FINAL REPORT

PREPARED BY HEMSON FOR THE TOWNSHIP OF SEGUIN

ASSET MANAGEMENT PLAN

September 2, 2025

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EXECUTIVE SUMMARY

The 2025 Asset Management Plan (2025 AMP) has been developed to be consistent with the requirements of *Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure (O Reg. 588/17)* and meet the 2025 proposed level of service requirements. This 2025 AMP includes current level of service measures for all core and non-core infrastructure assets and defines proposed levels of service over a ten-year period in compliance with the regulation. A summary of the key results of the 2025 AMP is noted below along with relevant reporting outputs provided in the summary dashboard. Note that all figures are in constant 2025 dollars.

- The Township's infrastructure has an estimated replacement value of $373.0 million. The largest share is roads which accounts for approximately $258.1 million (69.2%). The next highest share is buildings at $63.0 million (16.9%) and is followed by vehicles at $18.1 million (4.8%) and bridges and culverts at $16.8 million (4.5%). The other asset categories in the Township's asset portfolio are made up of $7.8 million (2.1%) for land improvements, $4.0 million (1.1%) for equipment, $1.6 million (0.4%) for Furniture, $1.2 million (0.3%) for Computers, $0.9 million (0.2%) for Parking Lots, $0.8 million (0.2%) for Septic, $0.5 million (0.1%) for Stormwater Management and $0.2 million (0.1%) for sidewalks.

- Township assets are determined to be in Fair condition. About $135.9 million (36%) of the assets are in Good to Very Good condition while $221.3 million (59%) of the assets are Fair condition. The remaining $15.8 million (5%) are in Poor to Very Poor condition.

- The proposed level of service is generally set to maintain or increase the current level of service over the next 10-year period.

- Paved roads are on average in Fair condition with an average pavement condition index (PCI) score of 73 with a target of maintaining the roads in Fair condition.

- Five of the Township's bridges have loading or dimensional restrictions but are in overall Fair condition. The Township's culverts are in overall Good condition. It is proposed to maintain these assets in Good condition.

- Stormwater Management Assets are in Poor condition overall. The proposed level of service seeks to get all assets into minimum fair condition with a maximum of 25% past their useful lives and a minimum of 15% in Good or Very Good condition.

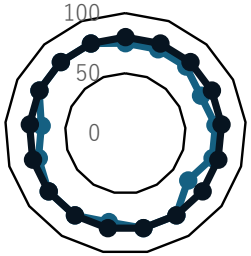
- Fire assets (both fleet and equipment) are in fair condition overall. The goal is to have the Fire assets in overall Good condition, improve truck downtime and improve the ratio of spare PPE to firefighters.

- All other asset category conditions (buildings, equipment, furniture and equipment, septic, and land improvements) are proposed to be maintained in Fair or better condition, consistent with the current level of service. Parking Lots are the only other asset category not meeting their proposed level of service, as they are in overall Poor condition. Land Improvements are currently exceeding their proposed level of service and are in overall Good condition.

- The total 10-year lifecycle costs to meet proposed levels of service amounts to $97.3 million (an average of $9.7 million per year). To meet the proposed level of service, the Township would be required to increase capital spending by about $870,000 per annum (plus inflation) from the current 2025 tax supported capital spending of $2.1 million. Further details are described in Section 5 of this report.

Summary of 2025 Asset Management Plan

Maturity Assessment



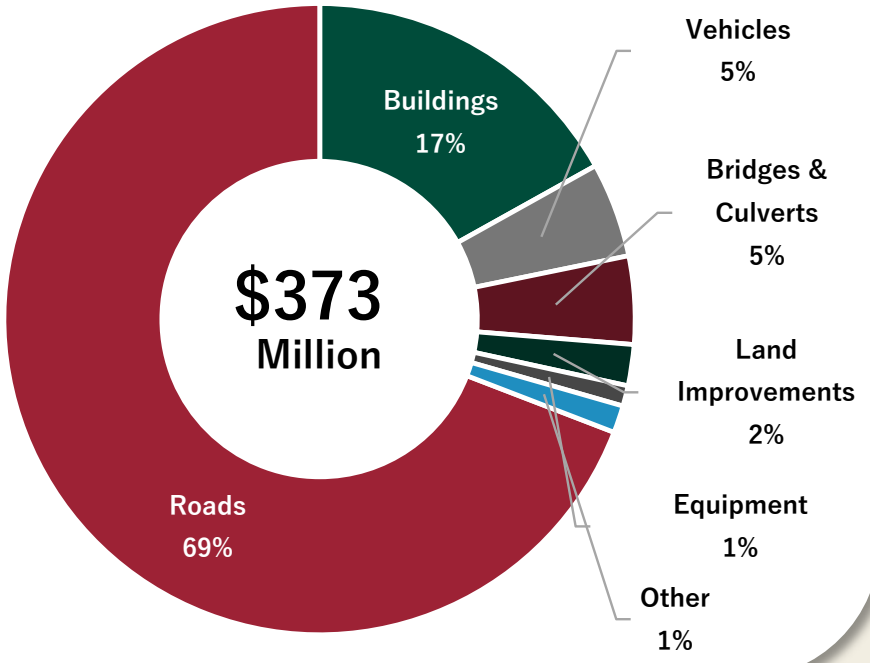
Current Score
Target Score

76/100

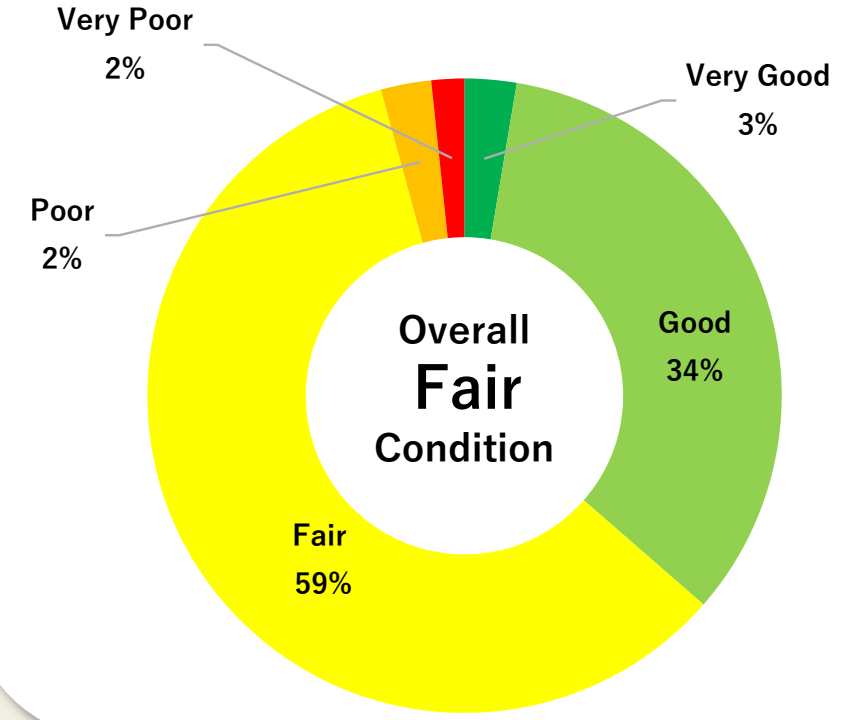
Total Need to Meet PLOS 2025-2034

$97.3 Million

Summary of Total Replacement Value



Summary of Asset Condition



1. INTRODUCTION

The Township of Seguin 2025 Asset Management Plan (2025 AMP) provides the Township with a tool to assist in asset management financing decisions. The AMP covers all Township owned and operated assets and follows the format set out by the Ministry of Infrastructure through the *Building Together: Guide for Municipal Asset Management Plans*, the requirements of *Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure* (O. Reg. 588/17) and the Township's Strategic Asset Management Policy (2019).

An Excel based asset management financial model has been developed as part of the 2025 AMP. The model contains the Township's detailed asset inventory and financing strategy used to develop this AMP.

A. PURPOSE OF THE ASSET MANAGEMENT PLAN

The main purpose of the 2025 AMP is to advance the Township's asset management practices by developing a set of asset management strategies to the specific needs of each service area. At the same time, these strategies align with the objectives of the requirements of *Ontario Regulation 588/17* (O. Reg. 588/17). This plan is focused on achieving several key objectives:

- **Ensuring Long-Term Sustainability** – management of the Township's assets is a long-term commitment that must be sustainable to ensure effective service delivery for future generations.
- **Lowest Cost of Ownership** – long-term sustainability is only possible by ensuring costs are minimized through efficient management of assets by developing service areas and asset specific objectives.
- **Minimizing Risk** – risk is minimized through the assessment, management and long-term planning of assets at more focused levels and through consultation with service area staff.
- **Effective Service Delivery** – the Township strives for effective delivery of services expected by stakeholders while supporting sustainability and economic development as outlined in the Strategic Asset Management Policy. Therefore, tailored approaches to providing the expected level of service to the Township's citizens are outlined through this AMP.

- **Supporting Informed Decision-Making** – Ensuring evidence-based decisions making through the development of asset management tools. The Excel based financial model can be used to continually keep asset information up to date.

By following the key objectives above, the AMP establishes a "clear line of sight" from the service being provided to residents and businesses in the Township. Any investment requirements included in the AMP are clearly linked to a well-defined need. These needs over the 10-year period are set to meet the proposed level of service, which for Seguin, is largely related to maintaining current levels of service with some increased service levels in key areas, particularly for the average weighted condition of certain assets. The needs should be aligned with strategic objectives through capital and operating decisions made in the budget process.

B. REGULATORY CONTEXT

In 2015, the Province of Ontario passed the *Infrastructure for Jobs and Prosperity Act*. The purpose of this Act is to establish mechanisms to encourage principled, evidence-based and strategic long-term infrastructure planning that supports job creation and training opportunities, economic growth, protection of the environment, and incorporate design excellence into infrastructure planning.

In December 2017, *Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure* (O. Reg 588/17) was passed under the *Infrastructure for Jobs and Prosperity Act*. The regulation requires municipalities to develop a Strategic Asset Management Policy, which will help municipalities document the relationship between their Asset Management Plan and existing policies and practices as well as provide guidance for future capital investment decisions. The regulation also contains more specific requirements on the type of analysis municipal asset management plans should contain, including policies, levels of service, lifecycle management and financing strategies. The aim is to provide guidance to municipalities so that asset management plans are more consistent across the Province. Furthermore, in March 2021 the Province amended the regulation to extend the regulatory timelines by one year. A summary timeline of the requirements of the regulation are outlined in Figure 1.

Figure 1 – Ontario Regulation 588/17 Requirements

A high-level summary of the technical requirements to be addressed for July 1, 2025, include[1]:

- An AMP for all municipal infrastructure assets that builds upon the previous requirements for all asset categories (core and non-core).
- Identification of the proposed levels of service over the next 10-years (core and non-core).
- The lifecycle activities required to meet proposed levels of service.
- The risks associated with the lifecycle activities to meet proposed levels of service and their associated costs.

The 2025 AMP meets the requirements of the regulation as it includes the proposed levels of service requirements for all assets considered in this AMP. The 2025 AMP builds on the work completed in the Township's 2022 Asset Management Plan which reported on the current level of service at that time. Through this update, the Township has updated the current level of service utilizing more recent engineering reports, updated inventories and datasets compiled through consultation with Township staff.

[1] There are additional requirements of the regulation not explicitly stated here, however this AMP meets all requirements needed. Only the most relevant reporting requirements are listed for simplicity. See https://www.ontario.ca/laws/regulation/r17588#BK7.

C. ASSET MANAGEMENT PLAN STRUCTURE

The 2025 AMP is consistent with the structure recommended through the *2013 Building Together: Guide for Municipal Asset Management Plans*. It has been developed to meet the requirements of O Reg. 588/17. Table 1 provides a guide to the sections of the 2025 AMP.

Table 1 – AMP Report Structure

Section	Requirement
Main Body	
Section 2 - State of Local Infrastructure	Summarizes the state of the Township's infrastructure with reference to infrastructure quantity and quality. Additional details are provided in Appendix A.
Section 3 - Level of Service	A summary of the current and proposed levels of service summarized for each asset category. This section is consistent with the reporting requirements of O. Reg. 588/17.
Section 4 - Asset Management Strategy	Sets out several strategies and lifecycle costs that will assist the Township in maintaining assets so that proposed levels of service can be met. This section also includes a risk analysis of Township assets.
Section 5 - Financing Strategy	Establishes how asset management can be delivered in a financially sustainable way for all services. Outlines the lifecycle costs and funding strategy to meet proposed levels of service. Additional detailed calculations are provided in Appendix B.
Section 6 – Monitoring and Improvement Plan	Provides key recommendations on how to improve the asset management plan and related practices over the long-term.
Appendices	
Appendix A – State of Local Infrastructure Report Cards	Detailed reports on the state of local infrastructure by asset category including the asset portfolio, replacement values, age and condition.
Appendix B – Detailed Financing Strategy Tables	Additional detailed tables related to the lifecycle cost and financing strategy.

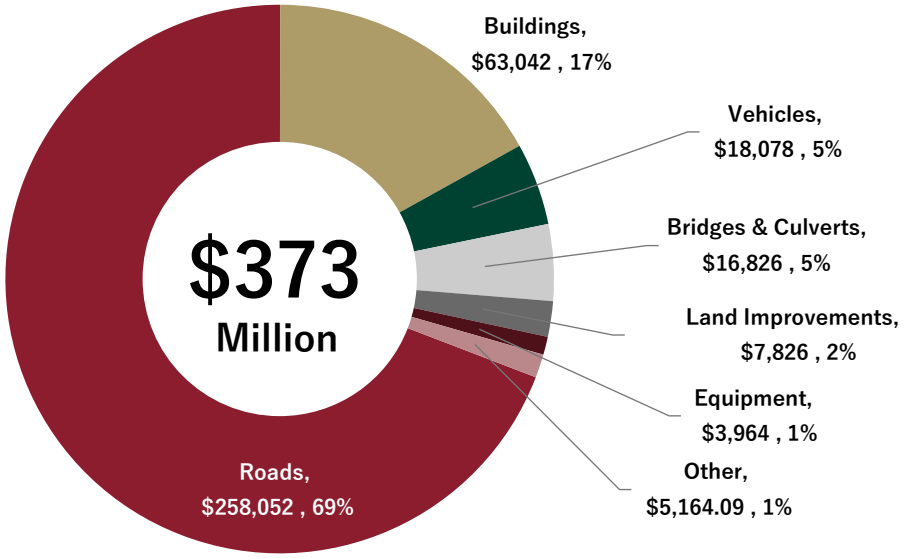
2. STATE OF LOCAL INFRASTRUCTURE

This section provides a summary of the Township's assets with reference to asset quantity and quality. Some assets have condition assessments based on engineering inspections, while the balance of asset conditions are based on the useful life of the asset relative to its age or a high-level condition assessment developed in consultation with Township staff. Detailed technical information on the asset inventory, remaining useful life and conditions for each asset category is provided in Appendix A.

A. REPLACEMENT COST OF INFRASTRUCTURE

The replacement cost for all Township assets considered in the 2025 AMP is estimated at $373.0 million (represented in constant 2025 dollars). The largest share is related to roads which accounts for approximately $258.1 million (69.2%) of the total replacement value. The next highest share is attributed to buildings at $63.0 million (16.9%) and this is followed by vehicles at $18.1 million (4.8%) and bridges and culverts at $16.8 million (4.5%). The other asset categories in the Township's asset portfolio are made up of $7.8 million (2.1%) for land improvements, $4.0 million (1.1%) for equipment, $1.6 million (0.4%) for Furniture, $1.2 million (0.3%) for Computers, $0.9 million (0.2%) for Parking Lots, $0.8 million (0.2%) for Septic, $0.5 million (0.1%) for Stormwater Management and $0.2 million (0.1%) for sidewalks.

Figure 2 - Summary of Assets by Total Replacement Value ($2025 in Thousands)



Note: The "Other" category includes Sidewalks, Computers, Furniture, Septic, Parking Lots, and Stormwater Management assets.

Replacement values are used to estimate the cost of replacing an asset when it reaches the end of its engineered design life. For this reason, the replacement values represent an important input into the lifecycle cost analysis. The total replacement cost of assets of $373 million has been determined utilizing different methods that are appropriate for each asset category and dependent on data available at the time of developing this AMP.

Table 2 – Methodology Used for Replacement Values

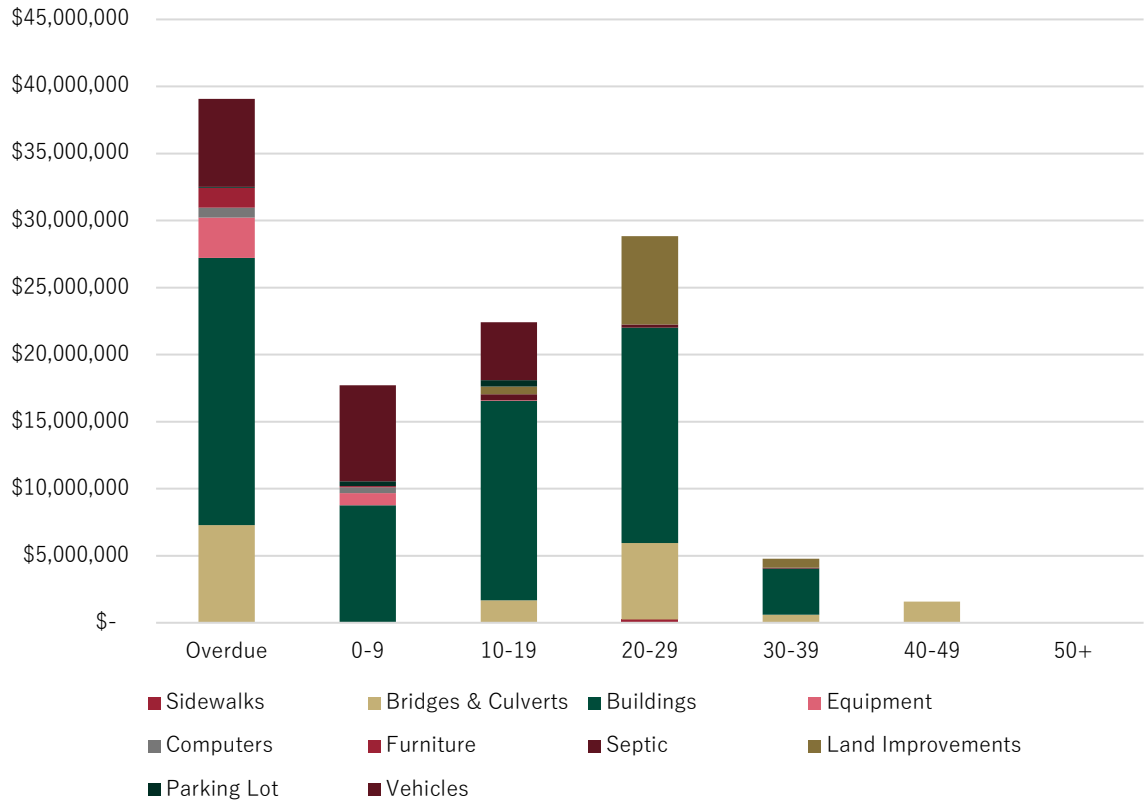
Asset Category	Methodology
Sidewalks	Based on historical costs inflated to 2025 dollars.
Bridges & Culverts	Based on replacement cost per square meter of deck area of bridges and culverts sourced from the 2023 OSIM Report, inflated to 2025 dollars.
Buildings	Based on replacement cost per square foot of GFA, inflated to 2025 dollars.
Equipment	Based on historical costs inflated to 2025 dollars.
Computers	Based on historical costs inflated to 2025 dollars.
Furniture	Based on historical costs inflated to 2025 dollars.
Septic	Based on historical costs inflated to 2025 dollars.
Land Improvements	Based on historical costs inflated to 2025 dollars.
Parking Lot	Based on historical costs inflated to 2025 dollars.
Roads	Based on replacement cost per square kilometer of paved and gravel roads sourced from the 2023 Roads Needs Study, inflated to 2025 dollars.
Stormwater Management	Based on municipal benchmarks inflated to 2025 dollars.
Vehicles	Combined approach of using recent acquisition data and historical costs, inflated to 2025 dollars.

B. REMAINING USEFUL LIFE OF THE INFRASTRUCTURE

Figure 3 provides a summary of the assets by replacement value shown by their remaining useful life (years).[2] About $57.6 million (50%) has between 10 and 49 years of remaining useful life while about $17.7 million (15%) has 0 to 9 years of remaining useful life.

The remaining $39.1 million (34%) is considered overdue and past its design life. This is largely related to buildings making up about $19.9 million in assets. Although this infrastructure is considered past its useful life, the infrastructure continues to be maintained and is in good working order.

Figure 3 - Summary of Assets by Remaining Useful Life ($2025) – Excluding Roads and Stormwater Management



[2] The summary shows infrastructure totalling about $114.4 million of the total Township replacement value of $373.0 million as roads and stormwater management assets have been excluded from the summary. These assets are excluded as no acquisition date or useful life information is available as the Township maintains them based on their condition and not on age.

C. CONDITION OF THE INFRASTRUCTURE

Consistent with the Canadian National Infrastructure Report Card, as well as other major organization and institution reporting formats, a five-point rating scale was used to assign a condition to all assets. This methodology provides a standard and easy way to understand the reporting on the condition of assets. Table 3 summarizes the assumed parameters.

Table 3 - Condition Assessment Parameters

Condition Rating	Definition
Very Good	Well maintained, good condition, new or recently rehabilitated asset.
Good	Good condition, few elements exhibit existing deficiencies.
Fair	Some elements exhibit significant deficiencies. Asset requires attention.
Poor	A large portion of the system exhibits significant deficiencies. Asset mostly below standard and approaching end of service life.
Very Poor	Widespread signs of deterioration, some assets may be unusable. Service is affected.

Assets were categorized in the 5-tier rating system on an asset-by-asset basis. Three approaches have been utilized for the assets considered in this AMP. The approaches for each of these methods is outlined.

1. Engineered Conditions

Condition rating systems based on engineered and professional standards. These measures can then be translated into a 5-tier rating system. The Township aims to continually update the asset inventory to reflect changes in conditions or when assets are replaced.

Condition assessments for the roads are based on the engineered assessments developed through the Township's 2023 Roads Needs Report. The report rates the roads utilizing a 100-point scale for surface condition. The condition of the roads has been translated to the 5-point scale based on the tiers in Table 4. This scale has been adapted from the scale used in the Roads Executive Summary Report.

Table 4 – Road Surface Condition Parameters

Condition Rating	Surface Condition Range
Very Good	75-100
Good	65-80
Fair	55-65
Poor	35-55
Very Poor	Less than 35

Condition assessments for bridges and culverts are based on the engineered assessments developed through the 2023 OSIM Report. While the report does not explicitly use a 100-point Bridge Condition Index scale (BCI) the condition of the structures has been translated to the 5-point scale based on the tiers in Table 5 below.

Table 5 – Bridge and Culvert Condition Parameters

Condition Rating	BCI Range
Very Good	80 - 100
Good	70 - 80
Fair	60 - 70
Poor	50 - 60
Very Poor	Less than 50

2. Staff Consultation

For some assets where engineering condition assessments were not available, condition estimates were developed in consultation with Township staff. This approach is important where there is low confidence that age and useful life represents the condition of a particular asset. This method has been used for a series of assets in this 2025 AMP:

- Buildings, Equipment, Computers, Furniture, Septic, Land Improvements, Parking Lots, Stormwater, Vehicles – Most asset conditions have been informed by Township staff rather than being derived by their age, reflecting their current working conditions. For example, some assets are older based on their design life, however, they continue to be well maintained and are in working condition; through staff consultation, assets that are in Very Poor or Poor condition based on their age have been assumed to be in Fair condition at a minimum.

3. Age Based Approach

For some asset types where the Township was not able to provide a condition assessment based on existing knowledge or inspection, the condition is estimated based on age and the remaining useful life of the asset. It is the intention that the Township move towards a condition assessment methodology using approach 1 and 2 wherever possible. The age-based condition methodology is more appropriate for lower valued assets that have a shorter useful life. Table 6 shows the methodology where the condition is assigned based on the remaining useful life of the assets.

Table 6 – Age Based Condition Parameters

Condition Rating	Percentage of Remaining Useful
Very Good	80% - 100%
Good	60% - 80%
Fair	40% - 60%
Poor	20% – 40%
Very Poor	Less than 20%

Summary of the Condition of Assets

Figure 4 summarizes the condition of Township assets which are determined to be in Fair condition on average. Overall, about $135.9 million (36%) of the assets are in Good to Very Good condition while $221.3 million (59%) of the assets are Fair condition. The remaining $15.8 million (5%) are in Poor to Very Poor condition.

Figure 4 - Summary of Asset Condition ($2025 in Thousands)

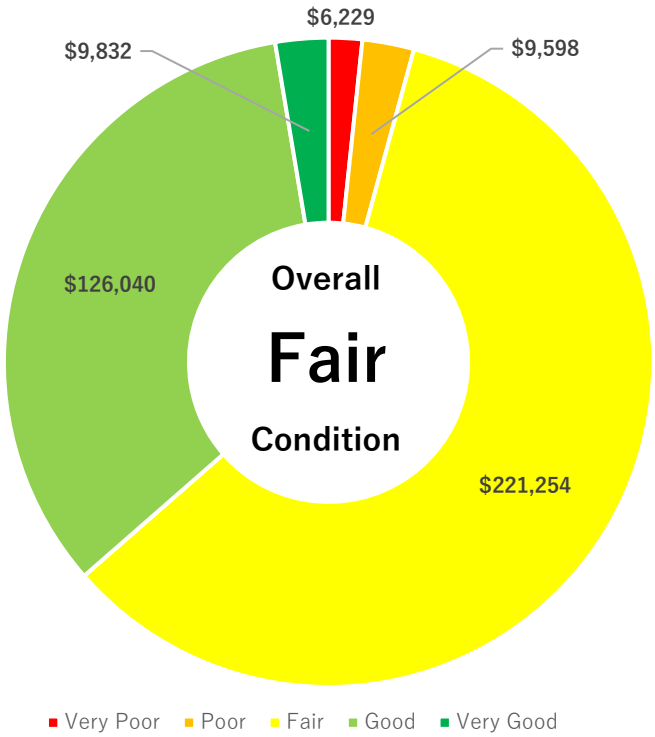


Figure 5 shows the condition of assets delineated by each asset category. Figure 5 shows the following:

- The Township's largest component in the asset portfolio is roads. Making up 69% of the replacement value, it is the main driver of the Township's overall asset condition. About $61.9 million (24%) of the roads are in Good to Very Good condition as these assets were assessed through the Township's 2023 Road Needs Study. However, a share of about $4.7 million (2%) of the roads are in Poor or Very Poor condition. The remaining $191.5 million (74%) is in Fair condition.

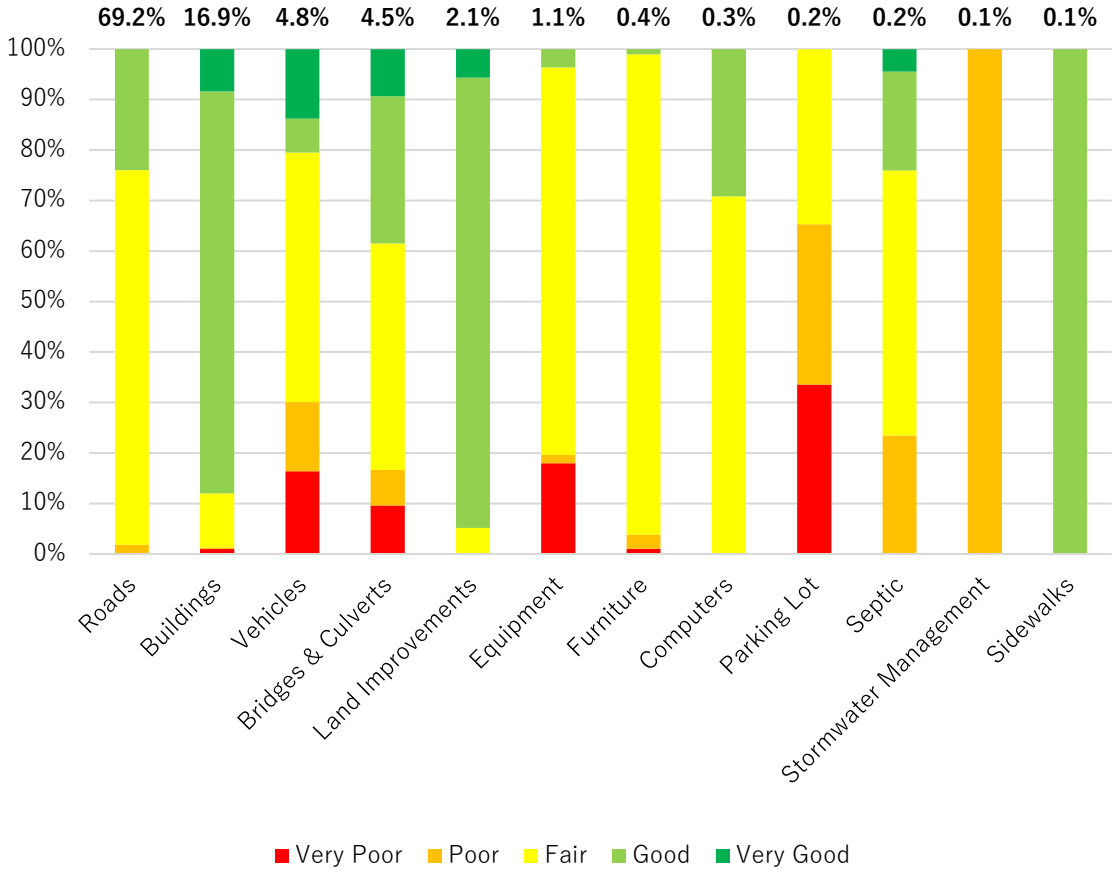
- Buildings are generally in Good condition with about $55.5 million (88%) of the building components falling within the Good or Very Good condition category, $6.8 million (11%) in Fair condition and only $0.8 million (1%) of the buildings in Very Poor or Poor condition.

- The Township's Vehicles are generally in Fair condition. $3.7 million (21%) are in Good to Very Good condition, and $8.9 million (49%) in Fair condition. $5.4 million (30%) are in Poor or Very Poor condition.

- Bridges & culverts in the Township are generally in Fair condition, with $6.5 million (38%) in Good to Very Good condition and $7.6 million (45%) in Fair condition. The remaining $2.8 million (17%) are in Poor to Very Poor condition.

- Of the remaining assets totalling $17.0 million (5% of the overall asset portfolio), $8.4 million (49%) are in Good to Very Good condition, $6.5 million (38%) are in Fair condition, and the remaining $2.1 million (12%) are in Poor to Very Poor condition.

Figure 5 - Summary of Asset Condition by Asset Category ($2025 in Millions)



Note: The percentages above the bars represent the shares of replacement value relative to the total replacement value of Township assets at $373.0 million.

3. LEVEL OF SERVICE

Levels of service (LOS) describe the outputs or objectives the Township intends to deliver to its residents, which includes measures from a customer, technical and community perspective. LOS provides a description of a particular activity or asset metric where performance may be measured to benchmark the current state and set targets to ensure residents' needs are met.

Levels of service measure how well the Township is meeting business needs, and this information can be utilized as key drivers to inform future investment decisions. Having well-defined service levels will allow the Township to be transparent with its stakeholders to find the appropriate balance between affordability and service expectations.

A. THE TOWNSHIP'S LEVEL OF SERVICE GOALS

The LOS Framework helps support and achieve key asset management goals:

- Develop and continuously improve asset management related documentation to provide evidence-based level of service linkages between the customer and technical levels with integration directly into service-based activities as it relates to both the operational and capital expenditures. This objective is achieved through development of the AMP financial model, and the Township expects to continue to make improvements to its available asset data over the longer-term.
- Develop a clear relationship between the level of service and the costs associated to meeting level of service objectives by integrating the AMP LOS framework into the budget process. This integration is expected to be achieved over the longer-term however, the financing strategy makes recommendations on the financial needs to meet the proposed level of service which can be utilized to help inform the budget process.
- Meet the requirements of O. Reg. 588/17 for 2025 to define the proposed level of service, identify costs to meet the proposed level of service and identify any risks of not meeting these targets.

B. CUSTOMER LEVELS OF SERVICE (CLOS)

Customer Levels of Service are specific parameters that describe the extent and quality of services that the Township provides to residents from the resident's perspective. CLOS are comprised of qualitative measures such as the description of assets or the related service provided. CLOS can be evaluated through an understanding of the wants and needs of residents while understanding the assets the Township owns and operates. The CLOS are documented as high-level qualitative statements that capture these characteristics. For the purposes of meeting *O. Reg. 588/17* requirements, the Community Levels of Service (outlined in the regulation) are also included under the CLOS.

C. TECHNICAL LEVELS OF SERVICE (TLOS)

Technical Levels of Service are specific parameters that measure asset performance. TLOS are comprised of quantitative measures such as asset age/condition or service performance. Part of the TLOS is to consider both the individual asset capability and how assets are scheduled to be utilized as part of a system of service delivery. These measures are developed through a review of the Township's asset data, engineering reports and in consultation with staff.

The technical levels of service have been defined to meet the following criteria:

- TLOS measures are relevant to the operation of Township services
- TLOS are feasible to track and the data to inform the technical measures are readily available or will be tracked for future iterations of the AMP
- TLOS are developed recognizing the public as the main driver of service, they are designed to track internal asset specific performance, but the resulting quality of service will continue to be based on public input

TLOS measures are crucial for tracking levels of service as they provide quantifiable measures to evaluate the effectiveness and efficiency of service delivery. By systematically monitoring these measures, the Township can assess whether service standards are being met, identify areas for improvement, and allocate resources effectively. An iterative consultation process with staff helped in developing an internal tracking tool to capture the necessary data for calculating the current and proposed levels of service and monitoring the trends moving forward.

D. OVERVIEW OF THE TOWNSHIP'S LEVEL OF SERVICE

The Township's 2022 Asset Management Plan was prepared for the Township's core and non-core infrastructure assets, respectively, under the "current level of service" framework as required by O. Reg. 588/17. The Township defined its current levels of service in accordance with qualitative and technical metrics that have been established through the regulation and in consultation with staff. In general, the measures were derived from data collected in 2022, and the process ensured that the current level of service accurately reflected the performance and condition of infrastructure assets given the available data of the day.

Current Level of Service

For the purposes of this 2025 Asset Management Plan, the customer and technical level of service reporting measures remain generally consistent with those established through the 2022 process, however, the "current" baseline data has been updated with information that has been made available since these plans. Furthermore, improvements have been made to streamline the measures to focus on areas that are relevant and useful for service level monitoring and meeting the regulatory reporting requirements.

Proposed Level of Service

O. Reg 588/17 requires municipalities to define its proposed levels of service by July 1st, 2025. These proposed levels of service (PLOS) are intended to provide the Township with a measurable future target state for the services it provides. The proposed level of service focuses on asset specific measures that capture the performance of infrastructure which forms part of the services provided by the Township. Best efforts have been made to maintain the focus of the proposed level of service to infrastructure assets that support the service rather than the overall services provided by any specific service area. However, it is noted that in general the proposed level of service outlined in this AMP are required to continue to provide the overall level of service objectives of the Township.

For every level of service that the Township measures, a corresponding set of PLOS measures have been developed. Consultation with Township staff was conducted to develop the proposed levels of service based on the needs of the community, existing data and assessing their appropriateness for the Township. Overall, the proposed levels of service outlined in this report have been carefully evaluated based on the following criteria:

- **Options & Associated Risk** - Staff assess various options for the proposed levels of service and analyze the risks associated with each option to the long-term sustainability of the Township. This assessment considers factors such as service quality, operational efficiency, and financial sustainability.

- **Differences from Current Levels of Service** – The analysis looks at a comparison of proposed levels of service with current levels to identify areas where adjustments or enhancements are necessary. While some proposed levels of service may mirror the current levels outlined in this AMP, adjustments or enhancements to current procedures may still be necessary to ensure alignment with longer-term goals.

- **Achievability** - The feasibility of achieving the proposed levels of service considering factors such as available resources, technological capabilities, and operational constraints have been evaluated. Efforts have been made to ensure that the proposed targets are realistic and attainable within the Township's operational capacity. Notwithstanding the Township's intended ability to achieve the targets, it is expected that proposed levels of service continue to be reviewed and monitored - further adjustments may be warranted moving forward.

- **Affordability** - Affordability of proposed levels of service is conducted in conjunction with the budget process, ensuring alignment with financial resources and fiscal capacity available. This process inherently involves approval by Council and the organization, with affordability considerations integrated into budgetary decisions.

Summary of the Level of Service

Table 7 summarizes the customer levels of service while Table 8 shows the technical levels of service. Table 8 shows:

- Local road centre lane kilometres as a proportion of square kilometres of land area of the municipality is about 0.75. The proposed level of service is to maintain minimum target of 0.7.

- Collector road centre lane kilometres as a proportion of square kilometres of land area of the municipality is about 0.35. The proposed level of service is to maintain the minimum target of 0.3.

- Paved roads in the Township are on average in Fair condition with an average PCI of 73. This information is based on the Township's 2023 Roads Needs Report. The proposed level of service is to maintain, at minimum, the current "Fair" condition level of service to remain above a minimum PCI of 70. Paved road recommendations from the 2023 Roads

Needs Study outlines the activities and associated costs of achieving this target and are included in the financing strategy section of this report.

- Unpaved roads are on average in Fair condition with average surface rating of 73 as well. This information is based on the Township's 2023 Roads Needs Report. The proposed level of service is to maintain, at minimum, the current "Fair" level of service consistent with existing practices.

- Township bridges are on average in Fair condition with 5 (28%) bridges currently having loading or dimensional restrictions. Going forward, the Township aims to ensure that the percentage of bridges in the municipality with loading or dimensional restrictions remains less than 30% and that Bridges are overall in Good condition.

- Township culverts are on average in Good condition. As with Bridges, the Township seeks to ensure that Culverts are maintained in overall Good condition going forward.

- The percentage of properties in the Township resilient to a 100-year storm is 100%. Going forward, the Township aims to maintain the percentage of properties meeting these requirements. The percentage of the Township's stormwater management system resilient to a 5-year storm is 100%, which is expected to be maintained going forward. Lastly, the average weighted condition assessment of stormwater ponds and linear assets is Poor, with 0% of assets in Good or Very Good condition and no assets beyond their useful life. The proposed level of service is to achieve a minimum percentage of 15% of assets being in Good or Very Good condition, while continuing to ensure that no more than 25% of the assets are beyond their useful lives at any given time.

- The levels of service for the remaining asset categories are also based on average condition, based on consultation with Township staff to develop high-level assessments for these assets. Where information was not available, the age of the assets was used. The current and proposed levels of service are outlined in the tables below.

Table 7 – Customer/Community Levels of Service

Asset Category	Corporate Level of Service/Objective	Community Level of Service (as per O. Reg. 588/17)	
Roads	To meet reporting requirements of O. Reg. 588/17	Description, which may include maps, of the road network in the municipality and its level of connectivity.	A map of the roadway network is included in the Township's 2023 Roads Needs Study.
		Description or images that illustrate the different levels of road class pavement condition.	The Township maintains an inventory of the road network in its GIS database. The road network is qualitatively evaluated based PQI.
Bridges & Culverts	To meet reporting requirements of O. Reg. 588/17	Description of the traffic that is supported by municipal bridges (e.g., heavy transport vehicles, motor vehicles, emergency vehicles, pedestrians, cyclists).	Description of technical information on bridges/culverts is included in the 2023 OSIM Report.
		Description or images of the condition of bridges and how this would affect use of the bridges.	Images of bridge conditions are included in the 2023 OSIM Report.
		Description or images of the condition of culverts and how this would affect use of the culverts.	Images of culvert conditions are included in the 2023 OSIM Report.
Stormwater Management	To meet reporting requirements of O. Reg. 588/17	Description, which may include maps, of the user groups or areas of the municipality that are protected from flooding, including the extent of the protection provided by the municipal stormwater management system.	The Township's stormwater management system is located in the Rosseau urban area of the Township. It is made up of 19 catch basins, 1 manhole and 770 m of stormwater pipes. It is noted that the system is currently estimated to be in Poor condition.
	Providing reliable stormwater infrastructure.	Description of the Stormwater Infrastructure condition and the percentage of assets that are beyond their useful lives	The Township owns has 21 Stormwater Management Assets, with all but 2 being catch basins

Asset Category	Corporate Level of Service/Objective	Community Level of Service (as per O. Reg. 588/17)	
Buildings	Providing reliable and safe buildings.	Description of the Building condition and the percentage of assets that are beyond their useful lives	Then Township has 26 facilities including fire halls, community centres, offices
Equipment	Providing reliable equipment.	Description of the condition of Equipment and the percentage of assets that are beyond their useful lives	The Township maintains equipment in order to effectively provide services across multiple departments
Furniture & Equipment	Providing reliable furniture and equipment.	Description of the condition of Furniture and Equipment and the percentage of assets that are beyond their useful lives	The Township maintains furniture and in order to effectively provide services at roads and other areas
Parking Lots	Providing reliable parking lots.	Description of the condition of Parking Lot assets and the percentage of assets that are beyond their useful lives	The Township has 13 Parking Lots, mostly associated with Township facilities
Septic	Providing reliable septic systems for Township facilities.	Description of the condition of Septic assets and the percentage of assets that are beyond their useful lives	The Township has 14 Septic assets at facilities throughout the Township

Asset Category	Corporate Level of Service/Objective	Community Level of Service (as per O. Reg. 588/17)	
Land Improvement	Providing reliable land improvements.	Description of the condition of Land Improvement assets and the percentage of assets that are beyond their useful lives	The Township has 34 Land Improvements assets which consist of items such as trails, sports courts and rinks, and transfer stations
Vehicles	Providing reliable and safe vehicles.	Description of the condition of Vehicles and the percentage of assets that are beyond their useful lives	The Township has 83 vehicles (including boats) that are split between the departments of Fire, Roads, Waste, and Buildings
Fire	Fire services meet customer needs and expectations.	Description of the Township's fire equipment and fleet assets as well as inspection frequency and other information	The Township's Fire equipment and fleet are managed separately by the Fire Department. These include 4 fire stations, 32 vehicles being managed under the Fire Department, and pieces of equipment such as Bunker Gear

Asset Category	Corporate Level of Service/Objective	Community Level of Service (as per O. Reg. 588/17)	
IT	Computer & Software Services meets customer needs and expectations.	Description of the Township's hardware and software assets as well as their replacement frequency	The Township maintains IT assets including computer hardware such as laptops to effectively provide services
Library	Library Services meet customer needs and expectations	Description of the services, programs, and materials offered by the Library as well as the overall library space available in the Township	The Township has 4 Library branches and maintains significant information on the status of programs and materials.
Parks & Recreation	To provide safe, functional and accessible public Recreation Facilities for the community.	The Township provides various recreation programming for residents and maintains all associated vehicles, machinery and equipment required to deliver services.	The Township maintains Parks and Playgrounds for the use of the public, including assets that fall under both Buildings and Land Improvements

Table 8 – Technical Levels of Service

Asset Category	Description of LOS Measure	Source of Information	Current LOS	Proposed LOS
Roads	Number of lane kilometres of each of arterial roads, collector roads and local roads as a proportion of square kilometres of land area of the municipality (O. Reg. 588/17).	Note: Assumes all roads are two-lane roads. Township land area is 700 sq.km (seguin.ca).		
	Arterial	2023 Roads Needs Report	N/A	N/A
	Collector	2023 Roads Needs Report	0.35	0.30
	Local	2023 Roads Needs Report	0.75	0.70
	For paved roads in the municipality, the average pavement condition index value (O. Reg. 588/17).	2023 Roads Needs Report	73 (Fair)	Minimum Fair
	For unpaved roads in the municipality, the average surface condition (O. Reg. 588/17).	2023 Roads Needs Report	73 (Fair)	Minimum Fair
Bridges & Culverts	Percentage of bridges in the municipality with loading or dimensional restrictions (O. Reg. 588/17).	2023 OSIM Report	28%	Less than 30%
	For bridges in the municipality, the average bridge condition index value (O. Reg. 588/17).	2023 OSIM Report	Fair	Good
	For structural culverts in the municipality, the average bridge condition index value (O. Reg. 588/17).	2023 OSIM Report	Good	Good

Asset Category	Description of LOS Measure	Source of Information	Current LOS	Proposed LOS
Stormwater Management	Percentage of properties in municipality resilient to a 100-year storm (O. Reg. 588/17).	Based on major storms over the past few years in the Township, no properties have been affected.	100%	100%
	Percentage of the municipal stormwater management system resilient to a 5-year storm (O. Reg. 588/17).	Based on major storms over the past few years in the Township, no properties have been affected. It is assumed the system is resilient to 5-year storms.	100%	100%
	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	0%	Minimum 15%
	% of assets beyond their useful life	Current AMP	0%	Maximum 25%
Buildings	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	65%	Minimum 15%
	% of assets beyond their useful life	Current AMP	19%	Maximum 25%
Equipment	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	8%	Minimum 15%
	% of assets beyond their useful life	Current AMP	69%	Maximum 25%

Asset Category	Description of LOS Measure	Source of Information	Current LOS	Proposed LOS
Furniture & Equipment	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	6%	Minimum 15%
	% of assets beyond their useful life	Current AMP	85%	Maximum 25%
Parking Lots	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	0%	Minimum 15%
	% of assets beyond their useful life	Current AMP	8%	Maximum 25%
Septic	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	29%	Minimum 15%
	% of assets beyond their useful life	Current AMP	0%	Maximum 25%
Land Improvement	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	90%	Minimum 15%
	% of assets beyond their useful life	Current AMP	0%	Maximum 25%
Vehicles	Average weighted condition assessment ("Very Poor" to "Very good")	Current AMP	Very Poor	Minimum Fair
	% of assets at or above "Good" or "Very Good" condition	Current AMP	41%	Minimum 15%
	% of assets beyond their useful life	Current AMP	19%	Maximum 25%

Asset Category	Description of LOS Measure	Source of Information	Current LOS	Proposed LOS
Fire	Frequency of regulated inspections (Vehicles)	Staff Estimates	Annual Safety	Annual Safety
	Frequency of operational inspections (Vehicles)	Staff Estimates	Weekly	Weekly
	Front line trucks do not exceed 20 years of service life (pumpers)**	Staff Estimates	Replaced in line with NFPA standards	Replaced in line with NFPA standards
	Average weighted condition assessment (fleet)	Current AMP	Very Poor	Good
	Average weighted condition assessment (equipment)	Current AMP	Very Poor	Good
	Truck downtime is less than 48 hours (excluding shipment delays for parts)	Staff Estimates	90% of the time	100% of the time
	Ratio of spare PPE to firefighters	Staff Estimates	1 to 1.11	1 to 1.25
	Water Rescue certification? Double check with AM	Staff Estimates		
IT	Replacement frequency of laptops and other hardware	Staff Estimates	Every 5-8 years	Every 5-8 years
	Percent of software that are cloud based	Staff Estimates	2/3 cloud based	90%
	Percent of computer hardware that is disposed in an environmentally sustainable manner	Staff Estimates	100%	100%
	Replacement frequency of servers	Staff Estimates	Every 5 years	Every 5 years
Library	Square footage of library space per resident	Staff Estimates	0.4594	Maintain existing, increase with growth
	Active Library card users as a percentage of the population	Staff Estimates	27%	
	Number of residents attending library programs annually	Staff Estimates	1,086 attendees	
	Number of programs offered to residents (annually)	Staff Estimates	155 programs	
	Number of physical materials borrowed annually	Staff Estimates	10,397 check outs	
	Total number of electronic materials checkouts annually (eBooks & Audiobooks)	Staff Estimates	7,497 electronic materials	
	Hours open to the public	Staff Estimates	66 hours per week across 4 branches	Increase with growth

Asset Category	Description of LOS Measure	Source of Information	Current LOS	Proposed LOS
Parks & Recreation	Percent of playgrounds that are fully/partially compliant with current CSA (accessibility) standards	Staff Estimates	25% (2/8)	75% (6/8)
	Sports fields/diamond conditions meet Township standards to ensure proper performance and safety (i.e. grass cutting)	Staff Estimates	Grass cutting weekly	Grass cutting weekly
	Average Condition of Assets	Current AMP	Very Poor	Follow up when calculated

4. ASSET MANAGEMENT STRATEGY

This section sets out an action plan that will assist the Township in maintaining assets to meet proposed level of service objectives. The asset management strategy includes current practices and potential future practices related to non-infrastructure solutions, maintenance activities, renewal/rehabilitation, disposal, and expansion activities. It outlines the lifecycle costs needed to meet proposed levels of service over the next 10-years for each lifecycle activity and the methodology used to develop the costs. The final component of this section includes a risk analysis, which outlines a summary of assets that can be prioritized for repair/replacement if needed.

A. OVERVIEW OF FULL LIFECYCLE COST MODEL

As part of the Asset Management Plan, the Township, along with Hemson, have identified the total full lifecycle costs that correspond to the requirements of the regulation. This would entail a cost estimation throughout the asset's life including planning, design, construction, acquisition, operation, maintenance, renewal and disposal. In addition, the analysis also takes into consideration the inclusion of expansion related infrastructure into the lifecycle management strategy. This approach ensures that the additional lifecycle costs associated with newly constructed/acquired assets are accounted for in the long-term forecast, if any.

These lifecycle activities can be segmented into six (6) categories: non-infrastructure solutions, operations/maintenance, renewal/rehabilitation, replacement, disposal, and expansion activities. Table 9 provides a description of each lifecycle category. The Township undertakes all the activities described in Table 9, however, the Township's budget generally accounts for these expenditures in different categories.

Table 9 - Overview of the Full Life Cycle Activities

Category	Description
Non-Infrastructure Solutions	Actions or policies that can lower costs or extend asset life (e.g., better integrated infrastructure planning and land use planning, demand management, insurance, process optimization, etc.). Associated to work needed to manage assets but not necessarily direct work on those assets.
Maintenance Activities	Servicing assets on a regular basis to fully realize the original service potential. Maintenance will not extend the life of an asset or add to its value. Not performing regular maintenance may reduce an asset's useful life.

Category	Description
Renewal/ Rehabilitation Activities	Mostly associated to significant repairs designed to extend the useful life of an asset. These types of activities are typically done at key points in the lifecycle of an asset to ensure the asset reaches it designed useful life.
Replacement Activities	Activities that are expected to occur once an asset has reached the end of its useful life and renewal/ rehabilitation is no longer an option.
Disposal Activities	The activities associated with disposing of an asset once it has reached the end of its useful life or is otherwise no longer needed.
Expansion Activities	Planned activities required to extend or expand municipal services to accommodate the demands of growth.

Consistent with O. Reg. 588/17, the planning period focuses on the first 10-years to meet proposed levels of service. In this period, various methodologies have been utilized to determine the long-term lifecycle costs to maintain, repair and replace assets under an "ideal" investment scenario. This means that the recommendations from all engineering reports are considered into the cost model and at the end of its useful life with no adjustments or considerations for existing municipal asset practices or relationship to the target level of service set. These costs are referred to as the "benchmark" lifecycle costs. Table 11 outlines the methodologies and 10-year costs to meet this ideal scenario. Over the 10-year period, the total lifecycle costs needed to maintain the infrastructure is estimated at $153.3 million (an average of about $15.3 million per year). Of the total lifecycle costs, most costs can be attributed to saving for the renewal, rehabilitation or replacement of infrastructure, making up about 80%. The 10-year average annual need specifically for renewal, rehabilitation or replacement of infrastructure is about $12.3 million per year (see Table 10).

To determine the total lifecycle costs to meet proposed levels of service over the next 10-years, consultations with Township staff were undertaken to determine the best approach. Table 11 outlines the 10-year lifecycle costs needed to meet the proposed level of service. Over the 10-year period, a total need of about $97.3 million is identified (an average of about $9.7 million per year). Of the total lifecycle costs, most costs can be attributed to saving for the renewal, rehabilitation or replacement of infrastructure, making up about 69%. The 10-year average annual need specifically for renewal, rehabilitation or replacement of infrastructure is about $6.7 million per year (see Table 10).

Table 10 – Average 10-Year Annual Renewal/Rehabilitation/Replacement Need by Asset Category

Asset Class	10-Year Total (Benchmark)	10-Year Total (PLOS)
Sidewalks	$75,000	$75,000
Stormwater Management	$234,000	$234,000
Bridges & Culverts	$1,724,000	$1,724,000
Septic	$407,000	$407,000
Parking Lot	$817,000	$572,000
Computers	$1,586,000	$1,110,000
Furniture	$2,173,000	$1,304,000
Land Improvements	$2,384,000	$1,907,000
Equipment	$5,362,000	$3,217,000
Vehicles	$22,749,000	$13,649,000
Buildings	$31,398,000	$15,699,000
Roads	$53,993,000	$26,997,000
Total	**$122,902,000**	**$66,895,000**

Table 11 - Overview of the Full Life Cycle Activities and AMP Approach (In Constant $2025)

Category	Lifecycle Cost Approach	10-Year Cumulative Benchmark Lifecycle Costs	10-Year Cumulative Lifecycle Costs to Meet PLOS
Non-Infrastructure Solutions	• Provision of $50,000 per year to undertake activities to manage assets. • Starts in year 2 (2026) of the 10-year period	$450,000	$450,000
Operations & Maintenance Activities	• Based on a review of recent budgets by service area. Includes costs that can be reasonably attributed to asset specific maintenance – estimated at $2.9 million per annum using 2025 budget. • In most instances, does not include general operating costs associated to staffing (exp. staff that carry out recreational programs).	$28.6 million	$28.6 million
Renewal/ Rehabilitation/ Replacement Activities	• Renewal expenditures for Roads are calculated based on those costs identified in the 2023 Roads Needs Study which outlines $54.0 million in recommended works over the 10-year period: ▪ 50% discount is applied to these costs under the PLOS scenario • 5-year recommendations for the rehabilitation of bridges and culverts totalling $862k were derived from 2023 OSIM Report. For the remainder of the 10-year period, the five-year average is carried forward with rehabilitation costs totalling $1.7 million under both the Benchmark and PLOS scenarios. ▪ Other adjustments made where appropriate and reasonable. • For all other asset categories, the benchmark renewal/rehabilitation/replacement costs are comprised of the provisions for the long-term replacement of assets. ▪ For the PLOS lifecycle costs of buildings, only 50% of the benchmark costs have been used to recognize repair activities rather than full replacement of assets. ▪ For the PLOS lifecycle costs of equipment, furniture, and vehicles, only 60% of the benchmark costs have been used to recognize repair activities rather than full replacement of assets. ▪ For the PLOS lifecycle costs of computers and parking lots, only 70% of the benchmark costs have been used to recognize repair activities rather than full replacement of assets. ▪ For the PLOS lifecycle costs of land improvements, only 80% of the benchmark costs have been used to recognize repair activities rather than full replacement of assets.	$122.9 million	$66.9 million

Category	Lifecycle Cost Approach	10-Year Cumulative Benchmark Lifecycle Costs	10-Year Cumulative Lifecycle Costs to Meet PLOS
Expansion Activities	• Annual contributions to reserve to replace the growth-related capital needs identified through the Township's 2024 Development Charges Background Study. • No additional allocation has been made for contributed assets in this analysis. However, as infrastructure is emplaced through the subdivision agreement process, the Township should calculate the long-term repair and replacement requirements of that infrastructure.	$1.4 million	$1.4 million
Cumulative Total		**$153.3 million**	**$97.3 million**
Average per Year		**$15.3 million**	**$9.7 million**
Average per Year (for Renewal/Rehabilitation/ Replacement Activities)		**$12.3 million**	**$6.7 million**

B. RISK ANALYSIS

It is important to assess the risk associated with each asset and the likelihood of asset failure. Asset failure can occur as the asset reaches its limits and can affect the level of service. In addition, certain assets have a greater consequence of failure than others. A risk matrix can help prioritize which assets should be repaired/replaced, even those which the Township has already identified to be in Poor or Very Poor condition. The evaluation rating is then linked to the condition assessment parameter discussed in Section 2. The formula to determine asset risk is as follows:

(Likelihood of Failure) X (Consequence of Failure) = (Risk Rating)

Each of the components of the Risk Rating methodology is defined as follows:

Likelihood of Failure is directly linked to the condition of an asset. For example, an asset in Very Poor condition would have the probability of asset failure in the short-term be high. This type of asset may be near the end of its useful life or has deteriorated significantly. Conversely, it would be considered rare for an asset to fail in the short-term if it is in Good or Very Good condition. Table 12 outlines the definition of likelihood of failure used for the Township's assets.

Table 12 - Probability of Failure

Condition	Probability of Failure	Description
Very Good	1	Rare
Good	2	Unlikely
Fair	3	Possible
Poor	4	Likely
Very Poor	5	Almost Certain

Note: Definitions are based on the MFOA Asset Management Framework.

Consequence of Failure refers to the impact on the Township if an asset were to fail to provide the desired level of service. The consequence of failure has been determined separately for each asset category, as the impact to the Township differs greatly by asset type. For example, if a fire emergency vehicle was not available for service, the potential impact could be severe compared to a vehicle used for administrative purposes. For the purposes of this analysis, assets were assigned a consequence of failure based on a review of the assets and the service area they are attributed to. Table 13 below outlines the definition of consequence of failure used for the Township's assets. The consequence of failure, rated on a 1-5 scale, was weighted relative to each category in Table 13 depending on how impactful the consequence may be to the Township.

Table 13 - Consequence of Failure

Consequence of Failure	Description
1 - Insignificant	No impact to operations.
2 - Minor	Minor impact to operations, all major operations can continue to function.
3 - Moderate	Moderate impact to operations some critical operations may need to stop functioning temporarily.
4 - Major	Major operations seize and some damage control necessary.
5 - Significant	All operations seize to function and major damage control is necessary.

Risk Rating categorizes assets based on the level of risk to the Township. The risk rating provides a guide to prioritize assets by determining which assets require attention first and which capital works can be deferred. Higher risk assets should be prioritized for attention in the short term by determining which of the lifecycle actions is required to be performed on the asset. Table 14 below provides a summary of the risk matrix.

Table 14 - Risk Matrix

Evaluation Rating		Consequence of failure					Color Code
		1	2	3	4	5	
Likelihood of Failure	1	1	2	3	4	5	Very Low Risk
	2	2	4	6	8	10	Low Risk
	3	3	6	9	12	15	Moderate Risk
	4	4	8	12	16	20	High Risk
	5	5	10	15	20	25	Very High Risk

Table 15 presents the findings of the risk analysis and illustrates the Township's asset risk rating. Most of the Township's assets continue to have relatively low risk, an indication of good maintenance practices overall.

The risk of each asset and asset category has been determined with reference to the parameters outlined in Table 14. It is important to note, that the Township will need to continue regular maintenance activities and capital works to ensure that the proposed level of service can be met, or otherwise additional risk can be expected. Please note roads, bridges and culverts have been excluded from the risk analysis in Table 15 as the infrastructure needs and timing of repair and replacement has been informed based on detailed engineered assessments outlined through the 2023 Roads Need Report and 2023 OSIM Report.

Table 15 - Summary Risk Assessment (excluding Roads and Bridges & Culverts)

Asset Type	Replacement Value ($2025)	Risk (Weighted Average)
Sidewalks	$247,794	**Low**
Building	$63,042,160	**Moderate**
Equipment	$3,964,100	**Moderate**
Computers	$1,182,200	**Moderate**
Furniture	$1,566,600	**Low**
Septic	$787,100	**Moderate**
Land Improvements	$7,825,900	**Low**
Parking Lot	$912,600	**Low**
Stormwater Management	$467,800	**Very High**
Vehicles	$18,077,900	**High**
Total	**$98,074,154**	**Low**

Note: Roads, bridges and culverts are excluded from the risk analysis as risk factors and prioritization have been addressed through the 2023 Roads Needs Study and 2023 OSIM Report.

Further to Table 15, the 2025 AMP includes an estimate of the timing for replacement of all assets. Using the risk assessment, a schedule for the replacement of assets has been developed on an asset-by-asset basis. Assets with a higher risk rating are prioritized earlier in the schedule to reflect a higher priority, while assets with lower risk ratings are moved further out into the future forecast to reflect a more "smoothed" expenditure outlook. The timing is based on a percentage of the useful life of the asset. Table 16 below provides a summary of the risk thresholds used to calculate timing of replacement needs. Section 5 discusses the results of the lifecycle cost analysis and financing strategy.

Table 16 - Risk Threshold for Asset Life Extension

Percentage of Useful Life Added					Color Code
100%	80%	60%	40%	20%	Very Low Risk
80%	65%	50%	30%	16%	Low Risk
60%	50%	35%	25%	10%	Moderate Risk
40%	30%	25%	15%	2%	High Risk
20%	16%	10%	2%	0%	Very High Risk

C. MANAGING RISK

It is important to recognize the risk associated with the Township's ability to deliver the plan while recognizing that any deviation may affect the overall ability to deliver service. Table 17

below provides a summary of the identified risks, potential impacts and mitigating actions associated with the asset management program. Table 17 is intended to provide the Township with a framework that can be continually updated to track potential asset related risks and document mitigation actions so that they can be implemented into the Township's asset management practices.

Table 17 - Risk Associated to the Plan

Identified Risk	Potential Impact	Mitigating Action
Failed Infrastructure	▪ Delivery of service ▪ Asset and equipment damage	▪ Repair and rehabilitate as necessary ▪ Increase investment
Inadequate Funding	▪ Delivery of service ▪ Increased risk of failure ▪ Shorten asset life ▪ Defer funding to future generations	▪ Reductions of service by reviewing the current level of service ▪ Find additional revenue sources
Regulatory Requirements	▪ Non-compliance ▪ Mandatory investments ▪ Increased costs	▪ Find additional revenue sources ▪ Lobby actions
Plan is not followed or not undertaking required lifecycle activities	▪ Shorten asset life ▪ Inefficient investments ▪ Prioritization process failure ▪ Failure to deliver service	▪ Monitor and review levels of service ▪ Implement process to implement AMP ▪ Investigate alternative lifecycle management options

D. FUTURE DEMAND

The 2025 AMP reflects the assets that the Township currently owns and operates. According to Statistics Canada census, over 5 years (2016-2021) the Township's population has increased by about 976 people from about 4,300 to 5,280 people in 2021 (23%).

As per the Township's 2022 Development Charges Background Study[3], moving forward, by 2034, the Township's population is expected to increase to about 17,500 people with total

[3] The DC Background Study covers the planning period from 2024 to 2033. The development forecast has been prorated to align with the timing of this asset management plan to 2034. The population and household figure referenced includes both permanent and seasonal population and units.

households increasing to 6,200 over the same period. Lastly, Place of Work employment is projected to grow by about 600 employees over the period by 2034[4].

E. CLIMATE CHANGE INTEGRATION

The management of a municipal assets plays a fundamental role in the delivery of services, which depends on the infrastructure available to deliver the service. Corporate asset management in municipalities largely relates to the management of existing assets to keep them in a state of good repair while planning for future repair and/or replacement of their assets across all service areas. Impacts of climate change are already being experienced around the world, including Canada. It is important for municipalities to begin considering and planning for future climates to ensure the delivery of services, especially as it pertains to the maintenance of key municipal infrastructure. As per *Ontario Regulation 588/17* s3(5), municipalities must include a commitment in their asset management planning to address the vulnerabilities of climate change with respect to operations, levels of service and lifecycle management. There must also be consideration for anticipated costs, mitigation and adaptation approaches and disaster planning to meet all regulatory requirements in Ontario municipal asset management. In response to the regulatory requirements, the Township adopted its first Strategic Asset Management Policy in 2019 and committed to integrating climate change as part of its asset management planning.

Expected climate change impacts include hotter, drier summers, warmer winters with increased precipitation, increased frequency and intensity of storms and increased intensity of extreme winds. These changes in climate will likely lead to increased risks associated with flooding, heatwaves, risk of infrastructure damage, health and safety of residents, the alteration or loss of habitats, etc.

Many of these risks are associated with municipal assets and may impact the levels of service. Climate change mitigation and adaptation planning is an important step for municipalities to take to begin managing risks associated with climate change. Therefore, the Township is taking steps towards the integration of climate change considerations into their asset management planning framework moving forward.

The table below considers municipal owned and operated assets, although, regional critical infrastructure related to roads or public health may also be impacted by the noted hazards.

[4] Employment figures referenced are from the DC Study which utilizes place of work employment values. Place of work employment considers where people work irrespective of their residence. Work at home employment is excluded from these figures.

Table 18 provides a risk summary at this time for information purposes to help further propel climate change integration with asset management, although, recognizing the full utilization would still need to be applied and understood at the staff level. In asset management terms, this table shows the big picture effects that climate change hazards may have on the level of service for various service areas. The specific climate change impacts on levels of service could vary considerably and will need to be monitored over a longer period.

Through further understanding of the anticipated extent of climate change events, climate change adaptation projects at the Township will provide additional parameters as to the likelihood and severity of events. At its most simplistic form, the table below provides a range from a "rare" occurrence to "almost certain." A rare occurrence could be correlated to falling into the tenth percentile of probability, with an almost certain occurrence falling into the ninetieth percentile of probability.

Table 18 - Framework for Climate Change Integration with Risk

Hazards/Risks	Likelihood	Consequence	
		Asset Category	Possible Service Impacts
Freezing Rain / Ice Storm	Rare to almost certain	▪ Roads ▪ Bridges ▪ Culverts ▪ Buildings ▪ Stormwater Assets	▪ Reduced road, bridge and culvert conditions, potential for closures ▪ Potential impact to access to facilities or closures
Extreme Temperatures – Cold Wave	Rare to almost certain	▪ Roads ▪ Bridges ▪ Culverts ▪ Buildings ▪ Stormwater Assets ▪ Land Improvements	▪ Closures of outdoor amenities due to extreme weather conditions ▪ Increased strain on indoor heating systems leading to reduced service life and functionality of components and systems
Tornado	Rare to almost certain	▪ All Services	▪ Potential damage to various municipal assets due to high winds

Hazards/Risks	Likelihood	Consequence	
		Asset Category	Possible Service Impacts
Intense Rain	Rare to almost certain	▪ Roads ▪ Bridges ▪ Culverts ▪ Stormwater Assets ▪ Buildings	▪ Flooding of bridges and roadways leading to closures ▪ Disruptions to service due to flooding of roads, leading to decreased levels of service ▪ Potential impact to access to facilities or closures
Flood – Urban	Rare to almost certain	▪ Roads ▪ Bridges ▪ Culverts ▪ Buildings ▪ Stormwater Assets ▪ Land Improvements	▪ Flooding of bridges, culverts and roadways leading to closures ▪ Disruptions to service due to flooding of roads, leading to decreased levels of service ▪ Potential impact to access to facilities or closures ▪ Flooding of parks leading to closures and reduced levels of service
Extreme Temperatures – Heat Wave	Rare to almost certain	▪ Buildings ▪ Land Improvements	▪ Potential closure/reduce used of outdoor amenities due to high temperatures (reduced levels of service). ▪ Lost habitats leading to reduced environmental diversity. ▪ Increased strain on indoor cooling systems leading to reduced service life and functionality of components and systems
Windstorm	Rare to almost certain	▪ Buildings ▪ Land Improvements	▪ Closure of outdoor assets due to potential hazards for residents ▪ Increased strain on facility assets leading to potential damages and reduced service life and functionality of components and systems

Source: https://www.assetmanagementbc.ca/wp-content/uploads/Climate-Change-and-Asset-Management.pdf

5. FINANCING STRATEGY

The Township has continually undertaken both operating and capital expenditures necessary for to maintain tax funded services, however, the investments made fall short of the required need to meet the proposed levels of services. The Township will need to monitor funding levels over the next few years in relationship to the levels of service. This section of the 2025 AMP is intended to help the Township build on the existing asset management practices already in place. The financing strategies presented provide the Township with feasible options to increase capital funding in a sustainable manner to meet proposed levels of service. It is noted that all values are presented in constant 2025 dollars.

A. ANALYSIS OF AVAILABLE REVENUES

The municipal revenue sources available to address the identified full lifecycle cost requirements outlined in Section 4 are limited. Generally, the type of capital project aligns to its funding source. In this regard, growth-related projects receive most of their funding through development charges in communities that impose DCs; replacement projects are predominantly funded through tax-based contributions for tax supported assets.

When assets require rehabilitation or are due for replacement, the source of funds are essentially limited to reserves or contributions from the operating budget regardless of how the initial first round capital asset was funded. The table below provides a summary of the revenues assumed in this analysis for tax supported assets.

Table 19 - Financing Strategy Key Assumptions for Tax Supported Assets

Category	Assumptions	Cumulative 10-Year Revenue at Current Levels
Operations and Maintenance from Taxation	▪ The service areas provide ongoing maintenance and support activities that preserve the condition or performance of assets and ensures the longevity of assets in line with their design and operational requirements. ▪ These maintenance activities are funded through the Township's regular operating budget and it has been assumed that revenues from taxation/user fees will continue to fully fund existing asset maintenance needs.	$28.6 million

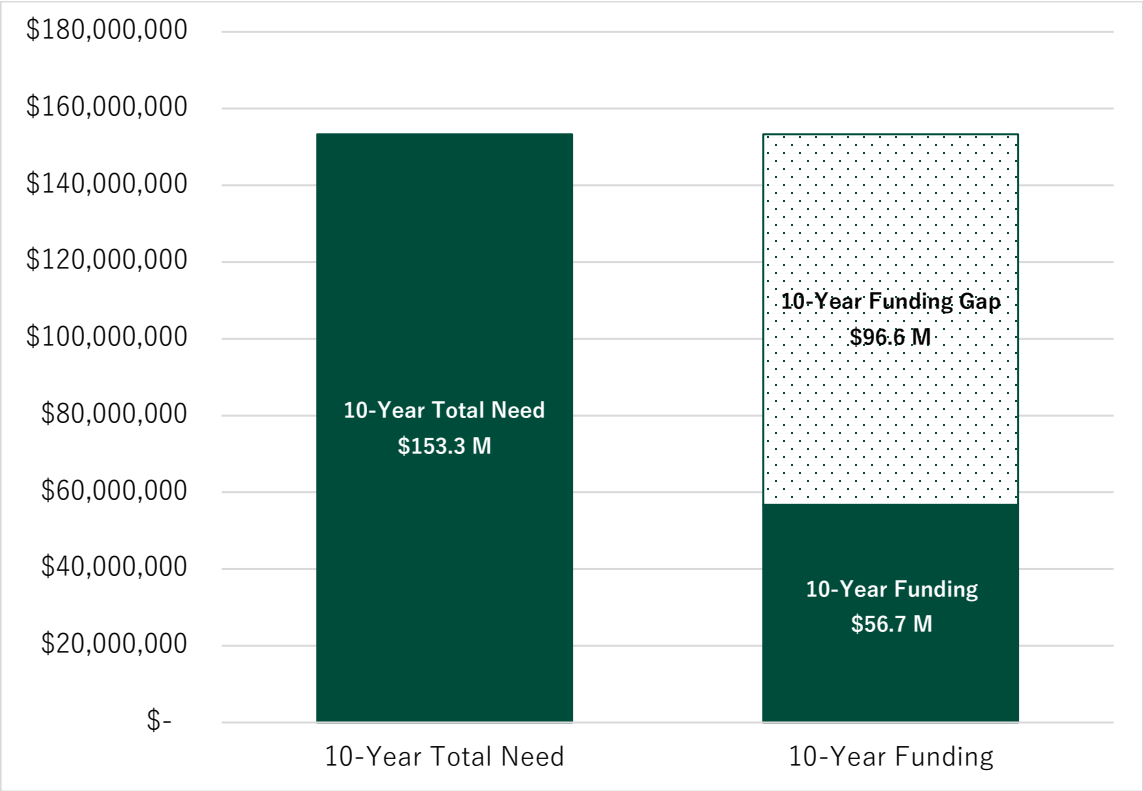
Category	Assumptions	Cumulative 10-Year Revenue at Current Levels
Capital Funded from Taxation	▪ Existing 2025 capital funding of about $2.1 million is assumed to be the starting point and base case for increasing annual capital contributions. ▪ This includes the capital from operating funding and contributions to reserves net of transfers from reserves or capital related grant funding.	$21.3 million
Canada Community Building Fund (CCBF)	▪ CCBF funding for 2025 amounts to approximately $346,000. This amount has been assumed until 2027 and then increased to $360,000 per annum for the remainder of the 10-year period.	$3.6 million
Other Grants	▪ Upper-level government grants from the Ontario Community Infrastructure Fund (OCIF) have been included. While any existing OCIF funding is committed for the first two years of the forecast, about $396,000 is assumed over the three-year period from 2027-2029. ▪ No additional revenues are assumed beyond 2029 as these funding sources are not guaranteed over the full 10-year period.	$1.2 million
Existing Reserves	▪ Existing asset management related reserve funds amount to $2.1 million for the end of 2025. This money has been accounted for and applied against the 10-year lifecycle cost expenditures in this analysis. ▪ The reserves included for in the analysis only capture funds available for capital and generally exclude operating reserves.	$6.0 million
Total		**$56.7 million**

B. BENCHMARK INFRASTRUCTURE FUNDING GAP

To implement sustainable asset management practices the Township needs to understand the current "benchmark infrastructure funding gap" that would arise should the required full lifecycle costs related to capital be delayed. The funding gap shown in Figure 6 represents the difference between the benchmark lifecycle costs and the funding available for tax supported assets over the 10-year period from 2025 to 2034. The benchmark funding gap represents a measure of the "ideal" spending that would need to be undertaken if all assets were repaired or replaced as outlined in the engineered reports or on their design life schedule as calculated and shown in Section 4 versus the case if funding levels were maintained at current levels (see Table 19). Figure 6 indicates that existing funding levels

are insufficient to cover projected costs over the 10-year planning period, as a result, a notional gap of $96.6 million exists over the same period.

Figure 6 – 10-Year Need vs Funding (Benchmark Funding Gap for Tax Supported Assets)



To implement a funding strategy to eliminate the benchmark funding gap, the Township would be required to increase capital contributions on an annual basis by an average of about $2.1 million for 10 years (plus annual inflation). The yearly revenue requirement is equivalent to an additional 13.2% of the Township's 2025 tax levy revenues of about $16.0 million. A detailed table of this strategy can be found in Appendix B.

It is unrealistic to expect the Township to address the total benchmark funding gap in the short-term. Eliminating the gap by 2034 is an aggressive objective - a few reasons include:

- The required capital contributions (to eliminate the gap) will necessitate an increase to property taxes beyond a reasonable measure.
- The Township would need to decrease or limit funding of other key services or initiatives in lieu of capital repair and replacement activity.
- Importantly, closing the benchmark funding gap would ultimately result in a service level increase beyond those targeted in this report over the long-term.

- Assets can remain in use past their engineered design life and can perform to meet the Township's level of service under these circumstances. Therefore, in such instances, the asset does not necessarily need to be replaced by virtue of exceeding their design life.

- Prudent asset management strategies, which are currently employed by the Township can often extend the requirement of major repair or replacement of capital assets and may prolong the life of the asset.

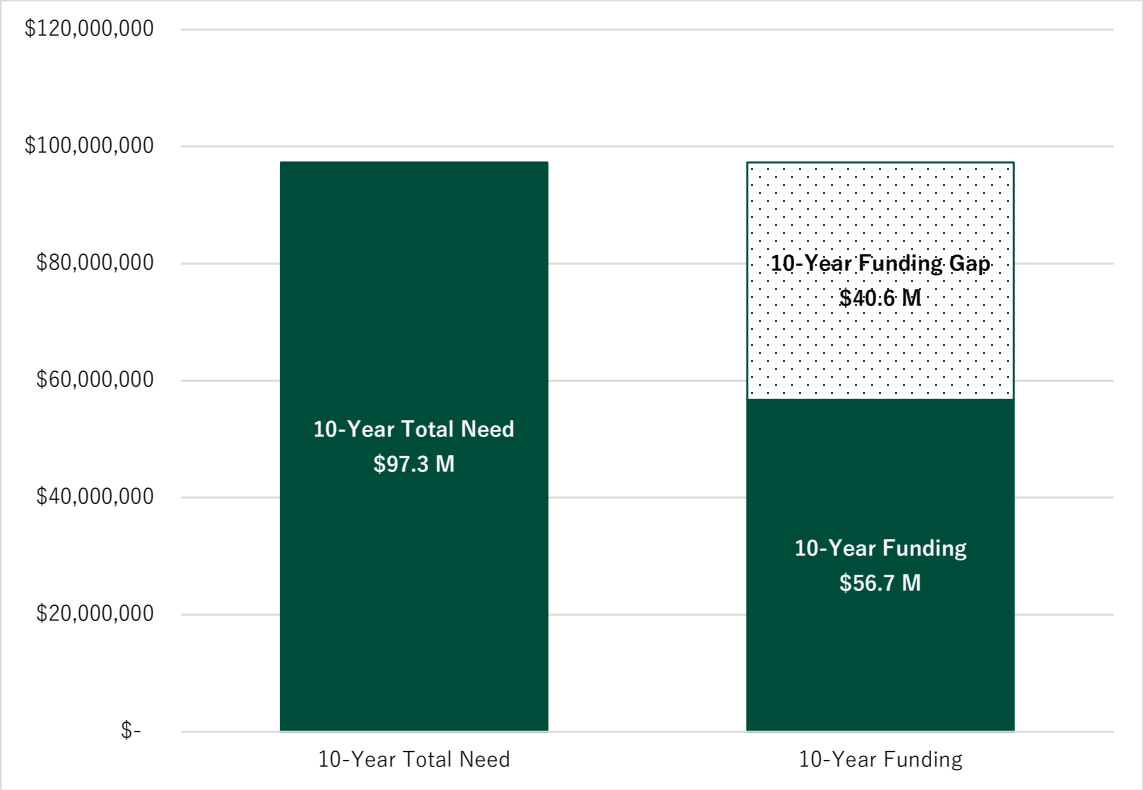
Therefore, a long-term lifecycle cost and funding strategy that reflects the proposed level of service shown in Section 4 would need to be developed.

C. PROPOSED LEVEL OF SERVICE INFRASTRUCTURE FUNDING GAP

The 2025 AMP combines the analysis on proposed levels of service developed in Section 3 with the corresponding lifecycle costs in Section 4 to develop a 10-year adjusted funding gap analysis that considers a more manageable set of costs to meet proposed levels of service (PLOS funding gap). The funding gap shown in Figure 7 represents the difference between the lifecycle costs needed to meet proposed levels of service and the funding available for tax supported assets over the 10-year period from 2025 to 2034.

The PLOS funding gap represents a measure of the spending that would need to be undertaken to meet proposed levels of service as shown in Section 4 versus the case if funding levels were maintained at current levels (see Table 18). Figure 7 still indicates that existing funding levels are insufficient to cover projected costs over the 10-year planning period, as a result, a funding gap of $40.6 million exists over the same period. Notably, the funding gap under the proposed level of service target is significantly reduced from the benchmark gap of $96.6 million over the planning period.

Figure 7 – 10-Year Need vs Funding (Proposed Level of Service Funding Gap for Tax Supported Assets)



To close the $40.6 million 10-year funding gap identified, the Township would need to increase capital spending by about $870,000 per annum (plus inflation) from current 2025 tax supported capital spending of $2.1 million. The yearly revenue requirement is equivalent to an additional 5.4% of the Township's 2025 tax levy revenues of about $16.0 million.

D. FINANCING STRATEGIES AND THE RELATIONSHIP TO THE PROPOSED LEVEL OF SERVICE

The information illustrated previously emphasizes the need for the Township to continue the utilization of these funding programs to meet service levels over the long-term. However, as the Township's asset management program further advances, it can be expected that the cost analysis be improved to better reflect asset risks, levels of service and a better understanding of the condition of the infrastructure. Should an alternative strategy be adopted which does not align with the funding needed to meet the proposed level of services, other qualitative improvements and other financial solutions need to be explored. Table 20 outlines several approaches to closing the funding gap.

Table 20 – Approaches to Closing the Funding Gap

Category	Description
Improved Data Quality	As the Township matures its asset management practices, improving data quality across service areas will help to achieve a proper assessment of the condition of assets. Improved lifecycle cost data will facilitate evidence-based decision making and support in achieving lowest lifecycle costing through prioritization of repair and replacement activities.
Levels of Service Measures	As part of the 2025 AMP, levels of services measures by asset category have been established. Tracking LOS measures may identify areas where funding needs could be recalibrated based on performance.
Assessing Risk Tolerance	Further detailed risk analysis including defining risk tolerance level for individual asset classes will help to further refine prioritization of the investment needs and levels of service. Although not always desirable, it may be possible to accept a higher degree of asset risk to help lower ongoing asset costs.
Seek Funding Support from Upper Levels of Government	The Township continues to demonstrate a significant commitment to asset management and developing a set of renewal practices to ensure that services are delivered in the most cost-efficient manner. Despite the efforts, upper level of government support is required to supplement the Township's practices to balance affordability. For long-term financial planning and accurately assessing the infrastructure gap, it is equally important that upper-level government funding is stable and predictable.

6. MONITORING AND IMPROVEMENT PLAN

Municipalities will seldom have perfect processes and data to manage their asset portfolio. Instead, the underlying culture of continuous improvement and reliability is the key to success in asset management planning. The monitoring and improvement plan forms part of the Township's evolving asset management planning process moving forward. It has been developed using an asset management maturity scale to assess areas for improvement.

A. ASSET MANAGEMENT MATURITY ASSESSMENT

The purpose of an asset management maturity assessment is to identify a municipality's current maturity and to establish a target maturity that can be reasonably achieved in the coming years. Using the International Infrastructure Management Manual (IIMM) tool, information on asset maturity was assessed under three categories:

1. Understanding and Defining the Requirements
2. Development of Asset Management Lifecycle Strategies
3. Asset Management Enablers

The three maturity categories are broken down into 16 elements that are assessed in the individual Asset Maturity Radar Graph in Figure 8. The elements in each maturity category are outlined in Table 21.

Table 21 – Asset Management Maturity Assessment Elements

Category	AM Element
Understanding and Defining the Requirements	Analysing the Strategic Initiatives (AM Policy and Objectives)
	Levels of Service Framework
	Demand Forecasting and Management
	Asset Condition and Performance
	The Strategic Asset Management Plan
Developing Asset Management Lifecycle Strategies	Managing Risk and Resilience
	Operational Planning
	Capital Works Planning
	Asset Financial Planning and Management
	AM Plans (for the Asset Portfolio Assets)

Category	AM Element
Asset Management Enablers	AM People and Leaders
	Asset Data and Information
	Asset Information Management Systems (AIMS)
	AM Process Management
	Outsourcing and Procurement
	Continual Improvement

Each element is assessed independently and assigned a score based on criteria outlined in Table 22 which scores the criteria between 0 and 100 for each element. In general, a municipality in the "Aware" category recognizes that there are regulatory or service requirements that need to be met to maintain levels of service. However, no formal plans are in place to meet these objectives and asset management planning may be done on an ad hoc basis. A municipality in the "Advanced" category has integrated the asset management plan into its budget process and budget planning is well informed by the asset management plan. In general, most municipalities would fall in the "Core" or better category, for this reason the target score would be to achieve an "Intermediate" score over the longer-term.

Table 22 – Maturity Assessment Scoring Scale

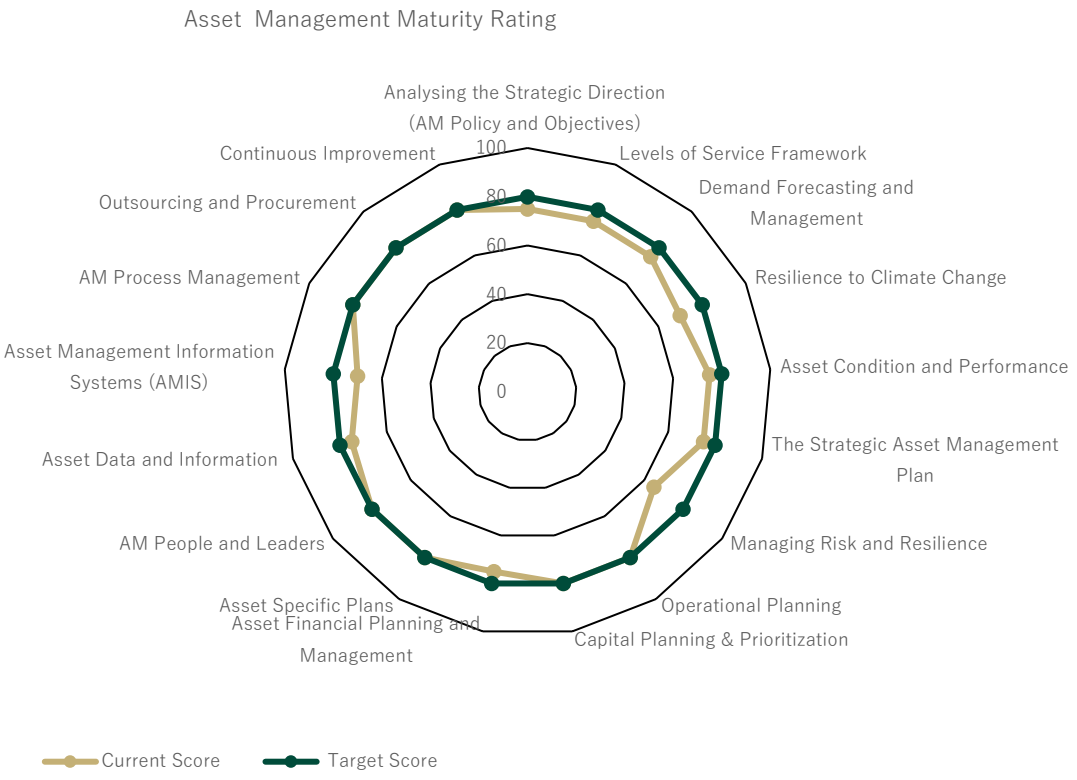
Maturity Level	Score
Aware	0-20
Basic	21-40
Core	41-60
Intermediate	61-80
Advanced	81-100

Figure 8 outlines the results of the asset maturity rating. The "Current Score" accounts for all advancements in individual maturity as part of this 2025 AMP. Overall, the following were achieved:

- Understanding of levels of service focused on the condition of assets which is appropriate for the size and services provided by the Township.
- Enhancement in understanding the Township's asset management practices and general alignment with other key planning documents like the 2023 Roads Needs Report and 2023 OSIM Report.

- General understanding of the Township's assets and the data available through consolidation of various data sources into the AMP financial model.

Figure 8 – Asset Maturity Rating



B. IMPROVEMENT PLAN

The continuous improvement process involves systematically identifying areas for enhancement, implementing changes, monitoring outcomes, and adjusting strategies based on feedback and new insights. The goal of the municipal asset management planning regulation (O. Reg. 588/17) is to promote municipalities to take incremental steps to maximize benefits, manage risk and provide satisfactory levels of service to the public in a cost-effective manner.

Improvement initiatives have been identified that will enhance the effectiveness of the Township's asset management program. The following table provides recommended improvement initiatives with associated priorities and timelines. While some areas for improvement can be addressed more immediately, others could be undertaken over the long-term.

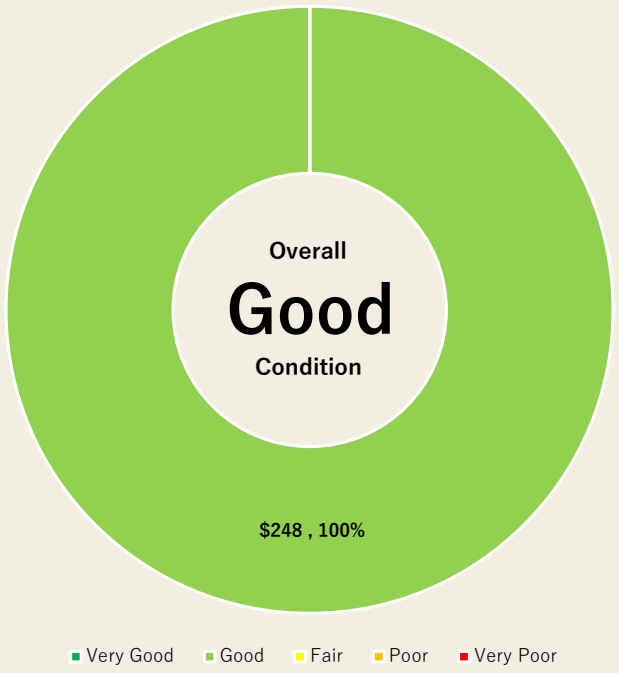
Table 23 – Improvement Plan Initiatives

Area	Action	Outcome	Timeline	Priority	Comments
Levels of Service	Align AMP with budget process	Determine capital contributions	Medium	Medium	Ensuring that the AMP remains up today will help guide tax funded capital contributions needs to meet long-term asset management needs
Climate Change Integration	Further development of mitigation and adaptation strategies into asset management	Further understanding of climate change risks on Township's delivery of services and support informed prioritization of strategies.	Long	Medium	The Strategic Asset Management Policy requires a commitment to integrate climate change considerations through capital planning.
Asset Data	Continually update the asset inventory	More informed decision making for capital budget purposes	Medium	Medium	The AMP needs to be updated every 5-years as per regulation after 2025, this is an opportunity to ensure asset data including conditions remains up to date.
Financing Strategy	Continue to monitor infrastructure gap	Continue to monitor funding needs to meet proposed level of service	Medium	Medium	While infrastructure gap has been monitored as part of this plan, it will need to be updated along with regular reviews of the AMP in the future.
	Seek funding support from upper levels of government	Continue bridging of funding gap for improved financial sustainability.	Long	High	The Township expects to continue to rely on grant funding for capital projects.

APPENDIX A

STATE OF LOCAL INFRASTRUCTURE

Sidewalks



Current Replacement Value

$248

Thousand

Asset Inventory

1

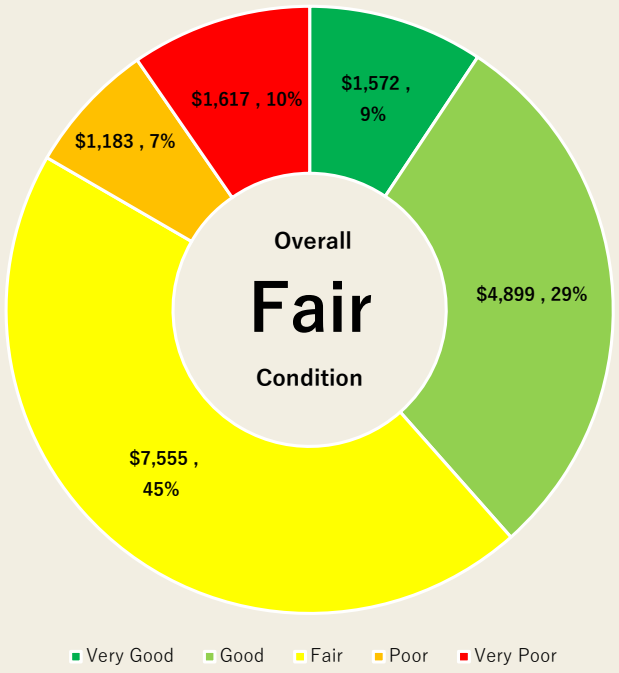
Sidewalk

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Bridges & Culverts



Current Replacement Value

$16.8 Million

Asset Inventory

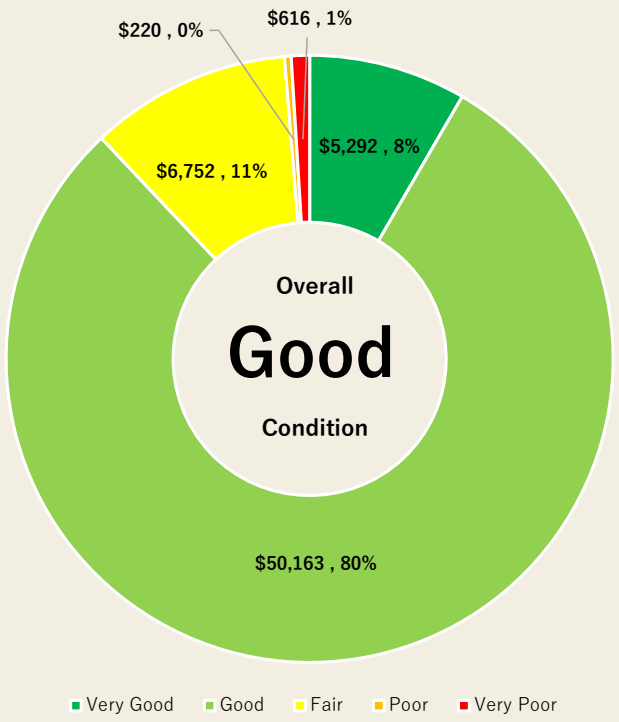
24 Bridges & Culverts

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Buildings



Current Replacement Value
$63.0
Million

Asset Inventory
26
Facilities

Average Remaining Useful Life
2
Years

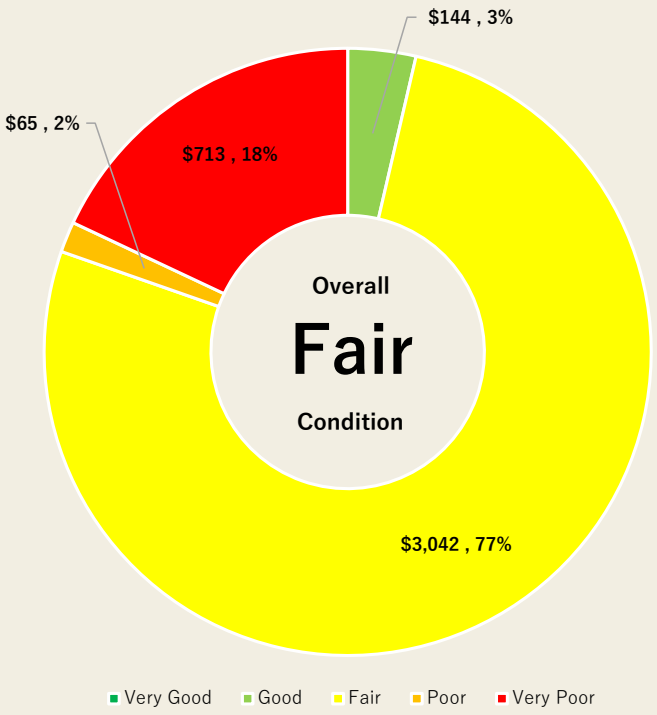
Estimated Useful Life
30-45
Years

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Equipment



Current Replacement Value

$4.0

Million

Asset Inventory

91

Pooled

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Average Remaining Useful Life

Overdue

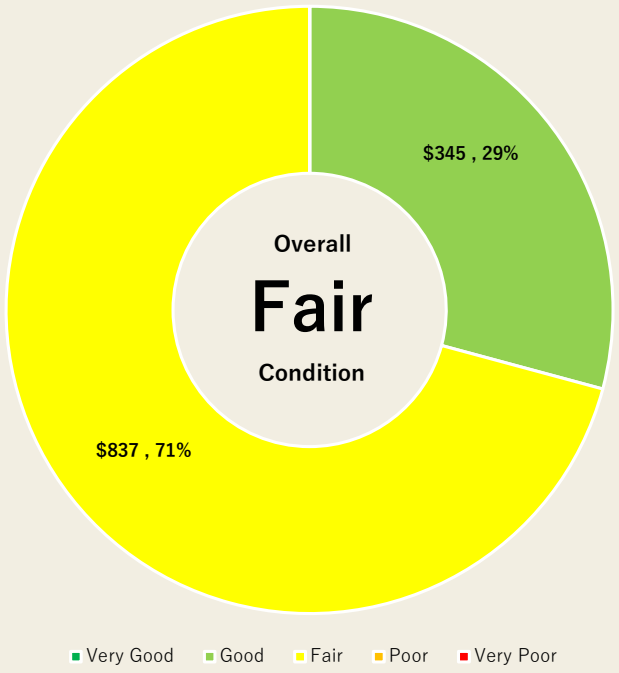
Years

Estimated Useful Life

10-25

Years

Computers



Current Replacement Value

$1.2

Million

Asset Inventory

10

Pooled

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Average Remaining Useful Life

1

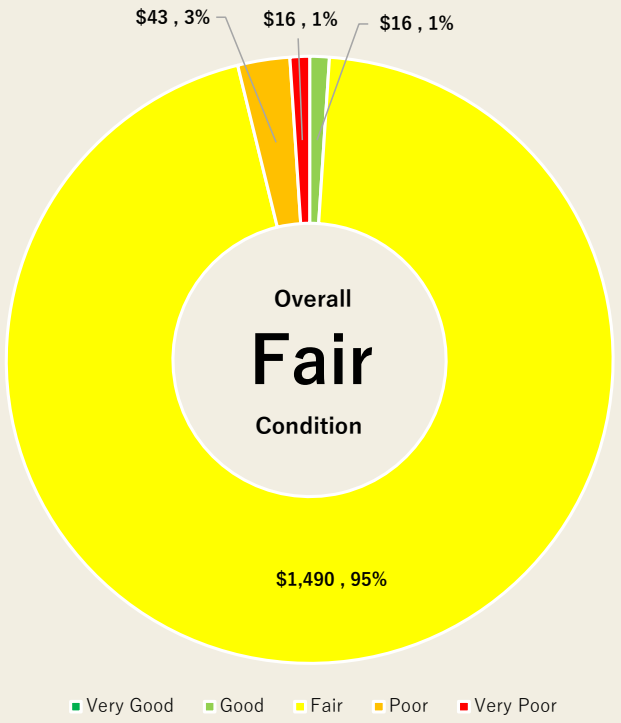
Year

Estimated Useful Life

10

Years

Furniture



Current Replacement Value

$1.6

Million

Asset Inventory

33

Pooled

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Average Remaining Useful Life

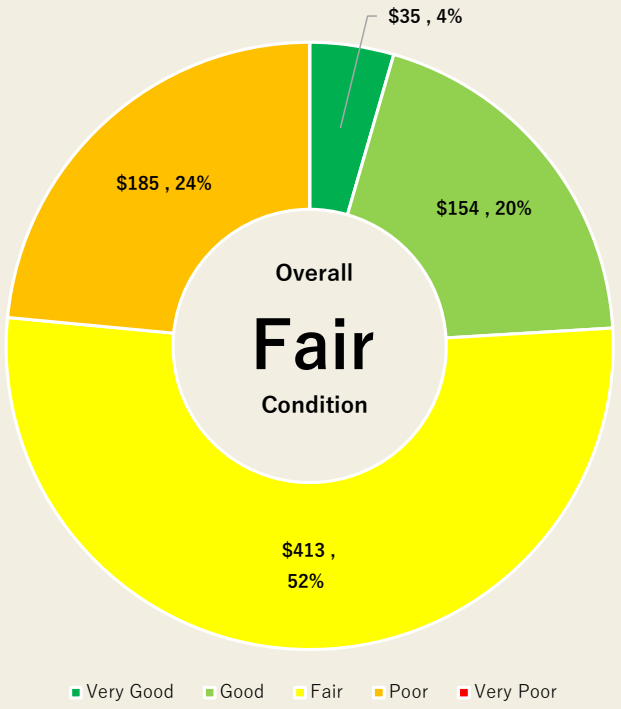
Overdue

Estimated Useful Life

5-10

Years

Septic



Current Replacement Value

$787

Thousand

Asset Inventory

14

Items

Average Remaining Useful Life

22

Year

Estimated Useful Life

40

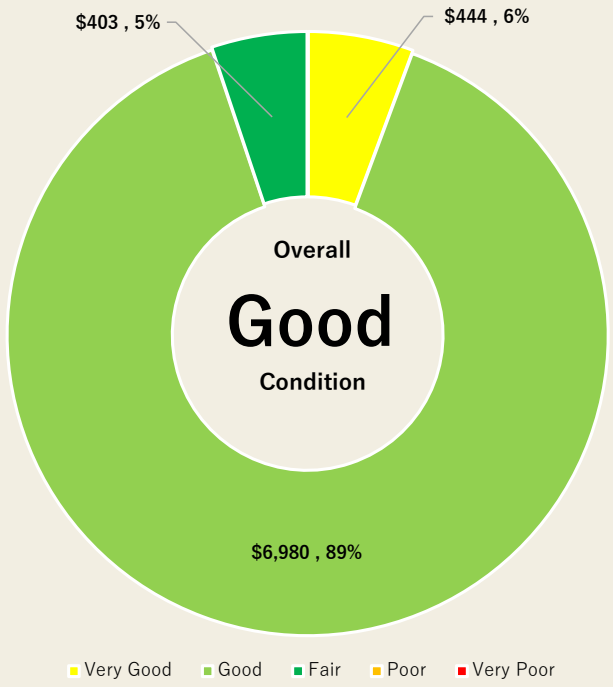
Years

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Land Improvements



Current Replacement Value

$7.8

Million

Asset Inventory

34

Items

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Average Remaining Useful Life

22

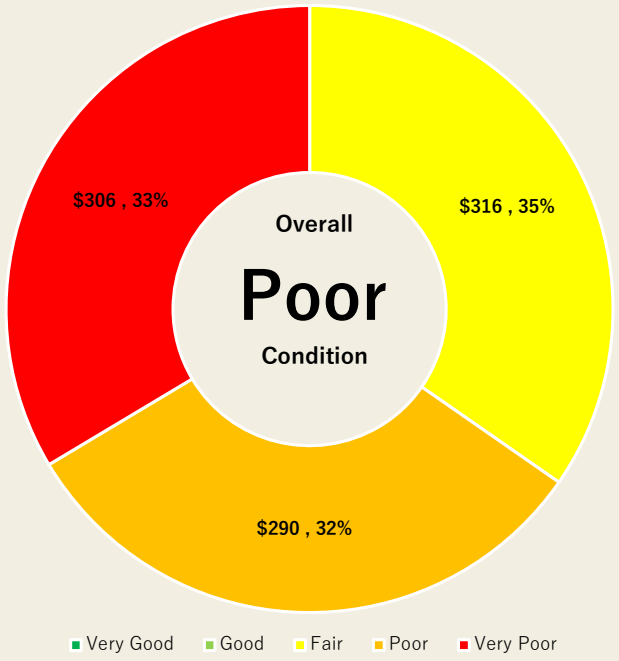
Years

Estimated Useful Life

40

Years

Parking Lot



Current Replacement Value

$913

Thousand

Asset Inventory

13

Items

Average Remaining Useful Life

8

Years

Estimated Useful Life

25

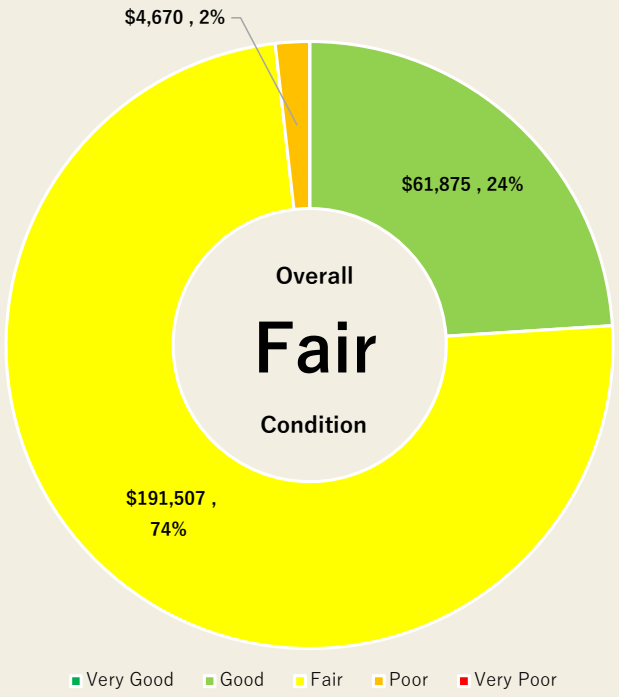
Years

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Roads



Current Replacement Value

$258.1 Million

Asset Inventory

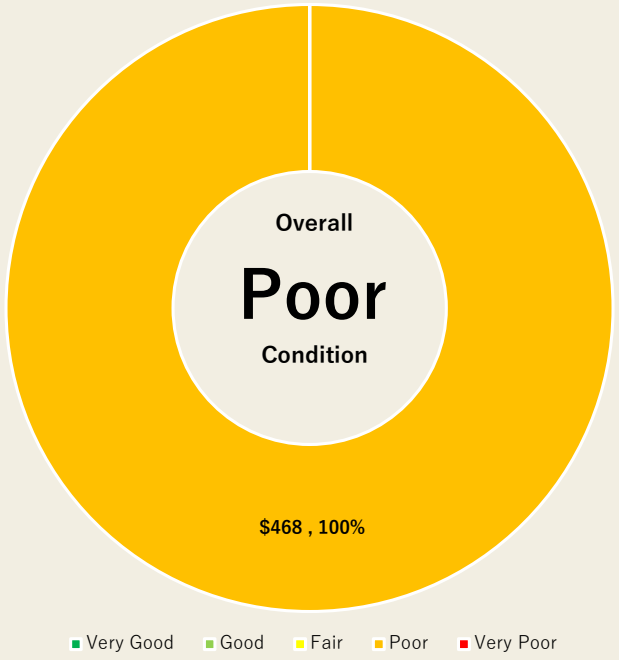
354 KM

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Stormwater Management



Current Replacement Value

$468

Thousand

Asset Inventory

21

Items

Average Remaining Useful Life

40

Years

Estimated Useful Life

75

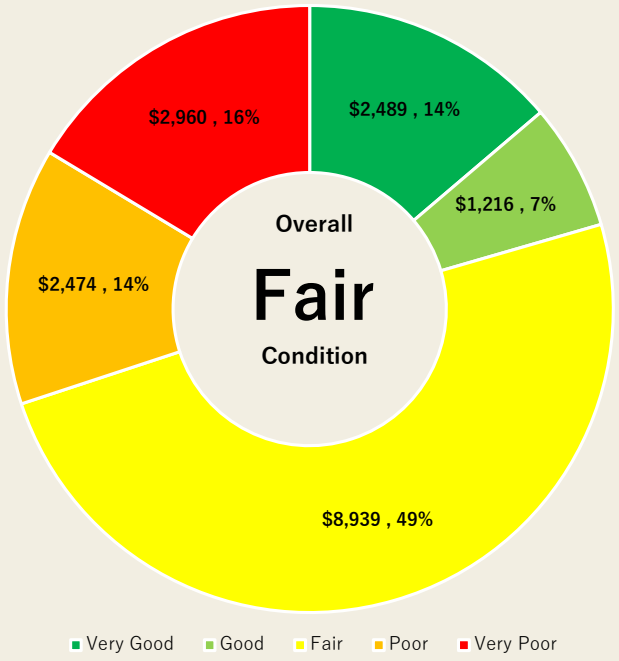
Years

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Vehicles



Current Replacement Value

$18.1

Million

Asset Inventory

83

Vehicles

Data Confidence & Reliability

Level 4 (Reliable)

Dataset is complete and estimated to be accurate +/- 10%

Average Remaining Useful Life

2

Years

Estimated Useful Life

15

Years

APPENDIX B

DETAILED FINANCING STRATEGY TABLES

TABLE B1
TOWNSHIP OF SEGUIN
ASSET MANAGEMENT PLAN FINANCING STRATEGY
BENCHMARK LIFECYCLE COSTS: FUNDING NEEDED TO CLOSE 10-YEAR BENCHMARK GAP

Legend	1. Lifecycle Costs					2. Forecast of Revenues						3. Funding Gap Calculation		
Year	Non-Infrastructure Solutions	Operations & Maintenance	Total Capital Renewal/ Replacement	Expansion Activities (Annual Provision for Replacement)	Total Lifecycle Costs	O&M from Taxation	Capital from Taxation (Including Transfers)	Yearly Increase in Tax Funding	Canada Community Building Fund CCBF (formerly Gas Tax)	Other Grants	Existing Reserves (For Capital)	Total Funding	Annual Funding Gap	Cumulative Infrastructure Deficit
2025	$ -	$ 2,855,000	$ 12,290,200		$ 15,145,200	$ 2,855,000	$ 2,128,891		$ 345,841	$ -	$ 3,552,017	$ 8,881,749	$ 6,263,451	$ 6,263,451
2026	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 4,243,485	$ 2,114,594	$ 345,841	$ -	$ -	$ 7,444,326	$ 7,906,864	$ 14,170,314
2027	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 6,358,079	$ 2,114,594	$ 359,675	$ 396,388	$ -	$ 9,969,142	$ 5,382,048	$ 19,552,362
2028	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 8,472,673	$ 2,114,594	$ 359,675	$ 396,388	$ -	$ 12,083,736	$ 3,267,454	$ 22,819,816
2029	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 10,587,268	$ 2,114,594	$ 359,675	$ 396,388	$ -	$ 14,198,331	$ 1,152,859	$ 23,972,675
2030	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 12,701,862	$ 2,114,594	$ 359,675	$ -	$ -	$ 15,916,537	$ (565,347)	$ 23,407,328
2031	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 14,816,456	$ 2,114,594	$ 359,675	$ -	$ -	$ 18,031,131	$ (2,679,941)	$ 20,727,387
2032	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 16,931,050	$ 2,114,594	$ 359,675	$ -	$ -	$ 20,145,725	$ (4,794,535)	$ 15,932,852
2033	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 19,045,644	$ 2,114,594	$ 359,675	$ -	$ -	$ 22,260,319	$ (6,909,129)	$ 9,023,723
2034	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 21,160,238	$ 2,114,594	$ 359,675	$ -	$ -	$ 24,374,913	$ (9,023,723)	$ (0)
Total	**$ 450,000**	**$ 28,550,000**	**$ 122,902,000**	**$ 1,403,910**	**$ 153,305,910**	**$ 28,550,000**	**$ 116,445,647**	**$ 19,031,347**	**$ 3,569,083**	**$ 1,189,164**	**$ 3,552,017**	**$ 153,305,910**	**$ (0)**	**$ 155,869,909**

Annual Increase	$ 2,114,594
2025 Total Tax Levy	$ 16,029,409
Inc as % of Tax Levy	13.2%

TABLE B2
TOWNSHIP OF SEGUIN
ASSET MANAGEMENT PLAN FINANCING STRATEGY
BENCHMARK LIFECYCLE COSTS: 10-YEAR BENCHMARK GAP WITH NO ADDITIONAL FUNDING

Legend	1. Lifecycle Costs					2. Forecast of Revenues						3. Funding Gap Calculation		
Year	Non-Infrastructure Solutions	Operations & Maintenance	Total Capital Renewal/ Replacement	Expansion Activities (Annual Provision for Replacement)	Total Lifecycle Costs	O&M from Taxation	Capital from Taxation (Including Transfers)	Yearly Increase in Tax Funding	Canada Community Building Fund CCBF (formerly Gas Tax)	Other Grants	Existing Reserves (For Capital)	Total Funding	Annual Funding Gap	Cumulative Infrastructure Deficit
2025	$ -	$ 2,855,000	$ 12,290,200		$ 15,145,200	$ 2,855,000	$ 2,128,891		$ 345,841	$ -	$ 2,128,891	$ 7,458,623	$ 7,686,577	$ 7,686,577
2026	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 345,841	$ -	$ -	$ 5,329,732	$ 10,021,458	$ 17,708,034
2027	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ 396,388	$ -	$ 5,739,954	$ 9,611,236	$ 27,319,270
2028	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ 396,388	$ -	$ 5,739,954	$ 9,611,236	$ 36,930,506
2029	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ 396,388	$ -	$ 5,739,954	$ 9,611,236	$ 46,541,742
2030	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 10,007,624	$ 56,549,366
2031	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 10,007,624	$ 66,556,990
2032	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 10,007,624	$ 76,564,614
2033	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 10,007,624	$ 86,572,238
2034	$ 50,000	$ 2,855,000	$ 12,290,200	$ 155,990	$ 15,351,190	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 10,007,624	$ 96,579,863
Total	**$ 450,000**	**$ 28,550,000**	**$ 122,902,000**	**$ 1,403,910**	**$ 153,305,910**	**$ 28,550,000**	**$ 21,288,910**	**$ -**	**$ 3,569,083**	**$ 1,189,164**	**$ 2,128,891**	**$ 56,726,048**	**$ 96,579,863**	**$ 519,009,202**

Annual Increase	$ -
2025 Total Tax Levy	$ 16,029,409
Inc as % of Tax Levy	0.0%

TABLE B3
TOWNSHIP OF SEGUIN
ASSET MANAGEMENT PLAN FINANCING STRATEGY
BENCHMARK LIFECYCLE COSTS: FUNDING NEEDED TO CLOSE 10-YEAR BENCHMARK GAP

Legend	1. Lifecycle Costs					2. Forecast of Revenues						3. Funding Gap Calculation		
Year	Non-Infrastructure Solutions	Operations & Maintenance	Total Capital Renewal/ Replacement	Expansion Activities (Annual Provision for Replacement)	Total Lifecycle Costs	O&M from Taxation	Capital from Taxation (Including Transfers)	Yearly Increase in Tax Funding	Canada Community Building Fund CCBF (formerly Gas Tax)	Other Grants	Existing Reserves (For Capital)	Total Funding	Annual Funding Gap	Cumulative Infrastructure Deficit
2025	$ -	$ 2,855,000	$ 6,689,500		$ 9,544,500	$ 2,855,000	$ 2,128,891		$ 345,841	$ -	$ 3,552,017	$ 8,881,749	$ 662,751	$ 662,751
2026	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,998,885	$ 869,994	$ 345,841	$ -	$ -	$ 6,199,726	$ 3,550,764	$ 4,213,514
2027	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 3,868,879	$ 869,994	$ 359,675	$ 396,388	$ -	$ 7,479,942	$ 2,270,548	$ 6,484,062
2028	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 4,738,873	$ 869,994	$ 359,675	$ 396,388	$ -	$ 8,349,936	$ 1,400,554	$ 7,884,616
2029	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 5,608,868	$ 869,994	$ 359,675	$ 396,388	$ -	$ 9,219,931	$ 530,559	$ 8,415,175
2030	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 6,478,862	$ 869,994	$ 359,675	$ -	$ -	$ 9,693,537	$ 56,953	$ 8,472,128
2031	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 7,348,856	$ 869,994	$ 359,675	$ -	$ -	$ 10,563,531	$ (813,041)	$ 7,659,087
2032	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 8,218,850	$ 869,994	$ 359,675	$ -	$ -	$ 11,433,525	$ (1,683,035)	$ 5,976,052
2033	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 9,088,844	$ 869,994	$ 359,675	$ -	$ -	$ 12,303,519	$ (2,553,029)	$ 3,423,023
2034	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 9,958,838	$ 869,994	$ 359,675	$ -	$ -	$ 13,173,513	$ (3,423,023)	$ 0
Total	**$ 450,000**	**$ 28,550,000**	**$ 66,895,000**	**$ 1,403,910**	**$ 97,298,910**	**$ 28,550,000**	**$ 60,438,647**	**$ 7,829,947**	**$ 3,569,083**	**$ 1,189,164**	**$ 3,552,017**	**$ 97,298,910**	**$ 0**	**$ 53,190,409**

Annual Increase	$	869,994
2025 Total Tax Levy	$	16,029,409
Inc as % of Tax Levy		5.4%

TABLE B4
TOWNSHIP OF SEGUIN
ASSET MANAGEMENT PLAN FINANCING STRATEGY
BENCHMARK LIFECYCLE COSTS: 10-YEAR BENCHMARK GAP WITH NO ADDITIONAL FUNDING

Legend	1. Lifecycle Costs					2. Forecast of Revenues						3. Funding Gap Calculation		
Year	Non-Infrastructure Solutions	Operations & Maintenance	Total Capital Renewal/ Replacement	Expansion Activities (Annual Provision for Replacement)	Total Lifecycle Costs	O&M from Taxation	Capital from Taxation (Including Transfers)	Yearly Increase in Tax Funding	Canada Community Building Fund CCBF (formerly Gas Tax)	Other Grants	Existing Reserves (For Capital)	Total Funding	Annual Funding Gap	Cumulative Infrastructure Deficit
2025	$ -	$ 2,855,000	$ 6,689,500		$ 9,544,500	$ 2,855,000	$ 2,128,891		$ 345,841	$ -	$ 2,128,891	$ 7,458,623	$ 2,085,877	$ 2,085,877
2026	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 345,841	$ -	$ -	$ 5,329,732	$ 4,420,758	$ 6,506,634
2027	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ 396,388	$ -	$ 5,739,954	$ 4,010,536	$ 10,517,170
2028	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ 396,388	$ -	$ 5,739,954	$ 4,010,536	$ 14,527,706
2029	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ 396,388	$ -	$ 5,739,954	$ 4,010,536	$ 18,538,242
2030	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 4,406,924	$ 22,945,166
2031	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 4,406,924	$ 27,352,090
2032	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 4,406,924	$ 31,759,014
2033	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 4,406,924	$ 36,165,938
2034	$ 50,000	$ 2,855,000	$ 6,689,500	$ 155,990	$ 9,750,490	$ 2,855,000	$ 2,128,891	$ -	$ 359,675	$ -	$ -	$ 5,343,566	$ 4,406,924	$ 40,572,863
Total	**$ 450,000**	**$ 28,550,000**	**$ 66,895,000**	**$ 1,403,910**	**$ 97,298,910**	**$ 28,550,000**	**$ 21,288,910**	**$ -**	**$ 3,569,083**	**$ 1,189,164**	**$ 2,128,891**	**$ 56,726,048**	**$ 40,572,863**	**$ 210,970,702**

Annual Increase	$ -
2025 Total Tax Levy	$ 16,029,409
Inc as % of Tax Levy	0.0%