

2026 Proposed Budget and Business Plan

Proposed Budget



LaSalle

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

Welcome Message



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
Capital Fund Expenditures		\$22,473,000

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

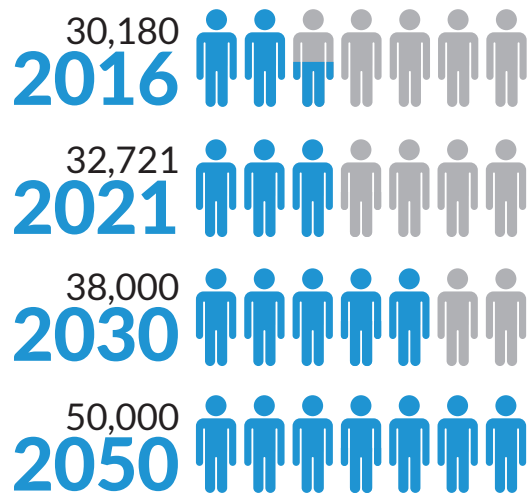


Sue Desjarlais

**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



- 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

2026 PROPOSED BUDGET

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)

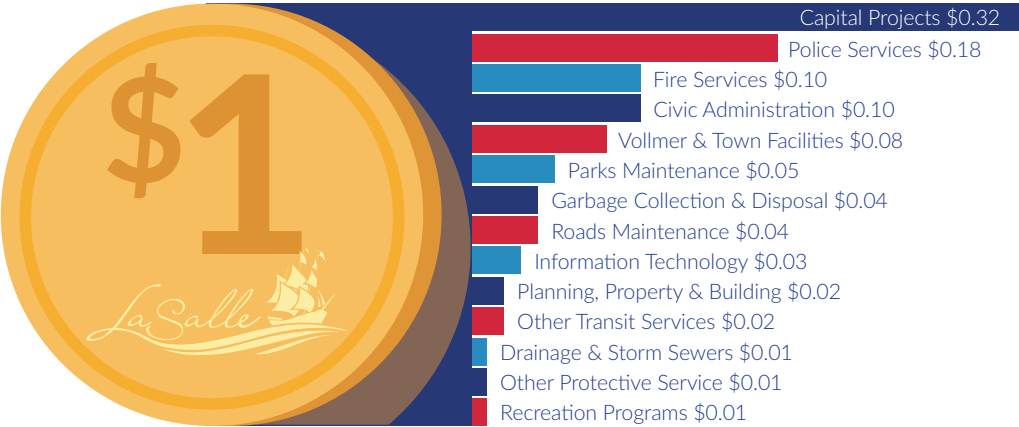
Reference: Town of LaSalle Economic Development Strategic Plan

2026 Budget at a Glance

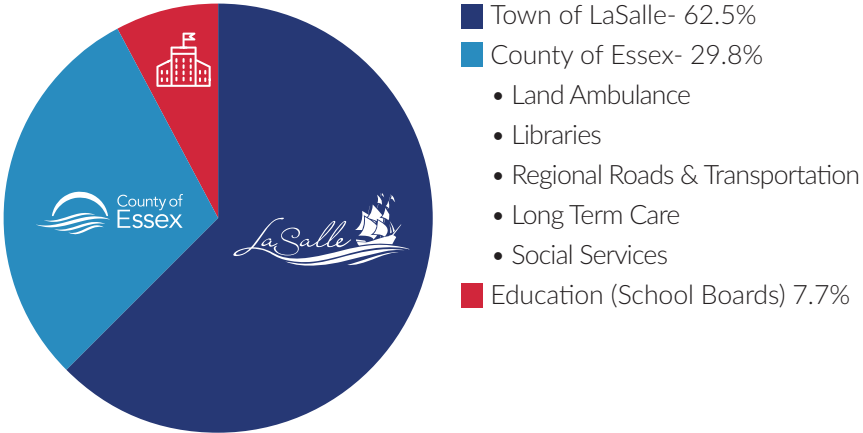
Building a Complete Community

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
Total Change			\$60.20

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	+\$0.04
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



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.

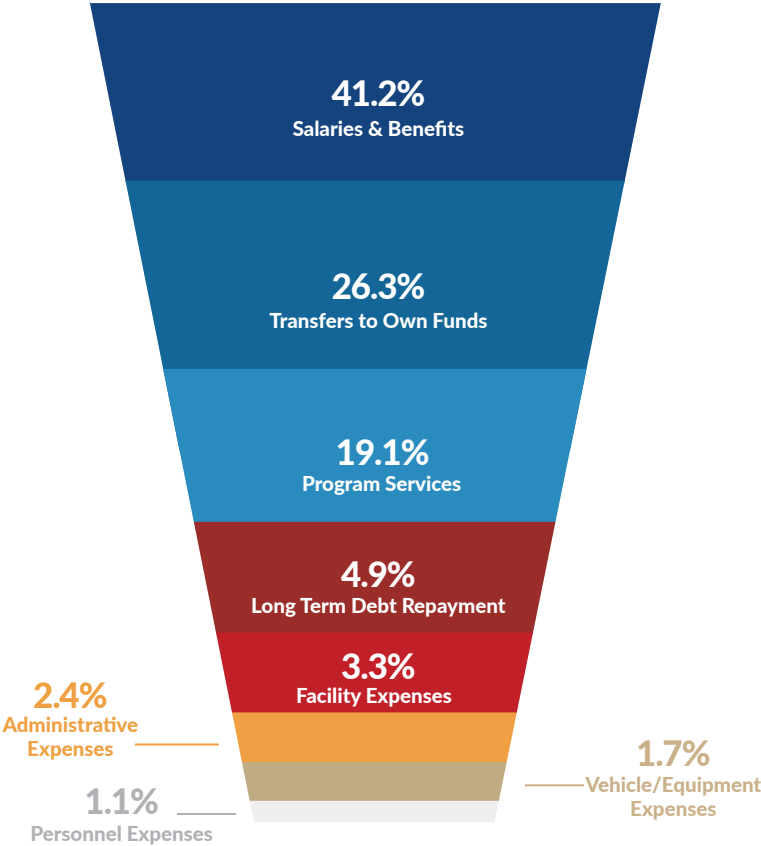
The Event Centre, The Rotary Circle and The Loop are all part of the LaSalle Landing waterfront project. Located along the Heritage Detroit River, the area is being transformed into a vibrant, year-round destination. The next phase of the project will be determined by Council in 2026.



2026 Operating Budget Overview

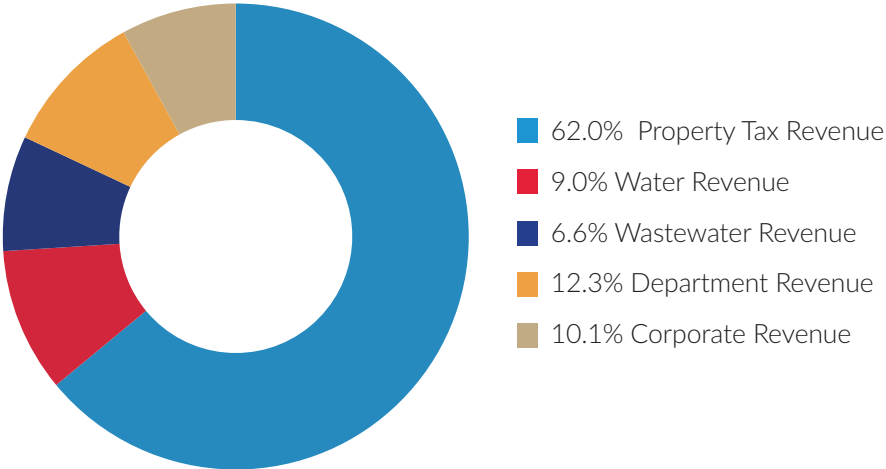
Operating Budget Investments to Support a Complete Community

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.

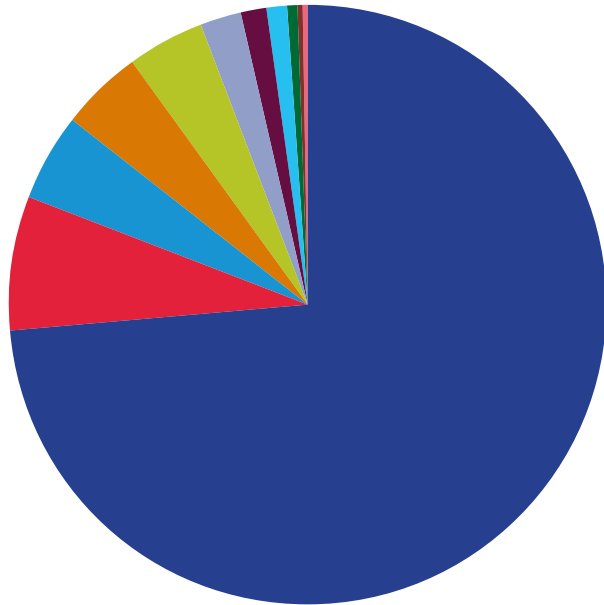


Comparison to Prior Year	2025	2026
Prior Year Levy	\$45,818,400	\$50,003,300
Assessment Growth Revenue	\$1,455,300	\$1,267,200
Tax Rate Change Revenue	\$2,729,600	\$2,990,400
Total Levy	\$50,003,300	\$54,260,900

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%

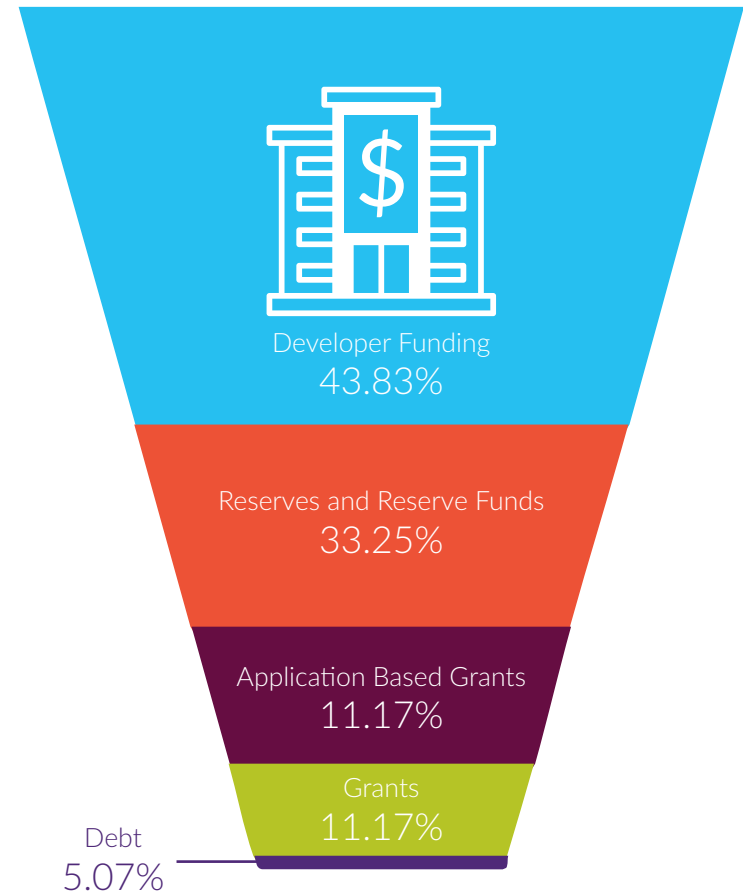
Council Services - 0.07%

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)

Lakeshore	848
Essex	819
Windsor	849
Amherstburg	726
LaSalle	692
Leamington	683
Tecumseh	680
Kingsville	559

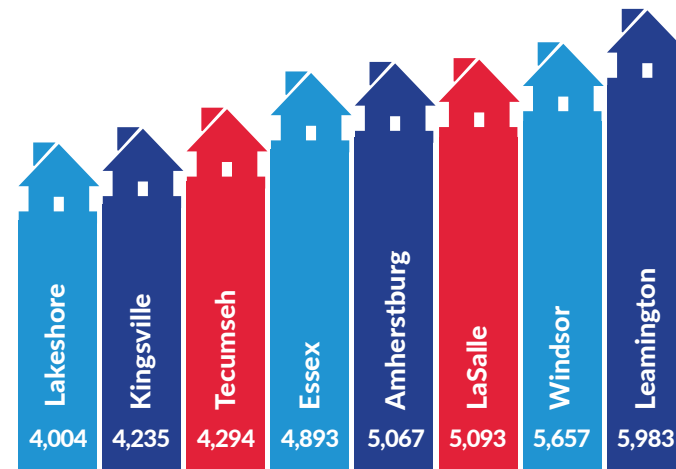


2025 Wastewater Charges on a Home
(Using 324 Cubic Metres of Water Annually)

Amherstburg	1,219
Lakeshore	1,034
Essex	1,027
Leamington	878
Windsor	806
Tecumseh	714
LaSalle	590
Kingsville	575

2025 Average Property Taxation Charges on a Home

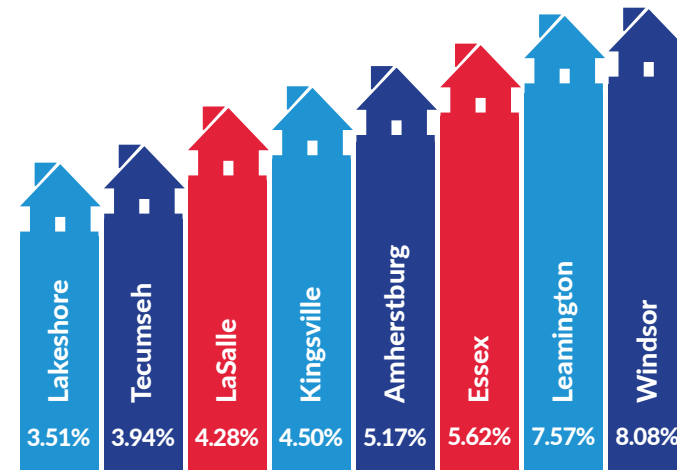
Current Assessment Value of \$270,000



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

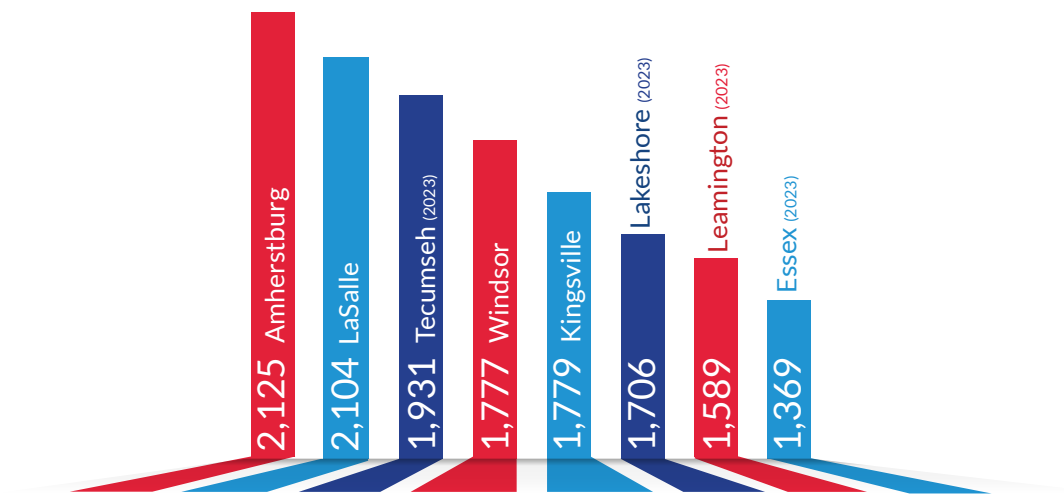
	Taxation	Water	Wastewater	Total
Windsor	5,657	748	806	7,211
Leamington	5,983	683	878	7,544
Amherstburg	5,067	726	1,219	7,013
Essex	4,893	819	1,027	6,739
LaSalle	5,093	692	590	6,375
Lakeshore	4,004	848	1,034	5,887
Tecumseh	4,294	680	714	5,688
Kingsville	4,235	559	575	5,369



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)

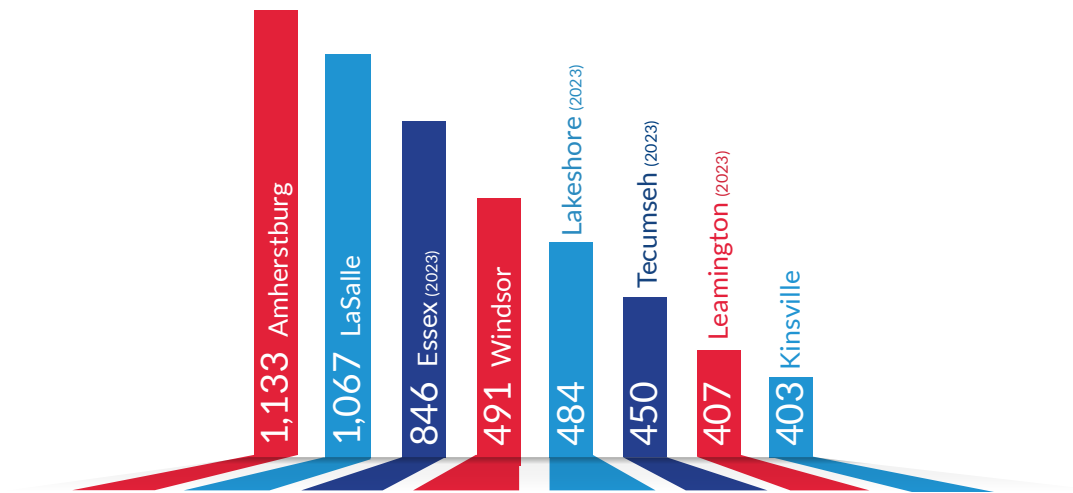


Essex County and Provincial Comparisons

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)

