



**Loyalist Township  
Asset Management  
2026 Annual Review**

# 1. Introduction

This annual review summarizes the municipality's progress in asset management planning over the 2025 reporting period and identifies priority actions for the coming year. The review supports the annual progress review requirement under Section 9 (Annual review of asset management planning progress) of Ontario Regulation 588/17: *Asset Management Planning for Municipal Infrastructure*. The intent is to provide a clear, Council-ready update on compliance milestones, key improvements, risks, and next steps.

This report should be read in conjunction with the [Loyalist Township 2025 Asset Management Plan](#) available on the Township website.

## 2. Scope of Review

- **Assets in scope:** Core municipal infrastructure assets (water, wastewater, stormwater, roads, bridges/culverts) and all other municipal infrastructure assets included in the municipality's Asset Management Plan(s).
- **Planning horizon:** Current state review for the reporting period, plus a forward-looking action plan for the next 12 months.
- **Information sources:** Council-approved Asset Management Plan(s), asset registry, condition/performance data, lifecycle and financial models, and departmental work plans.

## 3. Regulatory Requirements at a Glance (O. Reg. 588/17)

O. Reg. 588/17 establishes requirements for municipalities to adopt a Strategic Asset Management Policy, prepare and update Asset Management Plan(s) for municipal infrastructure, and review progress annually.

- **Strategic Asset Management Policy:** Adopted and kept current (including climate change considerations).
- **Asset Management Plans (AMPs):** Prepared and updated at least every five years; endorsed by senior management and approved by Council.
- **Annual Review:** Progress reviewed at least annually and documented.
- **Public Availability:** AMPs and supporting information made available to the public on request and/or via municipal channels.

## 4. Annual Progress Summary (Highlights)

The overall condition of Township assets has continued to trend upwards over the last several years with 92% of all assets in fair or better condition. **Table 1** shows the four-year trend in the percentage of Township assets in fair or better condition.

Table 1: Percentage of Assets in Fair or Better Condition

| Asset Condition                                               | 2022 | 2023 | 2024 | 2025 | Four-Year Trend |
|---------------------------------------------------------------|------|------|------|------|-----------------|
| Percentage of all Township assets in fair or better condition | 87%  | 89%  | 92%  | 92%  | ↑               |

Additional details concerning the state of Township assets can be found in section 5.

Key accomplishments were completed in 2025, and a summary can be found in **Table 2** along with some challenges and decisions to be made.

Table 2: Accomplishments & Challenges

| Key accomplishments (this year)                                                                                                                                                                                         | Key gaps / challenges                                                                                                                                                                                                                                            | Decisions / direction needed                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>Completed 2025 Asset Management Plan including development and approval of proposed levels of service</li><li>Conducted Building Condition Assessments of 45 Facilities</li></ul> | <ul style="list-style-type: none"><li>Historical properties</li><li>Treatment plant data</li><li>Merging BCAs with existing asset data</li><li>Reliance on age-based conditions</li><li>Impact of WJ Henderson upgrades</li><li>Updated Financial Plan</li></ul> | <ul style="list-style-type: none"><li>Inflation index source</li><li>Annual capital contribution adjustments for 2027</li><li>Policy Updates</li></ul> |

## 5. Detailed Review of Progress

Loyalist Township has \$883 million in Township owned assets. This represents a \$59 million increase since the 2025 Asset Management Plan. Most of this increase comprises \$38.6 million in new or updated infrastructure with the remainder from \$1.4 million in developer donated assets, updated replacement costs, and 2025 inflation increase.

**Figure 1** depicts the percentage and value of those assets by their condition. The overall condition of assets in fair or better condition remains unchanged since the completion of

the 2025 Asset Management Plan at 92%, while the remaining 8% of assets are in poor or very poor condition with a value of \$74 million.

Figure 1: Township Assets – Replacement Cost by Asset Category

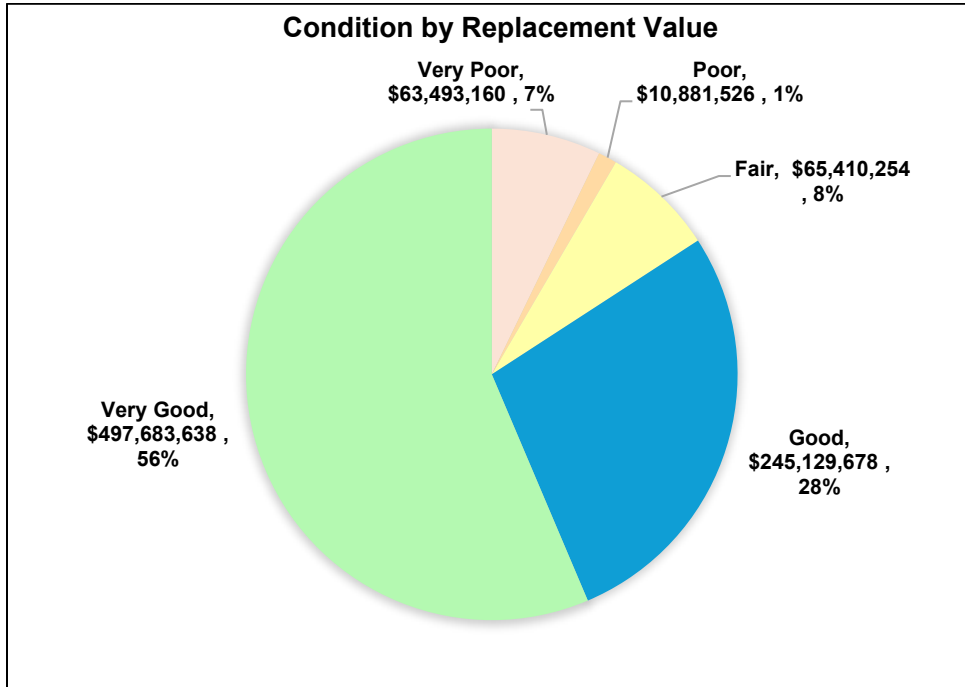


**Figure 2** provides a summary of assets by category. Almost all assets in the poor or very poor condition range currently use age-based conditions rather than physical condition assessments.

Figure 2: Township Assets - Condition Summary by Asset Category

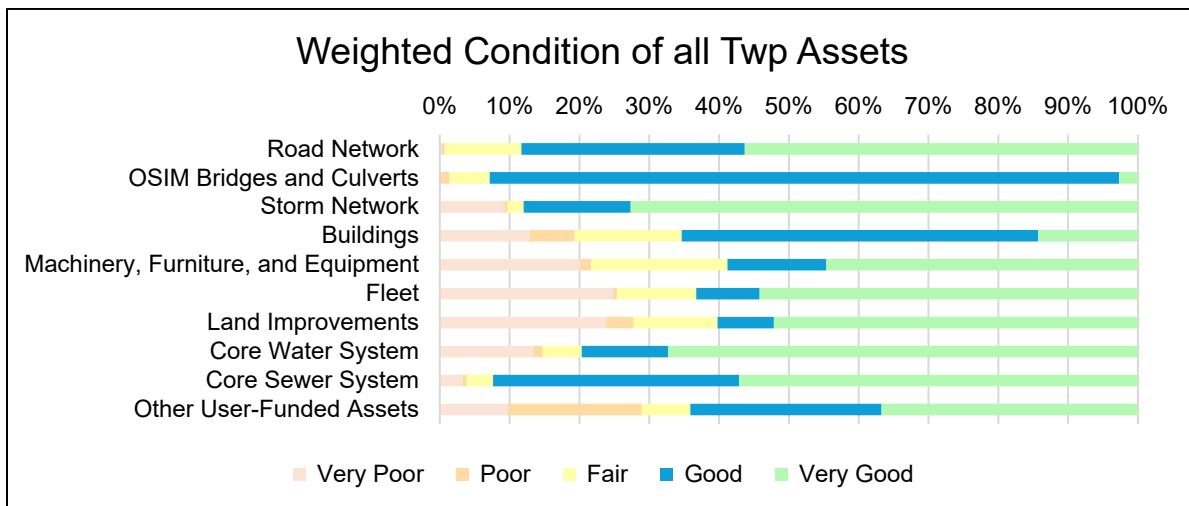
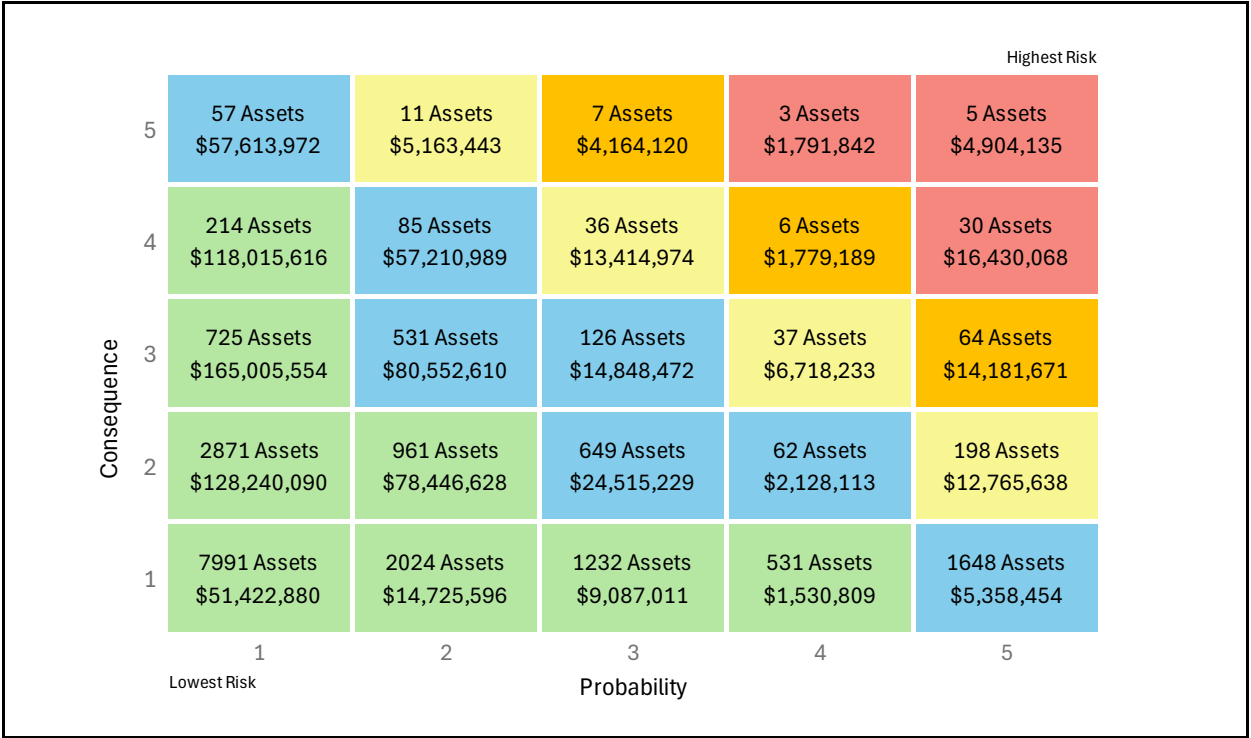


**Figure 3** illustrates the Township’s risk rating matrix of its assets as of 2025. High risk assets are identified as orange while very high risk assets are red. Any high-risk assets are reviewed by the department, whereby mitigation activities will be developed or the risk is tolerated.

Figure 3: Township Risk Matrix



Out of the total replacement cost of \$883 Million, approximately \$43.3 Million, or 4.9% of assets, are considered high or very high risk. This represents a \$6.4 Million increase over the 2025 Asset Management Plan.

A list of assets deemed to be high risk can be found in **Appendix A**.

The 2025 Asset Management Plan was completed last year. As required by O.Reg 588/17, the plan included several proposed levels of service and a complete list of these can be found in **Appendix B**. The proposed level of service shows where the Township wants to be at the end of the 10-year asset management forecast period so some areas may not be meeting those proposed levels of service at this time.

All areas are generally meeting or exceeding their proposed levels of service with the following exceptions noted in **Table 3**.

Table 3: Levels of Service - Exceptions

| <u>Category</u>                  | <u>Description</u>                                                | <u>Proposed<br/>LOS</u> | <u>Current<br/>LOS</u> | <u>Four-Year<br/>Trend</u> |
|----------------------------------|-------------------------------------------------------------------|-------------------------|------------------------|----------------------------|
| Roads Network                    | Capital Reinvestment Rate                                         | Increase (1.74%)        | 1.49%                  | ↓                          |
| Machinery, Furniture & Equipment | Percentage of Assets in Fair or Better Condition                  | 80%                     | 78%                    | ↓                          |
| Fleet                            | Percentage of Assets in Fair or Better Condition                  | 80%                     | 74%                    | ↓                          |
| Land Improvements                | Percentage of play structures in fair or better condition         | 80%                     | 66%                    | ↓                          |
| Land Improvements                | Percentage of land improvement assets in fair or better condition | 80%                     | 72%                    | ↑                          |
| Water System                     | Capital Reinvestment Rate                                         | Increase (1.31%)        | 0.79%                  | ↓                          |
| User Funded Fleet                | Percentage of Assets in Fair or Better Condition                  | 80%                     | 60%                    | ↓                          |
| User Funded Equipment            | Percentage of Assets in Fair or Better Condition                  | 80%                     | 48%                    | ↓                          |
| User Funded Equipment            | Average Condition                                                 | Good                    | Fair                   | ↓                          |

The Township's asset infrastructure generally remains in good overall condition.

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*The key to maintaining municipal assets in good condition is investing in the right maintenance and rehabilitation activities at the right time, based on asset condition, risk and desired level of service.*

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This can only occur with maintaining a complete and accurate asset inventory, monitoring conditions regularly, prioritizing preventative maintenance, intervening at the optimal time and aligning funding with lifecycle needs.

Municipalities that focus resources on preserving assets in fair to good condition generally achieve lower long-term costs, better service levels, and fewer asset failures than those that wait until assets require major rehabilitation or replacement.

## 6. Financial Recommendations

This section translates the annual asset management findings into budget-ready financial recommendations for the coming year's capital program. It focuses on (1) inflationary cost escalation (CPI and construction indices); (2) growth in the asset base (new assets/expanded service); and (3) updated replacement costs used to revalue lifecycle needs and funding gaps.

The Township's average annual requirement totals \$18.6 million in order to meet capital replacement and rehabilitation needs for existing infrastructure, prevent infrastructure backlogs, and achieve long-term sustainability. This represents an increase of \$1.1 million from the 2025 Asset Management Plan. The Township committed approximately \$9.4 million toward capital in 2026. Consequently, there is currently an annual funding gap of \$9.2 million, an increase of \$0.2 million from 2025.

Council, as part of the 2022 Asset Management Plan, approved a 20-year plan to eliminate the current infrastructure funding gap. This plan was revised in 2024 and again in 2025.

- For the general rate assets, the 2025 plan calls for 1.4% annual increases to the general tax levy by allocating CCBF and OCIF revenue to capital works and increasing the existing and future infrastructure budgets by the applicable CPI on an annual basis.
- For user-funded assets, the 2025 plan calls for 0.5% annual increases to the water user rate and 2% annual increases to the sewer user rate.

The additional funding from these increases would be dedicated solely to capital replacement or rehabilitation programs.

It is noted that water and sewer rate increases are established through the Utilities Rate Study. Future studies should include inflationary adjustments of the user fee capital contributions as identified in the Asset Management Report.

**Table 4** shows the trend in the growth of Township assets, the annual requirement to maintain those assets, capital funding provided, the funding gap, and the percentage

increase needed in the respective rate to close the funding gaps over 20 years. Both general rate and user funded asset requirements are shown on the table.

Table 4: Funding Plan Trends

| Asset Category                                | 2022  | 2023 | 2024 | 2025 |
|-----------------------------------------------|-------|------|------|------|
| (Millions)                                    |       |      |      |      |
| General Rate Assets                           |       |      |      |      |
| Total Replacement Cost                        | 361   | 419  | 456  | 490  |
| Annual Requirement                            | 9.2   | 10.6 | 11.3 | 12.1 |
| Capital Funding                               | 4.5   | 5.2  | 5.2  | 5.8  |
| Funding Gap                                   | 4.7   | 5.4  | 6.1  | 6.3  |
| Annual General Rate Increase w/o Debt Savings | 1.3%  | 1.3% | 1.4% | 1.3% |
| User Funded Assets                            |       |      |      |      |
| Total Replacement Cost                        | 309   | 355  | 368  | 392  |
| Annual Requirement                            | 5.3   | 5.9  | 6.2  | 6.6  |
| Capital Funding                               | 2.6   | 3.4  | 3.4  | 3.6  |
| Funding Gap                                   | 2.7   | 2.5  | 2.8  | 3.0  |
| Annual Water Rate Increase w/o Debt Savings   | 0.7%  | 0.4% | 0.5% | 0.7% |
| Annual Sewer Rate Increase w/o Debt Savings   | 2.9%  | 1.8% | 2.0% | 1.8% |
| Total Assets                                  |       |      |      |      |
| Total Replacement Cost                        | 670   | 774  | 824  | 883  |
| Annual Requirement                            | 14.5  | 16.5 | 17.5 | 18.6 |
| Capital Funding                               | 7.1   | 8.6  | 8.6  | 9.4  |
| Funding Gap                                   | 7.4   | 7.9  | 8.9  | 9.2  |
| Annual Inflation (NRBCPI)                     | 10.0% | 7.8% | 2.2% | 3.5% |

**Note:** Totals may not equal the sum of individual values due to rounding.

As more data has become available, the current funding model is not adequately compensating for the growth of assets as each subsequent update has required an additional year to maintain the plan while the overall funding gap has continued to grow. The Finance Department has indicated that they intend to review the current funding model and provide recommendations as part of the 2027 Asset Management Plan. No changes to the annual rate increases approved as part of the 2025 Asset Management Plan are proposed as part of the annual report.

Staff have noted a discrepancy in the inflation indexes used within the asset management program. While the recommendations of the 2025 AMP indicated that **Consumer Price Index (CPI)** should be used, any assets that are not adjusted based on recent tender pricing are typically adjusted within our asset management program on the **Non-**

**residential Building Construction Price Index (NRBCPI), quarterly (Ottawa)** rather than the CPI.

The Non-Residential Building Construction Price Index tends to better reflect actual construction costs whereas the Consumer Price Index measures consumer goods such as food, shelter, electronics, clothing etc. **Table 5** illustrates the year-over-year changes and the overall inflation impact over the last decade.

*Table 5: Inflation Indexes*

| Index         | Dec 2015 | Dec 2024 | July 2025 | Dec 2025 | Q2 to Q4 2025 | Year over Year Change | Decade Change |
|---------------|----------|----------|-----------|----------|---------------|-----------------------|---------------|
| CPI (Ontario) | 127.5    | 162.7    | 166.5     | 166.1    | -0.2%         | 2.1%                  | 30.3%         |
| NRBCPI        | 62.3     | 104.7    | 106.5     | 108.4    | 1.8%          | 3.5%                  | 74.0%         |

**It is recommended that the NRBCPI be used for any inflationary adjustments moving forward.**

It should be noted that the 2026 capital budget included inflation adjustments up to July 2025, and as such, approximately half of the 2025 inflation adjustment has already been accounted for. Moving forward, inflation adjustments within the asset management annual reports will be based on the previous calendar year.

**The following recommendations are for consideration as part of the 2027 capital budget deliberations:**

- 1. That as per the recommendations of the 2025 Asset Management Report, that the previous year’s general rate levy increase by 1.4%, solely for the purpose of phasing in full funding of assets within the general rate area.**
- 2. That the 2026 general rate capital contribution and the fleet capital contributions increase by 1.8% as per the NRBCPI (July to December 2025).**

## 7. Asset Management Improvement Plan (Next 12 Months)

As noted in the Township’s Asset Management Plan, this report is a snapshot in time and is based on the best available processes, data, and information at the time of the writing. Asset Management is ongoing and requires continuous improvement and dedicated resources.

The following are some of the action items that staff will be working to complete over the next twelve months:

*Table 6: Action Items*

| Action                                                                            | Department      | Timing  |
|-----------------------------------------------------------------------------------|-----------------|---------|
| Capitalization of W.J. Henderson Project                                          | E&E             | Q3 2026 |
| Incorporation of building condition assessment financial data into asset registry | CSSI / Finance  | Q4 2026 |
| Review and update of treatment plant process equipment asset inventories          | E&E / Utilities | Q4 2026 |
| Review of financial funding model                                                 | Finance         | Q1 2027 |
| Development of 2027 Asset Management Plan                                         | CSSI            | Q2 2027 |

The \$55M W.J. Henderson project is expected to be completed and capitalized in 2026. While the next iteration of the Township's Asset Management Plan is not due until 2030, staff conclude that the value and condition aspects of this project are likely to be significant enough to warrant proceeding with an update in 2027.

Legislation requires that condition data used in the asset plans be less than two years old. Completing an update in 2027 has the added benefit of being able to use some of the existing condition assessment data in the new plan.

Utilities are undertaking a new project led by the Engineering & Environment division in 2026 to update the asset inventories for the Township's four treatment plants. Data from this project will be incorporated into the new asset plan along with any updated financial models developed by Finance.

Some longer-term items include the completion of condition assessments for the Township's many historical properties which are not yet fully integrated into the Township's asset management plan and the development of additional physical condition assessments for Township assets.

## 8. Appendices

- **Appendix A:** List of Higher Risk Assets
- **Appendix B:** Levels of Service by Asset Category
- **Appendix C:** 10-year Asset Needs Capital Forecast

**Appendix A**  
**List of Higher Risk Assets**

| Asset ID | Name                                              | Description                                                                                                                           | Location                                 | Consequence of Failure | Probability of Failure | Risk Rating | Replacement Cost |
|----------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------|------------------------|-------------|------------------|
| 14082    | T921 - 1996 GMC - Tanker                          | E4496                                                                                                                                 | Station 2 - Amherst Island               | 5                      | 5                      | 25          | 550,000.00       |
| 14091    | T941 - 1999 GMC - Tanker (Formerly T931)          | E8399                                                                                                                                 | Station 4 - Amherstview                  | 5                      | 5                      | 25          | 550,000.00       |
| 14094    | R911 - 1998 Freightliner - Heavy Rescue           | E8697                                                                                                                                 | Station 3 - Bath                         | 5                      | 5                      | 25          | 1,000,000.00     |
| 14096    | T912 - 2008 International - Tanker                | E8808                                                                                                                                 | Station 1 - Odessa                       | 5                      | 5                      | 25          | 550,000.00       |
| 19673    | Outlet                                            | Includes pipe, baffles,                                                                                                               | Amherstview WPCP - 4326 Taylor Kidd Blvd | 5                      | 5                      | 25          | 2,254,135.00     |
| 27950    | Water Pipe on Kildare                             | 400mm                                                                                                                                 | Kildare from Green to Kidd               | 4.67                   | 5                      | 23.35       | 282,001.50       |
| 27951    | Water Pipe on Kildare                             | 400mm                                                                                                                                 | Kildare from Kidd to Cambridge           | 4.67                   | 5                      | 23.35       | 615,909.00       |
| 27954    | Water Pipe on Amherst                             | 400mm                                                                                                                                 | Amherst from - to Manitou                | 4.67                   | 5                      | 23.35       | 2,491,171.50     |
| 27955    | Water Pipe on Amherst                             | 400mm                                                                                                                                 | Amherst from Manitou to Pittsfield       | 4.67                   | 5                      | 23.35       | 1,218,525.00     |
| 27956    | Water Pipe on Amherst                             | 400mm                                                                                                                                 | Amherst from Pittsfield to               | 4.67                   | 5                      | 23.35       | 1,080,847.50     |
| 27958    | Water Pipe on Kidd                                | 400mm                                                                                                                                 | Kidd from Green to Kidd                  | 4.67                   | 5                      | 23.35       | 297,510.00       |
| 14020    | Arena Ice System                                  | Includes ice system                                                                                                                   | 322 Amherst Drive, Amherstview           | 4.5                    | 5                      | 22.5        | 264,100.00       |
| 13927    | W.J. Henderson Amherstview Library Electrical     | Includes 115 units lighting, fire alarm system                                                                                        | 322 Amherst Drive, Amherstview           | 4.34                   | 5                      | 21.7        | 526,612.00       |
| 14115    | 2015 International Tandem Truck                   | T0215                                                                                                                                 | 748 Cty Rd 6 PW Garage                   | 4.34                   | 5                      | 21.7        | 383,346.00       |
| 14116    | 2010 International - single axle                  | T0410                                                                                                                                 | 748 Cty Rd 6 PW Garage                   | 4.34                   | 5                      | 21.7        | 387,995.00       |
| 14130    | 2008 International tandem plow                    | T3208                                                                                                                                 | Amherst Island                           | 4.34                   | 5                      | 21.7        | 432,792.00       |
| 27912    | Water Pipe on Main                                | 300mm                                                                                                                                 | Main from Easement to Mott               | 4.34                   | 5                      | 21.7        | 675,724.50       |
| 27913    | Water Pipe on Mott                                | 300mm                                                                                                                                 | Mott from Main to Westbury               | 4.34                   | 5                      | 21.7        | 237,765.00       |
| 27914    | Water Pipe on Tower Rd.                           | 300mm                                                                                                                                 | Tower Rd. from Mott to Purdy             | 4.34                   | 5                      | 21.7        | 874,648.50       |
| 27915    | Water Pipe on Tower Rd.                           | 300mm                                                                                                                                 | Tower Rd. from Purdy to EWT              | 4.34                   | 5                      | 21.7        | 1,531,678.50     |
| 27917    | Water Pipe on Upper Park                          | 300mm                                                                                                                                 | Upper Park from Park Cr to Amherst Dr    | 4.34                   | 5                      | 21.7        | 352,581.90       |
| 19410    | Sanitary Main on Bath PS#1 FM                     | 300mm                                                                                                                                 | Bath PS#1 FM from MH 5398 to MH 5368     | 4.01                   | 5                      | 20.05       | 283,019.00       |
| 27677    | Water Pipe on Manitou                             | 250mm                                                                                                                                 | Manitou from Cambridge to Princeton      | 4.01                   | 5                      | 20.05       | 223,315.00       |
| 27679    | Water Pipe on Manitou                             | 250mm                                                                                                                                 | Manitou from Briscoe to Kildare          | 4.01                   | 5                      | 20.05       | 388,810.00       |
| 27682    | Water Pipe on Sherwood                            | 200mm                                                                                                                                 | Sherwood from Manitou to Briscoe         | 4.01                   | 5                      | 20.05       | 480,407.50       |
| 27694    | Water Pipe on Manitou                             | 250mm                                                                                                                                 | Manitou from Cambridge to Frink          | 4.01                   | 5                      | 20.05       | 386,302.50       |
| 27710    | Water Pipe on Addington St                        | 200mm                                                                                                                                 | Addington St from to -                   | 4.01                   | 5                      | 20.05       | 239,687.50       |
| 27715    | Water Pipe on Purdy                               | 200mm                                                                                                                                 | Purdy from Tower to Sir John             | 4.01                   | 5                      | 20.05       | 590,619.50       |
| 13925    | W.J. Henderson Lobby & Arena Electrical           | Includes 133 lobby and arena lighting units, Arena lighting fixtures, security, panels, fire alarm system                             | 322 Amherst Drive, Amherstview           | 4                      | 5                      | 20          | 479,050.00       |
| 13951    | W.J. Henderson Arena plumbing                     | Plumbing (51 fixtures)                                                                                                                | 322 Amherst Drive, Amherstview           | 4                      | 5                      | 20          | 315,857.00       |
| 14083    | S921 - 2001 Ford - Squad                          | E4501                                                                                                                                 | Station 2 - Amherst Island               | 5                      | 4                      | 20          | 400,000.00       |
| 14599    | Willie Pratt Sports Field Regulation Soccer Pitch | Regulation soccer pitch                                                                                                               | 108 Amherst Drive, Amherstview           | 4                      | 5                      | 20          | 350,457.00       |
| 14627    | Fairfield House & Park Playstructure              | Playground equipment and swingset- 2 kids, 2 adults,                                                                                  | 4574 Bath Road, Amherstview              | 4                      | 5                      | 20          | 172,010.00       |
| 14687    | 1992 Caterpillar Loader, M/936F                   | T2892                                                                                                                                 | Amherst Island Roads Dept                | 4                      | 5                      | 20          | 375,470.00       |
| 14694    | 2005 John Deere tractor                           | T2505                                                                                                                                 |                                          | 4                      | 5                      | 20          | 246,665.00       |
| 14701    | 2009 John Deere tractor                           | T3709                                                                                                                                 |                                          | 4                      | 5                      | 20          | 245,190.00       |
| 28771    | Package Plant Equipment                           | Includes roughing clarifier filter media, piping and valves, 1 backwash pump, 1 backwash valve, 2 blowers, backflow preventer         | Bath WTP - 329 Main St                   | 5                      | 4                      | 20          | 1,084,008.00     |
| 28774    | Chlorine Contact Equipment                        | Includes baffles, piping and isolation valves for chlorine contact and clearwell, piping chlorine chemical storage and feed equipment | Bath WTP - 329 Main St                   | 5                      | 4                      | 20          | 307,834.00       |
| 28719    | Chlorine Scada / Electrical                       | Includes level and chlorine monitoring equipment, chlorine chemical feed control                                                      | Fairfield WTP - 4464 Bath Road           | 3.98                   | 5                      | 19.9        | 56,595.00        |

| Asset ID | Name                                                 | Description                                                                                                                                             | Location                                 | Consequence of Failure | Probability of Failure | Risk Rating | Replacement Cost |
|----------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------|------------------------|-------------|------------------|
| 27957    | Water Pipe on Upper Park                             | 400mm                                                                                                                                                   | Upper Park from Amherst to Water Tower   | 4.67                   | 4                      | 18.68       | 411,766.50       |
| 14058    | W.J. Henderson Site Services                         |                                                                                                                                                         | 322 Amherst Drive, Amherstivew           | 3.68                   | 5                      | 18.4        | 550,000.00       |
| 27492    | Water Pipe on Asbury                                 | 150mm                                                                                                                                                   | Asbury from Havergal to Westran          | 3.68                   | 5                      | 18.4        | 292,040.00       |
| 27494    | Water Pipe on Rothwell                               | 150mm                                                                                                                                                   | Rothwell from Havergal to Westran        | 3.68                   | 5                      | 18.4        | 328,860.00       |
| 27496    | Water Pipe on Huff                                   | 150mm                                                                                                                                                   | Huff from Havergal to Westran            | 3.68                   | 5                      | 18.4        | 420,280.00       |
| 27508    | Water Pipe on Westfield                              | 150mm                                                                                                                                                   | Westfield from Highway 33 to Manitou     | 3.68                   | 5                      | 18.4        | 207,760.00       |
| 27524    | Water Pipe on Cornell                                | 150mm                                                                                                                                                   | Cornell from Havergal to Westran         | 3.68                   | 5                      | 18.4        | 368,760.00       |
| 27529    | Water Pipe on Littlefield                            | 150mm                                                                                                                                                   | Littlefield from Westran to Havergal     | 3.68                   | 5                      | 18.4        | 478,800.00       |
| 27532    | Water Pipe on Chesterfield                           | 150mm                                                                                                                                                   | Chesterfield from Sherwood to Pittsfield | 3.68                   | 5                      | 18.4        | 506,240.00       |
| 27541    | Water Pipe on Kidd                                   | 150mm                                                                                                                                                   | Kidd from Kildare to Kidd                | 3.68                   | 5                      | 18.4        | 511,560.00       |
| 27551    | Water Pipe on Main                                   | 150mm                                                                                                                                                   | Main from Mott to Heritage               | 3.68                   | 5                      | 18.4        | 225,680.00       |
| 27552    | Water Pipe on Main                                   | 150mm                                                                                                                                                   | Main from Heritage to East end           | 3.68                   | 5                      | 18.4        | 1,211,700.00     |
| 27557    | Water Pipe on Academy                                | 150mm                                                                                                                                                   | Academy from Church to -                 | 3.68                   | 5                      | 18.4        | 556,640.00       |
| 28668    | Water Pipe on Park                                   | 150mm                                                                                                                                                   | Park from - to -                         | 3.68                   | 5                      | 18.4        | 373,660.00       |
| 13948    | W.J. Henderson Pool Dectron HVAC Unit                |                                                                                                                                                         | 322 Amherst Drive, Amherstivew           | 3.67                   | 5                      | 18.35       | 450,687.00       |
| 27681    | Water Pipe on Sherwood                               | 250mm                                                                                                                                                   | Sherwood from Tareyton to Briscoe        | 3.67                   | 5                      | 18.35       | 134,520.00       |
| 27698    | Water Pipe on Sherwood                               | 200mm                                                                                                                                                   | Sherwood from - to Manitou               | 3.67                   | 5                      | 18.35       | 154,727.50       |
| 27701    | Water Pipe on Main                                   | 200mm                                                                                                                                                   | Main from to                             | 3.67                   | 5                      | 18.35       | 142,440.75       |
| 27708    | Water Pipe on Manitou                                | 200mm                                                                                                                                                   | Manitou from Sherwood to -               | 3.67                   | 5                      | 18.35       | 176,262.50       |
| 27961    | Water Pipe on Kidd                                   | 400mm                                                                                                                                                   | Kidd from Green to -                     | 3.65                   | 5                      | 18.25       | 42,411.00        |
| 14678    | Compressor for breathing air                         |                                                                                                                                                         |                                          | 3.5                    | 5                      | 17.5        | 55,126.00        |
| 14683    | Heavy Hydraulic Extraction Equipment kit #2          | Combination Tool                                                                                                                                        |                                          | 3.5                    | 5                      | 17.5        | 73,503.00        |
| 14728    | 2005 John Deere tractor                              | P6705                                                                                                                                                   |                                          | 3.5                    | 5                      | 17.5        | 123,680.00       |
| 14124    | 2017 Tandem Truck                                    | T1703                                                                                                                                                   | 748 Cty Rd 6 PW Garage                   | 4.34                   | 4                      | 17.36       | 383,274.00       |
| 14129    | 2011 International 7600 Snow Plow                    | T3111                                                                                                                                                   | Amherst Island                           | 4.34                   | 4                      | 17.36       | 313,528.00       |
| 13930    | W.J. Henderson Arena Building Fixtures               | Includes finishes, lobby roof 230x30, 80 interior/exterior doors & 50 windows and 28 arena windows, louvres                                             | 322 Amherst Drive, Amherstivew           | 3.35                   | 5                      | 16.75       | 700,000.00       |
| 13932    | W.J. Henderson Pool Fixtures                         | Includes pool deck and changeroom tiling, lockers, windows and doors, 5 starter blocks, 2 slides, 4 ladders and 2 lifeguard chairs, 2 sets of bleachers | 322 Amherst Drive, Amherstivew           | 3.35                   | 5                      | 16.75       | 572,808.00       |
| 13941    | W.J. Henderson Arena Rink Boards and Glass           | Includes rink boards, glass                                                                                                                             | 322 Amherst Drive, Amherstivew           | 3.35                   | 5                      | 16.75       | 676,277.00       |
| 18747    | Sanitary Main on Bath PS#2 FM                        | 100mm                                                                                                                                                   | Bath PS#2 FM from MH 0 to MH 5442        | 3.35                   | 5                      | 16.75       | 466,840.00       |
| 27510    | Water Pipe on Highway 33                             | 150mm                                                                                                                                                   | Highway 33 from to                       | 3.34                   | 5                      | 16.7        | 171,500.00       |
| 27515    | Water Pipe on Green                                  | 150mm                                                                                                                                                   | Green from Mortensen to Kidd             | 3.34                   | 5                      | 16.7        | 126,420.00       |
| 27516    | Water Pipe on Green                                  | 150mm                                                                                                                                                   | Green from Mortenson to Nicholson        | 3.34                   | 5                      | 16.7        | 137,620.00       |
| 27520    | Water Pipe on Green                                  | 150mm                                                                                                                                                   | Green from Nicholson to Kildare          | 3.34                   | 5                      | 16.7        | 135,100.00       |
| 27527    | Water Pipe on Easement                               | 150mm                                                                                                                                                   | Easement from Littlefield to -           | 3.34                   | 5                      | 16.7        | 139,720.00       |
| 27531    | Water Pipe on Littlefield                            | 150mm                                                                                                                                                   | Littlefield from Havergal to Manitou     | 3.34                   | 5                      | 16.7        | 130,620.00       |
| 27678    | Water Pipe on Manitou                                | 250mm                                                                                                                                                   | Manitou from Princeton to Briscoe        | 3.33                   | 5                      | 16.65       | 113,427.50       |
| 27695    | Water Pipe on Wedgewood                              | 200mm                                                                                                                                                   | Wedgewood from Manitou to -              | 3.33                   | 5                      | 16.65       | 90,860.00        |
| 27705    | Water Pipe on Main                                   | 200mm                                                                                                                                                   | Main from to                             | 3.33                   | 5                      | 16.65       | 109,430.25       |
| 27911    | Water Pipe on Easement                               | 300mm                                                                                                                                                   | Easement from WTP to Main                | 3.32                   | 5                      | 16.6        | 72,055.50        |
| 27916    | Water Pipe on Amherst                                | 300mm                                                                                                                                                   | Amherst from Amherst to Amherst          | 3.32                   | 5                      | 16.6        | 47,371.50        |
| 13967    | Millcreek Park Gazebo Structure                      | Gazebo                                                                                                                                                  | 27 Mud Lake Road South, Odessa           | 3.31                   | 5                      | 16.55       | 19,635.00        |
| 13986    | Heritage Fairfield House Weather Proofing            | Includes exterior weather proofing paint coating                                                                                                        | 4574 Bath Road, Amherstview              | 3.31                   | 5                      | 16.55       | -                |
| 14577    | Sunnyside Park Playground Equipment                  | Hockey nets                                                                                                                                             | North of Raycraft Drive Amherstview      | 4                      | 4                      | 16          | 177,020.00       |
| 37589    | Millhaven Garage - Parking Lots - Paving & Surfacing | The site is provided with asphalt-paved parking lots on the east side of the building.                                                                  | 240 County Road #4, RR#3, Bath           | 4                      | 4                      | 16          | 346,000.00       |

| Asset ID | Name                                                                                      | Description                                                                                                                                                                         | Location                                   | Consequence of Failure | Probability of Failure | Risk Rating | Replacement Cost |
|----------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------|------------------------|-------------|------------------|
| 38253    | Bath Water Treatment Plant - Parking Lots - Paving & Surfacing                            | The site is provided with asphalt-paved parking lot on the west side of the building.                                                                                               | 329 Main Street-Bath , Bath                | 4                      | 4                      | 16          | 147,600.00       |
| 13934    | W.J. Henderson Pool Flat Roof                                                             | includes pool flat roof                                                                                                                                                             | 322 Amherst Drive, Amherstview             | 3.01                   | 5                      | 15.05       | 356,078.00       |
| 14036    | Leisure Centre Fitness Equipment                                                          | 2014 New Equipment/Fitness/Chairs/Lockers/Tables                                                                                                                                    | 108 Amherst Drive, Amherstview             | 3                      | 5                      | 15          | 71,020.00        |
| 14088    | P912 - 2012 Spartan - Pumper                                                              | E7312                                                                                                                                                                               | Station 1 - Odessa                         | 5                      | 3                      | 15          | 1,000,000.00     |
| 14089    | P941 - 2012 Spartan - Pumper                                                              | E7412                                                                                                                                                                               | Station 4 - Amherstview                    | 5                      | 3                      | 15          | 1,000,000.00     |
| 14126    | 2010 Ford 350                                                                             | T1910                                                                                                                                                                               | 748 Cty Rd 6 PW Garage                     | 3                      | 5                      | 15          | 76,084.00        |
| 14518    | J. Earl Burt Memorial Park Playground Equipment                                           | Playground equipment-Swingset                                                                                                                                                       | 162 County Road 20, Wilton                 | 3                      | 5                      | 15          | 35,000.00        |
| 14598    | Willie Pratt Sports Field Small Soccer Pitch                                              | Small soccer pitch                                                                                                                                                                  | 108 Amherst Drive, Amherstview             | 3                      | 5                      | 15          | 84,038.00        |
| 14682    | Heavy Hydraulic Extraction Equipment kit # 2                                              | Cutter/Combination Spreader                                                                                                                                                         |                                            | 3                      | 5                      | 15          | 9,327.00         |
| 14684    | Heavy Hydraulic Extraction Equipment kit # 2                                              | Air Bags, Lift Bags and Twistlock                                                                                                                                                   |                                            | 3                      | 5                      | 15          | 20,034.00        |
| 14720    | 2009 John Deere loader - Nortrax                                                          | W5709                                                                                                                                                                               |                                            | 5                      | 3                      | 15          | 342,946.00       |
| 14727    | 2004 John Deere riding mower 1435                                                         | ZPE04                                                                                                                                                                               |                                            | 3                      | 5                      | 15          | 50,021.00        |
| 19665    | Clarification Equipment                                                                   | Includes 2 clarifier rakes, 2 cross collector rakes, sampler, piping and valves                                                                                                     | Amherstview WPCP - 4326 Taylor Kidd Blvd   | 3                      | 5                      | 15          | 414,854.00       |
| 19717    | Aeration                                                                                  | Includes 2 blowers, valves, secondary effluent weir, air distribution system (valves, pipes & diffusers)                                                                            | Bath WPCP - 50 Sir John Johnson Dr         | 3                      | 5                      | 15          | 418,235.00       |
| 21528    | Storm Sewer on Main Street - Bath                                                         | 450mm                                                                                                                                                                               | Main Street - Bath from MH 8270 to MH 8208 | 3                      | 5                      | 15          | 86,720.00        |
| 27493    | Water Pipe on Havergal                                                                    | 150mm                                                                                                                                                                               | Havergal from Asbury to Rothwell           | 3                      | 5                      | 15          | 111,160.00       |
| 27495    | Water Pipe on Westran                                                                     | 150mm                                                                                                                                                                               | Westran from Rothwell to Asbury            | 3                      | 5                      | 15          | 103,320.00       |
| 27519    | Water Pipe on Green                                                                       | 150mm                                                                                                                                                                               | Green from Nicholson to Nicholson          | 3                      | 5                      | 15          | 114,800.00       |
| 27521    | Water Pipe on Asbury                                                                      | 150mm                                                                                                                                                                               | Asbury from Manitou to Havergal            | 3                      | 5                      | 15          | 113,680.00       |
| 27522    | Water Pipe on Havergal                                                                    | 150mm                                                                                                                                                                               | Havergal from Rothwell to Cornell          | 3                      | 5                      | 15          | 114,800.00       |
| 27523    | Water Pipe on Westran                                                                     | 150mm                                                                                                                                                                               | Westran from Rothwell to Cornell           | 3                      | 5                      | 15          | 111,440.00       |
| 27525    | Water Pipe on Westran                                                                     | 150mm                                                                                                                                                                               | Westran from Cornell to Huff               | 3                      | 5                      | 15          | 113,680.00       |
| 27526    | Water Pipe on Westran                                                                     | 150mm                                                                                                                                                                               | Westran from Huff to Littlefield           | 3                      | 5                      | 15          | 100,520.00       |
| 27528    | Water Pipe on Havergal                                                                    | 150mm                                                                                                                                                                               | Havergal from Cornell to Huff              | 3                      | 5                      | 15          | 114,100.00       |
| 27530    | Water Pipe on Havergal                                                                    | 150mm                                                                                                                                                                               | Havergal from Huff to Littlefield          | 3                      | 5                      | 15          | 106,680.00       |
| 27546    | Water Pipe on Bayview Drive                                                               | 150mm                                                                                                                                                                               | Bayview Drive from to                      | 3                      | 5                      | 15          | 102,900.00       |
| 27554    | Water Pipe on Easement                                                                    | 100mm                                                                                                                                                                               | Easement from Purdy to -                   | 3                      | 5                      | 15          | 124,718.00       |
| 28718    | High lift Scada / Electrical                                                              | Includes pump MCC soft start, 1 Flow meter (formerly included CL2 and Turbidity Analyzer)                                                                                           | Fairfield WTP - 4464 Bath Road             | 3                      | 5                      | 15          | 76,844.00        |
| 28733    | Chlorine Contact Equipment                                                                | Includes baffles, piping and valves for chlorine contact and clearwell, sump pump and piping chlorine chemical storage and feed equipment                                           | Fairfield WTP - 4464 Bath Road             | 5                      | 3                      | 15          | 382,574.00       |
| 37430    | County Road 6 Works Garage - Roadways - Paving & Surfacing                                | The site is provided with asphalt-paved roadways on the north and south sides of the original building.                                                                             | 748 County Rd 6, Odessa, Amherstview       | 5                      | 3                      | 15          | 841,400.00       |
| 38150    | Bath Water Pollution Control Plant - Lab Building - Roadways - Paving & Surfacing         | The site is provided with asphalt-paved roadways, providing access to the lab building, headworks building, disinfection building, pump house building and storage garage building. | 50 Sir John Johnson Drive , Bath           | 5                      | 3                      | 15          | 357,200.00       |
| 39129    | Amherstview Water Pollution Control Plant - 2009 Addition - Roadways - Paving & Surfacing | The site is provided with asphalt-paved roadways that allow access to the building's additions.                                                                                     | 4326 Taylor-Kidd Boulevard, Amherstview    | 5                      | 3                      | 15          | 240,000.00       |

43,251,023.90

**Appendix B**  
**Levels of Service by Asset Category**

## Road Network - Levels of Service

| Technical Level of Service                                                                                  | 2022 Performance        | 2023 Performance        | 2024 Performance        | 2025 Performance        | Approved Level of Service | Four-Year Trend |
|-------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-----------------|
| Lane-kilometers of Township Arterial Roads (MMS Road Classes 1 and 2) per land area (k/km <sup>2</sup> )    | 0.00 km/km <sup>2</sup> | 0.00 km/km <sup>2</sup> | 0.00 km/km <sup>2</sup> | 0.00 km/km <sup>2</sup> | Maintain                  | --              |
| Lane-kilometers of Township Collector Roads (MMS Road Classes 3 and 4) per land area (k/km <sup>2</sup> )   | 0.50 km/km <sup>2</sup> | 0.50 km/km <sup>2</sup> | 0.50 km/km <sup>2</sup> | 0.50 km/km <sup>2</sup> | Maintain                  | --              |
| Lane-kilometers of Township local roads (MMS Road Classes 5 and 6) per land area (k/km <sup>2</sup> )       | 0.98 km/km <sup>2</sup> | 1.00 km/km <sup>2</sup> | 1.00 km/km <sup>2</sup> | 1.04 km/km <sup>2</sup> | Maintain                  | ↑               |
| For paved roads in the municipality, the average pavement condition index value.                            | Good                    | Very Good               | Very Good               | Very Good               | Good                      | ↑               |
|                                                                                                             | Good                    | Very Good               | Very Good               | Very Good               | Good                      | ↑               |
| For unpaved roads in the municipality, the average surface condition (e.g., excellent, good, fair, or poor) | Poor                    | Good                    | Good                    | Good                    | Good                      | ↑               |
| Percentage of road network assets in fair or better condition                                               | 78%                     | 95%                     | 99%                     | 99%                     | 80%                       | ↑               |
| Average condition of road network assets                                                                    | Good                    | Good                    | Very Good               | Good                    | Good                      | --              |
| Capital re-investment rate                                                                                  | 1.74%                   | 1.47%                   | 1.35%                   | 1.49%                   | Increase                  | ↓               |

## Bridges - Levels of Service

| Technical Level of Service                                            | 2022 Performance  | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|-----------------------------------------------------------------------|-------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of bridges in the Township with loading restrictions       | 3% <sup>(1)</sup> | 6.70%            | 6.70%            | 6.70%            | Maintain                  | --              |
| The average condition index value for OSIM structures in the Township | Good              | Good             | Good             | Good             | Good                      | --              |
| Percentage of OSIM assets in fair or better condition                 | 100%              | 100%             | 100%             | 99%              | 80%                       | ↓               |
| Capital re-investment rate                                            | 0.71%             | 0.74%            | 0.66%            | 0.74%            | Increase                  | ↑               |

<sup>(1)</sup> Incorrect calculation, should have been reported as 6.7% similar to post-2023.

## Storm Network - Levels of Service

| Technical Level of Service                                             | 2022 Performance                                                                                                                                                                                                                                                                                                                             | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of properties in municipality resilient to a 100-year storm | The percentage of properties resilient to a 100-year storm is not available at the time of this report. All stormwater systems that are within sub-divisions that were constructed after 1970 are protected from the 100-year storm. Some areas of old Odessa are 'drainage supported only' as opposed to formal minor storm sewer serviced. | No Change        | No Change        | No Change        | Increase                  | --              |
| Percentage of storm network assets in fair or better condition         | 89%                                                                                                                                                                                                                                                                                                                                          | 87%              | 87%              | 90%              | 80%                       | ↑               |
| Average condition of storm network assets                              |                                                                                                                                                                                                                                                                                                                                              |                  | Very Good        | Very Good        | Good                      | --              |
| Capital re-investment rate                                             | 0.41%                                                                                                                                                                                                                                                                                                                                        | 0.44%            | 0.41%            | 0.45%            | Increase                  | ↑               |

## Buildings - Levels of Service

| Technical Level of Service                                                     | 2022<br>Performance | 2023<br>Performance | 2024<br>Performance | 2025<br>Performance | Approved<br>Level of<br>Service | Four-Year<br>Trend |
|--------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|--------------------|
| Percentage of facilities where annual internal inspections have been completed |                     | 100%                | 100%                | 100%                | Increase                        | --                 |
| Percentage of facility assets that are in fair or better condition             | 91%                 | 84%                 | 86%                 | 81%                 | 80%                             | ↓                  |
| Average condition of facility assets                                           |                     |                     | Good                | Good                | Good                            | ↓                  |
| Number of bookings at Recreational Facilities                                  |                     |                     | 12238               | 12254               |                                 | ↑                  |
| Capital re-investment rate                                                     | 0.62%               | 0.63%               | 0.57%               | 0.64%               | Increase                        | ↑                  |

### Machinery, Furniture & Equipment - Levels of Service

| Technical Level of Service                                                                       | 2022<br>Performance | 2023<br>Performance | 2024<br>Performance | 2025<br>Performance | Approved<br>Level of<br>Service | Four-Year<br>Trend |
|--------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|--------------------|
| Percentage of assets in fair or better condition                                                 | 91%                 | 74%                 | 74%                 | 78%                 | 80%                             | ↓                  |
| Percentage of essential equipment where regulatory inspections have been completed               |                     | 100%                | 100%                | 100%                |                                 | --                 |
| Average condition of machinery, furniture and equipment assets                                   |                     |                     | Fair                | Good                | Good                            | ↑                  |
| % of facilities where annual internal inspections of IT networking equipment have been completed |                     | 100%                | 100%                | 100%                |                                 | --                 |
| Capital re-investment rate                                                                       | 1.59%               | 1.59%               | 1.52%               | 1.71%               | Increase                        | ↑                  |

## Fleet - Levels of Service

| Technical Level of Service                                              | 2022 Performance | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|-------------------------------------------------------------------------|------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of fleet assets in fair or better condition                  | 82%              | 74%              | 71%              | 74%              | 80%                       | ↓               |
| Average condition of fleet assets                                       |                  |                  | 63% (Good)       | 63% (Good)       | Good                      | --              |
| Percentage of vehicles where regulatory inspections have been completed |                  | 100%             | 100%             | 100%             |                           | --              |
| Percentage of vehicles that are zero-emission vehicles                  | 0%               | 0%               | 1%               | 1%               | Increase                  | --              |
| Capital re-investment rate                                              | 2.75%            | 3.17%            | 2.55%            | 3.04%            | Increase                  | ↑               |

## Land Improvements - Levels of Service

| Technical Level of Service                                                     | 2022 Performance | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|--------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of play structures where regulatory inspections have been completed |                  |                  | 100%             | 100%             |                           | --              |
| Percentage of play structures in compliance with CSA Standards                 |                  |                  | 65%              | 70%              |                           | ↑               |
| Percentage of sport fields where inspections have been completed               |                  |                  | 50%              | 60%              |                           | ↑               |
| Percentage of walkway & trail assets inspected annually                        |                  |                  | 100%             | 100%             |                           | --              |
| Percentage of play structures in fair or better condition                      |                  | 73%              | 63%              | 66%              | 80%                       | ↓               |
| Percentage of sport fields in fair or better condition                         |                  | N/A              | N/A              | 80%              | 80%                       | --              |
| Percentage of land improvement assets in fair or better condition              | 55%              | 76%              | 77%              | 72%              | 80%                       | ↑               |
| Average condition of land improvement assets                                   |                  |                  | Good             | Good             | Good                      | ↓               |
| Asphalt Walkways                                                               |                  | 6.4 km           | 6.4 km           | 8.2 km           |                           | ↑               |
| Gravel Walkway                                                                 |                  | 4.1              | 4.1 km           | 4.1 km           |                           | --              |
| Earth/Grass Walkways                                                           |                  | 0.6              | 0.6 km           | 0.6 km           |                           | --              |
| Number of Sport fields bookings                                                |                  |                  | 839              | 779              |                           | ↓               |
| Capital re-investment rate                                                     | 1.23%            | 1.28%            | 1.13%            | 1.30%            | Increase                  | ↑               |

**Natural Assets - Levels of Service**

| Technical Level of Service                               | 2022<br>Performance | 2023<br>Performance | 2024<br>Performance | 2025<br>Performance | Approved<br>Level of<br>Service | Four-Year<br>Trend |
|----------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|--------------------|
| Number of hectares of Township owned Alvars              |                     | 33.5 ha             | 33.5 ha             | 33.5 ha             |                                 | --                 |
| Number of hectares of Township owned Wetlands            |                     | 645.0 ha            | 645.0 ha            | 645.0 ha            |                                 | --                 |
| Number of hectares of Township owned Forests & Woodlands |                     | 517.4 ha            | 517.4 ha            | 517.4 ha            |                                 | --                 |

## Water System - Levels of Service

| Technical Level of Service                                                                                                                                                  | 2022 Performance | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of properties connected to the municipal water system                                                                                                            | 73%              | 71%              | 73%              | 74%              | Maintain                  | ↑               |
| Percentage of properties where fire flow is available                                                                                                                       | 99.6%            | 99.7%            | 99.7%            | 99.7%            | Maintain                  | ↑               |
| Number of connection days per year where a boil water advisory notice is in place compared to the total number of properties connected to the municipal water system        | 0.018            | 0.000            | 0.000            | 0.000            | Maintain                  | ↓               |
| Number of connection days per year where water is not available due to water main breaks compared to the total number of properties connected to the municipal water system | 0                | 0                | 0                | 0                | Maintain                  | --              |
| Percentage of water assets in fair or better condition                                                                                                                      | 88%              | 86%              | 86%              | 85%              | 80%                       | ↓               |
| Average condition of water assets                                                                                                                                           |                  |                  | Good             | Good             | Good                      | --              |
| Capital Reinvestment Rate                                                                                                                                                   | 1.30%            | 0.90%            | 1.31%            | 1.20%            | Increase                  | ↓               |

## Sanitary System - Levels of Service

| Technical Level of Service                                                                                                                                                                             | 2022 Performance | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of properties connected to the municipal wastewater system                                                                                                                                  | 71%              | 69%              | 71%              | 73%              | Maintain                  | ↑               |
| Percentage of sewer network assets in fair or better condition                                                                                                                                         | 98%              | 95%              | 97%              | 96%              | 80%                       | ↓               |
| Average condition of sewer network assets                                                                                                                                                              |                  |                  | Very Good        | Very Good        | Good                      | --              |
| Number of events per year where combined sewer flow in the municipal wastewater system exceeds system capacity compared to the total number of properties connected to the municipal wastewater system | 0                | 0                | 0                | 0                | Not Applicable            | --              |
| Number of connection days per year having wastewater backups compared to the total number of properties connected to the municipal wastewater system                                                   | 0.0006           | 0.0000           | 0.0000           | 0.0000           | Maintain                  | ↓               |
| Number of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system                                             | 0.0010           | 0.0000           | 0.0000           | 0.0000           | Maintain                  | ↓               |
| Capital Reinvestment Rate                                                                                                                                                                              | 0.44%            | 1.00%            | 0.51%            | 0.56%            | Increase                  | ↑               |

## Other User-Funded Assets - Levels of Service

| Technical Level of Service                                                                                | 2022 Performance | 2023 Performance | 2024 Performance | 2025 Performance | Approved Level of Service | Four-Year Trend |
|-----------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Percentage of non-core facilities where annual internal inspections have been completed                   |                  | 100%             | 100%             | 100%             |                           | --              |
| Percentage of non-core facility assets that are in fair or better condition (Age or Condition Based)      |                  | 94%              | 83%              | 81%              | 80%                       | ↓               |
| Average condition of non-core facility assets                                                             |                  |                  | Good             | Good             | Good                      | --              |
| Percentage of fleet assets in fair or better condition                                                    |                  | 83%              | 83%              | 60%              | 80%                       | ↓               |
| Average condition of non-core fleet assets                                                                |                  |                  | Good             | Good             | Good                      | --              |
| Percentage of non-core vehicles where regulatory inspections have been completed                          |                  | 100%             | 100%             | 100%             |                           | --              |
| % of vehicles that are zero-emission vehicles                                                             | 0%               | 0%               | 0%               | 0%               | Increase                  | --              |
| Percentage of non-core equipment in fair or better condition                                              |                  | 81%              | 83%              | 48%              | 80%                       | ↓               |
| Average condition of non-core equipment                                                                   |                  |                  | Fair             | Fair             | Good                      | --              |
| Percentage of non-core essential equipment where regulatory inspections have been completed               |                  | 100%             | 100%             | 100%             |                           | --              |
| Percentage of facilities where annual internal inspections of IT networking equipment have been completed |                  | 100%             | 100%             | 100%             |                           | --              |

# **Appendix C**

## **10-Year Capital Asset Needs Forecast**

# Appendix C - 10-Year Capital Asset Needs Forecast

| Tax-funded - Road Network              |              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
|----------------------------------------|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------------|
| Subcategory                            | Backlog      | 2026             | 2027             | 2028             | 2029             | 2030             | 2031             | 2032             | 2033             | 2034             | 2035           | Total             |
| Gravel Roads                           | -            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                 |
| HCB Road Base                          | -            | 1,576,633        | 2,124,238        | 2,360,425        | 2,129,122        | 1,386,758        | 2,092,450        | 2,403,992        | 1,783,115        | 495,183          | 703,319        | 17,055,234        |
| LCB Road Base                          | -            | 194,744          | 1,170,096        | 69,482           | 382,696          | 172,686          | 966,410          | 321,207          | 830,190          | 542,225          | 228,716        | 4,878,453         |
| Multi-Use Pathways & Non-Park Walkways | -            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                 |
| Road Guiderails                        | -            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                 |
| Sidewalks/Curbs                        | -            | -                | 265              | -                | 4,063,019        | 27,852           | 2,667,738        | 226,772          | 1,859,755        | 114,456          | -              | 8,959,858         |
| Signs                                  | 5,976        | 6,896            | -                | 28,963           | -                | -                | -                | 3,678            | -                | -                | -              | 45,513            |
| Streetlights                           | -            | -                | -                | -                | -                | -                | -                | -                | -                | 4,665            | -              | 4,665             |
| <b>Total Annual Requirement</b>        | <b>5,976</b> | <b>1,778,273</b> | <b>3,294,599</b> | <b>2,458,870</b> | <b>6,574,837</b> | <b>1,587,297</b> | <b>5,726,598</b> | <b>2,955,649</b> | <b>4,473,060</b> | <b>1,156,530</b> | <b>932,035</b> | <b>30,943,723</b> |

| Tax-funded - Bridges & Culverts |          |                |                  |                |               |          |                  |          |                |          |                |                  |
|---------------------------------|----------|----------------|------------------|----------------|---------------|----------|------------------|----------|----------------|----------|----------------|------------------|
| Subcategory                     | Backlog  | 2026           | 2027             | 2028           | 2029          | 2030     | 2031             | 2032     | 2033           | 2034     | 2035           | Total            |
| OSIM-Bridges                    | -        | 667,000        | 157,000          | 496,000        | 66,000        | -        | -                | -        | -              | -        | -              | 1,386,000        |
| OSIM-Culverts                   | -        | -              | 908,000          | -              | -             | -        | 1,019,000        | -        | 349,000        | -        | 604,000        | 2,880,000        |
| <b>Total Annual Requirement</b> | <b>-</b> | <b>667,000</b> | <b>1,065,000</b> | <b>496,000</b> | <b>66,000</b> | <b>-</b> | <b>1,019,000</b> | <b>-</b> | <b>349,000</b> | <b>-</b> | <b>604,000</b> | <b>4,266,000</b> |

| Tax-funded - Storm Network        |                  |                |                  |               |                |                |                |               |              |                  |                |                   |
|-----------------------------------|------------------|----------------|------------------|---------------|----------------|----------------|----------------|---------------|--------------|------------------|----------------|-------------------|
| Subcategory                       | Backlog          | 2026           | 2027             | 2028          | 2029           | 2030           | 2031           | 2032          | 2033         | 2034             | 2035           | Total             |
| Cross Culverts                    | 3,085,536        | 101,735        | 860,762          | 64,384        | 266,839        | 285,249        | 100,920        | 91,034        | 7,834        | 354,534          | 42,993         | 5,261,820         |
| Driveway Culverts                 | 5,034,868        | -              | -                | -             | -              | -              | -              | -             | -            | -                | 8,340          | 5,043,208         |
| Catchbasins                       | 38,775           | 17,075         | 137,550          | -             | -              | -              | -              | -             | -            | 718,700          | 284,350        | 1,196,450         |
| Storm Manholes                    | -                | -              | -                | -             | -              | -              | -              | -             | -            | -                | -              | -                 |
| Storm Mains                       | 749,995          | -              | 41,943           | -             | 96,115         | -              | -              | -             | -            | -                | 34,010         | 922,063           |
| Storm Water Management Facilities | 35,534           | -              | -                | -             | -              | -              | -              | 4,703         | -            | -                | -              | 40,237            |
| <b>Total Annual Requirement</b>   | <b>8,944,708</b> | <b>118,810</b> | <b>1,040,255</b> | <b>64,384</b> | <b>362,954</b> | <b>285,249</b> | <b>100,920</b> | <b>95,737</b> | <b>7,834</b> | <b>1,073,234</b> | <b>369,693</b> | <b>12,463,778</b> |

| Tax-funded - Buildings           |                  |                  |                  |                  |                |                  |                  |                  |                  |                |                  |                   |
|----------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|----------------|------------------|-------------------|
| Subcategory                      | Backlog          | 2026             | 2027             | 2028             | 2029           | 2030             | 2031             | 2032             | 2033             | 2034           | 2035             | Total             |
| Corporate Services               | -                | 43,600           | 260,180          | 117,409          | 128,489        | 198,479          | 452,762          | 6,399            | 241,622          | -              | 364,030          | 1,812,969         |
| Emergency Services               | 46,100           | 602,236          | 432,635          | 795,522          | 170,535        | 344,376          | 1,169,170        | 261,185          | 478,050          | -              | 1,464,759        | 5,764,568         |
| Recreation & Facilities Services | 1,704,451        | 3,394,648        | 1,529,334        | 1,022,848        | 174,937        | 788,105          | 313,951          | 949,375          | 362,619          | 933,663        | 1,171,211        | 12,345,141        |
| Transit Services                 | 119,172          | -                | -                | -                | -              | -                | -                | 33,324           | 13,943           | 19,856         | -                | 186,295           |
| Transportation Services          | -                | 432,110          | 334,868          | 638,159          | 126,122        | 859,568          | 1,316,080        | 239,040          | 114,636          | -              | 459,392          | 4,519,975         |
| Waste Management Services        | 2,250            | 6,720            | 13,500           | 20,876           | 7,488          | 300              | 53,720           | -                | 10,774           | -              | 232,596          | 348,224           |
| <b>Total Annual Requirement</b>  | <b>1,871,973</b> | <b>4,479,314</b> | <b>2,570,516</b> | <b>2,594,814</b> | <b>607,571</b> | <b>2,190,828</b> | <b>3,305,682</b> | <b>1,489,323</b> | <b>1,221,644</b> | <b>953,519</b> | <b>3,691,987</b> | <b>24,977,172</b> |

| Tax-funded - Machinery, Furniture, and Equipment |                  |                |                |                  |                |                  |                |                |                  |                |                |                  |
|--------------------------------------------------|------------------|----------------|----------------|------------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|------------------|
| Subcategory                                      | Backlog          | 2026           | 2027           | 2028             | 2029           | 2030             | 2031           | 2032           | 2033             | 2034           | 2035           | Total            |
| Corporate Services                               | 371,228          | 108,538        | 135,531        | 90,717           | 170,771        | 79,199           | 68,867         | 125,411        | 248,299          | 196,063        | 53,449         | 1,648,073        |
| Emergency Services                               | 157,990          | 20,496         | 105,109        | 63,858           | 174,042        | 97,791           | 13,474         | -              | 833,739          | 137,704        | 210,804        | 1,815,007        |
| Recreation & Facilities Services                 | 322,267          | 301,016        | -              | 201,012          | 29,329         | 226,669          | 207,860        | 172,023        | 64,616           | -              | 38,181         | 1,562,973        |
| Transportation Services                          | 615,156          | 113,160        | -              | 701,707          | 91,036         | 97,548           | 556,995        | 118,772        | -                | 91,786         | 27,798         | 2,413,958        |
| Waste Management Services                        | -                | -              | -              | -                | 342,946        | 758,977          | -              | -              | -                | -              | 34,359         | 1,136,282        |
| <b>Total Annual Requirement</b>                  | <b>1,466,641</b> | <b>543,210</b> | <b>240,640</b> | <b>1,057,294</b> | <b>808,124</b> | <b>1,260,184</b> | <b>847,196</b> | <b>416,206</b> | <b>1,146,654</b> | <b>425,553</b> | <b>364,591</b> | <b>8,576,293</b> |

# Appendix C - 10-Year Capital Asset Needs Forecast

| Tax-funded - Fleet               |                  |                  |               |                |                  |                  |          |                |                  |                |                |                   |
|----------------------------------|------------------|------------------|---------------|----------------|------------------|------------------|----------|----------------|------------------|----------------|----------------|-------------------|
| Subcategory                      | Backlog          | 2026             | 2027          | 2028           | 2029             | 2030             | 2031     | 2032           | 2033             | 2034           | 2035           | Total             |
| Emergency Services               | 2,650,000        | 400,000          | -             | 60,000         | 1,000,000        | -                | -        | -              | 1,000,000        | 132,000        | 60,000         | 5,302,000         |
| Transportation Services          | 1,398,905        | 817,685          | -             | 417,937        | 957,295          | 948,383          | -        | -              | -                | 766,817        | 427,433        | 5,734,455         |
| Building Services                | -                | -                | -             | -              | -                | -                | -        | 45,860         | -                | -              | -              | 45,860            |
| Recreation & Facilities Services | 38,004           | 96,689           | 65,746        | -              | 55,524           | 73,140           | -        | 81,078         | -                | -              | 85,000         | 495,181           |
| <b>Total Annual Requirement</b>  | <b>4,086,909</b> | <b>1,314,374</b> | <b>65,746</b> | <b>477,937</b> | <b>2,012,819</b> | <b>1,021,523</b> | <b>-</b> | <b>126,938</b> | <b>1,000,000</b> | <b>898,817</b> | <b>572,433</b> | <b>11,577,496</b> |

| Tax-funded - Land Improvements  |                  |                |                |                |               |                |                |                |                |                |                |                  |
|---------------------------------|------------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Subcategory                     | Backlog          | 2026           | 2027           | 2028           | 2029          | 2030           | 2031           | 2032           | 2033           | 2034           | 2035           | Total            |
| Siteworks - Parks               | 283,113          | 2,596          | 331,897        | -              | 15,750        | 5,941          | 25,240         | 28,463         | 75,324         | -              | 64,091         | 832,415          |
| Play Structures                 | 35,000           | 172,010        | 190,023        | 177,020        | -             | 183,700        | -              | 167,001        | 35,439         | -              | 67,637         | 1,027,830        |
| Outdoor Recreation              | 501,677          | -              | 216,888        | -              | -             | 159,260        | 59,343         | 1              | 130,269        | -              | 91,770         | 1,159,208        |
| Boat Ramps & Docks              | -                | -              | -              | -              | -             | -              | -              | -              | -              | -              | -              | -                |
| Siteworks - Other               | 1,289,620        | -              | 176,006        | -              | -             | 27,792         | 88,462         | 28,294         | 21,045         | 204,386        | 51,249         | 1,886,854        |
| <b>Total Annual Requirement</b> | <b>2,109,410</b> | <b>174,606</b> | <b>914,814</b> | <b>177,020</b> | <b>15,750</b> | <b>376,693</b> | <b>173,045</b> | <b>223,759</b> | <b>262,077</b> | <b>204,386</b> | <b>274,747</b> | <b>4,906,307</b> |

| Tax-funded - Natural Assets     |          |          |          |          |          |          |          |          |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Subcategory                     | Backlog  | 2026     | 2027     | 2028     | 2029     | 2030     | 2031     | 2032     | 2033     | 2034     | 2035     | Total    |
| Wetlands                        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Significant Wetlands            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Wooded Areas                    | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Significant Forests             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Alvars                          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Total Annual Requirement</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

| All Tax-funded Assets               |                   |                  |                  |                  |                   |                  |                   |                  |                  |                  |                  |                   |
|-------------------------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Subcategory                         | Backlog           | 2026             | 2027             | 2028             | 2029              | 2030             | 2031              | 2032             | 2033             | 2034             | 2035             | Total             |
| Road network                        | 5,976             | 1,778,273        | 3,294,599        | 2,458,870        | 6,574,837         | 1,587,297        | 5,726,598         | 2,955,649        | 4,473,060        | 1,156,530        | 932,035          | 30,943,723        |
| Bridges & Culverts                  | -                 | 667,000          | 1,065,000        | 496,000          | 66,000            | -                | 1,019,000         | -                | 349,000          | -                | 604,000          | 4,266,000         |
| Storm Network                       | 8,944,708         | 118,810          | 1,040,255        | 64,384           | 362,954           | 285,249          | 100,920           | 95,737           | 7,834            | 1,073,234        | 369,693          | 12,463,778        |
| Buildings                           | 1,871,973         | 4,479,314        | 2,570,516        | 2,594,814        | 607,571           | 2,190,828        | 3,305,682         | 1,489,323        | 1,221,644        | 953,519          | 3,691,987        | 24,977,172        |
| Fleet                               | 4,086,909         | 1,314,374        | 65,746           | 477,937          | 2,012,819         | 1,021,523        | -                 | 126,938          | 1,000,000        | 898,817          | 572,433          | 11,577,496        |
| Machinery, Furniture, and Equipment | 1,466,641         | 543,210          | 240,640          | 1,057,294        | 808,124           | 1,260,184        | 847,196           | 416,206          | 1,146,654        | 425,553          | 364,591          | 8,576,293         |
| Land Improvements                   | 2,109,410         | 174,606          | 914,814          | 177,020          | 15,750            | 376,693          | 173,045           | 223,759          | 262,077          | 204,386          | 274,747          | 4,906,307         |
| <b>Total Tax-funded assets</b>      | <b>18,485,617</b> | <b>9,075,587</b> | <b>9,191,569</b> | <b>7,326,319</b> | <b>10,448,055</b> | <b>6,721,774</b> | <b>11,172,441</b> | <b>5,307,612</b> | <b>8,460,269</b> | <b>4,712,039</b> | <b>6,809,486</b> | <b>97,710,769</b> |

# Appendix C - 10-Year Capital Asset Needs Forecast

| User-funded - Water System      |                   |                  |                  |                  |                  |                  |                  |                |                |                  |                |                   |
|---------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|----------------|-------------------|
| Subcategory                     | Backlog           | 2026             | 2027             | 2028             | 2029             | 2030             | 2031             | 2032           | 2033           | 2034             | 2035           | Total             |
| Hydrants                        | 97,039            | -                | -                | 69,314           | 55,451           | 13,863           | -                | 13,863         | 249,529        | 180,215          | 180,215        | 859,488           |
| Water Valves                    | -                 | -                | -                | 8,000            | -                | -                | -                | -              | -              | 228,000          | -              | 236,000           |
| Water Meters                    | 880,600           | 207,200          | 251,300          | 139,300          | 200,900          | 387,800          | 144,200          | 252,000        | 119,000        | 221,900          | 93,800         | 2,898,000         |
| Water Mains                     | 18,211,601        | 1,718,089        | 1,638,489        | 2,268,463        | -                | -                | -                | -              | 152,040        | 7,293,711        | -              | 31,282,392        |
| Water Treatment Facilities      | 1,609,781         | 444,735          | 646,770          | 1,312,397        | 760,710          | 495,984          | 1,412,814        | 372,711        | 190,975        | -                | 349,377        | 7,596,254         |
| Water Distribution Facilities   | 725,136           | 145,044          | 57,718           | 59,900           | 1,352            | 760,898          | 37,600           | 11,846         | 12,365         | 59,811           | 18,656         | 1,890,326         |
| <b>Total Annual Requirement</b> | <b>21,524,157</b> | <b>2,515,068</b> | <b>2,594,277</b> | <b>3,857,373</b> | <b>1,018,413</b> | <b>1,658,545</b> | <b>1,594,614</b> | <b>650,420</b> | <b>723,909</b> | <b>7,983,637</b> | <b>642,048</b> | <b>44,762,459</b> |

| User-funded - Sewer System      |                |                  |                |                |                |                  |                  |                |                |                  |                  |                   |
|---------------------------------|----------------|------------------|----------------|----------------|----------------|------------------|------------------|----------------|----------------|------------------|------------------|-------------------|
| Subcategory                     | Backlog        | 2026             | 2027           | 2028           | 2029           | 2030             | 2031             | 2032           | 2033           | 2034             | 2035             | Total             |
| Sanitary Collection Facilities  | 165,615        | 380,766          | 216,750        | 454,144        | 254,119        | 833,682          | 961,485          | 316,052        | 98,355         | 79,513           | 386,523          | 4,147,004         |
| Sanitary Mains                  | -              | 749,859          | -              | -              | -              | -                | -                | -              | -              | -                | -                | 749,859           |
| Sanitary Manholes               | -              | -                | -              | -              | -              | -                | -                | -              | -              | -                | -                | -                 |
| Sanitary Treatment Facilities   | 718,814        | 3,034,630        | 335,269        | 275,654        | 52,865         | 970,189          | 1,093,101        | 191,048        | 297,129        | 2,624,259        | 1,107,478        | 10,700,436        |
| <b>Total Annual Requirement</b> | <b>884,429</b> | <b>4,165,255</b> | <b>552,019</b> | <b>729,798</b> | <b>306,984</b> | <b>1,803,871</b> | <b>2,054,586</b> | <b>507,100</b> | <b>395,484</b> | <b>2,703,772</b> | <b>1,494,001</b> | <b>15,597,299</b> |

| Other User-funded Assets        |                |               |                |               |                |                |               |                |               |          |                |                  |
|---------------------------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|----------|----------------|------------------|
| Subcategory                     | Backlog        | 2026          | 2027           | 2028          | 2029           | 2030           | 2031          | 2032           | 2033          | 2034     | 2035           | Total            |
| Utilities Buildings             | -              | -             | 376,995        | 22,838        | -              | 130,886        | 31,950        | 135,509        | 39,002        | -        | 141,357        | 878,537          |
| Utilities Machinery & Equipment | 47,325         | -             | 22,181         | -             | 110,851        | -              | -             | 32,048         | -             | -        | 21,956         | 234,361          |
| Utilities Fleet                 | 140,111        | 98,890        | 125,261        | -             | -              | -              | -             | 204,766        | 58,689        | -        | -              | 627,717          |
| <b>Total Annual Requirement</b> | <b>187,436</b> | <b>98,890</b> | <b>524,437</b> | <b>22,838</b> | <b>110,851</b> | <b>130,886</b> | <b>31,950</b> | <b>372,323</b> | <b>97,691</b> | <b>-</b> | <b>163,313</b> | <b>1,740,615</b> |

| All User-funded Assets          |                   |                  |                  |                  |                  |                  |                  |                  |                  |                   |                  |                   |
|---------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|
| Subcategory                     | Backlog           | 2026             | 2027             | 2028             | 2029             | 2030             | 2031             | 2032             | 2033             | 2034              | 2035             | Total             |
| Water System                    | 21,524,157        | 2,515,068        | 2,594,277        | 3,857,373        | 1,018,413        | 1,658,545        | 1,594,614        | 650,420          | 723,909          | 7,983,637         | 642,048          | 44,762,459        |
| Sewer System                    | 884,429           | 4,165,255        | 552,019          | 729,798          | 306,984          | 1,803,871        | 2,054,586        | 507,100          | 395,484          | 2,703,772         | 1,494,001        | 15,597,299        |
| Other user-funded assets        | 187,436           | 98,890           | 524,437          | 22,838           | 110,851          | 130,886          | 31,950           | 372,323          | 97,691           | -                 | 163,313          | 1,740,615         |
| <b>Total User-funded Assets</b> | <b>22,596,022</b> | <b>6,779,213</b> | <b>3,670,733</b> | <b>4,610,009</b> | <b>1,436,248</b> | <b>3,593,302</b> | <b>3,681,150</b> | <b>1,529,843</b> | <b>1,217,084</b> | <b>10,687,409</b> | <b>2,299,362</b> | <b>62,100,373</b> |

| All Asset Categories          |                   |                   |                   |                   |                   |                   |                   |                  |                  |                   |                  |                    |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|------------------|--------------------|
| Subcategory                   | Backlog           | 2026              | 2027              | 2028              | 2029              | 2030              | 2031              | 2032             | 2033             | 2034              | 2035             | Total              |
| Tax-funded                    | 18,485,617        | 9,075,587         | 9,191,569         | 7,326,319         | 10,448,055        | 6,721,774         | 11,172,441        | 5,307,612        | 8,460,269        | 4,712,039         | 6,809,486        | 97,710,769         |
| User-funded                   | 22,596,022        | 6,779,213         | 3,670,733         | 4,610,009         | 1,436,248         | 3,593,302         | 3,681,150         | 1,529,843        | 1,217,084        | 10,687,409        | 2,299,362        | 62,100,373         |
| <b>Total Asset Categories</b> | <b>41,081,640</b> | <b>15,854,799</b> | <b>12,862,302</b> | <b>11,936,328</b> | <b>11,884,303</b> | <b>10,315,075</b> | <b>14,853,591</b> | <b>6,837,455</b> | <b>9,677,353</b> | <b>15,399,448</b> | <b>9,108,848</b> | <b>159,811,142</b> |