

Grand River Conservation Authority

Report number: GM-10-25-90

Date: October 24, 2025

To: Members of the Grand River Conservation Authority

Subject: Budget 2026 – Draft #1

Recommendation:

THAT Report Number 10-25-90 – Budget 2026 - Draft #1 be approved for consultation purposes, circulated to all participating municipalities, and posted to the GRCA website.

Summary:

This report summarizes the first draft of the 2026 Budget. The final budget for 2026 will be presented for approval at the February 27, 2026 Annual General Meeting. See Budget 2026 Timetable (Appendix A) for additional details on budget timelines.

The 2026 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 2026 are \$39,358,488 (2025: \$39,963,465). 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
- 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 \$481,000) to \$14,238,000 in 2026. For a breakdown of municipal funding by Category 1, 2, and general operating expenses, see Appendix C "Municipal Funding Breakdown – Budget 2026".

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 2026 EXPENDITURES

EXPENDITURES	2026	2025	Increase/(decrease)
Operating Expenses	\$32,653,388	\$31,491,465	\$1,161,923
Major Maintenance Expenses	\$5,648,100	\$6,053,000	\$974,100
Special Projects	\$1,057,000	\$2,419,000	(\$1,362,000)
TOTAL	\$39,358,488	\$39,963,465	(\$604,977)

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 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 (weighted vote required)

B. OPERATING BUDGET

In general, the 2026 budget assumes the same level of program and service delivery as provided in 2025. Any exceptions to specific program areas are included in the commentary below as applicable.

(a) Resource Planning

- Resource Planning fee revenue increased in 2025 and therefore this draft of the budget increased revenue by \$125,000.

(b) Property Rental Program

- The Residential Property Rental Program is in the process of winding down. The budgeted 2026 revenue of \$86,000 accounts for a decrease of \$29,000 related to two residences no longer occupied.
- Cottage Lot Program revenue is projected to increase by 2% as compared to the 2025 budget.

(c) Outdoor Environmental Education

- Negotiations with school boards for 2025/26 contracts have been completed. The first draft of the budget assumes that 2025/26 school contracts will be extended for the 2026/27 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 2026 budgeted revenue of \$12,000,000, 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 \$58,600 (from \$640,000 to \$698,600)
- 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 2025 season are available. Any adjustments to operating revenue or expenses will be impact the transfer to/from the Conservation Areas Reserve.

(e) Investment Income

- Investment income decreased \$250,000 due to interest rate decline on cash and investments with an offsetting decline in transfer to reserves of \$150,000 leaving an impact of a \$100,000 in net investment income to fund general operating expenditures.

(f) Section 39 Funding

- It is assumed that there will be no cutbacks in the provincial Section 39 grant for the period April 1, 2026 to March 31, 2027 and therefore the Section 39 grant amount is anticipated to remain at \$449,688.

(g) Municipal Apportionment Funding

- The 2026 Budget includes \$13,149,000 of funding for Category 1 Mandatory Programs and General Operating Expenses along with \$1,089,000 for Category 2 Programs for a total of \$14,238,000 which is a \$481,000 (or 3.5%) increase over the 2025 Apportionment of \$13,757,000.

(h) Surplus Assumption

- The draft budget assumes a \$100,000 surplus carry forward from 2025. 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, 2024, the reserve balance is approximately \$2.4 million.

- The strategy for Budget 2026 draft #1 is to utilize the transition reserve to fund the Land Management Analyst position (\$100,000) and to fund the Outdoor Environmental Education program deficit (\$389,000).

(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 on January 1st, grid steps within wage scales, market adjustments, and benefit cost increases.
- The collective agreement expires December 31, 2025 and compensation is to be determined through the collective bargaining process.
- Two positions continue to be funded with reserves as outlined in the September 2025 report.

(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 an agreement for the period April 1, 2024 to March 31, 2027 (3 years). The 2026 budget reflects spending requirements in accordance with the contract and is fully funded by the Ministry of the Environment, Conservation and Parks.

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 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 area reserve.

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

- The category 1 budget is being reduced to \$250,000 compared to \$300,000 in prior year. The gauge reserve will be used to fund \$50,000 of total costs and the remaining costs will be funded with Category 1 Municipal Apportionment funding. The \$50,000 Water Quality and Monitoring Equipment budget has moved to Category 2 and will continue to be funded by the gauge reserve.

(d) Information Systems and Motor Pool

- Costs of \$255,000 for Information Systems and \$143,000 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 \$1,057,000 in special project spending. By the time the 2026 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 \$1,057,000 in special projects included in this draft budget are:

- \$800,000 Rural Water Quality Capital Grants
- \$45,000 Brant/Brantford Children's Water Festival
- \$7,000 Waterloo Wellington Children's Water Festival
- \$40,000 Mill Creek Rangers Project
- \$70,000 Species at Risk
- \$10,000 Upper Grand Restoration
- \$85,000 Blair Creek Subwatershed Monitoring

(d) New Guelph Lake Nature Centre Building

This project completed in 2025 and has been removed from the 2026 budget.

E. RESERVES

For 2026, reserves are budgeted to increase by \$154,400. Significant budgeted drawdowns to reserves include: \$850,000 for Water Control major maintenance projects, \$500,000 for Conservation Area capital projects, \$389,000 to fund the Environmental Education program deficit, \$270,000 to fund two staff positions, \$255,000 for Information Systems, and \$143,100 for Motor Pool. See Appendix E 'Summary of Reserves' for details of reserve movements budgeted for 2026. Interest income of \$1,919,000 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 and \$50,000 to the Property Rental reserve to fund expected future infrastructure costs (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 28, 2025 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 2026 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 'Summary of Municipal Apportionment – Budget 2026' 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.

H. OTHER MAJOR ASSUMPTIONS

- (a) Cottage Lot Rental Program revenue increased by 2.0%.
- (b) Total Insurance expense budgeted at 2025 actual cost plus 5%.
- (c) Administrative expense related to computer charge-out rates increased 10%
- (d) Other Operating expenses increased between 0% and 3% as applicable.
- (e) Motor Pool charge-out rates increased by \$200,000 corporately.

I. SIGNIFICANT OUTSTANDING BUDGET ITEMS

(a) Year 2025 Carry forward Adjustments

2025 Surplus carry forward - this draft of the 2026 Budget assumes a \$100,000 surplus carryover from year 2025. The actual "2025 Net Surplus" will be incorporated into the 2026 budget.

(b) 2025 Special Projects carry forward

Any active projects in year 2025 but not completed by December 31, 2025 will be carried forward and added to Budget 2026 based on funding eligibility and terms. Where projects are eligible for carry-forward, both the funding and the expense will be added to Budget 2026 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 2026 (i.e. unspent amounts from 2025, new projects) will be made, including use of reserves for 2026 projects. Any decisions to increase spending will not impact the general municipal apportionment request but would be funded with reserves, WECl funding, and/or new funding sources, as applicable.

(d) Property Tax Expenses

Final property tax expense figures are to be incorporated into the final budget following completion of tax chargeback allocations. A preliminary analysis suggests that property taxes will be comparable to prior year. It is known that MPAC assessment figures are relying upon 2016 assessment valuations.

(e) Review of Actual 2025 Results

The final budget will incorporate any adjustments resulting from review of final actual 2025 results and carry forward of any capital projects not completed by year end. Any adjustments are expected to be funded through reserves and/or deferred revenue.

The following are attached:

Appendix A: Budget 2026 Timetable

Appendix B: Program and Services Inventory – Budget 2026

Appendix C: Municipal Funding Breakdown – Budget 2026

Appendix D: Summary of Municipal Apportionment – Budget 2026

Appendix E: Budget 2026 Summary of Reserves

Appendix F: Category 2 - Watershed Services Program breakdown – Budget 2026

Appendix G: Statement of Operations & Detailed Programs and Services Statements

Financial Implications:

Budgeted spending for 2026 is \$39,358,488 (2025: \$39,963,465) before transfer of \$116,500 to reserves. This first draft of the budget includes a municipal apportionment increase of \$481,000 (or 3.5%).

The main budgetary challenges faced by the GRCA are:

- Economic environment, including inflation, supply chain issues, cost pressures arising from the impact of tariffs, and skilled labour 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:

Kayleigh Keighan
Director of Finance

Karen Armstrong
Deputy CAO/Secretary-Treasurer

Approved by:

Samantha Lawson
Chief Administrative Officer

Budget 2026 Timetable

September 26, 2025:	Timelines and Preliminary Considerations
October 24, 2025:	Draft Budget #1 to General Meeting and Board approval of the draft budget for consultation purposes
November 2025:	Distribute Draft Budget #1 to Participating Municipalities and post it on the GRCA website in the Governance section
Nov & Dec 2025:	Consultation with Participating Municipalities as requested
December 12, 2025:	Board Motion to send 30 days' notice to Participating Municipalities of Municipal Apportionment Vote at January 23, 2026 General Meeting
December 19, 2025:	Send Notice to Participating Municipalities of Municipal Apportionment Vote and include apportionment amounts and most recent draft Budget
January 23, 2026:	Draft Budget #2 to General Meeting and Municipal Apportionment Vote – weighted majority and recorded. Once approved, distribute to Participating Municipalities.
February 27, 2026:	Final 2026 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 2026

Programs & Services Inventory		TOTAL EXPENDITURES (includes transfers to reserves)	MUNICIPAL APPORTIONMENT/ Cat 2-MOU 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	975,700	913,200			37,500	25,000		975,700	-
	Flood Forecasting & Warning	1,373,600	1,184,262			164,338	25,000		1,373,600	-
	Water Control Structures	5,573,700	2,818,350			1,735,350	1,020,000		5,573,700	-
	Resource Planning	2,917,500	1,868,500		1,049,000				2,917,500	-
	Conservation Lands Management	3,110,200	2,835,200		75,000		200,000		3,110,200	-
	Source Protection Program	776,300	-			776,300			776,300	-
	Total Category 1	14,727,000	9,619,512		1,124,000	2,713,488	1,270,000	-	14,727,000	-
			65%	0%	8%	18%	9%	0%	100%	
General Operating	General Operating Expenses (note 5)	4,653,165	3,529,488		250,000		613,100	260,577	4,653,165	-
			76%	0%	5%	0%	13%	6%	100%	
CATEGORY 2	CATEGORY 2 Watershed Services	2,167,200	1,089,000	945,000	-	83,200	50,000		2,167,200	-
			50%	44%	0%	4%	2%	0%	100%	
CATEGORY 3	Burford Tree Nursery & Planting Services	1,013,600			741,200			272,400	1,013,600	-
	Conservation Services	133,400		15,000	70,000	-	9,000	39,400	133,400	-
	Outdoor Environmental Education	999,000			610,000		389,000	-	999,000	-
	Property Rentals	1,178,500			3,208,000		-	(2,029,500)	1,178,500	-
	Hydro Production	165,000			575,000			(410,000)	165,000	-
	Conservation Areas	13,198,600			12,071,000		500,000	627,600	13,198,600	-
	Administrative Support (note 6)	1,239,523						1,239,523	1,239,523	-
	Total Category 3	17,927,623	-	15,000	17,275,200	-	898,000	(260,577)	17,927,623	-
			0%	0%	96%	0%	5%	-1%	100%	
TOTAL Programs & Services		39,474,988	14,238,000	960,000	18,649,200	2,796,688	2,831,100	-	39,474,988	-
			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 MOA municipal funding.

NOTE 2 47% 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 2025 Municipal funding totalled \$13,757,000. Therefore Municipal funding is increasing by \$465,000 (or 3.5%) to \$14,238,000 in 2026 compared to 2025.

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 support 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 2026**

	2025 Municipal Apportionment	2026 Municipal Apportionment
CATEGORY 1 - Mandatory	9,366,112	9,619,512
General Operating Expenses	3,338,888	3,529,488
CATEGORY 2 - Municipally Requested MOU's	1,052,000	1,089,000
	13,757,000	14,238,000
	<i>dollar Increase</i>	<i>481,000</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 - 2026 Budget**

Draft - October 24 2025

	% CVA in Watershed	2025 CVA (Modified)	2025 CVA in Watershed	CVA-Based Apportionment	2026 Budget General Operating Expenses*	2026 Budget Category 1 Operating Expenses*	2026 Budget Category 2 Operating Expenses*	2026 Budget Total Apportionment	2025 Actual Total Apportionment	% Change
Brant County	82.9%	8,261,080,919	6,848,436,082	3.08%	108,854	296,679	33,586	439,119	417,037	5.3%
Brantford C	100.0%	16,496,208,031	16,496,208,031	7.43%	262,203	714,626	80,901	1,057,730	1,018,547	3.8%
Amaranth Twp	82.0%	891,570,825	731,088,077	0.33%	11,620	31,671	3,585	46,876	44,515	5.3%
East Garafraxa Twp	80.0%	693,656,670	554,925,336	0.25%	8,820	24,040	2,721	35,581	35,355	0.6%
Town of Grand Valley	100.0%	658,134,422	658,134,422	0.30%	10,461	28,511	3,228	42,200	40,333	4.6%
Melancthon Twp	56.0%	646,397,562	361,982,634	0.16%	5,754	15,681	1,775	23,210	22,543	3.0%
Southgate Twp	6.0%	1,317,227,449	79,033,647	0.04%	1,256	3,424	388	5,068	4,652	8.9%
Haldimand County	41.0%	7,920,129,193	3,247,252,969	1.46%	51,614	140,673	15,925	208,212	200,742	3.7%
Norfolk County	5.0%	10,103,660,718	505,183,036	0.23%	8,030	21,885	2,478	32,393	31,589	2.5%
Halton Region	10.7%	51,406,109,099	5,479,852,401	2.47%	87,101	237,391	26,874	351,366	339,779	3.4%
Hamilton City	26.8%	101,728,598,671	27,212,400,145	12.25%	432,534	1,178,859	133,456	1,744,849	1,689,795	3.3%
Oxford County	35.7%	4,804,815,775	1,716,115,455	0.77%	27,277	74,343	8,416	110,036	107,510	2.3%
North Perth T	2.0%	2,597,387,936	51,947,759	0.02%	826	2,250	255	3,331	3,231	3.1%
Perth East Twp	40.0%	2,177,655,169	871,062,068	0.39%	13,845	37,735	4,272	55,852	54,089	3.3%
Region of Waterloo	100.0%	112,135,908,861	112,135,908,861	50.50%	1,782,372	4,857,799	549,940	7,190,111	6,960,138	3.3%
Centre Wellington Twp	100.0%	6,061,622,649	6,061,622,649	2.73%	96,348	262,593	29,728	388,671	358,987	8.3%
Erin T	49.0%	2,764,894,614	1,354,798,361	0.61%	21,534	58,691	6,644	86,869	82,570	5.2%
Guelph C	100.0%	29,458,533,371	29,458,533,371	13.27%	468,236	1,276,163	144,471	1,888,870	1,837,395	2.8%
Guelph Eramosa Twp	100.0%	3,048,245,188	3,048,245,188	1.37%	48,451	132,052	14,949	195,452	191,176	2.2%
Mapleton Twp	95.0%	2,032,932,118	1,931,285,512	0.87%	30,697	83,665	9,471	123,833	117,152	5.7%
Wellington North Twp	51.0%	2,025,261,218	1,032,883,221	0.47%	16,417	44,745	5,065	66,227	60,669	9.2%
Puslinch Twp	75.0%	2,955,815,044	2,216,861,283	1.00%	35,236	96,036	10,872	142,144	139,196	2.1%
Total		370,185,845,501	222,053,760,508	100.00%	3,529,486	9,619,512	1,089,000	14,238,000	13,757,000	3.5%

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

Grand River Conservation Authority

BUDGET 2026 - SUMMARY of RESERVES

General Meeting - October 24, 2025

	BUDGET 2025	"NET CHANGE" INCREASE/(DECREASE) 2025 VS 2026	DETAILS OF "NET CHANGE" BUDGET 2026			Description of Transfer	BUDGET 2026
			Transfer In (Interest)	Transfer In	Transfer Out		
Type A: GRCA Controlled							
Operating Reserves (designated)							
Property & Liability Insurance	301,417	11,000	11,000				312,417
Building & Mechanical Equipment	1,443,443	(96,000)	54,000		(150,000)	OUT-Head Office Major Maintenance	1,347,443
Personnel	1,259,167	(18,000)	47,000		(65,000)	OUT- Vacation Accrual, Wages	1,241,167
Transition	1,967,308	(423,000)	73,000		(496,000)	OUT-\$100K Position, \$7K Water festival, \$389K Environmental Education	1,544,308
Forest Management	1,636,205	61,000	61,000				1,697,205
Information Systems and Technology	592,899	(233,000)	22,000	1,787,400	(2,042,400)	IN-Chargebacks; OUT-Operating/Capital costs	359,899
Cottage Operations	1,371,831	51,000	51,000				1,422,831
Grand River Water Management Plan	128,589	5,000	5,000				133,589
Planning Enforcement	587,652	22,000	22,000				609,652
Property Rental	855,090	82,000	32,000	50,000		IN-Commercial Lease Revenue	937,090
Watershed Restoration	355,225	13,000	13,000				368,225
Master Plans	482,298	18,000	18,000				500,298
Water Management Operating	948,942	(135,000)	35,000		(170,000)	OUT-Engineering Position	813,942
Motor Pool Equipment	1,051,460	(104,100)	39,000	1,600,000	(1,743,100)	IN-Chargebacks;OUT-Operating/Capital costs	947,360
Motor Pool Insurance	103,821	4,000	4,000				107,821
Capital Reserves (designated)							
Water Control Structures	3,216,063	119,000	119,000				3,335,063
Cambridge Desiltation Pond	2,967	(2,000)	0		(2,000)	OUT-Cambridge Desiltation Pond costs	967
Completion of Capital Projects	162,000	6,000	6,000				168,000
Conservation Areas Capital/Stabilization	8,111,029	(199,000)	301,000		(500,000)	OUT-Cons Area Capital costs	7,912,029
Gauges	890,910	(67,000)	33,000		(100,000)	OUT-Gauge costs	823,910
Capital Reserves (undesignated)							
General Capital	1,725,571	130,500	64,000	66,500		IN-Hydro Generation Revenue	1,856,071
Total Type A: GRCA Controlled	27,193,887	(754,600)	1,010,000	3,503,900	(5,268,500)		26,439,287
Type B: Reserves with Outside Control/Interest							
With MNRF Interest (Capital Reserves)							
Gravel	288,315	11,000	11,000				299,315
Land Sale Proceeds	23,708,711	(70,000)	880,000		-950,000	OUT-\$100K Demolition costs, \$850K Water Control Structure Projects	23,638,711
With School Board Interest (Operating Reserves)							
Apps' Mill Nature Centre	82,501	3,000	3,000				85,501
Laurel Creek Nature Centre	126,762	5,000	5,000				131,762
Guelph Lake Nature Centre	153,181	6,000	6,000				159,181
Taquanyah Nature Centre	25,102	1,000	1,000				26,102
Shade's Mills Nature Centre	87,014	3,000	3,000				90,014
Total Type B: Outside Control/Interest	24,471,586	909,000	909,000	0	0		25,380,586
TOTAL	\$51,665,473	154,400	\$1,919,000	\$3,503,900	(\$5,268,500)		\$51,819,873

Grand River Conservation Authority

CATEGORY 2 - WATERSHED SERVICES PROGRAM BREAKDOWN

BUDGET 2026

Programs & Services	Cost	Offsetting Funding	NET COST	Description of Offsetting Funding
Sub-watershed Services	\$ 318,000	\$ (135,000)	\$ 183,000	Municipal Funding
Conservation Services	\$ 1,561,200	\$ (893,200)	\$ 668,000	Municipal & Federal Funding
Water Quality	\$ 288,000	\$ (50,000)	\$ 238,000	Reserves
Watershed Sciences & Collaborative Planning *				
TOTAL	\$ 2,167,200	\$ (1,078,200)	\$ 1,089,000	

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

**GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
BUDGET 2026**

APPENDIX G

	New Regulations Category	P&S Ref #	Budget 2025	Budget 2026
<u>REVENUE</u>				
<u>Municipal</u>				
Municipal Apportionment	Category 1	various	12,705,000	13,149,000
Memorandums of Understanding Apportionment	Category 2	various	1,052,000	1,089,000
Other	Category 1	various	-	-
Other	Category 2 & 3	various	946,000	960,000
Total Municipal			14,703,000	15,198,000
<u>Government Grants</u>				
MNRF Transfer Payments	Category 1	various	449,688	449,688
Source Protection Program-Provincial	Category 1	various	780,000	776,300
Other Provincial	Category 1	various	1,487,500	1,487,500
Other Provincial	Category 2	8	220,000	-
Other Provincial	Category 3	10	40,000	-
Federal	Category 1 & 2	various	208,000	83,200
Total Government Grants			3,185,188	2,796,688
<u>Self Generated</u>				
User Fees and Sales				
<i>Resource Planning</i>	Category 1	4	924,000	1,049,000
<i>Burford Operations & Planting Services</i>	Category 3	9	705,000	741,200
<i>Conservation Lands Income</i>	Category 3	14	71,000	71,000
<i>Timber Revenue</i>	Category 1	5	15,000	65,000
<i>Conservation Areas User Fees</i>	Category 3	14	11,400,000	12,000,000
<i>Environmental Education</i>	Category 3	11	600,000	610,000
Property Rentals	Category 3	12	3,150,000	3,208,000
Hydro Generation	Category 3	13	475,000	575,000
Land Sales	Category 1	5	-	-
Grand River Conservation Foundation	Category 1,2,3	various	197,000	80,000
Donations	Category 1,2,3	various	15,000	0
Investment Income	General Operating	7	2,300,000	2,050,000
Miscellaneous Income	various	various	-	-
Total Self-Generated Revenue			19,852,000	20,449,200
TOTAL REVENUE			37,740,188	38,443,888

**GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
BUDGET 2026**

APPENDIX G

	New Regulations Category	P&S Ref #	Budget 2025	Budget 2026
<u>EXPENSES</u>				
OPERATING				
Watershed Management	Category 1	1	864,100	915,700
Flood Forecasting and Warning	Category 1	2	1,116,000	1,183,600
Water Control Structures	Category 1	3	2,490,700	2,573,700
Resource Planning	Category 1	4	2,747,600	2,917,500
Conservation Lands Management	Category 1	5	3,020,900	3,110,200
Source Protection Program	Category 1	6	780,000	776,300
General Operating Expenses	General Operating	7	4,314,465	4,255,065
Watershed Services	Category 2	8	1,102,000	1,202,200
Burford Operations & Planting Services	Category 3	9	977,400	1,013,600
Conservation Services	Category 3	10	86,200	41,400
Environmental Education	Category 3	11	953,000	999,000
Property Rentals	Category 3	12	1,109,700	1,128,500
Hydro Production	Category 3	13	95,500	98,500
Conservation Areas	Category 3	14	10,540,000	11,198,600
Administrative Support	Category 3	15	1,293,900	1,239,523
Total Operating Expenses			31,491,465	32,653,388
MAJOR MAINTENANCE & EQUIPMENT				
Watershed Management	Category 1	1	110,000	60,000
Flood Forecasting and Warning	Category 1	2	190,000	190,000
Water Control Structures	Category 1	3	3,000,000	3,000,000
Conservation Areas	Category 3	13	2,000,000	2,000,000
Information Systems	General Operating	16	429,000	255,000
Motor Pool	General Operating	16	324,000	143,100
Total Major Maintenance & Equipment Expenses			6,053,000	5,648,100
SPECIAL PROJECTS				
Flood Forecasting and Warning	Category 1	2	250,000	-
Conservation Lands	Category 1	5	100,000	-
Watershed Services	Category 2	8	1,324,000	965,000
Conservation Services	Category 3	10	95,000	92,000
Environmental Education	Category 3	11	650,000	-
Total Special Projects Expenses			2,419,000	1,057,000
Total EXPENSES			39,963,465	39,358,488
Gross Surplus/(Defecit)			(2,223,277)	(914,600)
Prior Year Surplus Carryforward			498,777	100,000
Total Funding FROM Reserves (Funding)			6,773,000	6,218,500
Total Funding TO Reserves			(5,048,500)	(5,403,900)
Net Funding FROM/(TO) Reserves			1,724,500	814,600
NET SURPLUS			-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #1 - Watershed Management
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	714,000	750,000	36,000
Administration Expenses	111,000	126,600	15,600
Other Operating Expenses	39,100	39,100	-
Total OPERATING Expenditures	864,100	915,700	51,600
Instrumentation	60,000	60,000	-
Water Quality Monitoring Equipment	50,000	-	(50,000)
Total CAPITAL Expenditures	110,000	60,000	(50,000)
TOTAL EXPENDITURES AND FUNDING TO RESERVES	974,100	975,700	1,600
<u>Funding</u>			
			(INCR)/DECR
Municipal			
Municipal Apportionment (levy)	861,600	913,200	(51,600)
Government Grants			
Other Provincial	37,500	37,500	-
Funding From Reserves			
Gauges	75,000	25,000	50,000
TOTAL FUNDING	974,100	975,700	(1,600)
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #2 - Flood Forecasting and Warning
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	737,000	774,000	37,000
Administration Expenses	256,000	286,600	30,600
Other Operating Expenses	123,000	123,000	-
Total OPERATING Expenditures	1,116,000	1,183,600	67,600
Hardware	88,000	88,000	-
Stream Gauges	102,000	102,000	-
Total CAPITAL Expenditures	190,000	190,000	-
Floodplain Mapping Projects	250,000	-	(250,000)
Total SPECIAL PROJECT Expenditures	250,000	-	(250,000)
Total FUNDING to RESERVES	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,556,000	1,373,600	(182,400)
<u>Funding</u>			(INCR)DECR
Municipal			
Municipal Apportionment (levy)	1,116,662	1,184,262	(67,600)
Government Grants			
MNRF Transfer Payments	164,338	164,338	-
Funding From Reserves			
Floodplain Mapping Projects & Gauges	275,000	25,000	250,000
TOTAL REVENUE	1,556,000	1,373,600	182,400
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #3 - Water Control Structures
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	1,770,000	1,859,000	89,000
Administration Expenses	49,200	49,200	-
Insurance	151,000	145,000	(6,000)
Property Taxes	175,700	175,700	-
Other Operating Expenses	344,800	344,800	-
Total OPERATING Expenditures	2,490,700	2,573,700	83,000
Total CAPITAL Expenditures	3,000,000	3,000,000	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	5,490,700	5,573,700	83,000
<u>Funding</u>			(INCR)/DECR
Municipal			
Municipal Apportionment (levy)	2,785,350	2,818,350	(33,000)
Government Grants			
MNRF Transfer Payments	285,350	285,350	-
Provincial	1,450,000	1,450,000	-
Federal	-	-	-
Funding From Reserves			
Water Control Structures/Water Mgmt Operating/Land Sale	970,000	1,020,000	(50,000)
TOTAL REVENUE AND FUNDING FROM RESERVES	5,490,700	5,573,700	(83,000)
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #4 - Resource Planning
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	2,435,000	2,457,000	22,000
Administration Expenses	257,900	305,800	47,900
Other Operating Expenses	54,700	154,700	100,000
Total OPERATING Expenditures	2,747,600	2,917,500	169,900
TOTAL EXPENDITURES AND FUNDING TO RESERVES	2,747,600	2,917,500	169,900
<u>Funding</u>			(INCR)/DECR
Municipal			
Municipal Apportionment (levy)	1,823,600	1,868,500	(44,900)
Self Generated			
Solicitor Enquiry Fees	70,000	70,000	-
Permit Fees	410,000	460,000	(50,000)
Plan Review Fees	444,000	519,000	(75,000)
TOTAL REVENUE	2,747,600	2,917,500	(169,900)
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #5 - Conservation Lands Management
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	1,921,000	2,017,000	96,000
Administration Expenses	168,100	177,400	9,300
Insurance	65,000	66,000	1,000
Property Taxes	314,200	314,200	-
Other Operating Expenses	552,600	535,600	(17,000)
Total OPERATING Expenditures	3,020,900	3,110,200	89,300
Total CAPITAL Expenditures			
Land Purchases/Land Sale Expenses	-	-	-
Ecological Restoration	100,000	-	(100,000)
Total SPECIAL PROJECT Expenditures	100,000	0	(100,000)
Forestry	-	-	-
Land Sale Proceeds	-	-	-
Total FUNDING to RESERVES	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	3,120,900	3,110,200	(10,700)
<u>Funding</u>			(INCR)/DECR
Municipal			
Municipal Apportionment (levy)	2,778,900	2,835,200	(56,300)
Municipal Other	-	-	-
Government Grants			
Provincial	-	-	-
Federal	-	-	-
Self Generated			
Forest Management	15,000	65,000	(50,000)
Land Sale Proceeds	-	-	-
Donations - Foundation	127,000	10,000	117,000
Donations - Other	-	-	-
Funding From Reserves			
Land Reserve (Demolitions/Land Sale Expenses)	100,000	100,000	-
Transition Reserve (Staffing)	100,000	100,000	-
TOTAL REVENUE	3,120,900	3,110,200	10,700
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #6 - Source Protection Program
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures</u>			
Compensation and Benefits	625,000	613,000	(12,000)
Administration Expenses	45,000	53,300	8,300
Other Operating Expenses	50,000	50,000	-
Water Budget - Technical Studies	60,000	60,000	-
TOTAL EXPENDITURES	780,000	776,300	(3,700)
<u>Funding</u>			(INCR)/DECR
Government Grants			
Provincial	780,000	776,300	3,700
TOTAL FUNDING	780,000	776,300	3,700
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #7 General Operating Expense
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	2,490,000	2,615,000	125,000
Administration Expenses	478,000	483,300	5,300
Insurance	298,000	268,300	(29,700)
Other Operating Expenses	1,118,465	958,465	(160,000)
LESS: Recovery of Corporate Services Expenses	(70,000)	(70,000)	-
Total OPERATING Expenditures	4,314,465	4,255,065	(59,400)
Interest Income	2,050,000	1,900,000	(150,000)
Stabilization Reserve-Category 1	-	-	-
Personnel Reserve	-	-	-
Building Reserve	-	-	-
Total FUNDING to RESERVES	2,050,000	1,900,000	(150,000)
TOTAL EXPENDITURES AND FUNDING TO RESERVES	6,364,465	6,155,065	(209,400)
<u>Funding</u>			
			(INCR)/DECR
Municipal			
Municipal Apportionment (levy)	3,338,888	3,529,488	(190,600)
Self Generated			
Investment Income	2,300,000	2,050,000	250,000
Miscellaneous	-	-	-
Funding From Reserves			
Personnel	65,000	65,000	-
Building	-	150,000	(150,000)
TOTAL REVENUE	5,703,888	5,794,488	(90,600)
Net Surplus/(Deficit)	(660,577)	(360,577)	(300,000)

GRAND RIVER CONSERVATION AUTHORITY
P&S #8 - Watershed Services - CAT 2
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	850,000	887,000	37,000
Administration Expenses	118,000	131,200	13,200
Other Operating Expenses	134,000	184,000	50,000
Total OPERATING Expenditures	1,102,000	1,202,200	100,200
RWQP Grants	800,000	800,000	-
Upper Grand Restoration		10,000	10,000
Waste Water Optimization Project	130,000	-	(130,000)
Species at Risk	70,000	70,000	-
Fresh Water Ecosystem Project	138,000	-	(138,000)
Water Management Plan (WQ)	90,000	-	(90,000)
Upper Blair Subwatershed Study	96,000	85,000	(11,000)
Total SPECIAL PROJECT Expenditures	1,324,000	965,000	(359,000)
Stabilization Reserve-Category 2	-	-	-
Total FUNDING to RESERVES	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	2,426,000	2,167,200	(258,800)
<u>Funding</u>			
			(INCR)/DECR
Municipal			
Memorandums of Understanding Apportionment	1,052,000	1,089,000	(37,000)
Municipal Other	946,000	945,000	1,000
Government Grants			
Other Provincial	220,000	-	220,000
Federal	208,000	83,200	124,800
Funding From Reserves			
Gauge Reserve	-	50,000	(50,000)
TOTAL REVENUE	2,426,000	2,167,200	258,800
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #9 Burford Tree Nursery & Planting Services
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	306,000	321,000	15,000
Administration Expenses	15,400	16,600	1,200
Other Operating Expenses	656,000	676,000	20,000
Total OPERATING Expenditures	977,400	1,013,600	36,200
TOTAL EXPENDITURES AND FUNDING TO RESERVES	977,400	1,013,600	36,200
<u>Funding</u>			(INCR)/DECR
Government Grants			
Federal	-	-	-
Self Generated			
Burford Nursery	475,000	475,000	-
Landowner Contributions (Tree Planting)	230,000	266,200	(36,200)
Donations - Foundation			-
TOTAL REVENUE	705,000	741,200	(36,200)
Net Surplus/(Deficit)	(272,400)	(272,400)	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #10 - Conservation Services
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	28,000	12,200	(15,800)
Administration Expenses	36,200	26,200	(10,000)
Other Operating Expenses	22,000	3,000	(19,000)
Total OPERATING Expenditures	86,200	41,400	(44,800)
Mill Creek Rangers Program	40,000	40,000	-
Species at Risk	-	-	-
Waterloo Wellington Children's Water Festival	-	7,000	7,000
Brant/Brantford Water Festival	45,000	45,000	-
Water Management Plan	10,000	-	(10,000)
Total SPECIAL PROJECT Expenditures	95,000	92,000	(3,000)
TOTAL EXPENDITURES AND FUNDING TO RESERVES	181,200	133,400	(47,800)
<u>Funding</u>			(INCR)/DECR
Municipal			
Municipal-Other	-	15,000	(15,000)
Government Grants			
Other Provincial	40,000	-	40,000
Self Generated			
Donations - Foundation	70,000	70,000	-
Donations - Other	15,000	-	15,000
Funding from Reserves			
Cambridge Desiltation	-	2,000	(2,000)
Transition Reserve	-	7,000	(7,000)
TOTAL REVENUE	125,000	94,000	31,000
Net Surplus/(Deficit)	(56,200)	(39,400)	(16,800)

GRAND RIVER CONSERVATION AUTHORITY
P&S #11 - Outdoor Environmental Education
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation & Benefits	672,000	706,000	34,000
Administration Expenses	68,000	74,000	6,000
Other Operating Expenses	213,000	219,000	6,000
Total OPERATING Expenditures	953,000	999,000	46,000
Guelph Lake Nature Centre	650,000	-	(650,000)
Total SPECIAL PROJECT Expenditures	650,000	-	(650,000)
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,603,000	999,000	(604,000)
<u>Funding</u>			(INCR)/DECR
Self Generated			
Donations - Foundation	-	-	-
Nature Centre Revenue - Schools	600,000	610,000	(10,000)
Nature Centre Revenue - Community	-	-	-
Funding from Reserves			
Transition Reserve	353,000	389,000	(36,000)
Land Sale Proceeds Reserve (GLNC)	650,000	-	650,000
TOTAL REVENUE	1,603,000	999,000	604,000
Net Surplus/(Deficit)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
P&S #12 - Property Rentals
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	473,000	497,000	24,000
Administration Expenses	35,000	36,800	1,800
Other Operating Expenses	601,700	594,700	(7,000)
Total OPERATING Expenditures	1,109,700	1,128,500	18,800
Property Rentals	-	50,000	50,000
Total FUNDING to RESERVES	-	50,000	50,000
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,109,700	1,178,500	68,800
<u>Funding</u>			(INCR)/DECR
Self Generated			
Belwood	1,087,000	1,110,000	(23,000)
Conestogo	1,302,000	1,329,000	(27,000)
Agricultural	270,000	280,000	(10,000)
Residential	115,000	86,000	29,000
Miscellaneous	376,000	403,000	(27,000)
Funding FROM Reserves			
Cottage Lot Program	-	-	-
TOTAL REVENUE	3,150,000	3,208,000	(58,000)
Net Surplus/(Deficit)	2,040,300	2,029,500	10,800

GRAND RIVER CONSERVATION AUTHORITY
P&S #13 - Hydro Production
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	70,000	73,000	3,000
Other Operating Expenses	25,500	25,500	-
Total OPERATING Expenditures	95,500	98,500	3,000
General Capital	66,500	66,500	-
Total FUNDING to RESERVES	66,500	66,500	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	162,000	165,000	3,000
<u>Revenue</u>			(INCR)/DECR
Self Generated			
Hydro Production-Belwood	315,000	315,000	-
Hydro Production-Conestogo	105,000	205,000	(100,000)
Hydro Production-Guelph	40,000	40,000	-
Hydro Production-Elora	15,000	15,000	-
TOTAL REVENUE	475,000	575,000	(100,000)
Net Surplus/(Deficit)	313,000	410,000	(97,000)

GRAND RIVER CONSERVATION AUTHORITY
P&S #14 - Conservation Areas
BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	6,117,000	6,423,000	306,000
Administration Expenses	253,000	303,800	50,800
Property Tax	65,000	65,000	-
Other Operating Expenses	4,105,000	4,406,800	301,800
Total OPERATING Expenditures	10,540,000	11,198,600	658,600
Total CAPITAL Expenditures	2,000,000	2,000,000	-
Conservation Area Reserve	-	-	-
Total FUNDING to RESERVES	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	12,540,000	13,198,600	658,600
<u>Funding</u>			(INCR)/DECR
Government Grants			
Federal	-	-	-
Self Generated			
Brant	1,300,000	1,370,000	(70,000)
Byng Island	1,050,000	1,110,000	(60,000)
Belwood Lake	375,000	375,000	-
Conestogo Lake	600,000	600,000	-
Elora Gorge	2,400,000	2,650,000	(250,000)
Elora Quarry	350,000	450,000	(100,000)
Guelph Lake	1,650,000	1,750,000	(100,000)
Laurel Creek	700,000	700,000	-
Pinehurst Lake	975,000	975,000	-
Rockwood	1,475,000	1,475,000	-
Shade's Mills	525,000	545,000	(20,000)
Total Fee Revenue	11,400,000	12,000,000	(600,000)
Donations-Foundation	-	-	-
Donations - Other	-	-	-
Miscellaneous Income (Luther)	71,000	71,000	-
Funding From Reserves			
Gravel	-	-	-
Conservation Areas - Capital Projects	500,000	500,000	-
TOTAL REVENUE	11,971,000	12,571,000	(600,000)
Net Surplus/(Deficit)	(569,000)	(627,600)	58,600

GRAND RIVER CONSERVATION AUTHORITY

P&S #15 - Administrative Support - CATEGORY 3

BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
<u>Expenditures and Funding to Reserves</u>			
Compensation and Benefits	706,000	691,000	(15,000)
Administration Expenses	139,400	145,800	6,400
Insurance	208,500	190,000	(18,500)
Other Operating Expenses	240,000	212,723	(27,277)
LESS: Recovery of Corporate Services Expenses			-
Total OPERATING Expenditures	1,293,900	1,239,523	(54,377)
Stabilization Reserve-Category 3	-	-	-
Total FUNDING to RESERVES	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,293,900	1,239,523	(54,377)
<u>Funding</u>			
Self Generated			
Miscellaneous	-	-	-
TOTAL REVENUE	-	-	-
Net Surplus/(Deficit)	(1,293,900)	(1,239,523)	(54,377)

GRAND RIVER CONSERVATION AUTHORITY
Supplementary Information - Information Systems and Motor Pool
 BUDGET 2026

	Budget 2025	Budget 2026	Budget Change
			INCR/(DECR)
Expenditures			
Information Management			
Compensation and Benefits	1,394,000	1,464,000	70,000
Administrative Expenses	25,500	36,900	11,400
Software and Hardware Maintenance	187,500	187,500	-
Supplies and Services	54,000	54,000	-
Total OPERATING Expenditures	1,661,000	1,742,400	81,400
Capital Expenses	300,000	300,000	-
LESS Internal Charges	(1,532,000)	(1,787,400)	(255,400)
NET Unallocated Expenses	429,000	255,000	(174,000)
Motor Pool			
Compensation and Benefits	330,000	346,000	16,000
Administrative Expenses	26,000	27,600	1,600
Insurance	63,000	64,500	1,500
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	1,049,000	1,068,100	19,100
Capital Expenses	675,000	675,000	-
LESS Internal Charges	(1,400,000)	(1,600,000)	(200,000)
NET Unallocated Expenses	324,000	143,100	(180,900)
TOTAL EXPENDITURES	753,000	398,100	(354,900)
Funding			
TOTAL REVENUE	-	-	-
Gross Surplus (Deficit)	(753,000)	(398,100)	354,900
Funding From Reserves	3,685,000	3,785,500	(100,500)
Funding to Reserves	(2,932,000)	(3,387,400)	(455,400)
Net Surplus/(Deficit)	-	-	-