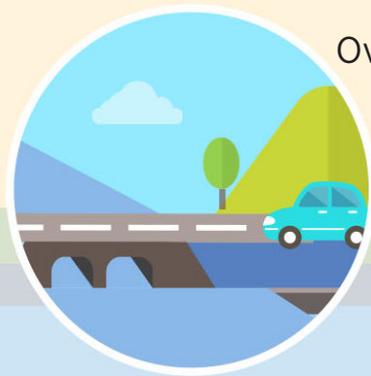


The Federal Gas Tax Fund

2018 Annual Report – Part I

In 2018, municipalities invested federal Gas Tax funds in:

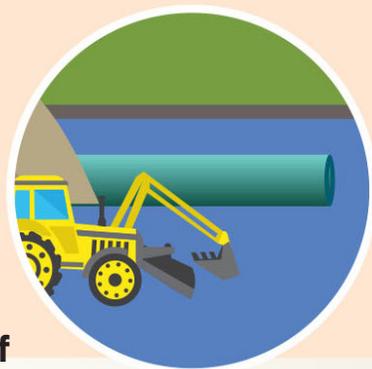
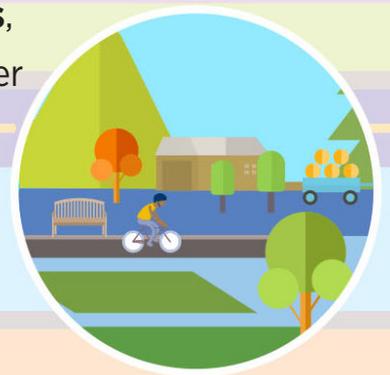


Over **3,500** lane-km of **local roads** – enough to drive from Thunder Bay to Ottawa and back



10 public transit systems collectively serving over **5.5** million Ontarians

51 playgrounds, arenas, and other recreation facilities serving over **1 million** Ontarians



Nearly **11** km of watermains and **15** km of sewers, improving services provided to over **74,000** Ontarians

Over **35,000** energy-efficient streetlights and other energy-efficient equipment, cutting energy consumption by **16** GWh – enough to power over **1,700** houses a year



Letter from the AMO President

September 30, 2019



AMO is the voice of Ontario's municipal governments, representing close to one in three Canadians. Collectively, our local governments are responsible for much of the infrastructure that people use each day, including safe roads and bridges, clean drinking water, recreation centres and so much more. Investing in municipal infrastructure helps build better communities and improve quality of life across Canada.

The federal Gas Tax Fund is a significant source of infrastructure funding for Ontario's communities. The Fund isn't a one-time commitment. It's a permanent, predictable transfer that is invested directly in local projects. In Ontario, AMO is proud to deliver the federal Gas Tax Fund directly to all municipal governments, except the City of Toronto.

In 2018, Ontario's municipalities received \$819 million from the federal Gas Tax Fund. Those that receive funding through AMO invested \$614 million into 1,219 local projects. No matter where you live, your community benefits from the federal Gas Tax Fund. Municipalities track and measure these benefits by reporting results achieved by each project. Learn more about results achieved by projects in 2018 in Appendix A.

This report describes federal Gas Tax investment in 2018. However, a major commitment was made in Budget 2019 that I can't help but mention here. In March 2019, the federal government announced that it would double the federal Gas Tax Fund for one year. This "top-up" funding – which was distributed in July 2019 – means that Ontario's municipal governments will receive more than \$1.6 billion in 2019.¹ AMO welcomes this significant investment that will help municipal governments move forward on hundreds of local projects.

AMO has administered the Fund since 2005 and has built a strong relationship with the Government of Canada. The details in this report make it clear – federal funding delivered directly to municipal governments is creating economic, environmental and community benefits across our province.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jamie McGarvey'. The signature is stylized and fluid, with a long horizontal stroke extending to the right.

Jamie McGarvey
AMO President

¹Municipalities in Ontario will receive more than \$1.6 billion from the federal Gas Tax Fund in 2019 of which AMO will administer almost \$1.3 billion to 442 municipal governments.

Table of Contents

Letter from the AMO President	3
The Federal Gas Tax Fund.....	5
Investments of the Federal Gas Tax Fund	11
Benefits of the Federal Gas Tax Fund	17
Progress in Asset Management	19
Sharing the Benefits of the Federal Gas Tax Fund.....	23
Gas Tax Awards	28
Risk Management and Compliance.....	31
Appendix A: Project Results Reported in 2018.....	33
Appendix B: Financial Statements	38

This report describes how Ontario's communities invested and benefited from the federal Gas Tax Fund in 2018. The report is split into two parts. Part I summarizes investments, benefits, and AMO's approach to the administration of the Fund. Part II provides detailed financial information, compliance statements, and descriptions of projects supported by the Fund.

Both parts of this report are available at www.gastaxatwork.ca.

The Federal Gas Tax Fund

About the Federal Gas Tax Fund

The federal Gas Tax Fund provides permanent and stable federal funding for local infrastructure projects. Canadian municipalities receive over \$2 billion from the Fund each year.

Funds can be invested in the construction, enhancement or renewal of local infrastructure, used to improve long-term plans and asset management systems, shared with other communities to achieve common goals, or banked to support future projects. The Fund is flexible; local governments decide how funds can be best directed to address local priorities.

Municipalities can spread investments of the Fund over several project categories to boost productivity and economic growth, create a cleaner environment, and build stronger cities and communities – key national objectives of the Fund. Eligible project categories are listed below.²

Productivity and Economic Growth	Clean Environment	Strong Cities and Communities
Broadband Connectivity	Brownfield Redevelopment	Capacity Building
Local and Regional Airports	Community Energy Systems	Culture
Local Roads and Bridges	Drinking Water	Disaster Mitigation
Public Transit	Solid Waste	Recreation
Short-Line Rail	Wastewater	Sport
Short-Sea Shipping		Tourism



Replacement of the Thamesville Bridge in the Municipality of Chatham-Kent.

² Highways are also eligible under the federal Gas Tax Fund – but are not listed in the table above because highways are provincially owned and maintained in Ontario.

The Federal Gas Tax Fund in Ontario

Federal Gas Tax funds are distributed to provinces, territories and First Nations on a per-capita basis.³ Ontario's communities received \$3.8 billion between 2014 and 2018. An additional \$4.2 billion will be transferred between 2019 and 2023.

Administration of the Fund in Ontario is governed by the [Administrative Agreement on the Federal Gas Tax Fund](#). Under the Administrative Agreement, AMO distributes funds to all municipalities in Ontario except for the City of Toronto, which receives funding directly from the Government of Canada. The Government of Ontario delivers funds to unincorporated areas of the province.⁴

AMO flows funds directly to municipalities upon receipt from the Government of Canada.⁵ Funds are distributed on a per-capita basis, with funding split 50/50 between upper- and lower-tier municipalities in two-tier systems. Municipal allocations can be found at www.gastaxatwork.ca/about-the-fund/allocations.

Predictable, up-front funding from the federal Gas Tax Fund allows local governments to plan for the long term, target funding to local priorities, and get projects moving quickly. The Ontario model recognizes that municipalities are a duly elected, accountable and transparent order of government. AMO's success in administering the program results in municipalities receiving funds in a timely fashion.

Each municipality's use of federal Gas Tax funds is governed by a [Municipal Funding Agreement for the Transfer of Federal Gas Tax Funds](#). Under the Municipal Funding Agreement, municipalities can use funds to:

- Cover the full cost of an eligible project;
- Support an eligible project that benefits from other funding sources;
- Save and/or invest for future eligible projects;
- Finance long-term debt incurred for eligible projects;
- Accrue interest for subsequent application toward eligible projects;
- Develop and implement asset management plans; and
- Collaborate with other municipalities or non-municipal entities to fund an eligible project.

³ The federal Gas Tax Fund is allocated to provinces, territories and First Nations on a per-capita basis, but provides a base funding amount – equal to 0.75% of total annual funding – to Prince Edward Island and each territory.

⁴ All subsequent references to communities, municipalities and local governments in this report are exclusive of the City of Toronto unless otherwise noted.

⁵ AMO distributed approximately \$3.1 billion between 2014 and 2018 and will distribute an additional \$3.4 billion between 2019 and 2023.

AMO works with municipalities to ensure that they comply with the Municipal Funding Agreement. See the Risk Management and Compliance section of this report for more information.

Municipal Top-Up

In Budget 2019, the federal government committed to a one-time doubling of the federal Gas Tax Fund, providing an additional \$819.4 million for Ontario’s communities (including the City of Toronto) in 2019. With the municipal top-up, AMO will facilitate the distribution of almost \$1.3 billion from the federal Gas Tax Fund in 2019.



Reconstruction of Park Avenue in the Town of Newmarket.

Since 2005, Ontario's municipalities have invested nearly **\$6.2 billion** in more than **8,800 local projects.**



Red Lake



Upgrades to Heritage Infrastructure

St. Marys is home to many historic buildings, including its Town Hall built in 1891. All windows at the Town Hall were replaced or refurbished as many were more than 125 years old! The new windows will save energy while preserving the building's heritage look, helping to maintain St. Marys unique infrastructure which contributes to a sense of community and belonging, and attracts tourists. Learn more on [page 22](#).



Energy Upgrades at Local Facilities

Outdated heating systems use too much energy and end up costing more than they should. Red Lake upgraded energy systems at three local facilities: the Cochenour Arena, Reservoir Pumping Station and the Public Library. The upgraded systems are more efficient, helping to reduce operating costs and energy consumption by as much as 25%. Learn more on [page 30](#).



New Underground Stormwater Management Facility

Municipalities are adapting to an increase in severe weather events by improving local stormwater infrastructure. Mississauga built a new stormwater management facility underneath Eastgate Park to protect the community from the risk of flooding from a local river without impacting the park above. Learn more on [page 27](#).



Environmental Remediation of Town Square

Waterloo's Town Square sits on a former industrial site that was contaminated due to years of commercial use. The City developed a groundwater cleanup system to restore the site and allow for its re-development, creating jobs and improving the environment. The Square is now a vibrant space right in the heart of the City that is home to shops, restaurants, public spaces and offices. Learn more on [page 15](#).



Construction of a Multi-Modal Yard

Railways in Northern Ontario help keep Ontario's economy moving. Cochrane is building a multi-modal rail yard to ease the flow of goods and materials between trucks and rail. The new rail yard serves the local industrial sector and has brought new jobs to the community. Learn more on [page 16](#).

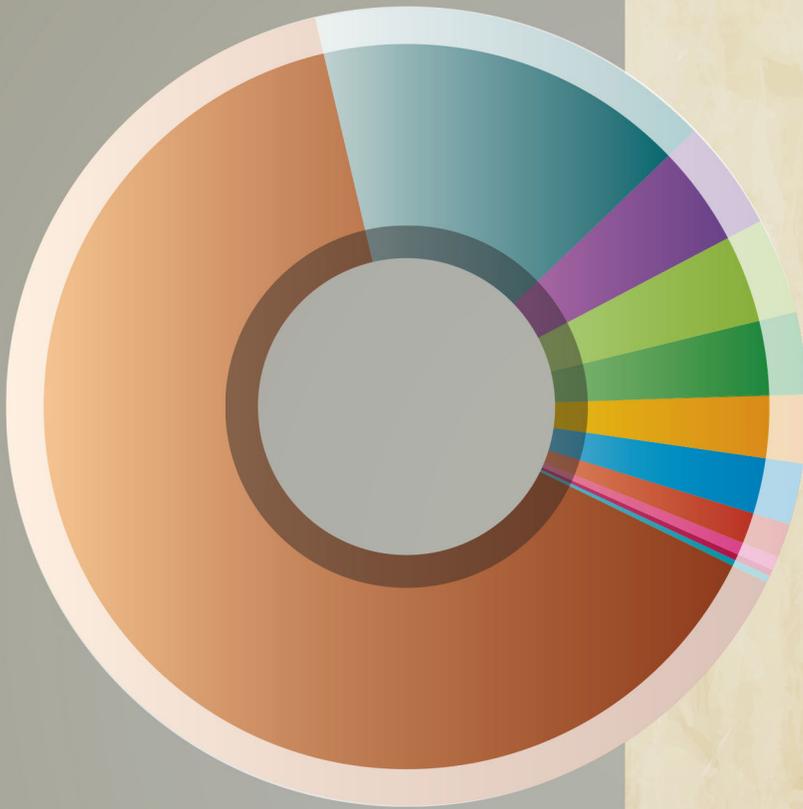


New Cycling Network

Cycling is great exercise. It's also an efficient, inexpensive way to get around. Belleville is improving local cycling infrastructure by creating a cycling network which establishes a continuous cycling route, providing a safe and efficient path for riders. Learn more on [page 18](#).



Investment in 2018



\$614
million
invested in
1,219
projects

-  Local Roads and Bridges
\$395.6 million
-  Public Transit
\$99.9 million
-  Wastewater
\$27.7 million
-  Recreation
\$23.2 million
-  Solid Waste
\$20.9 million
-  Community Energy Systems
\$16.3 million
-  Water
\$15.5 million
-  Capacity Building
\$9.4 million
-  Culture
\$2.2 million
-  Disaster Mitigation
\$1.6 million
-  Sport
\$0.59 million
-  Brownfield Redevelopment
\$0.42 million
-  Tourism
\$0.37 million
-  Regional and Local Airports
\$0.20 million
-  Short-Line Rail
\$0.01 million

Investments of the Federal Gas Tax Fund

Municipalities are responsible for much of the infrastructure that is closest to daily life. Keeping this local infrastructure safe and up-to-date is a major task. It takes investment from all levels of government for our communities to thrive.

Ontario has 444 municipal governments, each with its own needs and circumstances. Some must expand transit systems to meet the demands of a growing population, while others need to manage existing assets on a shrinking tax base. All communities must adapt to climate change and extreme weather, which strains sewer systems and other infrastructure.

The federal Gas Tax Fund is a direct, permanent source of funding for municipal infrastructure that is designed to meet the needs of communities of all types, locations and sizes. The next few pages explain how municipalities used the Fund in 2018. The subsequent section, Benefits of the Federal Gas Tax Fund, describes how this investment benefits our communities.

Allocations in 2018

Communities across Canada received \$2.2 billion from the federal Gas Tax Fund in 2018 – an increase of \$100 million over 2017’s distribution. The increase was due to indexation; Federal Gas Tax funds are indexed at 2% per year, with increases applied in \$100 million increments. The next scheduled increase will occur in 2021.

Ontario’s share of the Fund came to \$819 million in 2018. AMO delivered nearly \$647 million to municipalities across the province. Municipal allocations in 2018 are listed in Part II of this report.

Communities carried an additional \$782 million forward from 2017. Municipalities therefore had \$1.4 billion in federal Gas Tax funding available for investment in 2018.

Investment in 2018

Ontario’s municipalities invested \$614 million from the federal Gas Tax Fund in 2018. Investments supported 1,219 local infrastructure and capacity-building projects worth \$4.3 billion – impacting approximately half of the local infrastructure projects underway in Ontario.⁶

Detailed project information is available in Part II of this report. Benefits generated by these projects are summarized in [Appendix A](#).

⁶ Municipalities (excluding Toronto) reported capital investment of \$8.1 billion in their 2017 Financial Information Returns, 2017 being the most recent year for which complete information is available. Projects supported by the federal Gas Tax Fund, at \$4.3 billion, comprise just over half of this amount.

Municipal capital investment is calculated by summing additions and betterments to tangible capital assets (schedule 51A, line 9910, column 3) and construction in progress (schedule 51C, line 9910, column 2), less capitalized construction in progress (schedule 51C, line 9910, column 3) and contributed (donated) capital assets (schedule 53, line 1031, column 1). See <https://efis.fma.csc.gov.on.ca/fir/Welcome.htm> for more information.

Federal Gas Tax funds can be invested across 17 project categories, giving municipal governments the flexibility that they need to meet unique local needs. Investments made in 2018 spanned all but two of these categories – broadband connectivity and short-sea shipping – indicating the diversity of infrastructure needs in communities across Ontario.

Transportation infrastructure was the primary beneficiary of federal Gas Tax investment in 2018. Investments in roads, bridges, and public transit infrastructure collectively comprised 81% of 2018's federal Gas Tax expenditures.⁷ This focus on transportation infrastructure was expected; Ontario's municipalities own over 140,000 km of roads and 15,000 bridges and large culverts – most of which were built over 50 years ago.

Leveraging

Federal Gas Tax funds are intended to complement – without replacing or displacing – other sources of funding for local infrastructure. Many municipalities therefore leverage the Fund by combining federal Gas Tax funds with other sources of capital financing to stretch each federal Gas Tax dollar even further. For every \$100 of federal Gas Tax funds invested in projects completed between January 1, 2018 and December 31, 2018, municipalities invested an additional \$110 from other funding sources.

Ontario's communities have generally invested more in local infrastructure than they did prior to the creation of the Fund. Municipal capital investment averaged \$5 billion per year in the five-year period leading up to the establishment of the Fund and nearly \$10 billion per year in the five-year period preceding this report.

Banked Funds and Interest

Despite these substantial investments, municipalities carried \$830 million into 2019 at the end of 2018. Much of this funding has already been allocated to priority projects that are underway or expected to begin shortly.

⁷ This number notably does not include investments made by the City of Toronto – which has historically invested the entirety of its federal Gas Tax allocation in public transit through the Toronto Transit Commission – or Local Roads Boards receiving funds through the Government of Ontario. Taking these recipients into account would increase the share of Ontario's federal Gas Tax funding dedicated to transportation infrastructure.

Local governments can hold on to federal Gas Tax funds for up to five years. The ability to bank funds is fairly unique among federal infrastructure funding programs, but critical to facilitate long-term planning, smooth the impact of year-to-year fluctuations in other infrastructure funding streams, and allow municipalities to build up funds for larger projects.

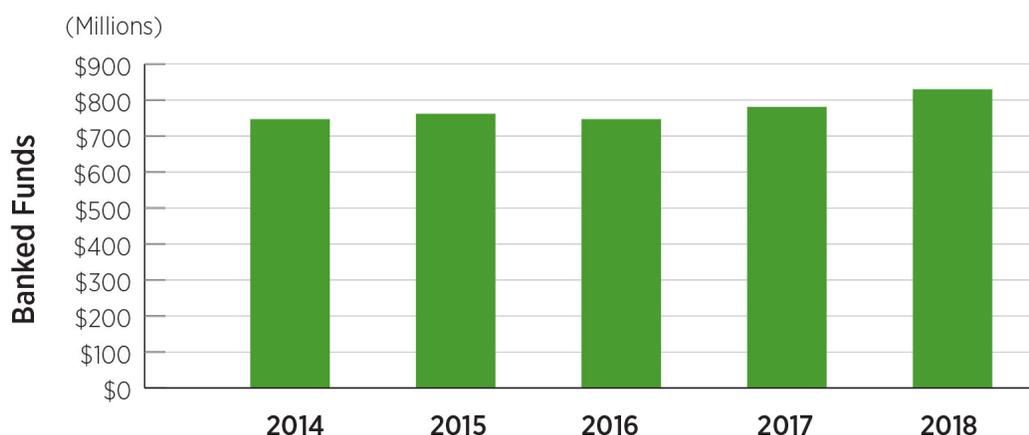
Banked funds are held in interest-bearing accounts or investments in accordance with the Municipal Funding Agreement. Municipalities reported interest revenues of \$15.5 million in 2018. Interest revenues are considered federal Gas Tax funds and must be reinvested in eligible projects.

Trends from 2014 to 2018

Funding allocations have increased steadily since 2014 with indexation.⁸ AMO distributed \$588 million to communities across the province in 2014. This distribution increased to \$647 million in 2018.

Expenditures also increased steadily over this period – helped, in part, by the influx of additional revenues from interest (\$70 million), legacy infrastructure funding delivered in 2017 (\$11 million), and surplus administration funding distributed by AMO in 2014 (\$16 million). While expenditures grew, they were outpaced by these combined revenues resulting in a slight increase of banked funds over the 2014-2018 period. Most of these banked funds are already allocated to projects.

Federal Gas Tax Funds Held in Reserves (2014-2018)



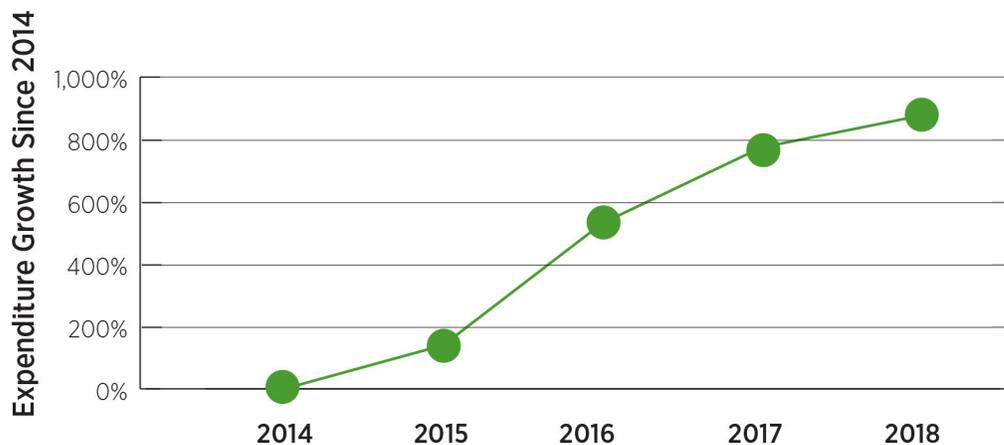
⁸ The federal Gas Tax Fund was established in 2005, but the Administrative Agreement – which establishes the requirement to produce this report – governs the use of the Fund from 2014 through to 2023. Trends are therefore discussed only as far back as 2014. See AMO’s website on the federal Gas Tax Fund, www.gastaxatwork.ca, for information regarding the use of the Fund since 2005.

Municipalities have consistently targeted federal Gas Tax funds to transportation infrastructure since 2014. Of the \$3.0 billion that municipalities invested over the 2014 to 2018 period, 81% was invested in roads, bridges and public transit infrastructure. This share has been remarkably consistent from year to year, indicating the recurring demand for investment in these assets.

Roads, bridges and public transit infrastructure have been eligible for federal Gas Tax investment since the Fund was established in 2005. Investments in capacity-building programs, community energy systems, drinking water systems, wastewater systems, and solid waste infrastructure have also been eligible since this time. Remaining project categories were introduced with the renewal of the Fund under the Administrative Agreement in 2014.

Investments in project categories introduced in 2014 have grown tenfold over the 2014 to 2018 period. New categories comprised 0.5% of 2014's federal Gas Tax investment – but 4.7% of 2018's investment. The bulk of this growth was driven by investment in recreation infrastructure. Municipalities invested \$0.7 million in recreation infrastructure in 2014 – but \$23 million in 2018.

Growth in New Project Category Spending





DRINKING WATER



Waterloo's Town Square Environmental Remediation Project

Waterloo's Town Square is home to shops, restaurants, public space and offices right in the heart of the City. The Square sits on a former industrial site that was contaminated due to years of commercial use. Waterloo developed a groundwater clean-up system to promote the environmentally friendly chemical breakdown of old pollutants, paving the way for new development in the downtown core. Installed in 2006, the system has successfully cleaned up more than 10,000 cubic metres of affected groundwater and reduced contaminants by approximately 90%.

The development of Town Square created employment opportunities and enabled the installation of enhanced streetscaping with decorative lighting, accessible sidewalks and landscaping, creating a modern and inviting space. The Town Square area is supported by light rail transit, bike lanes and a pedestrian-friendly public area. It's located next to Waterloo's Public Square, a vibrant public space that could not have been built without the clean-up of impacted groundwater. The remediation also protects the City's drinking water supply by reducing the threat of underground contamination. The City's work demonstrates that investment in environmental clean-up can contribute to a healthier community and economic growth.



SHORT-LINE RAIL



Cochrane's Construction of a Multi-Modal Yard

Railways in Northern Ontario help keep the province's economy moving. The Cochrane Railway Station is a hub for freight and cargo shipping, due in part to the Town's convenient location along Trans-Canada Highway 11. Cochrane is building a multi-modal rail yard to help ease the flow of goods and material between trucks and rail, serving the needs of the industrial sector.

The rail yard has special equipment and infrastructure to help get the job done, including a crane equipped with a magnet, a mobile fuel pump and a place to store grinding material. This industrial railyard services the forestry and mining industries, enabling the shipment of close to 7,800 tonnes of cargo each year. An integral part of the local economy, the multi-modal yard has brought new jobs to the community, allowing one company to expand its services and positively impacting two other local businesses.

Benefits of the Federal Gas Tax Fund

Tangible Benefits

Investing the federal Gas Tax Fund boosts productivity and economic growth, creates a cleaner environment, and helps build stronger cities and communities. Municipalities track and report the benefits generated by federal Gas Tax projects to demonstrate the value of these investments to the community.

Measuring Benefits

AMO, in consultation with municipalities and with the approval of the Fund's Oversight Committee, developed a series of output and outcome indicators to measure the benefits of each infrastructure project. Municipalities began reporting benefits generated by federal Gas Tax investments under these new indicators in the 2016 reporting year. Municipalities now report benefits annually. A [report](#) highlighting benefits generated between 2014 and 2016 was released in 2018.⁹

Benefits Generated in 2018

Municipalities continued to rebuild roadways, install energy-saving retrofits, and improve recreation facilities in 2018. Benefits generated by projects completed in 2018 are summarized in Appendix A.



The Donaldson Bridge in the Town of South Bruce before (left) during (top right) and after (bottom right) replacement.

⁹ The report is available at www.gastaxatwork.ca/community-benefits



LOCAL ROADS AND BRIDGES



Belleville's Cycling Network

Cycling is a fun and inexpensive way to get around. It's also good for you – cycling provides built-in daily activity that is hard to beat. The City of Belleville has developed a cycling network to encourage cycling in the community. The network establishes a continuous cycling route, providing a safe and efficient path for riders.

Work included paving an existing off-road cycling path between Bell Boulevard and Tracey Street, making improvements to the Frank Street underpass, and creating designated cycling routes on several streets. This involved painting new lines and symbols on local roads, installing signage and lighting, and paving. This work will result in more than 17 km of bike routes in the City, including 5 km of new bike lanes.

Progress in Asset Management

Asset Management and the Fund

Asset management is the coordinated activity of municipal staff and elected officials to ensure the best use of resources for providing sustainable services to the community by balancing costs, risks, and levels of service. The federal Gas Tax Fund provides critical support to advance municipal asset management practices. Local governments used \$40 million from the Fund between 2014 and 2018 to support the development of asset management plans.

Communities were required to develop asset management plans under the Administrative Agreement. They are now expected to use these plans to guide infrastructure planning and investment decisions and demonstrate how federal Gas Tax funds are being invested in priority projects.

Municipalities are expected to continuously improve and implement their existing asset management plans according to the requirements of the [Asset Management Planning Regulation](#), O. Reg. 588/17. AMO monitors progress and supports municipalities through its review of asset management plans and several capacity-building initiatives.

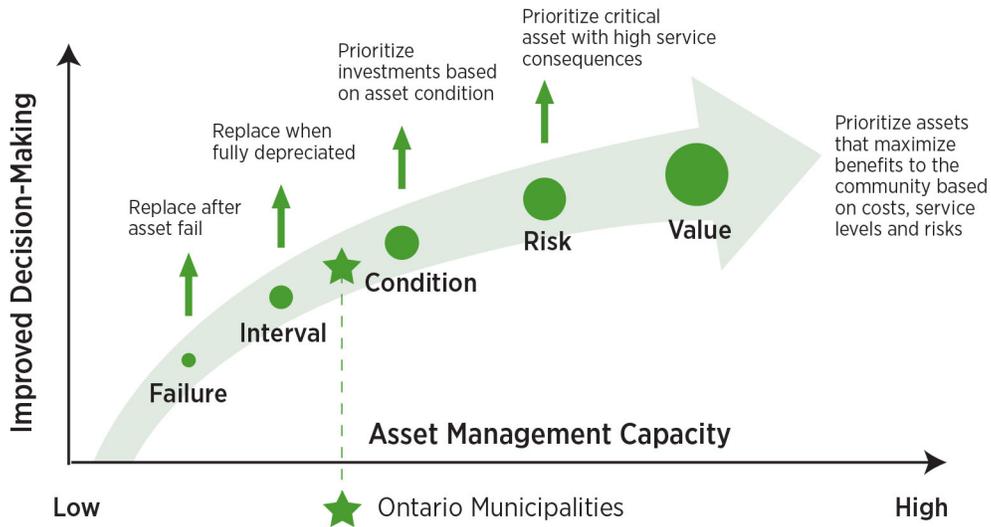
Recent Municipal Progress in Asset Management Capacity-Building

AMO staff collect and review asset management plans in order to assess and report on progress and inform current and future capacity-building initiatives. A little over half of Ontario's communities had an asset management plan in place by the end of 2013. These plans typically covered core infrastructure assets related to roads, bridges, water, sanitary and stormwater management. By the end of 2017, all municipalities had successfully developed an asset management plan. However, many municipalities struggle to identify priority projects in their plans due to lack of:

- Good data on costs, levels of service and risk;
- Financial resources to collect and maintain the required data; and
- Adequate staff training.

The majority of Ontario municipalities are identifying and addressing infrastructure needs based on the age and physical condition of their assets. Asset management decision-making has evolved from replacing assets only after they fail - which is a reactive decision - to proactively monitoring asset age, condition and risk of failure. This information is essential to identify priority projects that maximize benefits to the community in terms of providing sustainable service levels in a cost-effective manner.

Improved Decision-Making in Municipal Asset Management



In 2018, 46 municipalities updated their asset management plans by incorporating additional infrastructure categories and more accurate data on asset costs and condition to inform Council decision-making.

Municipalities indicated to AMO that they are improving their asset management capacity by focusing on developing a governance structure, educating staff and Council, improving asset data, developing asset management policy and strategies, establishing relevant processes, and better utilizing software.

Under the guidance of its asset management working group, AMO will continue to monitor the municipal sector's progress in the development and implementation of asset management plans as required under the Administrative Agreement.

Asset Management Technical Assistance for Small Municipalities

In 2018, AMO started a pilot project providing asset management technical assistance to select municipalities across Ontario with diverse capacity challenges and training needs. The project, delivered in cooperation with Asset Management Ontario, covers asset management competencies of leadership and governance, data and information, and planning and decision-making. These areas engage all participating elected officials and staff from different departments and service areas in addressing the common challenges municipalities face in asset management.

The program, funded in part by the Federation of Canadian Municipalities, builds on the work the Ontario Ministry of Infrastructure is doing to support asset management capacity building in smaller municipal governments.

Asset Management Online Training for Elected Officials

To ensure that asset management plans are used to guide infrastructure planning and investment decisions, it is critical that both Council and staff are engaged and understand the benefits of asset management.

The 2018 municipal election brought many new councillors to office. AMO is committed to educating elected officials on this topic as they are stewards of public infrastructure and set strategic direction on the allocation of financial resources that affect the quality and delivery of services provided to their communities.

AMO is updating the content of its existing online course on asset management (Cover Your Assets), which provides elected officials with fundamental information on asset management and how it can be used to inform local infrastructure investment decisions.



St. Marys Historic Town Hall Window Replacement

Investing in local heritage infrastructure helps strengthen our communities by creating and preserving spaces that bring people together. The Town of St. Marys is home to many historic structures, including its Town Hall built in 1891. The Town Hall is the centrepiece of the community’s heritage buildings, which give St. Marys its unique look, help attract tourists and foster a sense of community and belonging.

The windows at the Town Hall needed to be replaced as many dated back to the building’s original construction – meaning that they were more than 125 years old! The Town replaced or refurbished all windows, making sure to preserve the building’s heritage look while also improving its energy efficiency. Improvements to the Town Hall had a positive impact on 50 local businesses, many of which rely on tourism. The work also helps to ensure that this historic structure can continue to serve the Town for generations to come.

Sharing the Benefits of the Federal Gas Tax Fund

Communications in 2018

The federal Gas Tax Fund contributes to thousands of local infrastructure projects each year. From roads and bridges to water systems, recreation centres, public transit and more, the Fund empowers municipalities to invest in the infrastructure that people rely on – improving the quality of life in our communities.

It's up to municipal governments to share the benefits of local projects with residents, the media and members of parliament. AMO works directly with municipal staff and elected officials, as well as Infrastructure Canada, to support this work. Ontario's municipalities directed the Fund to more than 1,200 projects in 2018, providing ample opportunity to share our story.

As the communications landscape continues to evolve, AMO is increasingly turning to digital and social media to spread the word. Other communications activities include issuing news releases, hosting media events and participating in events and workshops. AMO also maintains a dedicated federal Gas Tax Fund website, www.gastaxatwork.ca, that is home to an online database of federal Gas Tax project information.

Making Headlines



Smoother trails in Waterloo's Research + Technology Park

News Release | Friday May 04, 2018

Multi-use trails in Waterloo's David Johnston Research + Technology Park are being improved thanks to funding from the Government of Canada through the federal Gas Tax Fund, the City of Waterloo and the University of Waterloo.



Work on 3.5 km of existing trails along Hagey Blvd. and Frank Tompa Dr. will include removing and replacing asphalt, and updates to intersections to improve accessibility. Work began in 2017 and residents should have access to the revamped trails by late fall 2018.

The total cost to resurface the trails will be about \$428,000 with \$162,000 coming from the federal Gas Tax Fund. The remaining \$266,000 is funded by the City of Waterloo and the University of Waterloo.

"Funding public infrastructure gives municipalities the building blocks they need



South Bruce uses the federal Gas Tax Fund to replace Donaldson Bridge

Town Crier | August 11, 2018

The Municipality of South Bruce has replaced Donaldson Bridge thanks in part to funding from the federal Gas Tax Fund.

Donaldson Bridge was closed to traffic in May 2018 and reopened in August 2018. The existing bridge structure was replaced with a new two lane driving platform allowing for better traffic flow.

The total cost of the bridge replacement was \$660,000 with more than \$350,000 coming from the federal Gas Tax Fund.

The Government of Canada is proud to contribute to the funding required for the replacement of the Donaldson Bridge. This project will reduce traffic congestion and improve safety for residents helping Canadians get to work on time and back home safely. stated The Honourable François Philippe Champagne Minister of

Bright lights and energy savings from LED upgrade

St. Catharines | July 11, 2018

The City's investment in LED street lights has paid off with brighter roads and improved energy consumption.



"The LED project is another example of the City embracing sustainable, cost-saving solutions," said Mayor Walter Sendzik. "The project is paying for itself in the savings we're experiencing and residents will see the benefits of improved lighting for many years to come. City staff and council will continue to pursue projects and funding that are beneficial for the environment, residents and the City."

City staff budgeted \$7 million for the project, but during installation it was discovered that many street light fixtures lacked in-line fusing, which is required under current industry standards. As a result, the cost to the contractor, Alctra Utilities, increased from \$4.9 million to \$5.6 million, and the total cost of the LED project came in at \$7.15 million. Of that amount, \$6.1 million was funded through the Capital Budget and Federal Gas Tax

London's historic Blackfriars Bridge officially reopens

Global News | December 1, 2018



The oldest river crossing in London, Ont., is officially back in business following an extensive restoration.

Hundreds of Londoners turned up to witness the reopening of the Blackfriars Bridge, which included a parade across the historic structure. "The excitement surrounding the opening of this bridge is truly palpable," said mayor-elect Ed Holder.

"It's a true testament to the history of London, and I couldn't be happier for the community of Blackfriars and the city as a whole."

For some, their connection to the bridge is much more personal.

"This bridge has been a part of our family history since my great-grandfather helped to build it many, many years ago," said Londoner Edward Avery.

Social Media

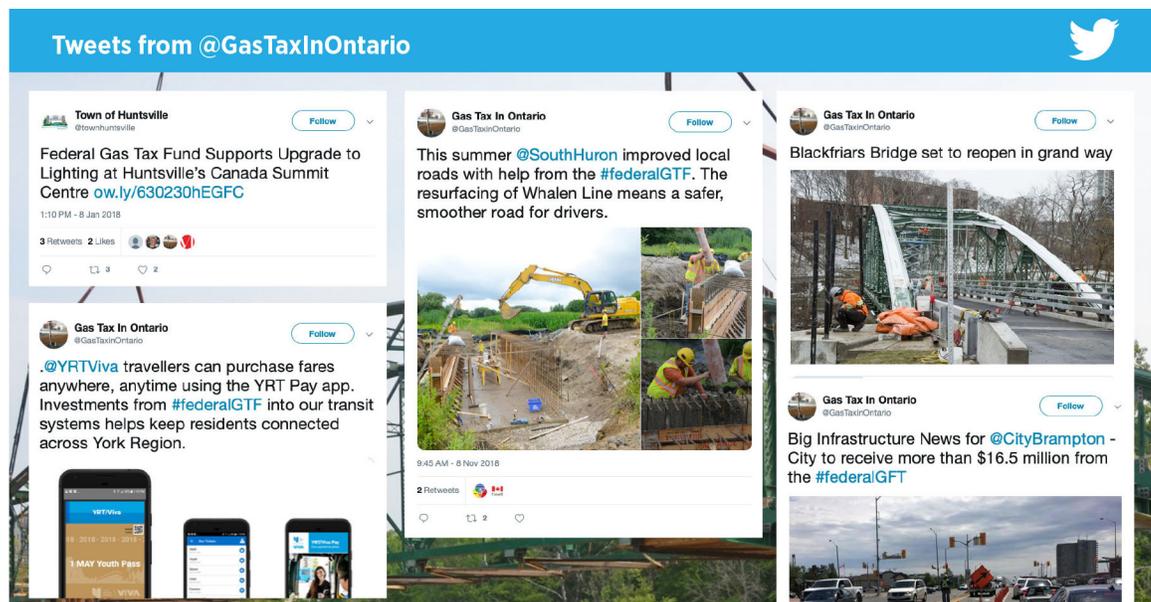
Social media has become one of the most effective ways to share the benefits of the federal Gas Tax Fund. About 90% of Canadians¹⁰ use the internet and more than 80% of Ontario's municipalities¹¹ actively use social media. Social platforms have naturally become a core part of AMO's work to share information.

AMO continues to post regularly on Twitter, [@GasTaxInOntario](https://twitter.com/GasTaxInOntario). 2018 social media results include:

111,000
organic impressions,
73.6% increase over
2017.

1,483
engagements
(replies, retweets, likes, etc.),
153% increase over 2017.

961
followers
(as of December 31, 2019),
3% increase over 2017.



 AMO recently launched its first-ever Instagram account, [@federalgastaxontario](https://www.instagram.com/federalgastaxontario). Instagram is an excellent platform for sharing photos and videos, allowing AMO to leverage the existing digital material to reach a new audience. Check back next year for an analysis of Instagram performance.

¹⁰ The Canadian Internet Registration Authority's 2018 Fact Book reports that 90% of Canadians use the internet.

¹¹ Redbrick Communications' 2017 Municipal Social Media Survey reports that 81% of Ontario municipalities use social media.

Videos

Video is an excellent way to profile federal Gas Tax projects – offering a real-life look at how investing in local infrastructure improves quality of life in our communities. Short videos can be uploaded directly to social media platforms, giving people more opportunities to watch and share.

AMO produced three videos in 2018:



Clearview Township's Transit Service

- 650+ views on Twitter and YouTube



New Water Meters in the Town of LaSalle

- 3,800+ views on Twitter, YouTube and Facebook



Oakville's Downtown Core Revitalization

- 950+ views on Twitter, YouTube and Instagram



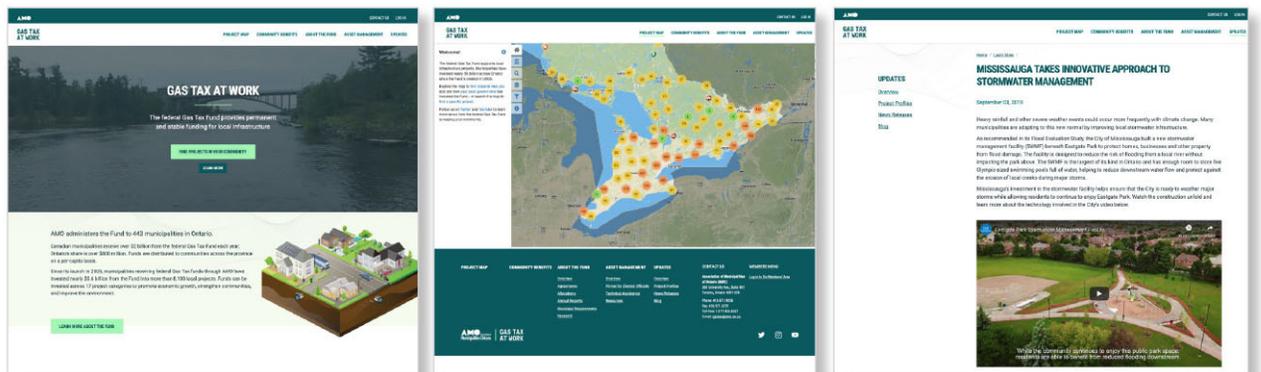
This is the first in a series of short videos that AMO is producing, adding to our existing database of 14 federal Gas Tax videos created since 2013. The videos are social media friendly and designed for sharing directly on Instagram, Twitter and Facebook for maximum viewership and engagement. With thousands of posts shared every second, competition for social media engagement is fierce. Shorter, more dynamic videos are more likely to capture attention.

News Releases and Media Events

Despite the focus on social and digital media, traditional media relations, including hosting media events and issuing news releases, is still a good way to get the word out. Local media coverage plays an important role in communicating construction starts and completion and highlighting local project benefits. In 2018 AMO worked with Infrastructure Canada and local governments to complete eight announcements in communities across Ontario, including the Town of Huntsville, City of Waterloo, Municipality of South Bruce, City of London and Russell Township.

Gas Tax at Work

AMO's dedicated federal Gas Tax website, www.gastaxatwork.ca features a unique mapping tool with information about exactly where and how the Fund is invested in Ontario's communities. In 2018, AMO began working on a complete website overhaul, including updating the mapping tool and giving the site an entirely new look and feel. The new site launched in spring 2019. AMO will share more details in the 2019 Annual Report.



Education

As an administrator of the Fund, AMO works directly with municipal governments to ensure that reporting and other requirements are met. AMO communicates program information through email, the WatchFile (AMO's weekly e-newsletter), at municipal education forums, by producing informational videos and through social media. Program information is always available on AMO's federal Gas Tax website, www.gastaxatwork.ca and our online reporting system includes detailed instructions.

AMO delivered a special education session at the 2018 AMO Conference in Ottawa, a gathering of hundreds of municipal elected officials and staff. AMO presented at several local events to talk about the program, including sector progress in asset management. In addition, AMO presented at the Municipal Finance Officers' Association (MFOA) and the Rural Ontario Municipal Administrators (ROMA) conferences in 2018.



Mississauga's Underground Stormwater Management Facility at Eastgate Park

Heavy rainfall and other severe weather events are occurring more frequently with climate change. Many municipalities are adapting to this new normal by improving local stormwater infrastructure.

As recommended in its Flood Evaluation Study, the City of Mississauga built a new stormwater management facility (SWMF) beneath Eastgate Park to protect homes, businesses and other property from flood damage. The facility is designed to reduce the risk of flooding from a local river without impacting the park above. The SWMF is the largest of its kind in Ontario and has enough room to store five Olympic-sized swimming pools full of water, helping to reduce downstream water flow and protect against the erosion of local creeks during major storms.

Gas Tax Awards



Marco Mendicino, Parliamentary Secretary to the federal Minister of Infrastructure and Communities, the Honourable François-Philippe Champagne, addresses AMO Conference delegates on August 21, 2019 in Ottawa.

The AMO Federal Gas Tax Awards celebrate projects that demonstrate excellence in the use of the federal Gas Tax Fund and honour the communities that administer them. Since 2008, 26 municipalities have received an award or honourable mention, representing communities of all sizes across Ontario:

- City of Hamilton
- Town of Ajax
- Durham Region
- Halton Region
- Frontenac County
- Town of The Blue Mountains
- City of Markham
- Town of Collingwood
- City of Cambridge
- Municipality of Wawa
- City of Mississauga
- City of Richmond Hill
- City of Port Colborne
- City of Barrie
- City of London
- Village of South River
- City of Stratford
- Town of Smooth Rock Falls
- Town of Perth
- City of Welland
- City of Guelph
- City of Waterloo
- City of St. Thomas
- Municipality of Kincardine
- Township of Clearview
- Town of LaSalle

Nominees are evaluated by AMO's Awards Committee, which considers the extent to which projects:

- **Advance national objectives** – by boosting productivity and economic growth, promoting a cleaner environment, or strengthening the community;
- **Support long-term planning** – by building capacity for planning and asset management, addressing long-term needs, or generating long-lasting benefits;
- **Address local needs** – by creating wide-ranging community benefits that meet the diverse needs of multiple residents and businesses; and
- **Demonstrate excellence** – in design or execution, by adopting an innovative, efficient or effective approach to address local needs and achieve outcomes.

The City of Vaughan's Civic Centre Resource Library



Vaughan's Civic Centre Resource Library (CCRL) is a captivating space that serves more than 20,000 people each month. Home to more than 70,000 books, the library provides a dedicated space for community learning, gathering, creating and celebration.

Vaughan invested the federal Gas Tax Fund in the building's energy-efficient components, which helped it achieve a LEED Silver certification. Energy-saving features include LED and motion sensor lighting, efficient mechanical and electrical systems, high-performance insulation and windows, drought tolerant landscaping, low-flow plumbing, roofing that reduces heat loss and more.

Marco Mendicino, Parliamentary Secretary to the federal Minister of Infrastructure and Communities, presented the award to Tim Simmonds, Vaughan's Interim City Manager at the annual AMO Conference in Ottawa.

The project was featured in a [video](#) released at the Awards ceremony.



Canadians need recreational places where they can learn and play. Vaughan has demonstrated its leadership in its use of the federal Gas Tax Fund to meet the specific needs of its community. Upgrades to the Civic Centre Resource Library will ensure residents will continue to benefit from this important hub for generations to come.

- Marco Mendicino, Parliamentary Secretary to the federal Minister of Infrastructure and Communities, the Honourable François-Philippe Champagne



The Civic Centre Resource Library is an exceptional project that has redefined traditional expectations of libraries. Through its beautiful and interesting architecture, warm and welcoming interior, thoughtful and engaging programming, as well as its innovative environmental features, this award-winning building is a highly sought-after destination for every citizen. This project demonstrates our commitment to building a dynamic and engaging city for the future."

- The Honourable Maurizio Bevilacqua, P.C. Mayor, City of Vaughan



From left to right: Jamie McGarvey, AMO President, Tim Simmonds, Interim City Manager at the City of Vaughan, Marco Mendicino, Parliamentary Secretary to the federal Minister of Infrastructure and Communities.





COMMUNITY ENERGY SYSTEMS



Red Lake's Energy Efficient Upgrades

Using less energy is good for the environment and for municipal budgets. Inefficient energy systems consume much more than they should. Outdated heating systems are a common culprit. The Municipality of Red Lake reduced its consumption, improved efficiency and saved money by replacing or upgrading energy systems at three local facilities:

Cochenour Arena

The Cochenour Arena is a modern facility that is home to local hockey teams and a figure skating club. The municipality converted the Arena's hot water tank to a natural gas system – cutting the arena's fuel consumption by 25%.

Reservoir Pumping Station

The Reservoir Pumping Station holds most of Red Lake's treated water and is an integral part of the area's clean drinking water system. The facility's inefficient, expensive forced air electric heating system was replaced with a natural gas boiler system, which is expected to cut energy consumption by 17.5%.

Red Lake Public Library

Geothermal heat pumps use electricity and the earth's thermal energy. When the pump at the local public library required emergency replacement, the municipality installed a new one, keeping operating costs and energy consumption low.

Risk Management and Compliance

AMO's Risk Management Framework

The Administrative Agreement establishes terms and conditions on the use of federal Gas Tax funds. AMO uses a risk-based approach that minimizes municipal administrative costs and recognizes municipalities as a mature order of government to monitor compliance with these requirements. The approach is defined by AMO's risk management framework.

The framework combines policies, plans, processes and education. These components collectively state AMO's goals and objectives pertaining to risk management, describe responsibilities and procedures for managing risk, and guide the development of training materials for municipal staff managing federal Gas Tax funds. The framework is reviewed annually. Components evolve as the framework matures.

Assessing Risk

Municipalities complete a questionnaire when reporting their use of federal Gas Tax funds to AMO. The questionnaire asks if specific financial policies and standard operating procedures relevant to administration of the Fund have been implemented. Sample policies and procedures are available to municipalities through AMO's online federal Gas Tax reporting tool. Responses to the risk management questionnaire are used to assess compliance risks and target AMO's efforts to manage risks. See Part II of this report for a copy of the 2018 questionnaire.

Monitoring Compliance

At least 10% of municipalities receiving federal Gas Tax funds through AMO are selected each year for a compliance audit. Municipalities are randomly selected by AMO's auditor, Grant Thornton LLP, in accordance with established selection criteria. Audits are completed by Grant Thornton LLP or Baker Tilly KDN LLP.

Compliance audits confirm that terms and conditions on municipalities' use of federal Gas Tax funds, as set out in the Municipal Funding Agreement, are met. Auditors additionally attest to the accuracy of responses to the questionnaire described above. Summaries of the compliance audits completed for the 44 municipalities selected in 2018 are available in Part II of this report.

AMO's Compliance Audit

The Administrative Agreement also establishes terms and conditions for AMO's administration of the Fund. A compliance audit is conducted each year to confirm that AMO has fulfilled these requirements.

The compliance audit for the year ending December 31, 2018 was completed by Grant Thornton LLP. The audit confirms that AMO has complied with terms and conditions set out in the Administrative Agreement. A copy of the audit is included in Part II of this report.



Renewal of outdoor swimming area at Terrace on the Tay in the Town of Perth.

Appendix A:

Project Results Reported in 2018

Investment in Completed Projects

Municipalities completed 681 infrastructure projects in 2018. The table below illustrates the distribution of these projects – and the funds that supported them – across project categories.¹²

Category	Completed Projects	Cumulative Federal Gas Tax Investment	Cumulative Project Costs
 Brownfield Redevelopment	2	\$ 608,000	\$ 2,154,764
 Community Energy Systems	32	17,744,190	113,274,336
 Culture	5	1,141,789	5,359,374
 Disaster Mitigation	1	875,327	881,400
 Drinking Water	20	17,207,557	58,170,380
 Local Roads and Bridges	492	390,719,674	757,136,971
 Public Transit	27	115,281,990	142,387,054
 Recreation	38	12,111,899	32,545,068
 Regional and Local Airports	3	1,103,225	6,037,761
 Short-line Rail	1	215,000	1,430,000
 Solid Waste	8	19,632,050	52,979,815
 Tourism	2	33,002	40,051
 Wastewater	50	26,749,970	87,940,520
Total	681	\$603,423,674	\$1,260,337,494

¹² Cumulative federal Gas Tax investment is shown to the end of December 31, 2018 – but financing is ongoing for 36 of the 681 projects that completed construction in 2018.

Project Results

Municipalities report results achieved by infrastructure projects supported by the federal Gas Tax Fund when construction is completed. Results achieved by the 681 infrastructure projects that completed construction in 2018 are described in the tables below.¹³

BROWNFIELD REDEVELOPMENT	Projects	Total
Area remediated, decontaminated or redeveloped (ha)	2	0.4
Volume of contaminated soil removed (m ³)	1	2,150

COMMUNITY ENERGY SYSTEMS	Projects	Total
Number of buildings retrofitted	16	70
Number of buildings built with energy-efficient materials or systems	4	4
Number of LED street lights installed	7	35,331
Number of new or upgraded municipal electric vehicle charging stations	2	148
Number of new or upgraded solar power systems in municipal buildings	1	200
Reduction in annual energy consumption (GWh)	25	16
Reduction in annual fossil fuel consumption (ML)	4	56
Reduction in annual greenhouse gas emissions (tonnes of CO ₂ e)	3	9

CULTURE	Projects	Total
Number of new, renovated or upgraded arts facilities	2	2
Number of new, renovated or upgraded museums	1	1
Number of renovated heritage sites or buildings	2	2
Increase in number of cultural events held annually	1	2
Number of businesses positively affected	3	82

DRINKING WATER	Projects	Total
Length of new watermains (km)	2	2
Length of repaired, rehabilitated or replaced watermains (km)	8	11
Reduction in average daily water leakage (ML)	2	501
Reduction in days in which boil water advisory was issued in a year	1	95
Reduction in annual number of watermain breaks	5	28
Increase in number of properties connected to fire hydrants and/or with fire protection	2	85
Number of residents with access to new, rehabilitated or replaced water distribution pipes	8	4,384
Reduction in number of annual adverse water quality test results	2	13
Volume of drinking water treated to a higher standard (ML)	2	854

¹³ Quantitative results were not available for ten of the 681 infrastructure projects that completed construction in 2018.

LOCAL ROADS AND BRIDGES	Projects	Total
Local Roads		
Length of new paved roads and gravel roads converted to paved roads (lane-km)	36	150
Length of new unpaved roads (lane-km)	1	14
Length of rehabilitated unpaved roads (lane-km)	44	430
Length of rehabilitated or replaced paved roads (lane-km)	324	2,954
Length of roads with improved drainage (lane-km)	126	897
Increase in length of paved roads rated as good and above (lane-km)	296	2,717
Increase in length of unpaved roads rated as good and above (lane-km)	38	203
Increase in capacity of sand or salt storage sites (tonnes)	1	2,900
Number of intersections with advanced traffic management systems	10	44
Number of residents with access to new, rehabilitated or replaced roads	125	1,277,220
Number of residents with improved access to highways or neighbouring municipalities	77	822,776
Bridges and Culverts		
Number of rehabilitated or replaced bridges	53	89
Number of rehabilitated or replaced culverts	29	65
Increase in surface area of bridges with condition of the primary component rated as good and above (m ²)	38	20,788
Increase in surface area of culverts with condition of the primary component rated as good and above (m ²)	21	2,063
Surface area of rehabilitated or replaced bridges (m ²)	48	27,104
Surface area of rehabilitated or replaced culverts (m ²)	27	4,837
Number of residents with access to new, rehabilitated or replaced bridges	30	608,222
Number of residents with access to new, rehabilitated or replaced culverts	14	36,728
Active Transportation		
Length of new bike lanes (km)	5	37
Length of new sidewalks (km)	16	16
Length of new trails (km)	10	26
Number of rehabilitated or replaced pedestrian bridges	2	2
Length of rehabilitated or replaced bike lanes (km)	1	3
Length of rehabilitated or replaced sidewalks (km)	15	31
Length of rehabilitated or replaced trails (km)	7	8
Surface area of new pedestrian bridges (m ²)	1	180
Surface area of rehabilitated or replaced pedestrian bridges (m ²)	1	51
Number of residents with access to new, rehabilitated or replaced bike lanes, sidewalks, hiking and walking trails, and/or pedestrian bridges	33	1,510,444

PUBLIC TRANSIT	Projects	Total
Number of new conventional buses	3	15
Number of new para transit vehicles	1	2
Number of rehabilitated, refurbished or replaced conventional buses	2	18
Number of rehabilitated, refurbished or replaced para transit vehicles	1	1
Increase in number of accessible vehicles	1	7
Increase in number of accessible transit facilities	3	3
Average increase in annual number of regular service passenger trips on conventional transit per capita	2	2
Average increase in annual revenue vehicle kilometres per capita	3	2
Decrease in average age of fleet (%)	3	7
Number of residents with improved access to transit facilities	2	1,304,492
Number of transit facilities with accessibility or service upgrades/enhancements	3	102
Number of transit vehicles with accessibility or service upgrades/enhancements	3	223

RECREATION	Projects	Total
Number of new, renovated or rehabilitated comfort stations	3	4
Number of new, renovated or rehabilitated picnic shelters	4	4
Number of new, renovated or rehabilitated playground structures	7	26
Number of new, renovated, rehabilitated or upgraded arenas	12	16
Number of new, renovated, rehabilitated or upgraded community centres	8	8
Number of new, renovated, rehabilitated or upgraded fitness facilities	2	2
Number of new, renovated, rehabilitated or upgraded sports fields	7	22
Number of new, renovated, rehabilitated or upgraded sport-specific courts	3	6
Number of new, renovated or upgraded public swimming pools	6	6
Increase in annual number of visitors to the community	4	9,903
Increase in annual number of registered users	11	16,316
Capacity of new, renovated, rehabilitated or upgraded fitness facilities	1	250
Capacity of new, renovated, rehabilitated or upgraded arenas	8	7,311
Capacity of new, renovated, rehabilitated or upgraded community centres	5	3,807
Number of businesses positively affected by the investment in recreational infrastructure	8	77
Number of residents who will benefit	23	1,081,095

REGIONAL AND LOCAL AIRPORTS	Projects	Total
Increase in number of annual aircraft take-offs or landings at the airport	3	7,209
Number of businesses positively affected	3	243

SHORT-LINE RAIL	Projects	Total
Increase in quantity of cargo shipped annually (tonnes)	1	7,800
Number of businesses positively affected	1	2

SOLID WASTE	Projects	Total
Number of new garbage or recycling trucks	1	1
Number of rehabilitated or expanded landfill facilities	2	2
Increase in number of households participating in recycling collection	1	898
Increase in total waste collected, disposed in landfills, incinerated and diverted from landfills annually (tonnes)	1	506

TOURISM	Projects	Total
Increase in annual number of visitors to the community	1	3,500
Number of businesses positively affected	2	52

WASTEWATER	Projects	Total
Length of new sanitary sewers (km)	12	6
Length of new stormwater sewers (km)	15	7
Length of rehabilitated or replaced sanitary sewers (km)	17	12
Length of rehabilitated or replaced stormwater sewers (km)	11	5
Increase in serviced area protected by green infrastructure (ha)	1	1
Increase in number of residents serviced by stormwater/sanitary infrastructure	11	23,457
Reduction in energy used by treatment system per ML of wastewater treated (kWh)	1	2
Reduction in annual number of sanitary sewer backups	8	35

Appendix B:

Financial Statements



2018 Financial Statements - AMO Year End Balance

December 31, 2018

	2018	2014 - 2018
Opening Balance	\$1,116,006	
Revenues		
Received from Canada	\$649,940,923	\$3,083,376,205
Interest Earned	\$341,750	\$1,457,756
Net	\$650,282,673	\$3,084,833,961
Expenditures		
Transferred to Municipalities	\$(646,691,218)	\$(3,084,204,170)
Administration Costs	\$(3,249,705)	\$(15,362,240)
Net	\$(649,940,923)	\$(3,099,566,410)
Closing Balance	\$1,457,756	

2018 Financial Statements - Municipal Aggregate Annual Expenditure Report

December 31, 2018

	2018	2014-2018
Opening Balance	\$781,773,844	
Revenues		
Allocations Received from AMO	\$646,691,218	\$3,083,706,008
Proceeds from the Disposal of Assets	\$65,000	\$201,488
Interest Earned	\$15,468,120	\$69,596,584
Net	\$662,224,338	\$3,153,504,080
Transfers		
In	\$41,221,677	\$192,048,150
Out	\$(41,221,677)	\$(192,048,150)
Net	-	-
Expenditures on Eligible Projects		
Broadband Connectivity	-	\$(25,864)
Brownfield Redevelopment	\$(367,905)	\$(5,697,411)
Capacity-Building	\$(9,356,941)	\$(39,698,710)
Community Energy Systems	\$(16,267,013)	\$(92,395,767)
Culture	\$(2,174,308)	\$(5,767,999)
Disaster Mitigation	\$(1,593,780)	\$(4,668,160)
Drinking Water	\$(15,520,096)	\$(79,066,814)
Local Roads and Bridges	\$(395,557,837)	\$(1,860,353,658)
Public Transit	\$(99,879,589)	\$(574,281,753)
Recreation	\$(23,232,037)	\$(59,359,091)
Regional and Local Airports	\$(196,165)	\$(3,327,499)
Short-line Rail	\$(13,775)	\$(215,000)
Short-sea Shipping	-	-
Solid Waste	\$(20,946,301)	\$(112,434,925)
Sports	\$(589,037)	\$(2,293,820)
Tourism	\$(424,286)	\$(1,390,580)
Wastewater	\$(27,685,197)	\$(173,313,063)
Net	\$(613,804,268)	\$(3,014,290,114)
Closing Balance	\$830,193,914	



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www.infrastructure.gc.ca

Photography: Thank you to all of the municipalities that contributed photos of their local infrastructure projects.
Others taken by Rick Chard, www.rickchard.com