh	4,294	680	714	5,688
Kingsville	4,235	559	575	5,369



# Essex County and Provincial Comparisons

The following statistical comparisons are based on information obtained from the most recently completed financial information returns (FIRs).

## 2024 General Taxation Revenue Per Capita



General taxation revenue per capita is calculated as the annual revenue generated from taxes divided by population. The Town has the second highest revenue per capita in the area, however current year information from four municipalities is unavailable. While the Town of LaSalle's result is higher than the County average and the City, this may be explained by the Town's lower level of formula based funding from upper levels of government and the Town's significantly high proportion of residential assessment in comparison to neighbouring municipalities.

(Source: MIDAS, FIR schedules SLC 2 0041 01, SLC 22 9299 12, SLC 22 9299 13)

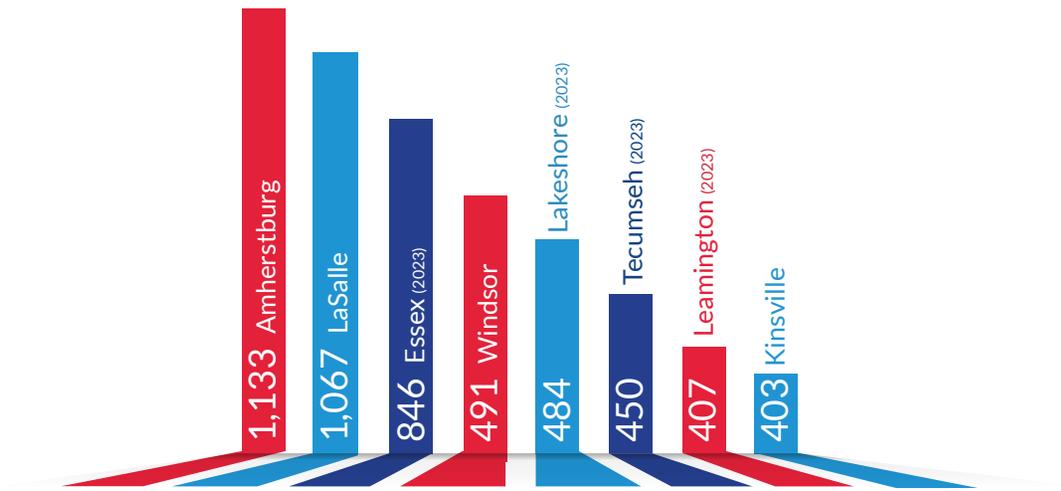


# Essex County and Provincial Comparisons

## 2024 Debt Per Capita

Debt per capita is calculated as the total outstanding debt balance divided by population. LaSalle has the second highest debt per capita in the County. In 2025, the Town issued \$9 million debenture to fund the construction of Fire station #2. From 2022 to 2024 two debt issuances tied to the development of the LaSalle Landing were issued totalling \$17 million. Further, in 2008, \$7 million of debt was issued for enhanced sewage capacity with the City of Windsor, which was used to pay for a portion of the Lou Romano treatment plant. This debt allows the Town an average of 5 million gallons per day of wastewater treatment. Also in 2008, \$10.7 million of debt was issued to pay for a portion of the Vollmer Centre construction. In 2013, \$18 million was issued for the new civic facilities.

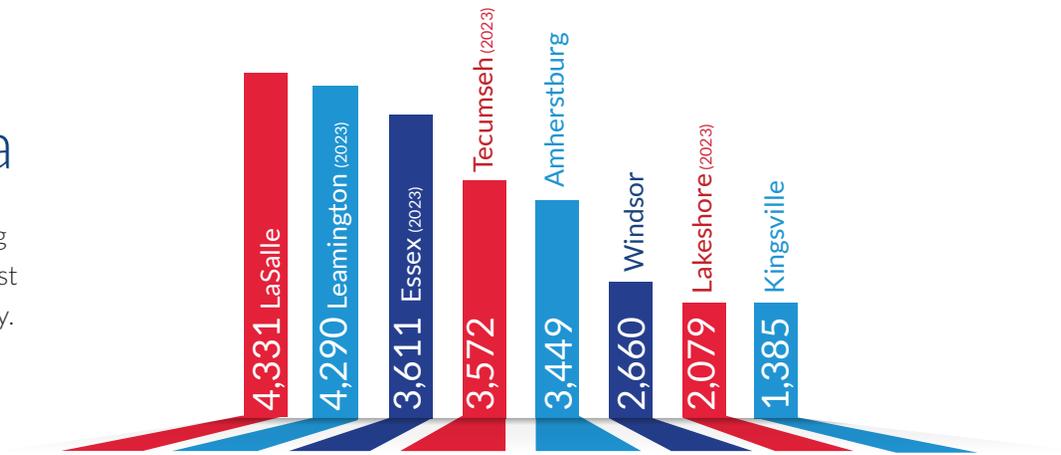
(Source: MIDAS, FIR schedules SLC 2 0041 01, SLC 74 9910 01)



## 2024 Reserves, Reserve Funds and Deferred Revenue Per Capita

Reserves, reserve funds and deferred revenue per capita is calculated by dividing the balances in these accounts by population. The Town of LaSalle has the highest reserve, reserve fund, and deferred revenue per capita balance within the county. This calculation will fluctuate year-over-year as reserves are built up and large projects are funded from various reserves.

(Source: MIDAS, FIR schedules SLC 2 0041 01, SLC 60 9930 01, SLC 60 9930 02, SLC 60 9930 03)





# Community Profile

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## LaSalle's Unique Heritage and Location

The Town of LaSalle is a thriving community of close to 33,000 people situated along the banks of the Detroit River. The Community was named after the French explorer, René-Robert Cavelier, Sieur de La Salle, and was first settled in the late 1700s. In 1749, a French settlement known as "Petite Cote" was established along the Ontario side of the Detroit River. These farms are a unique historical resource, as this was the first major European farming community in Southern Ontario. The early settlers to this part of Ontario farmed the land close to the river, the major transportation route that was used to travel to/from other early settlements that were established along the shores of Lake Erie and along both sides of the Detroit River.

During the last 200 years, the LaSalle community has grown and evolved absorbing inhabitants from many waves of immigration from around the world, particularly immigration that took place post WWII from Western Europe. This has resulted in a population that is diverse, well educated and involved in a broad range of community activities. LaSalle, together with neighbouring municipalities Tecumseh, Amherstburg, Lakeshore and Windsor, now forms an integral part of the Essex-Windsor economic region.

This region is strategically located on a peninsula in Southern Ontario that is within an easy day-drive to well in excess of 100 million persons living and working in the heartland of North America.

LaSalle residents are fortunate to be living in a geographic area which has excellent transportation, an abundance of fresh water, a long growing season, fertile soils and a temperate climate.



# Community Profile

## Community Vision

The following Vision Statement was adopted by LaSalle Council as part of a Strategic Plan for the Corporation of the Town of LaSalle:



*LaSalle will be a safe and active community with vibrant neighbourhoods and thriving business districts.”*

This vision statement is intended to build on the work that has been completed during the last 2 decades by the Corporation of the Town of LaSalle (with the support of community partners), to prepare, adopt and implement a broad range of **Greenway** and **Liveable Neighbourhood** initiatives. These initiatives are aimed at promoting and supporting healthy and active lifestyles for LaSalle residents and visitors of all ages.

## Strategic Investments made by the Town

LaSalle has a long history of making strategic investments in municipal infrastructure, community amenities/services, and in forward thinking and balanced financial and land use planning policies. These investments have helped to create and maintain high quality, safe, attractive and desirable residential neighbourhoods and town centre districts.

## Key investments that have been made to date include:

- In the early 1980s, the Town constructed a comprehensive network of trunk sanitary sewers and pumping stations, which collectively can service in excess of 60,000 persons; \$40,000,000 was invested by the Town to construct this infrastructure.
- In 1994, an additional \$3,500,000 was invested to complete channelization improvements to Turkey Creek and to a portion of the Cahill Drain (with a widened grass lined channel) to provide proper storm drainage outlets and to accommodate future development in the Town.
- In 1996, the Town invested \$3,000,000 to construct a 20-inch trunk water-main south of Bouffard Road, from Howard Avenue to Malden Road, in order to accommodate new development in the municipality.
- In 1996, the Town also invested \$2,000,000 to construct a new trunk sanitary sewer and new storm sewer outlets that serviced portions of the Talbot and the Howard Planning Districts.
- In 2001, \$2,800,000 million was invested to purchase lands required for a new community scale multi-purpose recreation complex.



# Year In Review

## Highlights

- In 2003, a \$25,000,000 capital investment was made to upgrade and expand the wastewater treatment plant. This capital investment resulted in the Town acquiring an additional three million gallons per day of treatment capacity, which provides the Town of LaSalle with the necessary sanitary sewerage capacity to accommodate in excess of 30 years of anticipated growth.
- In 2007, \$28,000,000 was invested to construct Phase 1 of the new recreation complex (the Vollmer Centre), and in 2011 an additional \$8,000,000 was invested to complete Phase 2 of this new multi-purpose municipal recreational facility.
- In 2010, \$1,500,000 was invested to purchase and plant more than 5,000 native Carolinian Trees at the Vollmer Complex, and within several neighbourhood parks and along public boulevards on major roadways in LaSalle.
- In 2011, \$12,000,000 was invested in the Southwest Quadrant of the Town to replace aging watermains and to construct new asphalt trails to enhance pedestrian and cyclist safety; southerly half of the Bouffard Planning District.
- In 2011, \$12,000,000 was invested in the Malden Town Centre District, to rebuild Malden Road to a new standard that incorporates enhanced urban design and landscaping features that improve pedestrian and vehicular safety and creates a more attractive and more inviting build environment.
- In 2011, \$6,000,000 was invested along Front Road to rebuild vehicular and pedestrian infrastructure and to replace aging watermains along a heavily travelled north-south arterial road.



# Community Profile

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- In 2011, \$13,000,000 was invested by the Town to construct 2 lanes of the planned 4-lane east-west arterial road (Laurier Parkway), connecting Malden Road to Huron Church Line, Howard Avenue and the Highway 401/Highway 3 interchange that was built by the Province of Ontario as part of the Herb Gray Parkway. This investment also included the construction of a new trunk sanitary sewer that allows new development to take place in the southerly half of the Bouffard Planning District.
- In 2011, \$1,500,000 was invested to redevelop an old commercial marina site for new fish habitat and for new municipal waterfront recreational purposes, including the construction of a new home for the LaSalle Rowing Club and University of Windsor's LaSalle Freshwater Restoration Ecology Centre.
- In 2012, \$32,500,000 was invested in the redevelopment of a new municipal civic centre complex in the Malden Town Centre District of LaSalle (including a new library, town hall, seniors centre, fire, police and EMS stations), and a new municipal operation centre (including new buildings and yards for the Public Works and Parks Department).
- In 2015, \$6,200,000 was invested in the reconstruction of Todd Lane, a major north/south road leading in and out of LaSalle. This included watermain, storm sewer, road reconstruction and the installation of a 3-metre wide trail on the south side of the road.
- In 2015, \$2,600,000 was invested in the conversion of streetlights to LED lighting. All 3,643 of the town's current streetlights were converted resulting in reduced hydro usage by 70% and over \$190,000 of annual savings.
- In 2017, \$800,000 was spent on an accessible playground and splash pad at the Vollmer Culture and Recreation Complex.
- In 2019, \$5,000,000 was invested in the Heritage Estates Storm Infrastructure including a new fully accessible Heritage Park.
- From 2019 to 2021, a combined \$8,000,000 was invested in the acquisition of waterfront property along Highway #18. The area will be developed into a year-round destination with multi-purpose amenities centred around our heritage waterfront.
- In 2021, \$6,500,000 was invested in the renovation of the former Westport Marina into a multi-purpose event centre to host seasonal events.
- In 2022, \$2,700,000 was invested to construct a parking lot to service the Town's waterfront development and multi-purpose event centre. The construction included 10 EV charging stations and bioswales, a natural infrastructure to aid with the removal of pollutants, silt and debris and the runoff of stormwater.
- In 2022, \$800,000 was invested in Tennis Court construction (Phase 1) at the Vollmer Recreation and Culture Complex. The construction includes four tennis courts, lighting and trail connection to the Town's trail network.
- In 2023, the Town committed \$8,400,000 to the construction of a Fire Sub-station to be located on the site of the former LaSalle Arena, on Front Road.
- In 2024, the Town committed \$9,000,000 to the construction of a multi-use trail and water feature at LaSalle Landing. The trail features natural ice surface in the winter and can be utilized year round.
- In 2025, the Town committed \$2,800,000 to the construction of a Pickleball complex at the Vollmer Culture and Recreation Complex, the construction will include 10 pickleball courts featuring lighting, shade sails, seating, parking, and washroom facilities.

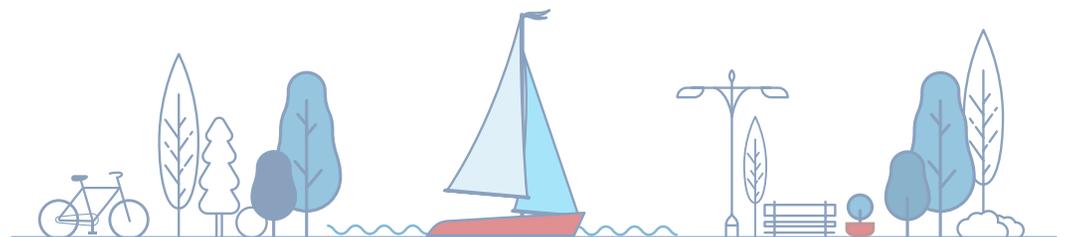
# Community Profile

## Greenway & Liveable Neighbourhood Initiatives

In 1996, Council, Staff and residents of the Town of LaSalle embraced the **LaSalle Greenway Initiative** as a cornerstone policy direction for a rapidly urbanizing community. A broad set of policies and action plans were adopted as part of the Town's Official Plan in order to identify, protect and enhance remaining ecologically significant natural heritage lands.

The essence of the **LaSalle Greenway Initiative** is linkages; connecting wildlife habitat areas to each other, human settlements to other human settlements, urban to rural areas, waterfront to non-waterfront lands and people to nature. The following are the key components of the **LaSalle Greenway**:

- Core natural heritage sites: areas which support a naturally sustaining community of plants and animals and their associated buffers (i.e. the Detroit River/Canard River/Turkey Creek Provincially Significant Wetlands; the Regionally Significant LaSalle Woods ESA, the Reaume Prairie ESA, the Ojibway Prairie ANSI, and the Spring Garden ANSI; and over 30 locally significant Candidate Natural Heritage Sites);
- Natural Corridors: include features such as inland watercourses (i.e. Turkey Creek, Marentette Drain, Chappus Drain, Cahill Drain and the Canard River) and the shorelines of major rivers (i.e. the Detroit River);
- Linkages: are pathways, trails and other natural and man-made features which can be used to connect the individual natural heritage sites.



# LaSalle Woods Acquisition and Trail Development - An Integral Part of LaSalle's Greenway is a forward thinking municipal planning policy initiative adopted by LaSalle Council in 1997.

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LaSalle has an extensive network of trails and sidewalks with more than 102 kilometers of concrete sidewalks and 50 kilometers of asphalt trails.

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The Town received approval for the policy initiative from the Province of Ontario in 1998, as part of the current Official Plan document. During the last two decades, LaSalle Council has invested in excess of \$5,000,000 and thousands of staff hours to:

- secure (through public acquisition, parkland conveyance, and private donation) in excess of 400 acres of core natural heritage sites, including ecologically significant woodlots, prairies and wetlands;
  - re-designate and re-zone over 600 acres of Provincially Significant Wetlands and in excess of 400 acres of ecologically significant Carolinian Forest and Tall Grass Prairie habitat to "Wetland" and "Natural Environment" designations and zone categories, in Town approved planning documents;
  - restore over 15 acres of Town owned land, from farmland to Carolinian Forest habitat and create new fish habitat along the Detroit River and the Canard River shorelines.
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# Community Profile

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## River Canard Shoreline/Fish Habitat Enhancement Improving Our Natural Environment

LaSalle was one of the first community's in Southwestern Ontario to prepare and adopt a comprehensive greenway initiative, and to designate, protect and acquire some of the most ecologically significant remaining wetlands, tall grass prairies and oak savannah forests in this region of Ontario.

Native Canadians have for many generations recognized the importance of natural features and resources to their continued well-being. Proper land stewardship has been a cornerstone of many native cultures. They recognize that *"we did not inherit this land from our parents; we are borrowing it from our children and grandchildren"*. It is with this principle in mind that all of the actions that have been taken to date have been targeted towards the creation and maintenance of a built and natural heritage environment. This supports active healthy lifestyles for both existing LaSalle residents, and for new individuals and families who may choose to make this community their home in future years.

In 1999, the Town of LaSalle embarked on the **LaSalle Liveable Neighbourhood** initiative. This initiative built on and expanded the **Greenway** initiative, with:

the preparation and adoption of the **Pedestrian and Bicycle Facility Policy Statement and Plan of Action**; and

- the preparation and adoption of new urban development standards, requiring short-block lengths, a higher degree of interconnectivity in the street network, complete streets, and the planting of street trees along both sides of all streets. These standards are designed to facilitate and promote safe and convenient travel for pedestrians and cyclists within LaSalle's urban area.



*Research shows a link between exposure to nature and stress reduction. Stress is relieved within minutes of exposure to nature as measured by muscle tension, blood pressure, and brain activity."*

- Ontario Parks

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# Community Profile

The **Pedestrian and Bicycle Facility Policy Statement and Plan of Action** provided Council and the LaSalle community with a comprehensive policy direction and a series of implementable action items that would ensure that all new development within the Town of LaSalle incorporated the required facilities/infrastructure that increased pedestrian and cyclist safety and convenience.

The existing Council adopted **Pedestrian and Bicycle Facility Policy Statement and Action Plan** has served the community well, and has resulted in significant improvements being made to the overall health, safety and well-being of all LaSalle residents.

As a result of this initiative, LaSalle has an extensive network of trails and sidewalks with more than 102 kilometers of concrete sidewalks and 50 kilometers of asphalt trails.

This new trail and sidewalk infrastructure (built in keeping with the “Pedestrian and Bicycle Facility Policy Statement and Plan of Action”) is intended to enhance public safety to the greatest degree possible, and to ensure that the required infrastructure is in place to encourage and support healthy active lifestyles for individuals of all ages and abilities.

This LaSalle **Liveable Neighbourhood** initiative has been endorsed by the Windsor-Essex County Active Living Coalition, an organization representing over 30 community agencies, which promote/support active living initiatives throughout this region of Ontario.

Most homebuilders and developers now recognize and support the importance of the “LaSalle Livable Neighbourhood and Greenway Initiatives”, and they are using these community/neighbourhood amenities to successfully market and sell their residential developments in a manner that is consistent with the overall policy goals and objectives of the Corporation of the Town of LaSalle.



Many communities in our region (including the County of Essex) have now begun adopting and implementing similar planning policies and action plans that have been so successful over the last two decades in the Town of LaSalle.

Both of these community-planning initiatives continue to be defining (cornerstone) elements of the Town of LaSalle.





## Factors and Challenges

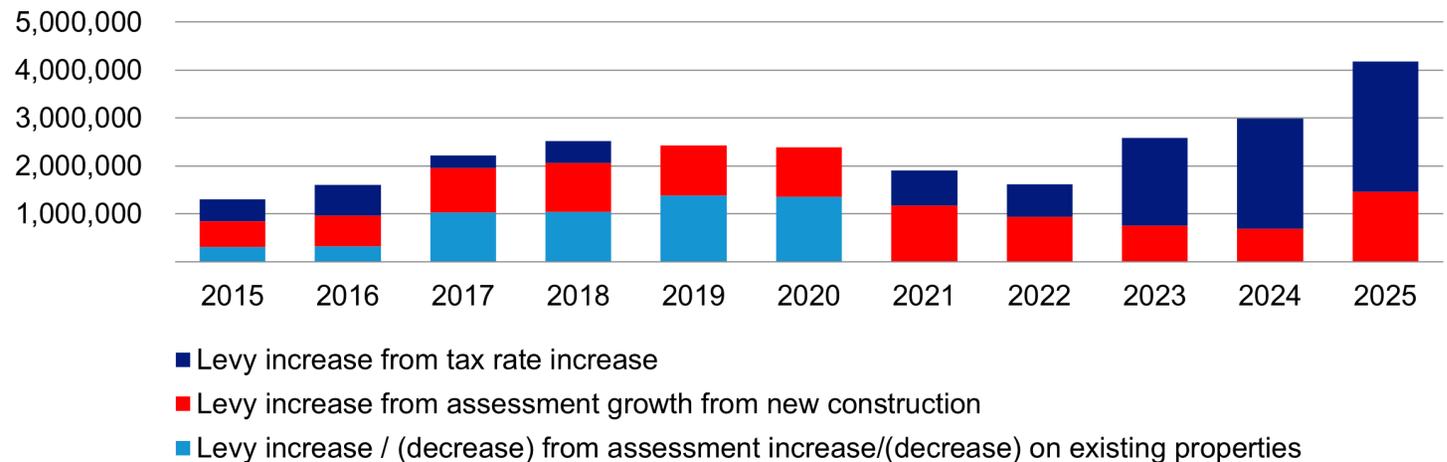
There are a number of factors which the municipality has control over, such as enhancing services levels. There are also a number of factors which the municipality has little or no control over, such as the rate of inflation and various standards that the municipality must meet. All factors have a drastic impact on which services are provided and at what level. This section of the budget will describe factors that will have the largest impact on this and future budgets.

### **Factor #1: Assessment on Existing Residential, Commercial and Industrial Properties.**

#### **Assessment on existing properties**

The total municipal tax levy which is used to fund the Town's operations and capital/reserve contributions (excluding water, wastewater and building services) is determined from a simple formula.

**Total Municipal Levy = Assessment Value X Municipal Tax Rate**



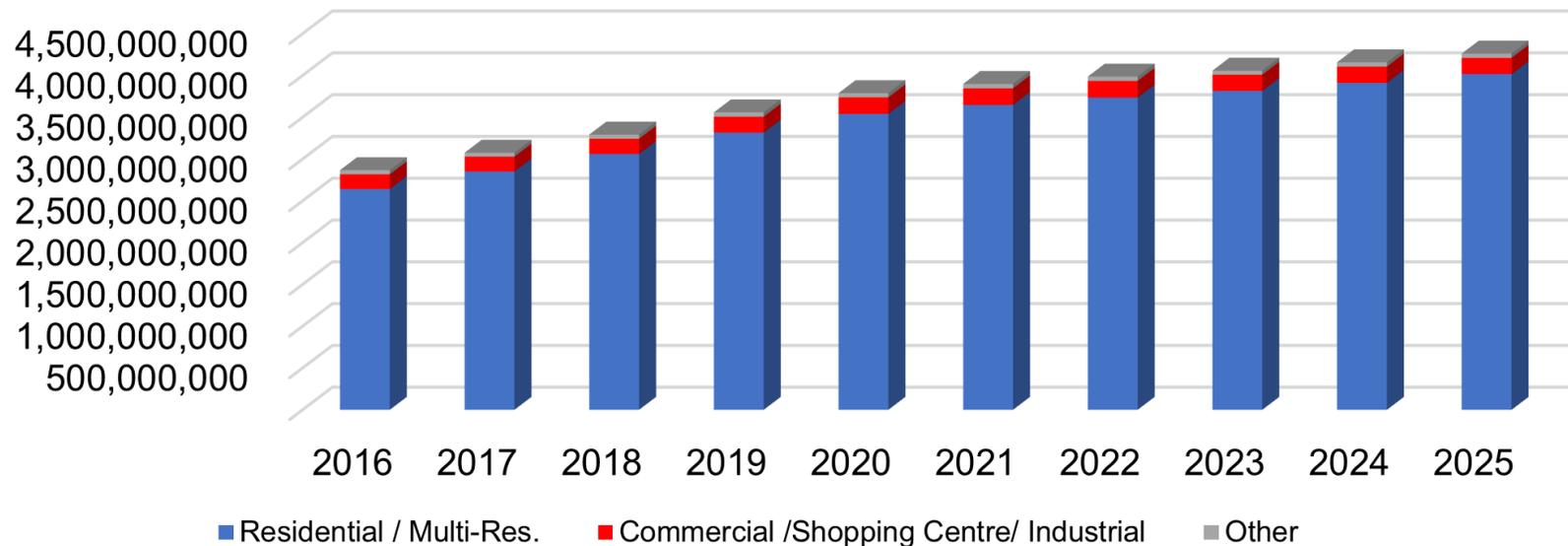
#### **Analysis of the above chart**

- While originally planned for 2021, the province wide property assessment update has been postponed for 2021 through 2025. Accordingly, property assessment for the 2025 property tax year will continue to be based on January 1, 2016 current values. Therefore, similar to 2021, no levy increase from assessment changes on existing properties occurred from 2022 to 2025.

# Factors and Challenges

- The affect of assessment growth from new construction has increased significantly since 2015, as the economy has improved and the demand to live in LaSalle has spiked. In 2015, assessment growth from new construction was \$540,000, meanwhile it is estimated at \$1,000,000 in 2026, which is fairly consistent with the past few years and is expected to remain in the range of \$800,000 to \$1,200,000 in the foreseeable future.
- The affect of tax rate increases varies from year to year. Generally, the tax rate increase makes up the difference between the desired total levy increase and the portion of the levy increase funded from assessment value increases. On the other side of the equation, the desired total levy can be reduced by finding costs savings and limiting the new services provided/reducing service levels. After two consecutive years (2019 & 2020) of no levy increase from the tax rate, an increase occurred in 2021 to 2025 and a further increase is proposed for 2026.

**Assessment History**



# Factors and Challenges

As can be seen from the above chart, 94% of the Town's assessment comes from residential properties, 4.8% comes from commercial/Industrial/Shopping Centre properties and 1.2% comes from other types of properties. The percentage made up from residential properties is growing year over year and the percentage from Commercial/Industrial/ Shopping properties is shrinking year over year. This is a challenge as ratios to the municipal tax rate vary for each type of property classification. Below is a chart of the current tax rate ratios for each property class, the chart illustrates that every dollar of industrial and large industrial assessment results in significantly more levy dollars as compared to every dollar of residential assessment.

Our town has significantly more home than big businesses or factories, which means the residential taxpayer have a bigger share of the town's property tax levy compared to other municipalities that have more businesses and factories to share them.

Assessment Type	Tax Ratio
Residential/Farm	1.000
Multi-Residential	1.1000
Farmland/Managed Forest	0.2500
Commercial/Shopping Centres - Occupied	1.0820
Industrial - Occupied	1.9425
Large Industrial - Occupied	2.6861
Pipeline	1.3030



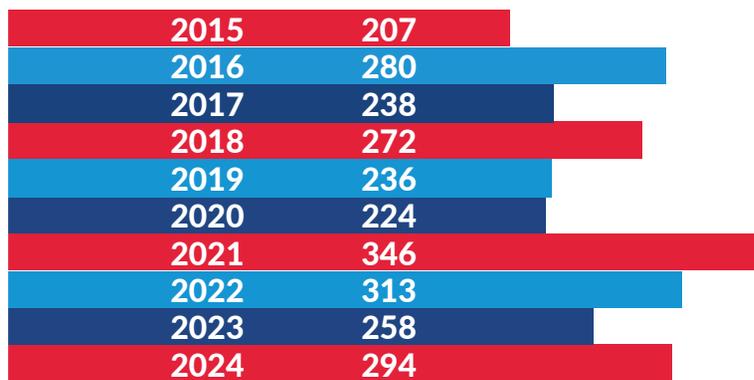
# Factors and Challenges

## Factor #2: Building Activity and Supplemental Assessment

### Building Activity

Building activity in the Town has a large impact on the Town's municipal tax rate as it affects the Town's assessment base (as described in Factor #1). Less building activity results in a lower increase in assessment, which puts more pressure on the municipal tax rate. Historically, the Town's building activity has had its ups and downs. Since 1991, the Town's annual building activity has ranged from 462 dwellings in 1997, when the regional economy was thriving, to 79 dwellings in 2008 when the economic crisis hit. The average number of new dwellings built since 1991 is 245 per year. The average number of dwellings built over the past 5 years is 287, significantly increasing in 2021 and above the past 20 year average and trending upward due to national recognition, weather, strength of the local economy etc.

**Number of Dwellings Built**



Although the demand to build in LaSalle is on an upward trend, the number of “build ready lots” has fluctuated. The number of build ready lots had been reduced from 500 lots to 290 in 2019, however there are currently 162 single family, 160 semi-detached and townhouse serviced lots and several blocks for over 275 apartment style dwellings. There are a number of factors that contribute to

the availability of “build ready” lots in LaSalle, which include:

- the high cost of constructing the required trunk infrastructure (storm drainage) in the Bouffard and Howard Planning Districts;
- fragmented ownership of various affected landowners, in terms of being unable to enter into landowner agreements to implement larger scale regional pond solutions;
- the increased costs/time and delays/uncertainties created by the new Provincial Endangered Species Act, and the corresponding habitat regulation. This applies to not only the green field areas of LaSalle, but also to infill areas where there is already substantial urban development and new lot creation applications are being held in abeyance and/or not being submitted as a result of these added costs and uncertainties.

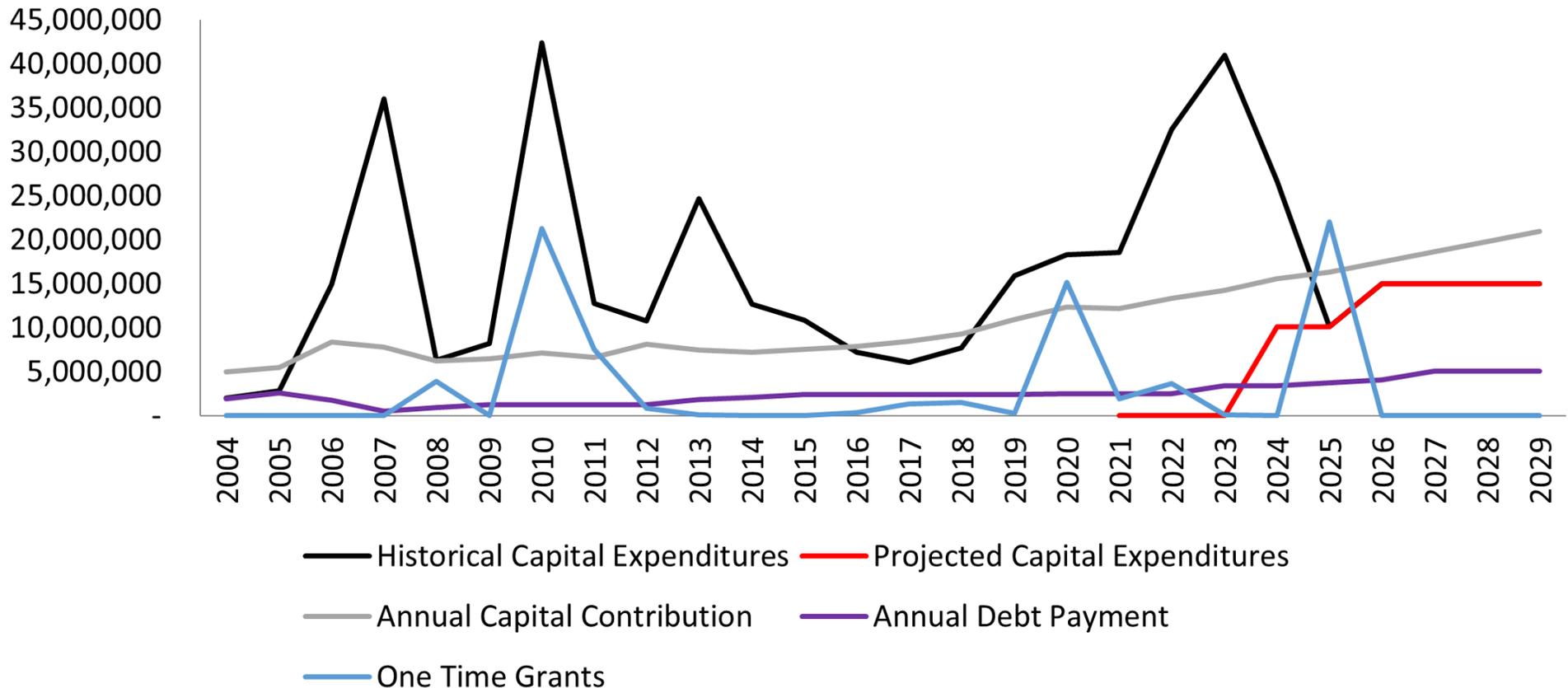
The Town has taken steps to address the first two points by having studies performed on various trunk infrastructure options. The options identified in the studies will result in lower costs to the developers to build the trunk infrastructure required to develop these properties. In addition, in 2025 the Town of LaSalle was successful in its application for funding through the Housing-Enabling Water Systems Fund (HEWSF) and will receive over \$22 million for the Howard Bouffard Stormwater project. However, there is little that the Town can do to fast track the requirements resulting from the new Provincial Endangered Species Act and corresponding habitat regulations.

The potential impact of the shortage in build ready lots would be a slowdown in the amount of additional assessment from new buildings and a decrease in supplemental assessment revenue, which will put more pressure on the municipal tax rate of the Town.

# Factors and Challenges

## Factor #3: Aging Infrastructure

The Town has capital assets with a total net book value over \$328,000,000. These assets have a replacement value of approximately \$1.3 billion. Some of the Town's infrastructure dates back to as far as the 1920's. As time goes on and the Town continues to grow and existing infrastructure continues to age, the amount of infrastructure that needs to be replaced continues to grow. It is important to ensure that there are sufficient annual contributions to capital and capital related reserves to cover the cost of infrastructure replacement. It is also important to ensure that funds intended to replace infrastructure are spent on replacing infrastructure rather than building new capital projects that did not previously exist. The time line below outlines the dollars spent on capital projects over the past twenty five years and predicts capital spending into the next five years.



# Factors and Challenges

## Annual Capital and Reserve Contribution

The annual capital and reserve contribution consists of operational fund transfers to capital and reserves, which are funded from the tax rate, annual grants, water fund transfers to capital and reserves which are funded from the water user fees, and wastewater fund transfers to capital and reserves which are funded from wastewater user fees.

The tax funded contributions have increased steadily from \$3,000,000 in 2001 to \$16,300,000 in 2025. The projected annual transfer in 2028 is \$20,100,000 assuming that the annual contribution increases by \$800,000 annually plus inflation (as per the Town's capital plan). The majority of the increase has been from tax rate increases. However, in 2006, the Federal gas tax program commenced and the Town received \$2,900,000 in 2021 and on average 1.7 million annually in 2022 to 2025. In 2015, the annual OCIF grant program commenced, which originated at \$140,000 per year. In 2022, a redesign of the program has resulted in the Town receiving \$1,100,100 in 2025 (2024 was \$1,100,000).

Annual water contributions have increased steadily from \$408,000 in 2001 to \$2,800,000 in 2024. Every five years, the Town is required to update their financial plan to ensure that there is a plan in place to fully fund water capital requirements. In 2018, the Town of LaSalle and the Windsor Utilities Commission reached a five-year water purchase agreement; a subsequent agreement was reached in 2023.

Annual wastewater contributions were \$1,500,000 in 2001, and dipped to \$0 in 2011, and has since increased to \$2,400,000 in 2024. In 2008, the Town of LaSalle's revised usage agreement with the City of Windsor took effect as the Lou Romano plant upgrade was complete. The revised agreement increased the Town's average daily usage capacity to 5 million gallons, which in turn, came at an additional cost to the Town. However, this agreement has saved the Town of LaSalle significant money as the Town does not need to pay for the operations of its own treatment plant.

## Annual Debt Payment

In 2006 and 2007, the majority of the Town's existing debt was paid and the annual payment decreased to \$465,000. In 2008, the Town's annual debt payment increased by \$412,000 to fund the Town's portion of the Lou Romano plant upgrade and it also increased by \$839,000 to fund a portion of the Vollmer Complex. In 2013, the Town's annual debt payment increased by \$1,000,000 to fund a portion of the new municipal facilities, offset by the completion of payments of the debt issued prior to 2005. In 2021, the Town's debt payment increased by \$555,000 and has increased a further \$473,000 because of debt associated with the LaSalle Landing waterfront project. In addition, the Town is issued \$9,000,000 in early 2025 to fund the construction of the Town's Fire Station #2. The total projected annual debt payment is \$4,086,700.



# Factors and Challenges

## History of One Time Grants

From 2010 through 2012, \$29.6 million of stimulus grants were received to fund two thirds of the Vollmer RInC project, Malden Road rehabilitation project, Southwest Quadrant project, Laurier Parkway project and Front Road project. Likewise, in 2020, the Town was successful in its application to the Disaster Mitigation and Adaptation Fund and will receive \$14.8 million to assist with its Storm and Sanitary Sewer Enhancement project. In 2022, the Town has been successful in it's Investing in Canada Infrastructure Program - Green Stream and will receive a \$3 million grant to assist in watermain replacements on Bouffard Road and Reaume Road. Furthermore, in 2025 the Town has been succesful with it's application to the Housing-Enabling Water Systems Fund (HEWSF) and will receive over \$22 million for the Howard Bouffard Stormwater project.

In recent years the Town has placed an emphasis on applying for various application based grants and funding. The Town has been successful in its application of many of these grants including:

- National Disaster Mitigation Program-Intake 4
- Canada Community Revitalization Fund
- Rural Economic Development Program
- Disaster Mitigation and Adaptation Fund
- Regional Relief and Recovery Fund- TIAO
- Investing in Canada Infrastructure Program - Green Stream
- Ontario Trillium Fund - Community Building Fund
- Housing-Enabling Water Systems Fund

## History of Capital Expenditures

There has been a large amount of infrastructure replacement and other capital projects in the past fifteen years. The significant projects are as follows:

2003	\$8,000,000 payment for sewage capacity (Lou Romano Project)
2006	Construction on the Vollmer Complex began (\$8,800,000)
2007	Continued construction on the Vollmer Complex (\$17,000,000)

### 2010 through 2011

\$17,400,000 million on Laurier Parkway
\$7,100,000 on Vollmer RinC project
\$11,200,000 on Malden Road rehabilitation project
\$8,800,000 on South West Quadrant rehabilitation project
\$5,500,000 on Front Road rehabilitation project

### 2012 through 2014

\$32,500,000 on new Civic Facilities
2014 \$2,200,000 on watermeter replacement/transmitter installation
2015 \$7,700,000 on Todd Lane reconstruction
2016 \$3,000,000 on streetlight conversion to LED lights
2019 \$3,500,000 on flood mitigation
2019 \$2,000,000 on Front Road Marina purchase

### 2020/2021

\$8,000,000 on LaSalle Landing land acquisition
2021 \$6,500,000 on the Event Centre at the LaSalle Landing
2022 \$2,700,000 to construct a parking lot to service the Town's waterfront development
2022 \$800,000 has been invested in Tennis Court construction (Phase 1) at the Vollmer Recreation and Culture Complex. The construction includes 4 tennis courts, lighting, and trail connection to the Town's trail network
2023 \$8,400,000 in the construction of a Fire Sub-station to be located on the site of the former LaSalle Arena on Front Road
2024 \$9,000,000 invested to construct a multi-use trail at LaSalle Landing
2024 \$6,000,000 invested in the Wastewater pumping station upgrades
2025 \$8,000,000 invested in Front Road Storm Sewer Improvements

# Factors and Challenges

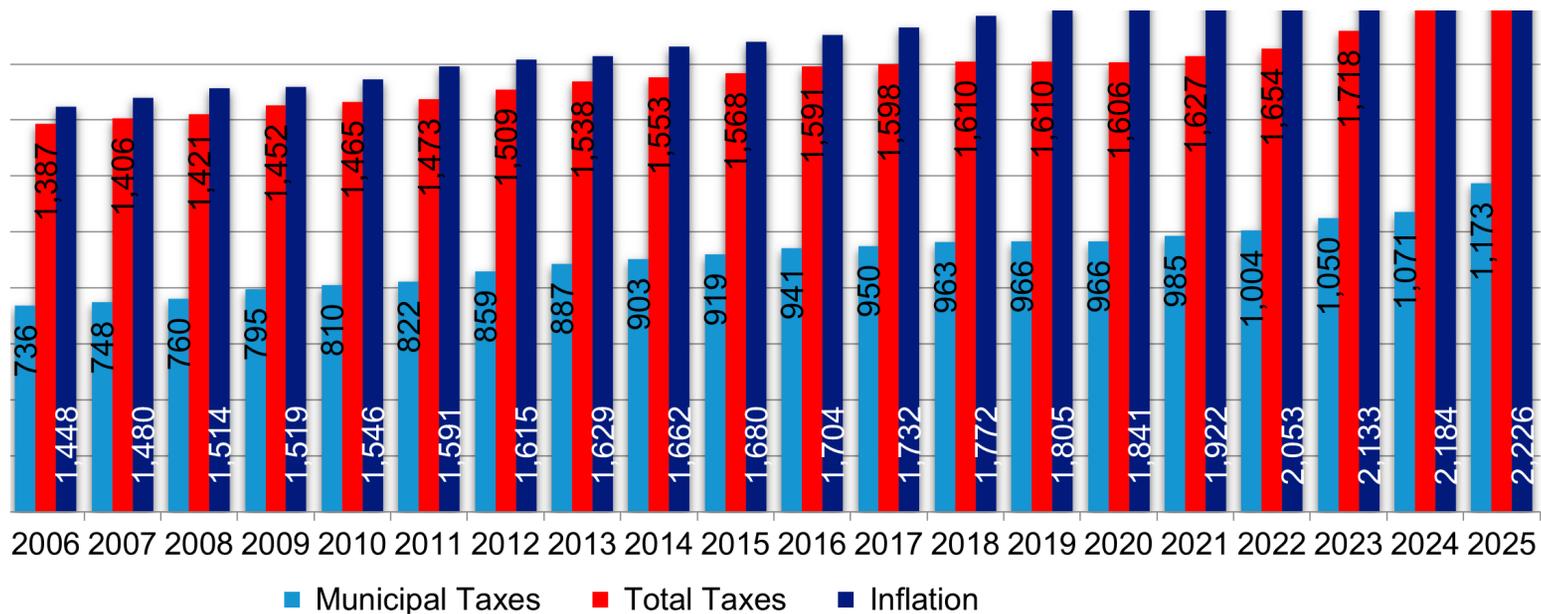
## Factor #4: Inflationary and Contractual Pressures

### Inflationary Gap

The Town's financial position is not unlike the financial position of any household. We are affected by upward inflationary and contractual pressures, rising utility rates, rising gas prices and building maintenance expenses that you would expect on a 20-year-old home. Predominantly, since 2006, the Town has been passing on tax rate increases which are less than the annual inflation rate. While this has benefited our ratepayers, it has resulted in less municipal revenues, or what is known as an Inflationary Gap.

By definition, the Inflationary Gap is the difference between the rate of inflation and the year over year increase in the tax rate. Over the past eighteen years the inflationary gap has grown to a point that the 2025 inflationary gap has reached \$9,000,000 – had the tax rate increases matched the annual rate of inflation. The following table illustrates the progression of the inflationary gap from 2006 to 2025.

**LaSalle Tax History**  
**Total Residential Taxes per \$100,000 of Assessment**  
*Normalized for Growth and Re-Assessment Effects*



**\$9.0**  
million

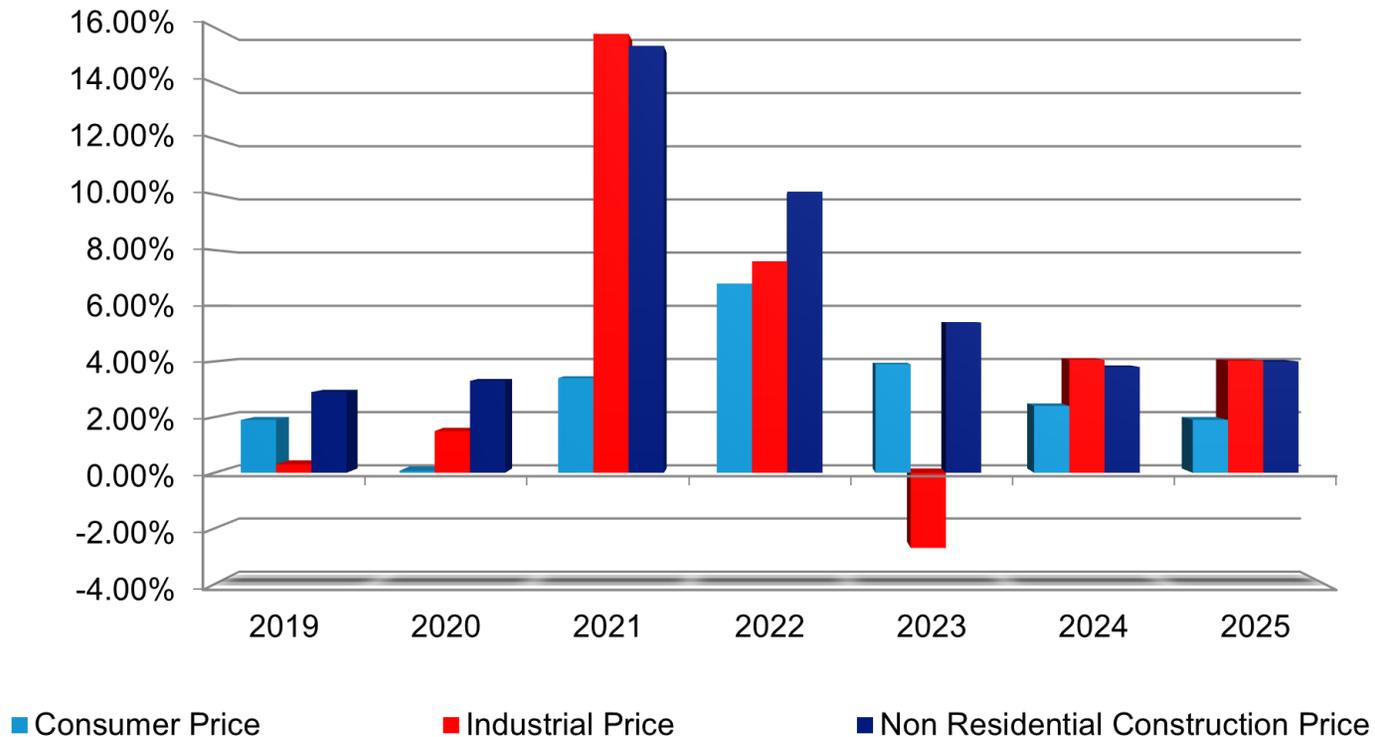
2025 Cumulative 18  
Year Inflationary Gap  
\$9,000,000

# Factors and Challenges

## General Inflation

As with any individual personal and household life, inflation has an impact on their disposal income. This affect is amplified in the municipal budget given the expenditure level for materials, supplies and services of approximately \$23,500,000.

Despite the Consumer Price Index, projected to be approximately 1.9% as of August 2025, the more pertinent indices for municipalities have been the Construction Price Index and the Industrial Product Price Index. These indices, which measures costs associated with capital projects and also the cost of many material, supplies and services purchased by the Town. The following table compares the Consumer Price Index (CPI), the Industrial Product Price Index (IPPI), and the Non Residential Construction Price Index.

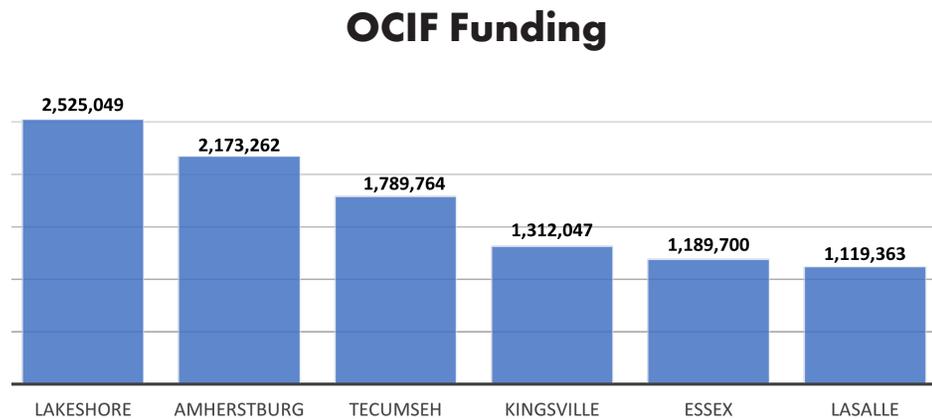


# Factors and Challenges

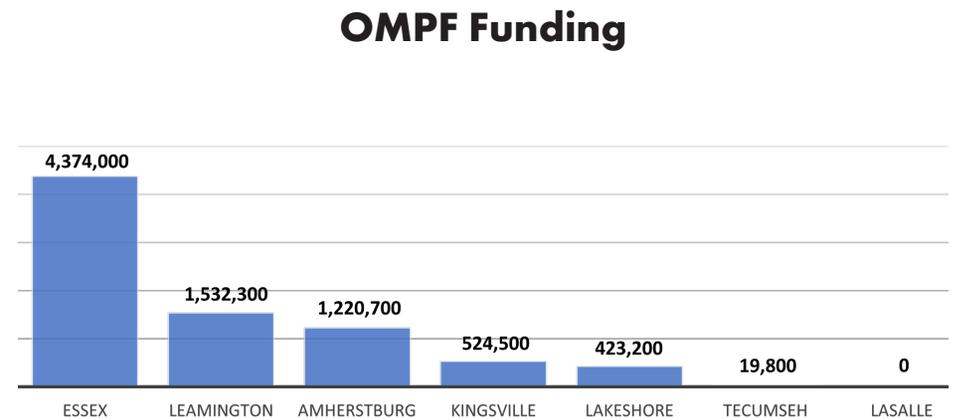
## Factor #5: Formula Based Upper Levels of Government Funding

All significant formula based grants are partially based on average household income. Municipalities with higher household incomes receive less funding and Municipalities with lower household incomes receive higher levels of funding. Given that LaSalle has one of the highest average household income rates in the Province and Canada, LaSalle receives lower levels of funding from formula based grants. In some cases, LaSalle does not receive any funding.

The chart below compares **2025 OCIF (Ontario Communities Infrastructure Fund)** funding allocation to Municipalities in the region. The formula based grant is partially based on average household income and partially based on the value of tangible capital assets.



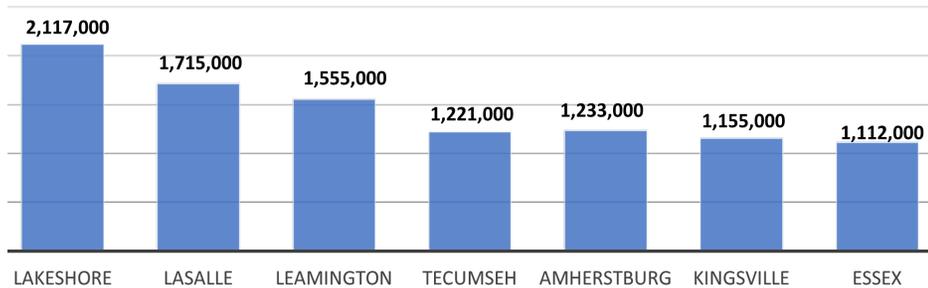
The chart below compares **2025 OMPF (Ontario Municipal Partnership Fund)** funding allocation to Municipalities in the region. The formula based grant is partially based on total weighted assessment per household, rural vs. community measure, among other factors.



# Factors and Challenges

The chart below compares **2025 Canada Community Building (formerly Federal Gas Tax)** allocation to Municipalities in the region (includes County Allocation). The formula based grant is fully allocated based on a per-capita basis.

## Canada Community Building Fund



The chart below compares the **total formula based funding** received for all sources of funding as well as the total formula based funding received per capita.

## Total Formula Based Funding



As can be seen by the previous comparisons, in 2025 the Town of LaSalle received slightly less than Kingsville and significantly less annual funding than the other Municipalities in the County. This places significant pressure on the Town's tax rate in order to make up this funding gap.

The Town of LaSalle received \$87 of formula base funding per capita, whereas most municipalities within the County receive significantly higher formula based grants per capita.



# New Staffing Enhancements

## Recommended New Staffing Enhancements

The 2026 Budget includes an allowance for an overall net increase of 5.00 Full-Time Equivalent (FTE) employees. Additional staff resources are required to facilitate desired service level enhancements and/or increased workloads due to a variety of factors including:

- Enhance economic development and tourism within the Town.
- Additional operational requirements to maintain existing service levels as the Town experiences significant population growth.
- Accommodate growing demand for recreation activities within the Town.
- Additional administrative support related to increased legislative requirements, increasing number of staff within the Town and increased communication needs throughout the Town.

Staffing increases are supported by Recommended New Staffing Enhancement (RNSE) forms. The RNSE forms contain sections on:

- Description of the enhancement.
- Justification for the request.
- Impact to the Town of LaSalle should the position not be approved.
- Budget impact.

# 2026 Proposed Additions

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**The increase of 8.00 FTE positions is a result of the following proposed additions:**

## **Strategy and Engagement 2.0 FTE additions**

The Supervisor of Economic Development, Tourism and Business Engagement position is created to drive economic development and tourism strategic planning, business attraction and retention programs, stakeholder engagement with local businesses, government agencies and community groups, and project management. The Communications position is created in response to the continued growth and demand related to the communications function within the Town. This position will work closely with the Corporate Communication and Promotions Officer to develop, write, take photos and videos, and design a variety of communication materials.

## **Human Resources 1.0 FTE addition**

The Human Resources Administrator position is created to accommodate the growing demands and additional legislated requirements of the Human Resources department. This position will improve internal service levels by providing support for recruitment coordination, onboarding support, employee support, managing documentation, and updating HR systems to ensure proper compliance and record keeping.

## **Legal Services 1.0 FTE addition**

The Director of Legal Services position is created to accommodate increased workload within the department due to both growth and risk mitigation initiatives. This position will oversee all legal functions of the Town.

## **Public Works 2.0 FTE additions**

The Director of Public Works Operations is created due to growth and increase in demand within the Town. This position will result in a redistribution of the oversight of all operations and maintenance of municipal roads, parks, public spaces, water, wastewater, storm/drainage and facilities. The existing Director of Engineering & Infrastructure will focus on directing the operational aspects of the Engineering & Infrastructure Services. This will increase the capacity to advance key priorities for the Municipality around growth, development, engineering, and major capital projects. Additionally, two additional Parks seasonal workers (0.5 FTE each) will be hired to service the increased demand within the Parks department related to growth and the LaSalle Landing.

## **Culture and Recreation 2.0 FTE additions**

Two additional Full-Time Aquatics Team leader positions will be created to accommodate growing demand within the Culture and Recreation department. These positions will provide direct supervision to lifeguards and swim instructors during aquatic operations.

# 2026 Proposed Additions

## Funding Summary for proposed new positions

Department	Position	Est. Annual Cost	% Allocated to 2026	Fiscal 2026 Impact
Strategy and Engagement	Supervisor, Economic Development	135,200	50%	67,600
Strategy and Engagement	Communications	77,200	75%	57,900
Human Resources	HR Administrator	120,200	50%	60,100
Legal Services	Director of Legal Services	221,400	50%	110,700
Public Works	Director of Operations	222,000	100%	222,000
Public Works	Parks Seasonal (2)	86,800	100%	86,800
Culture and Recreation	Team Leader (2)	155,900	100%	155,900
			<b>Total</b>	<b>761,000</b>

Funding Source	Fiscal 2026 Impact
Water and Wastewater Operations	148,600
Culture and Recreation part-time staffing reduction and user fees	155,900
Municipal Levy Increase	456,500
<b>Total</b>	<b>761,000</b>

# New Position Budget Justification

## Strategy and Engagement

**Position:** Supervisor of Economic Development, Tourism, and Business Engagement

**Service Area:** N/A

## Description of Enhancement

This position will assist in allocating resources to support the economic development and tourism objectives of the municipality. This focus was identified as a need in the Economic Development Strategic Plan previously adopted by Council. In addition, Members of Council have identified the need to be more active in the promotion of economic development, business engagement and tourism.

This position will report to the Director of Strategy and Engagement. This position will have responsibilities for economic development and tourism strategic planning, business attraction and retention programs, stakeholder engagement with local businesses, government agencies and community groups, and project management.

## Justification for the Request

The request for this position is growth related. With the expected increase in development activity, which under the adopted Official Plan and current draft of the Howard Bouffard Secondary Plan, will include a higher component of business, commercial and retail opportunities. This will lead to an increase in inquiries related to business development. In addition, the Town has started to build relationships with local business leaders and there is an expectation that these opportunities will expand in the future.

There are also several projects that take place annually in collaboration with Invest Windsor Essex and Tourism Windsor Essex Pelee Island that require resources and attention.

Furthermore, with the expected population increase in LaSalle and the region, in

addition to the development of LaSalle Landing as a destination, tourism related activities will demand more focus.

## Impact to Town should the position not be approved

Economic development, tourism and business engagement will continue to be addressed by multiple staff when time permits in their schedules. The CAO and Director of Strategy and Engagement field inquiries regarding potential economic and tourism activities. In addition, the Director of Planning and Development also fields inquiries from the broader development and planning community, while the Director of Culture and Recreation fields inquiries related to tourism. By having so many people involved, it is often difficult to coordinate the inquiries and develop action plans to ensure the best possible outcomes.

## Budget Impact

The Supervisor of Economic Development, Tourism and Business Development will have a total estimated annual cost of \$135,200 which will be funded from municipal taxes. This position is scheduled to be filled in the 3rd quarter of 2026. Therefore, the impact on the 2026 operating budget is \$67,600 and an additional \$67,600 in the 2027 operating budget.

# New Position Budget Justification

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## **Strategy and Engagement**

**Position:** Communications Position

**Service Area:** N/A

## **Description of Enhancement**

This position will assist in the sharing of information both internally with staff and externally with the public. The position will collaborate with current staff to enhance the delivery of communication materials.

This position will report to and be responsible to work closely with the Corporate Communication and Promotions Officer to develop, write, take photos and videos, and design a variety of communication materials.

## **Justification for the Request**

The request for this position is growth related as the expectation of communication has rapidly expanded in the last few years. In addition, our internal departments continually request more assistance to share information with the public including legislated information, education campaigns and new initiatives.

With the state of local media and journalism, and the access to social media channels, it is essential to ensure that the Town's messages are available consistently and frequently on a variety of platforms. It is also important that the Town continue to share its own information in a timely manner to combat misinformation that often undermines public trust.

## **Impact to Town should the position not be approved**

Communication and promotion of Town initiatives require creativity and an attention to detail. This can sometimes be in jeopardy when projects are rushed. With the increase of internal requests to share information, projects have been delayed due to a lack of staff resources. Staff will continue to put projects on hold delaying the release of information to the public.

## **Budget Impact**

The Communications position will have a total estimated annual cost of \$77,200 which will be funded from municipal taxes. This position is scheduled to be filled in the 2nd quarter of 2026. Therefore, the impact on the 2026 operating budget is \$57,900 and an additional \$19,300 in the 2027 operating budget.

# New Position Budget Justification

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## **Human Resources**

**Position:** Human Resources Administrator

**Service Area:** Human Resources

## **Description of Enhancement**

As the Town continues to grow, the demands on the Human Resources department continue to increase. The Human Resources Administrator will significantly strengthen the departments' ability to manage increasing demands and improve the level of service.

This position will report to the Manager of Human Resources and will be primarily responsible for recruitment coordination, onboarding support, employee support, managing documentation, and updating HR systems to ensure proper compliance and record keeping. Administrative tasks will be redistributed from senior HR staff, allowing more focus on advancing important strategic initiatives.

## **Justification for the Request**

The addition of a Human Resources Administrator is essential to meet the increasing demands placed on the HR department due to organizational growth and evolving legislative requirements. As our workforce expands, so do the complexities of recruitment in a highly competitive labour market, onboarding, compliance, and employee support. These functions require consistent administrative attention, and the current workload has become unsustainable without additional support.

## **Impact to Town should the position not be approved**

Should the position not be approved, the current HR team will continue to be stretched thin, which will lead to delays in other important HR activities. The Town can expect an increase in time-to-hire, and reduction in the overall efficiency of our HR operations. Strategic HR initiatives that are critical to supporting organizational development will need to be deprioritized due to the need to man-

age routine administrative tasks. This could result in current employees leaving our organization, impact our ability to attract skilled talent, and potentially cause reputational harm from both a rate payer perspective and prospective individuals seeking employment.

## **Budget Impact**

The Human Resource Administrator will have a total estimated annual cost of \$120,200 which will be funded from municipal taxes. This position is scheduled to be filled in the 2nd quarter of 2026. Therefore, the impact on the 2026 operating budget is \$60,100 and an additional \$60,100 in the 2027 operating budget.

# New Position Budget Justification

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## **Legal Department**

**Position:** Director of Legal Services

**Service Area:** Administration

## **Description of Enhancement**

Create the Director of Legal Services position, a new senior level position with a realigned reporting relationship to the Deputy CAO – Corporate, realign the Insurance, Administrative Penalties System and Bylaw portfolios to this area, including the review the Legal, Property and Risk department to realign positions as necessary.

## **Justification for the Request**

Since bringing legal services and support from an externally contracted service to an internal resource we have seen a continued increase in utilization currently beyond resource levels – identifying the need for increased legal support within the organization. With the readily available legal support and the litigious work environment staff from all areas are making use of the internal service in order to mitigation risk. This increase in utilization has led to an increasing number of open files & commitments, leading again to a significant rise in workload.

Further to this, there are several legal-based functions which are currently managed and controlled by other departments which include managing Insurance & Claims (Finance & D/CAO), Bylaw Enforcement (Planning & Development) and the Administrative Penalties System (Council Service). Originally these functions were taken on by the current managers as the best-fit alternative, however with the establishment a focused legal services area these functions should be re-aligned.

## **Impact to Town should the position not be approved**

Ultimately not proceeding with this position may lead to delays to the legal operational needs of the organization and delays within the development and site plan agreement process.

Across Ontario municipalities are placing increased prominence on the legal function, elevating the areas to divisional/departmental levels, primarily because of the need to manage the risks of the municipality and limit the exposure to the greatest degree possible. This recommendation will align with the emerging best practices in the municipal sector.

## **Budget Impact**

The Director of Legal Services will have a total estimated annual cost of \$221,400 which will be funded from municipal taxes. This position is scheduled to be filled in the 3rd quarter of 2026. Therefore, the impact on the 2026 operating budget is \$110,700 and an additional \$110,700 in the 2027 operating budget.

# New Position Budget Justification

## **Public Works Operations Department**

**Position:** Director of Public Works Operations

**Service Area:** New Department

### **Description of Enhancement**

Restructure the Public Works department into two (2) distinct portfolios. One portfolio, Director of Public Works Operations (NEW/VACANT) and the other portfolio being the Director of Engineering and Infrastructure (EXISTING/FILLED).

The new Director of Operations would be responsible for all operations related to the operations and maintenance of municipal roads, parks, public spaces, water, wastewater, storm/drainage and facilities. They will provide strategic oversight to ensure resource allocation and service quality are optimized and to develop the operational plans and budgets to support changes in service levels in response to changing demands and growth. Adding this Operations portfolio would result in a more even distribution of service departments and full-time staff across LaSalle's SLT.

The revised Director of Engineering & Infrastructure will focus on directing the operational aspects of the Engineering & Infrastructure Services will increase the capacity to advance key priorities for the Municipality around growth, development, engineering, and major capital projects.

This recommendation will better balance responsibilities of the Public Works – Operations and Engineering & Infrastructure departments and create capacity to align focus towards strategic objectives and direction.

Both of these positions will report to the current Deputy.

### **Justification for the Request**

Like most municipalities, LaSalle utilizes a functional department structure for the organization. However, in our current organizational structure, the Public Works

department is disproportionately large as compared to other departments internally and with our peer group. The Public Works department accounts for over 40% of the staff and 50% of the expenditures for the Town of LaSalle. More importantly however, the Director of Public Works is responsible for the operations (and all divisions contained therein) as well as the engineering, capital projects, growth and development (development being a shared responsibility with the Director of Planning & Development). The portfolio is too large to provide effective oversight to the variety of functional areas.

The creation of a new Operations Department will alleviate workload pressures in the Public Works and will allow the SLT members to focus on strategic planning and decision-making, particularly concerning major strategic priorities related to the Municipality's operations and growth. The separation of Public Works Operations from capital projects, engineering and growth/development is also a common practice among comparator municipalities.

### **Impact to Town should the position not be approved**

The division of duties within the existing Public Works structure will ensure efficient and fiscal responsibility by creating a more manageable working structure and a more balanced budget and staff oversight.

By not proceeding, the Town runs a risk of disproportionately over burdening and hindering the director of the larger department based on budget and staffing they are responsible for.

### **Budget Impact**

The Director of Operations will have a total estimated annual cost of \$222,000 of which \$148,000 will be funded from water and wastewater operations and \$74,000 will be funded from municipal taxes. This position is scheduled to be filled in the 1st quarter of 2026. Therefore, the impact on the 2026 operating budget is \$74,000.

# New Position Budget Justification

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## **Public Works**

**Position:** Parks Seasonal

**Service Area:** Public Works

### **Description of Enhancement**

These two positions will add to the current compliment of Parks Seasonal Staff. These positions will help to ensure the department is meeting the expected current levels of service within the Parks department, and help with current growth, and additional requests.

Parks Seasonal staff will report to the Supervisor of Parks, and from time to time a Parks Student may report to this position.

Parks Seasonal staff are responsible for all the aspects of the Parks department in all seasons other than Winter. This includes but is not limited to turf maintenance, grass cutting, field grooming, line painting, maintaining garden beds, Event setups, Holiday Light Setups, etc.

### **Justification for the Request**

As the Town grows, the workload on the parks department slowly increases as well. To maintain the current levels of service, as there are more items to take care of daily, more staff hours are required.

### **Impact to Town should the position not be approved**

If the staffing levels for the Parks Department are not increased, either the level of service will need to decrease, items of work may need to be contracted out where able, or areas of maintenance would need to be reduced (ie. reduce number of gardens to maintain etc.)

### **Budget Impact**

The two Parks Seasonal position will have a total estimated annual cost of **\$86,800** which will be funded from municipal taxes. These positions are scheduled to be filled in 2026 and the annual operating budget impact in 2026 is **\$86,800**.

# New Position Budget Justification

## **Culture and Recreation**

**Position:** Aquatics Team Leader

**Service Area:** Aquatics

### **Description of Enhancement**

The addition of two full-time Aquatics Team Leader positions will significantly enhance frontline service delivery at the Vollmer Complex by providing consistent, professional supervision during aquatic operations. These roles will improve responsiveness to patron needs, strengthen staff coaching and emergency preparedness, and ensure safety protocols are upheld across all aquatic programs. With stable leadership in place, the Town will benefit from improved program quality, reduced turnover, and more efficient operations, ultimately supporting a safer, more inclusive, and high-performing recreation environment for residents of all ages and abilities.

The proposed full-time Aquatics Team Leader position(s) will report to the Recreation Programmer. This role will provide direct supervision to lifeguards and swim instructors during aquatic operations. Major responsibilities include coordinating daily pool operations, leading emergency response, coaching staff, resolving patron concerns, monitoring safety protocols, and supporting onboarding of part-time aquatic staff.

### **Justification for the Request**

This position is recommended as part of a strategic shift toward a more stable and professionally invested staffing model. The recreation sector is facing increased complexity, including heightened safety standards, diverse participant needs, and rising community expectations. Converting multiple part-time roles into two full-time positions will improve service delivery, reduce turnover, enhance risk management, and support workforce stability. This change aligns with the Town's Strategic Plan and anticipated growth and builds on the success of previous staffing investments such as the Recreation Programmer role.

### **Impact to Town should the position not be approved**

By approving this position, the department will be better equipped to elevate our already strong service to an even higher standard. Increased full-time coverage will enhance responsiveness to customer needs and help us more closely align with the Town's mission of delivering exceptional customer service. This role will strengthen leadership consistency, improve support for staff training, and foster a more cohesive team environment. We anticipate that these improvements will contribute to reduced turnover and onboarding demands, allowing us to better focus our resources on serving the community. Ultimately, this investment will help ensure reliable supervision, greater accountability, and a more resilient operation, especially during peak hours and seasonal transitions.

### **Budget Impact**

The two Aquatics team leader positions will have a total estimated annual cost of \$155,900 of which \$110,200 will be funded reductions in part-time staffing cost and further offset by planned modest increases in aquatics user fees. As such, these positions will have no impact on municipal taxes.

# Budget and Forecast Summary

# 2026 Proposed Budget

AFFECT ON RATEPAYERS (PER \$100,000 OF ASSESSMENT)	2025	Total Base		2026	2025	Total Requested		2026
	Approved Budget	Budget Change	%	Base Budget	Approved Budget	Budget Change	%	Requested Budget
<b>Corporate Revenue</b>	<b>(200.10)</b>	<b>(2.87)</b>	<b>1.4%</b>	<b>(202.97)</b>	<b>(200.10)</b>	<b>(3.26)</b>	<b>1.6%</b>	<b>(203.36)</b>
Mayor & Council	12.44	(0.12)	(1.0%)	12.32	12.44	(0.09)	(0.7%)	12.35
Strategy & Engagement	19.99	0.46	2.3%	20.45	19.99	3.95	19.8%	23.94
Finance & Administration	40.75	5.99	14.7%	46.74	40.75	8.62	21.2%	49.37
Financial Services	448.68	(6.02)	(1.3%)	442.66	448.68	8.58	1.9%	457.26
Alley Closing Program	1.41	(0.04)	(2.8%)	1.37	1.41	(0.03)	(2.1%)	1.38
Division of IT	39.69	1.79	4.5%	41.48	39.69	2.44	6.1%	42.13
Human Resources	20.41	0.35	1.7%	20.76	20.41	2.11	10.3%	22.52
Council Services	24.58	1.52	6.2%	26.10	24.58	1.94	7.9%	26.52
Fire	124.84	5.78	4.6%	130.62	124.84	13.25	10.6%	138.09
Police	244.59	13.83	5.7%	258.42	244.59	18.03	7.4%	262.62
Police Services Board	1.55	0.10	6.5%	1.65	1.55	0.11	7.1%	1.66
Conservation Authority	8.82	0.08	0.9%	8.90	8.82	0.09	1.0%	8.91
Protective Inspection & Control	0.62	0.11	17.7%	0.73	0.62	0.11	17.7%	0.73
Emergency Measures	1.30	(0.03)	(2.3%)	1.27	1.30	(0.03)	(2.3%)	1.27
PW-Corporate	19.27	2.29	11.9%	21.56	19.27	4.02	20.9%	23.29
PW-Roads	42.02	1.10	2.6%	43.12	42.02	1.19	2.8%	43.21
PW-Drainage	10.72	0.76	7.1%	11.48	10.72	0.79	7.4%	11.51
PW-Storm Sewers	4.11	(0.05)	(1.2%)	4.06	4.11	(0.04)	(1.0%)	4.07
PW-Fleet	20.33	(0.22)	(1.1%)	20.11	20.33	(0.18)	(0.9%)	20.15
PW-Facilities	114.63	1.36	1.2%	115.99	114.63	1.59	1.4%	116.22
PW-Parks	44.63	0.67	1.5%	45.30	44.63	2.75	6.2%	47.38
Winter Control	4.69	(0.12)	(2.6%)	4.57	4.69	(0.11)	(2.3%)	4.58
Traffic Control	2.28	0.62	27.2%	2.90	2.28	0.63	27.6%	2.91
Transit	8.49	2.01	23.7%	10.50	8.49	2.03	23.9%	10.52
Street Lighting	7.39	0.43	5.8%	7.82	7.39	0.45	6.1%	7.84
Crossing Guards	2.90	0.53	18.3%	3.43	2.90	0.54	18.6%	3.44
Garbage Collection	32.90	(0.19)	(0.6%)	32.71	32.90	(0.13)	(0.4%)	32.77
Garbage Disposal	30.67	(0.77)	(2.5%)	29.90	30.67	(0.72)	(2.3%)	29.95
C&R Corporate	49.03	2.37	4.8%	51.40	49.03	2.47	5.0%	51.50
C&R Community Programs	(0.41)	0.62	(151.2%)	0.21	(0.41)	0.62	(151.2%)	0.21
C&R Culture & Events	1.41	0.03	2.1%	1.44	1.41	1.07	75.9%	2.48

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>AFFECT ON RATEPAYERS (PER \$100,000 OF ASSESSMENT)</b>	2025 Approved Budget	Total Base Budget Change	%	2026 Base Budget	2025 Approved Budget	Total Requested Budget Change	%	2026 Requested Budget
C&R Arenas, Fields & Community S	(26.98)	(2.98)	11.0%	(29.96)	(26.98)	(3.04)	11.3%	(30.02)
C&R Aquatic Centre	(3.05)	(2.25)	73.8%	(5.30)	(3.05)	1.31	(43.0%)	(1.74)
C&R Fitness Centre	(5.22)	(3.10)	59.4%	(8.32)	(5.22)	(3.11)	59.6%	(8.33)
C&R Outdoor Pool	0.06	(0.15)	(250.0%)	(0.09)	0.06	(0.15)	(250.0%)	(0.09)
Planning & Development Building Division	23.87	2.37	9.9%	26.24	23.87	2.42	10.1%	26.29
<b>TOTAL NET EXPENSES</b>	<b>1,373.40</b>	<b>29.17</b>	<b>2.1%</b>	<b>1,402.57</b>	<b>1,373.40</b>	<b>73.46</b>	<b>5.3%</b>	<b>1,446.86</b>
<b>MUNICIPAL PROPERTY TAXES</b>	<b>1,173.30</b>	<b>26.30</b>	<b>2.2%</b>	<b>1,199.60</b>	<b>1,173.30</b>	<b>70.20</b>	<b>6.0%</b>	<b>1,243.50</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>GENERAL TAX LEVY REQUIREMENTS BY DEPARTMENT</b>	2024 Actuals	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo/ Contractuals	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Corporate Revenue</b>	<b>(11,009,736)</b>	<b>(7,146,861)</b>	<b>(8,527,700)</b>	<b>(346,000)</b>	<b>(8,873,700)</b>		<b>(8,873,700)</b>	<b>4.1%</b>
Mayor & Council	452,029	334,419	530,300	8,400	538,700		538,700	1.6%
Strategy & Engagement	762,709	554,363	852,000	42,100	894,100	150,500	1,044,600	22.6%
Finance & Administration	1,116,067	1,382,844	1,736,600	306,800	2,043,400	110,700	2,154,100	24.0%
Financial Services	20,864,398	17,804,061	19,121,500	231,500	19,353,000	600,000	19,953,000	4.3%
Alley Closing Program	79,596	52,842	60,000		60,000		60,000	
Division of IT	1,589,239	1,521,260	1,691,300	122,200	1,813,500	25,000	1,838,500	8.7%
Human Resources	737,733	808,297	869,800	37,600	907,400	75,100	982,500	13.0%
Council Services	832,262	826,024	1,047,400	93,600	1,141,000	16,100	1,157,100	10.5%
Fire	5,074,968	4,354,556	5,320,400	390,300	5,710,700	315,000	6,025,700	13.3%
Police	9,834,405	8,650,109	10,423,900	874,000	11,297,900	161,700	11,459,600	9.9%
Police Services Board	114,417	39,963	66,000	6,300	72,300		72,300	9.5%
Conservation Authority	347,229	281,306	375,900	13,000	388,900		388,900	3.5%
Protective Inspection & Control	48,318	4,515	26,600	5,400	32,000		32,000	20.3%
Emergency Measures	41,776	21,417	55,500		55,500		55,500	
PW-Corporate	713,796	832,742	821,300	121,500	942,800	73,400	1,016,200	23.7%
PW-Roads	1,830,812	1,671,230	1,790,800	94,500	1,885,300		1,885,300	5.3%
PW-Drainage	469,474	401,542	456,700	45,400	502,100		502,100	9.9%
PW-Storm Sewers	133,449	119,155	175,100	2,600	177,700		177,700	1.5%
PW-Fleet	814,795	687,953	866,600	12,600	879,200		879,200	1.5%
PW-Facilities	4,649,013	4,148,546	4,885,200	186,000	5,071,200		5,071,200	3.8%
PW-Parks	1,469,579	1,384,169	1,902,200	78,300	1,980,500	86,800	2,067,300	8.7%
Winter Control	217,467	373,098	200,000		200,000		200,000	
Traffic Control	139,705	129,901	97,000	30,000	127,000		127,000	30.9%
Transit	327,483	417,953	361,700	97,200	458,900		458,900	26.9%
Street Lighting	422,423	325,174	315,000	27,000	342,000		342,000	8.6%
Crossing Guards	142,872	108,497	123,700	26,200	149,900		149,900	21.2%
Garbage Collection	1,389,578	1,302,116	1,402,000	28,000	1,430,000		1,430,000	2.0%
Garbage Disposal	1,244,150	966,323	1,307,000		1,307,000		1,307,000	
C&R Corporate	1,994,868	1,725,801	2,089,600	157,600	2,247,200		2,247,200	7.5%
C&R Community Programs	(40,221)	(12,246)	(17,500)	26,800	9,300		9,300	(153.1%)
C&R Culture & Events	69,922	60,390	60,000	3,000	63,000	45,000	108,000	80.0%
C&R Hospitality								
C&R Arenas, Fields & Community Spaces	(1,198,257)	(1,016,077)	(1,149,900)	(160,100)	(1,310,000)		(1,310,000)	13.9%
C&R Aquatic Centre	(105,409)	(153,465)	(130,100)	(101,600)	(231,700)	155,900	(75,800)	(41.7%)
C&R Fitness Centre	(279,382)	(343,037)	(222,400)	(141,200)	(363,600)		(363,600)	63.5%
C&R Outdoor Pool	14,636	10,856	2,600	(6,700)	(4,100)		(4,100)	(257.7%)
Planning & Development	802,467	738,110	1,017,200	130,100	1,147,300		1,147,300	12.8%
Building Division		39,520						
<b>TOTAL NET EXPENSES</b>	<b>57,118,366</b>	<b>50,554,227</b>	<b>58,531,000</b>	<b>2,788,400</b>	<b>61,319,400</b>	<b>1,815,200</b>	<b>63,134,600</b>	<b>7.9%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>46,108,630</b>	<b>43,407,366</b>	<b>50,003,300</b>	<b>2,442,400</b>	<b>52,445,700</b>	<b>1,815,200</b>	<b>54,260,900</b>	<b>8.5%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

GENERAL TAX LEVY REQUIREMENTS BY FUNCTION	2024 Actuals	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo/ Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>DEPT EXPENSES</b>								
Wages & Benefits	28,823,364	26,360,936	32,543,700	2,526,900	35,070,600	1,108,500	36,179,100	11.2%
Administrative Expenses	1,878,504	1,803,450	1,851,200	274,500	2,125,700	16,100	2,141,800	15.7%
Personnel Expenses	779,498	787,897	895,000	33,500	928,500	15,000	943,500	5.4%
Facility Expenses	2,770,267	2,382,707	2,772,900	38,900	2,811,800		2,811,800	1.4%
Vehicle/Equipment	1,231,201	1,183,042	1,431,700	34,300	1,466,000		1,466,000	2.4%
Program Services	7,401,271	6,072,386	7,532,600	289,300	7,821,900	70,000	7,891,900	4.8%
Long Term Debt Repayment	3,003,771	3,067,140	3,352,500	333,300	3,685,800		3,685,800	9.9%
Transfers to Own Funds	19,979,287	15,578,405	16,594,600	(155,500)	16,439,100	754,200	17,193,300	3.6%
<b>TOTAL EXPENSES</b>	<b>65,867,163</b>	<b>57,235,963</b>	<b>66,974,200</b>	<b>3,375,200</b>	<b>70,349,400</b>	<b>1,963,800</b>	<b>72,313,200</b>	<b>8.0%</b>
<b>DEPARTMENTAL REVENUE</b>								
Grants	(430,578)	(241,488)	(363,400)	(55,000)	(418,400)		(418,400)	15.1%
Contributions from Own Funds	(442,344)	(66,700)	(740,200)	(75,100)	(815,300)		(815,300)	10.1%
Other Revenues	(7,875,874)	(6,373,549)	(7,339,600)	(456,700)	(7,796,300)	(148,600)	(7,944,900)	8.2%
<b>TOTAL DEPT REVENUE</b>	<b>(8,748,796)</b>	<b>(6,681,737)</b>	<b>(8,443,200)</b>	<b>(586,800)</b>	<b>(9,030,000)</b>	<b>(148,600)</b>	<b>(9,178,600)</b>	<b>8.7%</b>
<b>CORPORATE REVENUE</b>								
Supplementary Levy	(1,032,170)	(606,030)	(800,000)		(800,000)		(800,000)	
Payments in Lieu-General	(50,307)	(52,233)	(40,200)		(40,200)		(40,200)	
Tile Loans	(10,897)	(10,897)	(10,900)		(10,900)		(10,900)	
Payments in Lieu-Supplementary								
Contributions from Own Funds		(209,100)	(209,100)	(200,000)	(409,100)		(409,100)	95.6%
Other Revenues	(9,916,363)	(6,268,601)	(7,467,500)	(146,000)	(7,613,500)		(7,613,500)	2.0%
<b>TOTAL CORPORATE REVENUE</b>	<b>(11,009,737)</b>	<b>(7,146,861)</b>	<b>(8,527,700)</b>	<b>(346,000)</b>	<b>(8,873,700)</b>		<b>(8,873,700)</b>	<b>4.1%</b>
<b>GENERAL LEVY REQUIREMENT</b>	<b>46,108,630</b>	<b>43,407,365</b>	<b>50,003,300</b>	<b>2,442,400</b>	<b>52,445,700</b>	<b>1,815,200</b>	<b>54,260,900</b>	<b>8.5%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>WATER AND WASTEWATER BUDGETS BY FUNCTION</b>	2024 Actuals	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo/ Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Water</b>								
<b>EXPENSES</b>								
Wages & Benefits	862,119	739,839	997,600	(12,600)	985,000		985,000	(1.3%)
Vehicle/Equipment	7,986	4,174	20,000		20,000		20,000	- %
Program Services	4,338,583	3,154,347	4,174,200	589,300	4,763,500		4,763,500	14.1%
Transfers to Own Funds	2,850,600		3,092,200	(197,700)	2,894,500		2,894,500	(6.4%)
<b>TOTAL EXPENSES</b>	<b>8,059,288</b>	<b>3,898,360</b>	<b>8,284,000</b>	<b>379,000</b>	<b>8,663,000</b>		<b>8,663,000</b>	<b>4.6%</b>
<b>OTHER REVENUE</b>	<b>(636,850)</b>	<b>(406,501)</b>	<b>(788,000)</b>	<b>(5,000)</b>	<b>(793,000)</b>		<b>(793,000)</b>	<b>0.6%</b>
<b>USER FEE REVENUE REQUIRED</b>	<b>7,422,438</b>	<b>3,491,859</b>	<b>7,496,000</b>	<b>374,000</b>	<b>7,870,000</b>		<b>7,870,000</b>	<b>5.0%</b>
<b>Wastewater</b>								
<b>EXPENSES</b>								
Wages & Benefits	221,087	196,532	260,700	(4,500)	256,200		256,200	(1.7%)
Vehicle/Equipment	3,395	320	8,000		8,000		8,000	- %
Program Services	3,076,295	2,441,509	3,215,400	269,300	3,484,700		3,484,700	8.4%
Long Term Debt Repayment	411,953	411,954	412,000		412,000		412,000	- %
Transfers to Own Funds	2,407,586	58,914	2,506,100	(59,800)	2,446,300		2,446,300	(2.4%)
<b>TOTAL EXPENSES</b>	<b>6,120,316</b>	<b>3,109,229</b>	<b>6,402,200</b>	<b>205,000</b>	<b>6,607,200</b>		<b>6,607,200</b>	<b>3.2%</b>
<b>OTHER REVENUE</b>	<b>(748,033)</b>	<b>(731,163)</b>	<b>(806,500)</b>	<b>(5,000)</b>	<b>(811,500)</b>		<b>(811,500)</b>	<b>0.6%</b>
<b>USER FEE REVENUE REQUIRED</b>	<b>5,372,283</b>	<b>2,378,066</b>	<b>5,595,700</b>	<b>200,000</b>	<b>5,795,700</b>		<b>5,795,700</b>	<b>3.6%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

GENERAL TAX LEVY & USER RATE REQUIREMENTS BY FUNCTION	2024 Actuals	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo/ Contractuals	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>DEPARTMENTAL NET EXPENSES</b>								
Wages & Benefits	29,906,570	27,297,307	33,802,000	2,509,800	36,311,800	1,108,500	37,420,300	10.7%
Administrative Expenses	1,878,509	1,803,452	1,851,200	274,500	2,125,700	16,100	2,141,800	15.7%
Personnel Expenses	779,498	787,899	895,000	33,500	928,500	15,000	943,500	5.4%
Facility Expenses	2,770,269	2,382,706	2,772,900	38,900	2,811,800		2,811,800	1.4%
Vehicle/Equipment	1,242,582	1,187,535	1,459,700	34,300	1,494,000		1,494,000	2.3%
Program Services	14,816,151	11,668,242	14,922,200	1,147,900	16,070,100	70,000	16,140,100	8.2%
Long Term Debt Repayment	3,415,725	3,479,093	3,764,500	333,300	4,097,800		4,097,800	8.9%
Transfers to Own Funds	25,237,475	15,637,318	22,192,900	(413,000)	21,779,900	754,200	22,534,100	1.5%
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>80,046,779</b>	<b>64,243,552</b>	<b>81,660,400</b>	<b>3,959,200</b>	<b>85,619,600</b>	<b>1,963,800</b>	<b>87,583,400</b>	<b>7.3%</b>
<b>DEPARTMENTAL REVENUE</b>								
Grants	(430,578)	(241,488)	(363,400)	(55,000)	(418,400)		(418,400)	15.1%
Contributions from Own Funds	(854,297)	(478,653)	(1,152,200)	(75,100)	(1,227,300)		(1,227,300)	6.5%
Other Revenues	(8,800,292)	(7,086,636)	(8,522,100)	(466,700)	(8,988,800)	(148,600)	(9,137,400)	7.2%
<b>TOTAL DEPARTMENTAL REVENUE</b>	<b>(10,085,167)</b>	<b>(7,806,777)</b>	<b>(10,037,700)</b>	<b>(596,800)</b>	<b>(10,634,500)</b>	<b>(148,600)</b>	<b>(10,783,100)</b>	<b>7.4%</b>
<b>CORPORATE REVENUE</b>								
Supplementary Levy	(1,032,169)	(606,030)	(800,000)		(800,000)		(800,000)	
Payments in Lieu-General	(50,306)	(52,233)	(40,200)		(40,200)		(40,200)	
Tile Loans	(10,897)	(10,897)	(10,900)		(10,900)		(10,900)	
Contributions from Own Funds		(209,100)	(209,100)	(200,000)	(409,100)		(409,100)	95.6%
Other Revenues	(9,916,363)	(6,268,601)	(7,467,500)	(146,000)	(7,613,500)		(7,613,500)	2.0%
<b>TOTAL CORPORATE REVENUE</b>	<b>(11,009,735)</b>	<b>(7,146,861)</b>	<b>(8,527,700)</b>	<b>(346,000)</b>	<b>(8,873,700)</b>		<b>(8,873,700)</b>	<b>4.1%</b>
<b>GENERAL LEVY REQUIREMENT</b>	<b>(46,273,770)</b>	<b>(50,270,554)</b>	<b>(50,003,300)</b>	<b>(2,442,400)</b>	<b>(52,445,700)</b>	<b>(1,815,200)</b>	<b>(54,260,900)</b>	<b>8.5%</b>
<b>WATER REVENUE REQUIRED</b>	<b>(7,455,021)</b>	<b>(3,504,486)</b>	<b>(7,496,000)</b>	<b>(374,000)</b>	<b>(7,870,000)</b>		<b>(7,870,000)</b>	<b>(5.0%)</b>
<b>WASTEWATER REVENUE REQUIRED</b>	<b>(5,388,213)</b>	<b>(2,378,066)</b>	<b>(5,595,700)</b>	<b>(200,000)</b>	<b>(5,795,700)</b>		<b>(5,795,700)</b>	<b>(3.6%)</b>
<b>TOTAL REVENUE REQUIREMENT</b>	<b>(59,117,004)</b>	<b>(56,153,106)</b>	<b>(63,095,000)</b>	<b>(3,016,400)</b>	<b>(66,111,400)</b>	<b>(1,815,200)</b>	<b>(67,926,600)</b>	<b>7.7%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>FORECASTED TAX RATE</b>	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget
<b>PROJECTED TOTAL LEVY REQUIREMENTS</b>	<b>54,260,900</b>	<b>59,645,900</b>	<b>64,816,700</b>	<b>69,911,700</b>	<b>74,905,900</b>	<b>79,901,900</b>
<b>PROJECTED ANNUAL LEVY INCREASE</b>	<b>4,257,600</b>	<b>5,385,000</b>	<b>5,170,800</b>	<b>5,095,000</b>	<b>4,994,200</b>	<b>4,996,000</b>
<b>PROJECTED FUNDING SOURCES:</b>						
ASSESSMENT NET INCREASE ON EXISTING TOWN PROPERTIES						
ASSESSMENT INCREASE FROM GROWTH	1,267,200	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
FUNDING FROM TAX RATE INCREASE	2,990,400	4,185,000	3,970,800	3,895,000	3,794,200	3,796,000
<b>TOTAL PROJECTED FUNDING</b>	<b>4,257,600</b>	<b>5,385,000</b>	<b>5,170,800</b>	<b>5,095,000</b>	<b>4,994,200</b>	<b>4,996,000</b>
<b>PROJECTED CHANGE IN MUNICIPAL TAX RATE</b>	5.98%	7.70%	6.66%	6.00%	5.40%	5.10%
<b>TOTAL PROJECTED MUNICIPAL TAX RATE</b>	<b>1.243500</b>	<b>1.339400</b>	<b>1.435600</b>	<b>1.526500</b>	<b>1.636900</b>	<b>1.742000</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>FORECASTED GENERAL TAX LEVY REQUIREMENTS BY DEPARTMENT</b>	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Corporate Revenue</b>	<b>(8,873,700)</b>	<b>(8,721,900)</b>	<b>(8,558,100)</b>	<b>(8,595,100)</b>	<b>(8,633,000)</b>	<b>(8,671,700)</b>	<b>40,400</b>	<b>(0.5%)</b>
Mayor & Council	538,700	555,600	573,200	591,500	610,100	629,300	18,120	3.4%
Strategy & Engagement	1,044,600	1,092,900	1,141,900	1,281,700	1,310,300	1,340,100	59,100	5.7%
Finance & Administration	2,154,100	2,390,200	2,694,600	2,934,400	3,097,700	3,227,200	214,620	10.0%
Financial Services	19,953,000	22,107,900	23,599,700	26,096,100	28,518,200	30,782,000	2,165,800	10.9%
Alley Closing Program	60,000	60,000	60,000	60,000	60,000	60,000		
Division of IT	1,838,500	1,933,100	2,076,100	2,287,000	2,391,100	2,496,800	131,660	7.2%
Human Resources	982,500	1,014,100	1,046,700	1,130,400	1,256,800	1,314,900	66,480	6.8%
Council Services	1,157,100	1,195,400	1,234,700	1,365,600	1,500,700	1,550,100	78,600	6.8%
Fire	6,025,700	6,607,400	7,614,100	7,702,900	7,982,400	8,702,200	535,300	8.9%
Police	11,459,600	12,503,700	13,609,700	14,577,900	15,558,900	16,503,200	1,008,720	8.8%
Police Services Board	72,300	74,200	76,100	78,000	80,000	82,000	1,940	2.7%
Conservation Authority	388,900	398,900	408,900	418,900	428,900	438,900	10,000	2.6%
Protective Inspection & Control	32,000	32,600	33,300	34,000	34,700	35,400	680	2.1%
Emergency Measures	55,500	56,700	57,900	59,100	60,300	61,500	1,200	2.2%
PW-Corporate	1,016,200	1,074,000	1,135,000	1,199,600	1,268,000	1,340,200	64,800	6.4%
PW-Roads	1,885,300	1,976,300	2,068,900	2,128,400	2,189,600	2,257,600	74,460	3.9%
PW-Drainage	502,100	519,400	537,300	555,700	575,000	595,000	18,580	3.7%
PW-Storm Sewers	177,700	183,100	188,600	194,400	200,400	206,500	5,760	3.2%
PW-Fleet	879,200	903,400	928,500	954,200	980,700	1,008,200	25,800	2.9%
PW-Facilities	5,071,200	5,306,800	5,446,200	5,490,100	5,727,600	5,882,700	162,300	3.2%
PW-Parks	2,067,300	2,221,000	2,334,400	2,420,300	2,509,800	2,603,000	107,140	5.2%
Winter Control	200,000	200,000	200,000	200,000	200,000	200,000		
Traffic Control	127,000	129,500	132,100	134,700	137,400	140,100	2,620	2.1%
Transit	458,900	586,300	663,700	718,200	730,700	743,300	56,880	12.4%
Street Lighting	342,000	348,800	355,800	362,900	370,200	377,600	7,120	2.1%
Crossing Guards	149,900	154,800	159,800	165,100	170,500	176,100	5,240	3.5%
Garbage Collection	1,430,000	1,501,500	1,576,600	1,655,400	1,738,200	1,825,100	79,020	5.5%
Garbage Disposal	1,307,000	1,407,000	1,457,000	1,507,000	1,557,000	1,607,000	60,000	4.6%
C&R Corporate	2,247,200	2,322,100	2,422,700	2,570,700	2,656,600	2,745,400	99,640	4.4%
C&R Community Programs	9,300	9,900	10,500	11,100	11,800	12,600	660	7.1%
C&R Culture & Events	108,000	110,000	111,900	113,800	115,800	117,700	1,940	1.8%
C&R Hospitality								
C&R Arenas, Fields & Community Spaces	(1,310,000)	(1,350,100)	(1,391,500)	(1,434,200)	(1,478,300)	(1,523,500)	(42,700)	3.3%
C&R Aquatic Centre	(75,800)	(76,400)	(76,900)	(77,300)	(77,600)	(78,000)	(440)	0.6%
C&R Fitness Centre	(363,600)	(368,000)	(372,300)	(376,600)	(381,100)	(385,500)	(4,380)	1.2%
C&R Outdoor Pool	(4,100)	(2,100)		2,100	4,300	6,600	2,140	(52.2%)
Planning & Development	1,147,300	1,187,800	1,259,600	1,393,700	1,442,200	1,492,300	69,000	6.0%
Building Division								
Strawberry Festival								
Major Events								
<b>TOTAL NET EXPENSES</b>	<b>63,134,600</b>	<b>68,367,800</b>	<b>73,374,800</b>	<b>78,506,800</b>	<b>83,538,900</b>	<b>88,573,600</b>	<b>5,087,800</b>	<b>8.1%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>54,260,900</b>	<b>59,645,900</b>	<b>64,816,700</b>	<b>69,911,700</b>	<b>74,905,900</b>	<b>79,901,900</b>	<b>5,128,200</b>	<b>9.5%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

FORECASTED GENERAL TAX LEVY REQUIREMENTS BY FUNCTION	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>DEPT EXPENSES</b>								
Wages & Benefits	36,179,100	38,214,600	40,909,200	43,550,200	45,841,900	47,757,100	2,315,600	6.4%
Administrative Expenses	2,141,800	2,190,400	2,240,200	2,290,900	2,343,500	2,397,300	51,100	2.4%
Personnel Expenses	943,500	962,700	982,300	1,012,400	1,033,000	1,053,700	22,040	2.3%
Facility Expenses	2,811,800	2,873,700	2,936,800	3,001,600	3,067,700	3,135,500	64,740	2.3%
Vehicle/Equipment	1,466,000	1,598,500	1,631,500	1,565,400	1,600,000	1,635,700	33,940	2.3%
Program Services	7,891,900	8,770,800	9,098,400	11,176,400	12,278,700	13,230,300	1,067,680	13.5%
Long Term Debt Repayment	3,685,800	3,685,800	3,685,800	4,046,900	4,046,900	4,046,900	72,220	2.0%
Transfers to Own Funds	17,193,300	19,434,400	21,545,000	21,728,000	23,434,700	25,674,100	1,696,160	9.9%
<b>TOTAL EXPENSES</b>	<b>72,313,200</b>	<b>77,730,900</b>	<b>83,029,200</b>	<b>88,371,800</b>	<b>93,646,400</b>	<b>98,930,600</b>	<b>5,323,480</b>	<b>7.4%</b>
<b>DEPARTMENTAL REVENUE</b>								
Grants	(418,400)	(421,400)	(424,500)	(427,600)	(430,900)	(434,300)	(3,180)	0.8%
Contributions from Own Funds	(815,300)	(770,100)	(779,500)	(690,100)	(682,500)	(673,700)	28,320	(3.5%)
Other Revenues	(7,944,900)	(8,171,600)	(8,450,400)	(8,747,300)	(8,994,100)	(9,249,000)	(260,820)	3.3%
<b>TOTAL DEPT REVENUE</b>	<b>(9,178,600)</b>	<b>(9,363,100)</b>	<b>(9,654,400)</b>	<b>(9,865,000)</b>	<b>(10,107,500)</b>	<b>(10,357,000)</b>	<b>(235,680)</b>	<b>2.6%</b>
<b>CORPORATE REVENUE</b>								
Supplementary Levy	(800,000)	(822,700)	(846,000)	(870,000)	(894,800)	(920,300)	(24,060)	3.0%
Payments in Lieu-General	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)		
Tile Loans	(10,900)	(10,900)	(10,900)	(10,900)	(10,900)	(10,900)		
Payments in Lieu-Supplementary								
Contributions from Own Funds	(409,100)	(409,100)	(409,100)	(409,100)	(409,100)	(409,100)		
Other Revenues	(7,613,500)	(7,439,000)	(7,251,900)	(7,264,900)	(7,278,000)	(7,291,200)	64,460	(0.8%)
<b>TOTAL CORPORATE REVENUE</b>	<b>(8,873,700)</b>	<b>(8,721,900)</b>	<b>(8,558,100)</b>	<b>(8,595,100)</b>	<b>(8,633,000)</b>	<b>(8,671,700)</b>	<b>40,400</b>	<b>(0.5%)</b>
<b>GENERAL LEVY REQUIREMENT</b>	<b>54,260,900</b>	<b>59,645,900</b>	<b>64,816,700</b>	<b>69,911,700</b>	<b>74,905,900</b>	<b>79,901,900</b>	<b>5,128,200</b>	<b>9.5%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>FORECASTED WATER AND WASTEWATER BUDGETS BY FUNCTION</b>	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Water</b>								
<b>EXPENSES</b>								
Wages & Benefits	985,000	1,019,500	1,055,300	1,092,300	1,130,700	1,170,500	37,100	3.8%
Vehicle/Equipment	20,000	20,400	20,800	21,200	21,600	22,000	400	2.0%
Program Services	4,763,500	4,858,700	4,955,700	5,054,800	5,155,800	5,258,800	99,060	2.1%
Transfers to Own Funds	2,894,500	2,962,900	3,033,200	3,105,400	3,179,400	3,255,300	72,160	2.5%
<b>TOTAL EXPENSES</b>	<b>8,663,000</b>	<b>8,861,500</b>	<b>9,065,000</b>	<b>9,273,700</b>	<b>9,487,500</b>	<b>9,706,600</b>	<b>208,720</b>	<b>2.4%</b>
<b>OTHER REVENUE</b>	<b>(793,000)</b>	<b>(794,900)</b>	<b>(796,800)</b>	<b>(798,700)</b>	<b>(800,700)</b>	<b>(802,700)</b>	<b>(1,940)</b>	<b>0.2%</b>
<b>USER FEE REVENUE REQUIRED</b>	<b>7,870,000</b>	<b>8,066,600</b>	<b>8,268,200</b>	<b>8,475,000</b>	<b>8,686,800</b>	<b>8,903,900</b>	<b>206,780</b>	<b>2.6%</b>
<b>Wastewater</b>								
<b>EXPENSES</b>								
Wages & Benefits	256,200	263,300	270,700	278,200	285,900	293,900	7,540	2.9%
Vehicle/Equipment	8,000	8,200	8,400	8,600	8,800	9,000	200	2.5%
Program Services	3,484,700	3,554,400	3,625,500	3,698,100	3,772,200	3,847,500	72,560	2.1%
Long Term Debt Repayment	412,000	412,000	412,000	412,000	412,000	412,000		
Transfers to Own Funds	2,446,300	2,102,200	2,172,000	2,244,000	2,318,000	2,394,500	(10,360)	(0.4%)
<b>TOTAL EXPENSES</b>	<b>6,607,200</b>	<b>6,340,100</b>	<b>6,488,600</b>	<b>6,640,900</b>	<b>6,796,900</b>	<b>6,956,900</b>	<b>69,940</b>	<b>1.1%</b>
<b>OTHER REVENUE</b>	<b>(811,500)</b>	<b>(399,500)</b>	<b>(399,500)</b>	<b>(399,500)</b>	<b>(399,500)</b>	<b>(399,500)</b>	<b>82,400</b>	<b>(10.2%)</b>
<b>USER FEE REVENUE REQUIRED</b>	<b>5,795,700</b>	<b>5,940,600</b>	<b>6,089,100</b>	<b>6,241,400</b>	<b>6,397,400</b>	<b>6,557,400</b>	<b>152,340</b>	<b>2.6%</b>

# Budget and Forecast Summary

# 2026 Proposed Budget

<b>FORECASTED GENERAL TAX LEVY &amp; USER RATE REQUIREMENTS BY FUNCTION</b>	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>DEPARTMENTAL NET EXPENSES</b>								
Wages & Benefits	37,420,300	39,497,400	42,235,200	44,920,700	47,258,500	49,221,500	2,360,240	6.3%
Administrative Expenses	2,141,800	2,190,400	2,240,200	2,290,900	2,343,500	2,397,300	51,100	2.4%
Personnel Expenses	943,500	962,700	982,300	1,012,400	1,033,000	1,053,700	22,040	2.3%
Facility Expenses	2,811,800	2,873,700	2,936,800	3,001,600	3,067,700	3,135,500	64,740	2.3%
Vehicle/Equipment	1,494,000	1,627,100	1,660,700	1,595,200	1,630,400	1,666,700	34,540	2.3%
Program Services	16,140,100	17,183,900	17,679,600	19,929,300	21,206,700	22,336,600	1,239,300	7.7%
Long Term Debt Repayment	4,097,800	4,097,800	4,097,800	4,458,900	4,458,900	4,458,900	72,220	1.8%
Transfers to Own Funds	22,534,100	24,499,500	26,750,200	27,077,400	28,932,100	31,323,900	1,757,960	7.8%
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>87,583,400</b>	<b>92,932,500</b>	<b>98,582,800</b>	<b>104,286,400</b>	<b>109,930,800</b>	<b>115,594,100</b>	<b>5,602,140</b>	<b>6.4%</b>
<b>DEPARTMENTAL REVENUE</b>								
Grants	(418,400)	(421,400)	(424,500)	(427,600)	(430,900)	(434,300)	(3,180)	0.8%
Contributions from Own Funds	(1,227,300)	(770,100)	(779,500)	(690,100)	(682,500)	(673,700)	110,720	(9.0%)
Other Revenues	(9,137,400)	(9,366,000)	(9,646,700)	(9,945,500)	(10,194,300)	(10,451,200)	(262,760)	2.9%
<b>TOTAL DEPARTMENTAL REVENUE</b>	<b>(10,783,100)</b>	<b>(10,557,500)</b>	<b>(10,850,700)</b>	<b>(11,063,200)</b>	<b>(11,307,700)</b>	<b>(11,559,200)</b>	<b>(155,220)</b>	<b>1.4%</b>
<b>CORPORATE REVENUE</b>								
Supplementary Levy	(800,000)	(822,700)	(846,000)	(870,000)	(894,800)	(920,300)	(24,060)	3.0%
Payments in Lieu-General	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)		
Tile Loans	(10,900)	(10,900)	(10,900)	(10,900)	(10,900)	(10,900)		
Contributions from Own Funds	(409,100)	(409,100)	(409,100)	(409,100)	(409,100)	(409,100)		
Other Revenues	(7,613,500)	(7,439,000)	(7,251,900)	(7,264,900)	(7,278,000)	(7,291,200)	64,460	(0.8%)
<b>TOTAL CORPORATE REVENUE</b>	<b>(8,873,700)</b>	<b>(8,721,900)</b>	<b>(8,558,100)</b>	<b>(8,595,100)</b>	<b>(8,633,000)</b>	<b>(8,671,700)</b>	<b>40,400</b>	<b>(0.5%)</b>
<b>GENERAL LEVY REQUIREMENT</b>	<b>(54,260,900)</b>	<b>(59,645,900)</b>	<b>(64,816,700)</b>	<b>(69,911,700)</b>	<b>(74,905,900)</b>	<b>(79,901,900)</b>	<b>(5,128,200)</b>	<b>9.5%</b>
<b>WATER REVENUE REQUIRED</b>	<b>(7,870,000)</b>	<b>(8,066,600)</b>	<b>(8,268,200)</b>	<b>(8,475,000)</b>	<b>(8,686,800)</b>	<b>(8,903,900)</b>	<b>(206,780)</b>	<b>(2.6%)</b>
<b>WASTEWATER REVENUE REQUIRED</b>	<b>(5,795,700)</b>	<b>(5,940,600)</b>	<b>(6,089,100)</b>	<b>(6,241,400)</b>	<b>(6,397,400)</b>	<b>(6,557,400)</b>	<b>(152,340)</b>	<b>(2.6%)</b>
<b>TOTAL REVENUE REQUIREMENT</b>	<b>(67,926,600)</b>	<b>(73,653,100)</b>	<b>(79,174,000)</b>	<b>(84,628,100)</b>	<b>(89,990,100)</b>	<b>(95,363,200)</b>	<b>(5,487,320)</b>	<b>8.1%</b>

# Mayor and Council

## Introduction

Council consists of a Mayor, Deputy Mayor and five (5) Councillors that represent the public on municipal matters in LaSalle. The Mayor (or Deputy Mayor in the absence of the Mayor) acts as the Head of Council and presides over Council meetings, provides leadership to Council, represents the Town of LaSalle and carries out the duties as Head of Council as prescribed by the Municipal Act.

## Highlights of Operating Budget

The Mayor and Council division has a 2026 proposed budget of \$538,700. This represents a 1.6% increase over the prior year approved budget, primarily as a result of budgetary increases related to wages and benefits.

## Recommended Enhancements

- None noted.



### LaSalle Council 2022-2026

Back row (l to r): Councillor Anita Riccio-Spagnuolo, Councillor Mike Seguin, Councillor Jeff Renaud, Councillor Mark Carrick  
Front row (l to r): Deputy Mayor Mike Akpata, Mayor Crystal Meloche, Councillor Terry Burns

*LaSalle Council consists of a Mayor, Deputy Mayor and five (5) Councillors that represent the public on municipal matters in LaSalle*



	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Mayor &amp; Council</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	281,742	393,600	7,900	401,500	-	401,500	2.0%
Administrative Expenses	19,737	38,500	-	38,500	-	38,500	- %
Personnel Expenses	20,955	57,700	-	57,700	-	57,700	- %
Program Services	11,984	40,500	500	41,000	-	41,000	1.2%
Transfers to Own Funds	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>334,418</b>	<b>530,300</b>	<b>8,400</b>	<b>538,700</b>	<b>-</b>	<b>538,700</b>	<b>1.6%</b>
<b>REVENUE</b>							
Other Revenues	-	-	-	-	-	-	- %
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>334,418</b>	<b>530,300</b>	<b>8,400</b>	<b>538,700</b>	<b>-</b>	<b>538,700</b>	<b>1.6%</b>

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Mayor &amp; Council</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	401,500	415,700	430,600	446,100	461,900	478,300	15,360	3.8%
Administrative Expenses	38,500	39,200	39,900	40,600	41,300	42,000	700	1.8%
Personnel Expenses	57,700	58,900	60,100	61,300	62,500	63,700	1,200	2.1%
Program Services	41,000	41,800	42,600	43,500	44,400	45,300	860	2.1%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>538,700</b>	<b>555,600</b>	<b>573,200</b>	<b>591,500</b>	<b>610,100</b>	<b>629,300</b>	<b>18,120</b>	<b>3.4%</b>
<b>REVENUE</b>								
Other Revenues	-	-	-	-	-	-	-	- %
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>538,700</b>	<b>555,600</b>	<b>573,200</b>	<b>591,500</b>	<b>610,100</b>	<b>629,300</b>	<b>18,120</b>	<b>3.4%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases

**Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

# Chief Administrative Officer

## Introduction

The Chief Administrative Officer provides leadership to a full-time staff of 160 and approximately 200 to 300 part time/seasonal staff who respond to issues of the Town and the high expectations that the public has for superior service delivery.

The role of the Chief Administrative Officer is to administer the business affairs of the Corporation in accordance with the policies and plans established and approved by Council.

The objective of the Chief Administrative Officer is to lead, direct and co-ordinate the department heads of the corporation in developing, implementing, and administering the objectives, policies and programs as established and approved by Council in accordance with all applicable by-laws and regulations.

The responsibilities of the CAO include management of a \$87.5 million dollar budget, overseeing municipal operations and ensuring Council's priorities and strategic directions are achieved. Direct reports to the Chief Administrative Officer include the Deputy Chief Administrative Officer, Director of Finance, Director of Council Services, Fire Chief, Director of Strategy & Engagement, Director of Human Resources and the Executive Assistant to the CAO.

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	6	7	8	8
Part-Time FTE	0	0	0	0
Total FTE	6	7	8	8

## Staffing Complement Includes

- 1.0 Chief Administrative Officer
- 1.0 Deputy Chief Administrative Officer
- 1.0 Executive Assistant to the CAO
- 1.0 Town Solicitor
- 1.0 Paralegal
- 1.0 Legal Assistant
- 1.0 Director of Legal Services (proposed)



**Joe Milicia**  
Chief Administrative Officer



**Peter Marra**  
Deputy Chief Administrative Officer

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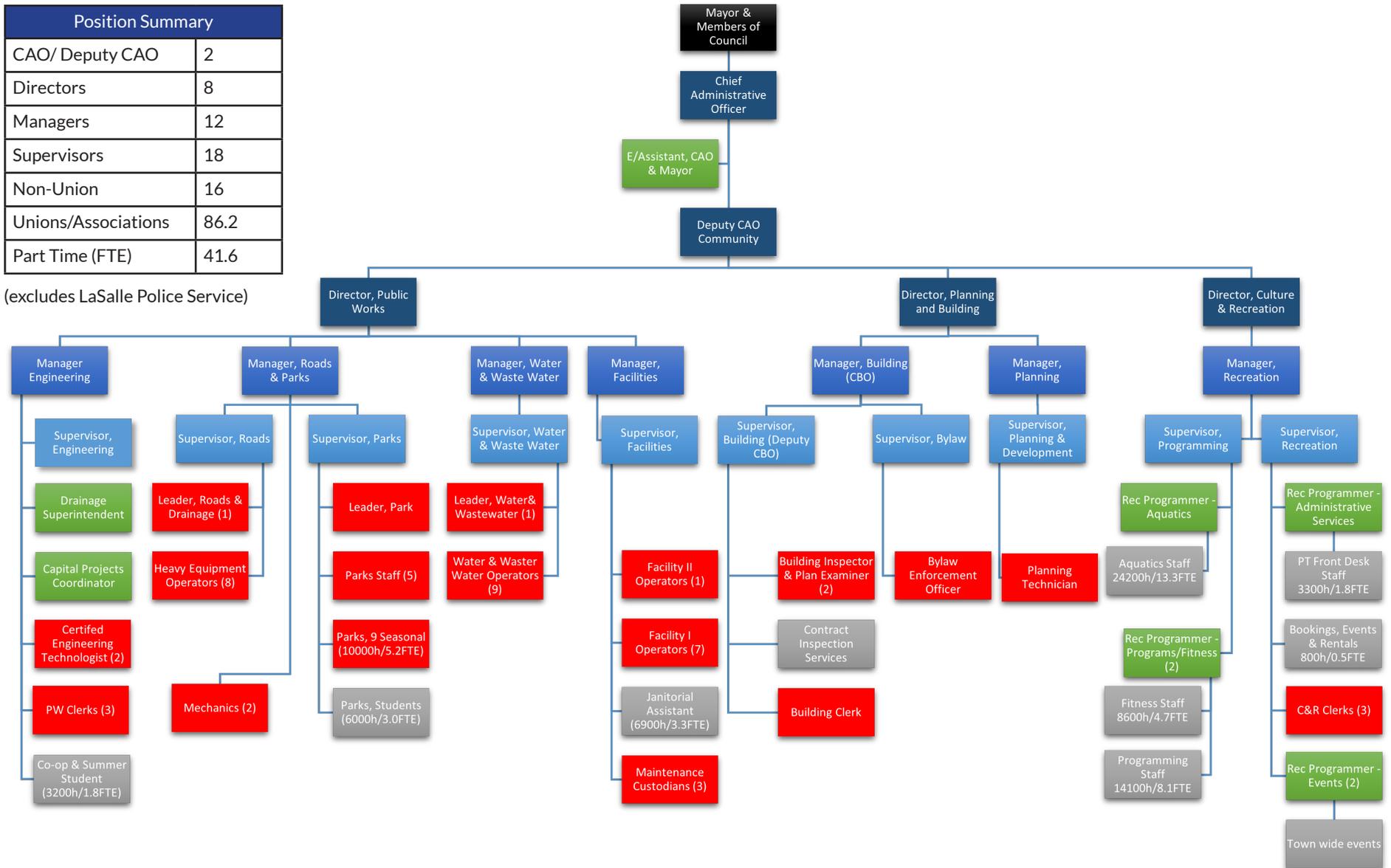
*The role of the Chief Administrative Officer is to administer the business affairs of the Corporation in accordance with the policies and plans established and approved by Council*

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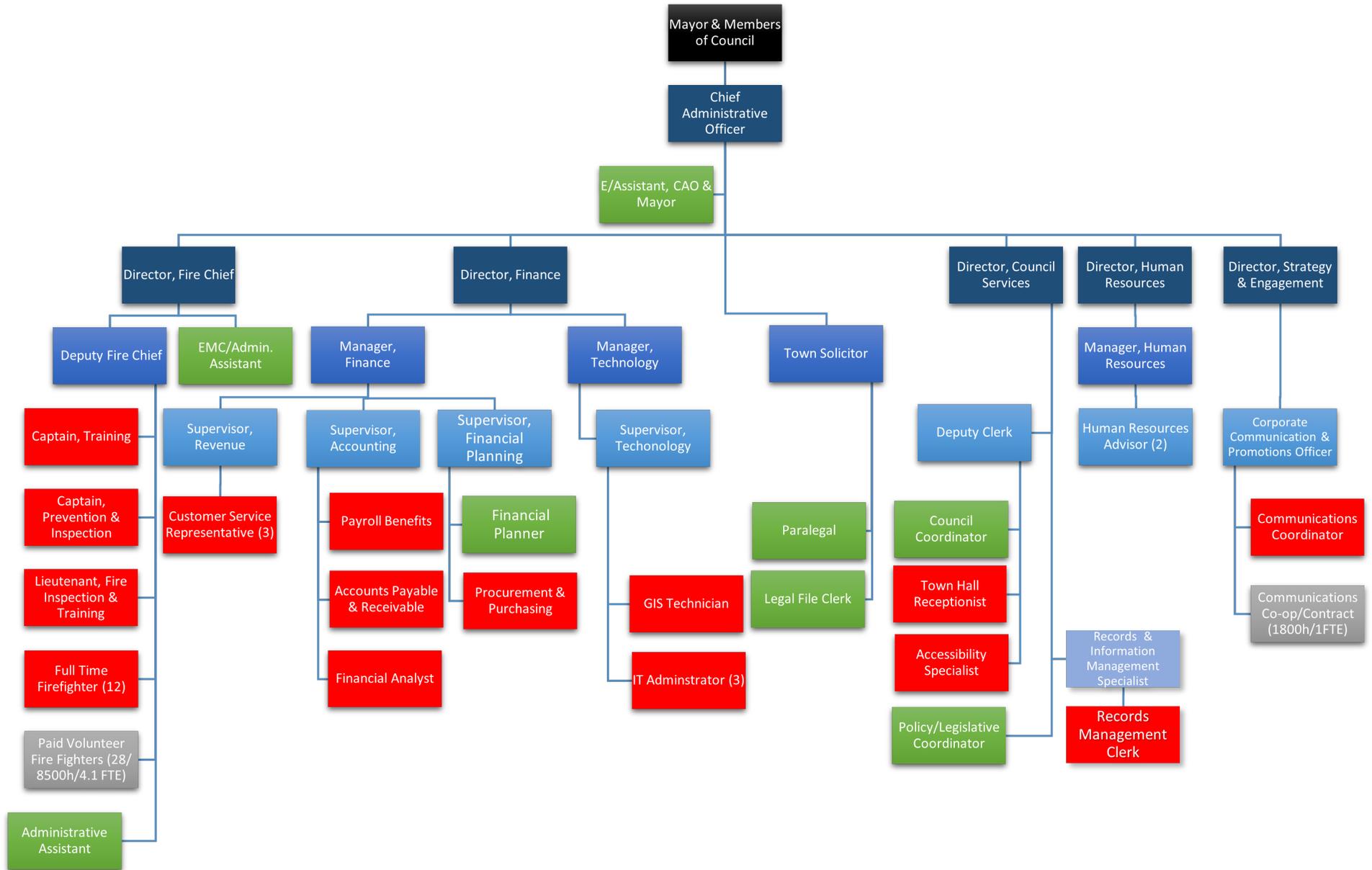
# Town of LaSalle Organizational Chart

Position Summary	
CAO/ Deputy CAO	2
Directors	8
Managers	12
Supervisors	18
Non-Union	16
Unions/Associations	86.2
Part Time (FTE)	41.6

(excludes LaSalle Police Service)



# Town of LaSalle Organizational Chart



# Corporate Revenue

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## Introduction

The Corporate Revenue Division represents revenue generated by the municipality, including supplementary property taxation relating to new properties or property additions and payments in lieu of taxes, which are generally payments related to properties owned by upper levels of government. Other revenues such as federal and provincial grant programs including Canada Community-Build Fund (formerly Gas Tax Fund) and Ontario Community Infrastructure Fund (OCIF). Additionally, corporate revenue includes bank interest, dividend income, administrative penalty income and penalty and interest on unpaid property taxes.

## Highlights of Operating Budget

The Corporate Revenue division has a 2026 proposed budget of \$8,873,700. This represents a 4.1% increase over 2025 Corporate Revenue of \$8,527,700. The increase of \$346,000 is primarily due to increases in corporate interest, penalty/interest on unpaid taxes, lease revenue and contributions from deferred revenue offset by a \$111,600 budgetary decrease in funding by the Ontario Community Infrastructure Fund.

## Trends/Issues

- Formula based funding from upper levels of government.
- Postponed Property Assessment Update.
- Significant changes in interest rates.



# Corporate Revenue

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Corporate Revenues</b>							
<b>EXPENDITURES</b>							
<b>TOTAL EXPENSES</b>	-	-	-	-	-	-	- %
<b>REVENUE</b>							
Supplementary Levy	(606,030)	(800,000)	-	(800,000)	-	(800,000)	- %
Payments in Lieu-General	(52,233)	(40,200)	-	(40,200)	-	(40,200)	- %
Tile Loans	(10,897)	(10,900)	-	(10,900)	-	(10,900)	- %
Payments in Lieu-Supplementary	-	-	-	-	-	-	- %
Contributions from Own Funds	(209,100)	(209,100)	(200,000)	(409,100)	-	(409,100)	95.6%
Other Revenues	(6,268,601)	(7,467,500)	(146,000)	(7,613,500)	-	(7,613,500)	2.0%
<b>TOTAL REVENUE</b>	<b>(7,146,861)</b>	<b>(8,527,700)</b>	<b>(346,000)</b>	<b>(8,873,700)</b>	-	<b>(8,873,700)</b>	<b>4.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(7,146,861)</b>	<b>(8,527,700)</b>	<b>(346,000)</b>	<b>(8,873,700)</b>	-	<b>(8,873,700)</b>	<b>4.1%</b>

# Corporate Revenue

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Corporate Revenues</b>								
<b>EXPENDITURES</b>								
<b>TOTAL EXPENSES</b>	-	-	-	-	-	-	-	- %
<b>REVENUE</b>								
Supplementary Levy	(800,000)	(822,700)	(846,000)	(870,000)	(894,800)	(920,300)	(24,060)	3.0%
Payments in Lieu-General	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)	-	- %
Tile Loans	(10,900)	(10,900)	(10,900)	(10,900)	(10,900)	(10,900)	-	- %
Contributions from Own Funds	(409,100)	(409,100)	(409,100)	(409,100)	(409,100)	(409,100)	-	- %
Other Revenues	(7,613,500)	(7,439,000)	(7,251,900)	(7,264,900)	(7,278,000)	(7,291,200)	64,460	(0.8%)
<b>TOTAL REVENUE</b>	<b>(8,873,700)</b>	<b>(8,721,900)</b>	<b>(8,558,100)</b>	<b>(8,595,100)</b>	<b>(8,633,000)</b>	<b>(8,671,700)</b>	<b>40,400</b>	<b>(0.5%)</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(8,873,700)</b>	<b>(8,721,900)</b>	<b>(8,558,100)</b>	<b>(8,595,100)</b>	<b>(8,633,000)</b>	<b>(8,671,700)</b>	<b>40,400</b>	<b>(0.5%)</b>

**Supplemental Levy Forecast Details:**

Supplemental levy is rise over the next 5 years as building activities increases.

**Payment in Lieu of Taxes Forecast Details:**

No change expected over the next five years.

**Local Improvements Forecast Details:**

No change expected over the next five years.

**Other Revenue Forecast Details:**

The dividend received from Essex Power is expected to increase by \$10,000 per year, which is consistent with the history of the dividend received. Interest revenue is expected to remain consistent into the near future.

# Finance and Administration

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## Introduction

The Finance and Administration Department provides budgeting, financial analysis, policy development, asset management, accounting, payroll, purchasing and risk management services to the corporation as a whole and to the public in general. The Department also manages and supports the information technology requirements for the Town. Management of the property taxation, water/wastewater billing and monitoring of the Town's assessment base is carried out by staff within the Finance Department.

The department also provides accounting services for significant Town events, such as the LaSalle Strawberry Festival, and LaSalle Last Call Before Fall.

## Corporate Finance

The Corporate Finance Division within the Finance and Administration Department provides financial stewardship and leadership to the Town of LaSalle. This Division is responsible for overseeing all financial aspects of the municipality, including the development of the annual budget, long-term financial planning, financial planning, municipal accounting, property taxation, utility billing, and administration of development charges. In addition, Corporate Finance manages the Town's corporate investments and debt, procurement, and ensures the implementation and maintenance of financial policies and procedures.

## Financial Planning

The Financial Planning Division plays a key role in supporting the Town's fiscal sustainability by preparing and coordinating the operating and capital budgets, conducting financial analysis and reporting, and contribution to long-term financial planning. The division is also responsible for administering development charges, asset management, reserve and reserve fund administration, and coordinating grant applications along with any associated reporting requirements.

## Finance and Accounting

The role of the Finance and Accounting Division of the Finance and Administration Department is to provide accounting support to the organization; to maintain adequate and up-to-date financial records for the Town; to provide Management, Council, and other Government agencies with financial reporting and to establish and implement effective internal controls. Accounts Payable, Payroll and various financial analysis projects fall under this division.



**Dale Langlois**  
Executive Director of Finance/Treasurer

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*The Corporate Finance Division within the Finance and Administration Department provides financial stewardship and leadership to the Town of LaSalle*

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# Finance and Administration

## Property Taxation and Utility Billing

The role of the Taxation and Utility Division of the Finance and Administration Department is to provide equitable allocation of non-fee based service costs through regular billing and collection of property taxes and utility billing as approved by Council. This includes property tax adjustment programs, assessment administration as well as the management of the delinquent accounts and tax registration process.

## Information Technology

The role of the Information Technology Division of the Finance and Administration Department is to provide leadership for effective use of information technology to enable all Town departments to achieve their strategic goals and objectives. IT provides, manages and supports robust, reliable, and secure information technology and telecommunications architecture. IT also delivers products and services that meet the needs of Town staff and the public at the highest level of satisfaction.

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	19	19	19	20
Part-Time FTE	0	0	0	0
Total FTE	19	19	19	20

## Staffing Complement Includes

- 1.0 Executive Director of Finance/Treasurer
- 1.0 Manager of Finance/Deputy Treasurer
- 1.0 Procurement Officer
- 1.0 Supervisor of Financial Planning
- 1.0 Supervisor of Accounting
- 1.0 Senior Financial Planner
- 1.0 Financial Analyst
- 1.0 Accounts Receivable/Payable Clerk
- 1.0 Payroll & Accounting Administrator
- 1.0 Supervisor of Revenue
- 3.0 Customer Service Representatives
- 1.0 Manager of Information Technology
- 1.0 Supervisor of Information Technology
- 3.0 IS Administrator
- 1.0 GIS Technician

# Finance and Administration

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## Highlights of Operating Budget

The Finance and Administration Department consists of the administration, information technology and financial services divisions, and has a 2026 proposed operating budget of \$23,945,600. This represents a 6.2% increase over the prior year approved budget of \$22,549,400. The net increase of \$1,396,200 is due to an \$250,000 increase in the annual allocation to capital and reserves, a further increase of \$250,000 in the transfer to reserves to fund activities identified in the LaSalle Landing Master Plan, an increase of \$25,000 increase in transfer to reserves to information technology reserves to fund future investments and replacement of the Town's information technology network, and an additional \$100,000 increase in transfer to reserves related to facilities expansion master plan. Furthermore, an additional \$385,400 in inflationary increases relating to existing staff wages and benefits and positions added in the prior year. An amount of \$333,000 relates to the debt payment associated with Fire Station #2, this amount is offset by a contribution from deferred revenue within the corporate revenue division.

## Trends/Issues

- Preparing increased detailed reporting by the Provincial Government for grants and annual reports.
- Responding to Provincial mandates and reviews including Development Charges Act, Assessment Review and Asset Management Plans.
- Capital forecasting and planning for the construction of infrastructure and the purchase and replacement of other capital expenditures in a timely and fiscally responsible manner.
- Prices of infrastructure replacement increasing faster than the CPI.
- Development and administration of Risk Management for new and expanded services.
- Balancing the need for efficient technology solutions with providing a secure and stable network.
- Expanding on various software packages and programs that will create efficiencies throughout various Town departments.

## Recommended Enhancements

- \$250,000 increase in the contribution to Long Term Capital Financing Strategy in order to fund infrastructure renewal as outlined within the Town's Asset Management Plan.
- \$250,000 increase in the transfer to capital reserves to build funding for items identified within the LaSalle Landing Waterfront master plan.
- \$100,000 increase in the transfer to capital reserves as the initial funding relating to a facilities expansion master plan.
- \$25,000 increase in the transfer to Information Technology reserve to fund the increasing use of IT infrastructure, network, systems and security.

# Finance and Administration

## Key Performance Indicators



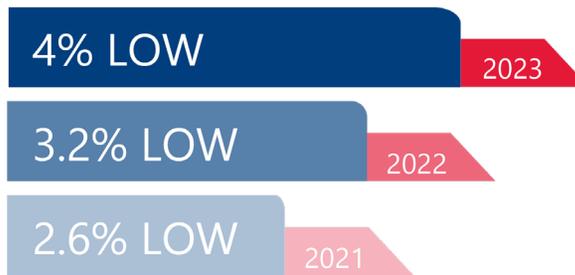
LaSalle has received the GFOA Distinguished Budget Presentation Award for the 2025 budget document.

10th consecutive year

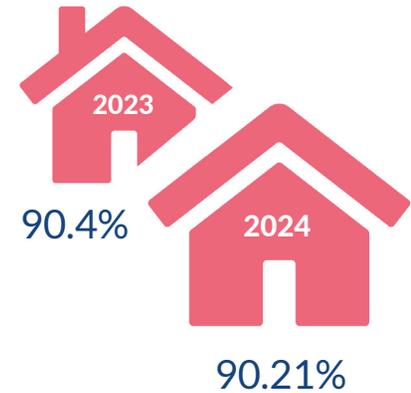


Debt Servicing Cost as a % of Total Revenues Year Ratio Risk Level

Taxes Receivable as a % of Taxes Levied Year Ratio Risk Level



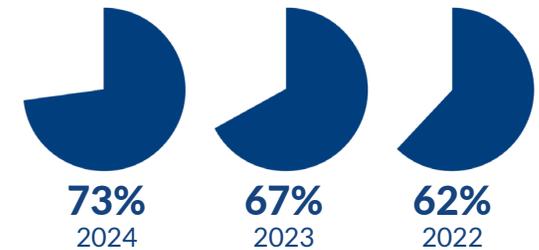
Property Tax accounts paid electronically



IT Annual Help Desk Tickets



**98%** IT Help Desk Tickets Resolved



Vendor Payments Electronic/Paperless

# Finance and Administration

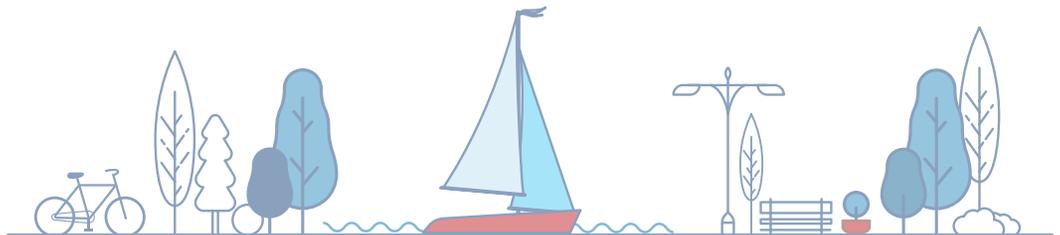
## 2025 Goals and Objectives Scorecard – Finance and Administration

Strategic Plan Objective	2025 Departmental Goal	Status
<p><b>Community Connections</b> Strengthen the Town’s connection with residents, relationships with key partners, and approach to engaging the community and its partners on shared priorities.</p>	Investigate best practices and approaches to multi-year budgeting and develop a plan to roll out this initiative in future years.	Various webinars and presentations were attended regarding multi-year budgeting in 2025. Best practice is to roll out a multi-year budget in the 2nd or 3rd year of a new Council and approve a multi-year budget in principal with an annual review. This practice drastically reduces the time it takes to complete and approve a budget each year as there are usually only minor tweaks required.
<p><b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	Create a detailed multi-year capital budget / forecast with funding sources to be presented to Council during the 2026 budget deliberation sessions.	This goal will be complete by the end of 2025 and presented to Council during the budget deliberation sessions in late November.
<p><b>Community Connections</b> Strengthen the Town’s connection with residents, relationships with key partners, and approach to engaging the community and its partners on shared priorities.</p>	Engage the community on the upcoming property assessment update which has been postponed since 2020 through various forms of communications.	The province continues to postpone the property tax reassessment with no indication when it will move forward.
<p><b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	Update the Town’s asset management plan to meet all requirements (conditions, required annual funding, current levels of services, desired levels of service).	The final phase of the asset management plan was completed in July 2025 and presented to Council. The plan will be continuously updated and presented to Council on a periodic basis moving forward.
<p><b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	Cyber Security Update and Review. Ensure continuation of business and security assets and information	All municipal departments have been met with regarding their business continuity plans and reliance on various IT software. The cyber security review and update is in its final phases. This project is expected to be completed in early 2026.
<p><b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	Implementation of NG911 with the goal of interoperability, cyber security and resource hardware.	The deadline of this legislated project has been extended to March 2027. A new position has been hired within the Police department to lead the implementation of this project moving forward.
<p><b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	Update the Development Charge to meet new legislated requirements and future growth-related needs of the Town.	The development charge background study is in its final phases with public open house expected to occur in fall 2025 and the bylaw expected to be passed in early 2026.

# Finance and Administration

## 2026 Projects and Initiatives – Finance and Administration

Strategic Plan Objective	2026 Projects and Initiatives	Timing
<b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Create financial implementation plan for the updated fire master plan, and police master plan, which are expected to be completed in 2026.	Q3 2026
<b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Create an action plan to implement the findings of the Business Continuity Plan and Cyber Security study.	Q2 2026
<b>Community Connections</b> Strengthen the Town’s connection with residents, relationships with key partners, and approach to engaging the community and its partners on shared priorities.	Engage the community on the upcoming property assessment update which has been postponed since 2020 through various forms of communications.	Q4 2026 or sooner if date is announced by the Province
<b>Organization &amp; Culture</b> Ensure the Town’s leadership, staff, and culture are structured and resourced appropriately to support service excellence and organizational resilience.	Create and fine-tune processes and structure for the new financial planning division within the finance department. Specifically related to working with public works to update and maintain the Town’s asset management plan moving forward, assisting with the creation and monitoring of the Town’s annual operating and capital budgets, and grant preparation and reporting.	Q2 2026



# Finance & Administration

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Finance &amp; Administration EXPENDITURES</b>							
Wages & Benefits	2,369,976	2,962,000	316,600	3,278,600	110,700	3,389,300	14.4%
Administrative Expenses	213,987	224,600	13,300	237,900	-	237,900	5.9%
Personnel Expenses	69,208	70,700	11,000	81,700	-	81,700	15.6%
Facility Expenses	-	-	-	-	-	-	- %
Vehicle/Equipment	-	-	-	-	-	-	- %
Program Services	102,698	181,600	9,400	191,000	-	191,000	5.2%
Transfers to Own Funds	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>2,755,869</b>	<b>3,438,900</b>	<b>350,300</b>	<b>3,789,200</b>	<b>110,700</b>	<b>3,899,900</b>	<b>13.4%</b>
<b>REVENUE</b>							
Contributions from Own Funds	(40,000)	(107,900)	-	(107,900)	-	(107,900)	- %
Other Revenues	(1,333,250)	(1,594,400)	(43,500)	(1,637,900)	-	(1,637,900)	2.7%
<b>TOTAL REVENUE</b>	<b>(1,373,250)</b>	<b>(1,702,300)</b>	<b>(43,500)</b>	<b>(1,745,800)</b>	<b>-</b>	<b>(1,745,800)</b>	<b>2.6%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,382,619</b>	<b>1,736,600</b>	<b>306,800</b>	<b>2,043,400</b>	<b>110,700</b>	<b>2,154,100</b>	<b>24.0%</b>

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Financial Services</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	-	(50,000)	-	(50,000)	-	(50,000)	- %
Program Services	-	-	-	-	-	-	- %
Long Term Debt Repayment	3,067,140	3,352,500	333,300	3,685,800	-	3,685,800	9.9%
Transfers to Own Funds	14,736,920	15,819,000	(101,800)	15,717,200	600,000	16,317,200	3.1%
<b>TOTAL EXPENSES</b>	<b>17,804,060</b>	<b>19,121,500</b>	<b>231,500</b>	<b>19,353,000</b>	<b>600,000</b>	<b>19,953,000</b>	<b>4.3%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>17,804,060</b>	<b>19,121,500</b>	<b>231,500</b>	<b>19,353,000</b>	<b>600,000</b>	<b>19,953,000</b>	<b>4.3%</b>

# Finance & Administration

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo/ Contractuals	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
03000 TAX STABILIZATION RESERVE	106,000	106,000	200	106,200		106,200	0.2%
03005 SMALL COAST WATERFRONT RESERVE	883,200	883,200	(50,500)	832,700	250,000	1,082,700	22.6%
03006 FACILITY CAPITAL RESERVE	747,600	747,600	1,300	748,900	100,000	848,900	13.6%
03007 INSURANCE RESERVE	94,100	94,100	200	94,300		94,300	0.2%
03010 TECHNOLOGY RESERVE							
03015 GREEN SPACE/WOODLOT RESERVE							
03022 ACCESSIBILITY PROJECT RESERVE	139,200	139,200	200	139,400		139,400	0.1%
03023 HR/HEALTH & SAFETY RESERVE			10,000	10,000		10,000	
03024 ELECTION RESERVE	37,600	37,600	100	37,700		37,700	0.3%
03030 FIRE RESERVE							
03034 POLICE RESERVE							
03040 FLEET RESERVE	542,500	542,500	900	543,400		543,400	0.2%
03042 ROADS NETWORK RESERVE	3,481,100	3,481,100	4,200	3,485,300		3,485,300	0.1%
03043 ASSET REPLACEMENT & REPAIR RESERVE	3,069,800	3,069,800	5,100	3,074,900	250,000	3,324,900	8.3%
03044 DRAINS & STORM WATER MANAGEMENT	2,268,400	2,268,400	3,800	2,272,200		2,272,200	0.2%
03045 SIDEWALK/TRAIL/STREETLIGHT/DRIVEWAY	530,600	530,600	900	531,500		531,500	0.2%
03049 FUEL SYSTEM RESERVE							
03080 CULTURE & RECREATION RESERVE		227,000	400	227,400		227,400	0.2%
03082 PARKS & PARKLAND WORKS RESERVE	227,000						
03085 VOLLMER CENTRE RESERVE							
03090 PLANNING PROJECT RESERVE							
03092 BUILDING ACTIVITY RESERVE FUND							
03100 CANADA COMMUNITY BUILDING FUND	857,293	1,682,000	32,000	1,714,000		1,714,000	1.9%
03102 PROVINCIAL GAS TAX	213,824	285,000		285,000		285,000	
03104 OCIF FORMULA BASED	932,803	1,119,000	(111,600)	1,007,400		1,007,400	(10.0%)
03150 SEWER PROJECTS							
03156 WATER PROJECTS							
03160 DC (NON-GROWTH PROJECTS-MUN)	605,900	605,900	1,000	606,900		606,900	0.2%
<b>Total</b>	<b>14,736,920</b>	<b>15,819,000</b>	<b>(101,800)</b>	<b>15,717,200</b>	<b>600,000</b>	<b>16,317,200</b>	<b>3.1%</b>

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Division of IT</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	696,503	836,300	68,800	905,100	-	905,100	8.2%
Administrative Expenses	576,843	606,400	72,500	678,900	-	678,900	12.0%
Personnel Expenses	8,715	9,400	2,300	11,700	-	11,700	24.5%
Transfers to Own Funds	239,200	239,200	(21,400)	217,800	25,000	242,800	1.5%
<b>TOTAL EXPENSES</b>	<b>1,521,261</b>	<b>1,691,300</b>	<b>122,200</b>	<b>1,813,500</b>	<b>25,000</b>	<b>1,838,500</b>	<b>8.7%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,521,261</b>	<b>1,691,300</b>	<b>122,200</b>	<b>1,813,500</b>	<b>25,000</b>	<b>1,838,500</b>	<b>8.7%</b>

# Operating Budget Requests

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## **Annual Contribution to Long Term Capital Financing Strategy**

**Division:** Financial Services **Category:** Recommended Enhancement

**Operating Budget Impact:** \$250,000

**Strategic Goal:** Public Services and infrastructure

### **Description**

Continuous increase of the annual contribution to the long term capital financing strategy account to fund future asset replacement and other capital projects.

### **Justification**

As identified by the Town's asset management plan, there is continued need to increase the annual contribution to capital reserves in order to fund the replacement of existing capital. In order to mitigate costs, administration will continue to seek funding/grants from upper levels of government.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

Infrastructure conditions will continue to deteriorate without sufficient rehabilitation and replacements. Potential exists for future safety concerns and may create risk management issues. Future budgets will experience additional pressure if funding is not built up on an annual basis.

## **Facilities Master Planning**

**Division:** Financial Services **Category:** Recommended Enhancement

**Operating Budget Impact:** \$100,000

**Strategic Goal:** Public Services and infrastructure

### **Description**

The build up of annual contribution to assist in funding the planning and future facility needs of the community.

### **Justification**

New facilities that will be identified in future plans and reports may require significant funding, accordingly this allows for the build up of capital to be allocated to the new items and reduces future borrowing costs.

### **Operating Cost Impact/Impact on other Departments**

Operating costs have yet to be determined.

### **Impact of Not Proceeding**

Greater impact on future budgets in order to meet community facility requirements.

# Operating Budget Requests

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## **LaSalle Landing**

**Division:** Financial Services **Category:** Recommended Enhancement

**Operating Budget Impact:** \$250,000

**Strategic Goal:** Public Services and infrastructure

## **Description**

The build up of annual contribution to assist in funding operational and capital items identified within planning for the LaSalle Waterfront.

## **Justification**

New operational or capital items identified within plans and reports may require significant funding, accordingly this allows for the build up of capital to be allocated to the new items and reduces future borrowing costs.

## **Operating Cost Impact/Impact on other Departments**

As outlined within the LaSalle Waterfront Council reports.

## **Impact of Not Proceeding**

Greater impact on future budgets in order to fund capital and operation items identified within LaSalle Waterfront plans.

# Finance & Administration

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Finance &amp; Administration</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	3,389,300	3,646,600	3,972,600	4,224,400	4,409,800	4,561,700	234,480	6.9%
Administrative Expenses	237,900	245,900	254,100	262,600	271,600	281,000	8,620	3.6%
Personnel Expenses	81,700	83,400	85,200	97,000	99,000	101,000	3,860	4.7%
Facility Expenses	-	-	-	-	-	-	-	- %
Vehicle/Equipment	-	-	-	-	-	-	-	- %
Program Services	191,000	192,700	194,400	196,100	197,800	199,500	1,700	0.9%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>3,899,900</b>	<b>4,168,600</b>	<b>4,506,300</b>	<b>4,780,100</b>	<b>4,978,200</b>	<b>5,143,200</b>	<b>248,660</b>	<b>6.4%</b>
<b>REVENUE</b>								
Contributions from Own Funds	(107,900)	(111,400)	(115,000)	(118,700)	(122,600)	(126,600)	(3,740)	3.5%
Other Revenues	(1,637,900)	(1,667,000)	(1,696,700)	(1,727,000)	(1,757,900)	(1,789,400)	(30,300)	1.8%
<b>TOTAL REVENUE</b>	<b>(1,745,800)</b>	<b>(1,778,400)</b>	<b>(1,811,700)</b>	<b>(1,845,700)</b>	<b>(1,880,500)</b>	<b>(1,916,000)</b>	<b>(34,040)</b>	<b>1.9%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>2,154,100</b>	<b>2,390,200</b>	<b>2,694,600</b>	<b>2,934,400</b>	<b>3,097,700</b>	<b>3,227,200</b>	<b>214,620</b>	<b>10.0%</b>

## **Finance and Administration**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase, while adding additional staffing in the future. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase for insurance will be 5% and other items will be 2% consistent with levels of historical inflation.

### **Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Program Services Forecast Details:**

This forecast assumes that the tax write-off account will remain consistent year over year. The annual increase of other accounts will be 2% consistent with levels of historical inflation.

### **Other Revenue Forecast Details:**

Tax certificate and legal combined revenue of \$80,000 and miscellaneous revenue of \$104,100 is forecasted to remain consistent year over year. Overhead allocation revenue is forecasted to increase 2% consistent with levels of historical inflation.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Financial Services</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	(50,000)	-	-	-	-	-	10,000	(20.0%)
Program Services	-	467,400	479,000	2,294,000	3,170,000	3,885,000	777,000	- %
Long Term Debt Repayment	3,685,800	3,685,800	3,685,800	4,046,900	4,046,900	4,046,900	72,220	2.0%
Transfers to Own Funds	16,317,200	17,954,700	19,434,900	19,755,200	21,301,300	22,850,100	1,306,580	8.0%
<b>TOTAL EXPENSES</b>	<b>19,953,000</b>	<b>22,107,900</b>	<b>23,599,700</b>	<b>26,096,100</b>	<b>28,518,200</b>	<b>30,782,000</b>	<b>2,165,800</b>	<b>10.9%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>19,953,000</b>	<b>22,107,900</b>	<b>23,599,700</b>	<b>26,096,100</b>	<b>28,518,200</b>	<b>30,782,000</b>	<b>2,165,800</b>	<b>10.9%</b>

**Long Term Debt Forecast Details:**

Increase debt payments are forecasted beginning in 2026 as debt will be issued to fund strategic capital activities such as the Fire Station #2 and other significant infrastructure projects. The debt payments associated with the Vollmer Recreational Complex will end in 2028. Additional debt is expected to be issued relating to storm water improvements, an equal reduction in transfers to reserves will offset the increase.

**Transfer to Own Funds Forecast Details:**

All transfers to reserves and capital are forecasted to increase by the annual projected at 2%. Also, as identified in the Town's asset management plan an additional \$250,000 per year has been allocated annually to the long term capital financing strategy. In addition, annual increases relating to Master Plans, such as \$250,000 annually for the LaSalle Landing are included.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Division of IT</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	905,100	935,900	1,014,800	1,154,200	1,193,500	1,234,200	65,820	7.3%
Administrative Expenses	678,900	692,500	706,400	720,500	735,100	749,900	14,200	2.1%
Personnel Expenses	11,700	11,900	12,100	12,300	12,500	12,700	200	1.7%
Transfers to Own Funds	242,800	292,800	342,800	400,000	450,000	500,000	51,440	21.2%
<b>TOTAL EXPENSES</b>	<b>1,838,500</b>	<b>1,933,100</b>	<b>2,076,100</b>	<b>2,287,000</b>	<b>2,391,100</b>	<b>2,496,800</b>	<b>131,660</b>	<b>7.2%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,838,500</b>	<b>1,933,100</b>	<b>2,076,100</b>	<b>2,287,000</b>	<b>2,391,100</b>	<b>2,496,800</b>	<b>131,660</b>	<b>7.2%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Transfer to Own Funds Forecast Details:**

This forecast assumes that the annual increase will be \$25,000 added as Information Technology needs continue to increase across the Corporation.

# Council Services

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## Introduction

The Council Services Department is responsible for delivering various services to Council, the community, and the corporation, in a professional, transparent, and accessible manner. These services are guided by the statutory framework established under the Municipal Act, 2001, and other relevant provincial legislation. The Department's portfolio of services can be divided into three broad categories: council and committee services, records and information management, and administrative services, licencing and permits.

## Council and Committee Services

The Department oversees the coordination of council and committee meetings, including the preparation and circulation of agendas, minutes, by-laws and resolutions. Additional responsibilities include administering the municipal and school board elections and offering guidance and training to members of Council and Administration on the application of the Town's Procedure By-law, various provisions of the Municipal Act, 2001 and other corporate policies.

## Records and Information Management

The Department manages the Town's records and information using both electronic and paper filing systems. Key responsibilities in this area include the overall management of the organization-wide Records and Information Management Program, processing information requests under the Town's routine disclosure program and in accordance with the Municipal Freedom of Information and Protection of Privacy Act, maintaining the Town's Personal Information Bank, and updating relevant policies, procedures and practices.

## Administrative Services, Licensing and Permits

The Department administers the Town's administrative monetary penalties system, licensing for lotteries, dogs and marriages, and conducts civil ceremonies. It also records of vital statistics on behalf of the province and ensures compliance with the Accessibility for Ontarians with Disabilities Act, and its associated regulations. Additionally, the Department oversees the Town's reception desk, the Customer Service Portal, and provides internal mail support services to all departments.



**Jennifer Astrologo**  
Director of Council Services & Town Clerk

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*The Council Services Department provides professional, administrative, legislative, and technical services to Council, residents, businesses, and other departments of the Town*

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# Council Services

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	8	8	8	9
Part-Time FTE	0	0	0	0
Total FTE	8	8	8	9

## Staffing Complement Includes

- 1.0 Director of Council Services & Town Clerk
- 1.0 Supervisor of Council Services & Deputy Clerk
- 1.0 Policy and Legislative Coordinator
- 1.0 Council and Committee Services Coordinator
- 1.0 Records & Information Management Specialist
- 1.0 Records Management Clerk
- 1.0 Receptionist
- 1.0 Accessibility Specialist

## Highlights of Operating Budget

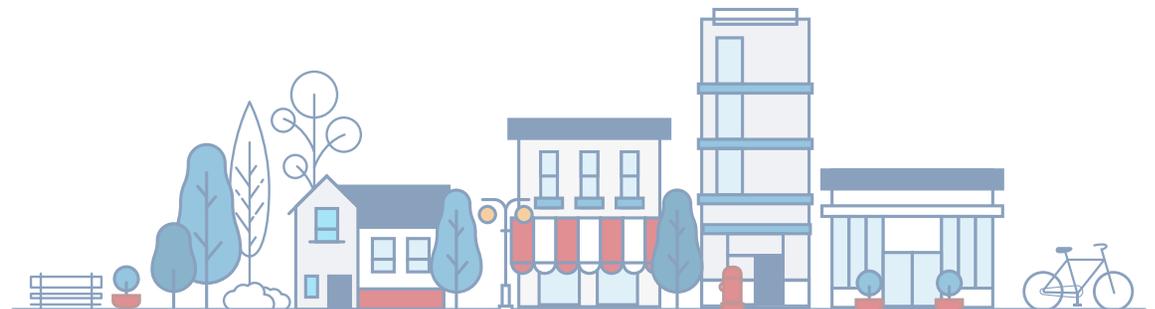
The Council Services Department has a 2026 proposed budget of \$1,157,100. This represents a 10.5% increase over the prior year approved budget of \$1,047,400. The net increase of \$109,700 is primarily due to wages and benefits and additional software licenses utilized in records management throughout the corporation.

## Trends/Issues

- Ensuring continued compliance with the Accessibility for Ontarians with Disabilities Act (AODA).
- Continued modernization of departmental services and operations.
- Greater focus on the protection of personal information held by the Town.
- Increasing demand for immediate access to information.

## Recommended Enhancements

- Laserfiche license expansion.



# Council Services

## Key Performance Indicators



Council Agendas (2025)  
100% published within Timelines



Freedom of Information Requests (2025)  
100% processed within legislated timelines

# Council Services

## 2025 Goals and Objectives Scorecard – Council Services

Strategic Plan Objective	2025 Departmental Goal	Status
The Town of LaSalle will sustain strong public service and infrastructure.	Implementation of eScribe6.	Awaiting vendor confirmation that project can proceed. Due to vendor timeline, project anticipated to commence either 4th Quarter 2025 or 1st Quarter 2026.
The Town of LaSalle will sustain strong public service and infrastructure.	Development of an Information Privacy Program – Phase 1 (Development of a Privacy Policy).	This multi-year goal and currently in progress. First draft of Privacy Policy completed. Policy expected to be adopted by end of Q1 2026.
The Town of LaSalle will sustain strong public service and infrastructure.	Commence preparation for the 2026 Municipal and School Board Elections - select the method of election and issue RFP, as may be necessary.	Completed.
The Town of LaSalle will sustain strong public service and infrastructure.	Records and Information Management Onboarding Project.	Completed. Onboarding of all departments has been initiated and/or completed.

# Council Services

## 2026 Projects and Initiatives – Council Services

Strategic Plan Objective	2026 Projects and Initiatives	Timing
<p><b>Public Services and Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	<p>Development of an Information Privacy Program – Completion of Phase 1 and commencement of Phase 2 (Update Personal Information Bank, Development of PIA process).</p>	<p>Q2 2027</p>
<p><b>Community Connections</b> Strengthen the Town’s connection with residents, relationships with key partners, and approach to engaging the community and its partners on shared priorities.</p>	<p>Prepare for and conduct the 2026 Municipal and School Board Elections.</p>	<p>October 26, 2026</p>
<p><b>Economic and Community Vibrancy</b> Create the conditions to encourage local investment, diversify economic growth, and foster safe and dynamic neighborhoods that attract and retain local businesses.</p>	<p>Development of a Short-Term Rental Regulatory Framework.</p>	<p>Q4 2026</p>
<p><b>Public Services and Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	<p>Development of a plan to track and monitor compliance with the Accessibility for Ontarians with Disabilities Act.</p>	<p>Q2 2026</p>

# Council Services

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Council Services</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	830,272	1,008,900	93,600	1,102,500	-	1,102,500	9.3%
Administrative Expenses	6,023	12,700	-	12,700	16,100	28,800	126.8%
Personnel Expenses	21,627	24,400	-	24,400	-	24,400	- %
Program Services	13,078	23,900	-	23,900	-	23,900	- %
Transfers to Own Funds	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>871,000</b>	<b>1,069,900</b>	<b>93,600</b>	<b>1,163,500</b>	<b>16,100</b>	<b>1,179,600</b>	<b>10.3%</b>
<b>REVENUE</b>							
Contributions from Own Funds	(26,700)	-	-	-	-	-	- %
Other Revenues	(18,316)	(22,500)	-	(22,500)	-	(22,500)	- %
<b>TOTAL REVENUE</b>	<b>(45,016)</b>	<b>(22,500)</b>	<b>-</b>	<b>(22,500)</b>	<b>-</b>	<b>(22,500)</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>825,984</b>	<b>1,047,400</b>	<b>93,600</b>	<b>1,141,000</b>	<b>16,100</b>	<b>1,157,100</b>	<b>10.5%</b>

# Operating Budget Requests

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## **Laserfiche Licensing**

**Division:** Human Resources **Category:** Recommended Enhancement

**Operating Budget Impact:** \$16,100

**Strategic Goal:** Public Services and infrastructure

## **Description**

Annual cost of eight full licenses for the Laserfiche Software suite.

## **Justification**

Expanding staff access to the existing Laserfiche software suite will provide significant efficiencies in filing, search, and retrieval, while reducing duplication. Additional full licenses will allow employees to leverage automation solutions and targeted searching. Additional licenses will strengthen compliance, privacy, security and records protections, minimizing risk.

## **Operating Cost Impact/Impact on other Departments**

Expanded use of Laserfiche Software within various departments.

## **Impact of Not Proceeding**

Without an expansion in licensing, the Town will underutilize the existing Laserfiche infrastructure, limiting return on investment. Departmental programs will continue to face inefficiencies and compliance issues in managing records. Meeting security, protection, and privacy requirements will present a challenge. Automation opportunities and efficiencies will remain unrealized.

# Council Services

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Council Services</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	1,102,500	1,138,300	1,175,100	1,303,400	1,435,800	1,482,500	76,000	6.9%
Administrative Expenses	28,800	29,700	30,600	31,500	32,400	33,300	900	3.1%
Personnel Expenses	24,400	25,200	26,000	26,800	27,700	28,600	840	3.4%
Program Services	23,900	24,700	25,500	26,400	27,300	28,200	860	3.6%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>1,179,600</b>	<b>1,217,900</b>	<b>1,257,200</b>	<b>1,388,100</b>	<b>1,523,200</b>	<b>1,572,600</b>	<b>78,600</b>	<b>6.7%</b>
<b>REVENUE</b>								
Other Revenues	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-	- %
<b>TOTAL REVENUE</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,157,100</b>	<b>1,195,400</b>	<b>1,234,700</b>	<b>1,365,600</b>	<b>1,500,700</b>	<b>1,550,100</b>	<b>78,600</b>	<b>6.8%</b>

## **Council Services**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase, while adding additional staffing in the future. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Other Revenue Forecast Details:**

This forecast assumes revenue remains consistent over the five year period.

# Human Resources

## Introduction

The Human Resources Department is responsible for policy development, compensation and benefits, pay equity administration, human resource information systems, employment engagement, health and safety, disability management, recruitment and retention, employee relations, training and development, collective agreement interpretation, and collective bargaining. The department also provides support and guidance in grievances, arbitrations, mediations, investigations, disciplinary matters and all relevant legislation (*Employment Standards Act, Occupational Health & Safety Act, Ontario Labour Relations Act, Workplace Safety and Insurance Act, Ontario Pay Equity Act, etc.*) pertaining to employment relations.

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	4	5	5	5
Part-Time FTE	0	0	0	0
Total FTE	4	5	5	5

## Staffing Complement Includes

- 1.0 Director of Human Resources
- 1.0 Manager of Human Resources
- 2.0 Human Resources Advisor
- 1.0 Human Resources Administrator (proposed)



**Debbie Strajnic**  
Director of Human Resources

*The Human Resources Department manages key functions including policy, compensation, benefits, equity, HR systems, engagement, safety, disability, recruitment, retention, training, employee relations, and labour negotiations*

# Human Resources

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## Highlights of Operating Budget

The Human Resources Department has a 2026 proposed budget of \$982,500. This represents a 13% increase over the prior year approved budget of \$869,800. The net increase of \$112,700 is primarily due to the proposed addition of a HR administrator position which is scheduled for the third quarter, increases in wages and benefits to existing positions and corporate staff initiatives.

## Trends/Issues

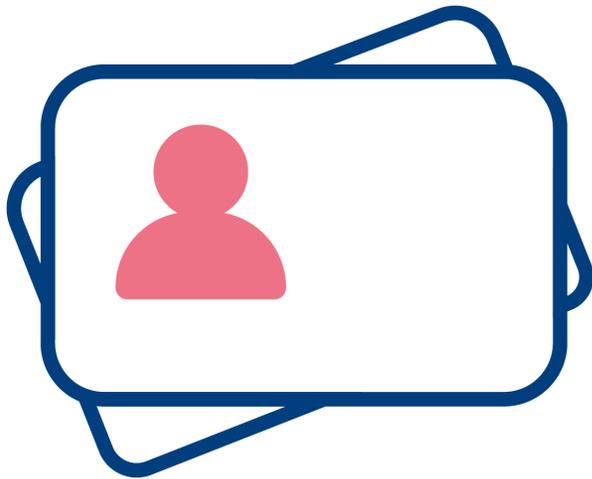
- Attraction and retention of employees.
- Development and growth of employees.
- Shortage of qualified applicants.
- Compliance with health and safety standards.
- Additional training for employees.
- Cost of living increases associated with inflation.
- Competitive wages and benefits.
- Employee engagement.
- Remote work opportunities.
- Flexible work opportunities.
- Work life balance.
- Internal pressures related to corporate growth.
- Policy development.
- Coaching and counselling.
- HRIS support.

## Recommended Enhancements

- Staff professional development.

# Human Resources

## Key Performance Indicators



### Total Employees

Full time and full time equivalent

**176**

### 2024 Recruitment

Posted Positions **22**  
Filled Positions **22**



**782 Applicants**



**86 Interviews**



### 2024 Full Time Employee Voluntary Departures

Resignation **1**  
Retirement **2**

# Human Resources

## 2025 Goals and Objectives Scorecard – Human Resources

Strategic Plan Objective	2025 Departmental Goal	Status
The Town of LaSalle is committed to enhancing organizational excellence.	Collective bargaining with Fire Association, Police Association, CUPE 701. Review non-union benefits upon completion of bargaining.	Collective bargaining with CUPE and Fire completed. Collective bargaining with Police Association remains active and may continue into 2026. Review of non-union benefits completed within expected completion Q4 2025.
The Town of LaSalle is committed to enhancing organizational excellence.	Complete an employee engagement “pulse survey” to measure progress and feedback from implementing changes established from the 2023 engagement survey.	This goal is still active as of the writing of this report. Goal commenced Q3 2025 with expected completion by end of 2025.



# Human Resources

## 2026 Projects and Initiatives – Human Resources

Strategic Plan Objective	2026 Projects and Initiatives	Timing
The Town of LaSalle is committed to enhancing organizational excellence.	Complete collective bargaining with Police Association.	Q1 2026
The Town of LaSalle is committed to enhancing organizational excellence.	Deliver a training course for management staff to strengthen leadership capabilities and support succession planning.	Q2 2026
The Town of LaSalle is committed to enhancing organizational excellence.	Conduct a review of the corporate training plan to ensure that training is relevant, complete, and meets current regulatory requirements.	Q2 2026
The Town of LaSalle is committed to enhancing organizational excellence.	HR Optimization – identify, implement, and promote the use of newly available features in the UKG system to automate and streamline workflows, reduce manual tasks, enhance data accuracy and reporting capabilities.	Q4 2026

# Human Resources

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Human Resources</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	738,981	737,800	35,600	773,400	60,100	833,500	13.0%
Administrative Expenses	2,646	6,100	-	6,100	-	6,100	- %
Personnel Expenses	38,938	52,700	2,000	54,700	15,000	69,700	32.3%
Program Services	27,732	73,200	-	73,200	-	73,200	- %
<b>TOTAL EXPENSES</b>	<b>808,297</b>	<b>869,800</b>	<b>37,600</b>	<b>907,400</b>	<b>75,100</b>	<b>982,500</b>	<b>13.0%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>808,297</b>	<b>869,800</b>	<b>37,600</b>	<b>907,400</b>	<b>75,100</b>	<b>982,500</b>	<b>13.0%</b>

# Operating Budget Requests

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## **Professional Development**

**Division:** Human Resources **Category:** Recommended Enhancement

**Operating Budget Impact:** \$15,000

**Strategic Goal:** Organization and culture

## **Description**

Increase the amount of education/tuition assistance from \$750 to \$1,000 per course, and the annual limit from \$2,250 to \$3,000, per employee.

## **Justification**

The current education reimbursement rates were established in 2012 and have not been adjusted in over a decade. During this time, the cost of education and professional development has increased significantly. Increasing the reimbursement amounts in the policy aligns with the Town's commitment to continuous learning and encourages employee development. Enhancing this benefit will support our strategic goals around organizational excellence.

## **Operating Cost Impact/Impact on other Departments**

N/A - educational assistance is funded through the Human Resources department budget.

## **Impact of Not Proceeding**

The current reimbursement amount may no longer provide enough incentive for employees to enroll in professional development, discouraging employees from pursuing further education.

# Human Resources

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Human Resources</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	833,500	862,200	891,900	972,600	1,095,900	1,150,900	63,480	7.6%
Administrative Expenses	6,100	6,200	6,300	6,400	6,500	6,600	100	1.6%
Personnel Expenses	69,700	71,000	72,300	73,700	75,100	76,500	1,360	2.0%
Program Services	73,200	74,700	76,200	77,700	79,300	80,900	1,540	2.1%
<b>TOTAL EXPENSES</b>	<b>982,500</b>	<b>1,014,100</b>	<b>1,046,700</b>	<b>1,130,400</b>	<b>1,256,800</b>	<b>1,314,900</b>	<b>66,480</b>	<b>6.8%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>982,500</b>	<b>1,014,100</b>	<b>1,046,700</b>	<b>1,130,400</b>	<b>1,256,800</b>	<b>1,314,900</b>	<b>66,480</b>	<b>6.8%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase, while adding additional staffing in the future. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

# Strategy and Engagement

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## Introduction

The Strategy and Engagement Department is responsible for strategic planning, engagement and communication, economic development and government affairs.

## Strategic Planning

Strategic planning includes providing communication, research and facilitation resources to the CAO, administration and Council in support of the implementation of the Town's long-term vision, priorities, and strategic actions. This department works with all internal departments to ensure that corporate initiatives are properly aligned, and that targeted investments are being made in priority areas that advance the strategic goals. At least once each term of Council, the Strategy and Engagement Department leads a comprehensive review of the Town's Strategic Plan to report on its effectiveness.

## Engagement and Communication

A primary focus is the planning, developing and delivering of internal and external communications. The Strategy and Engagement Department will engage and foster ongoing relationships with key community stakeholders (ex. residents, businesses, students, seniors, organizations etc.) and support positive two-way communication with our community.

## Economic Development

The Strategy and Engagement Department will connect, liaise and develop relationships with the current and future business community. The department will develop and implement business recruitment and tourism strategies including branding, marketing and wayfinding, along with techniques to cross-promote LaSalle in partnership with local tourism and business partners.

## Government Affairs

The Strategy and Engagement Department will support the Chief Administrative Officer and the Deputy Chief Administrative Officer to build positive relationships with senior levels of government to raise awareness of the Town's strategic goals. The department will ensure that key programs and initiatives align with provincial and federal priorities.



**Dawn Hadre**  
Director of Strategy and Engagement

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*The Strategy and Engagement Department has responsibility for strategic planning, engagement and communication, economic development and government affairs*

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# Strategy and Engagement

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	3	5	5	5
Part-Time FTE	0	0	0	0
Total FTE	3	5	5	5

## Staffing Complement Includes

- 1.0 Director of Strategy & Engagement
- 1.0 Corporate Communications and Promotions Officer
- 1.0 Communications Coordinator
- 1.0 Supervisor of Economic Development, Tourism and Business Engagement (proposed)
- 1.0 Communications (proposed)

### Comments

\* A number of the departmental projects will require external consulting services to be able to move forward.

## Highlights of Operating Budget

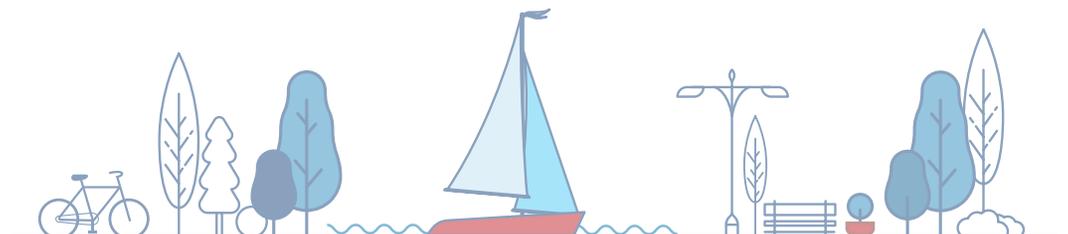
The Strategy & Engagement Department has a 2026 proposed budget of \$1,044,600. This represents a 22.6% increase over the prior year approved budget of \$852,000. The net increase of \$192,600 is primarily due to an increase in Strategic Planning funds in accordance with the Town's Strategic Plan as well as wages and benefits of current and proposed positions.

## Trends/Issues

- Identifying impactful methods of communication to reach broad audiences.
- Providing opportunities to engage with the community through in-person and virtual options.
- Communicating the strategic plan with all levels of staff, and ensuring the departmental objectives align with key strategic priorities.
- Initiating key elements of economic development, business retention and destination development.

## Recommended Enhancements

- Increase allocation of funding relating to the Town's Strategic Plan.



# Strategy and Engagement

## Key Performance Indicators

### Social Media Followers

All Corporation Pages



Facebook Page



X (formerly Twitter)



Instagram Business

### Website Users



**199,000** 2023      **311,000** 2024

**10,109**  
LinkedIn Page

# Strategy and Engagement

## 2025 Goals and Objectives Scorecard – Strategy and Engagement

Strategic Plan Objective	2025 Departmental Goal	Status
The Town of LaSalle will build on our high-quality of life.	Policy/guidelines for sponsorship opportunities in relation to municipal facilities and event planning.	In progress. Research complete. Project will continue in 2026. Sponsorship with Rotary Club of LaSalle complete for Rotary Circle. Sponsorship of Veteran's Crosswalk and ice resurfacing machine in progress.
The Town of LaSalle is committed to enhancing organizational excellence.	Corporate Strategic Plan Update.	Complete. One-on-one interviews with Council and Senior Leadership Team, an all-staff survey, pop-up community events, telephone poll of LaSalle residents, Consultations with the Chippewas of the Thames and Caldwell First Nation, focus groups with community partners, workshop with Council and Senior Leadership Team supported the development of the refreshed strategic plan. Work continues to ensure staff are aware of the importance of the strategic plan.
The Town of LaSalle will strengthen the community's engagement with the Town.	Website Enhancements.	Complete. Citizen survey and Treejack testing complete. Initial staff training complete and ongoing as needed, consultation with departments complete and ongoing as needed, launch of upgraded site in April 2025. Continue to work with the vendor to request software enhancements.
The Town of LaSalle will grow and diversify its local economy.	Promotion and Branding of LaSalle Landing.	Complete and ongoing. Template developed for signage at LaSalle Landing including artwork and graphics for current and future signage. Assisted with the grand opening of the Rotary Circle. Preparing for opening of The Loop.
The Town of LaSalle will grow and diversify its local economy.	Implement Economic Development Strategy.	In progress and continuing. Update of website business directory. Hosted business networking event on June 17, and Small Business and Entrepreneurship workshops on September 17. Launch of microsite is in progress. Theme chosen, site map developed, content research underway. Expect to be launched Q1 2026.

# Strategy and Engagement

## 2026 Projects and Initiatives – Strategy and Engagement

Strategic Plan Objective	2026 Projects and Initiatives	Timing
<p><b>Economic and Community Vibrancy</b> Create the conditions to encourage local investment, diversify economic growth, and foster safe and dynamic neighborhoods that attract and retain local businesses.</p>	<p>Continue with sponsorships in relation to policy/guidelines. Consider opportunities for municipal facilities and event planning. The Deputy CAO and Culture and Recreation will be involved in the project.</p>	<p>Q4 2026</p>
<p><b>Community Connections</b> Strengthen the Town's connection with residents, relationships with key partners, and approach to engaging the community and its partners on shared priorities.</p>	<p>Introduction of Town app that provides users with access to information, services and events.</p> <p>IT will be involved in the project.</p>	<p>Q1 2026</p>
<p><b>Community Connections</b> Strengthen the Town's connection with residents, relationships with key partners, and approach to engaging the community and its partners on shared priorities.</p>	<p><b>Strategic Government Relations</b></p> <p>Engage with Strategy Corp. to develop a government relations strategy and provide ongoing strategic advisory. Tactics from the full range of public affairs/government relations activities, including policy development, advocacy, and communications</p> <p>All departments will be consulted during the process.</p>	<p>Q1 2026</p>
<p><b>Economic and Community Vibrancy</b> Create the conditions to encourage local investment, diversify economic growth, and foster safe and dynamic neighborhoods that attract and retain local businesses.</p>	<p>Develop/update policy about employee recognition. Introduce formal process to recognize employees on an annual basis.</p> <p>All departments will be consulted during the process.</p>	<p>Q2 2026</p>

# Strategy & Engagement

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Strategy &amp; Engagement EXPENDITURES</b>							
Wages & Benefits	412,631	507,200	42,100	549,300	125,500	674,800	33.0%
Administrative Expenses	3,445	5,100	-	5,100	-	5,100	- %
Personnel Expenses	5,167	9,800	-	9,800	-	9,800	- %
Program Services	133,120	329,900	-	329,900	25,000	354,900	7.6%
Transfers to Own Funds	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>554,363</b>	<b>852,000</b>	<b>42,100</b>	<b>894,100</b>	<b>150,500</b>	<b>1,044,600</b>	<b>22.6%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>554,363</b>	<b>852,000</b>	<b>42,100</b>	<b>894,100</b>	<b>150,500</b>	<b>1,044,600</b>	<b>22.6%</b>

# Operating Budget Requests

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## **Strategic Masterplan Funding**

**Division:** Strategy and Engagement **Category:** Recommended Enhancement

**Operating Budget Impact:** \$25,000

**Strategic Goal:** Economic and community vibrancy

## **Description**

Additional funding to support strategic initiatives as outlined within Council Report, SE-01-2022: Strategic Plan Update.

## **Justification**

A Strategic Plan process enables organizations to manage change and make decisions today that will shape the future.

## **Operating Cost Impact/Impact on other Departments**

Resources from various operating departments may be required based on the strategic initiatives.

## **Impact of Not Proceeding**

Possible delay in the implementation of activities outlined with the Strategic Plan.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Strategy &amp; Engagement EXPENDITURES</b>								
Wages & Benefits	674,800	697,900	721,700	836,300	864,700	894,300	43,900	6.5%
Administrative Expenses	5,100	5,100	5,100	5,100	5,100	5,100	-	- %
Personnel Expenses	9,800	10,000	10,200	10,400	10,600	10,800	200	2.0%
Program Services	354,900	379,900	404,900	429,900	429,900	429,900	15,000	4.2%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>1,044,600</b>	<b>1,092,900</b>	<b>1,141,900</b>	<b>1,281,700</b>	<b>1,310,300</b>	<b>1,340,100</b>	<b>59,100</b>	<b>5.7%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,044,600</b>	<b>1,092,900</b>	<b>1,141,900</b>	<b>1,281,700</b>	<b>1,310,300</b>	<b>1,340,100</b>	<b>59,100</b>	<b>5.7%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase, while adding additional staffing in the future. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be consistent with the Strategic Planning financial forecast. Planning financial forecast which allocates an additional \$25,000 annually until 2029

# Planning and Development

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## Introduction

The Planning & Development Department provides a broad range of professional, administrative, and technical services to LaSalle landowners, residents, and businesses, as well as to individuals and corporations interested in investing, developing, and building within the corporate limits of the Town of LaSalle. The Planning & Development Department is comprised of four (4) operating divisions: land use planning, building services, by-law enforcement, and municipal property. These services are offered in an integrated manner, with Staff responsible for long-term policy functions as well as delivering day-to-day operational services to a broad range of clients for all land use planning, building permit, by-law enforcement, and municipal property matters.

## Land Use Planning

The Land Use Planning Division plays a critical role in shaping the Town of LaSalle's long-term growth and development. Through a comprehensive range of policy planning and development approval services, the Division ensures that future land use aligns with Council's strategic vision for environmental stewardship, fiscal responsibility, and community well-being.

### **Key responsibilities include:**

- Leading the preparation and ongoing administration of foundational planning documents such as the Town's Official Plan, Comprehensive Zoning By-law, and various master plans and guidelines related to land use, transportation, urban design, and natural heritage.
- Managing all Planning Act applications, including subdivisions, rezoning, site plan control, minor variances, and consents, with a focus on timely, transparent, and consistent decision-making.
- Providing dedicated administrative support to the Town's Public Planning Committee and Committee of Adjustment, ensuring governance processes are well-informed and effectively executed.
- Providing professional and balanced advice to Council on land use planning matters and development approval files.

This Division supports the Town's growth by managing land use planning policies and development approvals that help ensure LaSalle grows in a responsible, well-planned, and sustainable way.



**Gudrin Beggs**  
Director of Planning and Development

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*Supports landowners, residents, businesses, and developers with professional, technical, and administrative services for investment and development within LaSalle*

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# Planning and Development

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## Building

The Building Division is responsible for administering all aspects of building-related permit activity within the Town of LaSalle, through the application of the Ontario Building Code. *This includes:*

- **Permit Review and Approval**  
Managing the intake, review, and approval of building permits, sign permits, and other construction-related applications to ensure compliance with applicable standards.
- **Regulatory Inspections**  
Conducting mandatory inspections at key stages of construction, from initial groundwork through to final occupancy approval, to ensure safety and code compliance.
- **Compliance and Enforcement**  
Ensuring all construction activities adhere to the Ontario Building Code and the building-related provisions of registered development agreements.

This Division plays a key role in supporting safe, orderly development across the municipality, while maintaining high standards of service and regulatory integrity.

## By-Law Enforcement

The Supervisor of By-Law Enforcement and By-Law Enforcement Officer are responsible for administering and enforcing Council-approved by-laws, including but not limited to regulations concerning property maintenance (clean yards), fencing, signage, parking, animal control, and the use of unopened road allowances. This work includes proactive education and community engagement to encourage voluntary compliance, supported by enforcement mechanisms under the Administrative Monetary Penalty System (AMPS) and the Provincial Offences Act.

The By-law Enforcement Officer undertakes targeted investigations and inspections, ensuring timely follow-up with affected residents and property owners. This role is critical to maintaining community standards and supporting the broader enforcement strategy through resolution-focused interventions.

## Municipal Property

This Division oversees the full lifecycle of municipally owned property assets, including the strategic administration of sales, disposals, and the reallocation of alleys, lots, and unopened road allowances. The execution of these responsibilities is carried out in close collaboration with the Town Solicitor and supported by external professionals such as Ontario Land Surveyors and certified Appraisers, engaged on a project-specific basis to ensure legal and technical precision.

Through this coordinated approach, the Division ensures alignment with Council directives, maximizes value from municipal land holdings, and supports broader planning and development objectives.

# Planning and Development

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	11	11	11	12
Part-Time FTE	0	0.3	0.3	0.3
Total FTE	11	11.3	11.3	12.3

## Staffing Complement Includes

- 1.0 Director of Planning & Development
- 1.0 Chief Building Official
- 1.0 Deputy Chief Building Official
- 1.0 Manager of Planning & Development
- 1.0 Supervisor of Planning & Development
- 1.0 Supervisor of By-law Enforcement
- 2.0 Building Inspector/Plans Examiner
- 1.0 Building Clerk
- 1.0 By-law Enforcement Officer
- 1.0 Planning Technician

## Highlights of Operating Budget

The Planning & Development Department has a 2026 proposed budget of \$1,147,300. This represents a 12.8% increase over the prior year's approved budget of \$1,017,200. The increase of \$130,100 is primarily due to increase in wages and benefits relating to existing staff positions and a position added in the prior year. The Building Department is fully funded by the revenue generated by the department from permit fees. Any fees earned in excess of operating costs are retained in the Building reserve for use in a future year.

## Trends/Issues

- Howard Bouffard Secondary Plan & Master Drainage Study Nearing Completion**

With both the Secondary Plan and Master Drainage Study complete, the greenfield lands within the Howard Bouffard area are closer to being able to be developed. This milestone marks a significant step forward in unlocking future growth opportunities and aligning infrastructure with long-term planning objectives.
- Housing Affordability & Inflationary Pressures**

The ongoing housing affordability crisis, compounded by persistent inflationary trends, presents a notable challenge to residential development. These economic headwinds may contribute to a slowdown in building activity, particularly within the entry-level and mid-market housing segments.
- Decline in Housing Starts**

Preliminary analysis of 2025 housing start data indicates a slight downward trend compared to previous years. This decline will continue to be closely monitored to inform proactive policy adjustments and ensure alignment with broader housing and growth targets.

# Planning and Development

## Key Performance Indicators



Singles/Semis/Towns made up  
**35%** of Total Dwelling Units  
Created (2024)



Condominium Units made up  
**55%** of Total Dwelling Units  
Created (2024)



### Planning Act Applications Received and Processed

**40**  
(2024)

**32**  
(2023)

**17** Number of Planning Act Approval  
Reports before Council

**23** Number of Planning Act Applications  
to create more housing units

### Total No. of By-law Enforcement Complaints Received



**325**  
(2024)

**268**  
(2023)

**325**

# Planning and Development

## 2025 Goals and Objectives Scorecard – Planning and Development

Strategic Plan Objective	2025 Departmental Goal	Status
The Town of LaSalle will sustain strong public services and infrastructure.	Building By-law Update.	Ongoing
The Town of LaSalle will sustain strong public services and infrastructure.	Development Pre-Consultation Policy/Procedure.	Complete and successfully implemented
The Town of LaSalle will sustain strong public services and infrastructure.	Digitize Planning Act Applications.	Complete and successfully implemented
The Town will strengthen the Community's engagement with the Town.	By-Law Enforcement Updates / Enhancements / Campaigns.	Complete and successfully implemented
The Town of LaSalle will sustain strong public services and infrastructure.	Planning Act Module Investigation.	Ongoing
The Town will grow and diversify its local economy.	Develop RFP for Front Road Secondary Plan / Environmental Assessment.	Complete
The Town will grow and diversify its local economy.	Howard Bouffard Secondary Plan.	Approved by the County. Appealed to the Ontario Land Tribunal

# Planning and Development

## 2026 Projects and Initiatives – Planning and Development

Strategic Plan Objective	2026 Projects and Initiatives	Timing
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Building By-law Update (Legal).	Q4 2026
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	By-law Enforcement: Policy & By-law Development (Legal).	Q2 2026
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Workflow Process for Development Agreement /Building Permit Signoff (Public Works).	Q2 2026
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Planning Act Module Investigation.	Multi-Year
Create the conditions to encourage local investment, diversify economic growth, and foster safe and dynamic neighbourhoods that attract and retain local businesses.	Howard Bouffard Secondary Plan (Public Works).	Q4 2026
Create the conditions to encourage local investment, diversify economic growth, and foster safe and dynamic neighbourhoods that attract and retain local businesses.	Development of Short-Term Rental Regulatory Framework (Council Services).	Q3 2026
Create the conditions to encourage local investment, diversify economic growth, and foster safe and dynamic neighbourhoods that attract and retain local businesses.	Front Road Secondary Plan & Environmental Assessment (Public Works).	Multi-Year

# Planning & Development

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Planning &amp; Development</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	762,270	953,000	122,200	1,075,200	-	1,075,200	12.8%
Administrative Expenses	22,529	29,400	7,800	37,200	-	37,200	26.5%
Personnel Expenses	7,254	29,300	-	29,300	-	29,300	- %
Program Services	1,117	42,500	-	42,500	-	42,500	- %
Transfers to Own Funds	38,000	38,000	100	38,100	-	38,100	0.3%
<b>TOTAL EXPENSES</b>	<b>831,170</b>	<b>1,092,200</b>	<b>130,100</b>	<b>1,222,300</b>	<b>-</b>	<b>1,222,300</b>	<b>11.9%</b>
<b>REVENUE</b>							
Grants	-	-	-	-	-	-	- %
Other Revenues	(93,060)	(75,000)	-	(75,000)	-	(75,000)	- %
<b>TOTAL REVENUE</b>	<b>(93,060)</b>	<b>(75,000)</b>	<b>-</b>	<b>(75,000)</b>	<b>-</b>	<b>(75,000)</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>738,110</b>	<b>1,017,200</b>	<b>130,100</b>	<b>1,147,300</b>	<b>-</b>	<b>1,147,300</b>	<b>12.8%</b>

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Building Division</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	469,897	661,400	90,300	751,700	-	751,700	13.7%
Administrative Expenses	2,380	5,000	3,500	8,500	-	8,500	70.0%
Personnel Expenses	14,172	25,200	1,000	26,200	-	26,200	4.0%
Program Services	292,670	270,700	5,200	275,900	-	275,900	1.9%
Transfers to Own Funds	20,017	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>799,136</b>	<b>962,300</b>	<b>100,000</b>	<b>1,062,300</b>	<b>-</b>	<b>1,062,300</b>	<b>10.4%</b>
<b>REVENUE</b>							
Contributions from Own Funds	-	(85,200)	(68,200)	(153,400)	-	(153,400)	80.0%
Other Revenues	(759,615)	(877,100)	(31,800)	(908,900)	-	(908,900)	3.6%
<b>TOTAL REVENUE</b>	<b>(759,615)</b>	<b>(962,300)</b>	<b>(100,000)</b>	<b>(1,062,300)</b>	<b>-</b>	<b>(1,062,300)</b>	<b>10.4%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>39,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>

# Planning & Development

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Planning &amp; Development EXPENDITURES</b>								
Wages & Benefits	1,075,200	1,112,600	1,181,300	1,312,300	1,357,700	1,404,700	65,900	6.1%
Administrative Expenses	37,200	38,000	38,800	39,600	40,400	41,200	800	2.2%
Personnel Expenses	29,300	29,900	30,500	31,100	31,700	32,300	600	2.0%
Program Services	42,500	43,400	44,300	45,200	46,100	47,000	900	2.1%
Transfers to Own Funds	38,100	38,900	39,700	40,500	41,300	42,100	800	2.1%
<b>TOTAL EXPENSES</b>	<b>1,222,300</b>	<b>1,262,800</b>	<b>1,334,600</b>	<b>1,468,700</b>	<b>1,517,200</b>	<b>1,567,300</b>	<b>69,000</b>	<b>5.6%</b>
<b>REVENUE</b>								
Grants	-	-	-	-	-	-	-	- %
Other Revenues	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	-	- %
<b>TOTAL REVENUE</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,147,300</b>	<b>1,187,800</b>	<b>1,259,600</b>	<b>1,393,700</b>	<b>1,442,200</b>	<b>1,492,300</b>	<b>69,000</b>	<b>6.0%</b>

## **Planning & Development**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

### **Personnel Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Transfer to Own Funds Forecast Details:**

This account is not expected to change over the next five years.

### **Other Revenue Forecast Details:**

Forecasted revenue is not expected to change over the next five years.

# Planning & Development

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Building Division</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	751,700	777,700	894,700	925,700	957,700	990,900	47,840	6.4%
Administrative Expenses	8,500	8,700	8,900	9,100	9,300	9,500	200	2.4%
Personnel Expenses	26,200	26,800	27,400	28,000	28,600	29,200	600	2.3%
Program Services	275,900	281,400	287,000	292,700	298,500	304,400	5,700	2.1%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>1,062,300</b>	<b>1,094,600</b>	<b>1,218,000</b>	<b>1,255,500</b>	<b>1,294,100</b>	<b>1,334,000</b>	<b>54,340</b>	<b>5.1%</b>
<b>REVENUE</b>								
Contributions from Own Funds	(153,400)	(123,400)	(147,700)	(72,800)	(54,400)	(34,400)	23,800	(15.5%)
Other Revenues	(908,900)	(971,200)	(1,070,300)	(1,182,700)	(1,239,700)	(1,299,600)	(78,140)	8.6%
<b>TOTAL REVENUE</b>	<b>(1,062,300)</b>	<b>(1,094,600)</b>	<b>(1,218,000)</b>	<b>(1,255,500)</b>	<b>(1,294,100)</b>	<b>(1,334,000)</b>	<b>(54,340)</b>	<b>5.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>

## Building

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

### **Personnel Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Transfer to Own Funds Forecast Details:**

This forecast assumes that construction of new homes will remain stable.

### **Other Revenue Forecast Details:**

This forecast assumes that construction of new homes will remain stable in the near future and expected to rise beginning in 2028.

# Public Works

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## Introduction

The Public Works Department is designed to provide seamless service delivery to residents and businesses for infrastructure and engineering-related matters, with a strong focus on customer service. The department is responsible for a number of services such as operations, infrastructure management (roads, bridges, parks, fleet, facilities, water and sewers), traffic control, streetlights, drainage and development engineering.

## Transportation Network

The road network located within the municipal boundary totals just over 250 kilometers, of which approximately 95% falls under the direct control of the municipality. The remaining 5% have been designated roads of regional significance and as such are owned and/or maintained by the County of Essex. Included within the transportation network are the streetlights, traffic signals and bridges.

In addition, over the past several years the municipality has developed some 12 kilometers of pedestrian and bicycle trails and pathways including sidewalks throughout the urban area of the municipality.

The role of the Public Works Department is to oversee the maintenance of all aspects of the transportation network and the winter snow plowing of the roads along with the administration of the capital works.

## Development Engineering

The Public Works Department reviews and approves all proposed residential developments' engineering designs to ensure they meet Town and Provincial standards along with reducing future maintenance costs once services are assumed by the Town. In addition, Public Works ensures that all developments are consistent the Town master servicing studies where applicable.

Public Works also reviews and approves private commercial and industrial engineering site designs to ensure the services provided by the Town are adequate.



**Jonathan Osborne**  
Director of Public Works

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*The Public Works Department is designed to provide seamless service delivery to residents and businesses in engineering-related matters, with a strong focus on customer service*

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# Public Works

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## **Fleet and Facilities**

The Fleet and Facilities division is responsible for the repairs and maintenance of Town fleet, large machinery and buildings.

## **Storm Drainage**

Storm sewers and drainage is provided by way of an extensive network of inland watercourses, drains, ditches, storm sewers and storm water management facilities. The role of Public Works is to oversee the maintenance of the drainage system.

## **Parks, Woodlots and Open Spaces**

The Parks Division is responsible for the maintenance of parks, open spaces, park equipment, sports fields and trails.

## **Water**

The municipality owns and operates the water distribution system with water being purchased in bulk from the Windsor Utilities Commission. The arrangement with the Windsor Utilities Commission will satisfy the water requirements of the expected population growth of the municipality. In 2001, the municipality implemented a capital replacement charge to begin collecting funds for the eventual replacement of the existing watermains. Public Works operates the water distribution through the implementation of the Drinking Water Quality Management System as stipulated under the Safe Water Drinking Act along with administration of all capital replacement/repair projects.

## **Sanitary Sewers**

The municipality owns and operates the trunk sanitary sewage collection system and associated mains & pumping stations. The system has been designed and constructed to accommodate an equivalent population in excess of 65,000 persons. The role of Public Works is to oversee the maintenance of the sanitary sewer system along with administration of capital replacement/repair projects.

# Public Works

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	55	56	58	58
Part-Time FTE	13.5	14.5	14.5	14.5
Total FTE	68.5	70.5	72.5	72.5

## Staffing Complement Includes

- 1.0 Director of Public Works
- 4.0 Manager, (Engineering, Parks & Roads, Facilities, Water & Wastewater)
- 6.0 Supervisor, (Parks, Roads, Water & Wastewater, Engineering, Facilities, Drainage)
- 1.0 Capital Projects Coordinator
- 2.0 Civil Engineering Technologist
- 3.0 Public Works Clerks
- 9.0 Roads & Drainage
- 10.0 Water & Wastewater
- 6.0 Parks
- 11.0 Facilities
- 2.0 Fleet
- 13.5 PW- FTE (Janitorial Assistants, Parks Seasonal)
- 1.0 Director of Operations (proposed)
- 1.0 Parks Seasonal (2 proposed)



# Public Works

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## Highlights of Operating Budget

The Public Works Department has a 2026 proposed budget of \$11,599,000. This represents an 6.4% increase over the prior year approved budget of \$10,897,900. The increase of \$701,100 is primarily due to increase in wages and benefits of \$485,800, as well as the proposed new position of Director of Operations and two Parks seasonal positions and increasing costs of \$50,000 related to roadside maintenance and \$38,900 related to facilities maintenance.

## Trends/Issues

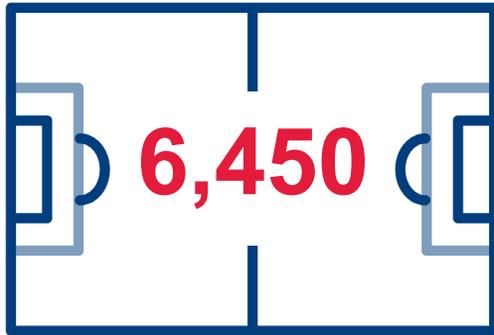
- Large capital projects as a result of successful application-based grants.
- Indoor and Outdoor maintenance requirements for Waterfront.
- Rolling out various health and safety initiatives.
- Additional infrastructure to maintain.
- Increased activity at the Vollmer Recreation Centre, which require additional park maintenance and facility maintenance resources.
- Increasing number of Town festivals and events, which require parks and facility resources (ie, civic centre lights).
- Increased number of Town facilities, parks and rentals of facilities, which requires additional facility maintenance resources.
- Asset Management strategies to address increased number of major infrastructure replacement projects within the Town.
- Increased construction material costs.
- Increase number of tree maintenance requests.
- Increase public inquiries/requests for various PW items.
- New planning regulations with regards to development applications and reduced timelines.
- New Provincial regulations with regards to Sanitary and Storm approvals process.
- Operating the multi-use trail at LaSalle Landing including winter operations, summer operations, and landscape maintenance requirements.

## Recommended Enhancements

- None noted.

# Public Works

## Key Performance Indicators



# of Field and Ice Rentals

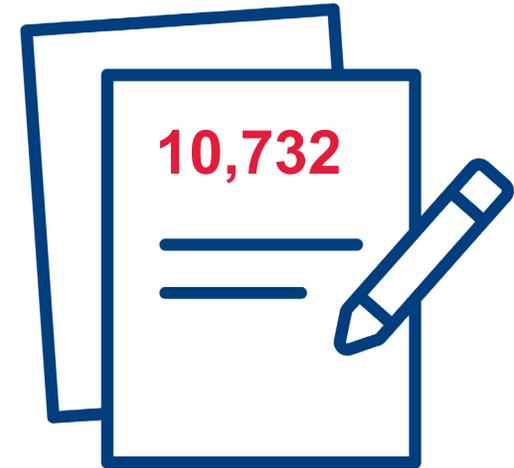
6450 (2024)  
6100 (2023)



Water

Boil Water Advisory Notices

0 (2024)  
0 (2023)



Work Orders Completed

10,732 (2024)  
7,377 (2023)



Bridges/Culverts

Average Bridge Condition Index

69.0 (2024)  
69.0 (2023)



Water Compliance Score

92%



Roads

Average Pavement Condition Index

66.9 (2024)  
69.0 (2023)

# Public Works

## 2025 Goals and Objectives Scorecard – Public Works

Strategic Plan Objective	2025 Departmental Goal	Status
Facilitate development and support local business.	Development Manual.	Ongoing
Support future infrastructure planning.	Front Road Master Drainage Study - DMAF.	Ongoing through 2028
Support future infrastructure planning.	Malden Road Project.	Ongoing through 2027
Transforming the Waterfront and Front Road District.	Planning and Capital Works (LaSalle Landing).	The Loop construction complete
Facilitate development and support local business.	Howard Bouffard Master Drainage Study.	Study complete
The Town of LaSalle will build on our high-quality of life.	Update Traffic Calming Policy.	Ongoing In draft form, expected to be completed early 2026.
The Town of LaSalle will build on our high-quality of life.	Update Active Transportation Policy and Plan.	Ongoing. In draft form, expected to be completed late 2025.

# Public Works

## 2026 Projects and Initiatives – Public Works

Strategic Plan Objective	2026 Projects and Initiatives	Timing
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Development Manual (Planning and Development).	Ongoing, expected to be complete mid 2026
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Front Road Master Drainage Study - DMAF.	Ongoing through 2028
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Malden Road Project.	Ongoing through 2027
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Planning and Capital Works (LaSalle Landing).	Details design to begin on Marine Cut
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Howard Bouffard Master Drainage Solution.	Detailed design/drainage act process underway
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Update parks maintenance policy, building upon guidance in the Parks Master Plan.	2026
Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Undertake a facilities accessibility audit.	2026

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Corporate</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	1,391,312	1,752,700	160,200	1,912,900	222,000	2,134,900	21.8%
Administrative Expenses	504,957	515,100	22,600	537,700	-	537,700	4.4%
Personnel Expenses	133,956	154,000	-	154,000	-	154,000	- %
Program Services	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>2,030,225</b>	<b>2,421,800</b>	<b>182,800</b>	<b>2,604,600</b>	<b>222,000</b>	<b>2,826,600</b>	<b>16.7%</b>
<b>REVENUE</b>							
Grants	(72,047)	(58,200)	-	(58,200)	-	(58,200)	- %
Contributions from Own Funds	-	(162,100)	(31,900)	(194,000)	-	(194,000)	19.7%
Other Revenues	(1,125,436)	(1,380,200)	(29,400)	(1,409,600)	(148,600)	(1,558,200)	12.9%
<b>TOTAL REVENUE</b>	<b>(1,197,483)</b>	<b>(1,600,500)</b>	<b>(61,300)</b>	<b>(1,661,800)</b>	<b>(148,600)</b>	<b>(1,810,400)</b>	<b>13.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>832,742</b>	<b>821,300</b>	<b>121,500</b>	<b>942,800</b>	<b>73,400</b>	<b>1,016,200</b>	<b>23.7%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Roads</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	810,162	960,000	44,500	1,004,500	-	1,004,500	4.6%
Vehicle/Equipment	26,039	51,000	-	51,000	-	51,000	- %
Program Services	836,269	779,800	50,000	829,800	-	829,800	6.4%
<b>TOTAL EXPENSES</b>	<b>1,672,470</b>	<b>1,790,800</b>	<b>94,500</b>	<b>1,885,300</b>	<b>-</b>	<b>1,885,300</b>	<b>5.3%</b>
<b>REVENUE</b>							
Other Revenues	(1,240)	-	-	-	-	-	- %
<b>TOTAL REVENUE</b>	<b>(1,240)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,671,230</b>	<b>1,790,800</b>	<b>94,500</b>	<b>1,885,300</b>	<b>-</b>	<b>1,885,300</b>	<b>5.3%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Drainage</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	401,542	456,700	45,400	502,100	-	502,100	9.9%
<b>TOTAL EXPENSES</b>	<b>401,542</b>	<b>456,700</b>	<b>45,400</b>	<b>502,100</b>	<b>-</b>	<b>502,100</b>	<b>9.9%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>401,542</b>	<b>456,700</b>	<b>45,400</b>	<b>502,100</b>	<b>-</b>	<b>502,100</b>	<b>9.9%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Storm Sewers</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	98,506	125,100	2,600	127,700	-	127,700	2.1%
Program Services	20,648	50,000	-	50,000	-	50,000	- %
<b>TOTAL EXPENSES</b>	<b>119,154</b>	<b>175,100</b>	<b>2,600</b>	<b>177,700</b>	<b>-</b>	<b>177,700</b>	<b>1.5%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>119,154</b>	<b>175,100</b>	<b>2,600</b>	<b>177,700</b>	<b>-</b>	<b>177,700</b>	<b>1.5%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Fleet</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	193,490	243,800	7,700	251,500	-	251,500	3.2%
Vehicle/Equipment	477,404	622,800	4,900	627,700	-	627,700	0.8%
Transfers to Own Funds	17,059	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>687,953</b>	<b>866,600</b>	<b>12,600</b>	<b>879,200</b>	<b>-</b>	<b>879,200</b>	<b>1.5%</b>
<b>REVENUE</b>							
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>687,953</b>	<b>866,600</b>	<b>12,600</b>	<b>879,200</b>	<b>-</b>	<b>879,200</b>	<b>1.5%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Facilities</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	1,538,193	1,838,800	147,100	1,985,900	-	1,985,900	8.0%
Facility Expenses	2,382,707	2,770,900	38,900	2,809,800	-	2,809,800	1.4%
Vehicle/Equipment	257,626	325,500	-	325,500	-	325,500	- %
Transfers to Own Funds	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>4,178,526</b>	<b>4,935,200</b>	<b>186,000</b>	<b>5,121,200</b>	<b>-</b>	<b>5,121,200</b>	<b>3.8%</b>
<b>REVENUE</b>							
Other Revenues	(29,981)	(50,000)	-	(50,000)	-	(50,000)	- %
<b>TOTAL REVENUE</b>	<b>(29,981)</b>	<b>(50,000)</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>(50,000)</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>4,148,545</b>	<b>4,885,200</b>	<b>186,000</b>	<b>5,071,200</b>	<b>-</b>	<b>5,071,200</b>	<b>3.8%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>PW-Parks</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	1,057,817	1,303,500	78,300	1,381,800	86,800	1,468,600	12.7%
Vehicle/Equipment	13,521	32,500	-	32,500	-	32,500	- %
Program Services	369,841	627,200	-	627,200	-	627,200	- %
<b>TOTAL EXPENSES</b>	<b>1,441,179</b>	<b>1,963,200</b>	<b>78,300</b>	<b>2,041,500</b>	<b>86,800</b>	<b>2,128,300</b>	<b>8.4%</b>
<b>REVENUE</b>							
Other Revenues	(57,009)	(61,000)	-	(61,000)	-	(61,000)	- %
<b>TOTAL REVENUE</b>	<b>(57,009)</b>	<b>(61,000)</b>	<b>-</b>	<b>(61,000)</b>	<b>-</b>	<b>(61,000)</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,384,170</b>	<b>1,902,200</b>	<b>78,300</b>	<b>1,980,500</b>	<b>86,800</b>	<b>2,067,300</b>	<b>8.7%</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Water</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	739,839	997,600	(12,600)	985,000	-	985,000	(1.3%)
Vehicle/Equipment	4,174	20,000	-	20,000	-	20,000	- %
Program Services	3,154,347	4,174,200	589,300	4,763,500	-	4,763,500	14.1%
Transfers to Own Funds	-	3,092,200	(197,700)	2,894,500	-	2,894,500	(6.4%)
<b>TOTAL EXPENSES</b>	<b>3,898,360</b>	<b>8,284,000</b>	<b>379,000</b>	<b>8,663,000</b>	<b>-</b>	<b>8,663,000</b>	<b>4.6%</b>
<b>REVENUE</b>							
Contributions from Own Funds	-	-	-	-	-	-	- %
Other Revenues	(6,728,840)	(8,284,000)	(379,000)	(8,663,000)	-	(8,663,000)	4.6%
<b>TOTAL REVENUE</b>	<b>(6,728,840)</b>	<b>(8,284,000)</b>	<b>(379,000)</b>	<b>(8,663,000)</b>	<b>-</b>	<b>(8,663,000)</b>	<b>4.6%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(2,830,480)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>

# Public Works

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Wastewater</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	196,532	260,700	(4,500)	256,200	-	256,200	(1.7%)
Vehicle/Equipment	320	8,000	-	8,000	-	8,000	- %
Program Services	2,441,509	3,215,400	269,300	3,484,700	-	3,484,700	8.4%
Long Term Debt Repayment	411,953	412,000	-	412,000	-	412,000	- %
Transfers to Own Funds	58,914	2,506,100	(59,800)	2,446,300	-	2,446,300	(2.4%)
<b>TOTAL EXPENSES</b>	<b>3,109,228</b>	<b>6,402,200</b>	<b>205,000</b>	<b>6,607,200</b>	<b>-</b>	<b>6,607,200</b>	<b>3.2%</b>
<b>REVENUE</b>							
Contributions from Own Funds	(411,953)	(412,000)	-	(412,000)	-	(412,000)	- %
Other Revenues	(4,683,307)	(5,990,200)	(205,000)	(6,195,200)	-	(6,195,200)	3.4%
<b>TOTAL REVENUE</b>	<b>(5,095,260)</b>	<b>(6,402,200)</b>	<b>(205,000)</b>	<b>(6,607,200)</b>	<b>-</b>	<b>(6,607,200)</b>	<b>3.2%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(1,986,032)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>

# Public Works

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Corporate</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	2,134,900	2,236,100	2,342,200	2,453,500	2,570,200	2,692,600	111,540	5.2%
Administrative Expenses	537,700	548,500	559,500	570,700	582,200	593,900	11,240	2.1%
Personnel Expenses	154,000	157,100	160,200	163,500	166,800	170,100	3,220	2.1%
Program Services	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>2,826,600</b>	<b>2,941,700</b>	<b>3,061,900</b>	<b>3,187,700</b>	<b>3,319,200</b>	<b>3,456,600</b>	<b>126,000</b>	<b>4.5%</b>
<b>REVENUE</b>								
Grants	(58,200)	(60,100)	(62,100)	(64,100)	(66,200)	(68,400)	(2,040)	3.5%
Contributions from Own Funds	(194,000)	(200,300)	(206,800)	(213,600)	(220,500)	(227,700)	(6,740)	3.5%
Other Revenues	(1,558,200)	(1,607,300)	(1,658,000)	(1,710,400)	(1,764,500)	(1,820,300)	(52,420)	3.4%
<b>TOTAL REVENUE</b>	<b>(1,810,400)</b>	<b>(1,867,700)</b>	<b>(1,926,900)</b>	<b>(1,988,100)</b>	<b>(2,051,200)</b>	<b>(2,116,400)</b>	<b>(61,200)</b>	<b>3.4%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,016,200</b>	<b>1,074,000</b>	<b>1,135,000</b>	<b>1,199,600</b>	<b>1,268,000</b>	<b>1,340,200</b>	<b>64,800</b>	<b>6.4%</b>

## Public Works- Corporate

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Program Services Forecast Details:**

No expenses expected in this category over the next five years.

### **Other Revenue Forecast Details:**

This forecast assumes that overhead allocation revenue will increase be 2% consistent with levels of historical inflation . Contributions from reserve, reserve funds will increase based on projected wage increases. All other sources of revenue are not forecasted to change over the next five years.

# Public Works

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Roads</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	1,004,500	1,040,500	1,078,000	1,116,800	1,157,200	1,199,000	38,900	3.9%
Vehicle/Equipment	51,000	52,000	53,000	54,100	55,200	56,300	1,060	2.1%
Program Services	829,800	883,800	937,900	957,500	977,200	1,002,300	34,500	4.2%
<b>TOTAL EXPENSES</b>	<b>1,885,300</b>	<b>1,976,300</b>	<b>2,068,900</b>	<b>2,128,400</b>	<b>2,189,600</b>	<b>2,257,600</b>	<b>74,460</b>	<b>3.9%</b>
<b>REVENUE</b>								
Other Revenues	-	-	-	-	-	-	-	- %
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,885,300</b>	<b>1,976,300</b>	<b>2,068,900</b>	<b>2,128,400</b>	<b>2,189,600</b>	<b>2,257,600</b>	<b>74,460</b>	<b>3.9%</b>

## **Public Works Roads**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Drainage</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	502,100	519,400	537,300	555,700	575,000	595,000	18,580	3.7%
<b>TOTAL EXPENSES</b>	<b>502,100</b>	<b>519,400</b>	<b>537,300</b>	<b>555,700</b>	<b>575,000</b>	<b>595,000</b>	<b>18,580</b>	<b>3.7%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>502,100</b>	<b>519,400</b>	<b>537,300</b>	<b>555,700</b>	<b>575,000</b>	<b>595,000</b>	<b>18,580</b>	<b>3.7%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Storm Sewers</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	127,700	132,100	136,600	141,400	146,300	151,300	4,720	3.7%
Program Services	50,000	51,000	52,000	53,000	54,100	55,200	1,040	2.1%
<b>TOTAL EXPENSES</b>	<b>177,700</b>	<b>183,100</b>	<b>188,600</b>	<b>194,400</b>	<b>200,400</b>	<b>206,500</b>	<b>5,760</b>	<b>3.2%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>177,700</b>	<b>183,100</b>	<b>188,600</b>	<b>194,400</b>	<b>200,400</b>	<b>206,500</b>	<b>5,760</b>	<b>3.2%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Fleet</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	251,500	260,100	269,100	278,400	288,000	297,800	9,260	3.7%
Vehicle/Equipment	627,700	643,300	659,400	675,800	692,700	710,400	16,540	2.6%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>879,200</b>	<b>903,400</b>	<b>928,500</b>	<b>954,200</b>	<b>980,700</b>	<b>1,008,200</b>	<b>25,800</b>	<b>2.9%</b>
<b>REVENUE</b>								
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	- %
<b>TOTAL LEVY REQUIREMENT</b>	<b>879,200</b>	<b>903,400</b>	<b>928,500</b>	<b>954,200</b>	<b>980,700</b>	<b>1,008,200</b>	<b>25,800</b>	<b>2.9%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Facilities</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	1,985,900	2,054,000	2,124,700	2,197,900	2,363,500	2,444,800	91,780	4.6%
Facility Expenses	2,809,800	2,871,700	2,934,800	2,999,600	3,065,700	3,133,500	64,740	2.3%
Vehicle/Equipment	325,500	432,100	438,700	345,600	352,500	359,600	6,820	2.1%
Transfers to Own Funds	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>5,121,200</b>	<b>5,357,800</b>	<b>5,498,200</b>	<b>5,543,100</b>	<b>5,781,700</b>	<b>5,937,900</b>	<b>163,340</b>	<b>3.2%</b>
<b>REVENUE</b>								
Other Revenues	(50,000)	(51,000)	(52,000)	(53,000)	(54,100)	(55,200)	(1,040)	2.1%
<b>TOTAL REVENUE</b>	<b>(50,000)</b>	<b>(51,000)</b>	<b>(52,000)</b>	<b>(53,000)</b>	<b>(54,100)</b>	<b>(55,200)</b>	<b>(1,040)</b>	<b>2.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>5,071,200</b>	<b>5,306,800</b>	<b>5,446,200</b>	<b>5,490,100</b>	<b>5,727,600</b>	<b>5,882,700</b>	<b>162,300</b>	<b>3.2%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Facility Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

**Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent

**Program Services Forecast Details:**

This account represents the charge to the County library for their share (20.8%) of utility expenses at the Civic Complex.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>PW-Parks</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	1,468,600	1,608,900	1,708,800	1,781,100	1,856,600	1,935,400	93,360	6.4%
Vehicle/Equipment	32,500	33,200	33,900	34,600	35,300	36,000	700	2.2%
Program Services	627,200	639,900	652,700	665,600	678,900	692,600	13,080	2.1%
<b>TOTAL EXPENSES</b>	<b>2,128,300</b>	<b>2,282,000</b>	<b>2,395,400</b>	<b>2,481,300</b>	<b>2,570,800</b>	<b>2,664,000</b>	<b>107,140</b>	<b>5.0%</b>
<b>REVENUE</b>								
Other Revenues	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	-	- %
<b>TOTAL REVENUE</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>2,067,300</b>	<b>2,221,000</b>	<b>2,334,400</b>	<b>2,420,300</b>	<b>2,509,800</b>	<b>2,603,000</b>	<b>107,140</b>	<b>5.2%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase, while adding additional staffing in the future. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Other Revenue Forecast Details:**

Revenue is not forecasted to change over the next five years

# Public Works

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Water</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	985,000	1,019,500	1,055,300	1,092,300	1,130,700	1,170,500	37,100	3.8%
Vehicle/Equipment	20,000	20,400	20,800	21,200	21,600	22,000	400	2.0%
Program Services	4,763,500	4,858,700	4,955,700	5,054,800	5,155,800	5,258,800	99,060	2.1%
Transfers to Own Funds	2,894,500	2,962,900	3,033,200	3,105,400	3,179,400	3,255,300	72,160	2.5%
<b>TOTAL EXPENSES</b>	<b>8,663,000</b>	<b>8,861,500</b>	<b>9,065,000</b>	<b>9,273,700</b>	<b>9,487,500</b>	<b>9,706,600</b>	<b>208,720</b>	<b>2.4%</b>
<b>REVENUE</b>								
Contributions from Own Funds	-	-	-	-	-	-	-	- %
Other Revenues	(8,663,000)	(8,861,500)	(9,065,000)	(9,273,700)	(9,487,500)	(9,706,600)	(208,720)	2.4%
<b>TOTAL REVENUE</b>	<b>(8,663,000)</b>	<b>(8,861,500)</b>	<b>(9,065,000)</b>	<b>(9,273,700)</b>	<b>(9,487,500)</b>	<b>(9,706,600)</b>	<b>(208,720)</b>	<b>2.4%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>

## **Water**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Transfers to Own Funds Forecast Details:**

This account is the annual water surplus that is transferred to the water reserve.

### **Revenue Forecast Details:**

Usage rates are forecasted to increase approximately 2.5% each year.

# Public Works

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Wastewater</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	256,200	263,300	270,700	278,200	285,900	293,900	7,540	2.9%
Vehicle/Equipment	8,000	8,200	8,400	8,600	8,800	9,000	200	2.5%
Program Services	3,484,700	3,554,400	3,625,500	3,698,100	3,772,200	3,847,500	72,560	2.1%
Long Term Debt Repayment	412,000	412,000	412,000	412,000	412,000	412,000	-	- %
Transfers to Own Funds	2,446,300	2,102,200	2,172,000	2,244,000	2,318,000	2,394,500	(10,360)	(0.4%)
<b>TOTAL EXPENSES</b>	<b>6,607,200</b>	<b>6,340,100</b>	<b>6,488,600</b>	<b>6,640,900</b>	<b>6,796,900</b>	<b>6,956,900</b>	<b>69,940</b>	<b>1.1%</b>
<b>REVENUE</b>								
Contributions from Own Funds	(412,000)	-	-	-	-	-	82,400	(20.0%)
Other Revenues	(6,195,200)	(6,340,100)	(6,488,600)	(6,640,900)	(6,796,900)	(6,956,900)	(152,340)	2.5%
<b>TOTAL REVENUE</b>	<b>(6,607,200)</b>	<b>(6,340,100)</b>	<b>(6,488,600)</b>	<b>(6,640,900)</b>	<b>(6,796,900)</b>	<b>(6,956,900)</b>	<b>(69,940)</b>	<b>1.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>

## **Wastewater**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Transfers to Own Funds Forecast Details:**

This account is the annual water surplus that is transferred to the wastewater reserve.

### **Revenue Forecast Details:**

Usage rates are forecasted to increase approximately 2.5% each year.

# Culture and Recreation

## Introduction

The Culture & Recreation Department provides inclusive programs and services that promote active living, community connection, and cultural engagement for residents and visitors of all ages and abilities. Through recreation, leisure, and cultural initiatives, the department fosters a vibrant and connected community.

## Recreation Services & Administration

Oversees customer service, facility scheduling, program registration, and fee assistance programs to ensure equitable access. This division also leads sponsorship and fundraising efforts to support Town events and recreation initiatives.

## Cultural Services

Plans and delivers Town-run cultural events such as the LaSalle Night Markets and Strawberry Festival, while supporting community organizations in hosting their own cultural activities.

## Community Programs

Designs and delivers a wide range of recreation programs, including swimming lessons, day camps, and fitness classes for preschoolers, youth, adults, and seniors.



**Patti Funaro**  
Director of Culture and Recreation

*The Culture & Recreation Department provides inclusive programs and services that promote active living, community connection, and cultural engagement for residents and visitors of all ages and abilities*

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	13	15	17	19
Part-Time FTE	28.4	26.4	24.4	22.4
Total FTE	41.4	41.4	41.4	41.4

## Staffing Complement Includes

- 1.0 Director of Culture & Recreation
- 1.0 Manager of Culture & Recreation
- 2.0 Supervisor of Programming
- 6.0 Recreation Programmer
- 3.0 Recreation Clerk
- 2.0 Aquatic Team Leader (proposed)
- 26.4 Recreation Part Time Staff-FTE

# Culture and Recreation

## Highlights of Operating Budget

The Culture and Recreation Department has a 2026 proposed budget of \$611,000. This represents a \$21,300 net decrease over the prior year budget. This decrease is predominately due to higher departmental user fee revenue in the areas of arenas, field and community spaces, aquatics and the fitness centre offset by contractual wage and benefit increases.

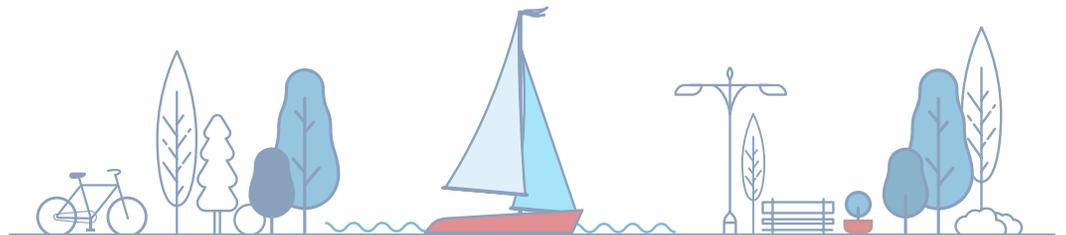
## Trends/Issues

The culture and recreation sector is undergoing significant transformation. Municipal providers are expected to deliver inclusive, safe, and responsive programming while navigating increasingly complex operational demands. These challenges are not only operational, but they also reflect broader organizational priorities. Key challenges include:

- Program Demand vs. Space Constraints: Growing participation across programs without expansion of available space at the Vollmer limits capacity to meet community needs.
- Event Expansion: Increased number of Town-led festivals and events, including new offerings at the Event Centre, requiring additional resources and coordination.
- Operational Adaptability: Ongoing updates to legal standards, risk management, and diversity practices require flexible and responsive operations.
- Community Expectations: Greater emphasis on safety, developmental outcomes, and inclusive service delivery across all programs.
- Social Climate: Decline in civility and rise in public scrutiny require stronger staff guidance and proactive incident management. Staff benefit from recognition and resources to navigate challenging interactions and maintain service standards.
- Safety & Inclusion: Increasing complexity in participant needs, such as neurodiversity, sensory sensitivities, and mental health, require staff to adapt in real time. This presents challenges for young, part-time staff with limited experience and training.
- Staffing & Recruitment: The part-time workforce is primarily composed of young staff working while in school, making it naturally transient. While retention is not a concern, careful screening during recruitment is essential due to the responsibility of working with vulnerable populations. Ongoing training and support remain critical to maintaining service quality.
- Aging Population: Increased participation among older adults is driving growth in senior-focused programming, supported in part by funding through the Seniors Active Living Centre (SALC) initiative.

## Recommended Enhancements

- Canada Day Event.



# Culture and Recreation

## Key Performance Indicators

**Vollmer Culture and Recreation Complex**  
over  
**1 Million**  
visitors annually



**Fitness Membership**  
Visits  
111,833 (2024)  
94,000 (2023)



**Aquatics Participants**  
5,764 (2024)  
5,900 (2023)  
**Aquatics Fill Rate 89%**

As the department continues to refine its performance measurement approach, activity-based metrics will be phased out in favor of more meaningful indicators that reflect program innovation, staff development, service responsiveness, and operational effectiveness.



**New Programs Introduced**  
157 (2025)



**Incidents Responded to**  
498 (2025)



**Customer Service Portal Email**  
Responses within guidelines  
85%

# Culture and Recreation

## 2025 Goals and Objectives Scorecard – Culture and Recreation

Strategic Plan Objective	2025 Departmental Goal	Status
The Town will sustain strong public services and infrastructure.	Development of a Parks, Recreation and Culture Master Plan.	<p>In progress</p> <p>The final Parks, Recreation and Culture Master Plan is scheduled to be presented to Council in Q1 2026</p>
The Town will grow and invest.	Grow and diversify recreational/cultural programs and stimulate investment in the Town's Waterfront and Front Road Business District through successful programs and events.	<p>On going</p> <p>In 2025, the Event Centre successfully hosted fifteen new events, enhancing activity along the waterfront and Front Road district. Highlights included a hot tub expo, a rib fest, and the Town's well-attended Canada Day celebration, all of which drew strong community engagement and increased foot traffic to the area</p>
The Town will build on our high-quality of life.	Expand culture and recreation opportunities to support population growth, change demographics and service gaps.	<p>On going</p> <p>In 2025, the Town was designated a Seniors Active Living Centre by the Ministry for Seniors and Accessibility (157 programs were introduced in 2025 designed to support older adults)</p>
The Town of LaSalle is committed to enhancing organizational excellence.	<p>Increase staff engagement &amp; identify and pursue opportunities to attract, retain and develop the best staff by developing tools and resources that create a supportive environment for employees to complete day-to-day work:</p> <ul style="list-style-type: none"> <li>Continue working with legal counsel and outside legal consultant to complete a comprehensive review of polices related to high-risk activities for review or development.</li> </ul>	<p>On going</p> <p>While progress was made on the comprehensive review of policies related to high-risk activities, due to competing priorities and workload constraints, including staffing transitions, the launch of SALC programming, and additional events, this goal will be carried forward into 2026</p>

# Culture and Recreation

## 2026 Projects and Initiatives – Culture and Recreation

Strategic Plan Objective	2026 Projects and Initiatives	Timing
<p>Continue to enhance and innovate municipal services and infrastructure.</p> <p>Promote LaSalle as a safe and welcoming community.</p>	<p>The department will expand culture and recreation opportunities, guided by priorities identified in the Parks, Recreation and Culture Master Plan. This work will focus on developing and delivering programs that reflect principles of equity and inclusion, with particular attention to the needs of under-served and equity-deserving populations, including seniors, youth, newcomers, and persons with disabilities. Progress will be supported through initial policy development and staff training, laying the foundation for responsive, accessible, and strategically aligned programming.</p>	<p>Q4 2026</p>
<p>Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	<p>The department will establish a coordinated approach to identify and advance annual priorities from the Parks, Recreation and Culture Master Plan. This process will include internal review, stakeholder engagement, and alignment with operational capacity. Progress will be tracked through an annual summary of planned initiatives in advance of the budget process.</p>	<p>Q2 2026</p>
<p>Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.</p>	<p>The department will implement a programming strategy for the winter skate trail initiative, including skate loaning, food truck coordination, and seasonal programming. As this special project moves into its active phase, staff will respond in real time to operational needs and adjust as necessary to ensure a positive experience for the community.</p>	<p>Q1 2026</p>
<p>Ensure the Town’s leadership, staff, and culture are structured and resourced appropriately to support service excellence and organizational resilience.</p>	<p>The department will complete a comprehensive review of policies related to high-risk activities in collaboration with legal counsel and external consultants. This review will result in updated, clearly defined guidelines that strengthen the Town’s risk management framework, support workforce transitions, and promote consistent service delivery. Progress will be tracked through milestone check-ins and documented policy revisions to ensure timely completion and alignment with organizational priorities.</p>	<p>Q4 2026</p>
<p>Elevate service level performance planning and decision-making.</p>	<p>The department will optimize the use of its database and software systems by enhancing staff proficiency, refining workflows, and improving data accuracy. By the end of 2026, staff will complete targeted training and system updates that support consistent data entry and tracking practices. These improvements will enable more effective analysis of key metrics, strengthen operational decision-making, and support the department’s commitment to continuous improvement and responsive service delivery.</p>	<p>Q4 2026</p>

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Corporate</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	1,451,677	1,785,000	157,000	1,942,000	-	1,942,000	8.8%
Administrative Expenses	79,486	85,600	300	85,900	-	85,900	0.4%
Personnel Expenses	29,612	47,000	-	47,000	-	47,000	- %
Vehicle/Equipment	13,511	10,000	-	10,000	-	10,000	- %
Program Services	90,397	108,000	-	108,000	-	108,000	- %
Transfers to Own Funds	210,808	182,000	300	182,300	-	182,300	0.2%
<b>TOTAL EXPENSES</b>	<b>1,875,491</b>	<b>2,217,600</b>	<b>157,600</b>	<b>2,375,200</b>	<b>-</b>	<b>2,375,200</b>	<b>7.1%</b>
<b>REVENUE</b>							
Grants	-	-	-	-	-	-	- %
Other Revenues	(134,749)	(128,000)	-	(128,000)	-	(128,000)	- %
<b>TOTAL REVENUE</b>	<b>(134,749)</b>	<b>(128,000)</b>	<b>-</b>	<b>(128,000)</b>	<b>-</b>	<b>(128,000)</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>1,740,742</b>	<b>2,089,600</b>	<b>157,600</b>	<b>2,247,200</b>	<b>-</b>	<b>2,247,200</b>	<b>7.5%</b>

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Community Programs</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	268,706	260,000	47,000	307,000	-	307,000	18.1%
Program Services	30,488	38,900	3,000	41,900	-	41,900	7.7%
<b>TOTAL EXPENSES</b>	<b>299,194</b>	<b>298,900</b>	<b>50,000</b>	<b>348,900</b>	<b>-</b>	<b>348,900</b>	<b>16.7%</b>
<b>REVENUE</b>							
Grants	-	-	-	-	-	-	- %
Other Revenues	(313,461)	(316,400)	(23,200)	(339,600)	-	(339,600)	7.3%
<b>TOTAL REVENUE</b>	<b>(313,461)</b>	<b>(316,400)</b>	<b>(23,200)</b>	<b>(339,600)</b>	<b>-</b>	<b>(339,600)</b>	<b>7.3%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(14,267)</b>	<b>(17,500)</b>	<b>26,800</b>	<b>9,300</b>	<b>-</b>	<b>9,300</b>	<b>(153.1%)</b>

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Culture &amp; Events</b>							
<b>EXPENDITURES</b>							
Program Services	81,808	94,000	7,000	101,000	45,000	146,000	55.3%
<b>TOTAL EXPENSES</b>	<b>81,808</b>	<b>94,000</b>	<b>7,000</b>	<b>101,000</b>	<b>45,000</b>	<b>146,000</b>	<b>55.3%</b>
<b>REVENUE</b>							
Grants	-	-	-	-	-	-	- %
Contributions from Own Funds	-	-	-	-	-	-	- %
Other Revenues	(23,118)	(34,000)	(4,000)	(38,000)	-	(38,000)	11.8%
<b>TOTAL REVENUE</b>	<b>(23,118)</b>	<b>(34,000)</b>	<b>(4,000)</b>	<b>(38,000)</b>	<b>-</b>	<b>(38,000)</b>	<b>11.8%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>58,690</b>	<b>60,000</b>	<b>3,000</b>	<b>63,000</b>	<b>45,000</b>	<b>108,000</b>	<b>80.0%</b>

# Operating Budget Requests

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## Community Events

**Division:** Hospitality **Category:** Recommended Enhancement

**Operating Budget Impact:** \$45,000

**Strategic Goal:** The Town of LaSalle will sustain strong public services and infrastructure. The Town of LaSalle will build on our high-quality of life.

## Description

Funding that will be used to add additional Town led events to the current schedule, adding further community events at the new Event Centre at LaSalle Landing, 970 Front Road.

## Justification

Canada Day at LaSalle Landing in 2025 was a highly successful event, drawing an estimated 5,000 attendees and showcasing the newly opened trail through entertainment, street performers, and a Canadian-themed drone show. Its popularity demonstrated strong community interest and economic potential, making it a valuable addition to the Town's annual programming. Including Canada Day in the operating budget will enhance community engagement and ensure the event continues to grow as a signature celebration.

## Operating Cost Impact/Impact on other Departments

The Canada Day event is estimated to cost approximately \$45,000, covering key elements such as entertainer fees, security, stage and sound equipment, a Canadian-themed drone show, paid duty police, and part-time event staff. As a large-scale celebration held on a statutory holiday, the event requires careful planning and coordination, particularly around staffing availability. It also involves support from other departments, including Public Works for site preparation and post-event cleanup, and participation from Police and Fire Services to ensure public safety and smooth operations.

## Impact of Not Proceeding

If Canada Day is not included in the annual operating budget, the event will not proceed in 2026. This would result in a missed opportunity to build on the strong momentum and community enthusiasm generated in 2025.

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Arenas, Fields &amp; Community S</b>							
<b>EXPENDITURES</b>							
<b>TOTAL EXPENSES</b>	-	-	-	-	-	-	- %
<b>REVENUE</b>							
Other Revenues	(1,047,963)	(1,149,900)	(160,100)	(1,310,000)	-	(1,310,000)	13.9%
<b>TOTAL REVENUE</b>	<b>(1,047,963)</b>	<b>(1,149,900)</b>	<b>(160,100)</b>	<b>(1,310,000)</b>	<b>-</b>	<b>(1,310,000)</b>	<b>13.9%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(1,047,963)</b>	<b>(1,149,900)</b>	<b>(160,100)</b>	<b>(1,310,000)</b>	<b>-</b>	<b>(1,310,000)</b>	<b>13.9%</b>

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Aquatic Centre</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	524,062	653,500	(57,200)	596,300	155,900	752,200	15.1%
Vehicle/Equipment	-	-	-	-	-	-	- %
Program Services	33,136	60,700	1,300	62,000	-	62,000	2.1%
<b>TOTAL EXPENSES</b>	<b>557,198</b>	<b>714,200</b>	<b>(55,900)</b>	<b>658,300</b>	<b>155,900</b>	<b>814,200</b>	<b>14.0%</b>
<b>REVENUE</b>							
Other Revenues	(736,030)	(844,300)	(45,700)	(890,000)	-	(890,000)	5.4%
<b>TOTAL REVENUE</b>	<b>(736,030)</b>	<b>(844,300)</b>	<b>(45,700)</b>	<b>(890,000)</b>	<b>-</b>	<b>(890,000)</b>	<b>5.4%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(178,832)</b>	<b>(130,100)</b>	<b>(101,600)</b>	<b>(231,700)</b>	<b>155,900</b>	<b>(75,800)</b>	<b>(41.7%)</b>

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Fitness Centre</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	178,039	207,300	29,800	237,100	-	237,100	14.4%
Program Services	37,584	7,500	45,000	52,500	-	52,500	600.0%
Transfers to Own Funds	41,800	41,800	100	41,900	-	41,900	0.2%
<b>TOTAL EXPENSES</b>	<b>257,423</b>	<b>256,600</b>	<b>74,900</b>	<b>331,500</b>	<b>-</b>	<b>331,500</b>	<b>29.2%</b>
<b>REVENUE</b>							
Grants	(53,750)	-	(55,000)	(55,000)	-	(55,000)	- %
Other Revenues	(547,815)	(479,000)	(161,100)	(640,100)	-	(640,100)	33.6%
<b>TOTAL REVENUE</b>	<b>(601,565)</b>	<b>(479,000)</b>	<b>(216,100)</b>	<b>(695,100)</b>	<b>-</b>	<b>(695,100)</b>	<b>45.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(344,142)</b>	<b>(222,400)</b>	<b>(141,200)</b>	<b>(363,600)</b>	<b>-</b>	<b>(363,600)</b>	<b>63.5%</b>

# Culture & Recreation

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>C&amp;R Outdoor Pool</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	72,601	70,400	(5,600)	64,800	-	64,800	(8.0%)
Vehicle/Equipment	-	-	-	-	-	-	- %
Program Services	130	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>72,731</b>	<b>70,400</b>	<b>(5,600)</b>	<b>64,800</b>	<b>-</b>	<b>64,800</b>	<b>(8.0%)</b>
<b>REVENUE</b>							
Other Revenues	(61,875)	(67,800)	(1,100)	(68,900)	-	(68,900)	1.6%
<b>TOTAL REVENUE</b>	<b>(61,875)</b>	<b>(67,800)</b>	<b>(1,100)</b>	<b>(68,900)</b>	<b>-</b>	<b>(68,900)</b>	<b>1.6%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>10,856</b>	<b>2,600</b>	<b>(6,700)</b>	<b>(4,100)</b>	<b>-</b>	<b>(4,100)</b>	<b>(257.7%)</b>

# Culture & Recreation

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Corporate</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	1,942,000	2,008,900	2,101,300	2,240,800	2,317,900	2,397,800	91,160	4.7%
Administrative Expenses	85,900	89,400	93,100	96,900	100,900	105,100	3,840	4.5%
Personnel Expenses	47,000	48,000	49,000	50,000	51,000	52,000	1,000	2.1%
Vehicle/Equipment	10,000	10,200	10,400	10,600	10,800	11,000	200	2.0%
Program Services	108,000	110,200	112,400	114,700	117,000	119,300	2,260	2.1%
Transfers to Own Funds	182,300	185,900	189,600	193,400	197,300	201,200	3,780	2.1%
<b>TOTAL EXPENSES</b>	<b>2,375,200</b>	<b>2,452,600</b>	<b>2,555,800</b>	<b>2,706,400</b>	<b>2,794,900</b>	<b>2,886,400</b>	<b>102,240</b>	<b>4.3%</b>
<b>REVENUE</b>								
Grants	-	-	-	-	-	-	-	- %
Other Revenues	(128,000)	(130,500)	(133,100)	(135,700)	(138,300)	(141,000)	(2,600)	2.0%
<b>TOTAL REVENUE</b>	<b>(128,000)</b>	<b>(130,500)</b>	<b>(133,100)</b>	<b>(135,700)</b>	<b>(138,300)</b>	<b>(141,000)</b>	<b>(2,600)</b>	<b>2.0%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>2,247,200</b>	<b>2,322,100</b>	<b>2,422,700</b>	<b>2,570,700</b>	<b>2,656,600</b>	<b>2,745,400</b>	<b>99,640</b>	<b>4.4%</b>

## **Culture & Recreation-Corporate**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually.

### **Personnel Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Transfer to Own Funds Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

### **Other Revenue Forecast Details:**

Revenue is expected to increase 2% annually.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Community Programs</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	307,000	317,000	327,300	337,900	348,800	360,200	10,640	3.5%
Program Services	41,900	42,700	43,600	44,500	45,400	46,300	880	2.1%
<b>TOTAL EXPENSES</b>	<b>348,900</b>	<b>359,700</b>	<b>370,900</b>	<b>382,400</b>	<b>394,200</b>	<b>406,500</b>	<b>11,520</b>	<b>3.3%</b>
<b>REVENUE</b>								
Grants	-	-	-	-	-	-	-	- %
Other Revenues	(339,600)	(349,800)	(360,400)	(371,300)	(382,400)	(393,900)	(10,860)	3.2%
<b>TOTAL REVENUE</b>	<b>(339,600)</b>	<b>(349,800)</b>	<b>(360,400)</b>	<b>(371,300)</b>	<b>(382,400)</b>	<b>(393,900)</b>	<b>(10,860)</b>	<b>3.2%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>9,300</b>	<b>9,900</b>	<b>10,500</b>	<b>11,100</b>	<b>11,800</b>	<b>12,600</b>	<b>660</b>	<b>7.1%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

**Other Revenue Forecast Details:**

This forecast assumes that the annual increase will be 3% consistent rising programming costs.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Culture &amp; Events</b>								
<b>EXPENDITURES</b>								
Program Services	146,000	149,100	152,200	155,300	158,500	161,700	3,140	2.2%
<b>TOTAL EXPENSES</b>	<b>146,000</b>	<b>149,100</b>	<b>152,200</b>	<b>155,300</b>	<b>158,500</b>	<b>161,700</b>	<b>3,140</b>	<b>2.2%</b>
<b>REVENUE</b>								
Grants	-	-	-	-	-	-	-	- %
Contributions from Own Funds	-	-	-	-	-	-	-	- %
Other Revenues	(38,000)	(39,100)	(40,300)	(41,500)	(42,700)	(44,000)	(1,200)	3.2%
<b>TOTAL REVENUE</b>	<b>(38,000)</b>	<b>(39,100)</b>	<b>(40,300)</b>	<b>(41,500)</b>	<b>(42,700)</b>	<b>(44,000)</b>	<b>(1,200)</b>	<b>3.2%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>108,000</b>	<b>110,000</b>	<b>111,900</b>	<b>113,800</b>	<b>115,800</b>	<b>117,700</b>	<b>1,940</b>	<b>1.8%</b>

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

**Other Revenue Forecast Details:**

This forecast assumes that the annual increase will be 3% to offset rising program costs

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Arenas, Fields &amp; Community Sp</b>								
<b>EXPENDITURES</b>								
<b>TOTAL EXPENSES</b>	-	-	-	-	-	-	-	- %
<b>REVENUE</b>								
Other Revenues	(1,310,000)	(1,350,100)	(1,391,500)	(1,434,200)	(1,478,300)	(1,523,500)	(42,700)	3.3%
<b>TOTAL REVENUE</b>	<b>(1,310,000)</b>	<b>(1,350,100)</b>	<b>(1,391,500)</b>	<b>(1,434,200)</b>	<b>(1,478,300)</b>	<b>(1,523,500)</b>	<b>(42,700)</b>	<b>3.3%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(1,310,000)</b>	<b>(1,350,100)</b>	<b>(1,391,500)</b>	<b>(1,434,200)</b>	<b>(1,478,300)</b>	<b>(1,523,500)</b>	<b>(42,700)</b>	<b>3.3%</b>

**Other Revenue Forecast Details:**

This forecast assumes that there will be an minor annual per hour ice rental, field fee increase and a slightly higher increase relating to facility rentals, to offset increasing costs.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Aquatic Centre</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	752,200	777,100	802,900	829,500	857,100	885,500	26,660	3.5%
Vehicle/Equipment	-	-	-	-	-	-	-	- %
Program Services	62,000	63,200	64,500	65,800	67,100	68,400	1,280	2.1%
<b>TOTAL EXPENSES</b>	<b>814,200</b>	<b>840,300</b>	<b>867,400</b>	<b>895,300</b>	<b>924,200</b>	<b>953,900</b>	<b>27,940</b>	<b>3.4%</b>
<b>REVENUE</b>								
Other Revenues	(890,000)	(916,700)	(944,300)	(972,600)	(1,001,800)	(1,031,900)	(28,380)	3.2%
<b>TOTAL REVENUE</b>	<b>(890,000)</b>	<b>(916,700)</b>	<b>(944,300)</b>	<b>(972,600)</b>	<b>(1,001,800)</b>	<b>(1,031,900)</b>	<b>(28,380)</b>	<b>3.2%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(75,800)</b>	<b>(76,400)</b>	<b>(76,900)</b>	<b>(77,300)</b>	<b>(77,600)</b>	<b>(78,000)</b>	<b>(440)</b>	<b>0.6%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

**Other Revenue Forecast Details:**

This forecast assumes that the annual increase will be 3%.

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Fitness Centre</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	237,100	244,800	252,800	261,000	269,400	278,100	8,200	3.5%
Program Services	52,500	53,600	54,700	55,800	56,900	58,100	1,120	2.1%
Transfers to Own Funds	41,900	42,700	43,600	44,500	45,400	46,300	880	2.1%
<b>TOTAL EXPENSES</b>	<b>331,500</b>	<b>341,100</b>	<b>351,100</b>	<b>361,300</b>	<b>371,700</b>	<b>382,500</b>	<b>10,200</b>	<b>3.1%</b>
<b>REVENUE</b>								
Grants	(55,000)	(56,100)	(57,200)	(58,300)	(59,500)	(60,700)	(1,140)	2.1%
Other Revenues	(640,100)	(653,000)	(666,200)	(679,600)	(693,300)	(707,300)	(13,440)	2.1%
<b>TOTAL REVENUE</b>	<b>(695,100)</b>	<b>(709,100)</b>	<b>(723,400)</b>	<b>(737,900)</b>	<b>(752,800)</b>	<b>(768,000)</b>	<b>(14,580)</b>	<b>2.1%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(363,600)</b>	<b>(368,000)</b>	<b>(372,300)</b>	<b>(376,600)</b>	<b>(381,100)</b>	<b>(385,500)</b>	<b>(4,380)</b>	<b>1.2%</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Program Services Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

**Transfer to Own Funds Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

**Other Revenue Forecast Details:**

This forecast assumes an annual increase in gym membership revenue of 2%

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>C&amp;R Outdoor Pool EXPENDITURES</b>								
Wages & Benefits	64,800	66,800	68,900	71,000	73,200	75,500	2,140	3.3%
Vehicle/Equipment	-	-	-	-	-	-	-	- %
Program Services	-	-	-	-	-	-	-	- %
<b>TOTAL EXPENSES</b>	<b>64,800</b>	<b>66,800</b>	<b>68,900</b>	<b>71,000</b>	<b>73,200</b>	<b>75,500</b>	<b>2,140</b>	<b>3.3%</b>
<b>REVENUE</b>								
Other Revenues	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	-	- %
<b>TOTAL REVENUE</b>	<b>(68,900)</b>	<b>(68,900)</b>	<b>(68,900)</b>	<b>(68,900)</b>	<b>(68,900)</b>	<b>(68,900)</b>	<b>-</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>(4,100)</b>	<b>(2,100)</b>	<b>-</b>	<b>2,100</b>	<b>4,300</b>	<b>6,600</b>	<b>2,140</b>	<b>(52.2%)</b>

**Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases.

**Other Revenue Forecast Details:**

This forecast assumes revenue will remain consistent over the forecast period.

# Fire Service

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## Introduction

The LaSalle Fire Service provides a wide variety of emergency response services to the community using a composite staffing model.

Full-time staff provides administration, direction and support to the major operational divisions as well as initial emergency response. Paid-on-call or “volunteer” staff are an integral component of emergency response and public education activities. As a progressive all-hazards emergency service, on-going training in various rescue and hazard mitigation disciplines is a major area of activity. In terms of traditional fire protection, the key effective areas of activity are public fire education, fire prevention and code enforcement, and emergency fire suppression response.

## Fire Prevention

Under the responsibility of the Fire Prevention Officer, the division carries out fire safety inspections in commercial and public buildings, and plans review for proposed new buildings. This is to ensure basic fire safety components are in place and functioning in compliance with provincial and national fire codes. Proactive fire safety education of building owners, and enforcement of codes, intended to protect building occupants and the public from the impacts of preventable fires, has a dramatic effect on the occurrence of fires in the community.

## Training

Under the leadership of the Training Officer, staff training is coordinated, scheduled, and delivered. Much of the required training is governed by regulations and standards. Three concurrent levels of internal training to provincial curriculum standards are largely delivered in-house while some advanced courses are offered collaboratively among local fire departments. Online media programs are also being used where effective. Various levels of external training and educational seminars are accessed for specialized capabilities and professional development of staff.

## Public Education

Under the direction and coordination of the Deputy Fire Chief, public fire safety education is an ongoing initiative. All staff are involved in the delivery of various programs directed at promoting fire safety in our community.



**Ed Thiessen**  
Fire Chief/Director of LaSalle Fire Service

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*The LaSalle Fire Service provides a wide variety of emergency response services to the community using a composite staffing model*

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# Fire Service

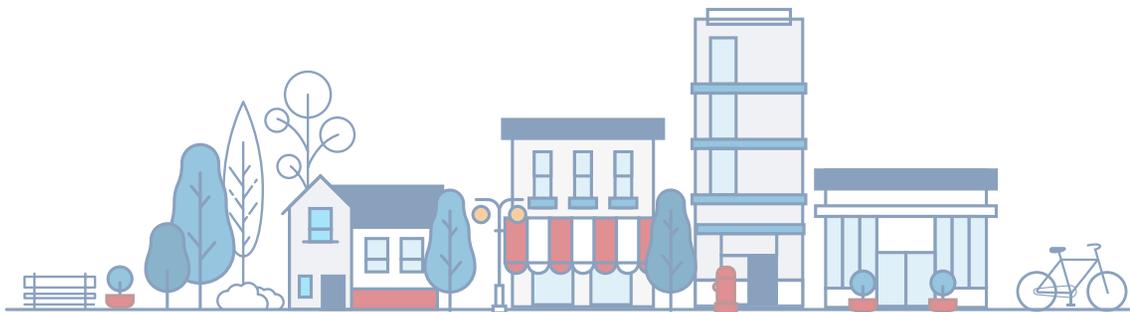
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## Operations

Emergency response operations is the core service delivery function of the department. Incidents are managed by senior command officers and full-time staff. Tactical operations are directed and supervised by volunteer (paid-on-call) company officers. The nature and severity of the call for service determines the level of resource deployment according to established standard criteria.

## Community Emergency Management Coordination

The Province of Ontario, Emergency Management Ontario (EMO), requires all communities to have an Emergency Management Program. The program requirements include the designation of a Community Emergency Management Coordinator (CEMC), the writing and maintenance of an emergency response plan and the formation of a program committee (The Emergency Management Program Committee). EMO also monitors compliance and supports municipalities in maintaining the required program. The CEMC holds bi-annual meetings, identifies critical infrastructure, coordinates annual training/exercises, and develops and implements public awareness campaigns.



# Fire Service

Permanent FTE	2025 Actual	2026 Proposed	2027 Outlook	2028 Outlook
Full-Time FTE	26	27	28	28
Part-Time FTE	35	35	35	35
Total FTE	61	62	63	63

## Staffing Complement Includes

1.0	Fire Chief
1.0	Deputy Fire Chief
1.0	Emergency Management Coordinator/Administrative Assistant
1.0	Administrative Assistant
1.0	Captain - Training
1.0	Captain - Fire Prevention
1.0	Lieutenant - Training Instructor
1.0	Lieutenant - Fire Inspector
19.0	Full-time Firefighters
35.0	Volunteer (paid-on-call) Firefighters

### Comments

\* There will be the addition of a Lieutenant – Fire Inspector in 2026 as per the approved Fire Master Plan.

## Highlights of Operating Budget

The Fire Service has a 2026 proposed budget of \$6,025,700 This represents an 13.3% increase over the prior year approved budget of \$5,320,400 The net increase of \$705,300 is, primarily due to an increase in transfers to reserves of \$315,000 related to the continued build up of funding for items identified in the latest Fire Master Plan including the operations of a secondary fire station. While the budget proposes the addition of a Lieutenant- Fire Inspector, this cost has been funded through a reduction in transfers to reserves. The balance of the increase is as result of inflationary and contractual items predominantly wages and benefits of full-time firefighters.

## Trends/Issues

- Continued increases in call activity year-over-year.
- High rate of volunteer turnover.

## Recommended Enhancements

- \$315,000 for the build-up of funding for items identified in the latest Fire Master Plan, including operating costs of a secondary fire station. This amount has been reduced to offset the cost of proposed of the proposed Lieutenant- Fire Inspector for a net increase of \$129,200.

# Fire Service

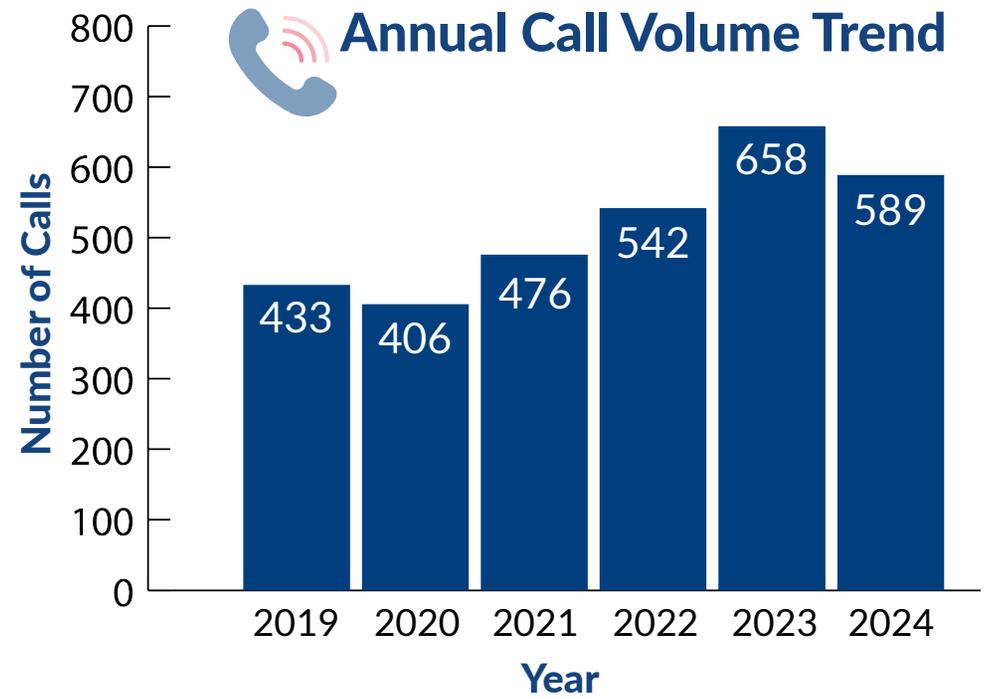
## Key Performance Indicators



### Fire Prevention Activity (2024)

**590** Smoke alarms inspected

**338** Carbon monoxide alarms inspected



# Fire Service

## 2025 Goals and Objectives Scorecard – Fire Service

Strategic Plan Objective	2025 Departmental Goal	Status
The Town of LaSalle will sustain strong public services and infrastructure.	Implement both Council and Operational recommendations as identified in the new Fire Master Plan.	<p>Progress continues to be made on both the Council and Operational recommendations</p> <p>The remaining recommendations are comprehensive and will take time to complete due to budget availability</p>
The Town of LaSalle will sustain strong public services and infrastructure.	Remodelling of Training Room.	<p>This project has been put on hold for two reasons:</p> <ol style="list-style-type: none"> <li>1. There was not sufficient money in the Fire Capital reserves in 2025</li> <li>2. Administration is working on other potential solutions so that this remodelling may not be required</li> </ol>
The Town of LaSalle will sustain strong public services and infrastructure.	Remodeling of Sleeping Quarters at Headquarters Station.	<p>This project was put on hold</p> <p>Administration received preliminary costs for this work and there was insufficient funding in the Fire Capital Reserve to proceed</p> <p>This project will be revisited for the 2027 budget</p>

# Fire Service

## 2026 Projects and Initiatives – Fire Service

Strategic Plan Objective	2026 Projects and Initiatives	Timing
<b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Replace records management software from FirePro to First Due.	Q3 2026  <i>Dependent on NG 911 project</i>
<b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Inspect, receive and put into service new Tower and update operational guidelines.	Q4 2026
<b>Public Services &amp; Infrastructure</b> Deliver high-quality municipal services that are innovative, adaptive and responsive to evolving community needs.	Receive and begin implementation process of the new Fire Master Plan. This will include working with Finance on a capital expenditure plan and coordinated Report to Council.	Q3 2026

# Fire Service

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Fire</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	3,757,794	4,809,800	482,500	5,292,300	185,800	5,478,100	13.9%
Administrative Expenses	66,843	81,900	2,500	84,400	-	84,400	3.1%
Personnel Expenses	256,933	183,500	15,800	199,300	-	199,300	8.6%
Facility Expenses	-	-	-	-	-	-	- %
Vehicle/Equipment	224,227	189,500	21,800	211,300	-	211,300	11.5%
Program Services	34,671	45,500	500	46,000	-	46,000	1.1%
Transfers to Own Funds	20,200	20,200	(132,800)	(112,600)	129,200	16,600	(17.8%)
<b>TOTAL EXPENSES</b>	<b>4,360,668</b>	<b>5,330,400</b>	<b>390,300</b>	<b>5,720,700</b>	<b>315,000</b>	<b>6,035,700</b>	<b>13.2%</b>
<b>REVENUE</b>							
Grants	-	-	-	-	-	-	- %
Other Revenues	(6,113)	(10,000)	-	(10,000)	-	(10,000)	- %
<b>TOTAL REVENUE</b>	<b>(6,113)</b>	<b>(10,000)</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>	<b>(10,000)</b>	<b>- %</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>4,354,555</b>	<b>5,320,400</b>	<b>390,300</b>	<b>5,710,700</b>	<b>315,000</b>	<b>6,025,700</b>	<b>13.3%</b>

# Operating Budget Requests

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## **Fire Master Plan**

**Division:** Fire Service **Category:** Service Level Change

**Operating Budget Impact:** \$315,000

**Strategic Goal:** The Town of LaSalle will sustain strong public services and infrastructure.

## **Description**

Annual Fire Masterplan Funding Build-up in accordance with the Fire Implementation Financial Plan.

## **Justification**

A full time fire service, will increase budgetary costs significantly. An annual increase will allow the Town to factor this increase through a gradual, planned process.

## **Operating Cost Impact/Impact on other Departments**

This annual increase will fund the impact of the fire master plan on all departments.

## **Impact of Not Proceeding**

Delay of implementation of the Fire Master plan or significant budget constraints in future years.

# Fire Service

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Fire</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	5,478,100	5,690,100	6,310,300	6,787,400	7,049,600	7,322,000	368,780	6.7%
Administrative Expenses	84,400	86,600	88,900	91,200	93,700	96,200	2,360	2.8%
Personnel Expenses	199,300	203,300	207,400	211,600	215,900	220,300	4,200	2.1%
Facility Expenses	-	-	-	-	-	-	-	- %
Vehicle/Equipment	211,300	215,500	219,700	224,000	228,500	233,000	4,340	2.1%
Program Services	46,000	46,900	47,800	48,700	49,700	50,700	940	2.0%
Transfers to Own Funds	16,600	365,000	740,000	340,000	345,000	780,000	152,680	919.8%
<b>TOTAL EXPENSES</b>	<b>6,035,700</b>	<b>6,607,400</b>	<b>7,614,100</b>	<b>7,702,900</b>	<b>7,982,400</b>	<b>8,702,200</b>	<b>533,300</b>	<b>8.8%</b>
<b>REVENUE</b>								
Grants	-	-	-	-	-	-	-	- %
Other Revenues	(10,000)	-	-	-	-	-	2,000	(20.0%)
<b>TOTAL REVENUE</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>(20.0%)</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>6,025,700</b>	<b>6,607,400</b>	<b>7,614,100</b>	<b>7,702,900</b>	<b>7,982,400</b>	<b>8,702,200</b>	<b>535,300</b>	<b>8.9%</b>

## **Fire Services**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases. Forecasted new positions in accordance with the Town's Fire Master Plan.

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

### **Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase for all accounts besides insurance will be 2% consistent with levels of historical inflation. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

### **Program Services Forecast Details:**

This forecast assumes that the tax write-off account will remain consistent year over year. The annual increase of other accounts will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Other Revenue Forecast Details:**

No change is expected over the next five years.

# Police Service

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## Introduction

The mission of the LaSalle Police Service is to provide community leadership and service excellence and our vision is a safe and vibrant community. Our motto, ***Dedicated to Serve***, accurately reflects our ongoing commitment to community service as we strive for policing excellence in fulfilling our mission.

Governed by the LaSalle Police Services Board, the Service consists of 45 sworn officers and 19 civilian members. Last year, members of the LPS attended 10,365 events (7,580 reactive calls, and 2,785 proactive activities).

## Highlights of Operating Budget

The LaSalle Police Service has a proposed 2026 budget of \$11,459,600. This represents an increase of 9.9% over the prior year's approved budget of \$10,423,900. This budget will increase the property taxes of an average single family home by \$ 65.33 per year or \$5.44 per month. The net increase of \$1,031,200 is driven by contractual obligations, the migration of computer aided dispatch and records management software, and the addition of one FTE Information Technology staff member.

## Contractual Obligations

1. The LaSalle Police Service collective agreement expired at the end of 2024. Wages and Benefits have been budgeted based on historical and current market data. At the time of this submission, collective bargaining has not started, so this is an estimate.
2. Through the budget development process, it became apparent that based on historical costs budget increases were required in various areas, these increases have been included in the proposed budget.

## Computer-Aided Dispatch (CAD) and Records Management Software (RMS)

1. On May 13, 2025, Council approved a 2026 operating budget increase of \$310,000 to fund CAD/RMS licensing costs and the hiring of one Information Technology Systems Analyst (Report FIN-10-2025).



**Michael Pearce**  
Police Chief

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*The mission of the LaSalle Police Service is to provide community leadership and service excellence and our vision is a safe and vibrant community*

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# Police Service

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## Transfer to Reserves

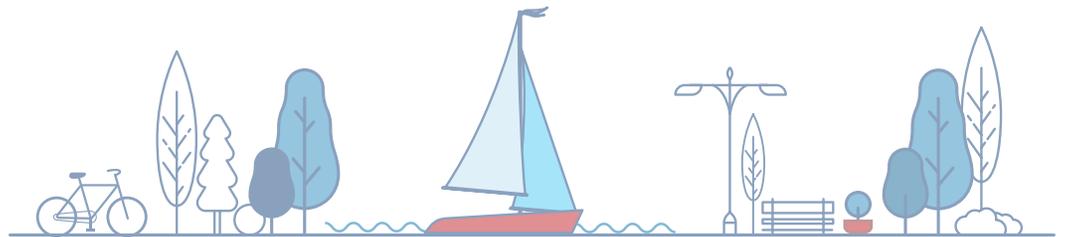
In May of this year, Council approved (Report FIN-10-2025) \$6 million for three major projects:

- Radio upgrade for police and fire
- Next Generation 911 implementation for police and fire
- CAD/RMS migration for police

As outlined within the report the LaSalle Police Services operating budget will be increased incrementally on an annual basis in order to fund the cost of these initiatives, as such an increase of \$100,000 in transfer to reserves has been included in the proposed budget.

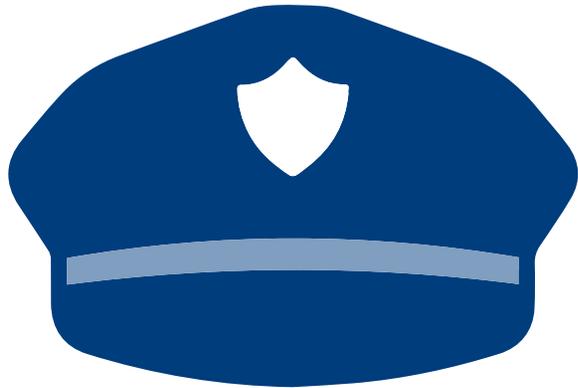
## Planning Ahead

Future budgets will focus on addressing technology, asset management, equipment, and staffing. As our collective bargaining agreement is almost one year past its expiration, once a new agreement is ratified, we have greater certainty on costs, and we will prepare a 5-year financial forecast.



# Police Service

## Key Performance Indicators



**45**

Sworn Officers

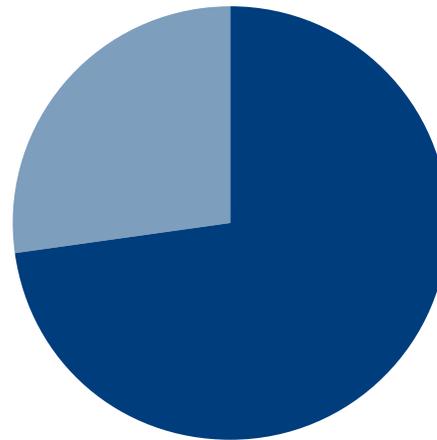
**19**

Civilian members

Governed by the LaSalle Police Services Board, the Service consists of 45 sworn Officers and 18 civilian members (2024).

### Calls for Service

In 2024, members of the Service responded to 10,365 calls for service from members of the community.



**7,580** Reactive Calls

**2,785** Proactive Activities



**10,365**  
Calls for Service  
(2024)

# Police Service

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo / Contractual	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>Police</b>							
<b>EXPENDITURES</b>							
Wages & Benefits	7,920,592	9,913,800	579,500	10,493,300	161,700	10,655,000	7.5%
Administrative Expenses	293,471	218,500	151,900	370,400	-	370,400	69.5%
Personnel Expenses	179,348	219,000	-	219,000	-	219,000	- %
Facility Expenses	-	2,000	-	2,000	-	2,000	- %
Vehicle/Equipment	170,714	200,400	7,600	208,000	-	208,000	3.8%
Program Services	87,724	121,500	19,000	140,500	-	140,500	15.6%
Transfers to Own Funds	204,400	204,400	100,000	304,400	-	304,400	48.9%
<b>TOTAL EXPENSES</b>	<b>8,856,249</b>	<b>10,879,600</b>	<b>858,000</b>	<b>11,737,600</b>	<b>161,700</b>	<b>11,899,300</b>	<b>9.4%</b>
<b>REVENUE</b>							
Grants	(115,691)	(305,200)	-	(305,200)	-	(305,200)	- %
Contributions from Own Funds	-	-	-	-	-	-	- %
Other Revenues	(90,522)	(150,500)	16,000	(134,500)	-	(134,500)	(10.6%)
<b>TOTAL REVENUE</b>	<b>(206,213)</b>	<b>(455,700)</b>	<b>16,000</b>	<b>(439,700)</b>	<b>-</b>	<b>(439,700)</b>	<b>(3.5%)</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>8,650,036</b>	<b>10,423,900</b>	<b>874,000</b>	<b>11,297,900</b>	<b>161,700</b>	<b>11,459,600</b>	<b>9.9%</b>

# Police Service

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annual Change	Forecasted Average % Change
<b>Police</b>								
<b>EXPENDITURES</b>								
Wages & Benefits	10,655,000	11,481,800	12,370,100	13,120,200	13,982,900	14,708,600	810,720	7.6%
Administrative Expenses	370,400	377,700	385,200	392,800	400,600	408,600	7,640	2.1%
Personnel Expenses	219,000	223,200	227,600	232,100	236,700	241,300	4,460	2.0%
Facility Expenses	2,000	2,000	2,000	2,000	2,000	2,000	-	- %
Vehicle/Equipment	208,000	212,200	216,400	220,700	225,000	229,400	4,280	2.1%
Program Services	140,500	143,400	146,300	149,300	152,300	155,300	2,960	2.1%
Transfers to Own Funds	304,400	504,400	704,400	904,400	1,004,400	1,204,400	180,000	59.1%
<b>TOTAL EXPENSES</b>	<b>11,899,300</b>	<b>12,944,700</b>	<b>14,052,000</b>	<b>15,021,500</b>	<b>16,003,900</b>	<b>16,949,600</b>	<b>1,010,060</b>	<b>8.5%</b>
<b>REVENUE</b>								
Grants	(305,200)	(305,200)	(305,200)	(305,200)	(305,200)	(305,200)	-	- %
Contributions from Own Funds	-	-	-	-	-	-	-	- %
Other Revenues	(134,500)	(135,800)	(137,100)	(138,400)	(139,800)	(141,200)	(1,340)	1.0%
<b>TOTAL REVENUE</b>	<b>(439,700)</b>	<b>(441,000)</b>	<b>(442,300)</b>	<b>(443,600)</b>	<b>(445,000)</b>	<b>(446,400)</b>	<b>(1,340)</b>	<b>0.3%</b>
<b>TOTAL LEVY REQUIREMENT</b>	<b>11,459,600</b>	<b>12,503,700</b>	<b>13,609,700</b>	<b>14,577,900</b>	<b>15,558,900</b>	<b>16,503,200</b>	<b>1,008,720</b>	<b>8.8%</b>

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## **LaSalle Police Service**

### **Wages and Benefits Forecast Details:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase. This forecast also assumes that benefit rates will increase by 5% per year, which is consistent with recent benefit rate increases. .

### **Administrative Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Personnel Expenses Forecast Details:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

### **Vehicle/Equipment Forecast Details:**

This forecast assumes that the annual increase for all accounts besides insurance will be 2% consistent with levels of historical inflation. Insurance is forecasted to increase by 5% annually, which is consistent with recent history.

### **Program Services Forecast Details:**

This forecast assumes that the tax write-off account will remain consistent year over year. The annual increase of other accounts will be 2% consistent with levels of historical inflation, while recognizing the current levels have increased.

### **Transfer to Own Funds Forecast Details:**

This forecast assumes annual transfer to own funds will increase by \$200,000 annually to fund communications technology and other asset management requirements.

### **Grants Forecast Details:**

No change is expected over the next five years.

### **Other Revenue Forecast Details:**

No change is expected over the next five years.

# Non-Departmental

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## Introduction

The Non-Departmental budget includes expenses relating to services provided by the Town including, LaSalle Transit, Handi-Transit, Garbage Collection and Disposal, Winter Control, Traffic Control and Street Lighting. Additionally, this budget area includes a number of other programs, boards or services such as the Town's Alley Closing Program, Conservation Authority payments and the Town's Police Services board.

## Highlights of Operating Budget

Non-Departmental expenditures has a **2026** proposed budget of \$4,623,500. This represents a 5.3% increase over the prior year approved budget of \$4,390,400. The net increase of \$233,100 is primarily due to a \$28,000 increase in garbage collection, \$30,000 increase in traffic control (signals), \$27,000 increase in street lighting costs, \$26,000 in costs relating to the Town's crossing guard program and an additional \$97,000 in Transit service costs and the balance as a result of other inflationary and contractual increases.

## Trends/Issues

- Increasing Garbage Collection & Disposal service costs.
- Continued increase in ERCA levy.
- Enhance complexity of traffic signals.
- Costs associated with transit services.

## Recommended Enhancements

- None.

# Non-Departmental

# 2026 Proposed Budget

	2025 Actuals Oct 31	2025 Approved Budget	2026 Status Quo/ Contractuals	2026 Base Budget	2026 Recommended Enhancement	2026 Requested Budget	% Change Requested/ P.Y
<b>NON-DEPARTMENTAL</b>							
Alley Closing Program	52,842	60,000		60,000		60,000	
Police Services Board	39,962	66,000	6,300	72,300		72,300	9.5%
Conservation Authority	281,306	375,900	13,000	388,900		388,900	3.5%
Protective Inspection & Control	4,515	26,600	5,400	32,000		32,000	20.3%
Emergency Measures	21,417	55,500		55,500		55,500	
Winter Control	373,098	200,000		200,000		200,000	
Traffic Control	129,901	97,000	30,000	127,000		127,000	30.9%
Transit	417,954	361,700	97,200	458,900		458,900	26.9%
Street Lighting	325,174	315,000	27,000	342,000		342,000	8.6%
Crossing Guards	108,496	123,700	26,200	149,900		149,900	21.2%
Garbage Collection	1,302,116	1,402,000	28,000	1,430,000		1,430,000	2.0%
Garbage Disposal	966,323	1,307,000		1,307,000		1,307,000	
<b>TOTAL NON-DEPARTMENTAL</b>	<b>4,023,104</b>	<b>4,390,400</b>	<b>233,100</b>	<b>4,623,500</b>		<b>4,623,500</b>	<b>5.3%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>4,023,104</b>	<b>4,390,400</b>	<b>233,100</b>	<b>4,623,500</b>		<b>4,623,500</b>	<b>5.3%</b>

# Non-Departmental

# 2026 Proposed Budget

	2026 Requested Budget	2027 Forecasted Budget	2028 Forecasted Budget	2029 Forecasted Budget	2030 Forecasted Budget	2031 Forecasted Budget	Forecasted Average Annua Change	Forecasted Average % Change
<b>NON-DEPARTMENTAL</b>								
Alley Closing Program	60,000	60,000	60,000	60,000	60,000	60,000		
Police Services Board	72,300	74,200	76,100	78,000	80,000	82,000	1,940	2.7%
Conservation Authority	388,900	398,900	408,900	418,900	428,900	438,900	10,000	2.6%
Protective Inspection & Control	32,000	32,600	33,300	34,000	34,700	35,400	680	2.1%
Emergency Measures	55,500	56,700	57,900	59,100	60,300	61,500	1,200	2.2%
Winter Control	200,000	200,000	200,000	200,000	200,000	200,000		
Traffic Control	127,000	129,500	132,100	134,700	137,400	140,100	2,620	2.1%
Transit	458,900	586,300	663,700	718,200	730,700	743,300	56,880	12.4%
Street Lighting	342,000	348,800	355,800	362,900	370,200	377,600	7,120	2.1%
Crossing Guards	149,900	154,800	159,800	165,100	170,500	176,100	5,240	3.5%
Garbage Collection	1,430,000	1,501,500	1,576,600	1,655,400	1,738,200	1,825,100	79,020	5.5%
Garbage Disposal	1,307,000	1,407,000	1,457,000	1,507,000	1,557,000	1,607,000	60,000	4.6%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>4,623,500</b>	<b>4,950,300</b>	<b>5,181,200</b>	<b>5,393,300</b>	<b>5,567,900</b>	<b>5,747,000</b>	<b>224,700</b>	<b>4.9%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>4,623,500</b>	<b>4,950,300</b>	<b>5,181,200</b>	<b>5,393,300</b>	<b>5,567,900</b>	<b>5,747,000</b>	<b>224,700</b>	<b>4.9%</b>

**Alley Closing Program:**

This forecast assumes a consistent allocation over the forecast period.

**Police Services Board:**

This forecast assumes the annual wage rate increase will remain consistent with current wage increases. All other expenses are forecasted to increase 2% consistent with levels of historical inflation.

**Conservation Authority:**

This forecast assumes an annual increase of \$10,000, which is consistent with the history of this account.

**Protective Inspection & Control:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Emergency Measures:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Winter Control:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation. The forecast does not include an allocation for service level enhancements.

**Traffic Control:**

This forecast assumes that the annual increase will be 2% consistent with levels of historical inflation.

**Transit:**

This forecast assumes that the annual service agreement increase will be 2% consistent with levels of historical inflation. Other expenses are forecasted to remain consistent. Fare revenue is expected to remain consistent with transfers from reserves rising slightly on an annual basis.

**Street Lighting:**

This forecast assumes that the annual increase with respect to maintenance will be 5% consistent with trends experienced, hydro expenses are forecasted to increase 2% annually.

**Crossing Guards:**

This forecast assumes the annual wage rate increase over the next five years will remain consistent with the current annual wage rate increase, while adding additional staffing in the future. This forecast assumes that other expenses will remain consistent over the forecast period.

**Garbage Collection:**

This forecast assumes that expenses rise continuously through 2026-2030 as a result of multiple factors including legislation.

**Garbage Disposal:**

This forecast assumes that expenses are expected to rise 5% annually throughout the forecast period based on historical trends.



# Supplementary Information

## Basis of Budgeting

The Town of LaSalle prepares all financial information on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) as approved by the CPA Canadian Public Sector Accounting Handbook (PSACC). This means that the transactions and events are recognized in the period in which the transactions and events occur. The Town, however, does not include a budget for amortization or post-employment benefits expenses which is permitted under the Ontario Regulation 284/09 made under the *Municipal Act, 2001*.

## Fund Accounting

Financial information is prepared in accordance with a fund structure which consists of an Operating Fund, Capital Fund and Reserve Funds. A fund is defined as a segregation of assets and related liabilities that is administered as a separate accounting entity. Each fund has its own assets and debts, and raises or is granted its own money for its own purposes, and records its own expenditures. Separate fund accounting provides an increased measure of control over the assets of the fund by ensuring the assets are not inadvertently utilized by another fund.

## Understanding Funds

### Capital Fund

Is used to record all capital expenditures as well as the financing of these capital expenditures; including long term borrowing, grant funding and taxation monies raised specifically for capital expenditures.

### Operating Fund

Is used to record all revenues and resources that are not otherwise accounted for in another fund. Unrestricted revenues such as taxes are recorded in the Operating Fund.

### Reserves and Reserve Funds

Are established to record assets that have been segregated for a specific purpose. The main difference between a reserve and reserve fund is interest earned in a reserve fund must stay in the reserve fund, whereas, interest earned in a reserve can be reallocated to the operating fund.

Monies flow between funds through interfund transfers and are recorded as expenses or revenues in the affected funds.



# 2026 Budget Reconciliation for PSAB Adjustments

The Public Sector Accounting Board (PSAB) Handbook requires that budget numbers be included in the statements using the same Basis of Accounting that is used for actual results. The issue facing municipalities is that municipal budgets have typically been prepared on a cash basis with the main focus being the determination of the tax levy required.

The requirements of OReg 284/09 force reconciliation between the typical cash budget and the statements for those expenses noted above.

## Estimated Impact of Future Benefit

Future benefit expense is generally related to the Town's sick leave benefit plan, health and dental benefits for retired employees. There is no legislated authority requiring a municipality to fully fund these benefits. However, it is sound financial planning to do so where possible.

## Estimated Impact of Excluded Amortization on Future Tangible Capital Asset (TCA) Funding Requirements

The Chart below compares the capital funding included in the 2026 budget to the estimated amortization cost for 2026.

	Budget Tax Rate Funding	Amortization	Difference
Capital Allocation	\$21,313,000	\$8,205,500	\$13,107,500
Wastewater/Water Capital Allocation	\$1,160,000	\$3,835,500	\$(2,675,500)
<b>Total</b>	\$22,473,000	\$12,041,000	\$10,432,000

Amortization expense is an estimate of the consumption of future benefits from past investment in capital assets. It takes the asset's historical cost and spreads it evenly over the expected useful life of the asset. This amortization period can range from three years up to as many as 65 years.



Depending on the nature of the asset. Amortization does not take into account inflation, service upgrades or increase in standards. Therefore, funding only for amortization will not provide sufficient funding for replacement in most cases.

Although there is no definitive answer on how much funding is required, the Town has set a fiscally responsible path that should be adequate to fund its capital replacement needs.

**Amortization does NOT deal with the issue of new capital requirements.**

# 2026 Budget Reconciliation for PSAB

## Estimate of the Change in Accumulated Surplus due to Excluded Expenses

The chart below starts with the 2026 surplus/(deficit) per the budget. Various PSAB adjustments are then required to arrive at the surplus to be reported for statement purposes.

The PSAB surplus does not mean there is a large amount of cash available to reduce taxation, Rather, it only serves to indicate the difference between assets and liabilities, recorded in compliance with PSAB, at one point in time. The Town continues to budget on a modified accrual basis to determine the taxation requirements of the municipality.

### Accumulated Surplus Reconciliation

Budget Surplus/(deficit) for the year	\$ -
<b>Add</b>	
Transfers to reserves and capital	\$19,299,300
Contributions from developers	\$9,000,000
Debt principal repayments	\$2,374,500
Employee future benefit obligations	\$483,800
<b>Total</b>	<b>\$31,157,600</b>
<b>Less</b>	
Amortization and tangible capital asset adjustments	\$12,041,000
Amortization of intangible capital assets	\$466,000
Other PSAB adjustments	\$150,000
PSAB Surplus per Statement of Operations	\$18,500,600
PSAB Opening Surplus	\$402,033,862
PSAB Surplus end of year	\$420,534,462



# Financial Policies

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## Operating Management Policies Key Performance Indicators

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### Long-Term Financial Health

All departments will participate in the responsibility of meeting policy goals and ensure long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.

### Forecasts

Five year forecasts for both capital and operating expenditures will be prepared and updated on an annual basis. This will allow for advance preparation of any proposed service level and growth related changes. This will also identify any trends and upcoming challenges.

### Cash and Investments

Cash and investment programs will be maintained in accordance with the Town's investment policy. Funds will be managed in a prudent manner with emphasis on adherence to statutory requirements, safety, liquidity, and yield in that order.

## Revenue

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### Dedication of Revenues

Revenues will not be dedicated for specific purpose unless required by law or generally accepted accounting principles (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.

### Financial Stability

Current revenues will fund current expenditures and a diversified and stable revenue system will protect programs from short-term fluctuations in any single revenue source.

### Utility and Recreation User Fees

Enterprise (Water, Wastewater, and Recreation) user fees and charges will be examined on an annual basis through the budget process to ensure that they are sufficient to recover all direct and indirect costs of service. These user fees will be approved by Council through the by-law to establish user fees or charges for services, activities or the use of property.

### Grants

Revenue from grant funding will only be included in the operating budget if they are recurring grants that are not expected to be discontinued. As a result, nonrecurring grants will not be used to fund ongoing projects.

### Credit and Collections

The Town will follow an aggressive and consistent policy of collecting revenues to the limit of our ability. A rate of 1.25% per month will be charged on overdue tax accounts. If taxes are not paid within three years and an acceptable payment plan cannot be reached, properties will go to tax sale.

## Operating Budget and Expenditure Policies

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### Budget Development

Budget development will use conservative revenue forecasts and modified zero-based expenditure analysis that requires every program to be justified

annually in terms of meeting intended objectives. Budget changes will have three columns: inflationary/contractual changes, growth related changes, and service level changes. Any growth related or service level changes will require detailed explanation for each proposed change. The process will include a diligent review of programs by supervisors, management and Town Council.

### Current Funding Basis

Current operating expenditures will be paid from current revenues and fund balances carried forward from the prior year, after reserve and capital requirements are met. The Town will avoid budgetary and accounting practices that balance the current budget at the expense of future budgets.

### New Service

Any new service will be approved by Council at budget sessions before it is rolled out. This will ensure appropriate funding is in place. year, after reserve and capital requirements are met.

# Financial Policies

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## Capital Management Policies

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### Five Year Capital Plan Development

Each year, the Town's five year capital plan will be updated. This plan will include infrastructure and non-infrastructure related capital projects. This plan will also include both specific projects and general funding allocations. Annual capital and relevant reserve contributions will be forecasted on a conservative basis. Projects will be distributed evenly over the five year period to ensure appropriate cash flow is available. The plan will also ensure that at the end of the five years, the overall balance of relevant reserves are not reduced. In addition, the plan will have a contingency balance for issues that arise that are not planned for.

### Capital Purchases

Capital purchases will be made in accordance with the Town's Purchasing and Procurement Policy. Depending on the cost of the purchase, appropriate supervisor, management, director and/or Council approval will be obtained prior to the order being placed.

## Financial Reporting Policies

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### Fiscal Monitoring

Monthly financial statements will be provided to Council on a monthly basis. A quarterly financial report will be presented to Council which will explain budget variances to date and expected future budget variances.

### Internal Controls

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.



### Financial Statement Audit

An external third party auditor will perform an annual audit of the Town's consolidated financial statements to ensure that they are consistent with Canadian Generally Accepted Accounting Principles (GAAP) and Public Sector Accounting Board (PSAB) standards.

### Financial Information Return

A Financial Information Return (FIR) will be submitted to the Ministry of Municipal Affairs and Housing (MMAH) on an annual basis. The information in the FIR will be consistent with the information in the audited financial statements.

# Reserves

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A reserve is an allocation of accumulated net revenue. It has no reference to any specific assets and does not require the physical segregation of money or assets. Reserves are part of the revenue fund and, therefore, do not earn interest on their own, as in the case of reserve funds. Any earnings derived from investment of reserves' money are reported as revenue in the operating fund. Reserves are generally more flexible, as they are created by Council and can be amended if required. The Town has various reserves that are used to fund various initiatives.

## Reserve Funds

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Reserve fund assets are segregated and restricted to meet the purpose of the Reserve Fund. Reserve Fund monies can be invested only in such securities as a trustee may invest in under the Trustee Act. All earnings derived from such investments must form part of the Reserve Fund. There are two types of Reserve Funds:

### Obligatory Reserve Funds

Shall be created whenever a statute or legislation requires that revenue received for special purposes are to be segregated from the general revenues of the Town. Obligatory Reserve Funds are created solely for the purpose prescribed for them.

### Discretionary Reserve Funds

Are established whenever Council wishes to set aside revenues to finance a future expenditure or to provide for a specific contingent liability, for which it has authority to spend money, so that the funds are available as required.

## Capital Deposits and Deferred Revenue Policies

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Capital deposits and deferred revenue are for monies that have been collected or set aside as the result of a statute, regulation, and/or agreement. The use of these monies has been predetermined and cannot be reallocated at the discretion of Council nor the municipality. In effect, these are funds held by the municipality on behalf of others and are liabilities of the corporation.

### **Creation of Reserves and Reserve Funds**

All new reserves and reserve funds are approved by council.

### **Reserve and Reserve Funds Movements**

Current revenues will fund current expenditures and a diversified and stable revenue system will protect programs from short-term fluctuations in any single revenue source.

### **Reserves/Reserve Fund Controls and Reporting**

Detailed reserve and reserve fund schedules are approved by council on a quarterly basis. These schedules show balances and movements to and from the various reserves and reserve funds. All transfers are approved by the treasurer.

### **Capital Projects Financed from Reserves/ Reserve Funds**

All capital projects are incorporated into the capital budget, which outlines the associated funding sources. Should any capital projects arise during the year that were not initially included in the approved capital budget, they must receive Council approval. The corresponding Council report will detail the proposed funding strategy for each project. Additionally, a five-year forecast is maintained to illustrate the anticipated financing plans for future capital initiatives.

# Reserves

## Reserves, Reserve Funds, Deferred Revenue and Deposits Detail

Title	Description	Major Revenue Source	Major Services Provided
Tax Stabilization	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund extraordinary expenses, which do not occur year-over-year.
Working Capital	Reserve	Indemnity deposits that are greater than four years of age	A general reserve consisting of indemnity deposits greater than four years of age. This reserve is used to refund indemnity deposits and for general cash flow purposes of the Municipality.
HR/Health & Safety	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund various human resources and health and safety initiatives.
Facility Capital	Reserve	Past Budget Provisions	This reserve is used to fund capital expenses related to Town owned facilities.
Insurance	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund expenses related to any insurance claims.
Strategic Planning	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund specific strategic planning objectives of council that are capital in nature.
Technology	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund both the replacement of existing IT hardware/software and new IT hardware/software.
Green Space/Woodlot	Reserve	Sale of Municipal owned property	A source of funding for the acquisition of environmentally sensitive areas.
Election	Reserve	Taxes (Transfer from operating fund)	Every four years, this reserve is used to fund the costs of running a Municipal election.
Fire - Equipment	Reerve	Taxes (Transfer from operating fund)	This reserve is used to fund capital expenses of the fire department.
Police - Equipment	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund capital expenses of the police department.

# Reserves

## Reserves, Reserve Funds, Deferred Revenue and Deposits Detail

Title	Description	Major Revenue Source	Major Services Provided
Fleet	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund the replacement of Town fleet.
Asset Replace/Repair	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund infrastructure projects that have been carried forward in the capital budget from previous years.
Drains	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund large drainage projects.
Sidewalk, Trail and Streetlight	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund the construction of new sidewalks/trails/streetlights and the rehabilitation of existing sidewalks/trails/streetlights.
Fuel System	Reserve	Taxes (Transfer from operating fund)	A portion of each dollar spent on fuel by the various departments within the Town is allocated to the Fuel system reserve. This reserve is used to replace and repair the Town's fuel system.
Transit	Reserve	Taxes (Transfer from operating fund)	This reserve is used to build up funds over a number of years to fund the annual operating cost of a small transit system.
Accessibility	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund accessibility related projects
Culture and Recreation	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund culture and recreation related capital expenses.
Parks	Reserve	Taxes (Transfer from operating fund)	This reserve is used to fund parks related capital expenses.
Vollmer Complex	Reserve	User groups capital reinvestment fee	Used to fund major renovations and additions to the Vollmer Recreation Complex.
Planning Projects	Reserve	Taxes (Transfer from operating fund)	Used to fund special planning projects such as the update to the Town's official plan.

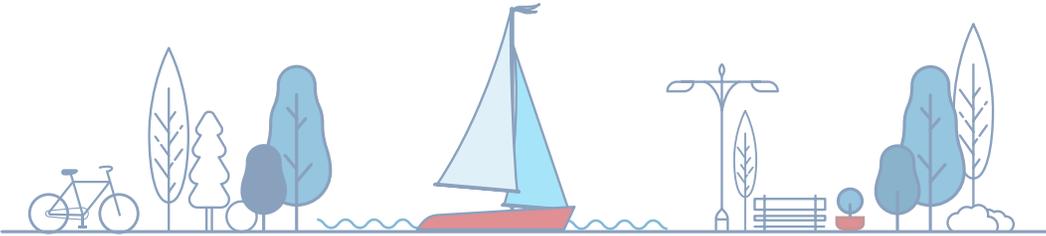
# Reserves

## Reserves, Reserve Funds, Deferred Revenue and Deposits Detail

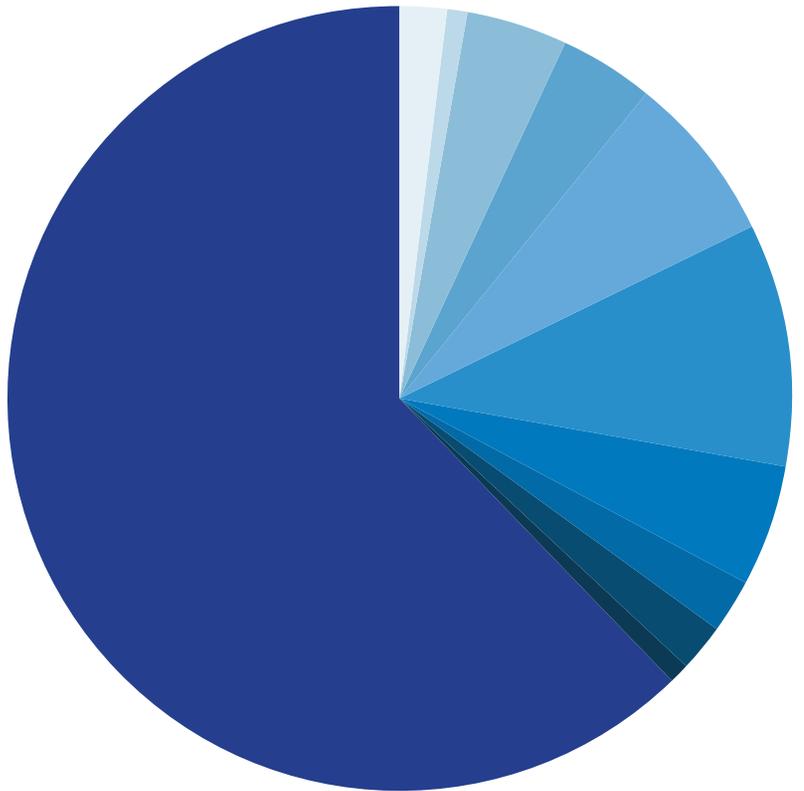
Title	Description	Major Revenue Source	Major Services Provided
Roads Network	Reserve	Taxes (Transfer from operating fund)	Used to fund road resurfacing, road rehabilitation and road reconstruction projects
Waterfront	Reserve	Taxes (Transfer from Operating)	Used to fund the development of the Town's waterfront.
Building Activity	Reserve Fund	Building division surplus / (deficit)	Any surplus from the building division is allocated to this reserve fund and any deficit in the building division is funded from this reserve fund per Bill 124.
Essex Power Equity	Reserve Fund	Share of Essex Power Surplus and Dividends	This represents the Town of LaSalle's ownership interest. The dividend received is allocated to the operating fund.
Canada Community Building Fund	Deposit/Def. Rev.	Annual Federal Funding	Used to fund eligible infrastructure projects.
Provincial Gas Tax	Deposit/Def. Rev.	Annual Provincial Funding	Used to fund transit related expenses.
OCIF Formula Based Grant	Deposit/Def. Rev.	Annual Provincial Grant	Used to fund eligible infrastructure projects.
Development Charges - Growth	Deposit/Def. Rev	Development Charges	Used to fund growth related capital projects.
Wastewater Projects	Reserve	Wastewater user fees (wastewater fund surplus)	Used to fund wastewater infrastructure projects and wastewater capital equipment.
Water Projects	Reserve	Water user fees (Water fund surplus)	Used to fund water infrastructure projects and water capital equipment.
Water Emergency	Reserve	Water user fees (Water fund surplus)	The balance is kept at \$1.5 million. This is used to fund major unexpected capital expenses related to the water system.

# Reserves

Title	Description	Major Revenue Source	Major Services Provided
Development Charges - Non-Growth	Reserve	Taxes (Transfer from operating fund)	Used to fund the non-growth portion of capital projects, when there is both a growth related portion of the project and a non-growth related portion of the project.
Parkland	Deposit/Def. Rev	Developers	In lieu of the dedication of land as part of the development agreement, developers are allowed to contribute cash – at a rate of \$750 per lot as opposed to land.
Contributions - Developers	Deposit/Def. Rev	Developers	Contributions made by developers as required under the development agreement and are retained by the Municipality for capital works.
Deposits - Developers	Deposit/Def. Rev	Developers	Securities held by the Municipality, deposited by developers, which are re-funded once all conditions of the development agreement have been met.



# 2026 Proposed Operating Revenue Breakdown



Revenue Source	Description	2026 Proposed Budget
General Levy	This revenue is funded from the Municipal tax collected from residents and businesses. The annual requirement depends on the net expenditures of the operating budget.	\$54,260,900
Canada Community Building Fund (formerly Federal Gas Tax)	CCBF funding is provided to the Town annually from the Federal Government and County. This revenue is transferred to a reserve account. Funds must be used to fund qualifying projects.	\$1,714,000
Interest, Dividends, Penalties	Interest revenue is generated from interest earned on bank account balances and investments. Dividends are received annually from Essex Power Corporation. Penalties are charges on late tax payments.	\$4,230,000
Wastewater User Fees	Create and fine-tune processes and structure for the new financial planning division within the finance department. Specifically related to working with public works to update and maintain the Town's asset management plan moving forward, assisting with the creation and monitoring of the Town's annual operating and capital budgets, and grant preparation and reporting.	\$6,607,200
Dispatching Fees	Fees charged to Kingsville for dispatching services.	\$64,500
Supplemental Levy	Municipal taxes charged on changes in assessment from construction of new buildings in the Town and additions to existing buildings in the Town.	\$1,000,000
Other Grants	Consists primarily of OCIF fund grant and court services grant.	\$1,589,000
Water User Fees	Consists of a fixed monthly fee for capital replacement and a variable fee to fund water operating expenses.	\$8,663,000
Recreation Program Fees	Fees charged on various recreation programs at the Vollmer Centre.	\$3,489,600
Transfer from own funds	Interdepartmental charges for items such as overhead allocations between funds.	\$3,376,800
Building Permits	Fee charged to issue a building permit.	\$1,062,300
Miscellaneous	Various less significant sources of revenue such as Provincial Offences revenue, pet licences, etc.	\$1,526,100

# Debt and Capital Planning

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Historically, the Town has operating on a pay-as-you-go basis for smaller capital projects and could rely on senior levels of government to provide grants to fund a significant portion of large capital projects, which in-turn resulted in minimal Town debt over the past few decades. Many of the grant programs offered by senior levels of government have been eliminated, which has forced municipalities to fund all capital projects with their own funding sources. As a result, in many cases, this has forced municipalities to issue debt for larger capital projects.

Currently, the Town funds operating costs and smaller capital projects (generally under \$6 million) on a pay-as-you-go basis. For larger capital projects, the Town of LaSalle plans well in advance by building up specific reserves to pay for a large portion of the project upfront. In order to complete these special projects in a reasonable timeframe, sometimes debt must be issued to cover a portion of the project. The additional annual debt payments are generally offset by reducing the annual contribution to reserves that were built up to pay for the upfront payment of the project. All current Town debt is the result of major Town projects that have occurred in the past fifteen years which include the Vollmer Recreation Centre (2008), expansion of the Town's Sewage Capacity (2008), and the Town of LaSalle new civic facilities (2013). Most recently, the Town has issued debt with respect to the LaSalle Landing project in 2020 and 2021, and for Fire Station 2 in 2025.

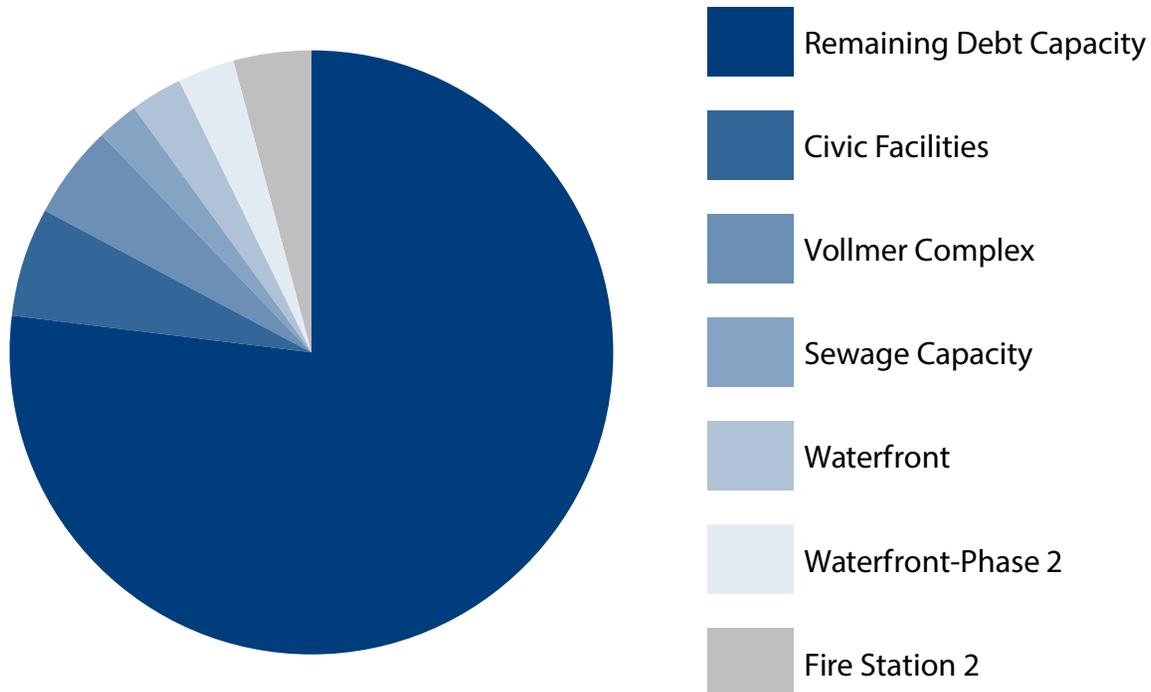


# Debt and Capital Planning

The chart indicates the maximum amount of debt repayment the Town is permitted to have as part of their budgeted expenditures. The formula mandates that a maximum of 25% of municipal (own purpose) revenues may be dedicated to debt repayment each year.

Summary of the MMAH Maximum Debt Capacity Calculation for 2026	
Taxation, Departmental and Corporate Revenues	\$54,260,900
Water and Wastewater Revenue	\$15,270,200
<b>Total Own Purpose Revenue</b>	<b>\$69,531,100</b>
25% of Own Purpose Revenue (Total Debt Capacity)	\$17,382,800
Existing Annual Debt Payments (Principal and Interest)	\$4,086,700
<b>Remaining Debt Capacity Available</b>	<b>\$13,296,100</b>

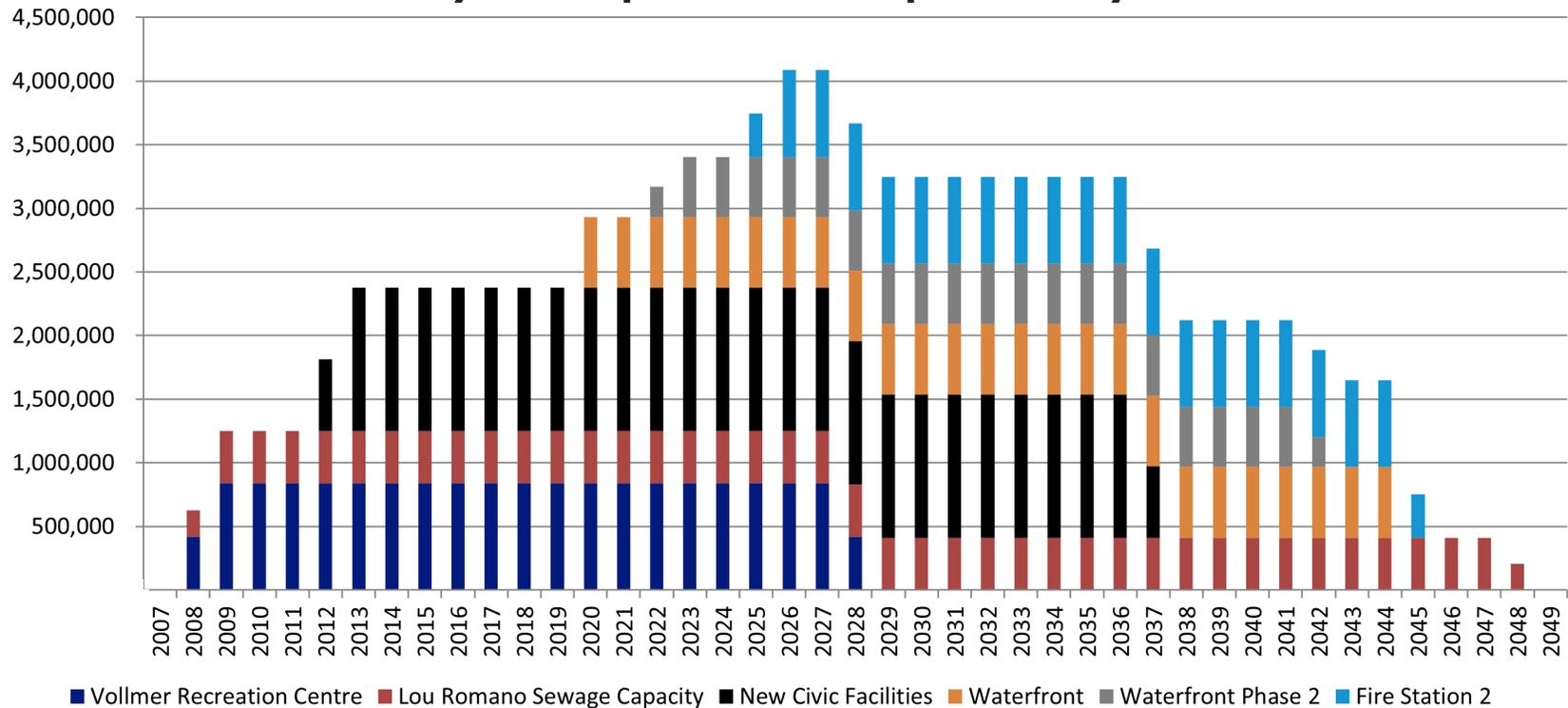
## Annual Debt Repayment Capacity



# Debt and Capital Planning

Debt Issuance	Fund	Principal	Maturity Date	Rate	Balance at 12/31/2025	2026 Payment Detail		
						Principal	Interest	Total
Civic Facilities	Operating	\$18,000,000	3/1/2038	3.83%	\$11,094,900	\$707,000	\$1,125,300	\$1,125,300
Vollmer Complex	Operating	\$10,700,000	4/3/2028	4.81%	\$1,954,100	\$753,900	\$85,000	\$838,900
Sewage Capacity	Wastewater	\$7,000,000	4/1/2048	5.10%	\$5,476,300	\$134,300	\$277,600	\$412,000
Waterfront	Operating	\$10,000,000	12/2/2044	2.74%	\$8,180,000	\$333,300	\$221,800	\$555,100
Waterfront-Phase 2	Operating	\$7,000,000	2/15/2042	3.13%	\$6,066,500	\$285,900	\$187,700	\$473,600
Fire Station 2	Operating	\$9,000,000	2/18/2048	4.41%	\$8,857,500	\$294,400	\$387,400	\$681,800
<b>Total</b>		\$61,700,000	--	--	\$41,629,300	\$2,508,900	\$1,577,800	\$4,086,700

### History and Projection of Municipal Debt Payments



# Glossary of Terms

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## A

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### **Accrual Basis of Accounting**

A method of accounting that recognizes revenue as earned and expenditures as incurred rather than waiting until cash is exchanged.

### **Actual**

Actual (as opposed to budget) revenues and expenditures for the fiscal year indicated.

### **Amortization**

The gradual reduction of the value of an asset or liability by some periodic amount. In the case of an asset, it involves expensing the cost of the item over its useful “life”, the time period over which it can be used.

### **Assessment**

The Municipal Property Assessment Corporation (MPAC) is responsible for placing an assessment value on all properties in Ontario. In 1998, the Province of Ontario reformed the property assessment and taxation system in Ontario with the implementation of Current Value Assessment (CVA). The CVA of a property represents its estimated market value, or the amount the property would sell for in arms length, open market sale between a willing buyer and willing seller.

## B

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### **Base Budget**

In simple terms, a reflection of the budget resources (financial, human and other) that are required to maintain service levels at the level provided in the previous year.

### **Budget**

A financial plan for a given fiscal year showing revenues and expenditures for different funds of the Town.

### **Budgetary Basis**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash or modified accrual.

## C

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### **Capital Assets**

Represents assets like Land, Building, Machinery etc. whose benefits last several years.

### **Capital Budget**

The Budget that provides for funding of the Town’s expenditures on capital assets, i.e. assets which provide benefits to the Town over several years.

### **Capital Assets**

Represents assets like Land, Building, Machinery etc. whose benefits last several years.

### **Capital Budget**

The Budget that provides for funding of the Town’s expenditures on capital assets, i.e. assets which provide benefits to the Town over several years.

### **Consumer Price Index (CPI)**

A statistical description of price levels provided by Statistics Canada. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

## D

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### **Debenture**

A formal written obligation to repay specific sums on certain dates. In the case of a municipality, debentures are typically unsecured.

### **Debt**

Any obligation for the payment of money. For Ontario municipalities, debt would normally consist of debentures as well as either notes or cash loans from financial institutions but could also include loans from reserves.

### **Deferral**

The act of putting off until another time, or postponing.

### **Deficit**

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

## E

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### **Expenditure**

The disbursement of appropriated funds to purchase goods and/or services. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

## F

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### **Fiscal Year**

Any period of 12 consecutive months designated as the budget year. The Town’s budget year begins January 1st and ends December 31st.

## **Fleet**

The vehicles and heavy equipment that can be ridden or driven that is operated in the Town.

## **Forecast**

The projection of revenues and expenditures for future years.

## **Full-Time Equivalent Position (FTE)**

A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. FTE takes into account the number of hours per week and portion of the year the position is funded.  $FTE = (\text{hours worked per week} / \text{total weekly hours}) \times (\text{months funded} / 12)$ . A year-around full-time position has an FTE of 1.00. A full-time position funded for 6 months (1/2 year) has an FTE of 0.50.

## **Fund**

A set of interrelated accounts to record revenues, and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance).

## **Fund Balance**

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

# G

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## **Gas Tax**

Funding provided by the Government of Canada as part of the New Deal for Cities and Communities. This Federal initiative is based on a long term vision of sustainability for Canadian cities and communities, including four interdependent dimensions, economic, environmental, social and cultural. The program is intended to achieve results leading to cleaner air, cleaner water, and reduced greenhouse gas emissions.

## **Generally Accepted Accounting Principles (GAAP)**

Nationally-recognized uniform principles, standards and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures.

## **Grant**

A monetary contribution, typically from one level of government to another, as a means to lend support to a specific service, program or function.

## **Growth / Volume Change**

In simple terms, an increase in budget resources (financial, human and other) resulting from an increase in Town population,

number of households or commercial properties. This increase is necessary to provide the same level of service that existed prior to growth / volume change.

## **Inflation**

A rise in price levels caused by general economic activity and growth.

## **Infrastructure**

The system of public works in the Town, consisting of immovable physical assets, that delivers an essential public service (e.g. road network, water and wastewater systems, and lighting).

## **Interest Income**

Revenue associated with the Town's cash management activities of investing cash balances.

## **Levy**

The amount of property tax, in dollars, which is paid by the Town's taxpayers. To determine the key tax levy for a particular property, the property's assessment value is multiplied by the appropriate rate for the property's tax class.

## **Liability**

A financial obligation of the Town to others.

## **Long-term Debt**

Debt that matures more than one year after it is issued.

# M

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## **Municipal Act**

Passed by the legislature in December 2001, the Act is designed to allow municipal leaders the autonomy, power and flexibility they need to chart their community's future in a meaningful way and react quickly to change.

# O

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## **Ontario Municipal Employees Retirement System (OMERS)**

A defined benefit plan that provides pension benefits for the Town's full-time employees. Employees and employers normally make equal contributions to the plan. Some part-time employees also qualify for OMERS.

## **Operating Budget**

The budget that provides the various departments with funding for their annual recurring operating costs (e.g. salaries, materials, and supplies, contracted services, utilities). Compared to the capital budget, items funded in the operating budget do not give rise to assets that are expected to provide benefits over several years.

# P

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## **Per Capita**

A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

## **Property Tax**

An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

## **Provincial Dedicated Gas Tax**

Provincial gas tax funding that is provided to municipalities for public transportation expenditures.

## **Public Sector Accounting Board (PSAB)**

The body of the Canadian Institute of Chartered Accountants (CICA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the financial and performance information reported by governments and other public sector entities for the benefit of decision makers and other users of the information.

## **R**

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### **Reserve**

A reserve is an allocation of accumulated net revenue. It has no reference to any specific assets and does not require the physical segregation of money or assets. Reserves are part of the revenue fund and, therefore,

do not earn interest on their own, as in the case of reserve funds. Any earnings derived from investment of reserves' money are reported as revenue in the operating fund. Reserves are generally more flexible, as they are created by Council and can be amended if required. recurring operating costs (e.g. salaries, materials, and supplies, contracted services, utilities). Compared to the capital budget, items funded in the operating budget do not give rise to assets that are expected to provide benefits over several years.

### **Reserve Fund**

Reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. Reserve fund monies can be invested only in such securities as a trustee may invest in under the Trustee Act. All earnings derived from such investments must form part of the reserve fund.

### **Revenue**

Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

## **S**

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### **Service Level Change**

An addition of a new service, enhancement of existing service, deletion of existing service, or reduction of existing service. Service additions or enhancements generally result in additional funding required. Service level

reductions or deletions generally result in less required funding.

### **Stakeholders**

The person, group or organization that has direct or indirect stake in the Town because it can affect or be affected by the Town's actions, objectives and policies.

### **Status Quo / Contractual Changes**

Budget changes resulting from inflation and contractual changes that do not change service levels offered by the Town.

### **Strategic Plan**

A document outlining long-term goals, critical issues, and action plans which will increase the organizations effectiveness in attaining its mission, priorities, goals and objectives.

### **Surplus**

The excess of actual revenue over operating expenditures incurred during a budget period.

### **Supplementary Taxes**

Property taxes collected on new assessment not previously identified by the Municipal Property Assessment Corporation (MPAC) within the current year.

## **T**

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### **Tangible Capital Asset (TCA)**

Non-financial assets that have a lifespan that

extends beyond an accounting period and is used on a continual basis by the Town. Also known as "fixed asset".

### **Tax Rate**

A percentage rate that is used to determine property tax levy to be paid by a particular taxpayer within the Town. The rate for a property depends on its tax class, which in turn, depends on the type of property (residential, commercial, industrial, etc.). The rate is multiplied by the assessment to provide the tax levy. Rates are established by Council bylaw.

## **U**

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### **User Fees and Service Charges**

Fees paid by individuals or organizations to the Town for the use of Town facilities (e.g. recreation fees) or for provision of municipal services (e.g. planning).

# Glossary of Terms

## Acronyms

<b>AMCTO</b> Association of Municipal Managers, Clerks and Treasurers of Ontario	<b>FIR</b> Financial Information Return	<b>OCIF</b> Ontario Community Infrastructure Fund
<b>AMO</b> Association of Municipalities of Ontario	<b>FTE</b> Full-Time Equivalent Position	<b>OCWA</b> Ontario Clean Water Agency
<b>AMP</b> Asset Management Plan	<b>GAAP</b> General Accepted Accounting Principles	<b>OMERS</b> Ontario Municipal Employees Retirement System
<b>C&amp;R</b> Culture and Recreation	<b>GFOA</b> Government Finance Officers Association	<b>OMPF</b> Ontario Municipal Partnership Fund
<b>CAO</b> Chief Administration Officer	<b>HR</b> Human Resources	<b>PSAB</b> Public Sector Accounting Board
<b>CCBF</b> Canada Community Building Fund	<b>IT</b> Information Technology	<b>PW</b> Public Works
<b>CICA</b> Canadian Institute of Chartered Accountants	<b>LDC</b> Land Development Charge	<b>REF PG.</b> Reference Page
<b>DMAF</b> Disaster Mitigation and Adaptation Fund	<b>MMAH</b> Ministry of Municipal Affairs and Housing	<b>SDR</b> Service Delivery Review
<b>ERCA</b> Essex Region Conservation Authority	<b>MPAC</b> Municipal Property Assessment Corporation	<b>TCA</b> Tangible Capital Asset



2026 Proposed Budget and Business Plan

# Capitol Budget



# Capital Budget

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## **Investing in Infrastructure to Support a Complete Community**

A growing municipality like LaSalle needs to invest in both new infrastructure and the renewal of existing assets, such as roads, facilities, storm sewers and parks. The 2026 capital program includes over 57 projects valued at \$22,473,000 to provide programs and services to the community.

## **How is the Capital Budget Funded?**

The development of new and the rehabilitation of old infrastructure to provide services to the community is very costly. LaSalle continues to actively pursue all available external financing opportunities, such as developer funding for growth and other grants to lessen the financial impact on taxpayers.

Town of LaSalle 2026 Proposed Capital Budget		Previously Approved Capital	Annual Capital Spending	Replace- ment and Repair	Current Enhancement Capital	Proposed Capital Budget	Future Committed Funding	Funding Source
<b>FINANCE AND ADMINISTRATION</b>								
<b>FINANCE/ADMINISTRATION</b>								
	None							
<b>DIVISION OF IT</b>								
	End User Hardware		76,000			76,000		IT Reserve
	Network/Servers		44,000			44,000		IT Reserve
	IT-Other systems		110,000			110,000		IT Reserve
<b>COUNCIL SERVICES</b>								
	Laserfiche document software				15,000	15,000		Council Services
<b>HUMAN RESOURCES</b>								
	None							
<b>PLANNING AND DEVELOPMENT</b>								
	None							
<b>FIRE SERVICES</b>								
	Fire Vehicle-Aerial Tower Apparatus	2,500,000						Fire Reserve
	Records Management Software			55,000		55,000		Fire Reserve
<b>POLICE &amp; DISPATCH</b>								
	Patrol Vehicle			75,000		75,000		Police Reserve
<b>CULTURE &amp; RECREATION</b>								
	Fitness Centre Equipment			45,000		45,000	-	Recreation Reserve
	LaSalle Landing Phase 2b (balance of current plan)						10,500,000	Dev.Charges/Debt/CCBF
<b>PUBLIC WORKS</b>								
<b>SIGNIFICANT INFRASTRUCTURE PROJECTS</b>								
	Malden Road - Phase #1	12,500,000			7,500,000	7,500,000		Dev. Charges/Non Growth DC
	Howard Bouffard Drainage Detail Design	500,000			2,500,000	2,500,000	28,220,000	Grant/Drainage Act
	Storm Water Management Facility (Waterfront)	3,100,000			1,900,000	1,900,000		Debt/Grant
	Front Road Stormwater Improvements-Stage 1	15,000,000				-	10,500,000	Debt/Grant
	Senator St. /Wahneta Ave. Preliminary Design	85,000				-		Drainage Reserve
	Water Central Feedermain				3,100,000	3,100,000		Development Charges
	Sanitary Twin Forcemain Preliminary Design	182,000			1,500,000	1,500,000		Development Charges
	Front Road Traffic Environmental Assessment/Secondary Plan	200,000				-		Roads Reserve
<b>PARKS</b>								
	Vollmer Complex 12 Pickleball Courts and Parking Lot	3,000,000				-		Canada Community Building Fund (CCBF)
	Holiday Lights Expansion (phase 9 of 10)				10,000	10,000		Parks Reserve
	Boat Ramp Maintenance	35,000				-		Parks Reserve
	Town Hall Flower Planters	10,000			5,000	5,000		Parks Reserve
	Annual Playground Allocation		300,000			300,000		Parks Reserve
	Laurier Roundabout-Landscape	20,000						Parks Reserve

Town of LaSalle 2026 Proposed Capital Budget		Previously Approved Capital	Annual Capital Spending	Replace- ment and Repair	Current Enhancement Capital	Proposed Capital Budget	Future Committed Funding	Funding Source
<b>FACILITIES</b>								
	Indoor Accessibility Audit				75,000	75,000		Facilities Reserve
	Building Condition Audit (Police, Fire & Event Centre)				50,000	50,000		Facilities Reserve
	Maintenance Management Software Project				50,000	50,000		Facilities Reserve
	Vollmer Arena Protective Netting			20,000		20,000		Facilities Reserve
	Vollmer Electrical Building Roof Repair			10,000		10,000		Facilities Reserve
	Vollmer Fire Alarm Panel			25,000		25,000		Facilities Reserve
	Vollmer Refrigeration Equipment- Ice Rink Chiller			400,000		400,000		Facilities Reserve
	Outdoor Pool Painting			50,000		50,000		Facilities Reserve
	Telecommunications Tower Lighting (1900 Normandy)			20,000		20,000		Facilities Reserve
	Fire Station #1- Parking Lot (west side)			250,000		250,000		Facilities Reserve
	Workstation and Office Furniture-Multiple Locations	250,000				-		Facilities/Waterfront Reserves
	Fencing-1880 and 1900 Normandy	75,000				-		Facilities Reserve
	Town Facilities Review	50,000				-		Facilities Reserve
	Public Works Roofing for Outdoor Supplies	25,000				-		Facilities Reserve
<b>FLEET</b>								
	Full Size (3/4 ton) Crew Cab Pick up-5505			90,000		90,000		Fleet Reserve
	Full Size (3/4 ton) Crew Cab Pick up-5705			90,000		90,000		Fleet Reserve
	Full Size (1/2 ton) Crew Cab Pick up-5218			80,000		80,000		Fleet Reserve
	Full Size (1/2 ton) Crew Cab Pick up-5605			80,000		80,000		Fleet Reserve
	Full Size Passenger Vehicle-322 Administration (Electric)			50,000		50,000		Fleet Reserve
	Zero Turn Mower-5621			25,000		25,000		Fleet Reserve
	Zero Turn Mower-5622			25,000		25,000		Fleet Reserve
	Excavator-Mid Size-5304			350,000		350,000		Fleet Reserve
	Trailer-Landscape-5651			12,000		12,000		Fleet Reserve
	Utility Golf Cart			15,000		15,000		Fleet Reserve
	Vehicle Diagnostic Scanner				16,000	16,000		Fleet Reserve
	Sidewalk Profiler Attachment				40,000	40,000		Fleet Reserve
	Snow Plow Broom Attachment				25,000	25,000		Fleet Reserve
	Utility task vehicle				75,000	75,000		Waterfront Reserve
	Sea Can Storage Containers				40,000	40,000		Waterfront Reserve
<b>DRAINAGE AND STORM SEWER</b>								
	None							Stormwater Reserve
<b>PEDESTRIAN SAFETY</b>								
	Pedestrian Safety Annual Allocation		500,000			500,000		Pedestrian Safety
<b>ROADS</b>								
	Mill and Pave Road Rehabilitation-Broderick Rd./Disputed Rd.	1,500,000	1,500,000			1,500,000		Roads Reserve/OCIF
	Traffic Signal Repair/Modifications		40,000			40,000		Roads Reserve

Town of LaSalle		Previously	Annual	Replace-	Current	Proposed	Future	Funding
2026 Proposed Capital Budget		Approved	Capital	ment and	Enhancement	Capital	Committed	Source
		Capital	Spending	Repair	Capital	Budget	Funding	
	Road Needs Study			75,000		75,000		Roads Reserve
	Gunn Bridge-Retaining Wall- Kelly/Taylor	300,000				-		Roads Reserve/CCBF
<b>WATER</b>								
	Watermain Replacement		1,000,000			1,000,000		Water Reserve
	Meter Read Base Station	60,000			60,000	60,000		Water Reserve
<b>WASTEWATER</b>								
	Inflow and infiltration study			100,000		100,000		Wastewater Reserve
	Pumping Station #14/#16 Upgrade	1,200,000				-		DC Charges/Non Growth DC
	Wastewater Pump Station #3 electrical panel	75,000				-		Wastewater Reserve
<b>TOTAL PROPOSED 2025 CAPITAL BUDGET</b>		<b>40,667,000</b>	<b>3,570,000</b>	<b>1,942,000</b>	<b>16,961,000</b>	<b>22,473,000</b>	<b>49,220,000</b>	
		<b>Annual &amp; Replacement Capital Budget</b>			<b>5,512,000</b>			
					<b>Current year Capital Budget</b>		<b>22,473,000</b>	
					<b>Future Committed Capital Budget</b>		<b>49,220,000</b>	

# Capital Budget Requests

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## Information Technology - End User Hardware

**Division:** Finance and Administration **Category:** Replacement

**Capital Budget Impact:** \$76,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual allocation for various end user hardware related purchases, such as laptops and desktop computers, tablets, monitors and keyboards.

### Justification

As the Town continues to expand and as equipment becomes outdated, this general allocation will facilitate the cost of new purchases.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Existing end user hardware may become obsolete resulting in decreased efficiencies.

## Information Technology - Network/Servers

**Division:** Finance and Administration **Category:** Replacement

**Capital Budget Impact:** \$44,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual allocation for various network and server related purchases.

### Justification

As the Town continues to expand and as equipment becomes outdated, this general allocation will facilitate the cost of new purchases.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Existing servers/networks may become obsolete resulting in decreased efficiencies.

# Capital Budget Requests

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## Information Technology - IT other systems

**Division:** Information Technology **Category:** Replacement

**Capital Budget Impact:** \$110,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

The IT Other Systems category encompasses a diverse range of technologies and infrastructure such as web-site management, audio/visual, closed-circuit television, telephone and uninterrupted power supply systems that support business operations beyond core computing and networking.

### Justification

These systems are essential for communication, security, productivity, and business continuity.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Existing systems may become obsolete resulting in decreased efficiencies.

## Laserfiche Licenses

**Division:** Council Services **Category:** Growth

**Capital Budget Impact:** \$15,000 **Operating Budget Impact:** \$16,080

**Strategic Goal:** Public Services and Infrastructure

### Description

Purchase of 8 full licenses for the Laserfiche Software suite.

### Justification

Expanding staff access to the existing Laserfiche software suite will provide significant efficiencies in filing, search, and retrieval, while reducing duplication. Additional full licenses will allow employees to leverage automation solutions and targeted searching. Additional licenses will strengthen compliance, privacy, security and records protections, minimizing risk.

### Operating Cost Impact/Impact on other Departments

Operating Cost Impact/Impact on other Departments: \$2010.00 annual maintenance fee per license/per year = \$16,080.00.

### Impact of Not Proceeding

Without an expansion in licensing, the Town will underutilize the existing Laserfiche infrastructure, limiting return on investment. Departmental programs will continue to face inefficiencies and compliance issues in managing records. Meeting security, protection, and privacy requirements will present a challenge. Automation opportunities and efficiencies will remain unrealized.

# Capital Budget Requests

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## Records Management Software

**Division:** Fire Services **Category:** Replacement

**Capital Budget Impact:** \$55,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Replace records management software from FirePro to First Due.

### Justification

There are required records management changes for the implementation of Next Generation 9-1-1. Administration has been informed by FirePro that they do not have current plans to update their software to accommodate this. Our challenges include slow processing, prone to system crashes, outdated integration capabilities, no mobile access, lack of scalability and future-proofing and very poor user interface.

### Operating Cost Impact/Impact on other Departments

Both IT and LaSalle Police Service will be impacted. The annual operating cost of the new software is \$44,000. The current annual operating cost of FirePro is \$4,000. The fire service also depends on the I am Responding software for alerting the firefighters and Emergency Management team members for an annual cost of \$1,000. This functionality is included in the First Due software. The net operating budget impact is \$39,000.

### Impact of Not Proceeding

Continued instability and not being compliant with the implementation requirements of the Next Generation 9-1-1 project.

## Patrol Vehicle

**Division:** Police **Category:** Replacement

**Capital Budget Impact:** \$75,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Fleet vehicles purchase based on an efficient and fiscally responsible schedule.

### Justification

A vehicle replacement schedule allows Police Services to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

No operating impact is expected as items are replacements of existing assets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime

# Capital Budget Requests

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## **Fitness Equipment Replacement - Vollmer Fitness Centre**

**Division:** Fitness Centre **Category:** Replacement

**Capital Budget Impact:** \$45,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Request to replace 15 spin bikes at the Vollmer Recreation Centre (VRC) at an estimated \$3000 per unit. Replacement of equipment is based on the Culture and Recreation department plan to replace equipment at or nearing end of life. Models closely resembling the features of the existing equipment will be reviewed and the selected equipment will be based on quality, value, and ease of use.

### **Justification**

The replacement schedule of fitness equipment allows the municipality to provide reliable, quality equipment to members while doing so in a balanced and financially responsible way.

### **Operating Cost Impact/Impact on other Departments**

No operating impact is expected related to the purchase of the proposed equipment as we are requesting to fund this request through the reserve that was established to fund improvements in Culture and Recreation. It should be noted that each year, a transfer to reserve is made from the Fitness operating budget in the amount of \$41,800. Additionally, we would sell the old spin bikes through Gov Deals and deposit that revenue back in to the reserve.

### **Impact of Not Proceeding**

The VRC has 15 spin bikes that are all 10 years old. Although a regular maintenance program exists, our maintenance contractor has advised they are nearing end of life, and that due to age, parts are challenging to source. If denied, there is a concern for increased ongoing maintenance costs, potential equipment downtime, and potentially reduced class capacity. Additionally, repair costs could outweigh current asset value.

# Capital Budget Requests

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## **Malden Road - Normandy to Reaume**

**Division:** Infrastructure **Category:** Growth

**Capital Budget Impact:** \$7,500,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Additional funding relating to the overall costs of Malden Road-Normandy to Reaume. For information with respect to the Malden Road Environmental Update may be found at [www.lasalle.ca/town-hall/plans-reports-and-studies/malden-road-ea/](http://www.lasalle.ca/town-hall/plans-reports-and-studies/malden-road-ea/)

### **Justification**

The improvements to Malden Road are intended to meet the evolving needs of existing and future LaSalle residents.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

Delay the overall project.

## **Howard Bouffard Stormwater Infrastructure**

**Division:** Infrastructure **Category:** Growth

**Capital Budget Impact:** \$2,500,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

The design of the Howard Bouffard Stormwater Infrastructure project, a drainage system including a combination of drains, ponds and storm sewers. The design of the solution is the initial steps of the Town's successful grant application under the Housing-Enabling Water Systems Fund (HEWSF) - Intake 2.

### **Justification**

A successful application based grant application for funding to enable a storm water drainage solution as a component to the development of the area.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

Missed opportunity of funding from upper levels of government and delay in the development of the area.

# Capital Budget Requests

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## **Storm Water Management Facility (Waterfront)**

**Division:** Infrastructure **Category:** New

**Capital Budget Impact:** \$1,900,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Additional funding for stormwater pond and break wall replacement, the stormwater system will carry water from hard surfaces and directs it into the pond using structures like storm drains (catch basins) and storm sewers.

The activities include removal of dilapidated steel break walls, and replaced with a combination of break walls and natural shoreline.

### **Justification**

The stormwater management pond will release water into the Detroit river at a controlled rate, limiting the potential for erosion and flooding in the area.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

Maintain the current gravity fed storm sewer outlets.

## **Water Central Feedermain**

**Division:** Infrastructure **Category:** Growth

**Capital Budget Impact:** \$3,100,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Town of LaSalle's portion of the Central Feedermain project, a major infrastructure initiative aimed at increasing water supply flow and improving pressure for municipalities of Windsor, LaSalle and Tecumseh.

### **Justification**

The new feedermain project will support the long-term growth and development.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

Potential limitations on long-term growth and development.

# Capital Budget Requests

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## Sanitary Twin Forcemain

**Division:** Parks **Category:** New

**Capital Budget Impact:** \$1,500,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Sanitary Twin Forcemain Detailed Design.

### Justification

Town growth is coming to a point where we require the 2nd forcemain to be installed within the next few years. Preliminary design has begun, and detailed design is required in 2026 to stay on schedule.

### Operating Cost Impact/Impact on other Departments

Not applicable.

### Impact of Not Proceeding

Delay of the detailed design would delay installation.

## Holiday Light Decorations (9 of 10)

**Division:** Parks **Category:** New

**Capital Budget Impact:** \$10,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Community Connections

### Description

Expanding the display of holiday decorations/lights along established areas.

### Justification

To continue with a phased fiscally responsible approach to improving the Town decorations and lights for the holiday season.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The current level of holiday decorations will be maintained.

# Capital Budget Requests

---

## Town Hall Flower Planters

**Division:** Park **Category:** New

**Capital Budget Impact:** \$5,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Community Connections

### Description

The installation of outdoor Flower Planters at the Town Civic facilities.

### Justification

Enhancement to the Town Hall gardens. This will allow for better plant growth and provide seating options.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The current level of Town Hall gardens will be maintained.

## Annual Playground Allocation

**Division:** Parks **Category:** Replacement

**Capital Budget Impact:** \$300,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual amount allocated to the repair and rehabilitation of community playgrounds.

### Justification

Preventative maintenance of repairs and rehabilitations will increase the overall life expectancy and maintain service levels.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The risk of aging playground equipment, increased costs over the long term and possible decreased level of service.

# Capital Budget Requests

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## Accessibility Audit

**Division:** Facilities **Category:** New

**Capital Budget Impact:** \$75,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

## Description

Indoor Facility Accessibility Audit to identify physical barriers within facilities.

## Justification

Identify items within our facilities that require improvements for accessibility, and associated estimated costs.

## Operating Cost Impact/Impact on other Departments

None.

## Impact of Not Proceeding

Capital replacements and enhancements will be compliant at time of construction.

## Building Condition Audit

**Division:** Facilities **Category:** New

**Capital Budget Impact:** \$50,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

## Description

An assessment of a Police, Fire and Event Centre structural, mechanical, and architectural components to determine current state and identify necessary repairs or upgrades.

## Justification

The assessments will assist with maintenance, prioritize capital investments, and ensure safe, functional public infrastructure.

## Operating Cost Impact/Impact on other Departments

None.

## Impact of Not Proceeding

The facilities department will continue with current practice in maintaining the facilities.

# Capital Budget Requests

---

## Maintenance Management Software Project

**Division:** Public Works - Corporate **Category:** New

**Capital Budget Impact:** \$50,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Enhanced utilization of the Town's maintenance manager software and associated workflow processes.

### Justification

Continue to improve the functionality of Maintenance Manager within the Work Order system and create efficiencies.

### Operating Cost Impact/Impact on other Departments

Minimal assistance required from IT department.

### Impact of Not Proceeding

Delay in implementing more accurate repair details, staff management, workflow processes.

## Vollmer Arena Netting

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$20,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Arena Protective Netting within both ice rinks at the Vollmer recreation complex.

### Justification

The netting serves as protection to spectators and equipment within the arena and is reaching the end of its useful life. It becomes brittle over time and has been repaired in multiple areas.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Increased risk of netting not containing pucks within the playing area.

# Capital Budget Requests

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## **Vollmer Electrical Shed Roof Repair**

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$10,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Vollmer Electrical Shed Roof Repair.

### **Justification**

This is the main electrical room that serves all the outdoor fields and is used for larger events as well. The roof is leaking and is in need of replacement.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

Costly electrical repairs and down time for events using the electrical it supply.

## **Vollmer Fire Alarm Panel**

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$25,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Vollmer Fire Alarm Panel.

### **Justification**

The main panel has been giving several false alarms over the last few years. Sometimes these alarms are not easily repaired and have cost several thousand dollars to repair. In addition, the false alarms are a nuisance to Patrons and Staff to deal with.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

More nuisance and continuous repair that may take an extended time to fix.

# Capital Budget Requests

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## **Vollmer Refrigeration Equipment-Chiller**

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$400,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

The chiller is an integral part of the Vollmer refrigeration equipment, responsible for cooling liquid refrigerant to freeze and maintain the ice surface.

### **Justification**

The chiller is at the end of its useful life, and due for replacement.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

A chiller is an integral part of the refrigeration system. The system can not operate without a functional chiller. A replacement chiller would take several months to source and install, and if not a planned replacement would render the Vollmer Centre without ice for that time period.

## **Outdoor Pool Painting**

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$50,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Painting of the outdoor pool sidewalls and floor located at Front Road and Laurier which allows for greater pool clarity.

### **Justification**

Pool underwater surface is discoloured, rough and flaking in places. Pool is becoming difficult to clean and as such may lead to the “clarity dot or black dot” in the deep end being difficult to spot. The “clarity dot” is an important safety inspection tool that must be visible to lifeguards.

### **Operating Cost Impact/Impact on other Departments**

None.

### **Impact of Not Proceeding**

There is potential for closure days throughout the season - and cosmetically it does not look as good as it could.

# Capital Budget Requests

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## Telecommunications Tower Lighting

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$20,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Lighting atop the telecommunications tower located at 1900 Normandy.

### Justification

The lighting is required and is instrumental for safety purposes.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Risk of increase maintenance costs.

## Firehall #1 Parking Lot

**Division:** Facilities **Category:** Replacement

**Capital Budget Impact:** \$250,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Firehall #1 parking lot repaving (west side).

### Justification

The pavement is well past the end of its useful life, is cracking and heaved in several places.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Potential tripping accident. Continuous spot repairs.

# Capital Budget Requests

---

## Full Size Crew Cab Truck

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$90,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Full Size (3/4 ton) Crew Cab Truck to replace unit #5505.

### Justification

A vehicle & machinery replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

## Full Size Crew Cab Truck

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$90,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Full Size (3/4 Ton) Crew Cab Truck to replace unit #5705.

### Justification

A vehicle replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

# Capital Budget Requests

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## Full Size Crew Cab Truck

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$80,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Full Size (1/2 ton) Crew Cab Truck to replace unit #5218.

### Justification

A vehicle & machinery replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

## Full Size Crew Cab Truck

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$80,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Full Size (1/2 Ton) Crew Cab Truck to replace unit #5605.

### Justification

A vehicle replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

# Capital Budget Requests

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## **Full Size Passenger Vehicle (Electric/Hybrid)**

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$50,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Full size passenger hybrid or full electric vehicle to be utilized by administrative and corporate departments to replace unit #322.

### **Justification**

A vehicle replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### **Operating Cost Impact/Impact on other Departments**

Additional operating requirements, if any, will be absorbed within departmental budgets.

### **Impact of Not Proceeding**

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

## **Zero Turn Mower**

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$25,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Zero Turn Lawn Mower to replace unit #5621.

### **Justification**

A vehicle replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### **Operating Cost Impact/Impact on other Departments**

Additional operating requirements, if any, will be absorbed within departmental budgets.

### **Impact of Not Proceeding**

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

# Capital Budget Requests

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## Zero Turn Mower

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$25,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Zero Turn Lawn Mower to replace unit #5622.

### Justification

A vehicle replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

## Mid-Size Excavator

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$350,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Mid-size 20 Ton Excavator to replace unit #5304.

### Justification

The age of the current excavator is 10 years. Although functioning as it should currently, the risk of a major failure is increasing. At this time, with the age of the machine and its condition, the trade in value is at a premium.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Risk of an expensive repair cost increases as the machine ages.

# Capital Budget Requests

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## Trailer - Parks Landscape

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$12,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Utility trailer utilized in parks landscape used to efficiently transport equipment, materials between sites.

### Justification

A machinery and equipment replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

## Utility Golf Cart

**Division:** Fleet **Category:** Replacement

**Capital Budget Impact:** \$15,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

The utility golf cart is utilized within the parks division, primarily at the Vollmer Recreation Complex outdoor fields for set up and maintenance.

### Justification

A machinery and equipment replacement schedule allows the municipality to maintain a balanced fleet of vehicles and equipment.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

# Capital Budget Requests

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## Vehicle Diagnostic Scanner

**Division:** Fleet **Category:** New

**Capital Budget Impact:** \$16,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Vehicle diagnostic scanner, an electronic device to interface with fleet equipment onboard computer system to assist staff to identify issues.

### Justification

Updated scanner required for newer vehicles will enable increased efficiency in troubleshooting and maintenance.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Vehicles would be taken to a private repair shop for diagnostics. This is a less efficient method based on our fleet size.

## Sidewalk Profiler Attachment

**Division:** Fleet **Category:** New

**Capital Budget Impact:** \$40,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Sidewalk profiler/grinder attachment used to level uneven concrete surfaces, particularly where sidewalk panels have shifted and create trip hazards.

### Justification

More efficient method of sidewalk repair, following our required sidewalk inspections.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Continue to use hand-cart machine.

# Capital Budget Requests

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## **Snow Plow Broom Attachment**

**Division:** Fleet **Category:** New

**Capital Budget Impact:** \$25,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Dump truck broom attachment (rotating brush) to assist in snow clearing.

### **Justification**

Assist with shouldering operation, reducing the amount of equipment and staff on site.

### **Operating Cost Impact/Impact on other Departments**

Additional operating requirements, if any, will be absorbed within departmental budgets.

### **Impact of Not Proceeding**

Continue to use backhoe sweeper in addition to truck.

## **Utility Task Vehicle**

**Division:** Fleet **Category:** New

**Capital Budget Impact:** \$75,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### **Description**

Utility work machine for LaSalle Landing.

### **Justification**

This unit would be used in addition to our existing equipment for maintenance at the LaSalle Loop. It would be used for gardening, garbage, etc. and for staff transportation.

### **Operating Cost Impact/Impact on other Departments**

Small increase to operating budget with maintenance costs.

### **Impact of Not Proceeding**

Utilize existing equipment, but could delay certain jobs based on equipment availability.

# Capital Budget Requests

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## Seacan Storage

**Division:** Parks **Category:** New

**Capital Budget Impact:** \$40,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Seacontainers for storing LaSalle Landing equipment (mats, tent).

### Justification

Secure, weather resistant and cost effective solution for storing winter equipment during non use seasons offsite.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Have to load and unload material to store at Public Works barn. The barns do not have adequate storage space for this material, and other items would have to be removed.

## Pedestrian Safety Annual Allocation

**Division:** Roads **Category:** Replacement

**Capital Budget Impact:** \$500,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual allocation to address various pedestrian safety initiatives throughout the Town. Sidewalk network expansion, accessibility needs, street lights, etc.

### Justification

The need to expand the pedestrian network is increasing and this annual allocation allows the Town to carry out minor projects related.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Possible delays in the completion of pedestrian safety initiatives.

# Capital Budget Requests

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## Mill and Pave Annual Allocation-Disputed Road

**Division:** Roads **Category:** Replacement

**Capital Budget Impact:** \$1,500,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual mill and pave program. The second phase of the rehabilitation of Broderick Road and Disputed Road based on the condition assessment outlined within Council report PW-1-2024.

### Justification

To maintain roads in a condition that is representative to our service levels. In addition, mill and pave is an integral part of an effective asset management plan.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The absence of a mill and pave program reduces the overall life expectancy of a road, leading to increase costs in the long term.

## Traffic Signal Repair/Modifications

**Division:** Roads **Category:** Replacement

**Capital Budget Impact:** \$40,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual traffic signal upgrades and modifications.

### Justification

An equipment replacement schedule allows the municipality to maintain a balanced fleet of equipment.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The use of equipment which has exceeded its useful life risks additional repair costs and increased equipment downtime.

# Capital Budget Requests

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## Road Needs Study

**Division:** Roads **Category:** Replacement

**Capital Budget Impact:** \$75,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

A comprehensive assessment that evaluates the current condition and road usage to guide capital investment.

### Justification

The roads need study will provide information to prioritize maintenance, rehabilitation projects based on safety, traffic demand, and community growth.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Lack of information to support capital investment as well as not meeting legislated requirement of conducting periodic studies.

## Annual Watermain Replacement

**Division:** Water **Category:** Replacement

**Capital Budget Impact:** \$1,000,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Annual allocation for watermain replacement.

### Justification

This program covers the annual watermain replacements that are identified throughout the year as issues become apparent through water breaks, etc.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

Not addressing annual needs for maintenance and repairs, which may lead to decreased effectiveness and increasing maintenance costs.

# Capital Budget Requests

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## Meter Read Base Station

**Division:** Water **Category:** New

**Capital Budget Impact:** \$60,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

The installation of an additional meter read base station which is utilized to remotely read user water volumes. As the project continues to evolve, further funding requirements have been determined.

### Justification

As growth occurs within the Town, additional meter read stations are required to capture usage data.

### Operating Cost Impact/Impact on other Departments

Additional operating requirements, if any, will be absorbed within departmental budgets.

### Impact of Not Proceeding

The current meter read base stations may not have the breadth and reach to gather data from all users as required, necessitating manual intervention.

## Inflow and Infiltration Testing

**Division:** Wastewater **Category:** New

**Capital Budget Impact:** \$100,000 **Operating Budget Impact:** \$0

**Strategic Goal:** Public Services and Infrastructure

### Description

Perform I&I (Inflow and Infiltration) testing on a portion of the the Town's sanitary system to identify possible storm water inflows and reduce treatment volumes.

### Justification

Any additional stormwater that infiltrates the sanitary system is treated at the Lou Ramano Treatment Plant. Reducing the flows would reduce the cost of treatment.

### Operating Cost Impact/Impact on other Departments

None.

### Impact of Not Proceeding

Potentially have unnecessary flows being treated.

# Reserve/Deposit Forecast

2026 Proposed Budget

Type	Account	Est. Bal. At 12/31/25	Estimated Funding Additions						2026-2031 Expenses	Est. Bal. 12/31/31
			2026	2027	2028	2029	2030	2031		
Reserve	Tax Stabilization	4,875,900	242,800	247,700	252,700	257,800	263,000	268,300	(1,532,300)	4,875,900
Reserve	LaSalle Landing/Waterfront	2,731,500	1,082,700	1,354,400	1,631,500	1,914,100	2,202,400	2,496,400	(12,681,500)	731,500
Reserve	Working Capital	1,119,700	50,000	50,000	50,000	50,000	50,000	50,000	(300,000)	1,119,700
Reserve	Facility Capital	7,004,800	848,900	865,900	883,200	900,900	918,900	937,300	(11,355,100)	1,004,800
Reserve	Insurance	507,000	94,300	96,200	98,100	100,100	102,100	104,100	(594,900)	507,000
Reserve	Strategic Planning	1,695,500	300,000	331,000	362,600	394,900	427,800	461,400	(3,973,200)	-
Reserve	Information Technology	213,800	242,800	297,700	303,700	309,800	316,000	322,300	(1,792,300)	213,800
Reserve	Green Space / Woodlot	978,000	25,000	25,000	25,000	25,000	25,000	25,000	-	1,128,000
Reserve	Election	149,500	38,000	38,000	38,000	38,800	39,600	40,400	(217,800)	164,500
Reserve	Fire - Equipment	70,500	300,000	585,000	885,000	1,185,000	1,485,000	1,735,000	(6,175,000)	70,500
Reserve	Police - Equipment	(127,400)	300,000	400,000	600,000	800,000	1,000,000	1,200,000	(4,050,000)	122,600
Reserve	Fleet	1,059,800	543,000	553,900	565,000	576,300	587,800	599,600	(3,425,600)	1,059,800
Reserve	Asset Replace/Repair (IRR)	4,450,200	3,324,000	3,640,500	3,963,300	4,292,600	4,628,500	4,971,100	(24,820,000)	4,450,200
Reserve	Road Network	20,616,300	3,400,000	3,468,000	3,537,400	3,608,100	3,680,300	3,753,900	(26,447,700)	15,616,300
Reserve	Drains & Storm Water Mgt	16,157,500	2,200,000	2,244,000	2,288,900	2,334,700	2,381,400	2,429,000	(19,878,000)	10,157,500
Reserve	Sidewalk, trails and streetlights	640,500	530,000	540,600	551,400	562,400	573,600	585,100	(3,343,100)	640,500
Reserve	Long-term Capital Financing Stra	-	250,000	250,000	250,000	250,000	250,000	250,000	(1,500,000)	-
Reserve	Fuel System	219,100	20,000	20,000	20,000	20,000	20,000	20,000	(125,000)	214,100
Reserve	Transit	353,000	-	-	-	-	-	-	-	353,000
Reserve	Culture and Recreation	853,200	40,000	40,000	40,000	40,000	40,000	40,000	(240,000)	853,200
Reserve	Parks	238,800	220,000	224,400	228,900	233,500	238,200	243,000	(1,388,000)	238,800
Reserve	HR / Health and Safety	104,400	10,000	20,000	30,000	40,000	40,800	41,600	(182,400)	104,400
Reserve	Vollmer Complex (cap. Reinvest.	1,138,400	182,000	185,600	189,300	193,100	197,000	200,900	(1,147,900)	1,138,400
Reserve	Planning Projects	251,800	38,000	38,800	39,600	40,400	41,200	42,000	(240,000)	251,800
Reserve	Accessibility Projects	1,118,900	140,000	142,800	145,700	148,600	151,600	154,600	(883,300)	1,118,900
Reserve	Development Charges-Growth	11,703,700	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(9,000,000)	8,703,700
Reserve	Sewer Projects	10,445,400	2,500,000	1,510,000	1,530,000	1,560,000	1,580,000	1,580,000	(10,260,000)	10,445,400
Reserve	Water Projects	10,718,800	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	(18,000,000)	10,718,800
Reserve	Water Emergency	1,500,000	-	-	-	-	-	-	-	1,500,000
Reserve	LDC-Non Growth	20,078,300	600,000	612,000	624,200	636,700	649,400	662,400	(7,000,000)	16,863,000
Reserve	Contributions - Developers	1,210,400	25,000	25,000	25,000	25,000	25,000	25,000	(600,000)	760,400
Reserve	Deposits - Developers	7,000,000	-	-	-	-	-	-	(150,000)	6,850,000
Reserve Fund	Building Activity	1,217,343	-	-	-	-	-	-	-	1,217,343
Reserve Fund	Essex Power Equity	13,848,600	500,000	500,000	500,000	500,000	500,000	500,000	-	16,848,600
Dep./Def. Rev.	Canada Community Building	5,518,900	1,714,000	1,714,000	1,714,000	1,714,000	1,714,000	1,714,000	(13,043,450)	2,759,450
Dep./Def. Rev.	Provincial Gas Tax	239,500	285,000	285,000	285,000	285,000	285,000	285,000	(1,949,500)	-
Dep./Def. Rev.	OCIF Formula Based Grant	3,694,700	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(7,847,350)	1,847,350
Dep./Def. Rev.	Parkland	1,641,700	160,000	163,200	166,500	169,800	173,200	176,700	-	2,651,100
<b>Total Reserves, Reserve Funds and Deposits</b>		<b>155,238,043</b>	<b>25,205,500</b>	<b>25,468,700</b>	<b>26,824,000</b>	<b>28,206,600</b>	<b>29,586,800</b>	<b>30,914,100</b>		<b>127,300,343</b>