Asset Management Plan
Tax-supported Assets

Municipality of Mississippi Mills

Final Report

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca

June 24, 2025

Table of Contents

Table of Contents (Cont'd)

Report

Chapter 1
Introduction

1. Introduction

1.1 Overview

The main objective of an asset management plan is to use a municipality's best available information to develop a comprehensive long-term plan for capital assets. In addition, the plan should provide a sufficiently documented framework that will enable continual improvement and updates of the plan, to ensure its relevancy over the long term.

The project has been completed in three phases. The first phase focused on complying with the July 1, 2022 requirements of Ontario Regulation 588/17 (O. Reg. 588/17) for core[1] assets and was completed in August 2022. The second phase focused on complying with the July 1, 2024 requirements of O. Reg. 588/17 for non-core[2] assets and was completed in July 2024. The third and final phase of the project built on the work completed through the previous phases, with a focus on identifying proposed levels of service and developing a financial strategy to support the asset management plan. This report is the outcome of the third phase and brings the Municipality into full compliance with the 2025 requirements of O. Reg. 588/17.

It is noted that an asset management plan for the Municipality's water and wastewater infrastructure has been prepared under separate cover. The asset management plan presented herein covers the Municipality's tax-supported assets. The total replacement cost for the Municipality's tax-supported assets is estimated to be approximately $368.7 million. A breakdown of the total replacement cost by asset class is provided in Table 1-1 and is illustrated in Figure 1-1. Roads comprise the largest share of this replacement cost at approximately $150.2 million (40.7%), followed by facilities at approximately $104.7 million (28.4%), stormwater at approximately $45.2 million (12.3%), bridges and culverts at approximately $29.1 million (7.9%), fleet and equipment assets at approximately $25.0 million (6.8%), parks and recreation assets at

[1] Core infrastructure assets are defined by O. Reg. 588/17 as being roads, bridges, culverts, and any asset that is utilized in the provision of water, wastewater, and stormwater services.

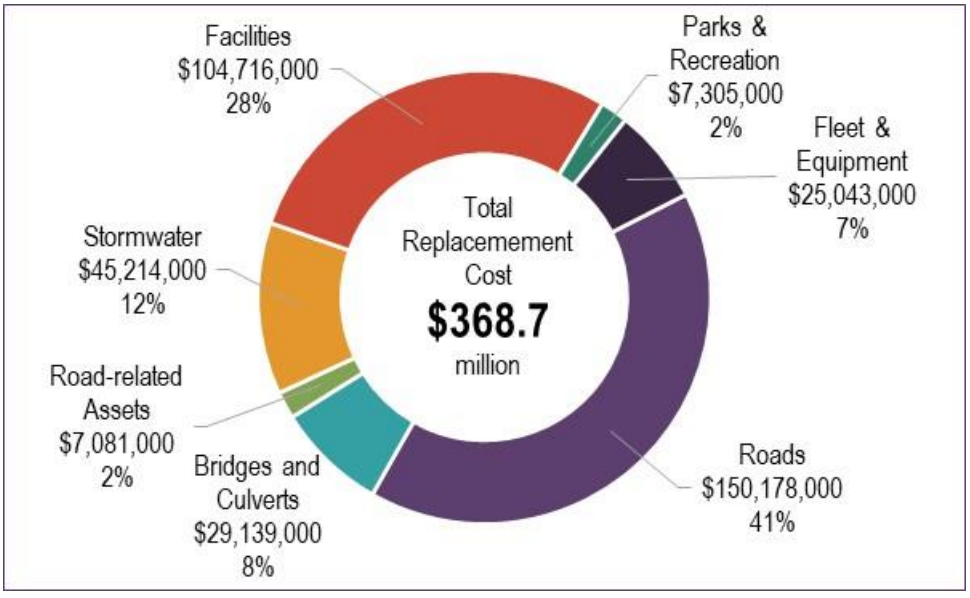
[2] Non-core infrastructure assets are any other assets owned and managed by a municipality that are not included within the definition of core infrastructure assets.

approximately $7.3 million (2.0%), and lastly, road-related assets at approximately $7.1 million (1.9%).

Table 1-1: Asset Classes and Replacement Costs

Asset Class	Replacement Cost (2025$)
Roads	$150,178,000
Bridges and Culverts	$29,139,000
Stormwater	$7,081,000
Road-related Assets	$45,214,000
Fleet & Equipment Assets	$104,716,000
Facilities	$7,305,000
Parks & Recreation Assets	$25,043,000
Total	$368,676,000

Figure 1-1: Distribution of Replacement Cost by Asset Class (2025$)



1.2 Legislative Context for Municipal Asset Management

Asset management planning in Ontario has evolved significantly over the past decade.

Prior to 2009, it was common municipal practice to expense capital assets in the year of their acquisition or construction. Consequently, this meant that many municipalities did not have appropriate tracking of their capital assets, especially with respect to any

changes that capital assets may have undergone (i.e. betterments, disposals, etc.). Furthermore, this also meant that many municipalities had not yet established inventories of their capital assets, both in their accounting structures and financial statements. As a result of revisions to *Section 3150 – Tangible Capital Assets* of the *Public Sector Accounting Board* (PSAB) handbook, which came into effect for the 2009 fiscal year, municipalities were forced to change this long-standing practice and capitalize their tangible capital assets over the term of the asset's expected useful service life. In order to comply with this revision, municipalities needed to establish asset inventories, if none previously existed.

In 2012, the Province launched the Municipal Infrastructure Strategy, which required municipalities and local service boards seeking provincial funding to demonstrate how any proposed project fits within a broader asset management plan. In addition, asset management plans encompassing all municipal assets needed to be prepared by the end of 2016 to meet Federal Gas Tax (now the Canada Community-Building Fund) agreement requirements. To help define the components of municipal asset management plans, the Province produced a document entitled *Building Together: Guide for Municipal Asset Management Plans*. This document outlined the information and analyses that were required to be included in municipal asset management plans under this initiative.

The Province's *Infrastructure for Jobs and Prosperity Act, 2015* (IJPA) was proclaimed on May 1, 2016. This legislation detailed principles for evidence-based and sustainable long-term infrastructure planning. The IJPA also gave the Province the authority to guide municipal asset management planning by way of regulation. In late 2017, the Province introduced O. Reg. 588/17 under the IJPA. The intent of O. Reg. 588/17 is to establish standard content for municipal asset management plans. Specifically, the regulation requires that asset management plans be developed that define levels of service, identify the lifecycle activities that will be undertaken to achieve those levels of service, and provide a financial strategy to support the levels of service and lifecycle activities.

As noted earlier, the asset management plan presented herein brings the Municipality into full compliance with the 2025 requirements of O. Reg. 588/17.

1.3 Asset Management Plan Development

The development of this asset management plan was guided by asset management strategies and objectives identified through discussions with the Municipality's staff, information gathered through reviews of various background documents and studies, and detailed analysis of the Municipality's capital asset data and financial information.

The key steps in the development process of this asset management plan are summarized below:

1. Compile asset information into complete inventories that contain relevant asset attributes such as size, quantity, age, useful service life expectations, and replacement cost. As part of this step, replacement costs were updated to 2025 dollars, where required, using a combination of recent procurement data and applicable inflationary indices.
2. Define and assess the current condition of assets using a combination of staff input, existing background reports and studies (e.g. road condition assessment, OSIM Bridge Inspections) and age-based condition analysis.
3. Define and document current levels of service based on analyses of available data and review of various background reports.
4. Identify proposed levels of service for all performance measures.
5. Develop lifecycle management strategies that identify the activities required to sustain proposed levels of service.
6. Develop a financial strategy to support the lifecycle management strategy. The financial strategy informs how the capital and operating expenses arising from the asset management strategy will be funded over the forecast period, and how any existing funding gaps will be managed.
7. Document the asset management plan in a formal report to inform future decision-making and to communicate planning to municipal stakeholders.

Chapter 2
Structure of this Asset Management Plan

2. Structure of this Asset Management Plan

Chapters 3 to 9 provide detailed information on each asset class within the scope of this asset management plan. Each of those chapters is further broken down into sections including state of local infrastructure, levels of service, lifecycle management strategies, and financial summary and forecasts. The contents of each section are further described in the remainder of this chapter.

2.1 State of Local Infrastructure

The State of Local Infrastructure and Condition sections contain summary information on each asset class. As required by O. Reg. 588/17, the asset management plan must include the following information:

- Summary of the assets;
- Replacement cost of the assets;
- Average age of the assets (it is noted regulation O. Reg. 588/17 specifically requires average age to be determined by assessing the age of asset components);
- Information available on the condition of the assets; and
- Approach to condition assessments (based on recognized and generally accepted good engineering practices where appropriate).

The average ages of assets presented in subsequent sections of this asset management plan are weighted by the estimated current replacement cost of each asset. Similarly, the average condition is also weighted by the estimated current replacement cost of each asset.

2.2 Levels of Service

Levels of service measure how effectively an asset meets functional or user requirements and reinforce the fact that assets inherently serve as means rather than ultimate ends. Assets play a pivotal role in delivering services to the residents and stakeholders of a municipality. Municipalities need to ensure that their infrastructure assets perform to meet their level of service goals in a manner that is affordable, achievable, and sustainable.

A fully developed levels of service framework allows a municipality to:

- Communicate its objectives to stakeholders and inform them of any planned changes.
- Track its performance against objectives to identify problem areas.
- Make budget decisions that are linked to outcomes, enabling rational trade-offs to be made.

The Municipality has established a levels of service framework for its assets to describe both qualitatively and quantitatively the objectives it intends its assets to deliver. Included within the levels of service framework are performance measures that the Municipality will continue to track over time.

The Municipality's levels of service frameworks are presented for each asset class as follows:

- The Service Attribute identifies the service aspects that are important to the users and/or managers of the asset class;
- The Community Levels of Service tables describe the Municipality's intent in plain language and provide additional information on the aspects of the service that the Municipality believes are important to users; and
- The Technical Levels of Service tables describes the measure(s) connected to the identified service attribute, and identifies the current and proposed level of service with respect to each performance measure. Unless noted otherwise, data used to evaluate current performance is as of 2025.

This asset management plan includes several measures that the Municipality has identified as being important to include within the levels of service frameworks even though there is insufficient data currently to quantify performance. These measures are presented in Appendix A as "Data-Deferred" measures. These measures will be incorporated into future iterations of this asset management plan once the Municipality collects the required data.

2.3 Lifecycle Management Strategies

A lifecycle management strategy is a set of planned actions performed on assets to achieve levels of service in a sustainable manner and at the lowest overall lifecycle cost. Developing a lifecycle management strategy framework entails determining which

lifecycle activities need to be planned for and performed on assets in order to optimize multiple factors including sustenance of adequate levels of service, extension of asset service life, reduction of overall lifecycle costs, mitigation of risk, and achievement of other objectives such as environmental and community goals. Municipalities need to ensure that their levels of service and lifecycle management strategies work hand-in-hand to balance the municipality's asset rehabilitation, replacement, and growth-related needs with its spending capacity.

Lifecycle management strategies form a vital part of asset management because they represent a plan for how to manage activities related to an asset over its full lifecycle. Lifecycle management strategies allow a municipality to:

- Ensure that the right intervention is made at the right time to deliver the desired levels of service at the lowest average annual cost.
- Set a foundation for medium- and long-term capital budget forecasting.
- Inform front-line decisions about managing assets.

The Municipality's lifecycle management strategies for the Municipality's non-core assets are presented as follows:

- Inspections and Condition Assessments: Outlines the Municipality's approach to assessing the performance of its assets and determining asset maintenance, rehabilitation, and replacement needs;
- Major Lifecycle Activities – Operating: Summarizes the significant lifecycle activities that the Municipality funds through its operating budgets. These lifecycle activities generally pertain to the maintenance required to preserve asset service lives and ensure assets continue performing as intended;
- Major Lifecycle Activities – Capital: Summarizes the significant lifecycle activities that the Municipality funds through its capital budgets. These lifecycle activities generally pertain to rehabilitation and replacement projects undertaken to extend or renew asset service lives;
- Prioritization of Short-term Lifecycle Needs: Outlines how the Municipality prioritizes short-term lifecycle requirements of its assets and addresses emerging issues; and
- Growth-related Lifecycle Needs: Describes the Municipality's methodology for assessing the impact of population and demographic shifts on the long-term sustainability of levels of service and the lifecycle requirements of assets.

2.4 Financial Summary and Forecasts

In accordance with the requirements of O. Reg. 588/17, municipal asset management plans must include a 10-year forecast of capital and significant operating expenditures to support the activities identified in the lifecycle management strategies. This asset management plan also presents an annual lifecycle funding target for each asset class. The annual lifecycle funding target is the amount of funding that would be required annually to fully finance a lifecycle management strategy over the long-term. By planning to achieve this annual funding level, the Municipality would be able to fully fund capital works as they arise. In practice, however, capital needs are often characterized by peaks and valleys due to the value of works being undertaken changing year-to-year. By planning to achieve this level of funding over the long-term, the periods of relatively low capital needs would allow for the building up of lifecycle reserve funds that could be drawn upon in times of relatively high capital needs.

2.5 Population and Employment Growth

The requirements of O. Reg. 588/17 specify that for municipalities with a population less than 25,000, as reported in the most recent census, the asset management plan needs to provide a description of assumptions regarding future changes in population or economic activity and their impact on the lifecycle activities that need to be undertaken to maintain current levels of service.

Based on the growth forecast contained in the Municipality's 2025 Development Charges Background study, the Municipality's population is anticipated to reach approximately 19,820 by mid-2035. This represents an increase of approximately 22% relative to the estimated 2025 population of 16,260. Similarly, the total number of employees within the Municipality is expected to grow to approximately 3,460 by mid-2035. This represents an increase of approximately 24% relative to the estimated 2024 employment of 2,799.

This growth in population and employment is expected to result in incremental service demands that may impact the current level of service. These growth-related needs are summarized in the Municipality's 2023 and 2025 Development Charges Background Studies and are funded through development charges imposed on new development. Utilizing development charges ensures that the effects of population and employment

growth do not increase the cost of maintaining levels of service for existing tax and rate payers.

Chapter 3
Roads

3. Roads

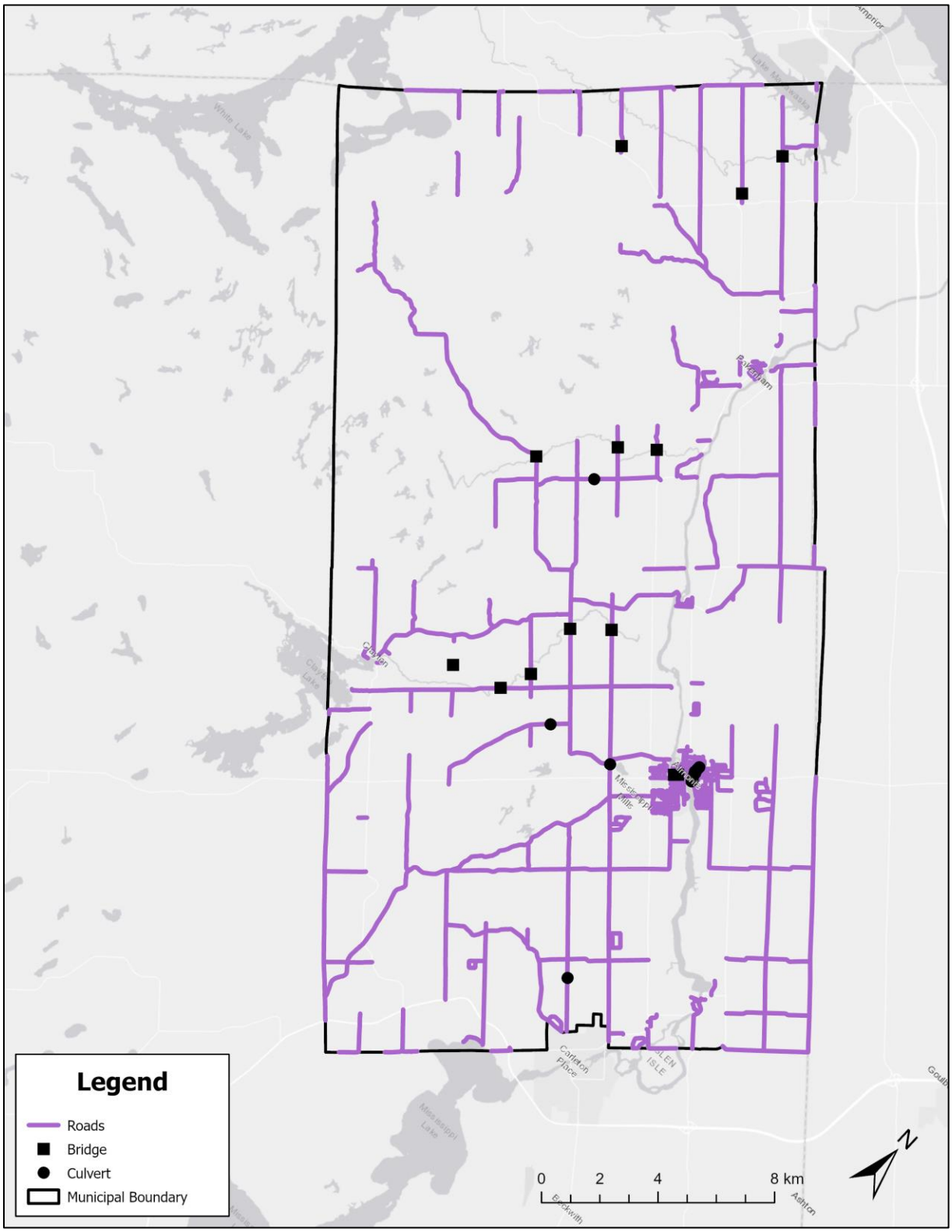
3.1 State of Local Infrastructure

The Municipality's road network consists of roads with various surface types, including pavement, surface treatment, and gravel. The estimated replacement cost of roads is $150.2 million. Table 3-1 provides a breakdown of the road network by surface type, showing centreline length, average age, and replacement cost. A spatial illustration of the Municipality's road network and its extent is provided in Map 3-1.

Table 3-1: Road Network – Length, Age, and Replacement Cost by Surface Type

Surface Type	Quantity	Average Age	Replacement Cost (2025$)
Pavement	95.3 km	23 years	$95,752,198
Surface Treatment	91.4 km	15 years	$23,416,025
Gravel	172.2 km	19 years	$31,010,250
Total	**358.9 km**		**$150,178,473**

Map 3-1: Roads and Structures



3.2 Condition

The Municipality completes regular condition assessments of the road network. Roads are assessed using the Pavement Condition Index (P.C.I.). The P.C.I. is measured on a scale from 0 to 100, with 100 being an asset in as-new condition and 0 being a failed asset.

To better communicate the condition of the paved road network, the numeric condition ratings for paved roads have been segmented into qualitative condition states as shown in Table 3-2. Moreover, descriptions and photos of roads in these condition states are provided to better communicate the condition to the reader.

Table 3-2: Road Condition States Defined with Respect to Pavement Condition Index

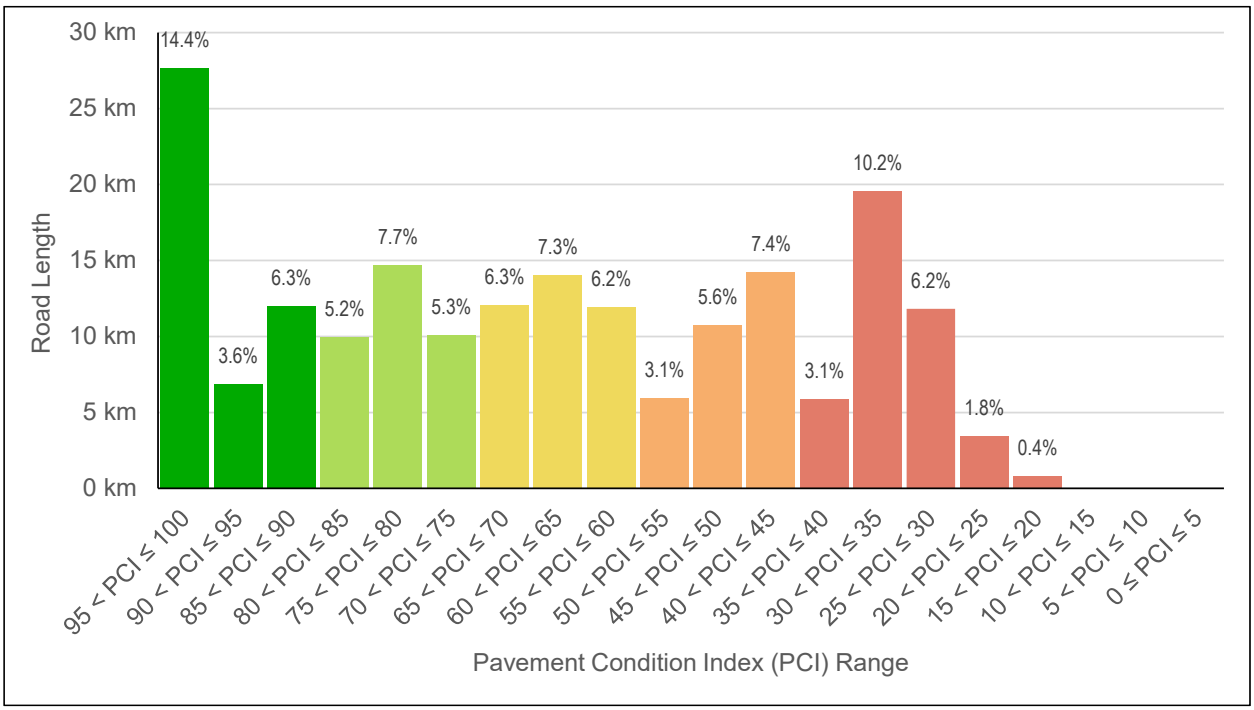
Condition State	Example Photos	Description
Very Good (P.C.I. = 85-100)		Pavement is in excellent condition with few cracks. The ride is smooth and pleasant.
Good (P.C.I. = 70-85)		The pavement is in good condition with frequent very slight or slight cracking. The ride is comfortable with a few slightly rough or uneven sections.

Condition State	Example Photos	Description
Fair (P.C.I. = 55-70)		The pavement is in fair condition with intermittent slight to moderate cracking, distortion, and alligatoring. The ride is somewhat uncomfortable with intermittent rough and uneven sections.
Poor (P.C.I. = 40-55)	Example currently not available.	The pavement is in poor condition with frequent moderate cracking and distortion, and intermittent moderate alligatoring. The ride is uncomfortable and the surface is moderately rough and uneven.
Very Poor (P.C.I. = <40)		The pavement is in very poor condition with extensive severe cracking, alligatoring and distortion. The ride is very uncomfortable and the surface is very rough and uneven.

The condition of the Municipality's gravel roads has not been formally assessed, however, based on current maintenance practices it is estimated that gravel roads are on average in Fair to Good condition.

The average P.C.I. of paved roads is currently 63.9, which corresponds to a "Fair" condition state. The distribution of paved roads by condition (as measured by P.C.I.) is presented in Figure 3-1.

Figure 3-1: Distribution of Paved Roads (Pavement and Surface Treatment) by P.C.I.



3.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for its roads. Table 3-3 summarizes the community levels of service and Table 3-4 summarizes the technical levels of service for this asset class. It is noted that two level of service options have been considered for the Municipality's paved roads, as shown in Table 3-4. Both options are considered within the financial strategy chapter of this asset management plan.

Table 3-3: Roads – Community Levels of Service

Service Attribute	Community Levels of Service
Scope	The Municipality's transportation assets enable the movement of people and goods within the Municipality and provide connectivity to regional roads. The Municipality's transportation assets are used by pedestrians, cyclists, passenger vehicles, commercial vehicles, and emergency vehicles.
	The scope of the Municipality's transportation network, including roads and structures, is illustrated by Map 3-1. This map shows the geographical distribution of the Municipality's roads and locations of structures.
Quality	The Municipality's main objective with respect to transportation assets is to enable the safe, comfortable, and efficient movement of vehicular and pedestrian traffic within the Municipality. The Municipality strives to meet these objectives while minimizing overall lifecycle costs by performing asset maintenance and renewal activities at optimal intervals, as guided by best practices and current knowledge.
	To aid in interpreting condition states, photos of roads in different condition states are provided in Table 3-2.

Table 3-4: Road-related Assets – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance (Baseline)	Proposed Performance (Alternative)
Scope	Number of lane-kilometres of arterial roads as a proportion of square kilometres of land area of the Municipality.	0 km/km²	0 km/km²	0 km/km²
	Number of lane-kilometres of collector roads as a proportion of square kilometres of land area of the Municipality.	0.4140 km/km²	0.4140 km/km²	0.4140 km/km²
	Number of lane-kilometres of local roads as a proportion of square kilometres of land area of the Municipality.	0.9674 km/km²	0.9674 km/km²	0.9674 km/km²
Quality	For paved roads in the Municipality, the average pavement condition index value.	63.9	N/A	N/A
	Percentage of paved roads (by length) in condition Fair or better (PCI > 55)	62.2%	100%	80%
	For unpaved roads in the Municipality, the average surface condition	Fair to Good	Fair to Good	Fair to Good

3.4 Financial Summary and Forecast

Based on the lifecycle activities identified through discussions with the Municipality's staff, an estimate of the annual funding requirement and forecast of lifecycle expenditures was developed for the Municipality's roads.

The average annual lifecycle cost for the Municipality's roads is estimated to be approximately $5.05 million under the baseline level of service scenario and $3.32 million under the alternative level of service scenario. These average annual lifecycle costs represent the long-term annual funding target for the Municipality to achieve full lifecycle funding levels for this asset class.

Table 3-5 provides a summary of the 10-year lifecycle expenditure forecast for the Municipality's roads under each level of service scenario. This forecast includes an annual allowance which is based on the average annual lifecycle cost for this asset class.

Table 3-5: Roads – Capital Expenditure Forecast (2025$)

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Lifecycle Expenditures – Baseline Level of Service	$5,047,000	$5,047,000	$5,047,000	$5,047,000	$5,047,000	$5,047,000	$5,047,000	$5,047,000	$5,047,000	$5,047,000
Lifecycle Expenditures – Alternative Level of Service	$3,316,000	$3,316,000	$3,316,000	$3,316,000	$3,316,000	$3,316,000	$3,316,000	$3,316,000	$3,316,000	$3,316,000

Chapter 4
Bridges and Culverts

4. Bridges and Culverts

4.1 State of Local Infrastructure

The Municipality has 15 bridges and 11 culverts with an estimated combined replacement cost of $29.1 million. Table 4-1 provides a breakdown of the quantities, average ages, and replacement costs by structure type.

Table 4-1: Summary of Quantity, Age, and Replacement Cost by Structure Type – Structures

Structure Type	Quantity	Average Age	Replacement Cost (2025$)
Bridges	15	64 years	$23,705,000
Structural Culverts	11	62 years	$5,434,000
Total	**26**		**$29,139,000**

4.2 Condition

In accordance with O. Reg. 104/97, the Municipality completes biennial inspections of its bridges and structural culverts following the O.S.I.M. The most recent inspections were completed by HP Engineering Inc. in 2024. Each structure was assigned a Bridge Condition Index (B.C.I.). The B.C.I. is on a scale of 0 to 100, with 100 being an asset in as-new condition and 0 being a failed asset. Similar to the analysis for roads described in the previous chapter, the numeric condition ratings for structures have been segmented into qualitative condition states. Photographs and descriptions of these condition states are provided in Table 4-2 to better communicate the condition to the reader.

Table 4-2: Examples and Descriptions of Structure Condition States

Condition State	Bridge Photos[1]	Structural Culvert Photos[1]	Description
Very Good 90 < B.C.I. ≤ 100			Repair/maintenance work is not usually required within the next five years.
Good 70 < B.C.I. ≤ 90			
Fair 60 < B.C.I. ≤ 70			Repair/maintenance work is usually scheduled within the next five years. This may represent an ideal time to schedule major rehabilitation, from an economic perspective.
Poor 30 < B.C.I. ≤ 60			Repair/maintenance work is usually scheduled within approximately one year.
Very Poor B.C.I. ≤ 30			

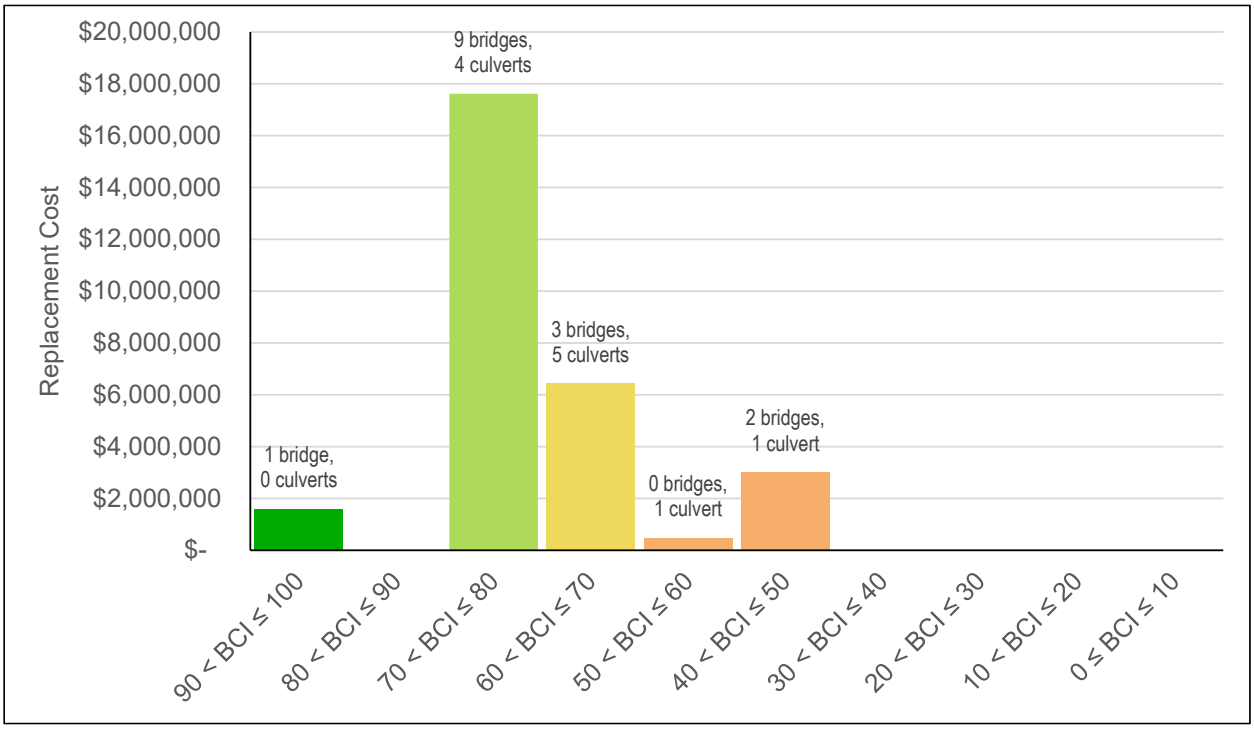
[1] Photos are reproduced from the Municipality's Bridge Management Study Report (HP Engineering Inc., Jul. 2019)

The average B.C.I. ratings and corresponding condition states for structures are summarized in Table 4-3 below. On average (weighted by replacement cost), bridges are in a Good condition state and structural culverts are in a Fair condition state. The distribution of structures by condition range (as measured by B.C.I.) is presented in Figure 4-1.

Table 4-3: Structure Condition Analysis

Structure Type	Quantity	Condition (Weighted Average B.C.I.)	Average Condition State
Bridges	15	71.5	**Good**
Culverts	11	67.3	**Fair**

Figure 4-1: Distribution of Structures by B.C.I.



4.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for bridges and culverts. Table 4-4 summarizes the community levels of service and Table 4-5 summarizes the technical levels of service for this asset class.

Table 4-4: Bridges and Culverts – Community Levels of Service

Service Attribute	Community Levels of Service
Scope	The Municipality's transportation assets enable the movement of people and goods within the Municipality and provide connectivity to regional roads. The Municipality's transportation assets are used by pedestrians, cyclists, passenger vehicles, commercial vehicles, and emergency vehicles.
	The scope of the Municipality's transportation network, including roads and structures, is illustrated by Map 3-1. This map shows the geographical distribution of the Municipality's roads and locations of structures.
Quality	The Municipality's main objective with respect to transportation assets is to enable the safe, comfortable, and efficient movement of vehicular and pedestrian traffic within the Municipality. The Municipality strives to meet these objectives while minimizing overall lifecycle costs by performing asset maintenance and renewal activities at optimal intervals, as guided by best practices and current knowledge.
	To aid in interpreting condition states, photos of bridges and culverts in different condition states are provided in Table 4-2.

Table 4-5: Road-related Assets – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance
Scope	Percentage of bridges in the Municipality with loading or dimensional restrictions.	N/A	Minimize
Quality	For bridges in the Municipality, the average bridge condition index value.	71.5	N/A
	Percentage of bridges (by replacement cost) in condition Fair or better (BCI > 60)	88.6%	100%
	For structural culverts in the Municipality, the average bridge condition index value.	67.3	N/A
	Percentage of structural culverts (by replacement cost) in condition Fair or better (BCI > 60)	85.7%	100%

4.4 Financial summary and Forecast

A 10-year capital expenditure forecast for the Municipality's bridges and structural culverts was developed based on recommendation provided in the Municipality's 2024 O.S.I.M. inspection report. Generalized lifecycle models were used to develop an estimate of the annual funding requirement for these assets.

The average annual lifecycle cost for the Municipality's bridges and structural culverts is estimated to be approximately $550,000. These average annual lifecycle costs represent the long-term annual funding target for the Municipality to achieve full lifecycle funding levels for this asset class.

Table 4-6 provides a summary of the 10-year lifecycle expenditure forecast for the Municipality's bridges and structural culverts. .

Table 4-6: Bridges and Structural Culverts – Capital Expenditure Forecast (2025$)

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Lifecycle Expenditures	$43,000	$35,000	$18,000	$0	$0	$36,000	$0	$0	$0	$0

Chapter 5
Stormwater

5. Stormwater

5.1 State of Local Infrastructure

The stormwater management system provides for the collection of stormwater in order to protect properties and roads from flooding, and to manage the volume and quality of stormwater discharged back to the environment. A spatial illustration of the extent of the Municipality's stormwater system is provided in Map 5-1. The Municipality's stormwater infrastructure comprises approximately 42 kilometres of stormwater mains, several hundred appurtenances directly related to the mains (such as maintenance holes, catch basins, and stormceptors), and 4 stormwater ponds. The combined replacement cost of this infrastructure is estimated at $45.2 million. Table 5-1 shows summary information for the Municipality's stormwater system, including quantities, average ages and replacement costs by asset category.

Table 5-1: Stormwater Infrastructure – Quantity, Age, and Replacement Cost by Asset Category

Asset Category	Quantity	Average Age	Replacement Cost (2025$)
Stormwater Mains	42.0 km	25 years	$33,480,000
Maintenance Holes	268	N/A	$2,137,000
Catch Basins	834	N/A	$6,650,000
Stormceptors (oil/grit separators)	2	N/A	$282,000
Stormwater Ponds	4	~ 13 years	$2,666,000
Total			**$45,215,000**

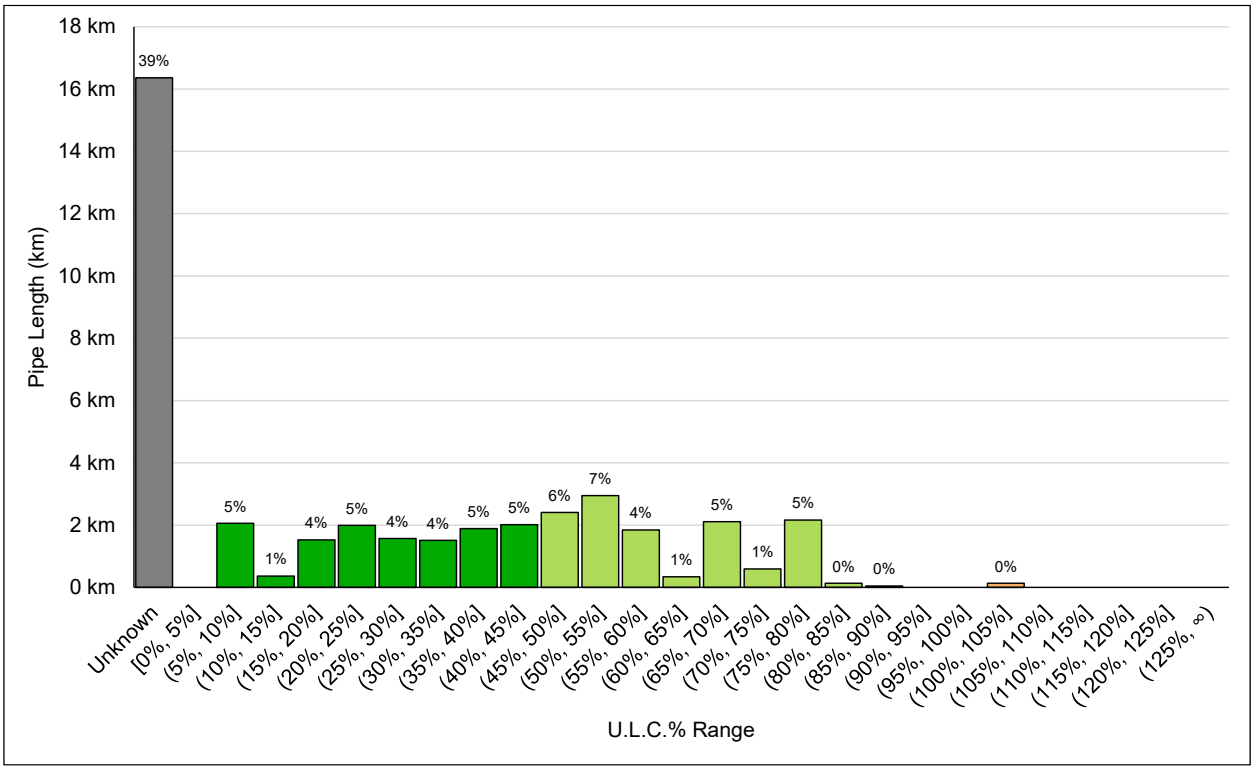
5.2 Condition

The condition of the Municipality's stormwater assets has not been comprehensively assessed through a physical condition assessment, although the Municipality has begun a CCTV inspection program. In this asset management plan, the condition of the stormwater mains is evaluated based on age relative to the expected useful life (i.e., based on the percentage of useful life consumed (ULC%)). An asset would have a ULC% of 0%, indicating that none of the asset's life expectancy has been utilized. On the other hand, an asset that has reached the end of its life expectancy would have a

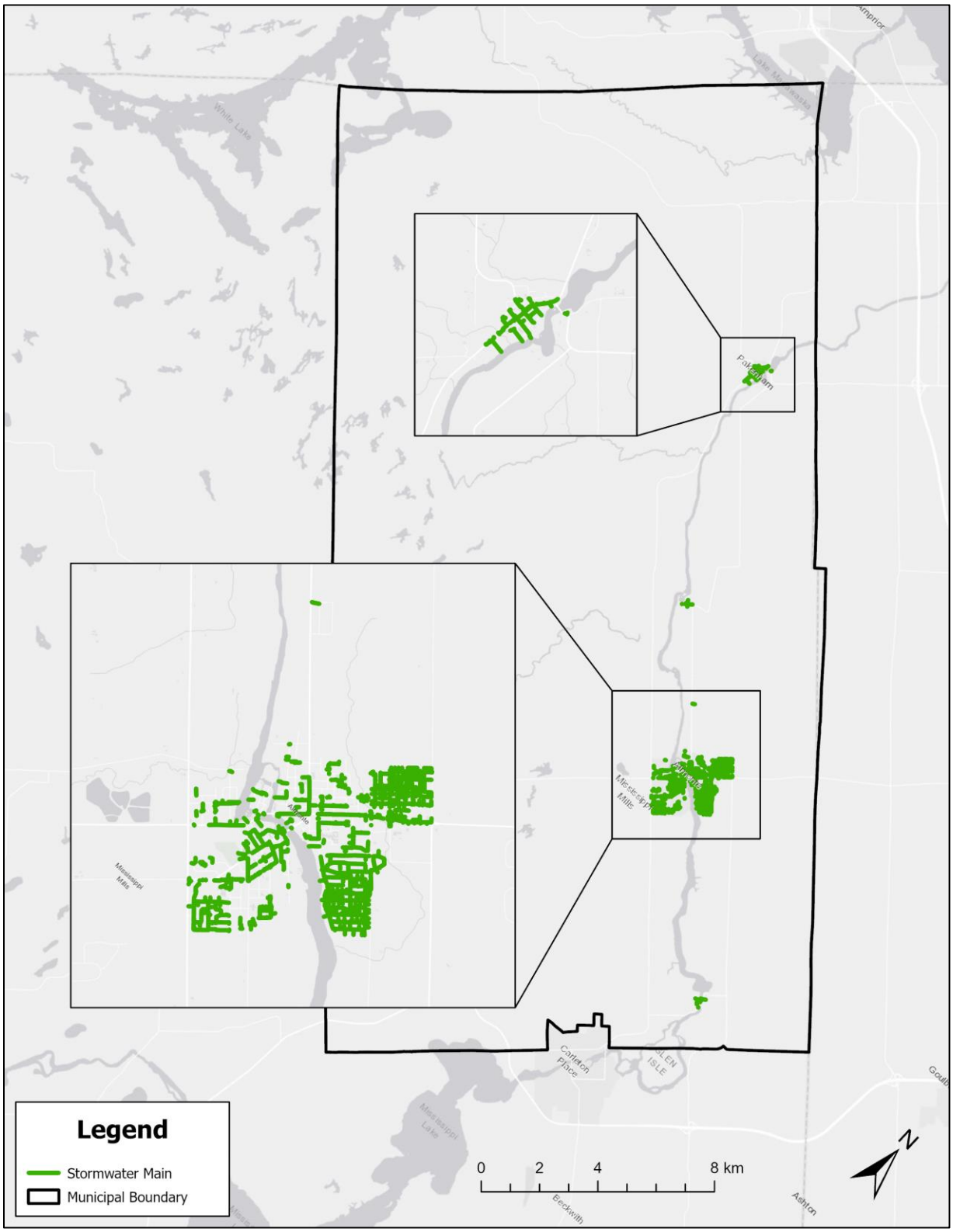
ULC% of 100%. It is possible for assets to have a ULC% greater than 100%, which occurs if the asset has exceeded its typical life expectancy but continues to be in service. This is not necessarily a cause for concern; however, it must be recognized that assets near or beyond their typical useful service life expectancy have a higher likelihood of failure and are likely to incur increasing repair and maintenance costs.

Figure 5-1 shows the distribution of stormwater main length by condition (U.L.C.%) range. On average, Municipality's stormwater mains are in the Very Good condition state

Figure 5-1: Distribution of Stormwater Mains by Condition (U.L.C.%) Range



Map 5-1: Stormwater System



5.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for stormwater assets. Table 5-2 summarizes the community levels of service and Table 5-3 summarizes the technical levels of service for this asset class.

Table 5-2: Stormwater – Community Levels of Service

Service Attribute	Community Levels of Service
Scope	The Municipality's stormwater system helps protect several areas of the municipality from flooding. The extent of the Municipality's stormwater management system is illustrated in Map 5-1.

Table 5-3: Stormwater Assets – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance
Scope	Percentage of properties in the municipality resilient to a 100-year storm.	This information is currently not available. The Municipality will seek to collect information on this performance measure for inclusion in future updates of this asset management plan.	
	Percentage of the municipal stormwater management system resilient to a 5-year storm.	This information is currently not available. The Municipality will seek to collect information on this performance measure for inclusion in future updates of this asset management plan.	

5.4 Financial Summary and Forecast

Given the limited records currently available (i.e., only partial age-based information), a forecast of lifecycle expenditures has not been developed for the Municipality's stormwater infrastructure.

It should be noted, however, that the Municipality does take a proactive approach to managing stormwater infrastructure through ongoing operations and maintenance programs which include:

- Cleaning of sewers, catch basins and ponds;
- Removal of obstructions in creeks and watercourses (creek rehabilitation);
- Street sweeping;
- Leaf collection; and
- Site investigations (based on customer complaints or calls).

In terms of capital, stormwater infrastructure is replaced/rehabilitated through road reconstruction projects on an as-needed basis.

Based on typical life expectancies, the average annual lifecycle cost for the Municipality's stormwater assets is estimated to be approximately $532,000.

Chapter 6
Road-related Assets

6. Road-related Assets

6.1 State of Local Infrastructure

The Municipality's road-related assets comprise sidewalks, regulatory and warning road signs, non-structural culverts, streetlights, traffic lights, and pedestrian crossing. Data available currently supports the inclusion of sidewalks and pedestrian crossings into this iteration of the Municipality's asset management plan. Regulatory and warning road signs, non-structural culverts, streetlights, and traffic lights will be more closely examined and integrated into the next iteration of this asset management.

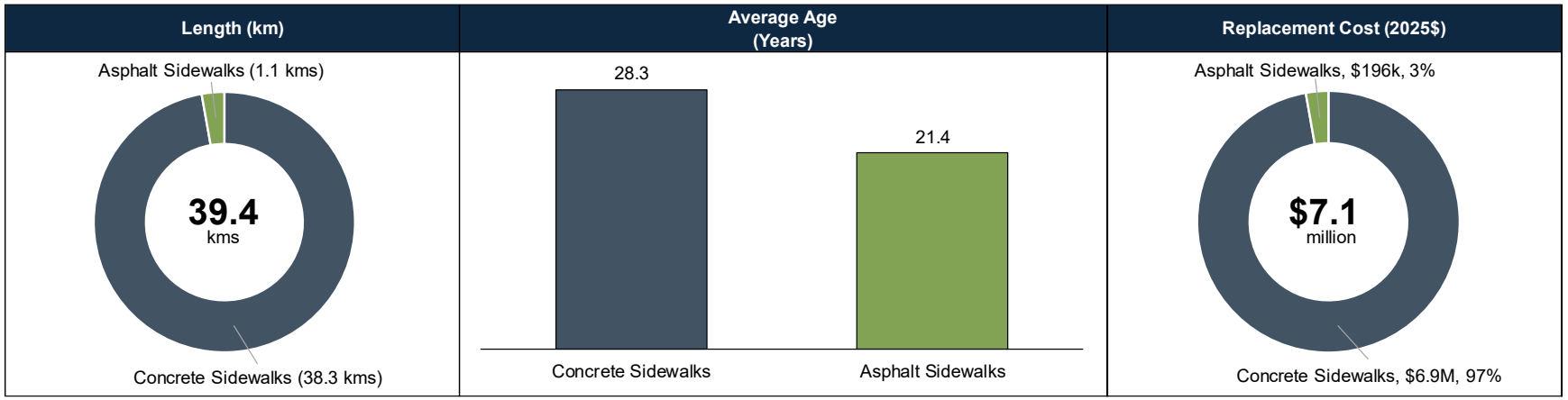
The Municipality's sidewalk network comprises mainly concrete and some asphalt sidewalks. The current replacement cost of the Municipality's sidewalks is estimated to be approximately $7.1 million. This replacement cost was derived by indexing forward the historical construction cost of sidewalk segments using applicable inflationary indices. The Municipality's concrete sidewalks have an estimated current replacement cost of approximately $6.9 million while the Municipality's asphalt sidewalks have an estimated current replacement cost of approximately $196,000.

The length of the Municipality's sidewalk network is approximately 39.4 kilometres and its average age is approximately 28.1 years. Table 6-1 summarizes the length, average age, and estimated current replacement cost of the Municipality's sidewalk network. This information is further illustrated in Figure 6-1.

Table 6-1: Sidewalk Network – Length, Average Age, and Replacement Cost

Asset Sub-class	Length (km)	Average Age (Years)	Replacement Cost (2024$)
Concrete Sidewalks	38.3	28.3	$6,886,000
Asphalt Sidewalks	1.1	21.4	$196,000
Total	**39.4**	28.1	**$7,082,000**

Figure 6-1: Sidewalk Network – Length, Average Age, and Replacement Cost



The Municipality owns and manages 6 pedestrian crossings with an estimated combined replacement cost of approximately $413,000. The average age of the Municipality's pedestrian crossings is approximately 10.2 years.

6.2 Condition

The condition of the Municipality's sidewalks and pedestrian crossings is assessed in this asset management plan based on age relative to useful service life (i.e. based on the percentage of useful service life consumed (ULC%)). A newly constructed sidewalk segment or pedestrian crossing would have a ULC% of 0%, indicating that none of the asset's life expectancy has been utilized. On the other hand, a sidewalk segment or pedestrian crossing that has reached the end of its life expectancy would have a ULC% of 100%. It is possible for assets to have a ULC% greater than 100%, which occurs if the asset has exceeded its typical life expectancy but continues to be in service. This is not necessarily a cause for concern; however, it must be recognized that assets near or beyond their typical useful service life expectancy have a higher likelihood of failure and are likely to incur increasing repair and maintenance costs. To calculate ULC%s for the Municipality's sidewalks and pedestrian crossings, an expected useful service life of 50 years was assumed for concrete sidewalks, an expected useful service life of 25 years was assumed for asphalt sidewalks, and an expected useful service life of 30 years was assumed for pedestrian crossings. Future iterations of this asset management plan will look to integrate data from on-the-ground condition assessments to establish condition ratings for the Municipality's sidewalk network.

To better communicate the condition of sidewalks and pedestrian crossings, ULC% ratings have been segmented into qualitative condition states as summarized in Table 6-2. The scale is set to show that if assets are reconstructed or replaced at the end of their expected useful service life, they would be in a "Fair" condition state. For assets that remain in service beyond their useful service life (i.e., ULC% > 100), the probability of failure is assumed to have increased to a point where performance would be characterized as "Poor" or "Very Poor".

Table 6-2: Definition of Condition States with Respect to ULC%

Condition State	ULC%
Very Good	0% ≤ ULC% ≤ 45%
Good	45% < ULC% ≤ 90%
Fair	90% < ULC% ≤ 100%
Poor	100% < ULC% ≤ 125%
Very Poor	125% < ULC%

The distribution of the Municipality's sidewalk network by condition state and surface type is illustrated in Figure 6-2.

Figure 6-2: Sidewalks – Distribution of Assets (Replacement Cost) by Condition State

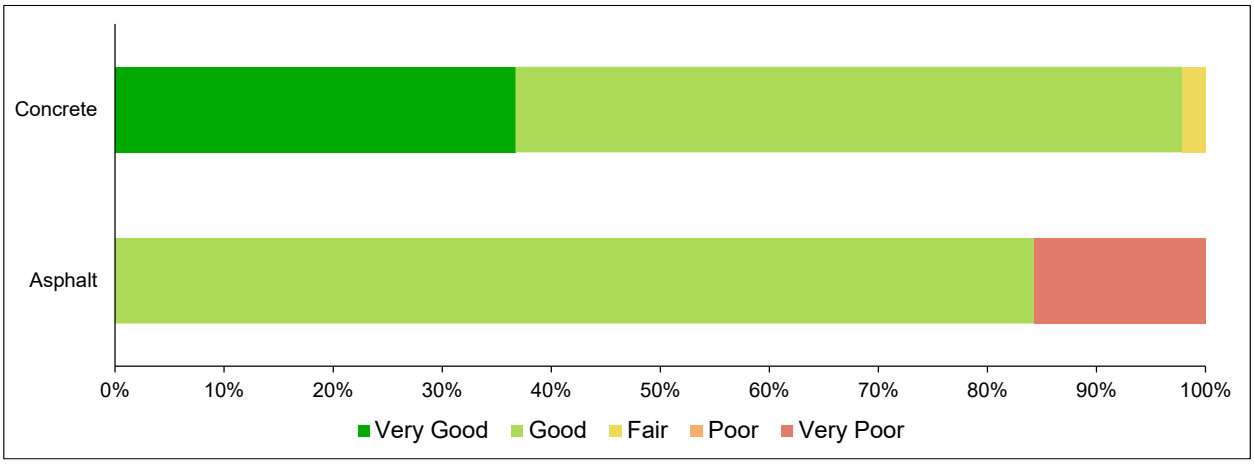
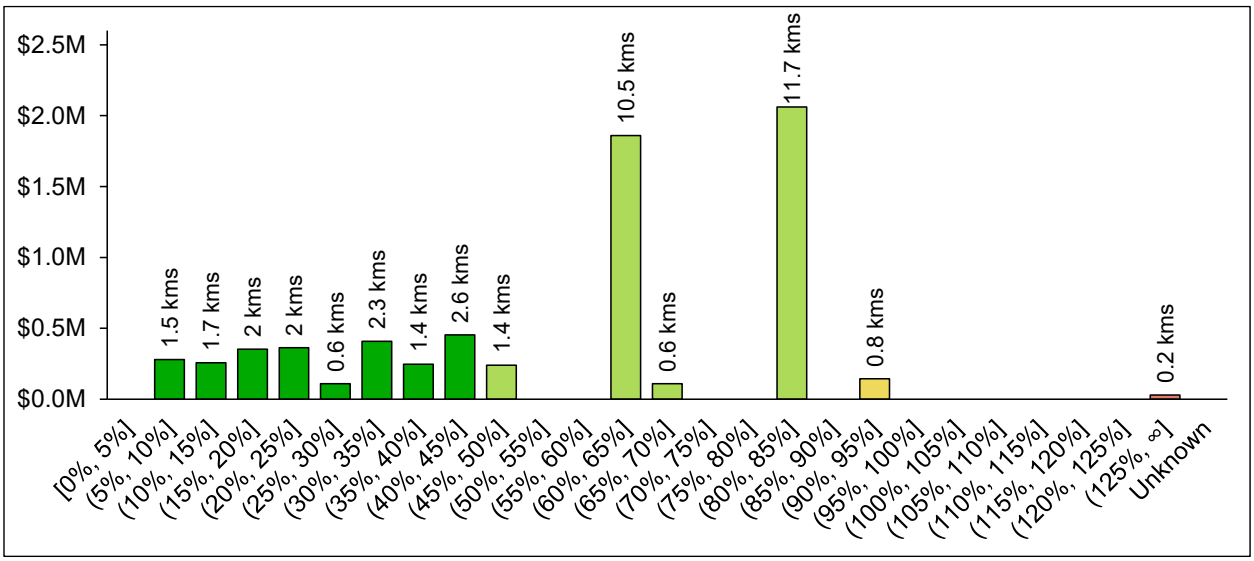


Figure 6-3 illustrates the distribution of sidewalk segments (by replacement cost) based on ULC%.

Figure 6-3: Sidewalks – Distribution of Assets (Replacement Cost) by ULC%



The replacement cost of the Municipality's pedestrian crossings by condition state is illustrated in Figure 6-4.

Figure 6-4: Pedestrian Crossings – Distribution of Assets (Replacement Cost) by Condition State

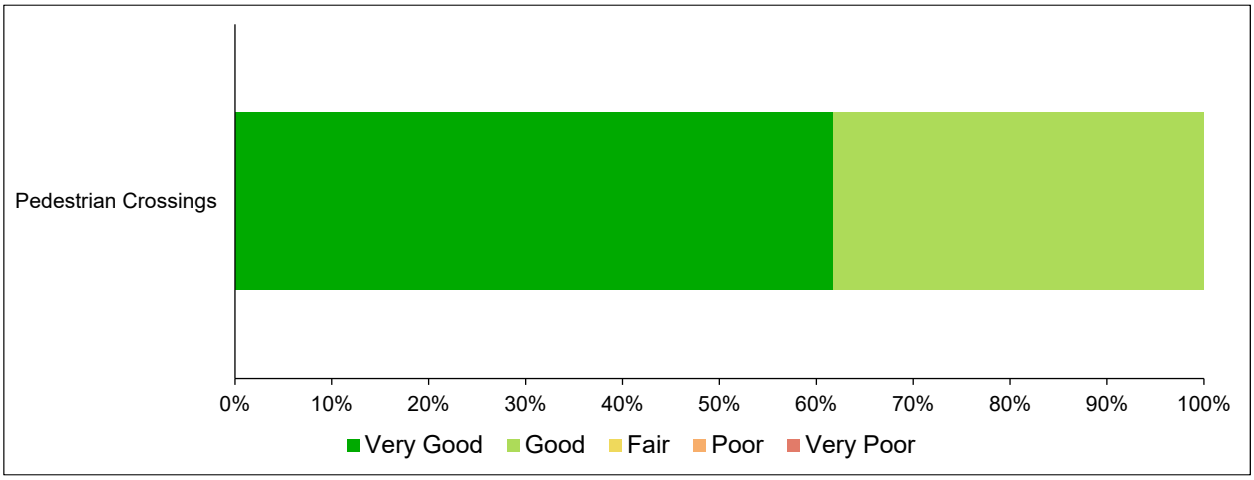
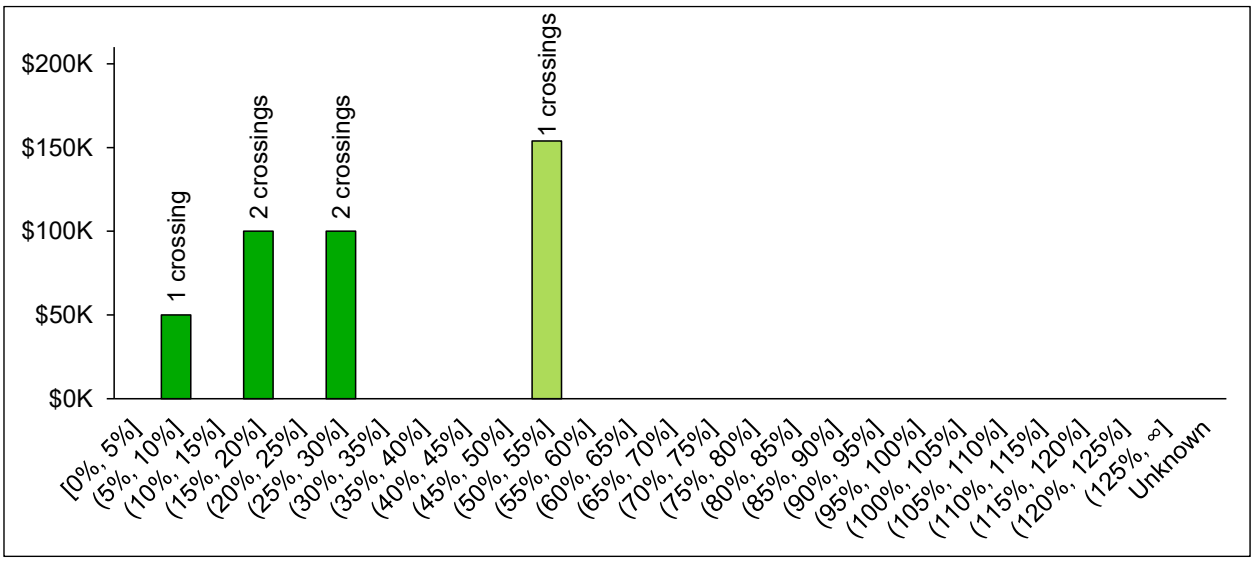


Figure 6-5 illustrates the distribution of sidewalk segments (by replacement cost) based on ULC%.

Figure 6-5: Pedestrian Crossings – Distribution of Assets (Replacement Cost) by ULC%



The Municipality assesses the condition of its regulatory and warning road signs annually by conducting retro-reflectivity testing to ensure compliance with *Ontario Regulation 239/02: Minimum Maintenance Standards for Municipal Highways* (O. Reg. 239/02). Any signs that fail retro-reflectivity testing are replaced as soon as possible and generally prior to the completion of the next annual inspection.

The Municipality assesses the condition of its non-structural culverts, streetlights, and traffic lights through regular staff inspections and by evaluating complaints from residents. All non-structural culverts are inspected prior to construction and upon their initial emplacement to ensure that they are in good working order. Larger non-structural culverts are typically inspected once per calendar year and smaller non-structural culverts are typically inspected in coordination with roads construction projects to evaluate whether replacements are needed. If so, those replacements are bundled within the road construction project. The Municipality is currently developing a formalized inspection and condition assessment protocol for its traffic lights and pedestrian crossings to enable the use of observed condition in the determination of condition ratings as opposed to the age-based condition ratings presented herein.

6.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for its road-related assets. Table 6-3 summarizes the community levels of service and Table

6-4 summarizes the technical levels of service for this asset class. Additional levels of service measures for the Municipality's sidewalk network as well as levels of service measures for the Municipality's other road-related assets are included in Appendix A as "Data-Deferred" measures as there is insufficient data available at this time to quantify current performance. These measures will be incorporated into future iterations of this asset management plan.

Table 6-3: Road-related Assets – Community Levels of Service

Service Attribute	Community Levels of Service
Safety	The Municipality prioritizes the safety of its sidewalk network.
Reliability	The Municipality strives to maintains its road-related assets in adequate condition to continue performing as intended.

Table 6-4: Road-related Assets – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance
Safety	Percentage of sidewalk repairs that met the requirements of O. Reg. 239/02.	100%	100%
Reliability	Percentage of sidewalk segments (by replacement cost) in "Fair" or better condition.	99.6%	100%
	Percentage of pedestrian crossings (by replacement cost) in "Fair" or better condition.	100%	100%

6.4 Lifecycle Management Strategy

Table 6-5 summarizes the Municipality's lifecycle management strategy for its sidewalk network.

Table 6-5: Sidewalk Network – Lifecycle Management Strategy

Sidewalk Network	
Inspections and Condition Assessments	The Municipality identifies sidewalk deficiencies by through regular assessments made by staff and by evaluating comments received from the public.
Major Operating Lifecycle Activities	The Municipality engages in the following maintenance activities to ensure its sidewalks continue to perform as intended: • Marking of deficiencies: identified deficiencies are immediately marked with paint to alert users' attention to the deficiency. • Treatment of minor deficiencies: minor deficiencies include trip hazards, cracks and asphalt repairs, over-vegetation, and pathway obstructions. Trip hazards are treated by grinding down the trip edges.
Major Capital Lifecycle Activities	The Municipality replaces sidewalks to treat sidewalk segments beyond repair. Replacements of sidewalk segments are typically coordinated with major road construction projects and/or major construction projects for underground infrastructure.
Prioritization of Short-Term Lifecycle Needs	The Municipality prioritizes short-term lifecycle needs for its sidewalks based on assessments of risk, with trip hazards exceeding 2 cm in vertical height being given the highest priority.

Sidewalk Network	
Identification of Growth-Related Lifecycle Needs	The Municipality analyzes growth forecasts through its Development Charges background study and Transportation Master Plan to determine the need to construct new sidewalks or extend existing sidewalk segments. Direct engagement with residents through public consultations is also conducted as part of the master planning process to understand community requirements.

6.5 Financial Summary and Forecast

Based on the lifecycle activities outlined in the previous section, an estimate of the annual funding requirement and forecast of lifecycle expenditures was developed for the Municipality's road-related assets.

The total average annual lifecycle cost for the Municipality's road-related assets is estimated to be approximately $160,000. Concrete sidewalks represent the largest share of this average annual lifecycle cost at approximately $138,000, followed by pedestrian crossing at approximately $14,000, and lastly, asphalt sidewalks at approximately $8,000. These average annual lifecycle costs represent the long-term annual funding target for the Municipality to achieve full lifecycle funding levels for this asset class.

Table 6-6 lists the average annual lifecycle cost for the Municipality's road-related assets.

Table 6-6: Road-related Assets – Average Annual Lifecycle Cost

Asset Sub-Class	Avg. Annual Lifecycle Cost (2025$)
Concrete Sidewalks	$138,000
Pedestrian Crossings	$14,000
Asphalt Sidewalks	$8,000
Total	**$160,000**

Table 6-7 provides a summary of the 10-year lifecycle expenditure forecast for the Municipality's road-related assets. This forecast includes an annual allowance which is based on the average annual lifecycle cost for this asset class. The lifecycle expenditure requirement for the Municipality's sidewalk network over the next 10 years is forecasted to total approximately $1.6 million. There is currently insufficient information available to develop a financial forecast for the Municipality's regulatory and warning road signs, non-structural culverts, streetlights, and traffic lights. These assets will be examined more closely in the next update of the Municipality's asset management plan.

Table 6-7: Road-related Assets – Capital Expenditure Forecast (2025$)

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Sidewalks	$146,000	$146,000	$146,000	$146,000	$146,000	$146,000	$146,000	$146,000	$146,000	$146,000
Pedestrian Crossings	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000
TOTAL	$160,000	$160,000	$160,000	$160,000	$160,000	$160,000	$160,000	$160,000	$160,000	$160,000

Chapter 7
Fleet and Equipment

7. Fleet and Equipment

7.1 State of Local Infrastructure

The Municipality's inventory of fleet assets comprises plated vehicles ranging from small passenger vehicles and pickup trucks to large dump trucks and fire apparatus such as tankers, pumpers, and rescue vehicles. The Municipality's inventory of equipment assets comprises heavy equipment such as graders, tractors, commercial mowers, and smaller pieces of equipment such as generators, steamers, sidewalk machines, landfill weigh scales, ice resurfacers, trailers, and electronics utilized in arenas. The inventory also includes equipment utilized by the Fire Department such as bunker gear, boots, helmets, hoses, radios, extrication equipment, etc. The Municipality currently owns and manages a total of 817 fleet and equipment assets.

The current replacement cost of the Municipality's fleet and equipment assets is estimated at approximately $25.0 million. Assets utilized by the Public Works Department represent the largest share of total replacement cost at approximately $10.0 million, followed by assets utilized by the Fire Department at approximately $9.0 million, assets utilized by the Parks and Recreation Department at approximately $4.3 million. The combined replacement cost of assets utilized by other departments in the Municipality is approximately $1.7 million. The average age of all of the Municipality's fleet and equipment assets is approximately 15.3 years.

Table 7-1 summarizes the quantity, average age, and estimated current replacement cost of the Municipality's fleet and equipment assets by department.

Table 7-1: Fleet and Equipment – Quantity, Average Age, and Replacement Cost

Department	Quantity	Average Age (Years)	Replacement Cost (2024$)
Fire	698	10.0	$8,995,000
Public Works	43	18.4	$10,016,000
Parks and Recreation	41	19.7	$4,307,000
Building	3	12.9	$143,000
Economic Development	7	8.7	$347,000
Waste Management	1	17.0	$28,000
General Government	11	17.0	$405,000
Water and Wastewater	13	12.7	$802,000
Total	817	15.3	**$25,043,000**

7.2 Condition

The condition of the Municipality's fleet and equipment assets is assessed based on age relative to useful service life (i.e. based on the percentage of useful service life consumed (ULC%)). A brand-new vehicle or piece of equipment would have a ULC% of 0%, indicating that none of the asset's life expectancy has been utilized. On the other hand, a vehicle or piece of equipment that has reached the end of its life expectancy would have a ULC% of 100%. It is possible for vehicles and pieces of equipment to have a ULC% greater than 100%, which occurs if the asset has exceeded its typical life expectancy but continues to be in service. This is not necessarily a cause for concern; however, it must be recognized that assets near or beyond their typical useful service life expectancy are likely to require replacement or rehabilitation in the near term and may have increasing repair and maintenance costs.

To better communicate the condition of vehicles and equipment, ULC% ratings have been segmented into qualitative condition states as summarized in the Table 7-2. The scale is set to show that if assets are replaced at the end of their expected useful service life, they would be in a "Fair" condition state. For assets that remain in service beyond their useful service life (i.e., ULC% > 100), the probability of failure is assumed to have increased to a point where performance would be characterized as "Poor" or "Very Poor".

Table 7-2: Definition of Condition States with Respect to ULC%

Condition State	ULC%
Very Good	0% ≤ ULC% ≤ 45%
Good	45% < ULC% ≤ 90%
Fair	90% < ULC% ≤ 100%
Poor	100% < ULC% ≤ 125%
Very Poor	125% < ULC%

The replacement cost of the Municipality's fleet and equipment assets by condition state and department is illustrated in Figure 7-1.

Figure 7-1: Fleet and Equipment – Distribution of Assets (Replacement Cost) by Condition State and Department

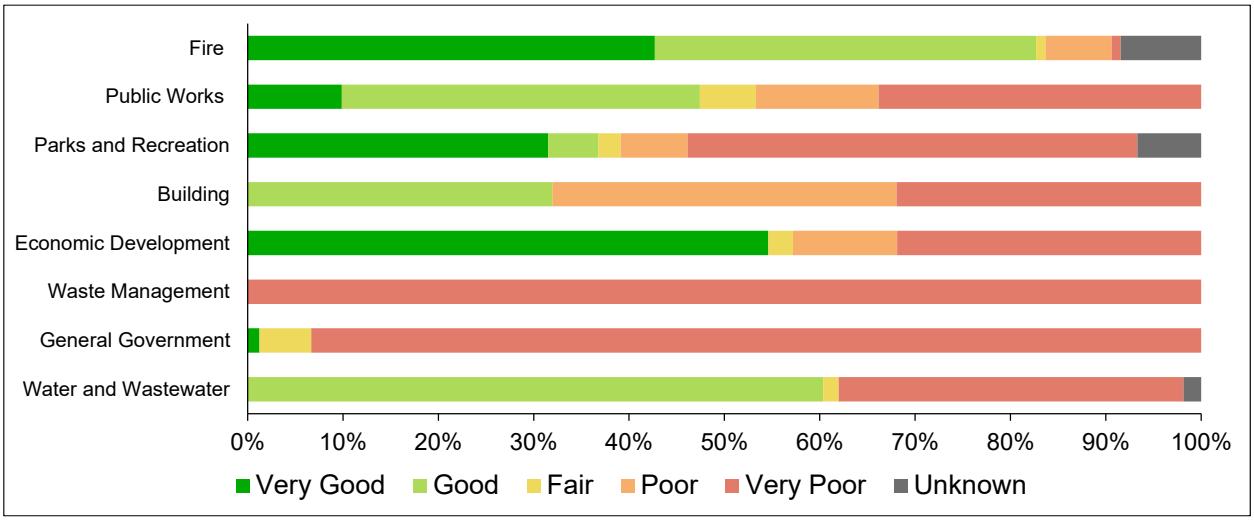
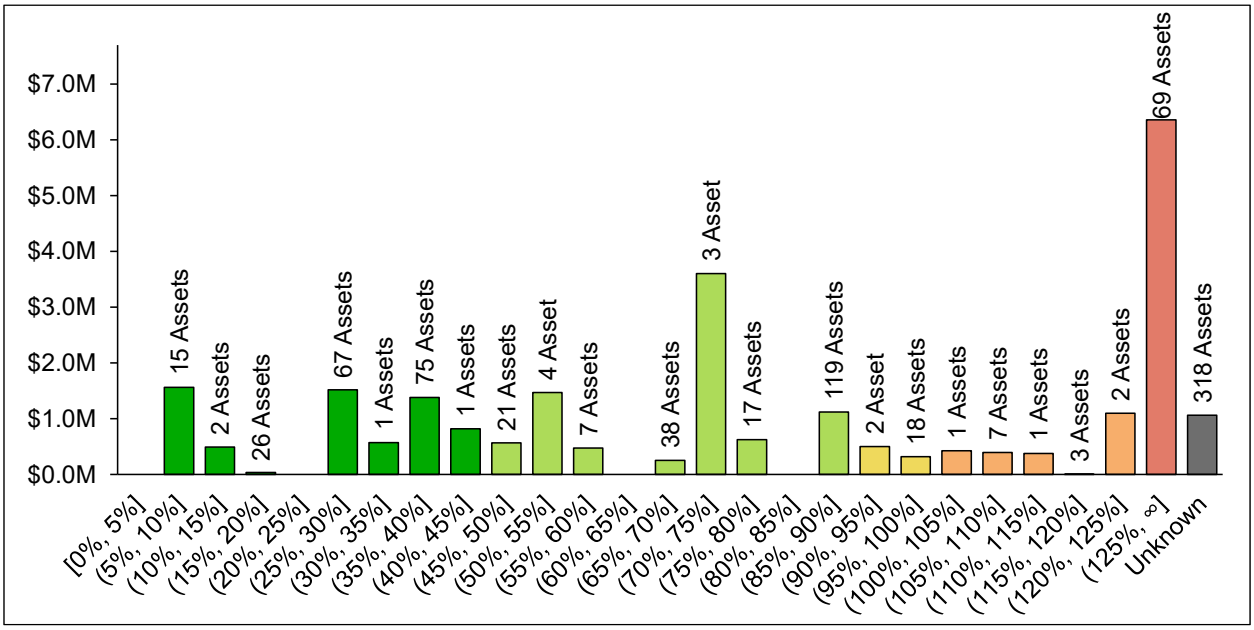


Figure 7-2 illustrates the distribution of fleet and equipment assets (by replacement cost) based on ULC%.

Figure 7-2: Fleet and Equipment – Distribution of Fleet Assets (Replacement Cost) by ULC%



7.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for fleet and equipment.

Table 7-3 summarizes the community levels of service and Table 7-4 summarizes the technical levels of service. Additional levels of service measures for the Municipality's fleet and equipment assets are included in Appendix A as "Data-Deferred" measures as there is insufficient data available at this time to quantify current performance. These measures will be incorporated directly into future iterations of this asset management plan.

Table 7-3: Fleet and Equipment – Community Levels of Service

Service Attribute	Community Levels of Service
Safety	The Municipality regularly inspects its fleet and equipment assets to ensure they are safe for use.
Reliability	The Municipality strives to minimize the number and impact of unplanned repair/maintenance activities performed on its fleet and equipment assets.

Table 7-4: Fleet and Equipment – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance
Safety	Percentage of commercial fleet assets and fire apparatus that underwent at least one inspection in the calendar year.	100%	100%
Reliability	Replacement cost of fleet and equipment assets in use beyond their optimal service life standards compared to the replacement cost of all fleet assets.	35%	0%

7.4 Lifecycle Management Strategy

Table 7-5 summarizes the Municipality's lifecycle management strategy for its fleet and equipment assets.

Table 7-5: Fleet and Equipment – Lifecycle Management Strategy

Fleet and Equipment	
Inspections and Condition Assessments	The Municipality has several inspection programs for its fleet and equipment assets as follows: • Commercial fleet assets are inspected annually as part of their CVOR renewal requirements. • Light-duty vehicles are inspected as part of their regular servicing. • Fire apparatus and pumps are inspected annually as part of their certification requirements. Aerial devices undergo non-destructive x-ray testing every 5 years. • Non-plated heavy equipment assets undergo "circle-checks" by municipal staff prior to use.
Major Operating Lifecycle Activities	The Municipality conducts regular servicing, on-going maintenance, and as-needed repairs on its fleet and equipment assets to preserve their service life. Preventative maintenance, such as periodic power-washing and undercoating, is performed on fleet assets to reduce the frequency of unplanned repairs and their impacts on service delivery. The following are examples of major maintenance activities the Municipality engages in to ensure its fleet and equipment assets continue to perform as intended: • Timely replacement of cutting edges on graders, snowplows, mowers, etc. • Timely replacement of worn sweeper brushes. • Timely replacement of worn tires.
Major Capital Lifecycle Activities	The Municipality replaces fleet and equipment assets that have reached the end of their service lives, are unable to meet annual certification requirements, or have uneconomical repair costs.

Fleet and Equipment	
Prioritization of Short-Term Lifecycle Needs	Highest priority is given to repairing breakdowns of critical fleet assets, such as fire apparatus and snowplows, to minimize impact on public safety. Other short-term lifecycle needs are prioritized by measuring impacts on service delivery of affected assets.
Identification of Growth-Related Lifecycle Needs	The Municipality analyzes growth forecasts through its Development Charges background study and key performance metrics, such as number of plows compared to the total lane kilometers of roadways, to determine the need for additional fleet or equipment assets. The Municipality also relies on the Fire Underwriters Survey and evolving N.F.P.A. standards to provide recommendations on upgrades to fire apparatus based on size of community and changing nature of structure fires.

7.5 Financial Summary and Forecast

Based on the lifecycle activities outlined in the previous section, an estimate of the annual funding requirement and forecast of lifecycle expenditures was developed for the Municipality's fleet and equipment assets.

Average annual lifecycle cost for the Municipality's fleet and equipment assets is estimated to be approximately $1.7 million. Assets utilized by the Public Works Department represent the largest share of this average annual lifecycle cost at approximately $601,000, followed by assets utilized by the Fire Department at approximately $554,000, assets utilized by the Parks and Recreation Department at approximately $339,000. The combined average annual lifecycle cost of assets utilized by other departments in the Municipality is approximately $185,000. Table 7-6 lists the average annual lifecycle cost for the Municipality's fleet and equipment assets by department.

Table 7-6: Fleet and Equipment – Average Annual Lifecycle Cost (2025$)

Department	Average Annual Lifecycle Cost (2025$)
Public Works	$554,000
Fire	$601,000
Parks and Recreation	$339,000
Water and Wastewater	$14,000
General Government	$35,000
Economic Development	$3,000
Building	$49,000
Waste Management	$84,000
Total	**$1,679,000**

Table 7-7 provides a summary of the 10-year lifecycle expenditure forecast for the Municipality's fleet and equipment assets. This forecast was derived by conducting age-based lifecycle modelling for all fleet and equipment assets. Based on this forecast, the non-growth related lifecycle expenditure requirement for the Municipality's fleet and equipment assets over the next 10 years is expected to total approximately $22.3 million. Based on the best information available on the Municipality's assets, the current backlog for the Municipality's fleet and equipment assets is estimated at approximately $8.7 million. This represents the current replacement value of all fleet and equipment assets that are in use beyond their expected useful service lives. It is important to note that this approach does not capture any rehabilitation activities that may have been performed on the assets over the course of their lifecycles. It is recommended that the Municipality re-examine the identified backlog using observed condition of assets. If assets are found to be performing adequately and as intended, they should be removed from the identified backlog. This will be addressed in future updates of the Municipality's asset management plan.

Table 7-7: Fleet and Equipment – Lifecycle Expenditure Forecast (2025$)

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Lifecycle Expenditures	$1,146,000	$1,060,00	$457,000	$1,658,000	$2,527,000	$227,000	$1,141,000	$1,000,000	$4,134,000	$245,000
Backlog	$866,000	$866,000	$866,000	$866,000	$866,000	$866,000	$866,000	$866,000	$866,000	$866,000
Total Expenditures	**$2,012,000**	**1,926,000**	**$1,323,000**	**$2,524,000**	**$3,393,000**	**$1,093,000**	**$2,007,000**	**$1,866,000**	**$5,000,000**	**$1,111,000**

Chapter 8
Facilities

8. Facilities

8.1 State of Local Infrastructure

The Municipality owns 24 facilities (excluding water and wastewater facilities) that support the delivery of various municipal services. These facilities include administrative facilities, fire stations, libraries, Public Works facilities, Parks and Recreation facilities, and Childcare facilities.

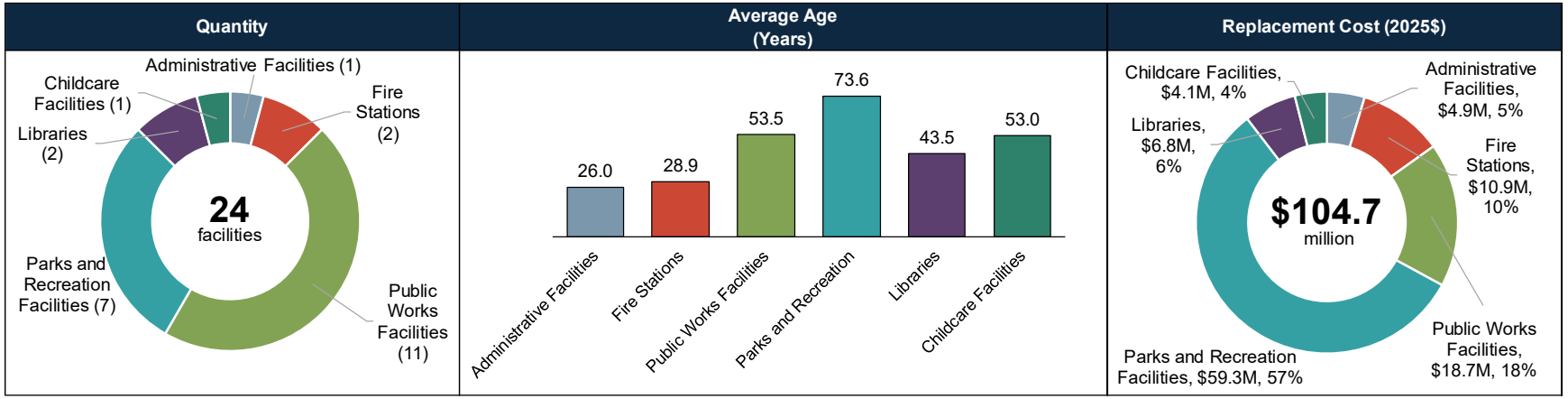
The current replacement cost of Municipality's facilities is estimated at approximately $104.7 million. Parks and Recreation Facilities represent the largest share of replacement cost at approximately $59.3 million, followed by Public Works Facilities at approximately $18.7 million, fire stations at approximately $10.9 million, libraries at approximately $6.8 million, administrative facilities at approximately $4.9 million, and lastly, childcare facilities at approximately $4.1 million. The average age across all of the Municipality's facilities is approximately 60 years.

Table 8-1 summarizes the quantity, age, and estimated current replacement cost of the Municipality's facilities by service area. This information is further illustrated in Figure 8-1.

Table 8-1: Facilities – Quantity, Average Age, and Replacement Cost

Service Area	Quantity	Average Age (Years)	Replacement Cost (2024$)
Administrative Facilities	1	26.0	$4,874,000
Fire Stations	2	28.9	$10,939,000
Public Works Facilities	11	53.5	$18,668,000
Parks and Recreation Facilities	7	73.6	$59,338,000
Libraries	2	43.5	$6,756,000
Childcare Facilities	1	53.0	$4,141,000
Total	**24**	**60.3**	**$104,716,000**

Figure 8-1: Facilities – Quantity, Average Age, and Replacement Cost



8.2 Condition

The Municipality assesses the condition of its facilities through BCAs completed by an external service provider. The BCAs identify repair, maintenance, rehabilitation, and replacement requirements for the Municipality's facilities at a component level over a 10-year forecast horizon. As part of the BCAs, individual facility components are inspected and the assessors assign a remaining useful life to each component based on the observed condition. Facility Condition Index (FCI) ratings are also calculated to provide an overall measure of each facility's condition. FCI ratings are calculated by forecasting the repair, maintenance, rehabilitation, and replacement requirements for each building over a 10-year forecast horizon and expressing the sum of forecasted requirements as a percentage of the replacement cost of the facility.

The Municipality is currently in the process of updating its BCAs, with the results expected in the coming months. Future iterations of this asset management plan will utilize the component level analyses that will be completed as part of the updated BCAs to inform the condition ratings of the Municipality's facilities.

8.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for facilities. Table 8-2 summarizes the community levels of service and Table 8-3 summarizes the technical levels of service. Additional levels of service measures for the Municipality's facilities are included in Appendix A as "Data-Deferred" measures as there is insufficient data available at this time to quantify current performance. These measures will be incorporated directly into future iterations of this asset management plan.

Table 8-2: Facilities – Community Levels of Service

Service Attribute	Community Levels of Service
Safety	The Municipality prioritizes the safety of all users of its facilities.
Quality	The Municipality strives to keep its facilities in a state of good repair.

Table 8-3: Facilities – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance
Safety	Percentage of staffed facilities that undergo monthly health and safety inspections.	100%	100%
Quality	Percentage of facility assets (by replacement cost) in "Fair" or better condition.	N/A [1]	100%

8.4 Lifecycle Management Strategy

Table 8-4 summarizes the Municipality's lifecycle management strategy for its facilities.

Table 8-4: Facilities – Lifecycle Management Strategy

Facilities	
Inspections and Condition Assessments	As required by the Occupational Health and Safety Act, staffed facilities undergo monthly health and safety inspections performed by municipal staff. All life safety systems in facilities undergo annual inspections to ensure they are performing adequately. The Municipality also has on-going preventative maintenance programs in place with external vendors for critical equipment assets within its facilities (e.g. refrigeration plants, electrical systems, elevators, safety systems, filtration systems, etc.). Routine inspections on critical equipment assets are performed as part of these preventative maintenance programs.
Major Operating Lifecycle Activities	The Municipality conducts on-going maintenance and as-needed repairs to its facilities, and the equipment assets within, to sustain adequate levels of service and reduce the potential

[1] Condition of facilities being assessed through ongoing Building Condition Assessments.

Facilities	
	for facility closures. Minor equipment assets (e.g. floor scrubbers/cleaning machines) are replaced as required to prevent service interruptions.
Major Capital Lifecycle Activities	Staff review the condition of facility components on an on-going basis to identify rehabilitation and replacement needs for facilities and the equipment assets within. Rehabilitation and replacement projects are undertaken to address facility components and equipment assets that have reached the end of their service lives, are not performing as originally intended, and/or have uneconomical maintenance and repair costs.
Prioritization of Short-Term Lifecycle Needs	The Municipality identifies short-term lifecycle needs through its various inspection programs and staff assessments. Highest priority is given to health and safety issues, followed by issues that significantly impact service delivery and/or affect staff's ability to perform their duties.
Identification of Growth-Related Lifecycle Needs	Through its upcoming Space Needs Analysis Study, Community Services Master Plan, and Fire Master Plan, the Municipality analyzes growth forecasts and shifts in demographics to determine whether current capacity can support the projected service demands of the community. Direct engagement with residents through public surveys is also conducted as part of the master planning process to ensure that internal priorities align with residents' expectations.

8.5 Financial Summary and Forecast

To develop an estimate of the annual funding requirement and forecast of capital and significant operating expenditures for the Municipality's facilities, an annual reinvestment rate of 2.1% was applied to the replacement cost of each facility. This annual reinvestment rate represents the mid-point of the annual reinvestment rate target range (1.7% - 2.5%) presented in the *2016 Canadian Infrastructure Report Card* and

aims to ensure that sufficient funds are allocated annually to fund annual capital requirements and allow for the building up of lifecycle reserves.

Average annual lifecycle cost for the Municipality's facilities is estimated to be approximately $2.2 million. Parks and Recreation Facilities represent the largest share of this average annual lifecycle cost at approximately $1.2 million, followed by Public Works Facilities at approximately $390,000, fire stations at approximately $230,000, libraries at approximately $142,000, childcare facilities at approximately $115,000, and lastly, the administrative facilities at approximately $102,000. Table 8-5 lists the average annual lifecycle cost for the Municipality's facilities assets by service area.

Table 8-5: Facilities – Average Annual Lifecycle Cost

Service Area	Average Annual Lifecycle Cost (2025$)
Administrative Facilities	$102,000
Fire Stations	$230,000
Public Works Facilities	$390,000
Parks and Recreation Facilities	$1,246,000
Libraries	$142,000
Childcare Facilities	$115,000
Total	**$2,225,000**

Table 8-6 provides a summary of the 10-year lifecycle expenditure forecast for the Municipality's facilities. This forecast was derived by allocating an annual allowance to each year of the forecast to ensure the Municipality achieves full lifecycle funding levels for its facilities. Based on this forecast, the non-growth related lifecycle expenditures for the Municipality's facilities over the next 10 years are expected to total approximately $22.3 million. Future updates of this asset management plan will utilize the component level forecasts developed through the BCAs to inform the 10-year forecasts of capital and significant operating needs.

Table 8-6: Facilities – Lifecycle Expenditure Forecast (2025$)

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Lifecycle Expenditures	$2,041,000	$2,041,000	$2,041,000	$2,041,000	$2,041,000	$2,041,000	$2,041,000	$2,041,000	$2,041,000	$2,041,000

Chapter 9
Parks and Recreation

9. Parks and Recreation

9.1 State of Local Infrastructure

The Municipality's inventory of Parks and Recreation assets comprises sports fields and courts, park furnishings, play equipment, trails and boardwalks, and shelters and structures.

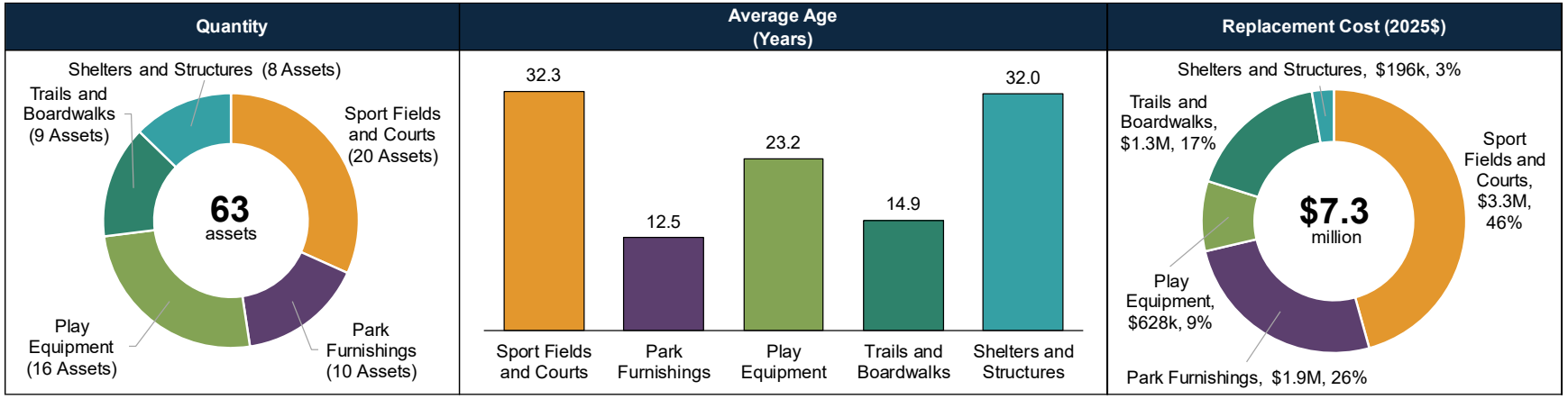
The current replacement cost of the Municipality's Parks and Recreation assets is estimated at approximately $7.3 million. Sports fields and courts represent the largest share of replacement cost at approximately $3.3 million, followed by park furnishings at approximately $1.9 million, trails and boardwalks at approximately $1.3 million, play equipment at approximately $628,000, and lastly, shelters and structures at approximately $196,000. The average age of the Municipality's Parks and Recreation assets is approximately 23.1 years.

Table 9-1 summarizes the current replacement cost of the Municipality's Parks and Recreation by asset sub-class. This information is further illustrated in Figure 9-1.

Table 9-1: Parks and Recreation – Quantity, Average Age, Replacement Cost

Asset Sub-Class	Quantity	Average Age (Years)	Replacement Cost (2025$)
Sport Fields and Courts	20	32.3	$3,337,000
Park Furnishings	10	12.5	$1,872,000
Play Equipment	16	23.2	$628,000
Trails and Boardwalks	9	14.9	$1,271,000
Shelters and Structures	8	32.0	$196,000
Total	**63**	23.1	**$7,304,000**

Figure 9-1: Parks and Recreation – Quantity, Weighted Average Age, and Replacement Cost



9.2 Condition

Similar to the Municipality's fleet and equipment assets, the condition of the Municipality's Parks and Recreation assets is based on age relative to useful service life (i.e. based on the percentage of useful service life consumed (ULC%)). A brand-new Parks and Recreation asset would have a ULC% of 0%, indicating that zero percent of the asset's life expectancy has been utilized. On the other hand, an asset that has reached the end of its life expectancy would have a ULC% of 100%. It is possible for assets to have a ULC% greater than 100%, which occurs if the asset has exceeded its typical life expectancy but continues to be in service. This is not necessarily a cause for concern, however, it must be recognized that assets near or beyond their typical useful service life expectancy are likely to require replacement or rehabilitation in the near term and may have increasing repair and maintenance costs.

To better communicate the condition of Parks and Recreation assets, ULC% ratings have been segmented into qualitative condition states as summarized in Table 9-2. The scale is set to show that if assets are replaced at the end of their expected useful service life, they would be in a "Fair" condition state. For assets that remain in service beyond their useful service life (i.e., ULC% > 100), the probability of failure is assumed to have increased to a point where performance would be characterized as "Poor" or "Very Poor".

Table 9-2: Definition of Condition States with Respect to ULC%

Condition State	ULC%
Very Good	0% ≤ ULC% ≤ 45%
Good	45% < ULC% ≤ 90%
Fair	90% < ULC% ≤ 100%
Poor	100% < ULC% ≤ 125%
Very Poor	125% < ULC%

The replacement cost of the Municipality's Parks and Recreation assets by condition state and asset sub-class is illustrated in Figure 9-2.

Figure 9-2: Parks and Recreation – Distribution of Assets (Replacement Cost) by Condition State

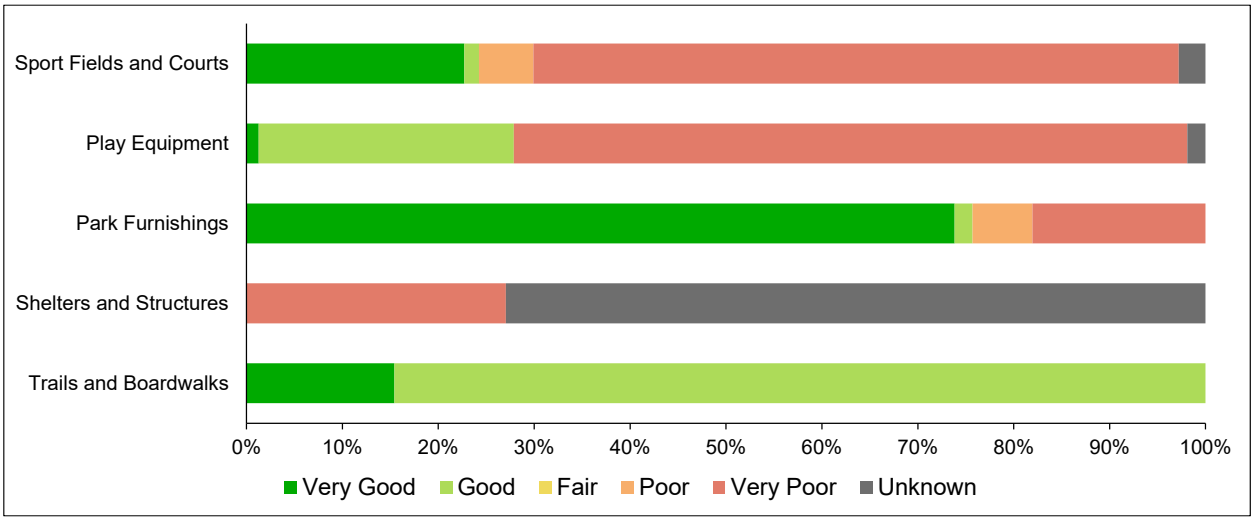
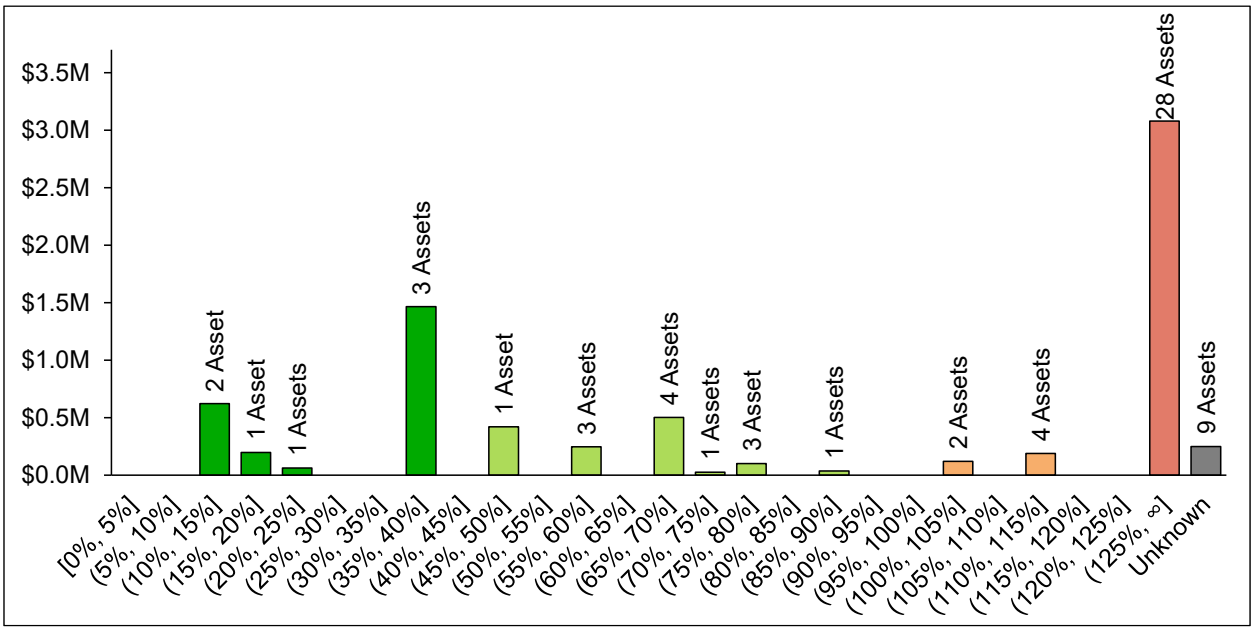


Figure 9-3 illustrates the distribution of Parks and Recreation assets (by replacement cost) based on ULC%.

Figure 9-3: Distribution of Parks and Recreation Assets (Replacement Cost) by ULC%



9.3 Levels of Service

This section provides an overview of the Municipality's level of service framework for its Parks and Recreation assets. Table 9-3 summarizes the community levels of service

and Table 9-4 summarizes the technical levels of service. Additional levels of service measures for the Municipality's Parks and Recreation assets are included in Appendix A as "Data-Deferred" measures as there is insufficient data available at this time to quantify current performance. These measures will be incorporated into future iterations of this asset management plan.

Table 9-3: Parks and Recreation – Community Levels of Service

Service Attribute	Community Levels of Service
Quality	The Municipality strives to maintain its Parks and Recreation assets in adequate condition to continue providing a satisfactory user experience and performing as originally intended.

Table 9-4: Parks and Recreation – Technical Levels of Service

Service Attribute	Technical Levels of Service	Current Performance	Proposed Performance
Quality	Replacement cost of Parks and Recreation assets in use beyond their optimal service life standards compared to the replacement cost of all Parks and Recreation assets.	46%	0%

9.4 Lifecycle Management Strategy

Table 9-5 summarizes the Municipality's lifecycle management strategy for its parks and forestry assets.

Table 9-5: Parks and Recreation – Lifecycle Management Strategy

Parks and Forestry	
Inspections and Condition Assessments	The Municipality completes regular inspections of its parks identify issues related to playground maintenance, signage, tree trunk and limb failures, trip hazards, fencing, public seating

Parks and Forestry	
	(benches, bleachers, etc.), picnic shelters, washroom facilities, pedestrian pathways and bridges, trail maintenance, garbage and recycling, etc. In addition, all pieces of playground equipment are verified to conform with Canadian Standards Association (C.S.A.) guidelines prior to their emplacement. The Municipality also evaluates comments received from the public to identify deficiencies.
Major Operating Lifecycle Activities	The Municipality conducts a number of on-going maintenance activities to ensure its parks and playground equipment are well-maintained and continue to meet the expectations of the community. Some of the major maintenance activities are as follows: • Grass cutting for all maintained open spaces. • Grass maintenance (aeration, fertilization, applying top dressing, cleaning, etc.). • Grading, painting, crack-sealing, and cleaning of sports fields. • Trail maintenance (grading, brushing, cleaning, etc.). • Snow clearing. • Winterization of splashpads and facilities with running water. • Preventative maintenance to built infrastructure to avoid service interruptions.
Major Capital Lifecycle Activities	The Municipality conducts rehabilitation and replacement projects for parks and playground assets that have reached the end of their service lives, are not performing as originally intended, and/or have uneconomical repair and maintenance costs. Replacements are generally like-for-like unless upgrades are needed to ensure design specification are appropriate to meet service demands.

Parks and Forestry	
	When purchasing replacement or additional playground equipment, the Municipality ensures that the requirements of the Accessibility for Ontarians with Disabilities Act, 2005 are met.
Prioritization of Short-Term Lifecycle Needs	Highest priority is given to treating issues related to health and safety, followed by issues that may cause closures or significant service interruptions. Other lifecycle activities are prioritized by measuring impacts on service delivery of affected assets.
Identification of Growth-Related Lifecycle Needs	Through its Community Services Master Plan, the Municipality analyzes growth forecasts and trends in active transportation use to determine whether purchase of additional playground equipment or construction of new parks and trails is required. Direct engagement with residents through public consultations and surveys is also conducted as part of the master planning process to understand community priorities.

9.5 Financial Summary and Forecast

Based on the lifecycle activities outlined in the previous section, an estimate of the annual funding requirement and forecast of capital expenditures was developed for the Municipality's Parks and Recreation assets.

Average annual lifecycle cost for the Municipality's Parks and Recreation assets is estimated to be approximately $380,000. Sports fields and courts represent the largest share of this average annual lifecycle cost at approximately $179,000, followed by park furnishings at approximately $94,000, trails and boardwalks at approximately $51,000, play equipment at approximately $42,000, and lastly, shelters and structures at approximately $14,000. This average annual lifecycle cost represents the long-term funding target for the Municipality to achieve full lifecycle funding levels for its Parks and Recreation assets. Table 9-6 lists the average annual lifecycle cost for the Municipality's Parks and Recreation assets by asset sub-class.

Table 9-6: Parks and Recreation – Average Annual Lifecycle Cost

Asset Sub-class	Average Annual Lifecycle Cost (2025$)
Sport Fields and Courts	$179,000
Park Furnishings	$94,000
Play Equipment	$42,000
Trails and Boardwalks	$51,000
Shelters and Structures	$14,000
Total	**$380,000**

Table 9-7 provides a summary of the 10-year lifecycle expenditure forecast for the Municipality's Parks and Recreation assets by asset sub-class. This forecast was derived by conducting age-based lifecycle modelling for all Parks and Recreation assets. Based on this forecast, the non-growth related lifecycle expenditure requirement for the Municipality's Parks and Recreation assets over the next 10 years is expected to total approximately $4.7 million. The average annual expenditures over the 10-year forecast horizon are approximately $465,700. Based on the best information available on the Municipality's assets, the current backlog for the Municipality's Parks and Recreation assets is estimated at approximately $3.4 million. This represents the current replacement value of all Parks and Recreation assets that are in use beyond their expected useful service lives. It is important to note that this approach does not capture any rehabilitation activities that may have been performed on the assets over the course of their lifecycles. It is recommended that the Municipality re-examine the identified backlog using observed condition of assets. If assets are found to be performing adequately and as intended, they should be removed from the identified backlog. This will be addressed in the next update of the Municipality's asset management plan.

Table 9-7: Parks and Recreation – Lifecycle Expenditure Forecast (2025$)

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Lifecycle Expenditures	$15,000	$50,000	$53,000	$15,000	$99,000	$281,000	$58,000	$39,000	$418,000	$249,000
Backlog	$338,000	$338,000	$338,000	$338,000	$338,000	$338,000	$338,000	$338,000	$338,000	$338,000
Total Expenditures	**$353,000**	**$388,000**	**$391,000**	**$353,000**	**$437,000**	**$619,000**	**$396,000**	**$377,000**	**$756,000**	**$587,000**

Chapter 10
Financial Strategy

10. Financial Strategy

10.1 Introduction

This chapter outlines the financial strategy that would sustainably fund the lifecycle management strategies presented in previous chapters. This financial strategy focuses on examining how the Municipality can fund the lifecycle activities required to achieve the proposed levels of service, as identified in preceding chapters. The strategy presented is a suggested approach which should be examined and re-evaluated during the annual budgeting processes to ensure the sustainability of the Municipality's financial position as it relates to its assets.

O. Reg. 588/17 requires, at minimum, a 10-year capital plan that forecasts the costs of implementing the lifecycle management strategy and the lifecycle activities required therein. The financial strategy in this asset management plan has been developed for a 10-year forecast period to be in compliance with this requirement. As noted earlier in chapter 3, two level of service scenarios have been considered for the Municipality's roads. Therefore, two financial strategies have been developed for Council's consideration.

Various financing options, including reserve funds, debt, and grants, were considered during the process of developing the financial strategy and are described in more detail in section 10.4 below.

10.2 Lifecycle Funding Target and Current Funding Gap

An annual lifecycle funding target represents the amount of funding that would be required annually to fully finance a lifecycle management strategy over the long term. By planning to achieve this annual funding level, the Municipality would theoretically be able to fully fund capital works as they arise. In practice, capital expenditures often fluctuate year-to-year based on the asset replacement and renewal/rehabilitation projects being undertaken in a particular year. By planning to achieve the lifecycle funding target over the long term, however, the periods of relatively low capital needs would allow for the building up of lifecycle reserve funds that could be drawn upon in times of relatively high capital needs. The annual lifecycle funding target for all of the Municipality's tax-supported assets is $10.6 million. A breakdown of the lifecycle

funding target by asset class for each level of service scenario is provided in Table 10-1.

Table 10-1: Average Annual Lifecycle Cost by Asset Class

Asset Class	Average Annual Lifecycle Cost – Baseline Level of Service (2025$)	Average Annual Lifecycle Cost – Alternative Level of Service (2025$)
Roads	$5,047,000	$3,316,000
Bridges and Culverts	$550,000	$550,000
Road-related Assets	$160,000	$160,000
Stormwater	$532,000	$532,000
Facilities	$2,225,000	$2,225,000
Parks & Recreation	$380,000	$380,000
Fleet & Equipment	$1,679,000	$1,679,000
Total	**$10,573,000**	**$8,842,000**

In comparison, the Municipality budgeted to contribute approximately $6 million from the tax levy and other current revenue sources towards capital-related needs in 2025. Included in this are budgeted contributions to capital-related reserves and reserve funds, capital funded from operating, debt servicing costs related to outstanding debt (excluding portions of debt servicing costs funded from development charges), and ongoing federal and provincial grants (i.e., Ontario Municipal Partnership Fund (OMPF), Canada Community-Building Fund (CCBF) and Ontario Community Infrastructure Fund (OCIF)).

The difference between the annual lifecycle funding target and current annual contribution is referred to as the lifecycle funding gap. Based on this analysis, the Municipality is currently facing an annual lifecycle funding gap of approximately $4.6 million with respect to the Baseline level of service and $2.85 million with respect to the Alternative level of service.

10.3 Capital Expenditure Forecast

The combined 10-year (2026 to 2035) capital expenditure forecasts for the Municipality's assets are presented in Table B-1 in Appendix B. This expenditure forecast is based on the Municipality's 2025 capital budget and the lifecycle activities identified in preceding sections of this plan for 2026 and onwards (see preceding chapters for details on each asset class).

The expenditure forecast presented in Appendix B includes a capital inflation factor of 4.4% annually, which is based on the historical 20-year annual average rate of inflation as witnessed in Statistics Canada's Non-residential Building Construction Price Index.

10.4 Funding

Tables B-5 and C-5 summarizes the recommended strategy to finance the asset lifecycle costs identified in Tables B-1 and C-1, respectively. These funding forecasts were based on the funding sources identified in the Municipality's 2025 budget.

The lifecycle costs required to sustain established level of service targets are being partially recovered through several external funding sources:

- OCIF formula-based funding is maintained based on the Municipality's 2025 allocation (i.e., approximately $436,000). It is noted that the Ministry of Infrastructure recently shifted from using historical costs to using replacement costs in the formula used for calculating annual OCIF funding allocations. As a result of this formula change, the Municipality's OCIF allocation may continue to change in the coming years. The amount of OCIF funding will need to be monitored by the Municipality's staff and, if a significant variance occurs relative to the estimate provided in this asset management plan, the financial strategy may need to be updated.
- CCBF funding has been shown as a stable and long-term funding source for eligible capital projects. Annual funding estimates are based on the Municipality's allocations for 2026 to 2028, and increasing by 4% for every two-year interval thereafter.
- OMPF funding has been maintained at current levels (i.e., approximately $1.1 million annually).

This financial strategy has been developed to be fully funded, and therefore no funding shortfall has been identified. This means, however, that if identified grants are not received at expected amounts, shortfalls may present themselves. In such an event, the difference could be made up through increases to the tax levy/user rates over and above those presented hereafter.

It is noted that this fully funded financial strategy phases in annual contributions towards capital such that the Municipality reaches full lifecycle funding levels by 2035.

10.5 Tax Levy Impact

As discussed in section 10.2, while the extent of capital expenditures will fluctuate from year to year, it is important for the Municipality to implement a consistent, yet increasing, annual investment in capital so that the excess annual funds can accrue in capital reserve funds. Tables B-5 and C-5 present a summary of the impacts on the tax levy as a result of this financial strategy for the baseline and alternative level of service scenarios, respectively.

10.5.1 Baseline Level of Service Scenario

In order to fund the recommended lifecycle management strategy for the Baseline level of service using the Municipality's own available funding sources (i.e., using taxation, CCBF funding, OCIF funding, and additional application-based grant funding), an increase in the Municipality's taxation levy of 7.42% annually would be required over the 2026-2035 forecast period.

Consideration for cash flow and positive reserve fund balances has been included in setting the capital reserve transfer amounts. A detailed continuity schedule of all capital-related reserves/reserve funds related to assets can be found in Table B-3 in Appendix B.

Layering on assessment increases resulting from new assessment growth, assumed to be 2.50% annually, the impacts on individual property tax bills resultant from the financial strategy are estimated to be increases of 4.80% annually from 2026 to 2035.

The taxation impacts identified above include inflationary adjustments to the Municipality's operating costs and revenues as identified in its 2025 budget (i.e., general operating inflation of 2.50% annually). If, however, other funding sources become

available (as mentioned above), or if increased maintenance practices allow for the deferral of capital works, the impact on the Municipality's taxation levy would potentially decrease.

Further detail on the Financial Strategy for the Baseline level of service scenario is presented in Appendix B.

10.5.2 Alternative Level of Service Scenario

In order to fund the recommended lifecycle management strategy for the Alternative level of service using the Municipality's own available funding sources (i.e., using taxation, CCBF funding, OCIF funding, and additional application-based grant funding), an increase in the Municipality's taxation levy of 6.25% annually would be required over the 2026-2035 forecast period.

Consideration for cash flow and positive reserve fund balances has been included in setting the capital reserve transfer amounts. A detailed continuity schedule of all capital-related reserves/reserve funds related to assets can be found in Table C-3 in Appendix C.

Layering on assessment increases resulting from new assessment growth, assumed to be 2.50% annually, the impacts on individual property tax bills resultant from the financial strategy are estimated to be increases of 3.66% annually from 2026 to 2035.

The taxation impacts identified above include inflationary adjustments to the Municipality's operating costs and revenues as identified in its 2025 budget (i.e., general operating inflation of 2.50% annually). If, however, other funding sources become available (as mentioned above), or if increased maintenance practices allow for the deferral of capital works, the impact on the Municipality's taxation levy would potentially decrease.

Further detail on the Financial Strategy for the Alternative level of service scenario is presented in Appendix C.

Chapter 11
Recommendations and Next Steps

11. Recommendations and Next Steps

11.1 Recommendations

The following recommendations are provided for the Municipality's consideration:

- That the Municipality of Mississippi Mills Asset Management Plan for Tax-supported Assets be received and approved by Council, either:
    - Based on the Baseline Level of Service scenario; or
    - Based on the Alternative Level of Service scenario
- That consideration be made as part of the annual budgeting process to ensure sufficient capital funding is available to implement the asset management plan.

11.2 Next Steps

Following the approval of this asset management plan by Council, the Municipality's asset management journey will transition from developing the plan to its operationalization. The Municipality will need to establish processes and implement systems to keep asset information (e.g., condition, replacement costs, etc.) updated and relevant, so that it can be relied on to identify capital priorities and inform the annual budget process. Furthermore, the Municipality will need to establish a format and process for the annual updates to Council on asset management progress, as required by O. Reg. 588/17.

The asset management plan should be updated as the strategic priorities and capital needs of the Municipality change. This can be accomplished in conjunction with specific legislative requirements (i.e., five-year review of the asset management plan as required by O. Reg. 588/17), as well as the Municipality's annual budget process.

Appendices

Appendix A
Data-Deferred Technical Levels of Service

Appendix A: Data-Deferred Technical Levels of Service

Presented in this Appendix are the Municipality's Data-Deferred Technical Levels of Service. The Municipality has identified these Technical Levels of Service as being important to include within its Levels of Service framework and is currently developing data-collection protocols to be able to quantify performance in future iterations of this asset management plan.

Table A-11-1 provides an index of the Data-Deferred Technical Levels of Service tables contained in this appendix.

Table A-11-1: Non-core Assets – Data-Deferred Technical Levels of Service Table References

Asset Class	Data-Deferred Technical Levels of Service Table Reference
Sidewalks	Table A-2
Non-structural Culverts	Table A-3
Regulatory and Warning Road Signs	Table A-4
Streetlights	Table A-5
Traffic Lights and Pedestrian Crossings	Table A-6
Fleet and Equipment Assets	Table A-7
Facilities	Table A-8
Parks and Recreation Assets	Table A-9

Table A-2: Sidewalks – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Accessibility	Percentage of Level 1 sidewalks (by length) that meet the requirements of the *Accessibility for Ontarians with Disabilities Act, 2005*.
	Percentage of Level 2 sidewalks (by length) that meet the requirements of the *Accessibility for Ontarians with Disabilities Act, 2005*.
	Percentage of Level 3 sidewalks (by length) that meet the requirements of the *Accessibility for Ontarians with Disabilities Act, 2005*.
Reliability	Percentage of Level 1 sidewalks (by length) in "Fair" or better condition.
	Percentage of Level 2 sidewalks (by length) in "Fair" or better condition.
	Percentage of Level 3 sidewalks (by length) in "Fair" or better condition.
Safety	Number of outstanding sidewalk discontinuities, as defined by O. Reg. 239/02 (i.e. trip hazards), compared to the total length of sidewalks.

Table A-3: Non-structural Culverts – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Reliability	Number of work orders related to flushing activities performed on large non-structural culverts compared to the total lane kilometers of roadways.

Service Attribute	Data-Deferred Technical Levels of Service
	Number of work orders related to repairs for structural damage performed on large non-structural culverts compared to the total lane kilometers of roadways.
Cost Efficiency	Annual funding allocated[1] for the rehabilitation and replacement of non-structural culverts compared to the total replacement cost of non-structural culverts.

Table A-4: Regulatory and Warning Road Signs – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Safety	Percentage of regulatory and warning road signs that passed annual retro-reflectivity testing.
	Number of regulatory and warning road sign replacements completed compared to the total number of regulatory and warning road signs.
Cost Efficiency	Annual funding allocated[1] for the rehabilitation and replacement of regulatory and warning road signs compared to the total replacement cost of regulatory and warning road signs.

Table A-5: Street Lights – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Reliability	Replacement cost of street lighting heads in use beyond their optimal service life standards compared to the replacement cost of all street lighting heads.

[1] Annual funding allocation includes budgeted amounts for funding rehabilitation and replacement activities, and comprises own-source revenues, transfer payment revenues (e.g. CCBF, OMPF, OCIF), and debt servicing costs. Own-source revenues include direct capital funding and contribution to fleet or equipment capital reserves.

Service Attribute	Data-Deferred Technical Levels of Service
	Replacement cost of street lighting poles in use beyond their optimal service life standards compared to the replacement cost of all street lighting poles.

Table A-6: Traffic Lights and Pedestrian Crossings – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Safety	Number of traffic lights and pedestrian crossings with overhead detectors compared to the total number of traffic lights and pedestrian crossings.

Table A-7: Fleet and Equipment – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Reliability	Number of hours fleet assets spent out of service due to unplanned repairs[1] compared to the total number of fleet assets.
	Replacement cost of fleet and equipment assets that had unplanned repair costs exceeding 10% of their replacement cost compared to the replacement cost of all fleet and equipment assets
Cost Efficiency	Annual funding allocated[2] for the rehabilitation and replacement of fleet and equipment assets compared to the total replacement cost of fleet and equipment assets.

[1] Unplanned repairs do not include repairs to address issues caused by operator error.
[2] Annual funding allocation includes budgeted amounts for funding rehabilitation and replacement activities, and comprises own-source revenues, transfer payment revenues (e.g. CCBF, OMPF, OCIF), and debt servicing costs. Own-source revenues include direct capital funding and contribution to fleet or equipment capital reserves.

Table A-8: Facilities – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Reliability	Number of outstanding deficiencies related to critical facility components.
Availability	Number of hours lost due to shutdowns of facilities, or portions within, due to unplanned repair, maintenance, rehabilitation, or replacement activities compared to the total number of facilities.
Accessibility	Percentage of facilities that meet the requirements of the Accessibility for Ontarians with Disabilities Act, 2005.
	Percentage of parking lots located at facilities that meet the requirements of the Accessibility for Ontarians with Disabilities Act, 2005.
Cost Efficiency	Annual funding allocated[2] for the rehabilitation and replacement of facility components compared to the total replacement cost of facilities.
Environmental Sustainability	Kilowatt-hours (kWh) of electricity consumed per square feet for facilities with access to electricity.
	Cubic meters (m3) of natural gas consumed per square feet for facilities with access to natural gas.
	Cubic metres (m3) of water consumed per square feet for facilities with access to municipal water.
	Ratio of electric vehicle charging ports available for public use to the total number of facilities.

Service Attribute	Data-Deferred Technical Levels of Service
Operational Efficiency	Number of full-time equivalents of operational staff[1] for facilities compared to the total number of facilities.
Safety	Number of health and safety deficiencies related to facilities addressed.
	Number of outstanding critical health and safety issues exceeding $2,500 in estimated remediation cost.

Table A-9: Parks and Recreation – Data-Deferred Technical Levels of Service Table

Service Attribute	Data-Deferred Technical Levels of Service
Quality	Number of outstanding deficiencies related to grass maintenance and garbage collection compared to hectares of parkland.
	Number of outstanding deficiencies related to splash pads compared to the total number of splash pads.
	Number of outstanding deficiencies related to play structures compared to the total number of play structures.
Proximity	Average walking distance to neighborhood parks within population centres.
Accessibility	Percentage of playgrounds that meet the requirements of the Accessibility for Ontarians with Disabilities Act, 2005.
	Percentage of parking lots located at parks that meet the requirements of the Accessibility for Ontarians with Disabilities Act, 2005.

[1] Operational staff is defined as the staffing complement directly involved in the day-to-day operations and on-going maintenance of facilities. This does not include staff responsible for administrative duties, oversight, and management.

Service Attribute	Data-Deferred Technical Levels of Service
Operational Efficiency	Number of full-time equivalents of operational staff[1] for the maintenance of parks and recreation assets compared to hectares of parkland.

[1] Operational staff is defined as the staffing complement directly involved in the day-to-day operations and on-going maintenance of facilities. This does not include staff responsible for administrative duties, oversight, and management.

Appendix B
Financial Strategy Tables: Baseline Level of Service

Table B-1
Municipality of Mississippi Mills
Financial Strategy - Baseline
Capital Budget Forecast
Inflated $

Description	Total (2026-2035)	Budget 2025	Forecast									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Expenditures												
Roads	64,447,000		5,269,000	5,501,000	5,743,000	5,996,000	6,259,000	6,535,000	6,822,000	7,123,000	7,436,000	7,763,000
Roads-related	2,042,000		167,000	174,000	182,000	190,000	198,000	207,000	216,000	226,000	236,000	246,000
Bridges	150,000		45,000	38,000	20,000	-	-	47,000	-	-	-	-
Stormwater	-		-	-	-	-	-	-	-	-	-	-
Facilities	28,412,000		2,323,000	2,425,000	2,532,000	2,643,000	2,760,000	2,881,000	3,008,000	3,140,000	3,278,000	3,422,000
Parks & Recreation			369,000	423,000	445,000	419,000	542,000	801,000	535,000	532,000	1,114,000	903,000
Fleet and Equipment	28,748,000		2,101,000	2,099,000	1,505,000	2,998,000	4,208,000	1,415,000	2,713,000	2,633,000	7,367,000	1,709,000
Total Capital Expenditures	**123,799,000**	**6,583,008**	**10,274,000**	**10,660,000**	**10,427,000**	**12,246,000**	**13,967,000**	**11,886,000**	**13,294,000**	**13,654,000**	**19,431,000**	**14,043,000**
Capital Financing												
Contributions from Capital Reserves & Reserve Funds	84,206,943	2,833,253	10,274,000	7,095,126	5,963,057	6,665,854	7,140,137	7,657,781	8,532,536	9,381,166	10,360,147	11,137,141
Contributions from Other Sources	-	337,444	-	-	-	-	-	-	-	-	-	-
Contribution from Operating	-	1,699,404	-	-	-	-	-	-	-	-	-	-
Debenture Requirements	45,675,057	1,712,907	-	3,564,874	4,463,943	5,580,146	6,826,863	4,228,219	4,761,464	4,272,834	9,070,853	2,905,859
Total Capital Financing	**129,882,000**	**6,583,008**	**10,274,000**	**10,660,000**	**10,427,000**	**12,246,000**	**13,967,000**	**11,886,000**	**13,294,000**	**13,654,000**	**19,431,000**	**14,043,000**

Table B-2
Municipality of Mississippi Mills
Financial Strategy - Baseline
Schedule of Debt Payments
Inflated $

Debenture Year	Principal Borrowed	Budget 2025	Forecast									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
2025	1,712,907		161,686	161,686	161,686	161,686	161,686	161,686	161,686	161,686	161,686	161,686
2026	-			-	-	-	-	-	-	-	-	-
2027	3,564,874				328,525	328,525	328,525	328,525	328,525	328,525	328,525	328,525
2028	4,463,943					411,380	411,380	411,380	411,380	411,380	411,380	411,380
2029	5,580,146						514,245	514,245	514,245	514,245	514,245	514,245
2030	6,826,863							629,137	629,137	629,137	629,137	629,137
2031	4,228,219								389,656	389,656	389,656	389,656
2032	4,761,464									438,798	438,798	438,798
2033	4,272,834										393,768	393,768
2034	9,070,853											835,934
2035	2,905,859											
Total Annual Debt Repayments		**-**	**161,686**	**161,686**	**490,211**	**901,591**	**1,415,835**	**2,044,972**	**2,434,629**	**2,873,427**	**3,267,194**	**4,103,129**

Table B-3
Municipality of Mississippi Mills
Financial Strategy - Baseline
Schedule of Capital Reserves & Reserve Funds Continuity

Inflated $

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	7,988,900	7,438,994	1,726,025	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Transfer from Operating	147,831	2,436,514	3,339,533	3,968,009	4,650,725	5,125,007	5,621,767	6,496,521	7,323,431	8,302,413	9,056,817
OCIF Revenue	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901
CCBF Revenue	482,737	482,737	502,046	502,046	522,128	522,128	543,013	543,013	564,734	564,734	587,323
OMPF Revenue	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100
Transfer to Capital	2,833,253	10,274,000	7,095,126	5,963,057	6,665,854	7,140,137	7,657,781	8,532,536	9,381,166	10,360,147	11,137,141
Interest Earned	159,778	148,780	34,521	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Closing Balance	**7,438,994**	**1,726,025**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**

Table B-4
Municipality of Mississippi Mills
Financial Strategy - Baseline
Operating Budget Forecast
Inflated $

Description	Budget	Forecast									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Expenditures											
Operating Expenditures											
Council	329,503	337,700	346,200	354,800	363,700	372,800	382,100	391,700	401,500	411,500	421,800
General Government	2,874,517	2,946,400	3,020,000	3,095,500	3,172,900	3,252,300	3,333,600	3,416,900	3,502,300	3,589,900	3,679,600
Fire Department	1,300,026	1,332,500	1,365,800	1,400,000	1,435,000	1,470,900	1,507,600	1,545,300	1,584,000	1,623,600	1,664,100
Building Department	867,919	889,600	911,900	934,700	958,000	982,000	1,006,500	1,031,700	1,057,500	1,083,900	1,111,000
Protection to Persons and Property	2,302,192	2,359,700	2,418,700	2,479,200	2,541,200	2,604,700	2,669,800	2,736,600	2,805,000	2,875,100	2,947,000
Road and Public Works	4,257,614	4,364,100	4,473,200	4,585,000	4,699,600	4,817,100	4,937,500	5,061,000	5,187,500	5,317,200	5,450,100
Waste Management	1,774,699	1,819,100	1,864,500	1,911,200	1,958,900	2,007,900	2,058,100	2,109,600	2,162,300	2,216,400	2,271,800
Agriculture and Drainage	40,442	41,500	42,500	43,600	44,600	45,800	46,900	48,100	49,300	50,500	51,800
Childcare	3,503,895	3,591,500	3,681,300	3,773,300	3,867,600	3,964,300	4,063,400	4,165,000	4,269,200	4,375,900	4,485,300
Parks and Recreation	1,501,819	1,539,400	1,577,800	1,617,300	1,657,700	1,699,200	1,741,600	1,785,200	1,829,800	1,875,600	1,922,500
Library	722,305	740,400	758,900	777,800	797,300	817,200	837,700	858,600	880,100	902,100	924,600
Heritage	63,079	64,700	66,300	67,900	69,600	71,400	73,200	75,000	76,900	78,800	80,700
Other Cultural	46,128	47,300	48,500	49,700	50,900	52,200	53,500	54,800	56,200	57,600	59,000
Development Services & Engineering	1,329,681	1,362,900	1,397,000	1,431,900	1,467,700	1,504,400	1,542,000	1,580,600	1,620,100	1,660,600	1,702,100
Community Economic Development	604,096	619,200	634,700	650,500	666,800	683,500	700,600	718,100	736,000	754,400	773,300
Sub-Total Operating Expenditures	**21,517,915**	**22,056,000**	**22,607,300**	**23,172,400**	**23,751,500**	**24,345,700**	**24,954,100**	**25,578,200**	**26,217,700**	**26,873,100**	**27,544,700**
Capital Related Expenditures											
Contributions to Capital Reserves	147,831	2,436,514	3,339,533	3,968,009	4,650,725	5,125,007	5,621,767	6,496,521	7,323,431	8,302,413	9,056,817
Contributions to Capital	1,699,404	-	-	-	-	-	-	-	-	-	-
Debt Payments - Existing Debt	1,757,698	1,711,223	1,576,111	1,455,303	1,270,972	1,270,972	1,219,696	1,121,497	1,121,497	1,121,497	1,019,178
Debt Payments - New Debt		161,686	161,686	490,211	901,591	1,415,835	2,044,972	2,434,629	2,873,427	3,267,194	4,103,129
Sub-Total Capital Related Expenditures	**3,604,933**	**4,309,423**	**5,077,330**	**5,913,523**	**6,823,288**	**7,811,815**	**8,886,435**	**10,052,646**	**11,318,354**	**12,691,104**	**14,179,124**
Total Expenditures	**25,122,848**	**26,365,423**	**27,684,630**	**29,085,923**	**30,574,788**	**32,157,515**	**33,840,535**	**35,630,846**	**37,536,054**	**39,564,204**	**41,723,824**
Revenues											
Operating Revenues											
Operating Revenues (incl. operating grants, user fees, etc.)	10,620,188	10,885,700	11,157,800	11,436,800	11,722,700	12,015,800	12,316,200	12,624,100	12,939,700	13,263,200	13,594,700
Policing Levy	2,021,564	2,072,100	2,123,900	2,177,000	2,231,400	2,287,200	2,344,400	2,403,000	2,463,100	2,524,700	2,587,800
Total Revenues	**12,641,752**	**12,957,800**	**13,281,700**	**13,613,800**	**13,954,100**	**14,303,000**	**14,660,600**	**15,027,100**	**15,402,800**	**15,787,900**	**16,182,500**
Levy Requirement from Taxation	**12,481,096**	**13,407,623**	**14,402,930**	**15,472,123**	**16,620,688**	**17,854,515**	**19,179,935**	**20,603,746**	**22,133,254**	**23,776,304**	**25,541,324**

Table B-5
Municipality of Mississippi Mills
Financial Strategy - Baseline
Tax Levy and Tax Bill Impacts
Inflated $

Description	Budget	Forecast									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Target Tax Levy	12,481,096	13,407,623	14,402,930	15,472,123	16,620,688	17,854,515	19,179,935	20,603,746	22,133,254	23,776,304	25,541,324
Tax Levy Increase %		7.42%	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%
Real Weighted Assessment Growth		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Estimated Tax Bill Increase		4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%

Appendix C
Financial Strategy Tables: Alternative Level of Service

Table C-1
Municipality of Mississippi Mills
Financial Strategy - Alternative
Capital Budget Forecast
Inflated $

Description	Total (2026-2035)	Budget 2025	Forecast									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Expenditures												
Roads	42,344,000		3,462,000	3,614,000	3,773,000	3,939,000	4,113,000	4,294,000	4,482,000	4,680,000	4,886,000	5,101,000
Roads-related	2,042,000		167,000	174,000	182,000	190,000	198,000	207,000	216,000	226,000	236,000	246,000
Bridges	150,000		45,000	38,000	20,000	-	-	47,000	-	-	-	-
Stormwater	-		-	-	-	-	-	-	-	-	-	-
Facilities	28,412,000		2,323,000	2,425,000	2,532,000	2,643,000	2,760,000	2,881,000	3,008,000	3,140,000	3,278,000	3,422,000
Parks & Recreation			369,000	423,000	445,000	419,000	542,000	801,000	535,000	532,000	1,114,000	903,000
Fleet and Equipment	28,748,000		2,101,000	2,099,000	1,505,000	2,998,000	4,208,000	1,415,000	2,713,000	2,633,000	7,367,000	1,709,000
Total Capital Expenditures	**101,696,000**	**6,583,008**	**8,467,000**	**8,773,000**	**8,457,000**	**10,189,000**	**11,821,000**	**9,645,000**	**10,954,000**	**11,211,000**	**16,881,000**	**11,381,000**
Capital Financing												
Contributions from Capital Reserves & Reserve Funds	79,108,026	2,833,253	8,467,000	8,475,545	5,762,237	6,414,999	6,815,848	7,232,013	7,972,293	8,647,600	9,407,735	9,912,757
Contributions from Other Sources	-	337,444	-	-	-	-	-	-	-	-	-	-
Contribution from Operating	-	1,699,404	-	-	-	-	-	-	-	-	-	-
Debenture Requirements	28,670,974	1,712,907	-	297,455	2,694,763	3,774,001	5,005,152	2,412,987	2,981,707	2,563,400	7,473,265	1,468,243
Total Capital Financing	**107,779,000**	**6,583,008**	**8,467,000**	**8,773,000**	**8,457,000**	**10,189,000**	**11,821,000**	**9,645,000**	**10,954,000**	**11,211,000**	**16,881,000**	**11,381,000**

Table C-2
Municipality of Mississippi Mills
Financial Strategy - Alternative
Schedule of Debt Payments
Inflated $

Debenture Year	Principal Borrowed	Budget 2025	Forecast									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
2025	1,712,907		161,686	161,686	161,686	161,686	161,686	161,686	161,686	161,686	161,686	161,686
2026	-			-	-	-	-	-	-	-	-	-
2027	297,455				27,412	27,412	27,412	27,412	27,412	27,412	27,412	27,412
2028	2,694,763					248,339	248,339	248,339	248,339	248,339	248,339	248,339
2029	3,774,001						347,797	347,797	347,797	347,797	347,797	347,797
2030	5,005,152							461,255	461,255	461,255	461,255	461,255
2031	2,412,987								222,371	222,371	222,371	222,371
2032	2,981,707									274,783	274,783	274,783
2033	2,563,400										236,233	236,233
2034	7,473,265											688,707
2035	1,468,243											
Total Annual Debt Repayments		**-**	**161,686**	**161,686**	**189,099**	**437,437**	**785,235**	**1,246,490**	**1,468,861**	**1,743,644**	**1,979,877**	**2,668,584**

Table C-3
Municipality of Mississippi Mills
Financial Strategy - Alternative
Schedule of Capital Reserves & Reserve Funds Continuity
Inflated $

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	7,988,900	7,438,994	3,386,443	-	-	-	-	-	-	-	-
Transfer from Operating	147,831	2,289,931	3,026,326	3,767,190	4,399,869	4,800,719	5,195,999	5,936,278	6,589,865	7,350,000	7,832,433
OCIF Revenue	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901	435,901
CCBF Revenue	482,737	482,737	502,046	502,046	522,128	522,128	543,013	543,013	564,734	564,734	587,323
OMPF Revenue	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100	1,057,100
Transfer to Capital	2,833,253	8,467,000	8,475,545	5,762,237	6,414,999	6,815,848	7,232,013	7,972,293	8,647,600	9,407,735	9,912,757
Interest Earned	159,778	148,780	67,729	-	-	-	-	-	-	-	-
Closing Balance	**7,438,994**	**3,386,443**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Table C-4
Municipality of Mississippi Mills
Financial Strategy - Alternative
Operating Budget Forecast
Inflated $

Description	Budget	Forecast									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Expenditures											
Operating Expenditures											
Council	329,503	337,700	346,200	354,800	363,700	372,800	382,100	391,700	401,500	411,500	421,800
General Government	2,874,517	2,946,400	3,020,000	3,095,500	3,172,900	3,252,300	3,333,600	3,416,900	3,502,300	3,589,900	3,679,600
Fire Department	1,300,026	1,332,500	1,365,800	1,400,000	1,435,000	1,470,900	1,507,600	1,545,300	1,584,000	1,623,600	1,664,100
Building Department	867,919	889,600	911,900	934,700	958,000	982,000	1,006,500	1,031,700	1,057,500	1,083,900	1,111,000
Protection to Persons and Property	2,302,192	2,359,700	2,418,700	2,479,200	2,541,200	2,604,700	2,669,800	2,736,600	2,805,000	2,875,100	2,947,000
Road and Public Works	4,257,614	4,364,100	4,473,200	4,585,000	4,699,600	4,817,100	4,937,500	5,061,000	5,187,500	5,317,200	5,450,100
Waste Management	1,774,699	1,819,100	1,864,500	1,911,200	1,958,900	2,007,900	2,058,100	2,109,600	2,162,300	2,216,400	2,271,800
Agriculture and Drainage	40,442	41,500	42,500	43,600	44,600	45,800	46,900	48,100	49,300	50,500	51,800
Childcare	3,503,895	3,591,500	3,681,300	3,773,300	3,867,600	3,964,300	4,063,400	4,165,000	4,269,200	4,375,900	4,485,300
Parks and Recreation	1,501,819	1,539,400	1,577,800	1,617,300	1,657,700	1,699,200	1,741,600	1,785,200	1,829,800	1,875,600	1,922,500
Library	722,305	740,400	758,900	777,800	797,300	817,200	837,700	858,600	880,100	902,100	924,600
Heritage	63,079	64,700	66,300	67,900	69,600	71,400	73,200	75,000	76,900	78,800	80,700
Other Cultural	46,128	47,300	48,500	49,700	50,900	52,200	53,500	54,800	56,200	57,600	59,000
Development Services & Engineering	1,329,681	1,362,900	1,397,000	1,431,900	1,467,700	1,504,400	1,542,000	1,580,600	1,620,100	1,660,600	1,702,100
Community Economic Development	604,096	619,200	634,700	650,500	666,800	683,500	700,600	718,100	736,000	754,400	773,300
Sub-Total Operating Expenditures	**21,517,915**	**22,056,000**	**22,607,300**	**23,172,400**	**23,751,500**	**24,345,700**	**24,954,100**	**25,578,200**	**26,217,700**	**26,873,100**	**27,544,700**
Capital Related Expenditures											
Contributions to Capital Reserves	147,831	2,289,931	3,026,326	3,767,190	4,399,869	4,800,719	5,195,999	5,936,278	6,589,865	7,350,000	7,832,433
Contributions to Capital	1,699,404	-	-	-	-	-	-	-	-	-	-
Debt Payments - Existing Debt	1,757,698	1,711,223	1,576,111	1,455,303	1,270,972	1,270,972	1,219,696	1,121,497	1,121,497	1,121,497	1,019,178
Debt Payments - New Debt		161,686	161,686	189,099	437,437	785,235	1,246,490	1,468,861	1,743,644	1,979,877	2,668,584
Sub-Total Capital Related Expenditures	**3,604,933**	**4,162,840**	**4,764,123**	**5,411,591**	**6,108,279**	**6,856,926**	**7,662,185**	**8,526,637**	**9,455,006**	**10,451,373**	**11,520,195**
Total Expenditures	**25,122,848**	**26,218,840**	**27,371,423**	**28,583,991**	**29,859,779**	**31,202,626**	**32,616,285**	**34,104,837**	**35,672,706**	**37,324,473**	**39,064,895**
Revenues											
Operating Revenues											
Operating Revenues (incl. operating grants, user fees, etc.)	10,620,188	10,885,700	11,157,800	11,436,800	11,722,700	12,015,800	12,316,200	12,624,100	12,939,700	13,263,200	13,594,700
Policing Levy	2,021,564	2,072,100	2,123,900	2,177,000	2,231,400	2,287,200	2,344,400	2,403,000	2,463,100	2,524,700	2,587,800
Total Revenues	**12,641,752**	**12,957,800**	**13,281,700**	**13,613,800**	**13,954,100**	**14,303,000**	**14,660,600**	**15,027,100**	**15,402,800**	**15,787,900**	**16,182,500**
Levy Requirement from Taxation	**12,481,096**	**13,261,040**	**14,089,723**	**14,970,191**	**15,905,679**	**16,899,626**	**17,955,685**	**19,077,737**	**20,269,906**	**21,536,573**	**22,882,395**

Table C-5
Municipality of Mississippi Mills
Financial Strategy - Alternative
Tax Levy and Tax Bill Impacts
Inflated $

Description	Budget	Forecast									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Target Tax Levy	12,481,096	13,261,040	14,089,723	14,970,191	15,905,679	16,899,626	17,955,685	19,077,737	20,269,906	21,536,573	22,882,395
Tax Levy Increase %		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
Real Weighted Assessment Growth		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Estimated Tax Bill Increase		3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%