

LIVING *LaSalle*

2025 Proposed Budget and Business Plan

Proposed Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of LaSalle
Ontario**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

Town of LaSalle Council

2025 Proposed Budget Summary

	2025 Base Budget	2025 Total Proposed Budget
General (Operating) Fund Gross Expenditures	\$66,017,300	\$67,883,500
General (Operating) Fund Net Expenditures	\$56,822,900	\$58,996,000
General (Operating) Fund Expenditures raised from property taxes	\$48,295,200	\$50,468,300
Water Fund Gross Expenditures	\$8,284,000	\$8,284,000
Wastewater Fund Gross Expenditures	\$6,402,200	\$6,402,200
Capital Fund Expenditures		\$10,078,900

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
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519-818-6666



Mike Akpata
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519-796-3472



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Sue Desjarlais
Councillor
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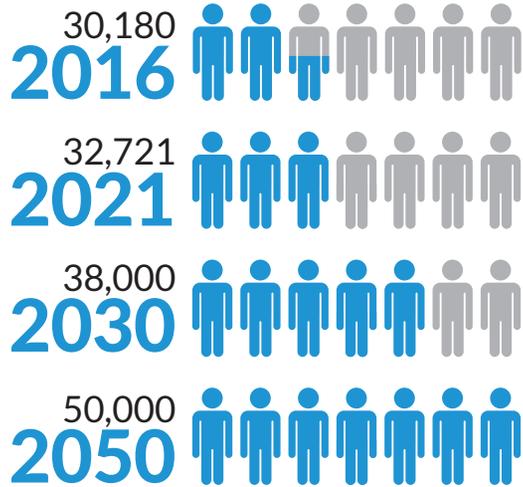
Jeff Renaud
Councillor
519-816-0371



Anita Riccio-Spagnuolo
Councillor
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Snapshot of a Growing Community

Estimated Population Growth



Reference: Town of LaSalle Economic Development Strategic Plan

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



- 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

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

294 Average annual resident units (5 year)

Reference: Town of LaSalle Economic Development Strategic Plan

2025 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 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

	2024 Approved Budget	2025 Base Budget	2025 Requested Budget
Municipal Total	\$45,818,400	\$48,295,200	\$50,468,300
Municipal Tax Rate	1.1071%	1.1319%	1.1846%



Residential Municipal Taxes on the Average Residential Home

\$2,989.17	2024	Approved Budget
\$3,056.13	2025	Base Budget
\$3,198.41	2025	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 \$209 per year or \$17.43 per month.

2025 Proposed Overall Tax Rate

YEAR	2024	2025
Municipal Tax Rate	1.1071%	1.1846%
County Rate*	0.5405%	0.57488%
Education Rate*	0.153%	0.153%
Overall Rate	1.8006%	1.9125%

*Estimated

Municipal Taxes Per \$100,000 of Assessment

\$1,184.60

Water & Wastewater Rates



Average Annual User	2024	2025	Change
Water Meter Charge	\$60.00	\$60.00	\$0.00
Water Main Charge	\$222.00	\$240.00	\$18.00
Water Consumption	\$300.74	\$304.92	\$4.18
Wastewater Surcharge	\$300.74	\$304.92	\$4.18
Wastewater Capital	\$180.00	\$198.00	\$18.00
Total Change \$44.37			

Municipal User Charges	2024 User Rate	Proposed 2025 User Rate	Change
Quarterly Base Residential Water Meter Rate	\$15.00	\$15.00	-
Quarterly Watermain Replacement Charge	\$55.50	\$60.00	+\$4.50
Water Consumption (0-81 m3)	\$1.19	\$1.21	+\$0.02
Water Consumption (81-135 m3)	\$1.40	\$1.43	+\$0.03
Water Consumption (Over 135 m3)	\$1.52	\$1.55	+\$0.03
Wastewater Surcharge	100% of water	100% of water	-
Quarterly Wastewater Capital Replacement Charge	\$45.00	\$49.50	\$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

Strategic Goals

Our journey to implementing our vision to be a safe and active community with vibrant neighbourhoods and thriving business districts, and our mission to provide exceptional public services in an environmentally and fiscally responsible manner, begins with five strategic goals building on what makes LaSalle, LaSalle. These goals will help us turn our vision into reality.

1. The Town of LaSalle is committed to enhancing organizational excellence.
2. The Town of LaSalle will sustain strong public services and infrastructure.
3. The Town of LaSalle will strengthen the community's engagement with the Town.
4. The Town of LaSalle will grow and diversify its local economy.
5. The Town of LaSalle will build on our high-quality of life.

Each of the strategic goals and initiatives will support LaSalle in this ambitious plan to deliver on its mission and achieve its mission in a way that is as unique as is the Town of LaSalle. Full details on the strategic goals and associated initiatives can be found at www.lasalle.ca/strategicplan

LIVING *LaSalle*

VISION



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

MISSION

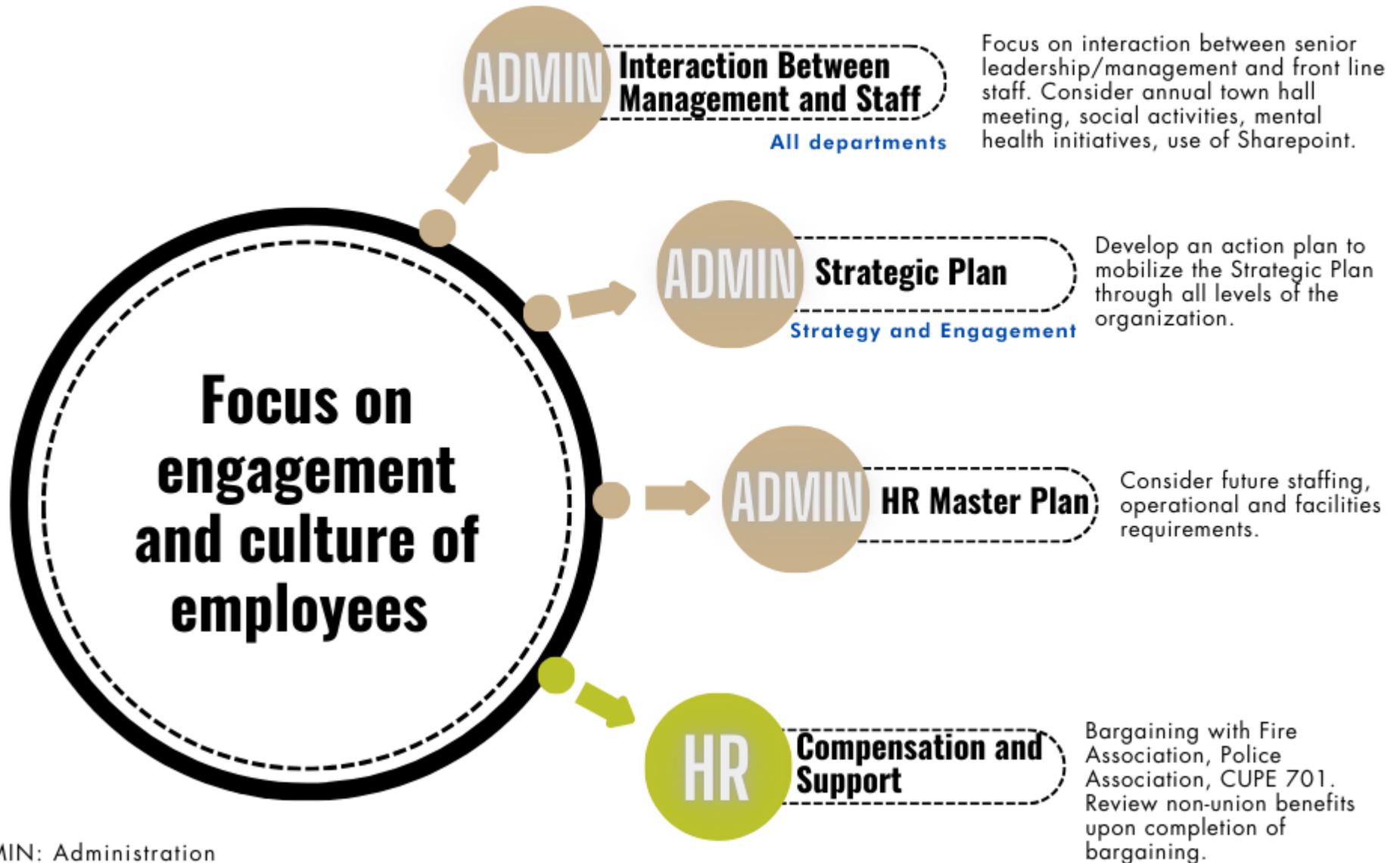


The Town of LaSalle is committed to providing exceptional public services in an environmentally and fiscally responsible manner."

VALUES

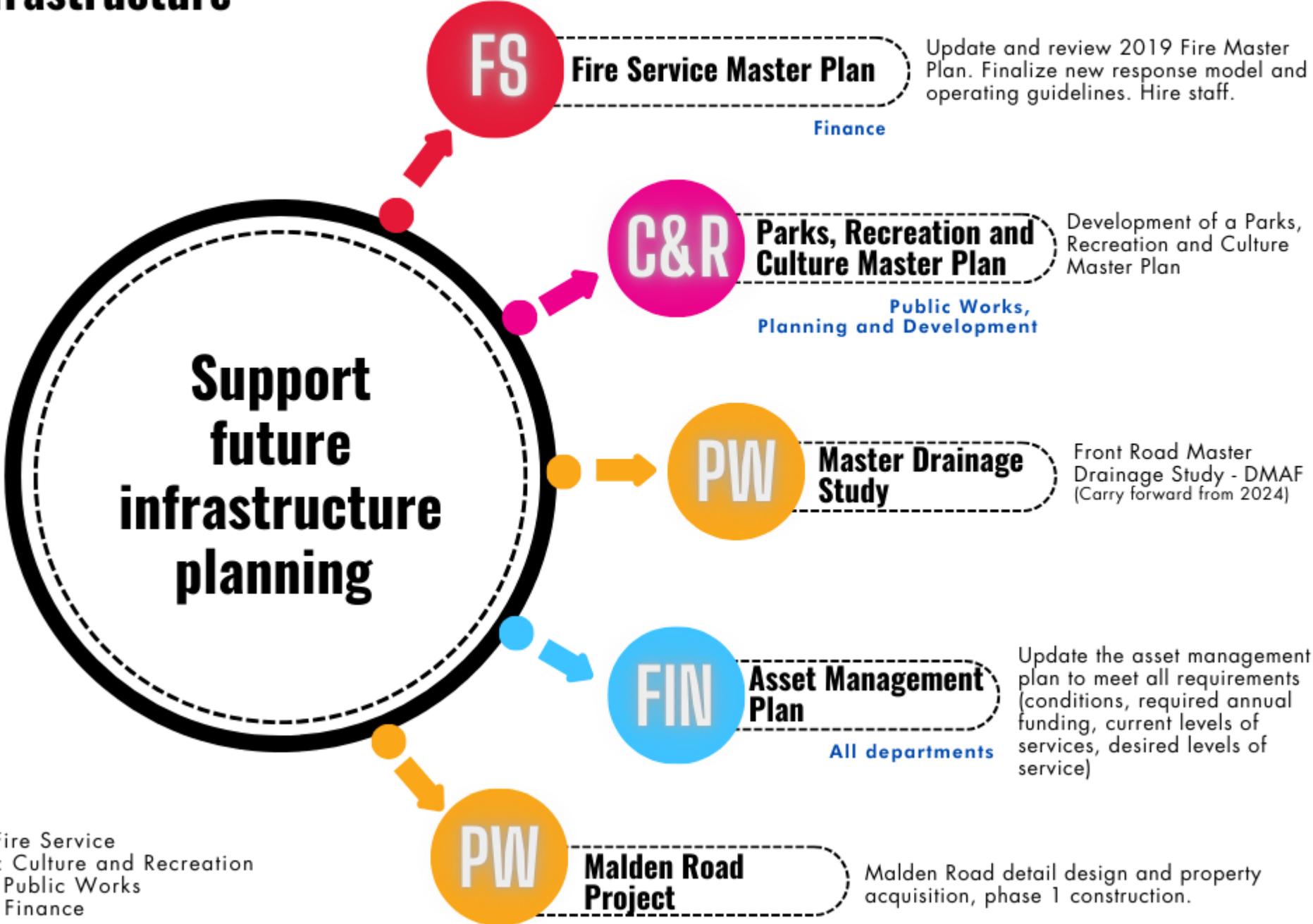
- Responsibility
- Approachability
- Accountability
- Passion
- Forward Thinking
- Collaboration

2025 Strategic Goal: The Town is committed to enhancing organizational excellence



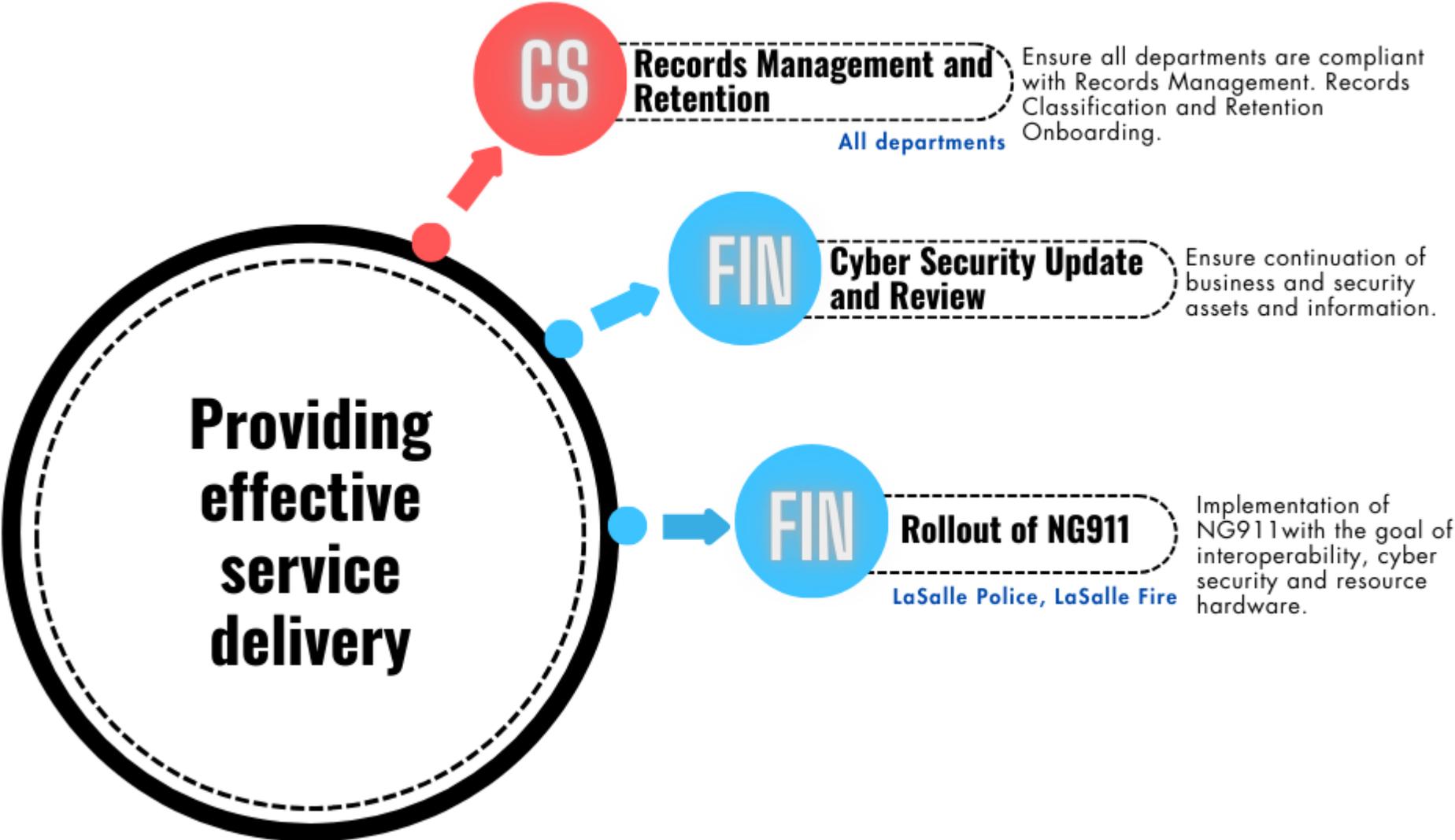
ADMIN: Administration
HR: Human Resources

2025 Strategic Goal: The Town will sustain strong public services and infrastructure



FS: Fire Service
 C&R: Culture and Recreation
 PW: Public Works
 FIN: Finance

2025 Strategic Goal: The Town will sustain strong public services and infrastructure



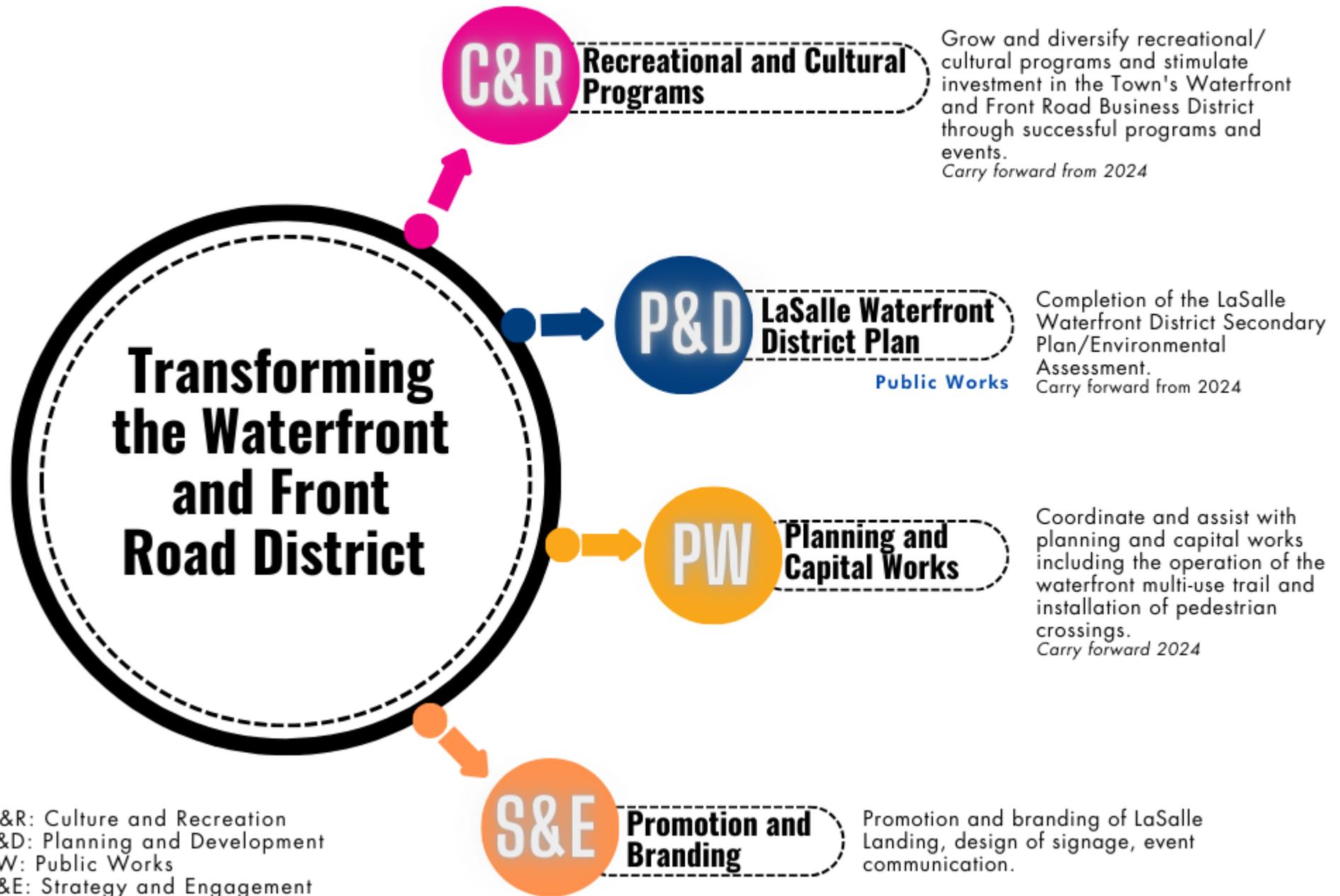
CS: Council Services
FIN: Finance

2025 Strategic Goal: The Town will strengthen the community's engagement with the Town

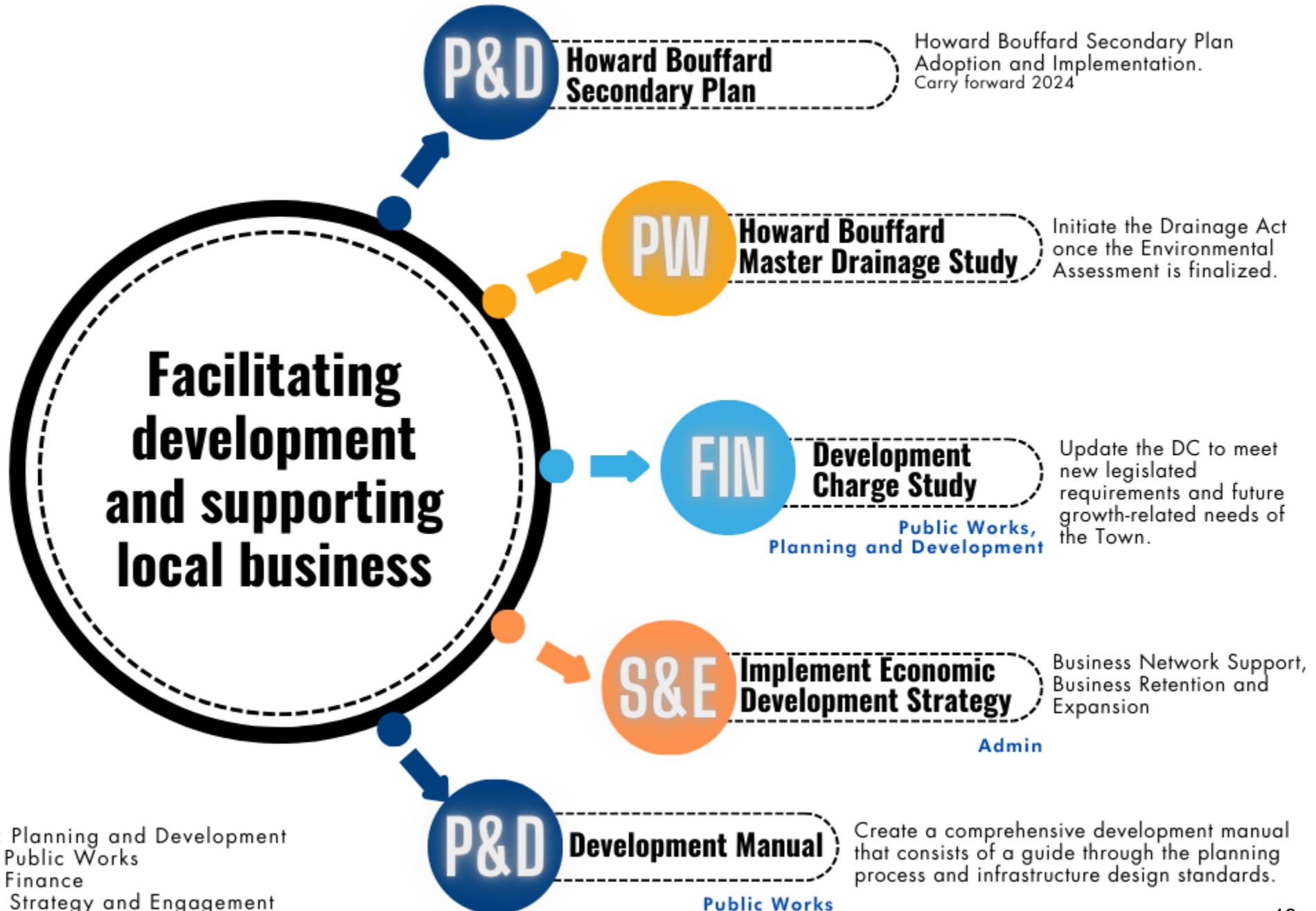


S&E: Strategy and Engagement
ADMIN: Administration

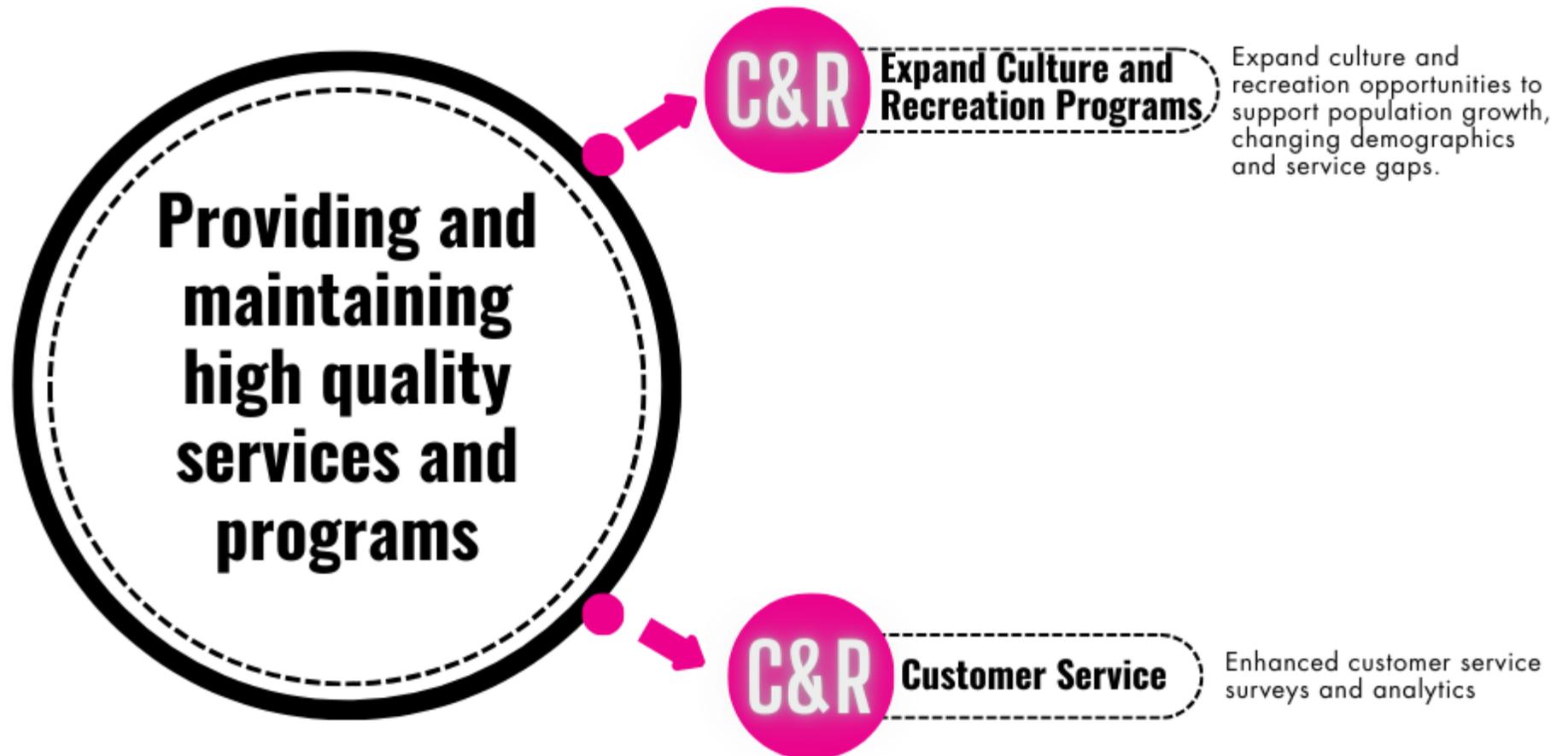
2025 Strategic Goal: The town will grow and invest



2025 Strategic Goal: The Town will grow and invest



2025 Strategic Goal: The Town will build on our high-quality of life



C&R: Culture and Recreation

LaSalle Landing Waterfront Project



www.lasalle.ca/waterfront

Key Drivers and Goals

- LaSalle Landing, located along the Heritage Detroit River, will be a connected, multi-amenity environment that offers the community an expanded, year round destination.
- It will be an authentic site that captures the rich history and culture of LaSalle, showcasing our three cultures of English, French and Indigenous.
- The individual components will offer a mix of uses for both indoor and outdoor programming.
- The parkland will be a walkable, active and passive recreational environment that links the buildings with the landscape.
- It will also be a sustainable and technology-infused environment welcoming users of all ages and abilities.



Winter Loop and Summer Water Feature

The loop will offer winter ice skating and walking, biking, jogging, and in-line skating in the summer. The circular water feature, the Rotary Circle, will feature water jets bubbling up from the concrete for warm weather fun.

The opening of the winter loop is anticipated to be at the end of December 2024, weather dependent. The Rotary Circle will be open in spring 2025.



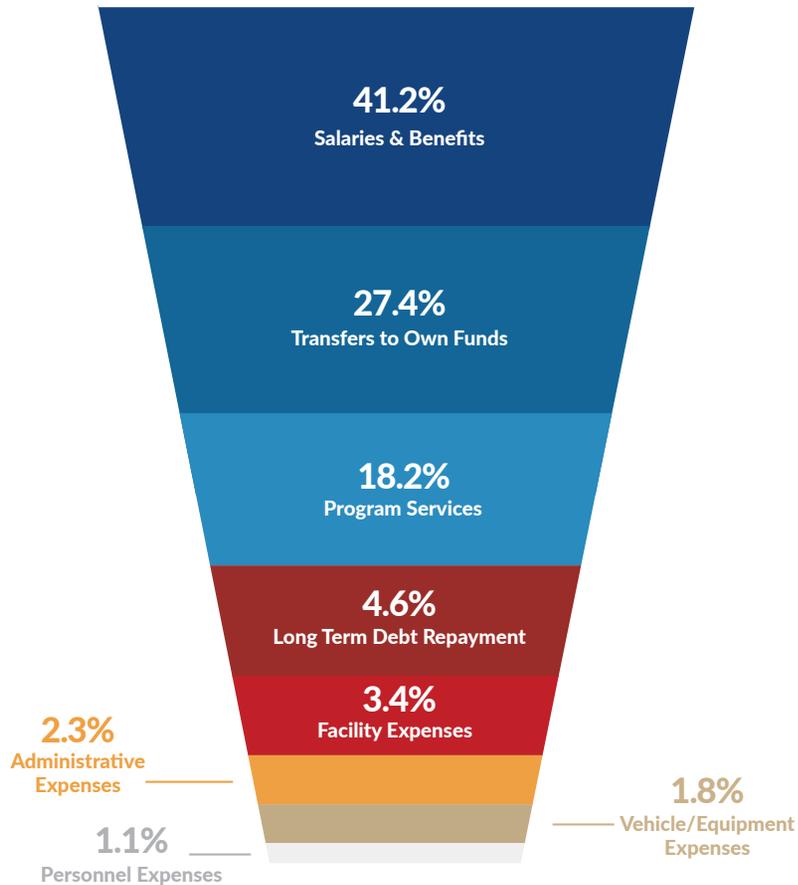
Fun facts about the main trail loop:

- The trail loop will need approximately 400 cubic meters of concrete, which equates to about 50 truckloads.
- There are approximately 21 km of refrigeration piping in the concrete loop. For a comparison, this would stretch down Laurier Drive, from the LaSalle Boat Ramp to Howard Avenue, and back to the boat ramp.
- There are approximately 31 metric tons of reinforcing steel to be placed in the concrete loop. This is equivalent to the weight of about 31 fully mature Clydesdale horses.
- The concrete loop is supported by about 76 foundations/footings installed perpendicular to the trail, 4.8 m apart.

2025 Operating Budget Overview

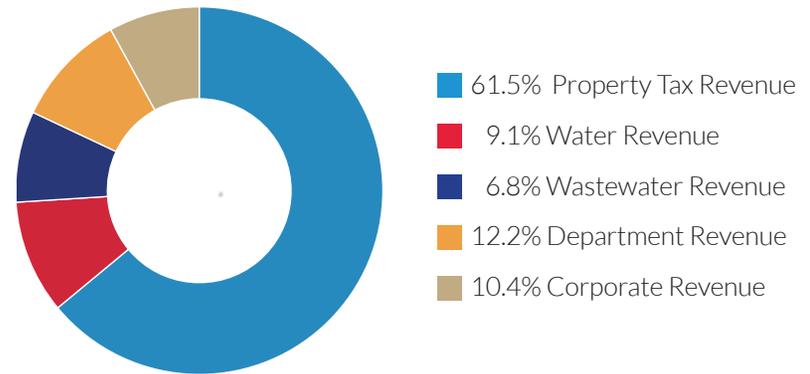
Operating Budget Investments to Support a Complete Community:

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 2025 gross operating budget provides for \$82.0 million in spending on people, contracts and other expenses to deliver the programs and services to LaSalles’s growing community:



Funding Sources:

The 2025 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	2024	2025
Prior Year Levy	\$42,823,300	\$45,818,400
Assessment Growth Revenue	\$ 692,800	\$ 1,455,300
Tax Rate Change Revenue	\$ 2,302,300	\$ 3,194,600
Total Levy	\$45,818,400	\$50,468,300

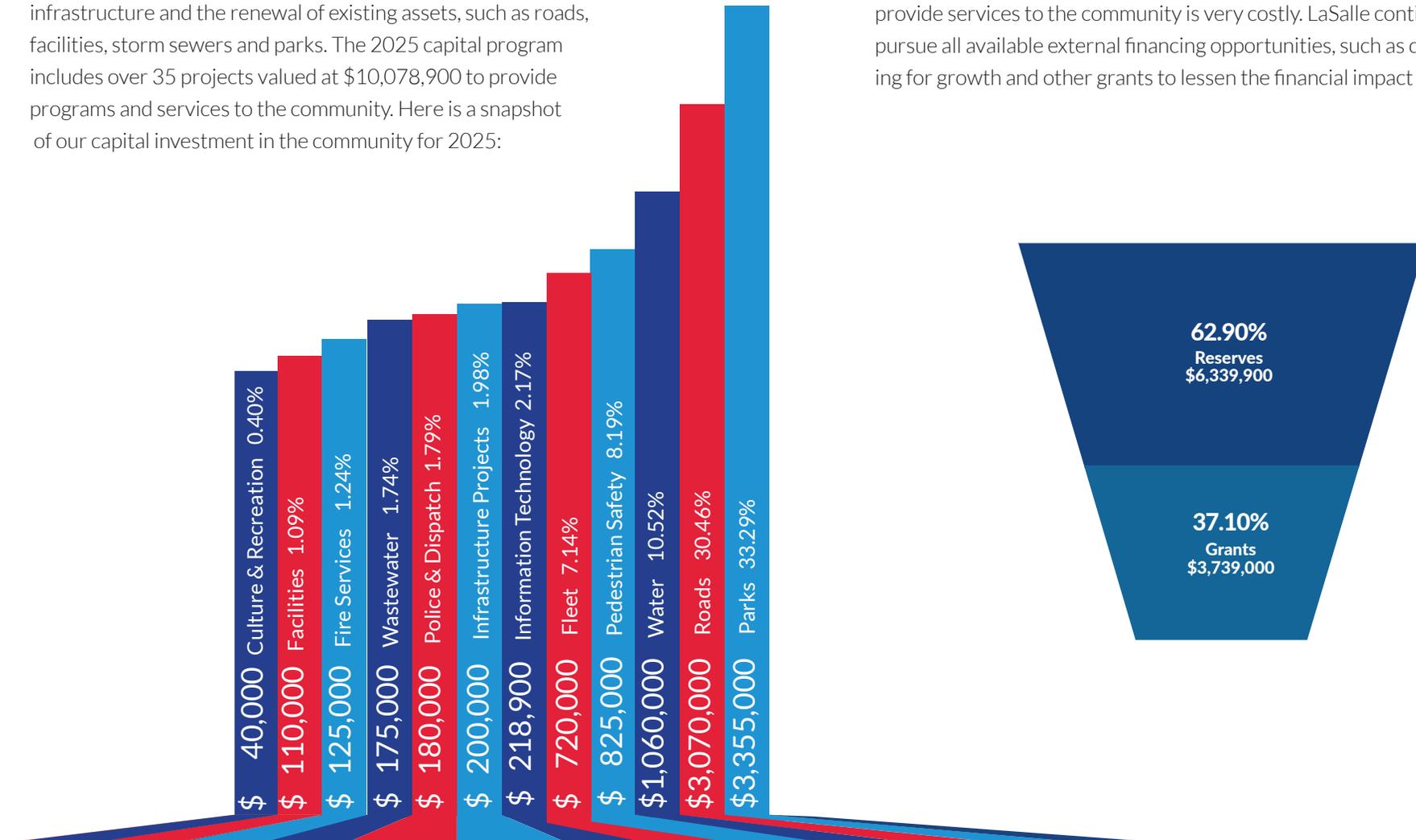
2025 Capital Budget Overview

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 2025 capital program includes over 35 projects valued at \$10,078,900 to provide programs and services to the community. Here is a snapshot of our capital investment in the community for 2025:

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

Affordability

Municipal Property Taxes as a % of household Income.

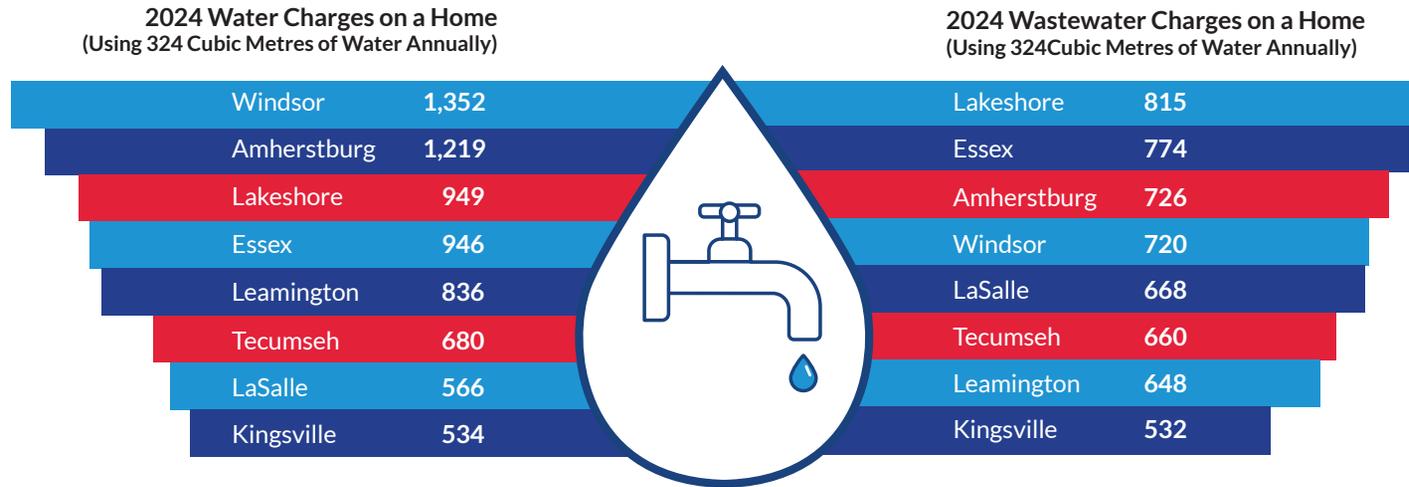


LaSalle is third lowest in the Windsor-Essex County at 4.09%.

2024 Total Taxation Water & Wastewater Charges on a Home (Valued at \$270,000 Using 324 Cubic Meters of Water Annually)

	Taxation	Water	Wastewater	Total
Windsor	5,489	720	1,352	7,560
Leamington	5,752	648	836	7,236
Amherstburg	4,866	726	1,219	6,811
Essex	4,596	744	946	6,316
LaSalle	4,862	668	566	6,095
Lakeshore	3,918	815	949	5,682
Tecumseh	4,143	660	680	5,483
Kingsville	4,101	532	534	5,167

Taxation Water & Wastewater Charges



2024 Average Property Taxation Charges on a Home

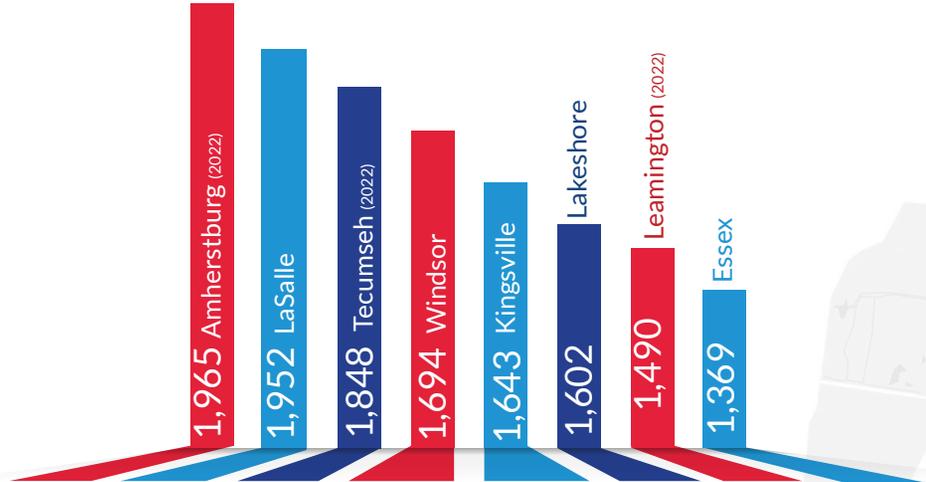
(Current Assessment Value of \$270,000)



Essex County Comparisons

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

2023 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.

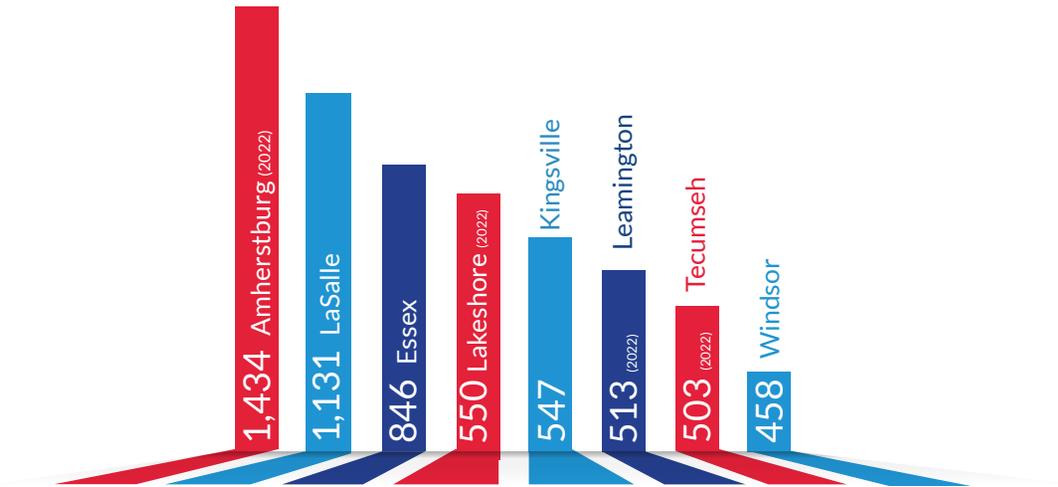
(Source: MIDAS, FIR schedules SLC 2 0041 01, SLC 22 9299 12, SLC 22 9299 13)

Essex County Comparisons

2023 Debt Per Capita

Debt per capita is calculated as the total outstanding debt balance divided by population. LaSalle has moved from fourth highest to second highest of the county municipalities when it comes to debt issuance as a result of a recent debt issuance of \$10 million tied to the Small Coast Waterfront Experience. 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)



2023 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)

