



400 Clyde Road, P.O. Box 729 Cambridge, ON N1R 5W6

Phone: 519.621.2761 Toll free: 866.900.4722 Fax: 519.621.4844 Online: www.grandriver.ca

December 20, 2024

Stephen O'Brien, City Clerk
City of Guelph
1 Carden Street
Guelph, ON N1H 3A1

Dear Stephen O'Brien

Re: 2025 Grand River Conservation Authority Municipal Apportionment and Budget Vote Meetings

Please be advised that the General Membership Meeting of the Grand River Conservation Authority (GRCA) will be held on January 24, 2025, at 9:30 a.m., to consider approval of the 2025 Municipal Apportionment. In addition, the Annual General Meeting of the GRCA will be held on Friday, February 28, 2025, at 9:30 a.m., to consider approval of the 2025 Budget.

Attached is the most recent draft of the 2025 Budget, which was presented to the GRCA General Membership on October 22, 2024. Based on board direction to staff, this draft budget includes a Total Municipal Apportionment of \$13,757,000 which represents a 3.5% increase over 2024. The Municipal Apportionment, if approved, will be apportioned to watershed municipalities on the basis of "Modified Current Value Assessment" as defined in Ontario Regulation 402/22: Budget and Apportionment.

The attached draft 2025 Budget outlines the programs and services of the Grand River Conservation Authority and how those programs are expected to be funded in 2025. Also included is a calculation of the 2025 Municipal Apportionment for participating municipalities. Should you have any questions concerning the draft Budget or the Municipal Apportionment, please contact the undersigned.

Yours truly,

A handwritten signature in black ink that reads "KArmstrong". The signature is written in a cursive, flowing style.

Karen Armstrong,
Deputy CAO and Secretary-Treasurer

Grand River Conservation Authority

Report number: GM-10-24-87

Date: October 25, 2024

To: Members of the Grand River Conservation Authority

Subject: Budget 2025 – Draft #1

Recommendation:

THAT Report Number 10-24-87 – Budget 2025 - Draft #1 be approved for consultation purposes, circulated to all participating municipalities, and posted to the GRCA website.

THAT staff be directed to forward correspondence regarding the Minister's direction to freeze planning and regulations user fees to the Minister of Natural Resources and Forestry.

Summary:

This report summarizes the first draft of the 2025 Budget. The final budget for 2025 will be presented for approval at the February 28, 2025 Annual General Meeting. See Budget 2025 Timetable (Appendix A) for additional details on budget timelines.

Budget 2025-Draft #1 reflects the continuation of programs and services delivered in 2024 and maintains breakeven results. Total draft expenditures for 2025 are \$37,907,688 (2024: \$36,902,214). Preliminary budget financial figures are outlined in Appendix G which includes the Statement of Operations and detailed Program and Services statements. The individual programs and services budgets have been categorized as Operating, Major Maintenance and Equipment, and Special projects.

Grand River Conservation Authority (GRCA) programs and services are funded by:

- Municipal Apportionment
- Municipal Funding as per Memorandum of Understandings (MOUs)
- Other Municipal Funding (by special agreements)
- Provincial and Federal Grants
- Self-Generated Revenue
- Funding from Reserves

Overall, the municipal funding request has been increased by 3.5% (or \$465,000) to \$13,757,000 in 2025. For a breakdown of municipal funding by Category 1, 2, and general operating expenses see Appendix C "Budget 2025 Municipal funding breakdown".

As required under *O.Reg.687/21 Transition Plans and Agreements for Programs and Services Under Section 21.2.2 of the Act*, the GRCA has developed an Inventory of Programs and Services based on the categories identified in the Regulation. These categories include: (1) Mandatory, (2) Municipally requested, (3) Other (Authority determines are advisable), and General Operating Expenses.

Appendix B "Programs & Services Inventory" outlines the expenditures and funding sources applicable to each category, along with the reallocation of program surplus between programs and services.

Appendix D "Summary of Municipal Apportionment" details the municipal apportionment and Memorandum of Understanding (MOU) funding requests by participating municipalities.

TABLE A -BUDGET 2025 EXPENDITURES

	2025	2024	Increase/(decrease)
<u>EXPENDITURES</u>			
Operating Expenses	\$30,904,688	\$30,098,214	\$806,474
Capital Expenses	\$6,053,000	\$4,674,000	\$1,379,000
Special Projects	\$950,000	\$2,130,000	(\$1,180,000)
TOTAL	\$37,907,688	\$36,902,214	\$1,005,474

Note: Use of the term capital expenses for spending that is funded with municipal apportionment refers to major maintenance, water control structure studies, or water management equipment.

Report:

A. CONSERVATION AUTHORITIES ACT - NEW REGULATIONS Jan 1, 2024

The Conservation Authorities Act (CA Act) outlines three categories of programs and services: (1) Mandatory, (2) Municipally requested, and (3) Other (Authority determines are advisable).

O. Reg. 402/22 - Budget and Apportionment defines “general operating expense or capital cost” as an operating expense or capital cost that is not related to the provision of a program or service that an authority provides. The regulations require that these costs be identified separately, and municipal funding be apportioned using Modified Current Value Assessment (MCVA).

O. Reg. 402/22 requirements came into force for the 2024 budget process. See Appendix A – Budget 2025 Timetable for timeline details. This regulation outlines Four Phases to the budget process

- Phase 1: Categorizing revenue and expenses as per the categories listed above, and amounts of municipal apportionment
- Phase 2: Board approval of draft budget for consultation (vote required), distribution to participating municipalities, and posting on the GRCA’s Governance section on the website. Consultation with municipalities will occur as required.
- Phase 3: Board apportionment approval process (weighted vote required)
- Phase 4: Final budget approval process (vote required)

B. OPERATING BUDGET

In general, the 2025 budget assumes the same level of program and service delivery as provided in 2024. Any exceptions to specific program areas are included in the commentary below as applicable.

(a) Resource Planning

- Resource Planning fee revenue declined in 2024 and therefore this draft of the budget reduced revenue by \$70,000.
- Compensation and benefits costs reduced by \$70,000 to recognize vacancy, rate savings which have occurred historically.

(b) Residential Property Rental Program

- The Residential Property Rental Program is in the process of winding down. The budgeted 2025 revenue of \$115,000 assumes no decrease in occupancy during 2025.
- The budgeted net result for this program is a \$28,000 surplus.

(c) Outdoor Environmental Education

- Negotiations with school boards for 2024/25 contracts have been completed. The first draft of the budget assumes that 2024/25 school contracts will be extended for the 2025/26 school year. This draft does not include any community or day camp program delivery. Decisions regarding the future format and scope of the Outdoor Environmental Education program will be incorporated into future budget drafts as applicable.

(d) Conservation Areas

- Conservation Area 2025 budgeted revenue of \$11,200,000 is approximately \$1,000,000 less than projected revenue of \$12,200,000 for 2024.
- Operating expenses have been increased by \$500,000.
- Conservation Area program and services expenses have been expanded to include 100% of Manager of Conservation Area Operations, 50% of Luther Marsh operations, and 100% of hazard tree management in the Conservation Areas. The funding for these three additional components is being funded with surplus from other Category 3 programs. These expenses have been increased by \$34,000 (from \$510,000 to \$544,000)
- The Conservation Areas budget excludes any allocation for corporate services overhead expenses.
- The revenue and cost assumptions will be revisited once actuals for the full 2024 season are available. Any adjustments to operating revenue or expenses will be the transfer to/from the Conservation Areas Reserve.

(e) Investment Income

- Income increased \$100,000 due to higher interest being earned on cash balances.

(f) Section 39 Funding

- It is assumed that there will no cutbacks in the provincial Section 39 grant for the period April 1, 2025 to March 31, 2026 and therefore the Section 39 grant amount is anticipated to remain at \$449,688.

(g) Municipal Apportionment Funding

- The 2025 Budget includes \$12,705,000 of funding for Category 1 Mandatory Programs and General Operating Expenses along with \$1,052,000 for Category 2 MOU Programs for a total of \$13,757,000 which is a \$465,000 (or 3.5%) increase over the 2024 Apportionment of \$13,292,000.

(h) Surplus Assumption

- The draft budget assumes a \$100,000 surplus carry forward from 2024. If additional surplus is applicable, staff will recommend that it be incorporated in the final budget and primarily used for non-recurring expense demands (i.e. consulting, professional development, and other administrative costs).

(i) Transition Reserve (created in 2021)

- The purpose of the reserve is to fund expenditures related to the transitioning of the GRCA to new provincial regulations requirements and/or fund costs related to managing expenses impacted by COVID-19 or revenue losses due to COVID-19. As at December 31, 2023, the reserve balance is approximately \$2.6 million.
- The strategy for Budget 2025 draft #1 is to utilize the transition reserve to fund one staff position (\$100,000) and to fund the Outdoor Environmental Education program deficit (\$353,000).

(j) Compensation and Benefits and Staffing:

- The 2025 draft budget includes a 5% increase for compensation and benefits which allows for a general wage increase, grid steps within wage scales, market adjustments, and benefit cost increases. One finance position has been eliminated from the budget. One administrative position is being added to the budget.

(k) Source Protection Program

- The province has identified that this program is considered a Category 1 mandatory program that is required to be delivered by Conservation Authorities. The GRCA has a contract for the period April 1, 2024 to March 31, 2027 (3 years). The 2025 budget reflects spending requirements in accordance with the contract.

C. CAPITAL & MAJOR MAINTENANCE BUDGET

(a) Major Maintenance Spending Water Control Structures

- The budget is set at \$3,000,000. Any increases in spending required can be funded with the Water Control Structures reserve and/or the Land Sale Proceeds reserve. Government funding included in budget 2025 relates to provincial Water and Erosion Control Infrastructure (WECI) funding which is subject to provincial approval of projects. Changes to this budget line will not impact the request for municipal funding. Any additional spending will be funded with WECI funding or reserves.

(b) Capital Spending Conservation Areas

- The budget is set at \$2,000,000. This spending is budgeted to be funded with \$1,500,000 of fee revenue and \$500,000 from the conservation area reserve. Future budget drafts will be revised as capital projects are prioritized. Any increases in budgeted spending will be facilitated by either increased revenue or use of the conservation area reserve. Any decrease in budgeted expenses would be offset by a transfer to the conservation reserve.

(c) Water Monitoring Equipment and Flood Forecasting and Warning Expenses

- The budget is being held constant at \$300,000. The gauge reserve will be used to fund \$100,000 of total costs and the remaining costs will be funded with Category 1 Municipal Apportionment funding.

(d) Information Systems and Motor Pool

- Costs of \$429,000 for Information Systems and \$324,000 for Motor Pool represent the costs not funded through internal cost allocations to programs and services and are funded through the IS reserve and MP reserve respectively. See Appendix G 'P&S #16 - Supplemental Information – IS and MP' for detailed expense information.

D. SPECIAL PROJECTS

(a) Special projects do not rely on Municipal Apportionment funding.

(b) This draft of the budget only includes items that are known or highly likely to be undertaken and a cost can be estimated. At present, the budget includes \$950,000 in spending. By the time the 2025 budget is finalized, special project spending, along with matching revenue, is expected to increase as projects are approved and carryover amounts are confirmed.

(c) The \$950,000 in special projects included in this draft budget are:

- \$800,000 Rural Water Quality Capital Grants
- \$45,000 Brant/Brantford Children's Water Festival
- \$35,000 Mill Creek Rangers Project
- \$70,000 Species at Risk

(d) New Guelph Lake Nature Centre Building

This project is anticipated to be completed by end of 2024. The final budget draft may incorporate costs if the project is not completed. Funding will be provided by donations and may potentially require the use of GRCA reserves.

E. RESERVES

For 2025, reserves are budgeted to decrease by \$826,500. Significant budgeted drawdowns to reserves include: \$750,000 for Water Control Major Maintenance projects, \$500,000 for Conservation Area capital projects, \$353,000 to fund the Environmental Education deficit, \$270,000 to fund two staff positions, \$429,000 for Information Systems, and \$324,000 for Motor Pool. See Appendix E 'Summary of Reserves' for details of reserve movements budgeted for 2025. Interest income of \$2,050,000 is expected to be transferred into reserves. The use of reserves is integral to GRCA operations. The GRCA sets aside certain funds to reserves (i.e. Land Sale Proceeds, Hydro Revenue, Interest Earned on Reserves) in order to be able to draw upon these reserves at a later date in accordance with either legislative mandates and/or board-approved use. The Programs & Services Inventory expenditures includes \$66,500 in transfer of Hydro revenue to the capital reserve (Appendix B).

Reserves can be viewed as:

- Planned savings set aside for future capital projects (facilitates smoothing of funding requests)
- Surpluses set aside for future operating or capital needs (i.e. Conservation Area revenue in excess of budget)
- Contingency funds for unplanned expenditures
- Legislated amounts to be used in accordance with regulations (i.e. land sale proceeds)

A detailed report on reserves will be presented at the November 22, 2024 meeting.

F. CATEGORY 2 – WATERSHED SERVICES

The programs and services included under watershed services are:

- Subwatershed Studies
- Conservation Services
- Water Quality
- Water Quality - Wastewater Optimization Program
- Water Quality - Groundwater Resources
- Watershed Sciences and Collaborative Planning

See Appendix F 'Budget 2025 Category 2 - Watershed Services Program Breakdown'

All participating municipalities entered into a Memorandum of Agreement with the GRCA to provide the above listed services.

G. MUNICIPAL APPORTIONMENT

Where municipal funding is applicable, namely, Category 1, 2, and General Operating Expenses, the methodology of apportionment used is Modified Current Value Assessment (MCVA) on the basis that there is a watershed benefit for all participating municipalities from the programs and services. See Appendix D 'Budget 2025 Summary of Municipal Apportionment' for details.

The methodology for calculating the MCVA and distributing apportionment is outlined in *O. Reg. 402/22 Section (7)*. Five-year agreements with participating municipalities for Category

2 programs and services outline that net costs be allocated same as Category 1, namely, the MCVA method.

OTHER MAJOR ASSUMPTIONS

- (a) Cottage Lot Rental Program revenue increased by 2.0%.
- (b) Total Insurance expense increased by 5% or \$35,000 to reflect 2024 rate increases and projected 2025 rate increases.
- (c) Total Property Tax expense increased 3% or \$15,000.
- (d) Administrative expense related to computer charge-out rates increased 7% or \$100,000
- (e) Other Operating expenses increased between 0% and 3% as applicable.
- (f) Motor Pool charge-out rates held constant.

H. SIGNIFICANT OUTSTANDING BUDGET ITEMS

- (a) Year 2024 Carry forward Adjustments
2024 Surplus carry forward - this draft of the 2025 Budget assumes a \$100,000 surplus carryover from year 2024. The actual "2024 Net Surplus" will be incorporated into the 2025 budget.
- (b) 2024 Special Projects carry forward
Any projects commenced in year 2024 and not completed by December 31, 2024 will be carried forward and added to Budget 2025 (i.e. both the funding and the expense will be added to Budget 2025 and therefore these adjustments will have no impact on the breakeven net result).
- (c) Water Control Structures Major Maintenance Expenditures
A final determination of the amount of spending to be added to the Budget 2025 (i.e. unspent amounts from 2024, new projects) will be made, including use of reserves for 2025 projects. Any decisions to increase spending should not impact the general municipal apportionment request but would be funded with reserves, WECl funding, and/or new funding sources, as applicable.
- (d) Conservation Area Revenue and Expenses
Final revenue, operating, and capital expense figures are to be determined following the year-end actuals review.
- (e) Outdoor Environmental Education
Final revenue and operating expense figures are to be determined following further information on program delivery developments.

The following are attached:

- Appendix A: Budget 2025 Timetable
- Appendix B: Budget 2025 Program and Services Inventory
- Appendix C: Budget 2025 Municipal Funding Breakdown
- Appendix D: Budget 2025 Summary of Municipal Apportionment
- Appendix E: Budget 2025 Summary of Reserves
- Appendix F: Budget 2025 Category 2 - Watershed Services Program breakdown
- Appendix G: Statement of Operations & Detailed Programs and Services Statements

Financial Implications:

Budgeted spending for 2025 is \$37,857,688 (2024: \$36,902,214) before transfer of \$66,500 to reserves. This first draft of the budget includes a municipal apportionment (levy) increase of \$465,000 (or 3.5%).

The main budgetary challenges faced by the GRCA are:

- Cost pressures created by the economic environment including inflation, supply chain issues, and labour force shortages.
- Conservation Area operating revenue is impacted by fluctuations in consumer demand and weather conditions which are difficult to predict.
- Aging infrastructure in the Conservation Areas and Nature Centre facilities.
- Increased demands on managing passive lands (i.e. land use decisions, hazard tree management, trespassing, infrastructure).
- Keeping pace with digital innovation and technological advancements.

Other Department Considerations:

None

Prepared by:

Sonja Radoja
Manager of Corporate Services

Karen Armstrong
Deputy CAO/Secretary-Treasurer

Approved by:

Samantha Lawson
Chief Administrative Officer

Budget 2025 Timetable

Appendix A

September 27, 2024:	Timelines and Preliminary Considerations
October 25, 2024:	Draft Budget #1 to General Meeting and Board approval of the draft budget for consultation purposes
November 2024:	Distribute Draft Budget #1 to Participating Municipalities and post it on the GRCA website in the Governance section
Nov & Dec 2024:	Consultation with Participating Municipalities as requested
December 13, 2024:	Board Motion to send 30 days' notice to Participating Municipalities of Municipal Apportionment Vote at January 26, 2024 General Meeting
December 20, 2024:	Send Notice to Participating Municipalities of Municipal Apportionment Vote and include apportionment amounts and most recent draft Budget
Jan 24, 2025:	Draft Budget #2 to General Meeting and Municipal Apportionment Vote – weighted majority and recorded. Once approved, distribute to Participating Municipalities.
Feb 28, 2025:	Final 2025 Budget Vote – weighted majority (as per by-law) and recorded. Once approved, distribute to Participating Municipalities, post on the GRCA website, and send to MNRF

Grand River Conservation Authority

PROGRAMS AND SERVICES INVENTORY
BUDGET 2025

Programs & Services Inventory		TOTAL EXPENDITURES (includes transfers to reserves)	MUNICIPAL APPORTIONMENT/ Cat 2-MOA FUNDING	MUNICIPAL- OTHER	SELF-GENERATED REVENUE	PROVINCIAL & FEDERAL GRANTS	Funding from RESERVES	Programs & Services SURPLUS allocation	TOTAL REVENUE (after P&S surplus allocation)	NET RESULT
CATEGORY 1	Watershed Management	1,028,100	915,600			37,500	75,000		1,028,100	-
	FFW & Flood Plain Mapping	1,291,000	1,101,662			164,338	25,000		1,291,000	-
	Water Control Structures	5,490,700	2,785,350			1,735,350	970,000		5,490,700	-
	Resource Planning	2,747,600	1,823,600		924,000				2,747,600	0
	Conservation Lands Management	2,981,900	2,739,900		42,000		200,000		2,981,900	0
	Source Protection Planning	780,000	-			780,000			780,000	-
	Total Category 1	14,319,300	9,366,112		966,000	2,717,188	1,270,000	-	14,319,300	0
			65%	0%	7%	19%	9%	0%	100%	
General Operating	General Operating Expenses (note 5)	4,668,688	3,338,888		350,000		818,000	161,800	4,668,688	-
			72%	0%	7%	0%	18%	3%	100%	
CATEGORY 2	CATEGORY 2 Watershed Services	1,973,000	1,052,000	850,000	-	70,000	1,000		1,973,000	-
			53%	43%	0%	4%	0%	0%	100%	
CATEGORY 3	Burford Tree Nursery & Planting Services	1,012,400			680,000			332,400	1,012,400	-
	Conservation Services (Special Projects)	166,200		10,000	35,000	65,000		56,200	166,200	-
	Outdoor Environmental Education	953,000			600,000		353,000	-	953,000	-
	Property Rentals	1,109,700			3,130,000			(2,020,300)	1,109,700	-
	Hydro Production	162,000			530,000			(368,000)	162,000	-
	Conservation Areas	12,316,000			11,271,000		501,000	544,000	12,316,000	-
	Administrative Support (note 6)	1,293,900						1,293,900	1,293,900	-
Total Category 3		17,013,200	-	10,000	16,246,000	65,000	854,000	(161,800)	17,013,200	-
			0%	0%	95%	0%	5%	-1%	100%	
TOTAL Programs & Services		37,974,188	13,757,000	860,000	17,562,000	2,852,188	2,943,000	-	37,974,188	0
			36%	2%	46%	8%	8%	0%	100%	

COMMENTARY:

NOTE 1

Total Programs & Services expenditures (includes transfers to reserves) is funded 36% by the combined total of mandatory municipal apportionment and Category 2 MOA municipal funding.

NOTE 2

Almost 50% of total expenses is funded with self-generated revenue.

NOTE 3

Category 3 'Property Rentals' and 'Hydro Production' generate a surplus which is allocated to Category 3 programs and General Operating expenses to achieve breakeven results for each P&S.

NOTE 4

In 2024 Municipal funding totalled \$13,292,000. Therefore Municipal funding is increasing by \$465,000 (or 3.5%) to \$13,757,000 in 2025 compared to 2024.

NOTE 5

General Operating Expenses include administrative expenses related to Office of the CAO, communications, capital support, finance, payroll, human resources, Health and Safety, head Office facility, and other administrative expenses that suport the provision of programs and services.

NOTE 6

Administrative Support includes administrative expenses related to finance, communications, capital support and other administrative expenses that support category 3 programs and services.

Grand River Conservation Authority

MUNICIPAL FUNDING BREAKDOWN (note 1)
BUDGET 2025

	2024 Municipal Apportionment	2025 Municipal Apportionment
CATEGORY 1 - Mandatory	8,964,112	9,366,112
General Operating Expenses	3,310,888	3,338,888
CATEGORY 2 - Municipally Requested MOU's	1,017,000	1,052,000
	13,292,000	13,757,000
	<i>dollar Increase</i>	<i>465,000</i>
	<i>percentage Increase</i>	<i>3.5%</i>

Note 1

Funding under special agreements with Municipalities is not included in above municipal funding breakdown (i.e. RWQP, Subwatershed studies)

**Grand River Conservation Authority
Summary of Municipal Apportionment - 2025 Budget**

DRAFT - October 25, 2024

	% CVA in Watershed	2024 CVA (Modified)	CVA in Watershed	CVA-Based Apportionment	2025 Budget General Operating Expenses*	2025 Budget Category 1 Operating Expenses*	2025 Budget Category 2 Operating Expenses*	2025 Budget Total Apportionment	2024 Actual Total Apportionment	% Change
Brant County	82.9%	7,956,819,370	6,596,203,258	3.03%	101,217	283,929	31,891	417,037	395,639	5.4%
Brantford C	100.0%	16,110,222,385	16,110,222,385	7.40%	247,206	693,453	77,888	1,018,547	987,407	3.2%
Amaranth Twp	82.0%	858,651,370	704,094,123	0.32%	10,804	30,307	3,404	44,515	42,773	4.1%
East Garafraxa Twp	80.0%	698,985,395	559,188,316	0.26%	8,581	24,070	2,704	35,355	32,895	7.5%
Town of Grand Valley	100.0%	637,941,807	637,941,807	0.29%	9,789	27,460	3,084	40,333	39,251	2.8%
Melancthon Twp	56.0%	636,708,237	356,556,612	0.16%	5,471	15,348	1,724	22,543	21,692	3.9%
Southgate Twp	6.0%	1,226,384,688	73,583,081	0.03%	1,129	3,167	356	4,652	4,386	6.1%
Haldimand County	41.0%	7,744,135,997	3,175,095,759	1.46%	48,721	136,670	15,351	200,742	192,819	4.1%
Norfolk County	5.0%	9,992,562,732	499,628,137	0.23%	7,667	21,506	2,416	31,589	30,988	1.9%
Halton Region	10.6%	50,597,805,213	5,374,240,578	2.47%	82,466	231,330	25,983	339,779	325,623	4.3%
Hamilton City	26.8%	99,914,929,873	26,727,243,741	12.28%	410,121	1,150,455	129,219	1,689,795	1,639,233	3.1%
Oxford County	35.9%	4,736,170,991	1,700,479,619	0.78%	26,093	73,196	8,221	107,510	105,841	1.6%
North Perth T	2.0%	2,555,744,512	51,114,890	0.02%	784	2,200	247	3,231	3,115	3.7%
Perth East Twp	40.0%	2,138,784,312	855,513,725	0.39%	13,128	36,825	4,136	54,089	52,608	2.8%
Region of Waterloo	100.0%	110,087,538,563	110,087,538,563	50.59%	1,689,258	4,738,637	532,243	6,960,138	6,710,728	3.7%
Centre Wellington Twp	100.0%	5,678,028,668	5,678,028,668	2.61%	87,128	244,407	27,452	358,987	344,247	4.3%
Erin T	49.0%	2,665,324,254	1,306,008,884	0.60%	20,040	56,216	6,314	82,570	80,462	2.6%
Guelph C	100.0%	29,061,812,848	29,061,812,848	13.36%	445,944	1,250,945	140,506	1,837,395	1,788,751	2.7%
Guelph Eramosa Twp	100.0%	3,023,807,383	3,023,807,383	1.39%	46,399	130,158	14,619	191,176	186,515	2.5%
Mapleton Twp	95.0%	1,950,508,544	1,852,983,117	0.85%	28,433	79,760	8,959	117,152	114,764	2.1%
Wellington North Twp	51.0%	1,881,548,776	959,589,876	0.44%	14,725	41,305	4,639	60,669	58,619	3.5%
Puslinch Twp	75.0%	2,935,530,680	2,201,648,010	1.01%	33,784	94,768	10,644	139,196	133,644	4.2%
Total		363,089,946,596	217,592,523,382	100.00%	3,338,888	9,366,112	1,052,000	13,757,000	13,292,000	3.5%

*Operating Expenses include maintenance of capital infrastructure, studies, and/or equipment.

Grand River Conservation Authority
BUDGET 2025 - SUMMARY of RESERVES

General Meeting - October 25, 2024

	BUDGET 2024	"NET CHANGE" INCREASE/(DECREASE) 2024 VS 2025	DETAILS OF "NET CHANGE" BUDGET 2025			BUDGET 2025
			Transfer In (Interest Income)	Transfer In	Transfer Out Description of Transfer	
Type A: GRCA Controlled						
Operating Reserves (designated)						
Property & Liability Insurance	291,417	10,000	10,000			301,417
Building & Mechanical Equipment	1,393,443	50,000	50,000			1,443,443
Small Office Equipment	0	0	0			0
Personnel	1,279,167	(20,000)	45,000		(65,000) OUT- Vacation Accrual, Wages	1,259,167
Transition	2,320,308	(353,000)	100,000		(453,000) OUT-\$100K Staff Position, \$353,000 Environmental Education	1,967,308
Forestry	1,586,205	50,000	50,000			1,636,205
Information Systems and Technology	976,899	(384,000)	45,000	1,532,000	(1,961,000) IN-Chargebacks; OUT-Operating/Capital costs	592,899
Cottage Operations	1,321,831	50,000	50,000			1,371,831
Grand River Watershed Management Plan	123,589	5,000	5,000			128,589
Planning Enforcement	567,652	20,000	20,000			587,652
Property Rental Expenses	820,090	35,000	35,000			855,090
Watershed Restoration	345,225	10,000	10,000			355,225
Master Planning	462,298	20,000	20,000			482,298
Water Management Operating NEW-2022	1,078,942	(130,000)	40,000		(170,000)	948,942
Motor Pool Equipment	1,315,460	(264,000)	60,000	1,400,000	(1,724,000) IN-Chargebacks;OUT-Operating/Capital costs	1,051,460
Motor Pool Insurance	99,821	4,000	4,000			103,821
Capital Reserves (designated)						
Water Control Structures	3,136,063	80,000	130,000		(50,000) OUT-Water Control Structures major repairs	3,216,063
Cambridge Desiltation Pond	3,967	(1,000)	0		(1,000) OUT-Cambrige Desiltation Pond costs	2,967
Completion of Capital Projects	162,000	0				162,000
Conservation Areas-Stabilization/Capital	8,291,029	(180,000)	320,000		(500,000) OUT-Cons Area Capital costs	8,111,029
Gauges	950,910	(60,000)	40,000		(100,000) OUT-Gauge costs	890,910
Capital Reserves (undesignated)						
General Capital Reserve	1,609,071	116,500	50,000	66,500	IN-Hydro Generation Revenue	1,725,571
Total Type A: GRCA Controlled	28,135,387	(941,500)	1,084,000	2,998,500	(5,024,000)	27,193,887
Type B: Reserves with Outside Control/Interest						
With MNRF Interest (Capital Reserves)						
Gravel	279,315	9,000	10,000		(1,000) OUT-Gravel Pit License	288,315
Land Sale Proceeds Reserve	23,618,711	90,000	940,000		(850,000) OUT-\$100K Demolition costs, \$750K Water Control Structure Projects	23,708,711
With School Board Interest (Operating Reserves)						
App's Nature Centre	79,501	3,000	3,000			82,501
Laurel Creek Nature Centre	121,762	5,000	5,000			126,762
Guelph Lake Nature Centre	149,181	4,000	4,000			153,181
Taquanyah Nature Centre	24,102	1,000	1,000			25,102
Shade's Mills Nature Centre	84,014	3,000	3,000			87,014
Total Type B: Outside Control/Interest	24,356,586	115,000	966,000	0	(851,000)	24,471,586
TOTAL	\$52,491,973	(826,500)	\$2,050,000	\$2,998,500	(\$5,875,000)	\$51,665,473

Grand River Conservation Authority

CATEGORY 2 - WATERSHED SERVICES PROGRAM BREAKDOWN

BUDGET 2025

Programs & Services	Cost	Offsetting Funding	NET COST	Description of Offsetting Funding
Sub-watershed Services	\$ 291,000	\$ (50,000)	\$ 241,000	Municipal Funding
Conservation Services	\$ 1,435,000	\$ (870,000)	\$ 565,000	Municipal & Federal Funding
Water Quality	\$ 151,000	\$ (1,000)	\$ 150,000	Reserves
Water Quality - Waste Water Optimization Program	\$ 87,600	\$ -	\$ 87,600	
Water Quality - Groundwater Resources	\$ 8,400	\$ -	\$ 8,400	
Watershed Sciences & Collaborative Planning *				
TOTAL	\$ 1,973,000	\$ (921,000)	\$ 1,052,000	

* Costs related to this activity integrated in the above listed programs and services.

**GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
BUDGET 2025**

Appendix G

	New Regulations Category	P&S Ref #	NEW REGS Budget 2023 (draft Oct)	NEW REGS Budget 2024	NEW REGS Budget 2025
<u>REVENUE</u>					
<u>Municipal</u>					
Municipal Apportionment	Category 1	various	11,976,000	12,275,000	12,705,000
Memorandums of Understanding Apportionment	Category 2	various	992,000	1,017,000	1,052,000
Other	Category 2 & 3	8	850,000	940,000	860,000
			13,818,000	14,232,000	14,617,000
<u>Government Grants</u>					
MNRF Transfer Payments	Category 1	various	449,688	449,688	449,688
Source Protection Program-Provincial	Category 1	various	640,000	834,000	780,000
Other Provincial	Category 1	various	737,500	737,500	1,487,500
Other Provincial	Category 2	8	0	130,000	0
Other Provincial	Category 3	10	30,000	100,000	65,000
Federal	Category 1 & 2	various	40,000	155,000	70,000
			1,897,188	2,406,188	2,852,188
<u>Self Generated</u>					
User Fees and Sales					
<i>Resource Planning</i>	Category 1	4	1,144,000	994,000	924,000
<i>Burford Operations & Planting Services</i>	Category 3	9	580,000	680,000	680,000
<i>Conservation Lands Income</i>	Category 3	14	71,000	71,000	71,000
<i>Conservation Lands Income</i>	Category 1	5	15,000	15,000	15,000
<i>Conservation Areas User Fees</i>	Category 3	14	10,000,000	10,700,000	11,200,000
<i>Environmental Education</i>	Category 3	11	500,000	600,000	600,000
Property Rentals	Category 3	12	2,981,000	3,038,000	3,130,000
Hydro Generation	Category 3	13	580,000	580,000	530,000
Grand River Conservation Foundation	Category 1,2,3	various	27,000	662,000	62,000
Investment Income	General Operating	7	1,350,000	2,200,000	2,300,000
Total Self-Generated Revenue			17,248,000	19,540,000	19,512,000
TOTAL REVENUE			32,963,188	36,178,188	36,981,188

**GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
BUDGET 2025**

Appendix G

	New Regulations Category	P&S Ref #	NEW REGS Budget 2023 (draft Oct)	NEW REGS Budget 2024	NEW REGS Budget 2025
<u>EXPENSES</u>					
OPERATING					
Watershed Management	Category 1	1	1,276,000	1,146,100	918,100
Flood Forecasting and Warning	Category 1	2	895,000	911,000	1,101,000
Water Control Structures	Category 1	3	2,143,200	2,128,700	2,490,700
Resource Planning	Category 1	4	2,551,800	2,679,600	2,747,600
Conservation Lands Management	Category 1	5	2,954,600	2,871,900	2,981,900
Source Protection Program	Category 1	6	640,000	834,000	780,000
General Operating Expenses	General Operating	7	3,495,788	4,267,714	3,915,688
Watershed Services	Category 2	8	1,043,000	1,068,000	1,103,000
Burford Operations & Planting Services	Category 3	9	867,300	992,900	1,012,400
Conservation Services	Category 3	10	81,200	82,200	86,200
Environmental Education	Category 3	11	775,100	912,000	953,000
Property Rentals	Category 3	12	1,095,200	1,109,200	1,109,700
Hydro Production	Category 3	13	95,500	95,500	95,500
Conservation Areas	Category 3	14	9,037,000	9,782,000	10,316,000
Administrative Support	Category 3	15	1,198,000	1,217,400	1,293,900
Total OPERATING Expenses			28,148,688	30,098,214	30,904,688
MAJOR MAINTENANCE & EQUIPMENT Expenses					
Watershed Management	Category 1	1	110,000	110,000	110,000
Flood Forecasting and Warning	Category 1	2	190,000	190,000	190,000
Water Control Structures	Category 1	3	1,500,000	1,500,000	3,000,000
Conservation Areas	Category 3	13	2,000,000	2,000,000	2,000,000
Information Systems	General Operating	16	290,000	459,000	429,000
Motor Pool	General Operating	16	14,000	415,000	324,000
Total Capital Expenses			4,104,000	4,674,000	6,053,000
SPECIAL					
Flood Forecasting and Warning	Category 1	2	0	250,000	0
Resource Planning	Category 1	4	0	0	0
Conservation Lands	Category 1	5	0	100,000	0
Watershed Services	Category 2	8	800,000	1,095,000	870,000
Conservation Services	Category 3	10	40,000	185,000	80,000
Environmental Education	Category 3	11	0	500,000	0
Total SPECIAL PROJECTS Expenses			840,000	2,130,000	950,000
Total Expenses			33,092,688	36,902,214	37,907,688
Gross Surplus			(129,500)	(724,026)	(926,500)
Prior Year Surplus Carryforward			100,000	537,526	100,000
Net Funding FROM/(TO) Reserves			29,500	186,500	826,500
NET SURPLUS			0	0	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #1 - Watershed Management
 BUDGET 2025

Appendix G

NEW REGS Budget 2023	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
(draft Oct version)			

INCR/(DECR)

How much does it cost, and who pays for it?

Expenditures and Funding to Reserves

Compensation and Benefits	1,013,900	884,000	688,000	(196,000)
Administration Expenses	197,000	197,000	165,000	(32,000)
Other Operating Expenses	65,100	65,100	65,100	-
Total OPERATING Expenditures	1,276,000	1,146,100	918,100	
Instrumentation	60,000	60,000	60,000	-
Water Quality Monitoring Equipment	50,000	50,000	50,000	-
Total CAPITAL Expenditures	110,000	110,000	110,000	

TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,386,000	1,256,100	1,028,100	(228,000)
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Funding

(INCR)/DECR

Municipal

Municipal Apportionment (levy)	1,273,500	1,143,600	915,600	228,000
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Government Grants

Other Provincial	37,500	37,500	37,500	-
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Funding From Reserves

Gauges	75,000	75,000	75,000	-
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TOTAL FUNDING	1,386,000	1,256,100	1,028,100	228,000
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Net Surplus/(Deficit)	0	0	0	0
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Appendix G

GRAND RIVER CONSERVATION AUTHORITY
P&S #2 - Flood Forecasting and Warning
 BUDGET 2025

	NEW REGS Budget 2023	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
(draft Oct version)				
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation and Benefits	551,000	567,000	737,000	170,000
Administration Expenses	236,000	236,000	256,000	20,000
Other Operating Expenses	108,000	108,000	108,000	-
Total OPERATING Expenditures	895,000	911,000	1,101,000	
Hardware	88,000	88,000	88,000	-
Stream Gauges	102,000	102,000	102,000	-
Total CAPITAL Expenditures	190,000	190,000	190,000	
Floodplain Mapping Projects		250,000		(250,000)
Total SPECIAL PROJECT Expenditures	0	250,000	0	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,085,000	1,351,000	1,291,000	(60,000)
<u>Funding</u>				(INCR)DECR
Municipal				
Municipal Apportionment (levy)	835,662	911,662	1,101,662	(190,000)
Government Grants				
MNRF Transfer Payments	164,338	164,338	164,338	0
Funding From Reserves				
Floodplain Mapping Projects & Gauges	25,000	275,000	25,000	250,000
Water Management Operating	60,000	0	0	0
TOTAL REVENUE	1,085,000	1,351,000	1,291,000	60,000
Net Surplus/(Deficit)	0	0	0	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #3 - Water Control Structures
 BUDGET 2025

NEW REGS Budget 2023	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
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(draft Oct version)

INCR/(DECR)

How much does it cost, and who pays for it?**Expenditures and Funding to Reserves**

Compensation and Benefits	1,399,500	1,441,000	1,770,000	329,000
Administration Expenses	29,200	29,200	49,200	20,000
Insurance	199,000	143,000	151,000	8,000
Property Taxes	170,700	170,700	175,700	5,000
Other Operating Expenses	344,800	344,800	344,800	-
Total OPERATING Expenditures	2,143,200	2,128,700	2,490,700	
Total CAPITAL Expenditures	1,500,000	1,500,000	3,000,000	1,500,000
TOTAL EXPENDITURES AND FUNDING TO RESERVES	3,643,200	3,628,700	5,490,700	1,862,000

Funding

(INCR)/DECR

Municipal

Municipal Apportionment (levy)	2,537,850	2,593,350	2,785,350	(192,000)
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Government Grants

MNRF Transfer Payments	285,350	285,350	285,350	0
Provincial	700,000	700,000	1,450,000	(750,000)

Funding From Reserves

Water Control Structures/Water Mgmt Operating Reserve	120,000	50,000	970,000	(920,000)
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TOTAL REVENUE AND FUNDING FROM RESERVES	3,643,200	3,628,700	5,490,700	(1,862,000)
Net Surplus/(Deficit)	0	0	0	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #4 - Resource Planning
 BUDGET 2025

NEW REGS Budget 2023	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
(draft Oct version)			

How much does it cost, and who pays for it?

INCR/(DECR)

Expenditures and Funding to Reserves

Compensation and Benefits	2,275,200	2,403,000	2,435,000	32,000
Administration Expenses	221,900	221,900	257,900	36,000
Other Operating Expenses	54,700	54,700	54,700	-
Total OPERATING Expenditures	2,551,800	2,679,600	2,747,600	

TOTAL EXPENDITURES AND FUNDING TO RESERVES	2,551,800	2,679,600	2,747,600	68,000
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Funding

(INCR)/DECR

Municipal

Municipal Apportionment (levy)	1,362,800	1,685,600	1,823,600	(138,000)
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Self Generated

Solicitor Enquiry Fees	90,000	80,000	70,000	10,000
Permit Fees	500,000	470,000	410,000	60,000
Plan Review Fees	554,000	444,000	444,000	0

Funding from Reserves

Water Management Operating Reserve	45,000	-	-	0
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TOTAL REVENUE	2,551,800	2,679,600	2,747,600	(68,000)
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Net Surplus/(Deficit)	0	0	0	0
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GRAND RIVER CONSERVATION AUTHORITY
P&S #5 - Conservation Lands Management
 BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
Expenditures and Funding to Reserves				
Compensation and Benefits	1,789,700	1,813,000	1,921,000	108,000
Administration Expenses	165,100	165,100	153,100	(12,000)
Insurance	201,000	60,000	65,000	5,000
Property Taxes	285,200	305,200	314,200	9,000
Other Operating Expenses	513,600	528,600	528,600	-
Total OPERATING Expenditures	2,954,600	2,871,900	2,981,900	
Total CAPITAL Expenditures				
Ecological Restoration		100,000		(100,000)
Total SPECIAL PROJECT Expenditures	0	100,000	0	
Forestry/Master Plans/Transition	0	0	0	
Land Sale Proceeds	0	0	0	
Total FUNDING to RESERVES	0	0	0	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	2,954,600	2,971,900	2,981,900	10,000
Funding				(INCR)/DECR
Municipal				
Municipal Apportionment (levy)	2,712,600	2,629,900	2,739,900	(110,000)
Self Generated				
Timber Sales	15,000	15,000	15,000	0
Donations - Foundation	27,000	127,000	27,000	100,000
Funding From Reserves				
Land (Demolitions)	100,000	100,000	100,000	0
Transition Reserve (Staffing)	100,000	100,000	100,000	0
TOTAL REVENUE	2,954,600	2,971,900	2,981,900	(10,000)
Net Surplus/(Deficit)	0	0	0	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #6 - Source Protection Program
BUDGET 2025

	NEW REGS	NEW REGS	NEW REGS	
	Budget	Budget	Budget	Budget
	2023	2024	2025	Change
(draft Oct version)				
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures</u>				
Compensation and Benefits	490,000	490,000	615,000	125,000
Administration Expenses	50,000	50,000	45,000	(5,000)
Other Operating Expenses	90,000	90,000	50,000	(40,000)
Water Budget - Technical Studies	10,000	204,000	70,000	(134,000)
TOTAL EXPENDITURES	640,000	834,000	780,000	(54,000)
<u>Funding</u>				
				(INCR)/DECR
<u>Government Grants</u>				
Provincial	640,000	834,000	780,000	54,000
TOTAL FUNDING	640,000	834,000	780,000	54,000
Net Surplus/(Deficit)	0	0	0	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #7 General Operating Expense
 BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation and Benefits	2,327,500	2,441,000	2,490,000	49,000
Administration Expenses	370,000	460,000	393,000	(67,000)
Insurance	63,500	334,500	298,000	(36,500)
Other Operating Expenses	804,788	1,102,214	804,688	(297,526)
LESS: Recovery of Corporate Services Expenses	(70,000)	(70,000)	(70,000)	-
Total OPERATING Expenditures	3,495,788	4,267,714	3,915,688	
Interest Income	1,250,000	2,050,000	2,050,000	-
Total FUNDING to RESERVES	1,250,000	2,050,000	2,050,000	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	4,745,788	6,317,714	5,965,688	(352,026)
<u>Funding</u>			4,165,688	(INCR)/DECR
Municipal				
Municipal Apportionment (levy)	3,253,588	3,310,888	3,338,888	(28,000)
Self Generated				
Investment Income	1,350,000	2,200,000	2,300,000	(100,000)
Personnel	65,000	65,000	65,000	0
TOTAL REVENUE	4,668,588	5,575,888	5,703,888	(128,000)
Net Surplus/(Deficit)	(77,200)	(741,826)	(261,800)	(480,026)

Appendix G

GRAND RIVER CONSERVATION AUTHORITY
P&S #8 - Watershed Services - CAT 2
 BUDGET 2025

How much does it cost, and who pays for it?

INCR/(DECR)

Expenditures and Funding to Reserves

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
Compensation and Benefits	825,100	850,000	885,000	35,000
Administration Expenses	117,900	118,000	118,000	-
Other Operating Expenses	100,000	100,000	100,000	-
Total OPERATING Expenditures	1,043,000	1,068,000	1,103,000	
RWQP Grants	800,000	800,000	800,000	-
Waste Water Optimization Project		130,000		(130,000)
Species at Risk			70,000	
Nature Smart Climate Solutions		85,000		(85,000)
Upper Blair Subwatershed Study		80,000		(80,000)
Total SPECIAL PROJECT Expenditures	800,000	1,095,000	870,000	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,843,000	2,163,000	1,973,000	(260,000)

Funding

(INCR)/DECR

Municipal

Memorandums of Understanding Apportionment	992,000	1,017,000	1,052,000	(35,000)
Municipal Other	850,000	930,000	850,000	80,000

Government Grants

Other Provincial	0	130,000	0	130,000
Federal	0	85,000	70,000	15,000

Funding From Reserves

Cambridge Desiltation Pond	1,000	1,000	1,000	0
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TOTAL REVENUE	1,843,000	2,163,000	1,973,000	190,000
Net Surplus/(Deficit)	0	0	0	(70,000)

GRAND RIVER CONSERVATION AUTHORITY

P&S #9 Burford Tree Nursery & Planting Services

BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation and Benefits	278,000	287,000	296,000	9,000
Administration Expenses	30,900	30,900	20,400	(10,500)
Other Operating Expenses	558,400	675,000	696,000	21,000
Total OPERATING Expenditures	867,300	992,900	1,012,400	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	867,300	992,900	1,012,400	19,500
<u>Funding</u>				(INCR)/DECR
Self Generated				
Burford Nursery	400,000	450,000	450,000	-
Landowner Contributions (Tree Planting)	180,000	230,000	230,000	-
TOTAL REVENUE	580,000	680,000	680,000	0
Net Surplus/(Deficit)	(287,300)	(312,900)	(332,400)	19,500

Appendix G

GRAND RIVER CONSERVATION AUTHORITY
P&S #10 - Conservation Services
 BUDGET 2025

How much does it cost, and who pays for it?

INCR/(DECR)

Expenditures and Funding to Reserves

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
Compensation and Benefits	26,000	27,000	28,000	1,000
Administration Expenses	33,200	33,200	36,200	3,000
Other Operating Expenses	22,000	22,000	22,000	-
Total OPERATING Expenditures	81,200	82,200	86,200	

Total CAPITAL Expenditures

Mill Creek Rangers Program		35,000	35,000	-
Species at Risk	40,000	70,000	-	(70,000)
Brant/Brantford Water Festival		45,000	45,000	-
Profit Mapping	-	35,000		(35,000)
Total SPECIAL PROJECT Expenditures	40,000	185,000	80,000	

Transition

Total FUNDING to RESERVES

-	-	-
-	-	-

TOTAL EXPENDITURES AND FUNDING TO RESERVES	121,200	267,200	166,200	(101,000)
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Funding

(INCR)/DECR

Municipal

Municipal-Other		10,000	10,000	-
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Government Grants

Other Provincial	30,000	100,000	65,000	35,000
Federal	40,000	70,000	0	70,000

Self Generated

Donations - Foundation		35,000	35,000	-
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TOTAL REVENUE	70,000	215,000	110,000	105,000
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Net Surplus/(Deficit)	(51,200)	(52,200)	(56,200)	4,000
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GRAND RIVER CONSERVATION AUTHORITY
P&S #11 - Outdoor Environmental Education
 BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation & Benefits	574,500	642,000	672,000	30,000
Administration Expenses	57,000	57,000	68,000	11,000
Other Operating Expenses	143,600	213,000	213,000	-
Total OPERATING Expenditures	775,100	912,000	953,000	
Guelph Lake Nature Centre		500,000		(500,000)
Total SPECIAL PROJECT Expenditures	0	500,000	0	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	775,100	1,412,000	953,000	(459,000)
<u>Funding</u>				(INCR)/DECR
Self Generated				
Donations - Foundation		500,000	0	500,000
Nature Centre Revenue - Schools	500,000	600,000	600,000	0
Funding from Reserves				
Transition Reserve	275,100	312,000	353,000	(41,000)
TOTAL REVENUE	775,100	1,412,000	953,000	459,000
Net Surplus/(Deficit)	0	0	0	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #12 - Property Rentals
 BUDGET 2025

NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
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How much does it cost, and who pays for it?

INCR/(DECR)

Expenditures and Funding to Reserves

Compensation and Benefits	456,000	470,000	473,000	3,000
Administration Expenses	37,500	37,500	35,000	(2,500)
Other Operating Expenses	601,700	601,700	601,700	-
Total OPERATING Expenditures	1,095,200	1,109,200	1,109,700	

TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,095,200	1,109,200	1,109,700	500
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Funding

(INCR)/DECR

Self Generated

Belwood	1,040,000	1,066,000	1,087,000	(21,000)
Conestogo	1,245,000	1,276,000	1,302,000	(26,000)
Agricultural	250,000	250,000	270,000	(20,000)
Residential	110,000	110,000	115,000	(5,000)
Miscellaneous	336,000	336,000	356,000	(20,000)

TOTAL REVENUE	2,981,000	3,038,000	3,130,000	(92,000)
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Net Surplus/(Deficit)	1,885,800	1,928,800	2,020,300	(91,500)
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GRAND RIVER CONSERVATION AUTHORITY
P&S #13 - Hydro Production
 BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation and Benefits	70,000	70,000	70,000	
Other Operating Expenses	25,500	25,500	25,500	
Total OPERATING Expenditures	95,500	95,500	95,500	
General Capital/Land Sale Proceeds	116,500	116,500	66,500	
Total FUNDING to RESERVES	116,500	116,500	66,500	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	212,000	212,000	162,000	0
<u>Revenue</u>				(INCR)/DECR
Government Grants				
Provincial	0	0	0	
Self Generated				
Hydro Production-Belwood	265,000	265,000	315,000	
Hydro Production-Conestogo	260,000	260,000	160,000	
Hydro Production-Guelph	40,000	40,000	40,000	
Hydro Production-Elora	15,000	15,000	15,000	
Miscellaneous Income	0	0	0	
Funding from Reserves				
Land Sale Proceeds	0	0	0	
TOTAL REVENUE	580,000	580,000	530,000	0
Net Surplus/(Deficit)	368,000	368,000	368,000	0

GRAND RIVER CONSERVATION AUTHORITY
P&S #14 - Conservation Areas
 BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation and Benefits	5,033,000	5,774,000	6,017,000	243,000
Administration Expenses	215,000	220,000	253,000	33,000
Property Tax	65,000	65,000	65,000	-
Other Operating Expenses	3,724,000	3,723,000	3,981,000	258,000
Total OPERATING Expenditures	9,037,000	9,782,000	10,316,000	
Total CAPITAL Expenditures	2,000,000	2,000,000	2,000,000	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	11,037,000	11,782,000	12,316,000	534,000
<u>Funding</u>				(INCR)/DECR
Self Generated	check			
Brant	1,100,000	1,175,000	1,175,000	0
Byng Island	1,000,000	1,100,000	1,100,000	0
Belwood Lake	400,000	375,000	375,000	0
Conestogo Lake	550,000	600,000	600,000	0
Elora Gorge	2,000,000	2,300,000	2,800,000	(500,000)
Elora Quarry	450,000	450,000	450,000	0
Guelph Lake	1,300,000	1,400,000	1,400,000	0
Laurel Creek	650,000	650,000	650,000	0
Pinehurst Lake	850,000	900,000	900,000	0
Rockwood	1,250,000	1,300,000	1,300,000	0
Shade's Mills	450,000	450,000	450,000	0
Total Fee Revenue	10,000,000	10,700,000	11,200,000	(500,000)
Miscellaneous Income (Luther)	71,000	71,000	71,000	0
Funding From Reserves				
Gravel	1,000	1,000	1,000	0
Conservation Areas - Capital Projects	500,000	500,000	500,000	0
TOTAL REVENUE	10,572,000	11,272,000	11,772,000	(500,000)
Net Surplus/(Deficit)	(465,000)	(510,000)	(544,000)	34,000

GRAND RIVER CONSERVATION AUTHORITY

P&S #15 - Administrative Support - CATEGORY 3

BUDGET 2025

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change
How much does it cost, and who pays for it?				INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>				
Compensation and Benefits	648,600	668,000	706,000	38,000
Administration Expenses	100,900	100,900	139,400	38,500
Insurance	208,500	208,500	208,500	-
Other Operating Expenses	240,000	240,000	240,000	-
LESS: Recovery of Corporate Services Expenses				
Total OPERATING Expenditures	1,198,000	1,217,400	1,293,900	
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,198,000	1,217,400	1,293,900	76,500
<u>Funding</u>				
TOTAL REVENUE	0	0	0	0
Net Surplus/(Deficit)	(1,198,000)	(1,217,400)	(1,293,900)	76,500

Appendix G

GRAND RIVER CONSERVATION AUTHORITY Supplementary Information - Information Systems and Motor Pool BUDGET 2025

How much does it cost, and who pays for it?

Expenditures

	NEW REGS Budget 2023 (draft Oct version)	NEW REGS Budget 2024	NEW REGS Budget 2025	Budget Change INCR/(DECR)
Information Systems				
Compensation and Benefits	1,290,000	1,329,000	1,394,000	65,000
Administrative Expenses	25,500	25,500	25,500	-
Software and Hardware Maintenance	187,500	187,500	187,500	-
Supplies and Services	54,000	54,000	54,000	-
Total OPERATING Expenditures	1,557,000	1,596,000	1,661,000	
Capital Expenses	170,000	300,000	300,000	-
LESS Internal Charges	(1,437,000)	(1,437,000)	(1,532,000)	(95,000)
NET Unallocated Expenses	290,000	459,000	429,000	(30,000)
Motor Pool				
Compensation and Benefits	312,000	321,000	330,000	9,000
Administrative Expenses	26,000	26,000	26,000	-
Insurance	50,600	63,000	63,000	-
Motor Pool Building and Grounds Maintenance	10,400	10,000	10,000	-
Equipment, Repairs and Supplies	286,000	336,000	336,000	-
Fuel	254,000	284,000	284,000	-
Total OPERATING Expenditures	939,000	1,040,000	1,049,000	
Capital Expenses	375,000	675,000	675,000	-
LESS Internal Charges	(1,300,000)	(1,300,000)	(1,400,000)	(100,000)
NET Unallocated Expenses	14,000	415,000	324,000	(91,000)
TOTAL EXPENDITURES	304,000	874,000	753,000	(121,000)

Funding

TOTAL REVENUE	0	0	0
Gross Surplus (Deficit)	(304,000)	(874,000)	(753,000)
Funding From Reserves	3,041,000	3,611,000	3,685,000
Funding to Reserves	(2,737,000)	(2,737,000)	(2,932,000)
Net Surplus/(Deficit)	0	0	0

Grand River Conservation Authority

Report number: GM-10-24-88

Date: October 25, 2024

To: Members of the Grand River Conservation Authority

Subject: Budget 2025 – Draft #1 – Municipal Apportionment

Recommendation:

THAT Report Number GM-10-24-88 – Budget 2025 – Draft #1 – Municipal Apportionment be received as information.

Summary:

The distribution of the proposed 2025 Municipal Apportionment to participating municipalities is attached, based on the first draft of the 2025 Budget.

Report:

Ontario Regulation 402/22: Budget and Apportionment, which came into effect July 1, 2023, details the Conservation Authority (CA) budget process and municipal apportionment.

Different apportionment methodologies are available depending on the category of expense. General operating expenses are to be apportioned using Modified Current Value Assessment (MCVA). General capital expenses may be apportioned using MCVA or by agreement. Category 1 operating and capital expenses may be apportioned using MCVA or by benefit-based apportionment agreements. Category 2 operating and capital costs are to be apportioned based on the methodology agreed to in the Memorandum of Understanding (MOU). Where Category 3 operating and capital costs are apportioned to municipalities, that calculation may be determined by MCVA, MOU, or benefit-based apportionment agreement.

At the Grand River Conservation Authority, municipal apportionment is allocated to participating municipalities based on Modified Current Value Assessment (2024 assessment) information in the watershed, which the Ministry of Natural Resources (MNR) provided.

Using the 2024 assessment information provided, the resulting apportionment of the proposed 2025 Municipal Apportionment based on the first draft of the 2025 budget is attached. The operating expenses are categorized as General, Category 1, and Category 2.

Financial Implications:

The first draft of the 2025 Budget proposes a municipal apportionment amount of \$13,757,000, representing an increase of \$465,000, or 3.5%, over 2024. After allocating this amount in accordance with O.Reg. 402/22, individual municipalities will experience increases ranging from 1.6% to 7.5% compared to 2024.

Other Department Considerations:

Not Applicable

Prepared by:

Karen Armstrong
Deputy CAO/Secretary-Treasurer

Approved by:

Samantha Lawson
Chief Administrative Officer

Grand River Conservation Authority

Summary of Municipal Apportionment - 2025 Budget

DRAFT - October 2024

	% CVA in Watershed	2024 CVA (Modified)	CVA in Watershed	CVA-Based Apportionment	2025 Budget General Operating Expenses*	2025 Budget Category 1 Operating Expenses*	2025 Budget Category 2 Operating Expenses*	2025 Budget Total Apportionment	2024 Actual Total Apportionment	% Change
Brant County	82.9%	7,956,819,370	6,596,203,258	3.03%	101,217	283,929	31,891	417,037	395,639	5.4%
Brantford C	100.0%	16,110,222,385	16,110,222,385	7.40%	247,206	693,453	77,888	1,018,547	987,407	3.2%
Amaranth Twp	82.0%	858,651,370	704,094,123	0.32%	10,804	30,307	3,404	44,515	42,773	4.1%
East Garafraxa Twp	80.0%	698,985,395	559,188,316	0.26%	8,581	24,070	2,704	35,355	32,895	7.5%
Town of Grand Valley	100.0%	637,941,807	637,941,807	0.29%	9,789	27,460	3,084	40,333	39,251	2.8%
Melancthon Twp	56.0%	636,708,237	356,556,612	0.16%	5,471	15,348	1,724	22,543	21,692	3.9%
Southgate Twp	6.0%	1,226,384,688	73,583,081	0.03%	1,129	3,167	356	4,652	4,386	6.1%
Haldimand County	41.0%	7,744,135,997	3,175,095,759	1.46%	48,721	136,670	15,351	200,742	192,819	4.1%
Norfolk County	5.0%	9,992,562,732	499,628,137	0.23%	7,667	21,506	2,416	31,589	30,988	1.9%
Halton Region	10.6%	50,597,805,213	5,374,240,578	2.47%	82,466	231,330	25,983	339,779	325,623	4.3%
Hamilton City	26.8%	99,914,929,873	26,727,243,741	12.28%	410,121	1,150,455	129,219	1,689,795	1,639,233	3.1%
Oxford County	35.9%	4,736,170,991	1,700,479,619	0.78%	26,093	73,196	8,221	107,510	105,841	1.6%
North Perth T	2.0%	2,555,744,512	51,114,890	0.02%	784	2,200	247	3,231	3,115	3.7%
Perth East Twp	40.0%	2,138,784,312	855,513,725	0.39%	13,128	36,825	4,136	54,089	52,608	2.8%
Region of Waterloo	100.0%	110,087,538,563	110,087,538,563	50.59%	1,689,258	4,738,637	532,243	6,960,138	6,710,728	3.7%
Centre Wellington Twp	100.0%	5,678,028,668	5,678,028,668	2.61%	87,128	244,407	27,452	358,987	344,247	4.3%
Erin T	49.0%	2,665,324,254	1,306,008,884	0.60%	20,040	56,216	6,314	82,570	80,462	2.6%
Guelph C	100.0%	29,061,812,848	29,061,812,848	13.36%	445,944	1,250,945	140,506	1,837,395	1,788,751	2.7%
Guelph Eramosa Twp	100.0%	3,023,807,383	3,023,807,383	1.39%	46,399	130,158	14,619	191,176	186,515	2.5%
Mapleton Twp	95.0%	1,950,508,544	1,852,983,117	0.85%	28,433	79,760	8,959	117,152	114,764	2.1%
Wellington North Twp	51.0%	1,881,548,776	959,589,876	0.44%	14,725	41,305	4,639	60,669	58,619	3.5%
Puslinch Twp	75.0%	2,935,530,680	2,201,648,010	1.01%	33,784	94,768	10,644	139,196	133,644	4.2%
Total		363,089,946,596	217,592,523,382	100.00%	3,338,888	9,366,112	1,052,000	13,757,000	13,292,000	3.5%

**Operating Expenses include maintenance of capital infrastructure, studies, and/or equipment.*