Grand River Conservation Authority

Report number: GM-07-26-69

Date: July 27, 2026

To: Members of the Grand River Conservation Authority

Subject: Budget 2027 – Draft #1

Recommendation:

THAT Report Number 07-26-69 – Budget 2027 – Draft #1 be approved for consultation purposes, circulated to all participating municipalities, posted to the GRCA website, and written notice provided to the Ministry of Environment, Conservation and Parks and the Ontario Provincial Conservation Agency.

Summary

This report summarizes the first draft of the 2027 Budget. The final budget for 2027 will be presented for approval at the October 23, 2026 Annual General Meeting. See Budget 2027 Timetable (Appendix A) for additional details on budget timelines.

The 2027 draft budget corresponds with the GRCA's Programs and Services Inventory which was prepared in accordance with provincial regulations and maintains breakeven results. Total draft expenditures for 2027 are $40,908,964 (2026: $41,786,488). Preliminary budget figures are presented in Appendix G in the Statement of Operations and detailed Program and Services statements.

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

- Municipal Apportionment (includes funding as per Category 2 Memorandum of Understandings
- Other Municipal Funding (by special agreements)
- Provincial and Federal Grants
- Self-Generated Revenue
- Funding from Reserves

Overall, municipal apportionment has been increased by 3.5% (or $498,000) to $14,736,000 in 2027. For a breakdown of municipal funding by Category 1, 2, and general operating expenses, see Appendix C "Municipal Funding Breakdown – Budget 2027".

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 amount. A 3.5% increase from prior year is maintained.

TABLE A - BUDGET 2027 EXPENDITURES

EXPENDITURES	2026	2027	Increase/(decrease)
Operating Expenses	$33,007,388	$34,045,964	$1,038,576
Major Maintenance Expenses	$6,696,100	$5,683,000	$(1,013,100)
Special Projects	$2,083,000	$1,180,000	($903,000)
TOTAL	**$41,786,488**	**$40,908,964**	**($877,524)**

Report:

A. CONSERVATION AUTHORITIES ACT - NEW REGULATIONS effective 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 effect for the 2024 budget process. This regulation outlines four phases to the budget process. See Appendix A – Budget 2026 Timetable for timeline details.

- Phase 1: Categorizing revenue and expenses as per the categories listed above, and determine 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 website in the governance section. Consultation with municipalities will occur as requested or required.
- Phase 3: Board apportionment approval process (weighted vote required)
- Phase 4: Final budget approval process (weighted vote required)

A direction from the Ministry of the Environment, Conservation and Parks was issued on June 26, 2026 under s 1.14 of the CAA aims to preserve operational and budget process continuity through the transition to a regional governance model for conservation authority. The directive references the existing Ontario regulation 402/22 (Budget and Apportionment) and further identifies notification and approval timeline requirements for the 2027 budget year. The GRCA budget will be approved within the specified timelines, with the final apportionment vote to occur at the September 25, 2026 board meeting and final budget approval at the General Membership meeting on October 23, 2026.

B. OPERATING BUDGET

The 2027 budget assumes the same level of program and service delivery as provided in 2026. Any exceptions to specific program areas are included in the commentary below as applicable.

(a) Watershed Management & Conservation Lands Management

- Compensation and benefits and other operating expense budgets increased by approximately $500,000 as a result of moving the Natural Heritage portfolio from Conservation Lands Management to Watershed Management during 2026.

(b) Resource Planning

- Resource Planning compensation and benefits budget reflects the current staffing model. Other Operating expense budget for consulting has been reallocated to compensation and benefits, as it is anticipated that external support requirements will be minimal with the current full staff complement.

(c) Property Rental Program

- The Residential Property Rental Program is in the process of winding down. There is no change in the 2027 budget for this program as compared to the 2026 budget.
- Cottage Lot Program revenue is projected to increase by 2.1% as compared to the 2026 budget.
- Agricultural lease revenue is projected to increase by 2.1% as compared to the 2026 budget.

(d) Environmental Education

- Negotiations with school boards for 2026/27 contracts are taking place and are expected to be finalized in the Fall. The first draft of the budget assumes that 2026/27 school contracts will be extended for the 2026/27 school year. This draft does not include any community or day camp program delivery. Finalized budget expectations for the Environmental Education program will be incorporated into the final budget as applicable. Any changes would impact the Transition Reserve funding requirement.

(e) Conservation Areas

- Conservation Area 2027 budgeted revenue is $12,600,000, which is a $600,000 increase from prior year budget as a result of increasing demand and expected fee increases.
- Operating expenses have been increased by approximately $600,000.
- Starting in 2024, under the new regulations Conservation Area program and services expenses have been expanded to include 100% of the Director of Conservation Area Operations, Luther Marsh Wildlife Management Area related to visitor 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 $30,000 (from $698,600 to $728,600) in 2027.
- The Conservation Areas budget excludes any allocation for administrative and overhead expenses, including finance, human resources, communications, head office facility costs.
- The revenue and cost assumptions will be revisited as the final 2027 budget is prepared. Any adjustments to operating revenue or expenses will impact the transfer to/from the Conservation Areas Reserve.

(f) Investment Income

- Investment income maintains a draft budget of $2,050,000 in 2027 based on interest and investment income analysis. The budgeted transfer of investment income to reserves has also been maintained at $1,900,000.

(g) Section 39 Funding

- It is assumed that there will be no cutbacks in the provincial Section 39 grant for the period April 1, 2027 to March 31, 2028 and therefore the Section 39 grant amount is anticipated to remain at $449,688.

(h) Municipal Apportionment Funding

- The 2027 Budget includes $13,609,000 of funding for Category 1 Mandatory Programs and General Operating Expenses along with $1,127,000 for Category 2 Programs for a total of $14,736,000 which is a $498,000 (or 3.5%) increase over 2026 Apportionment of $14,238,000.

(i) Surplus Assumption

- The draft budget assumes a $100,000 surplus carry forward from 2026. 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).

(j) Transition Reserve (created in 2021)

- The purpose at the time of the reserve creation was 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. In June 2026, the board approved the revised reserve guideline that states the reserve may be accessed to fund budgeted, forecast or unanticipated unbudgeted costs related to significant organizational, legislative, operational or strategic changes in order to mitigate financial risk during periods of transition and to ensure continuity of operations while permanent funding solutions are developed. As at December 31, 2025, the reserve balance is approximately $2.2 million.

- The strategy for Budget 2027 draft #1 is to utilize the transition reserve to fund the Outdoor Environmental Education program deficit ($417,000), and the reserve will no longer be relied upon to fund the Land Management Analyst position.

(k) Compensation and Benefits and Staffing:

- The 2027 draft budget includes a 4% increase for compensation and benefits which allows for a general wage increase on January 1st, grid steps within wage scales and benefit cost increases.
- The collective agreement was ratified on June 26, 2026 and covers the term of January 1, 2026 to January 31, 2027. Compensation and benefits budgets have accounted for the applicable increases in 2027.
- One position in Flood Forecasting and Warning to complete work related to floodplain mapping has been included in the draft budget to be funded from the Water Management Operating Reserve. An additional position has been added to the Information Systems and Motor Pool budget to support Flood Forecasting and Warning SCADA systems. This position will be funded through the internal Information Systems charge to Flood Forecasting and Warning and is budgeted to be funded by the Water Management Operating Reserve. This position is proposed to start in the 2026 calendar year. As per the Minister’s Direction on temporary restrictions, incremental staffing changes require Board and OPCA approvals at this time so this approval will be brought to the Board at the August meeting. There are no other full-time equivalent positions funded with reserves in the 2027 budget draft.

(l) Source Protection Program

- The province has identified that this program is a Category 1 mandatory program that is required to be delivered by Conservation Authorities. The GRCA has an agreement for full funding from the Ministry of the Environment, Conservation and Parks for the period April 1, 2024 to March 31, 2027 (3 years). The 2027 budget reflects a preliminary increase to compensation and benefits; however the final 2027 budget will be adjusted to reflect contractual obligations and updated assumptions for the 2027 budget year.

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 the 2026 budget 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 by $1,500,000 of fee revenue and $500,000 from the Conservation Area reserve. Future budget drafts may 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 Area reserve.

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

- The category 1 draft budget is set at $350,000. The Gauge reserve will be used to fund $75,000 of these expenditures, the Land Sale Proceeds reserve is budgeted to fund

$100,000 of these costs and the remaining costs will be funded with Category 1 Municipal Apportionment funding. A $50,000 Water Quality and Monitoring Equipment budget has been maintained in Category 2 and will continue to be funded by the Gauge reserve.

(d) Information Systems and Motor Pool

- Costs of $173,900 for Information Systems and $159,100 for Motor Pool represent the costs not funded through internal cost allocations to programs and services and are funded through the Information Systems and Technology reserve and Motor Pool reserve respectively. See Appendix G 'P&S #16 - Supplementary Information - Information Systems and Motor Pool' 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 draft budget includes $1,180,000 in special project spending. It is expected that additional special projects and associated funding will be incorporated into the final 2027 budget. The expected increase will be a result of additional project approval and/or carryover amount confirmations as this information becomes available or estimable.

(c) The $1,180,000 in special projects included in this draft budget are:

- $800,000 Rural Water Quality Capital Grants
- $100,000 Ecological Restoration
- $85,000 Blair Creek Subwatershed Monitoring
- $76,000 Flood Forecasting and Warning hydrologic modelling software upgrade
- $70,000 Species at Risk
- $49,000 Apps Mills Trail Improvements

(d) New Guelph Lake Nature Centre
This project completed in 2026 and has been removed from the 2027 budget.

E. RESERVES

For 2027, reserves are budgeted to decrease by $838,576. Significant budgeted drawdowns to reserves include: $850,000 for Water Control major maintenance projects, $500,000 for Conservation Area capital projects, $417,000 to fund the Environmental Education program deficit, $125,000 to fund one contract position in Flood Forecasting and Warning, $120,000 to fund the allocation of an information systems position for SCADA support in Flood Forecasting and Warning, $173,900 for Information Systems and Technology, and $159,100 for Motor Pool. See Appendix E 'Summary of Reserves' for details of reserve movements budgeted for 2027. Interest income of $1,900,000 is expected to be transferred into reserves. The use of reserves is integral to GRCA operations. The GRCA sets aside certain funds in 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 $53,000 in transfer to the Property Rental reserve to fund expected future infrastructure costs.

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 27, 2026 meeting.

F. CATEGORY 2 – WATERSHED SERVICES

The programs and services included under watershed services are:

- Subwatershed Studies
- Conservation Services
- Water Quality
- Watershed Sciences and Collaborative Planning

See Appendix F 'Budget 2027 Category 2 - Watershed Services Program Breakdown'

All participating municipalities entered into a Memorandum of Agreement with the GRCA to provide the above-listed services for a five year term commencing January 1, 2024.

G. MUNICIPAL APPORTIONMENT

Where municipal apportionment 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 'Summary of Municipal Apportionment – Budget 2027' 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 in the same manner as Category 1, namely, the MCVA method.

H. OTHER MAJOR ASSUMPTIONS

(a) Cottage Lot Rental Program revenue increased by 2.1%.
(b) Total Insurance expense budgeted at 2026 actual cost plus 4%.
(c) Administrative expense related to computer charge-out rates increased 10%
(d) Other Operating expenses increased between 0% and 4% as applicable.

I. SIGNIFICANT OUTSTANDING BUDGET ITEMS

(a) Year 2026 Carry forward Adjustments

2026 Surplus carry forward - this draft of the 2027 Budget assumes a $100,000 surplus carryover from year 2026. It is not expected that the actual "2026 Net Surplus" be incorporated into the 2027 budget due to earlier timing of budget approval as compared to prior years. This figure will be reviewed and amended if necessary ahead of final 2027 budget approval, otherwise any surplus after proceeding year end reserve movements will be considered in the stabilization reserves and added through forecast in 2027, if applicable.

(b) 2026 Special Projects carry forward

Any active projects in year 2026 but not expected to be completed by December 31, 2026 will be carried forward and added to Budget 2027 based on funding eligibility and terms. Meetings will occur with appropriate Directors to determine additions required to the final budget draft if contracts stipulate and reasonable and estimable budget amounts are determinable. Where projects are eligible for carry-forward, both the funding and the expense will be added to the final 2027 budget and these adjustments will have no impact on apportionment or 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 2027 (i.e. unspent amounts from 2025, new projects) may be made, including use of reserves for 2027 projects. Any decisions to increase spending will not impact the municipal apportionment request as they would be funded with reserves, WECI funding, and/or new funding sources, as applicable.

(d) Property Tax Expenses
Final property tax expense figures may be incorporated into the final budget following completion of tax chargeback allocations. A preliminary analysis suggests that property taxes increased by $20,000 as compared to prior year and has been included in the current budget draft. It is known that MPAC assessment figures are relying upon 2016 assessment valuations.

(e) Review of Actual 2026 Results
The final budget will not incorporate any adjustments resulting from review of final actual 2026 results as the results will not be available at the time the final budget is approved. Results analysis, including carry forward of any capital or special projects not included in the final budget will still be assessed and applicable 2027 forecast adjustments may occur. Any adjustments are expected to be funded through reserves, external funding sources and/or deferred revenue.

The following are attached:

Appendix A: Budget 2027 Timetable
Appendix B: Program and Services Inventory – Budget 2027
Appendix C: Municipal Funding Breakdown – Budget 2027
Appendix D: Summary of Municipal Apportionment – Budget 2027
Appendix E: Budget 2027 Summary of Reserves
Appendix F: Category 2 - Watershed Services Program breakdown – Budget 2027
Appendix G: Statement of Operations & Detailed Programs and Services Statements

Financial Implications:

Budgeted spending for 2027 is $40,855,964 (2026: $41,736,488) before transfer of $53,000 to reserves. This first draft of the budget includes a municipal apportionment increase of $498,000 (or 3.5%).

The main budgetary challenges faced by the GRCA are:

- Economic environment including inflation, supply chain issues, and cost pressures arising from the impact of tariffs.
- Projecting Conservation Area operating revenue is challenging due to fluctuations in consumer demand and weather conditions.
- Aging infrastructure.
- Increased demands on managing 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:

Kayleigh Keighan
Director of Finance

Karen Armstrong
Deputy CAO/Secretary-Treasurer

Approved by:

Samantha Lawson
Chief Administrative Officer

Budget 2027 Timetable

APPENDIX A

July 27, 2026:	Draft Budget #1 to General Meeting and Board approval of the draft budget for consultation purposes. *Written notice to be provided to MECP and OPCA*
July 27, 2026:	Board Motion to send 30 days' notice on August 24, 2026 to Participating Municipalities of Municipal Apportionment Vote at September 25, 2026 General Meeting
After July 27, 2026 board meeting:	Distribute Draft Budget #1 to Participating Municipalities for consultation and post it on the GRCA website in the Governance section
August 24, 2026:	Send Notice to Participating Municipalities of Municipal Apportionment Vote (and Budget Vote), and include apportionment amounts and the draft Budget
August 28, 2026:	Draft Budget #2 to General Meeting – not expected for 2027 budget year. If any changes occur, they are not expected to impact apportionment
August & September 2026:	Consultation with Participating Municipalities as required or requested
September 25, 2026:	Municipal Apportionment Vote – weighted majority and recorded. *Written notice to be provided to MECP and OPCA*
October 23, 2026:	Final 2027 Budget Vote – weighted majority (as per by-law) and recorded. Once approved, distribute to Participating Municipalities, post on the GRCA website, and *send to MECP and OPCA*. **MECP and OPCA must also receive written notice upon distribution of apportionment information to participating municipalities*

Grand River Conservation Authority

PROGRAMS AND SERVICES INVENTORY

BUDGET 2027

	Programs & Services Inventory	TOTAL EXPENDITURES (includes transfers to reserves)	MUNICIPAL APPORTIONMENT/ Cat 2-MOU FUNDING	MUNICIPAL-0THER	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	**1,546,400**	1,458,900			37,500	50,000		**1,546,400**	-
	Flood Forecasting & Warning	**1,905,600**	1,295,262			240,338	370,000		**1,905,600**	-
	Water Control Structures	**5,490,700**	2,905,350			1,735,350	850,000		**5,490,700**	-
	Resource Planning	**3,111,800**	2,008,800		1,049,000		54,000		**3,111,800**	-
	Conservation Lands Management	**2,539,500**	2,180,500		259,000		100,000		**2,539,500**	-
	Source Protection Program	**838,000**	-			838,000			**838,000**	-
	Total Category 1	**15,432,000**	**9,848,812**		**1,308,000**	**2,851,188**	**1,424,000**	**-**	**15,432,000**	**-**
			64%	*0%*	*8%*	*18%*	*9%*	*0%*	*100%*	
General Operating	**General Operating Expenses (note 5)**	**4,668,765**	**3,760,188**		**250,000**		**398,000**	**260,577**	**4,668,765**	-
			81%	*0%*	*5%*	*0%*	*9%*	*6%*	*100%*	
CATEGORY 2	**Category 2 Watershed Services**	**2,195,200**	**1,127,000**	**935,000**	**-**	**83,200**	**50,000**		**2,195,200**	-
			51%	*43%*	*0%*	*4%*	*2%*	*0%*	*100%*	
CATEGORY 3	Burford Tree Nursery & Planting Services	**975,900**			725,000			250,900	**975,900**	-
	Conservation Services	**31,976**		-	-	-	576	31,400	**31,976**	-
	Outdoor Environmental Education	**1,027,000**			610,000		417,000	-	**1,027,000**	-
	Property Rentals	**1,263,500**			3,283,000		122,000	(2,141,500)	**1,263,500**	-
	Hydro Production	**171,500**			545,000			(373,500)	**171,500**	-
	Conservation Areas	**13,828,600**			12,671,000		500,000	657,600	**13,828,600**	-
	Administrative Support (note 6)	**1,314,523**						1,314,523	**1,314,523**	-
	Total Category 3	**18,612,999**	**-**	**-**	**17,834,000**	**-**	**1,039,576**	**(260,577)**	**18,612,999**	**-**
			0%	*0%*	*96%*	*0%*	*6%*	*-1%*	*100%*	
	TOTAL Programs & Services	**40,908,964**	**14,736,000**	**935,000**	**19,392,000**	**2,934,388**	**2,911,576**	**-**	**40,908,964**	**-**
			36%	*2%*	*47%*	*7%*	*7%*	*0%*	*100%*	
			NOTE 1, NOTE 4		**NOTE 2**			**NOTE 3**		

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 MOU municipal funding.

NOTE 2 48% of total expenditures are 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 2026 Municipal apportionment totalled $14,238,000. Therefore Municipal funding is increasing by $498,000 (or 3.5%) to $14,736,000 in 2027 as compared to 2026.

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 2027

	2026 Municipal Apportionment	2027 Municipal Apportionment
CATEGORY 1 - Mandatory	9,509,512	9,848,812
General Operating Expenses	3,639,488	3,760,188
CATEGORY 2 - Municipally Requested MOU's	1,089,000	1,127,000
	14,238,000	**14,736,000**
	dollar Increase	*498,000*
	percentage Increase	*3.5%*

Note 1

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

Grand River Conservation Authority
Summary of Municipal Apportionment - 2027 Budget

Appendix D *Draft - July 2026*

	% CVA in Watershed	2026 CVA (Modified)	2026 CVA in Watershed	CVA-Based Apportionment	2027 Budget General Operating Expenses*	2027 Budget Category 1 Operating Expenses*	2027 Budget Category 2 Operating Expenses*	2027 Budget Total Apportionment	2026 Actual Total Apportionment	% Change
Brant County	83%	8,512,248,184	7,056,653,744	3.12%	117,492	307,739	35,215	**460,446**	439,119	4.9%
Brantford C	100%	16,744,061,660	16,744,061,660	7.41%	278,785	730,204	83,557	**1,092,546**	1,057,730	3.3%
Amaranth Twp	82%	1,000,662,285	820,543,074	0.36%	13,662	35,784	4,095	**53,541**	46,876	14.2%
East Garafraxa Twp	80%	706,264,810	565,011,848	0.25%	9,407	24,640	2,820	**36,867**	35,581	3.6%
Town of Grand Valley	100%	668,616,057	668,616,057	0.30%	11,132	29,158	3,337	**43,627**	42,200	3.4%
Melancthon Twp	56%	655,190,892	366,906,899	0.16%	6,109	16,001	1,831	**23,941**	23,210	3.1%
Southgate Twp	6%	1,418,370,742	85,102,244	0.04%	1,417	3,711	425	**5,553**	5,068	9.6%
Haldimand County	41%	8,055,541,579	3,302,772,047	1.46%	54,991	144,033	16,482	**215,506**	208,212	3.5%
Norfolk County	5%	10,233,512,400	511,675,620	0.23%	8,519	22,314	2,553	**33,386**	32,393	3.1%
Halton Region	11%	53,032,101,921	5,689,172,903	2.52%	94,724	248,103	28,390	**371,217**	351,366	5.6%
Hamilton City	27%	102,771,490,060	27,491,373,591	12.17%	457,726	1,198,892	137,189	**1,793,807**	1,744,849	2.8%
Oxford County	36%	4,893,137,727	1,738,994,306	0.77%	28,954	75,837	8,678	**113,469**	110,036	3.1%
North Perth T	2%	2,631,682,450	52,633,649	0.02%	876	2,295	263	**3,434**	3,331	3.1%
Perth East Twp	40%	2,215,993,378	886,397,351	0.39%	14,758	38,656	4,423	**57,837**	55,852	3.6%
Region of Waterloo	100%	113,964,487,842	113,964,487,842	50.46%	1,897,486	4,969,960	568,711	**7,436,157**	7,190,113	3.4%
Centre Wellington Twp	100%	6,210,841,917	6,210,841,917	2.75%	103,409	270,853	30,994	**405,256**	388,669	4.3%
Erin T	49%	3,048,013,055	1,493,526,397	0.66%	24,867	65,132	7,453	**97,452**	86,869	12.2%
Guelph C	100%	29,890,542,373	29,890,542,373	13.24%	497,672	1,303,519	149,162	**1,950,353**	1,888,870	3.3%
Guelph Eramosa Twp	100%	3,064,519,128	3,064,519,128	1.36%	51,024	133,643	15,293	**199,960**	195,452	2.3%
Mapleton Twp	95%	2,050,575,273	1,948,046,510	0.86%	32,435	84,954	9,721	**127,110**	123,833	2.6%
Wellington North Twp	51%	2,075,716,188	1,058,615,256	0.47%	17,626	46,166	5,283	**69,075**	66,227	4.3%
Puslinch Twp	75%	2,972,349,135	2,229,261,851	0.99%	37,117	97,218	11,125	**145,460**	142,144	2.3%
Total		**376,815,919,053**	**225,839,756,267**	**100.00%**	**3,760,188**	**9,848,812**	**1,127,000**	**14,736,000**	**14,238,000**	**3.5%**

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

Grand River Conservation Authority

BUDGET 2027 - SUMMARY of RESERVES

General Meeting - July 27, 2026

	BUDGET 2026	"NET CHANGE" INCREASE/(DECREASE) 2026 VS 2027	DETAILS OF "NET CHANGE" BUDGET 2027: Adjustments from General Meeting 06-26	Transfer In (Interest)	Transfer In	Transfer Out	Description of Transfer	BUDGET 2027
Type A: GRCA Controlled								
Operating Reserves (designated)								
Property & Liability Insurance	314,106	10,000		10,000				324,106
Building & Mechanical Equipment	1,660,448	(1,660,448)	(1,660,448)	0				0
Personnel	2,321,911	11,000		76,000		(65,000)	OUT- Vacation Accrual, Wages	2,332,911
Transition	1,749,786	(360,000)		57,000		(417,000)	OUT-Environmental Education	1,389,786
Forest Management	2,210,963	72,000		72,000				2,282,963
Information Systems and Technology	710,674	(150,900)		23,000	2,089,000	(2,262,900)	IN-Chargebacks; OUT-Operating/Capital costs	559,774
Cottage Operations	1,276,789	(80,000)		42,000		(122,000)	OUT-Cottage Lot expenses	1,196,789
Grand River Water Management Plan	52,152	2,000		2,000				54,152
Planning Enforcement	582,311	(35,000)		19,000		(54,000)	OUT-Legal costs	547,311
Watershed Restoration	373,254	12,000		12,000				385,254
Property Rental	596,391	(596,391)	(596,391)	0				0
Master Plans	492,962	16,000		16,000				508,962
Water Management Operating	1,154,169	(207,000)		38,000		(245,000)	OUT-Positions (Floodplain Mapping and FFW)	947,169
Environmental Education	0	442,241	428,241	14,000				442,241
Apps' Mill Nature Centre	85,666	(85,666)	(85,666)	0				0
Laurel Creek Nature Centre	130,176	(130,176)	(130,176)	0				0
Guelph Lake Nature Centre	115,888	(115,888)	(115,888)	0				0
Taquanyah Nature Centre	25,963	(25,963)	(25,963)	0				0
Shade's Mills Nature Centre	70,548	(70,548)	(70,548)	0				0
Motor Pool Equipment	1,134,809	(122,100)		37,000	1,600,000	(1,759,100)	IN-Chargebacks;OUT-Operating/Capital costs	1,012,709
Motor Pool Insurance	106,547	3,000		3,000				109,547
Stabilization Reserve - Category 1 (NEW 2024)	249,885	8,000		8,000				257,885
Stabilization Reserve - Category 2 (NEW 2024)	21,885	1,000		1,000				22,885
Stabilization Reserve - Category 3 (NEW 2024)	417,543	14,000		14,000				431,543
Capital Reserves (designated)								
Water Control Structures	3,090,471	100,000		100,000				3,190,471
Cambridge Desiltation Pond	576	(576)		0		(576)	OUT-Cambrige Desiltation Pond costs	0
Completion of Capital Projects	167,000	5,000		5,000				172,000
Conservation Areas Capital/Stabilization	12,661,990	(88,000)		412,000		(500,000)	OUT-Conservation Area Capital costs	12,573,990
Gauges	1,057,187	(91,000)		34,000		(125,000)	OUT-Gauge costs	966,187
Building & Mechanical Equipment	0	1,714,448	1,660,448	54,000				1,714,448
Property Rental	0	668,391	596,391	19,000	53,000		IN-Commercial Lease Revenue	668,391
Capital Reserves (undesignated)								
General Capital	1,720,764	56,000		56,000				1,776,764
Total Type A: GRCA Controlled	**34,552,814**	**(684,576)**	**0**	**1,124,000**	**3,742,000**	**(5,550,576)**		**33,868,238**
Type B: Reserves with Outside Control/Interest								
With MNRF Interest (Capital Reserves)								
Gravel	301,110	10,000		10,000				311,110
Land Sale Proceeds	23,569,317	(284,000)		766,000		(1,050,000)	OUT-$100k gauge costs, $850k Water Control Structure projects, $100k demolitions	23,285,317
With School Board Interest (Operating Reserves)								
Total Type B: Outside Control/Interest	**23,870,427**	**(274,000)**	**0**	**776,000**	**0**	**(1,050,000)**		**23,596,427**
TOTAL	**$58,423,241**	**(958,576)**	**$0**	**$1,900,000**	**$3,742,000**	**($6,600,576)**		**$57,464,665**

Grand River Conservation Authority

CATEGORY 2 - WATERSHED SERVICES PROGRAM BREAKDOWN

BUDGET 2027

Programs & Services	Cost	Offsetting Funding	Apportionment	Description of Offsetting Funding
Sub-watershed Services	$ 388,000	$ (135,000)	$ 253,000	Municipal Funding
Conservation Services	$ 1,440,200	$ (883,200)	$ 557,000	Municipal, Provincial, Federal Funding
Water Quality	$ 367,000	$ (50,000)	$ 317,000	Reserves
Watershed Sciences & Collaborative Planning *				
TOTAL	$ 2,195,200	$ (1,068,200)	$ 1,127,000	

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

GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
BUDGET 2027

APPENDIX G

	New Regulations Category	P&S Ref #	Budget 2026	Budget 2027
REVENUE				
Municipal				
Municipal Apportionment	Category 1	various	13,149,000	13,609,000
Memorandums of Understanding Apportionment	Category 2	various	1,089,000	1,127,000
Other	Category 2 & 3	various	960,000	935,000
Total Municipal			**15,198,000**	**15,671,000**
Government Grants				
MNRF Transfer Payments	Category 1	various	449,688	449,688
Source Protection Program-Provincial	Category 1	various	800,000	838,000
Other Provincial	Category 1	various	1,687,500	1,563,500
Other Provincial	Category 2	8	217,000	-
Other Provincial	Category 3	10	-	-
Federal	Category 1 & 2	various	118,200	83,200
Total Government Grants			**3,272,388**	**2,934,388**
Self Generated				
User Fees and Sales				
Resource Planning	Category 1	4	1,049,000	1,049,000
Burford Operations & Planting Services	Category 3	9	725,000	725,000
Conservation Lands Income	Category 3	14	71,000	71,000
Timber Revenue	Category 1	5	95,000	100,000
Conservation Areas User Fees	Category 3	14	12,000,000	12,600,000
Environmental Education	Category 3	11	610,000	610,000
Property Rentals	Category 3	12	3,208,000	3,283,000
Hydro Generation	Category 3	13	545,000	545,000
Grand River Conservation Foundation	Category 1,2,3	various	180,000	159,000
Investment Income	General Operating	7	2,050,000	2,050,000
Total Self-Generated Revenue			**20,533,000**	**21,192,000**
TOTAL REVENUE			**39,003,388**	**39,797,388**

GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
BUDGET 2027

APPENDIX G

	New Regulations Category	P&S Ref #	Budget 2026	Budget 2027
EXPENSES				
OPERATING				
Watershed Management	Category 1	1	915,700	1,486,400
Flood Forecasting and Warning	Category 1	2	1,243,600	1,539,600
Water Control Structures	Category 1	3	2,413,700	2,490,700
Resource Planning	Category 1	4	2,877,500	3,111,800
Conservation Lands Management	Category 1	5	3,000,200	2,390,500
Source Protection Program	Category 1	6	800,000	838,000
General Operating Expenses	General Operating	7	4,765,065	4,335,765
Watershed Services	Category 2	8	1,202,200	1,240,200
Burford Operations & Planting Services	Category 3	9	963,900	975,900
Conservation Services	Category 3	10	41,400	31,976
Environmental Education Program	Category 3	11	999,000	1,027,000
Property Rentals	Category 3	12	1,128,500	1,210,500
Hydro Production	Category 3	13	168,500	171,500
Conservation Areas	Category 3	14	11,198,600	11,828,600
Administrative Support	Category 3	15	1,239,523	1,314,523
Total Operating Expenses			**32,957,388**	**33,992,964**
MAJOR MAINTEANCE & EQUIPMENT				
Watershed Management	Category 1	1	60,000	60,000
Flood Forecasting and Warning	Category 1	2	1,138,000	290,000
Water Control Structures	Category 1	3	3,000,000	3,000,000
Environmental Education	Category 3	11	-	-
Conservation Areas	Category 3	13	2,000,000	2,000,000
Information Systems	General Operating	16	355,000	173,900
Motor Pool	General Operating	16	143,100	159,100
Total Major Maintenance & Equipment Expenses			**6,696,100**	**5,683,000**
SPECIAL PROJECTS				
Flood Forecasting and Warning	Category 1	2	475,000	76,000
Conservation Lands	Category 1	5	100,000	149,000
Watershed Services	Category 2	8	1,317,000	955,000
Conservation Services	Category 3	10	91,000	0
Environmental Education Program	Category 3	11	100,000	0
Total Special Projects Expenses			**2,083,000**	**1,180,000**
Total EXPENSES			**41,736,488**	**40,855,964**
Gross Surplus/(Defecit)			**(2,733,100)**	**(1,058,576)**
Prior Year Surplus Carryforward			**500,000**	**100,000**
Net Funding FROM/(TO) Reserves			**2,233,100**	**958,576**
NET SURPLUS			**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #1 - Watershed Management

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	750,000	1,244,000	494,000
Administration Expenses	126,600	142,600	16,000
Other Operating Expenses	39,100	99,800	60,700
Total OPERATING Expenditures	**915,700**	**1,486,400**	**570,700**
Instrumentation	60,000	60,000	-
Total CAPITAL Expenditures	**60,000**	**60,000**	**-**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**975,700**	**1,546,400**	**570,700**
Funding			**(INCR)/DECR**
Municipal			
Municipal Apportionment	913,200	1,458,900	(545,700)
Government Grants			
Other Provincial	37,500	37,500	-
Funding From Reserves			
Gauges	25,000	50,000	(25,000)
TOTAL FUNDING	**975,700**	**1,546,400**	**(570,700.00)**
Net Surplus/(Deficit)	**-**	**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #2 - Flood Forecasting and Warning

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	834,000	992,000	158,000
Administration Expenses	286,600	424,600	138,000
Other Operating Expenses	123,000	123,000	-
Total OPERATING Expenditures	**1,243,600**	**1,539,600**	**296,000**
Hardware	88,000	90,000	2,000
Stream Gauges	1,050,000	200,000	(850,000)
Total CAPITAL Expenditures	**1,138,000**	**290,000**	**(848,000)**
Floodplain Mapping Projects	475,000	76,000	(399,000)
Total SPECIAL PROJECT Expenditures	**475,000**	**76,000**	**(399,000)**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**2,856,600**	**1,905,600**	**(951,000)**
Funding			
Municipal			
Municipal Apportionment	1,244,262	1,295,262	(51,000)
Government Grants			
MNRF Transfer Payments	164,338	164,338	-
Other Provincial	200,000	76,000	124,000
Funding From Reserves			
Floodplain Mapping Projects & Gauges	75,000	25,000	50,000
Water Management Operating	-	245,000	(245,000)
Land Sale Proceeds Reserve	1,173,000	100,000	1,073,000
TOTAL REVENUE	**2,856,600**	**1,905,600**	**951,000**
Net Surplus/(Deficit)	**-**	**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #3 - Water Control Structures

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	1,699,000	1,767,000	68,000
Administration Expenses	49,200	49,200	-
Insurance	145,000	154,000	9,000
Other Operating Expenses	520,500	520,500	-
Total OPERATING Expenditures	**2,413,700**	**2,490,700**	**77,000**
Total CAPITAL Expenditures	**3,000,000**	**3,000,000**	**-**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**5,413,700**	**5,490,700**	**77,000**
Funding			
			(INCR)/DECR
Municipal			
Municipal Apportionment	2,828,350	2,905,350	(77,000)
Government Grants			
MNRF Transfer Payments	285,350	285,350	-
Provincial	1,450,000	1,450,000	-
Funding From Reserves			
Water Control Structures/Water Mgmt Operating/Land Sale	850,000	850,000	-
TOTAL REVENUE AND FUNDING FROM RESERVES	**5,413,700**	**5,490,700**	**(77,000)**
Net Surplus/(Deficit)	**-**	**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #4 - Planning & Regulations Services

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	2,417,000	2,694,000	277,000
Administration Expenses	305,800	361,800	56,000
Other Operating Expenses	154,700	56,000	(98,700)
Total OPERATING Expenditures	**2,877,500**	**3,111,800**	**234,300**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**2,877,500**	**3,111,800**	**234,300**
Funding			**(INCR)/DECR**
Municipal			
Municipal Apportionment	1,828,500	2,008,800	(180,300)
Self Generated			
Solicitor Enquiry Fees	70,000	70,000	-
Permit Fees	415,000	415,000	-
Plan Review Fees	564,000	564,000	-
Funding from Reserves			
Planning Enforcement Reserve	-	54,000	(54,000)
TOTAL REVENUE	**2,877,500**	**3,111,800**	**(234,300)**
Net Surplus/(Deficit)	**-**	**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #5 - Conservation Lands Management

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	1,907,000	1,334,000	(573,000)
Administration Expenses	177,400	181,400	4,000
Insurance	66,000	66,000	-
Other Operating Expenses	849,800	809,100	(40,700)
Total OPERATING Expenditures	**3,000,200**	**2,390,500**	**(609,700)**
Land Purchases/Land Sale Expenses	-	-	-
Apps Mills Trail Improvements	-	49,000	49,000
Ecological Restoration	100,000	100,000	-
Total SPECIAL PROJECT Expenditures	**100,000**	**149,000**	**49,000**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**3,100,200**	**2,539,500**	**(560,700)**
Funding			**(INCR)/DECR**
Municipal			
Municipal Apportionment	2,695,200	2,180,500	514,700
Forest Management	95,000	100,000	(5,000)
Donations - Foundation	110,000	159,000	(49,000)
Funding From Reserves			
Land Reserve (Demolitions/Land Sale Expenses)	100,000	100,000	-
Transition Reserve (Staffing)	100,000	-	100,000
TOTAL REVENUE	3,100,200	2,539,500	560,700
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY

P&S #6 - Source Protection Program

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures			
Compensation and Benefits	615,000	639,000	24,000
Administration Expenses	45,000	59,000	14,000
Other Operating Expenses	50,000	50,000	-
Water Budget - Technical Studies	90,000	90,000	-
TOTAL EXPENDITURES	**800,000**	**838,000**	**38,000**
Funding			(INCR)/DECR
Government Grants			
Provincial	800,000	838,000	(38,000)
TOTAL FUNDING	**800,000**	**838,000**	**(38,000)**
Net Surplus/(Deficit)	**-**	**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #7 General Operating Expense

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	2,725,000	2,835,000	110,000
Administration Expenses	543,300	516,300	(27,000)
Insurance	268,300	242,300	(26,000)
Other Operating Expenses	1,298,465	812,165	(486,300)
LESS: Recovery of Corporate Services Expenses	(70,000)	(70,000)	-
Total OPERATING Expenditures	**4,765,065**	**4,335,765**	**(429,300)**
Interest Income	1,900,000	1,900,000	-
Total FUNDING to RESERVES	**1,900,000**	**1,900,000**	**-**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**6,665,065**	**6,235,765**	**(429,300)**
Funding			**(INCR)/DECR**
Municipal			
Municipal Apportionment (levy)	3,639,488	3,760,188	(120,700)
Self Generated			
Investment Income	2,050,000	2,050,000	-
Funding From Reserves			
Personnel	65,000	65,000	-
Building & Mechanical	150,000	-	150,000
TOTAL REVENUE	**5,904,488**	**5,875,188**	**29,300**
Net Surplus/(Deficit)	**(760,577)**	**(360,577)**	**(400,000)**

GRAND RIVER CONSERVATION AUTHORITY

P&S #8 - Watershed Services - CAT 2

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	887,000	925,000	38,000
Administration Expenses	131,200	131,200	-
Other Operating Expenses	184,000	184,000	-
Total OPERATING Expenditures	**1,202,200**	**1,240,200**	**38,000**
Total CAPITAL Expenditures			
RWQP Grants	800,000	800,000	-
Upper Grand Restoration	10,000	-	(10,000)
Waste Water Optimization Project	20,000	-	(20,000)
Species at Risk	70,000	70,000	-
Water Management Plan (WQ)	80,000	-	(80,000)
Great Lakes Renewal	35,000	-	(35,000)
Resilient Agriculture Landscape Program	167,000	-	(167,000)
Grand River Simulation Model	50,000	-	(50,000)
Upper Blair Subwatershed Study	85,000	85,000	-
Total SPECIAL PROJECT Expenditures	**1,317,000**	**955,000**	**(362,000)**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**2,519,200**	**2,195,200**	**(324,000)**
Funding			**(INCR)/DECR**
Municipal			
Memorandums of Understanding Apportionment	1,089,000	1,127,000	(38,000)
Municipal Other	945,000	935,000	10,000
Government Grants			
Other Provincial	217,000	-	217,000
Federal	118,200	83,200	35,000
Funding From Reserves			
Water Management Plan	80,000	-	80,000
Gauge Reserve	50,000	50,000	-
Land Sale Proceeds Reserve	20,000	-	20,000
TOTAL REVENUE	**2,519,200**	**2,195,200**	**324,000**
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY

P&S #9 Burford Tree Nursery & Planting Services

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	321,000	333,000	12,000
Administration Expenses	16,900	16,900	-
Other Operating Expenses	626,000	626,000	-
Total OPERATING Expenditures	**963,900**	**975,900**	**12,000**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**963,900**	**975,900**	**12,000**
Funding			**(INCR)/DECR**
Self Generated			
Burford Nursery	475,000	475,000	-
Landowner Contributions (Tree Planting)	250,000	250,000	-
Donations - Foundation			-
TOTAL REVENUE	**725,000**	**725,000**	**-**
Net Surplus/(Deficit)	**(238,900)**	**(250,900)**	**12,000**

GRAND RIVER CONSERVATION AUTHORITY

P&S #10 - Conservation Services

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	12,200	12,200	-
Administration Expenses	26,200	16,776	(9,424)
Other Operating Expenses	3,000	3,000	-
Total OPERATING Expenditures	**41,400**	**31,976**	**(9,424)**
Total CAPITAL Expenditures			
Mill Creek Rangers Program	40,000	-	(40,000)
Waterloo Wellington Children's Water Festival	6,000	-	(6,000)
Brant/Brantford Water Festival	45,000	-	(45,000)
Total SPECIAL PROJECT Expenditures	**91,000**	**-**	**(91,000)**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**132,400**	**31,976**	**(100,424)**
<u>Funding</u>			**<u>(INCR)/DECR</u>**
Municipal			
Municipal-Other	15,000	-	15,000
Self Generated			
Donations - Foundation	70,000	-	70,000
Funding from Reserves			
Cambridge Desiltation	2,000	576	1,424
Transition Reserve	6,000	-	6,000
TOTAL REVENUE	**93,000**	**576**	**92,424**
Net Surplus/(Deficit)	**(39,400)**	**(31,400)**	**(8,000)**

GRAND RIVER CONSERVATION AUTHORITY

P&S #11 - Environmental Education Program

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation & Benefits	706,000	734,000	28,000
Administration Expenses	74,000	74,000	-
Other Operating Expenses	219,000	219,000	-
Total OPERATING Expenditures	**999,000**	**1,027,000**	**28,000**
Major Repairs & Maintenance Projects	-	-	-
Total CAPITAL Expenditures	**-**	**-**	**-**
Guelph Lake Nature Centre	100,000	-	(100,000)
Total SPECIAL PROJECT Expenditures	**100,000**	**-**	**(100,000)**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**1,099,000**	**1,027,000**	**(72,000)**
Funding			**(INCR)/DECR**
Self Generated			
Nature Centre Revenue - Schools	610,000	610,000	-
Funding from Reserves			
Transition Reserve	389,000	417,000	(28,000)
Land Sale Proceeds Reserve (GLNC)	100,000	-	100,000
TOTAL REVENUE	**1,099,000**	**1,027,000**	**72,000**
Net Surplus/(Deficit)	**-**	**-**	**-**

GRAND RIVER CONSERVATION AUTHORITY

P&S #12 - Property Rentals

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	497,000	537,000	40,000
Administration Expenses	36,800	38,800	2,000
Other Operating Expenses	594,700	634,700	40,000
Total OPERATING Expenditures	**1,128,500**	**1,210,500**	**82,000**
Property Rentals	50,000	53,000	3,000
Land Sale Proceeds	-	-	-
Total FUNDING to RESERVES	**50,000**	**53,000**	**3,000**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**1,178,500**	**1,263,500**	**85,000**
Funding			**(INCR)/DECR**
Self Generated			
Belwood	1,110,000	1,133,000	(23,000)
Conestogo	1,329,000	1,357,000	(28,000)
Agricultural	280,000	296,000	(16,000)
Residential	86,000	86,000	-
Miscellaneous	403,000	411,000	(8,000)
Funding FROM Reserves			
Cottage Lot Operations	-	122,000	(122,000)
Property Rental Reserve	-	-	-
TOTAL REVENUE	**3,208,000**	**3,405,000**	**(197,000)**
Net Surplus/(Deficit)	**2,029,500**	**2,141,500**	**(112,000)**

GRAND RIVER CONSERVATION AUTHORITY

P&S #13 - Hydro Production

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	73,000	76,000	3,000
Other Operating Expenses	95,500	95,500	-
Total OPERATING Expenditures	**168,500**	**171,500**	**3,000**
General Capital	-	-	-
Total FUNDING to RESERVES	**-**	**-**	**-**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**168,500**	**171,500**	**3,000**
Revenue			**(INCR)/DECR**
Self Generated			
Hydro Production-Belwood	285,000	285,000	-
Hydro Production-Conestogo	205,000	205,000	-
Hydro Production-Guelph	40,000	40,000	-
Hydro Production-Elora	15,000	15,000	-
TOTAL REVENUE	**545,000**	**545,000**	**-**
Net Surplus/(Deficit)	**376,500**	**373,500**	**3,000**

GRAND RIVER CONSERVATION AUTHORITY

P&S #14 - Conservation Areas

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	6,423,000	6,772,000	349,000
Administration Expenses	303,800	345,600	41,800
Other Operating Expenses	4,471,800	4,711,000	239,200
Total OPERATING Expenditures	**11,198,600**	**11,828,600**	**630,000**
Total CAPITAL Expenditures	**2,000,000**	**2,000,000**	**-**
Conservation Area Reserve	-	-	-
Total FUNDING to RESERVES	**-**	**-**	**-**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**13,198,600**	**13,828,600**	**630,000**
<u>Funding</u>			<u>(INCR)/DECR</u>
Self Generated			
Brant	1,370,000	1,470,000	(100,000)
Byng Island	1,110,000	1,160,000	(50,000)
Belwood Lake	375,000	385,000	(10,000)
Conestogo Lake	600,000	600,000	-
Elora Gorge	2,650,000	2,840,000	(190,000)
Elora Quarry	450,000	470,000	(20,000)
Guelph Lake	1,750,000	1,820,000	(70,000)
Laurel Creek	700,000	730,000	(30,000)
Pinehurst Lake	975,000	1,015,000	(40,000)
Rockwood	1,475,000	1,535,000	(60,000)
Shade's Mills	545,000	575,000	(30,000)
Total Fee Revenue	12,000,000	12,600,000	(600,000)
Donations-Foundation	-	-	-
Other Areas Income	-	-	-
Miscellaneous Income	71,000	71,000	-
Funding From Reserves			
Conservation Areas - Capital Projects	500,000	500,000	-
TOTAL REVENUE	**12,571,000**	**13,171,000**	**(600,000)**
Net Surplus/(Deficit)	**(627,600)**	**(657,600)**	**30,000**

GRAND RIVER CONSERVATION AUTHORITY

P&S #15 - Administrative Support - CATEGORY 3

BUDGET 2027

	Budget 2026	Budget 2027	Budget Change
Expenditures and Funding to Reserves			
Compensation and Benefits	691,000	742,000	51,000
Administration Expenses	145,800	176,800	31,000
Insurance	190,000	183,000	(7,000)
Other Operating Expenses	212,723	212,723	-
Total OPERATING Expenditures	**1,239,523**	**1,314,523**	**75,000**
Stabilization Reserve-Category 3	-	-	-
Total FUNDING to RESERVES	**-**	**-**	**-**
TOTAL EXPENDITURES AND FUNDING TO RESERVES	**1,239,523**	**1,314,523**	**75,000**
Funding			
Self Generated			
Miscellaneous	-	-	-
TOTAL REVENUE	**-**	**-**	**-**
Net Surplus/(Deficit)	**(1,239,523)**	**(1,314,523)**	**75,000**

GRAND RIVER CONSERVATION AUTHORITY

ntary Information - Information Systems and Motor Pool

BUDGET 2027

	Budget 2026	Budget 2027	INCR/(DECR) Budget Change
Expenditures			
Information Management			
Compensation and Benefits	1,464,000	1,642,000	178,000
Administrative Expenses	36,900	36,900	-
Software and Hardware Maintenance	187,500	230,000	42,500
Supplies and Services	54,000	54,000	-
Total OPERATING Expenditures	**1,742,400**	**1,962,900**	**220,500**
Capital Expenses	**400,000**	**300,000**	**(100,000)**
LESS Internal Charges	**(1,787,400)**	**(2,089,000)**	**(301,600)**
NET Unallocated Expenses	**355,000**	**173,900**	**(181,100)**
Motor Pool			
Compensation and Benefits	346,000	360,000	14,000
Administrative Expenses	27,600	29,600	2,000
Insurance	64,500	64,500	-
Motor Pool Building and Grounds Maintenance	10,000	10,000	-
Equipment, Repairs and Supplies	336,000	336,000	-
Fuel	284,000	284,000	-
Total OPERATING Expenditures	**1,068,100**	**1,084,100**	**16,000**
Capital Expenses	**675,000**	**675,000**	**-**
LESS Internal Charges	**(1,600,000)**	**(1,600,000)**	**-**
NET Unallocated Expenses	**143,100**	**159,100**	**16,000**
TOTAL EXPENDITURES	**498,100**	**333,000**	**(165,100)**
Funding			
Funding From Reserves			
Land Sale Proceeds	100,000	-	(100,000)
Building and Mechanical Equipment Reserve	-	-	-
TOTAL REVENUE	**100,000**	**-**	**100,000**
Gross Surplus (Deficit)	(398,100)	(333,000)	65,100
Funding From Reserves	3,785,500	4,022,000	236,500
Funding to Reserves	(3,387,400)	(3,689,000)	(301,600)
Net Surplus/(Deficit)	**-**	**-**	**-**