

**GRAND RIVER CONSERVATION AUTHORITY**

**REPORT NO.** GM-11-12-78

**DATE:** November 23, 2012

**TO:** Members of the Grand River Conservation Authority

**SUBJECT:** Budget 2013 (DRAFT #1)

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**RECOMMENDATION:**

THAT Report No. 11-12-78 - Budget 2013 (Draft #1) be received as information.

**SUMMARY:**

The 2013 Budget includes \$28,334,887 in expenditures (Budget 2012: \$32,773,886).

The expenditures in the budget can be categorized as follows:

	2013	2012	Increase/(Decrease)
Base Programs-Operating	\$ 22,976,922	\$ 22,424,686	\$ 552,236
Base Programs-Capital	\$ 2,767,365	\$ 4,777,200	\$ (2,009,835)
Special Projects	\$ 2,590,600	\$ 5,572,000	\$ (2,981,400)
Total Budget	\$ 28,334,887	\$ 32,773,886	\$ (4,438,999)

“Base Programs-Operating” spending is budgeted to increase \$552,000 (or 2.5%) overall. The Operating General Municipal Levy is increasing \$390,000 (or 4.5%) in order to achieve breakeven operating results.

“Base Programs-Capital” spending is budgeted to decrease by approximately \$2.0 Million (or 42%), and the funding sources have also decreased. The Capital General Levy is decreasing by \$100,000 to \$1,000,000 for 2013.

Overall, General Municipal Levy is budgeted to increase by \$290,000 (or 3.0%).

“Special Projects” spending, which includes Source Protection Planning will decrease by approximately \$3.0 Million. Source Protection spending is currently budgeted to be \$644,600 (2012: \$2.6 million) and is funded 100% with provincial grants. Other special project expenditures identified to date total \$1,946,000 for 2013 compared to \$2,945,000 in 2012. These expenditures have equal and offsetting funding sources. It is anticipated that this figure will increase as new projects are identified and/or projects from 2012 are carried forward to 2013.

## **REPORT:**

Draft budgets will be presented between now and February 2013 as required. The final budget is to be approved at the February 28th, 2013 General Meeting. See attached budget schedule for details.

### Budget Changes:

The changes between this draft of the budget and the Five Year Forecast as presented at the Special Budget Meeting with the Board on September 13<sup>th</sup>, 2012 are as follows:

- \$80,500 Reduction to Provincial MNR Transfer Payment
- \$65,000 Stream Management Compensation Savings
- \$15,500 Communications Compensation Savings
- \$100,000 Funding from Gauge Reserves increased
- \$100,000 Municipal General Levy (Capital) reduction

### Comments on Changes:

The recent MNR Transfer Payment reduction has been incorporated into this draft. This funding reduction has been offset primarily by leaving two positions vacant for most of 2013. The Municipal General Levy is being reduced by \$100,000 due to a revised capital spending plan, which will be partly funded from Capital Reserves.

The following statements and schedules are attached:

- Budget 2013 – Summary of Revenue and Expenditures
- Budget 2013 - Summary of Expenditures, Funding and Change in Municipal Levy
- Section A – Operating Budget Summary
- Tables 1 to 14 - Base Programs Operating Details
- Other Information - Information Systems, Vehicles & Equipment
- Section B – Capital Budget
- Section C – Special Projects Budget
- Budget 2013 - Summary Reserve Report
- Budget 2013 Timetable
- Summary of Municipal Levy - 2013

## **MAJOR ASSUMPTIONS:**

1. MNR Operating Grants \$950,000 in draft #1. GRCA has been advised that MNR grant to be reduced by \$80,000. Future budget draft will incorporate this reduction.
2. Permit Fees \$325,000, Solicitor Enquiry Fees \$46,000, and Planning Fees” revenue \$350,000.

3. Property Development expenditures \$50,000.
4. Property Rental Income increased 2%.
5. Watershed studies (50% GRCA and 50% Special levy) are budgeted for \$100,000.
6. Insurance expenses increased 2%.
7. Property Tax expense increased 2%.
8. Increases of between 0% and 3% have been applied to various general expenses.
9. Compensation increased 2%, OMERS increased 1%, grid steps and other benefit costs increased 1%.
10. Motor Pool charge out rates increased 2%.
11. Computer charge out rates increased 2%.
12. Interest income \$350,000.


**FINANCIAL IMPLICATIONS:**


The GRCA is proposing a \$28,334,887 budget. General Levy, in this draft is \$10,044,000. The reserve balance is budgeted to decrease by approximately \$300,000 to \$10,035,000.

**OTHER DEPARTMENT CONSIDERATIONS:**                      None.

Prepared by:

Approved by:

  
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GRAND RIVER CONSERVATION AUTHORITY

**BUDGET 2013 - Summary of Revenue and Expenditures**

FUNDING		Actual 2011	Budget 2012	Budget 2013	Budget Incr/(decr)
Municipal General Levy Funding		9,470,000	9,754,000	10,044,000	290,000 3.0%
Other Government Grants		6,241,846	7,139,047	3,418,147	(3,720,900) -52.1%
Self-Generated Revenue		13,447,218	13,819,639	13,628,375	(191,264) -1.4%
Funding from Reserves		778,432	2,061,200	1,244,365	(816,835) -39.6%
<b>TOTAL FUNDING</b>		<b>29,937,496</b>	<b>32,773,886</b>	<b>28,334,887</b>	<b>(4,438,999)</b>
EXPENDITURES		2011	2012	2013	Budget Incr/(decr)
Base Programs - Operating	SECTION A	21,339,115	22,424,686	22,976,922	552,236 2.5%
Base Programs - Capital	SECTION B	3,139,400	4,777,200	2,767,365	(2,009,835) -42.1%
Special Projects	SECTION C	5,157,567	5,572,000	2,590,600	(2,981,400) -53.5%
<b>TOTAL EXPENDITURES</b>		<b>29,636,082</b>	<b>32,773,886</b>	<b>28,334,887</b>	<b>(4,438,999)</b>
<b>NET RESULT</b>		<b>301,414</b>	<b>-</b>	<b>-</b>	<b>-13.2%</b>

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Budget 2013 - Summary of Expenditures, Funding and Change in Municipal Levy

	TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5	TABLE 6	TABLE 7	TABLE 8	TABLE 9	TABLE 10	TABLE 11	TABLE 12	TABLE 13	TABLE 13	TABLE 14	TABLE 14	TABLE 14	TOTAL	
	Watershed Studies	Water Resources Planning & Environment	FFW	Water Control Structures	Planning	Division Support	Forestry	Conservation Services	Stream Mgmt	Communications & Foundation	Conservation Lands	Outdoor Education	Corporate Services	Surplus available to offset Municipal Levy Increase	Conservation Land and Rental Management and Misc	Hydro Production	Conservation Areas		
<b>2013 OPERATING</b>																			
TOTAL EXPENSES	A	206,000	1,556,100	708,400	1,609,800	1,874,300	376,000	1,273,900	609,700	59,800	566,700	153,000	984,600	3,166,372	3,441,250	235,400	6,155,600	22,976,922	
TOTAL OTHER FUNDING	B	163,200	2,560	252,717	400,350	849,550	0	900,000	131,000	0	0	738,000	155,000		3,430,320	450,000	6,160,255	13,632,922	
"Other Programs" Surplus/(Loss)	B less A														(10,930)	213,600	4,655	207,225	
Surplus used to reduce Levy	C													(207,325)	(300,000)			207,225	
Surplus 2011 carried forward to 2012																		300,000	
2013 Levy	A less B less C	42,800	1,553,600	455,683	1,209,450	1,024,720	376,000	373,900	477,700	59,800	566,700	153,000	246,600	3,011,372	(507,325)	0	0	9,044,000	
<b>Levy Increase:</b>																			
2013 Levy		42,800	1,553,600	455,683	1,209,450	1,024,720	376,000	373,900	477,700	59,800	566,700	153,000	246,600	3,011,372	(507,325)			9,044,000	
2012 Levy		36,800	1,499,400	430,383	1,126,750	960,820	364,100	341,100	457,000	120,600	577,700	148,500	213,800	2,910,761	(535,714)			8,654,000	
Levy Increase over prior year		4,000	54,200	25,300	82,700	63,900	11,900	32,800	20,700	(60,800)	(11,000)	4,500	32,800	100,611	28,389	n/a	n/a	390,000	
<b>2013 CAPITAL</b>																			
TOTAL EXPENSES	A		110,000	190,000	1,500,000								345,365				622,000	2,767,365	
TOTAL OTHER FUNDING	B		100,000	-	700,000								345,365				622,000	1,767,365	
2012 Levy	A less B		10,000	190,000	800,000								-				-	1,000,000	
<b>Levy Increase:</b>																			
2013 Levy			10,000	190,000	800,000								-				-	1,000,000	
2012 Levy			-	25,000	1,075,000								-				-	1,100,000	
Levy Increase over prior year			10,000	165,000	(275,000)								-				-	(100,000)	
<b>2013 SPECIAL</b>																			
TOTAL EXPENSES	A	725,000	-	-	644,600			791,000			300,000				130,000			2,590,600	
TOTAL OTHER FUNDING	B	725,000	-	-	644,600			791,000			300,000				130,000			2,590,600	
2012 Levy	A less B	-	-	-	-			-			-				-			-	
																		TOTAL EXPENSES	28,334,887
																		TOTAL FUNDING	28,334,887
																		NET RESULT	-

## SECTION A - Operating Budget

GRAND RIVER CONSERVATION AUTHORITY

### Budget 2013 vs Budget 2012

	Actual 2011	Budget 2012	Budget 2013	Incr/(Decr)	%age change
<b>EXPENDITURES</b>					
OPERATING EXPENSES	21,339,115	22,424,686	22,976,922	552,236	2.46%
<b>Total Expenses</b>	<b>21,339,115</b>	<b>22,424,686</b>	<b>22,976,922</b>	<b>552,236</b>	<b>2.53%</b>
<b>SOURCES OF FUNDING</b>					
MUNICIPAL GENERAL LEVY (NOTE)	8,028,296	8,654,000	9,044,000	390,000	4.51%
MUNICIPAL SPECIAL LEVY	35,695	50,000	50,000	-	0.00%
OTHER GOVT FUNDING	1,182,688	1,004,047	923,547	(80,500)	-8.02%
SELF-GENERATED	11,931,018	12,291,225	12,535,375	244,150	1.99%
RESERVES	29,427	124,000	124,000	-	0.00%
SURPLUS CARRYFORWARD	131,991	301,414	300,000	(1,414)	-0.47%
<b>Total BASE Funding</b>	<b>21,339,115</b>	<b>22,424,686</b>	<b>22,976,922</b>	<b>552,236</b>	<b>2.53%</b>

NOTE: See "Summary of Revenue, Expenditures and Changes in Municipal Levy" for details of \$390,000 levy increase.

**TABLE 1**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**WATERSHED STUDIES**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget Change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Grand River Watershed Management Plan-Communications	59,678	80,000	80,000	0
Water Quality	29,504	26,000	26,000	0
Ground Water Modelling	3,601	0	0	0
Chilligo-Hopewell Creek	121,154	100,000	100,000	0
Soft Path Pilot Project-Fergus\Elora	991	0	0	0
Large Scale Hydrology	95,000			
Funding to Reserves	0	0	0	0
<b>TOTAL EXPENSE</b>	<b>309,928</b>	<b>206,000</b>	<b>206,000</b>	<b>0</b>
<b>Funding</b>				<b>(incr)/decr</b>
Municipal Other	35,695	50,000	50,000	0
MNR Grant	37,000	37,200	33,200	-4,000
Prov & Federal Govt	97,231	0	0	0
Donations	27,183	53,000	53,000	0
Funds taken from Reserves	44,000	27,000	27,000	0
				0
<b>TOTAL FUNDING</b>	<b>241,109</b>	<b>167,200</b>	<b>163,200</b>	<b>-4,000</b>
<b>Net Funded by General Municipal Levy</b>	<b>68,819</b>	<b>38,800</b>	<b>42,800</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>4,000</b>

**TABLE 2**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Water Resources Planning & Environment**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	1,230,019	1,208,900	1,257,200	48,300
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	250,318	239,500	244,300	4,800
Other Operating Expenses	10,719	53,500	54,600	1,100
Amount set aside to Reserves	-			
<b>TOTAL EXPENSE</b>	<b>1,491,056</b>	<b>1,501,900</b>	<b>1,556,100</b>	<b>54,200</b>
<b>Funding</b>				<b>(incr)/decr</b>
Prov & Federal Govt	7,743	2,500	2,500	-
Donations	2496			
<b>TOTAL FUNDING</b>	<b>10,239</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>1,480,817</b>	<b>1,499,400</b>	<b>1,553,600</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>54,200</b>



**TABLE 3**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Flood Forecasting & Warning**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>Incr/(decr)</b>
Salary and Benefits	382,751	364,800	379,400	14,600
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	240,848	268,500	273,900	5,400
Other Operating Expenses	72,927	69,000	55,100	(13,900)
<b>TOTAL EXPENSE</b>	<b>696,526</b>	<b>702,300</b>	<b>708,400</b>	<b>6,100</b>
<b>Funding</b>				<b>(Incr)/decr</b>
MNR Grant	271,917	271,917	252,717	(19,200)
Prov & Federal Govt	21,495			
Self Generated				
Recoverable Corporate Services Expenses				
Funds taken from Reserves				
Surplus Carryforward from Prior Year				
<b>TOTAL FUNDING</b>	<b>293,412</b>	<b>271,917</b>	<b>252,717</b>	<b>(19,200)</b>
<b>Net Funded by General Municipal Levy</b>	<b>403,114</b>	<b>430,383</b>	<b>455,683</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>25,300</b>

**TABLE 4**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Water Control Structures**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<u>Expenses:</u>				<u>incr/(decr)</u>
Salary and Benefits	854,174	977,600	1,016,700	39,100
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	19,441	30,000	30,600	600
Property Taxes	149,518	158,300	163,100	4,800
Other Operating Expenses	324,323	391,600	399,400	7,800
Amount set aside to Reserves	-			
<b>TOTAL EXPENSE</b>	<b>1,347,456</b>	<b>1,557,500</b>	<b>1,609,800</b>	<b>52,300</b>
<u>Funding</u>				<u>(incr)/decr</u>
MNR Grant	430,950	430,750	400,350	(30,400)
<b>TOTAL FUNDING</b>	<b>430,950</b>	<b>430,750</b>	<b>400,350</b>	<b>(30,400)</b>
<b>Net Funded by General Municipal Levy</b>	<b>916,506</b>	<b>1,126,750</b>	<b>1,209,450</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>82,700</b>

**TABLE 5**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Planning**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	1,457,939	1,584,500	1,647,900	63,400
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	189,307	203,000	207,000	4,000
Amount set aside to Reserves	-			-
Other Operating Expenses	25,048	19,000	19,400	400
<b>TOTAL EXPENSE</b>	<b>1,672,294</b>	<b>1,806,500</b>	<b>1,874,300</b>	<b>67,800</b>
<b>Funding</b>				<b>(incr)/decr</b>
MNR Grant	141,680	141,680	114,780	(26,900)
Donations		4,000	4,000	-
Self Generated	693,745	700,000	730,800	30,800
<b>TOTAL FUNDING</b>	<b>835,425</b>	<b>845,680</b>	<b>849,580</b>	<b>3,900</b>
<b>Net Funded by General Municipal Levy</b>	<b>836,869</b>	<b>960,820</b>	<b>1,024,720</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>63,900</b>

**TABLE 6**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Resource Management Division Support**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	94,380	169,000	175,700	6,700
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	14,845	18,600	19,000	400
Insurance	117,750	122,000	125,700	3,700
Other Operating Expenses	51,315	54,500	55,600	1,100
Amount set aside to Reserves	10,000			
<b>TOTAL EXPENSE</b>	<b>288,290</b>	<b>364,100</b>	<b>376,000</b>	<b>11,900</b>
<b>Funding</b>				<b>(incr)/decr</b>
Provincial	10,950			
<b>TOTAL FUNDING</b>	<b>10,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>277,340</b>	<b>364,100</b>	<b>376,000</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>11,900</b>

**TABLE 7**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Forestry**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				
Salary and Benefits	449,599	397,900	413,800	incr/(decr) 15,900
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	46,058	52,100	53,200	1,100
Other Operating Expenses	615,381	791,100	806,900	15,800
<b>TOTAL EXPENSE</b>	<b>1,111,038</b>	<b>1,241,100</b>	<b>1,273,900</b>	<b>32,800</b>
<b>Funding</b>				
Donations	13,438	30,000	30,000	(incr)/decr 0
Self Generated	732,482	870,000	870,000	0
Funds taken from Reserves	0	0	0	0
<b>TOTAL FUNDING</b>	<b>745,920</b>	<b>900,000</b>	<b>900,000</b>	<b>0</b>
<b>Net Funded by General Municipal Levy</b>	<b>365,118</b>	<b>341,100</b>	<b>373,900</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>32,800</b>

**TABLE 8**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Conservation Services**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	345,290	444,700	462,500	17,800
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	91,231	91,800	93,700	1,900
Other Operating Expenses	23,544	51,500	52,500	1,000
Amount set aside to Reserves	-			
<b>TOTAL EXPENSE</b>	<b>460,065</b>	<b>588,000</b>	<b>608,700</b>	<b>20,700</b>
<b>Funding</b>				<b>(incr)/decr</b>
Provincial Grants	18,598	30,000	30,000	-
Donations	13,834	70,000	70,000	-
Funds taken from Reserves	851	31,000	31,000	-
<b>TOTAL FUNDING</b>	<b>33,283</b>	<b>131,000</b>	<b>131,000</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>426,782</b>	<b>457,000</b>	<b>477,700</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>20,700</b>

**TABLE 9**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Stream Management**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<u>Expenses:</u>				incr/(decr)
Salary and Benefits	94,305	91,500	30,200	(61,300)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	24,649	27,100	27,600	500
Other Operating Expenses	1,620	2,000	2,000	-
<b>TOTAL EXPENSE</b>	<b>120,574</b>	<b>120,600</b>	<b>59,800</b>	<b>(60,800)</b>
<u>Funding</u>				(incr)/decr
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>120,574</b>	<b>120,600</b>	<b>59,800</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>(60,800)</b>

**TABLE 10**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Communications & Foundation**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	432,757	414,800	415,900	1,100
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	62,895	71,700	73,100	1,400
Other Operating Expenses	45,088	91,200	77,700	(13,500)
<b>TOTAL EXPENSE</b>	<b>540,740</b>	<b>577,700</b>	<b>566,700</b>	<b>(11,000)</b>
<b>Funding</b>				<b>(incr)/decr</b>
Donations	-	-	-	-
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>540,740</b>	<b>577,700</b>	<b>566,700</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>(11,000)</b>



**TABLE 11**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Conservation Lands-Property Taxes**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Property Taxes	140,900	148,500	153,000	4,500
<b>TOTAL EXPENSE</b>	<b>140,900</b>	<b>148,500</b>	<b>153,000</b>	<b>4,500</b>
<b>Funding</b>				
<b>TOTAL FUNDING</b>	-	-	-	-
<b>Net Funded by General Municipal Levy</b>	<b>140,900</b>	<b>148,500</b>	<b>153,000</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>4,500</b>

**TABLE 12**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Outdoor Education**

<b>OPERATING</b>	<b>Actual 2011</b>	<b>Budget 2012</b>	<b>Budget 2013</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	709,752	680,300	707,500	27,200
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	38,395	42,000	42,800	800
Insurance	9,989	11,200	11,500	300
Property Taxes	13,822	16,300	16,800	500
Other Operating Expenses	243,339	197,500	201,500	4,000
Amount set aside to Reserves	4,500	4,500	4,500	0
<b>TOTAL EXPENSE</b>	<b>1,019,797</b>	<b>951,800</b>	<b>984,600</b>	<b>32,800</b>
<b>Funding</b>				<b>(incr)/decr</b>
Provincial & Federal Grants	4,804	0	0	
Donations	89,301	9,000	9,000	0
Self Generated	747,546	729,000	729,000	0
<b>TOTAL FUNDING</b>	<b>841,651</b>	<b>738,000</b>	<b>738,000</b>	<b>0</b>
<b>Net Result 'not' funded by Levy</b>		<b>0</b>	<b>0</b>	<b>incr/(decr)</b> <b>0</b>
<b>Net Funded by General Municipal Levy</b>	<b>178,146</b>	<b>213,800</b>	<b>246,600</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>32,800</b>

**TABLE 13**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Corporate Services**

<b>Budget 2013</b>	
<b>Expenses:</b>	
Salary and Benefits	1,769,700
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	352,900
Insurance	64,900
Property Taxes	
Other Operating Expenses	978,872
Amount set aside to Reserves	
<b>TOTAL EXPENSE</b>	<b>3,166,372</b>
<b>Funding</b>	
Municipal Other	
MNR Grant	70,000
Provincial Grants	
Donations	
Self Generated	
Recoverable Corporate Services Expenses	70,000
Funds taken from Reserves	15,000
Surplus 2011 carried forward to 2012	
<b>TOTAL FUNDING</b>	<b>165,000</b>
Net Result before surplus adjustments	3,011,372
Surplus from Other Programs used to reduce Levy	
Nature Centre Program Loss not funded by Levy	
2012 Surplus Carried Forward to 2013 used to reduce Levy	
<b>Net Funded by General Municipal Levy</b>	<b>3,011,372</b>

Surplus available to  
offset Municipal  
Levy Increase

207,325  
  
300,000  
**507,325**

<b>Budget 2012</b>	
<b>Expenses:</b>	
Salary and Benefits	1,720,900
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	362,600
Insurance	63,000
Other Operating Expenses	962,986
Amount set aside to Reserves	
<b>TOTAL EXPENSE</b>	<b>3,109,486</b>
<b>Funding</b>	
MNR Grant	70,000
Recoverable Corporate Services Expenses	113,725
Funds taken from Reserves	15,000
<b>TOTAL FUNDING</b>	<b>198,725</b>
Net Result before surplus adjustments	2,910,761
Surplus from Other Programs used to reduce Levy	
Nature Centre Program Loss not funded by Levy	
2011 Surplus Carried Forward to 2012 used to reduce Levy	
<b>Net Funded by General Municipal Levy</b>	<b>2,910,761</b>

Surplus available to  
offset Municipal  
Levy Increase

234,300  
  
300,000  
**534,300**

<b>ACTUAL 2011</b>	
<b>Expenses:</b>	
Salary and Benefits	1,682,409
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	345,705
Insurance	58,256
Other Operating Expenses	919,680
Amount set aside to Reserves	
<b>TOTAL EXPENSE</b>	<b>3,006,060</b>
<b>Funding</b>	
Municipal Other	
MNR Grant	70,000
Provincial Grants	
Donations	
Recoverable Corporate Services Expenses	118,625
Funds taken from Reserves	
Surplus 2009 carried forward to 2010	
<b>TOTAL FUNDING</b>	<b>188,625</b>
Net Result before surplus adjustments	2,817,435
Surplus from Other Programs used to reduce Levy	
2010 Surplus Carried Forward to 2011 used to reduce Levy	
<b>Net Funded by General Municipal Levy</b>	<b>2,817,435</b>

Surplus available to  
offset Municipal  
Levy Increase

(412,872)  
(131,991)  
**(544,863)**

**TABLE 14**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**OTHER PROGRAMS - OPERATING - SUMMARY of Results**

		Conservation Lands	Property Rentals	MISC	(a) Cons Lands, Rental, Misc	(b) Hydro Production	(c) Conservation Areas	TOTAL Other Programs
<b>Budget 2013 - OPERATING</b>								
<b>Expenses:</b>								
	Salary and Benefits	1,002,000	347,200		1,349,200	54,600	3,442,800	
	Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	155,100	58,400		213,500		177,200	
	Insurance	175,600	25,800		201,400	14,300		
	Property Taxes		146,000		146,000		61,800	
	Other Operating Expenses (consulting etc)	499,800	903,600	124,000	1,527,400	32,500	2,423,800	
	Amount set aside to Reserves	3,750			3,750	135,000	50,000	
	<b>TOTAL EXPENSE</b>	<b>1,836,250</b>	<b>1,481,000</b>	<b>124,000</b>	<b>3,441,250</b>	<b>236,400</b>	<b>6,165,600</b>	<b>9,833,250</b>
<b>Funding</b>								
	Provincial Funding			20,000	20,000			
	Donations	65,000			65,000		27,000	
	Self Generated	86,000	3,075,320	132,000	3,294,320	450,000	6,133,255	
	Funds taken from Reserves	1,000	50,000		51,000			
	Municipal General Levy Funding							
	<b>TOTAL FUNDING</b>	<b>162,000</b>	<b>3,126,320</b>	<b>162,000</b>	<b>3,430,320</b>	<b>450,000</b>	<b>6,160,255</b>	<b>10,040,575</b>
	<b>NET Surplus/(Deficit) for programs not funded by general levy</b>	<b>(1,674,250)</b>	<b>1,645,320</b>	<b>26,000</b>	<b>(10,930)</b>	<b>213,600</b>	<b>4,655</b>	<b>207,325</b>
<b>Budget 2012 - OPERATING</b>								
<b>Expenses:</b>								
	Salary and Benefits	963,500	333,850		1,297,350	52,500	3,310,420	
	Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	152,000	57,300		209,300		173,680	
	Insurance	170,500	25,000		195,500	13,900		
	Property Taxes		141,700		141,700		60,000	
	Other Operating Expenses (consulting etc)	490,000	885,900	122,000	1,497,900	31,900	2,376,300	
	Amount set aside to Reserves	3,750			3,750	135,000	50,000	
	<b>TOTAL EXPENSE</b>	<b>1,779,750</b>	<b>1,443,750</b>	<b>122,000</b>	<b>3,345,500</b>	<b>233,300</b>	<b>6,970,400</b>	<b>9,549,200</b>
<b>Funding</b>								
	Provincial Funding			20,000	20,000			
	Donations	65,000			65,000		27,000	
	Self Generated	86,000	3,016,000	132,000	3,234,000	450,000	5,936,500	
	Funds taken from Reserves	1,000	50,000		51,000			
	<b>TOTAL FUNDING</b>	<b>162,000</b>	<b>3,066,000</b>	<b>162,000</b>	<b>3,370,000</b>	<b>450,000</b>	<b>6,963,500</b>	<b>9,783,500</b>
	<b>NET Surplus/(Deficit) for programs not funded by general levy</b>	<b>(1,617,750)</b>	<b>1,622,250</b>	<b>30,000</b>	<b>24,500</b>	<b>216,700</b>	<b>(6,900)</b>	<b>234,300</b>
<b>Actual 2011 - OPERATING</b>								
<b>Expenses:</b>								
	Salary and Benefits	964,233	323,203		1,287,436	48,707	3,480,447	
	Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	132,336	60,557		192,893	430	81,403	
	Insurance	163,227	24,956		188,183	11,467		
	Property Taxes		124,252		124,252		57,759	
	Other Expenses	406,812	695,767	70,700	1,173,279	175,889	2,008,247	
	Amount set aside to Reserves	-	74,000	40,000	114,000	140,000	50,000	
	<b>TOTAL EXPENSE</b>	<b>1,666,608</b>	<b>1,302,736</b>	<b>110,700</b>	<b>3,080,043</b>	<b>376,493</b>	<b>6,677,866</b>	<b>9,134,392</b>
<b>Funding</b>								
	Provincial	-	7,534	3,910	11,444		53,876	
	Donations	81,778	-	44,444	126,222		28,685	
	Self Generated	58,426	2,974,568	88,724	3,121,718	597,083	5,607,836	
	Funds taken from Reserves	400	-		400			
	<b>TOTAL FUNDING</b>	<b>140,604</b>	<b>2,982,102</b>	<b>137,078</b>	<b>3,269,784</b>	<b>597,083</b>	<b>6,690,387</b>	<b>9,547,264</b>
	<b>NET Surplus/(Deficit) for programs not funded by general levy</b>	<b>(1,525,004)</b>	<b>1,679,367</b>	<b>26,378</b>	<b>179,741</b>	<b>220,590</b>	<b>12,541</b>	<b>412,872</b>

**GRAND RIVER CONSERVATION AUTHORITY  
OTHER INFORMATION - INFORMATION SYSTEMS, VEHICLES & EQUIPMENT  
BUDGET 2013**

	Actual 2011	Budget 2012	Budget 2013
<b>Expenditures</b>			
<b>Information Systems</b>			
Compensation and Benefits	702,474	800,800	832,800
Administrative Expenses	10,492	23,000	23,500
Software and Hardware Maintenance	113,392	174,700	178,200
Supplies and Services	51,017	45,450	46,300
<b>Total OPERATING Expenditures</b>	<b>877,375</b>	<b>1,043,950</b>	<b>1,080,800</b>
<b>Capital Expenses</b>	<b>250,803</b>	<b>300,000</b>	<b>300,000</b>
<b>LESS Internal Charges</b>	<b>(1,091,175)</b>	<b>(1,083,750)</b>	<b>(1,084,425)</b>
<b>NET Unallocated Expenses</b>	<b>37,003</b>	<b>260,200</b>	<b>296,375</b>
<b>Motor Pool</b>			
Compensation and Benefits	227,994	244,000	253,800
Administrative Expenses	26,277	22,800	23,300
Insurance	79,497	56,200	57,900
Motor Pool Building and Grounds Maintenance	10,381	9,300	9,500
Equipment, Repairs and Supplies	203,697	233,000	237,600
Fuel	248,619	286,700	292,430
<b>Total OPERATING Expenditures</b>	<b>796,465</b>	<b>852,000</b>	<b>874,530</b>
<b>Capital Expenses</b>	<b>289,260</b>	<b>375,000</b>	<b>375,000</b>
<b>LESS Internal Charges</b>	<b>(1,168,316)</b>	<b>(1,177,000)</b>	<b>(1,200,540)</b>
<b>NET Unallocated Expenses</b>	<b>(82,591)</b>	<b>50,000</b>	<b>48,990</b>
<b>TOTAL EXPENDITURES</b>	<b>(45,588)</b>	<b>310,200</b>	<b>345,365</b>
<b>Funding</b>			
<b>Government Grants</b>			
Provincial	2,000	0	0
Federal	3,000	0	0
<b>Self Generated</b>			
Miscellaneous	10,824	0	0
<b>TOTAL REVENUE</b>	<b>15,824</b>	<b>0</b>	<b>0</b>
Gross Surplus (Deficit)	61,412	-310,200	-345,365
Funding From Reserves	2,198,079	2,570,950	2,630,330
Funding to Reserves	-2,259,491	-2,260,750	-2,284,965
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SUMMARY RESERVE REPORT – BUDGET 2013**

General Meeting - November 23, 2012

	FORECAST 2012	"NET CHANGE" INCREASE/(DECREASE) 2012 VS 2013	DETAILS OF "NET CHANGE" BUDGET 2013			BUDGET 2013
			Transfer In (Interest Income)	Transfer In	Transfer Out Description of Transfer	
<b>Type A: GRCA Controlled</b>						
<b>Operating Reserves (designated)</b>						
Property & Liability Insurance	246,324	6,000	6,000			252,324
Building & Mechanical Equipment	407,638	10,000	10,000			417,638
Small Office Equipment	6,499	500	500			6,999
Personnel	779,727	0	15,000		-15,000 OUT-OMERS funding,Sick Leave,Vacation Accrual	779,727
Forestry	184,321	10,750	7,000	3,750	IN-Timber Sales	195,071
Computer Replacement	520,224	-276,375	20,000	1,084,425	-1,380,800 IN-Chargebacks; OUT-Operating/Capital costs	243,849
Cottage Operations	166,188	0				166,188
PSAB	117,620	0				117,620
Grand River Watershed Management Plan	92,409	2,000	2,000			94,409
Planning Enforcement	256,721	7,500	7,500			264,221
Property Rental Expenses	33,141	1,000	1,000			34,141
Motor Pool Equipment	943,244	-18,990	30,000	1,200,540	-1,249,530 IN-Chargebacks;OUT-Operating/Capital costs	924,254
Motor Pool Insurance	72,764	3,000	3,000			75,764
<b>Capital Reserves (designated)</b>						
Water Control Structures	395,262	7,500	7,500		0 OUT-Major Dam Projects	402,762
Cambridge Desiltation Pond	12,096	0	1,000		-1,000 OUT-Cambridge Desiltation Pond costs	12,096
Completion of Capital Projects	147,000	-25,000	5,000		-30,000 OUT-Upper Grand Restoration costs	122,000
Conservation Areas-Capital	1,150,000	100,000		100,000	IN-Reserve for Water Treatment Equipment	1,250,000
Conservation Areas-Stabilization	391,471	-50,000	50,000		-100,000 OUT-Major Maintenance	341,471
Gauges	42,922	-100,000	0		-100,000 OUT-Major Maintenance (forecast 2012 to be adjusted)	-57,078
Wetland Acquisitions	43,811	2,000	2,000			45,811
<b>Capital Reserves (undesignated)</b>						
General Capital Reserve	415,899	60,000	10,000	50,000		475,899
<b>Total Type A: GRCA Controlled</b>	<b>6,425,281</b>	<b>-260,115</b>	<b>177,500</b>	<b>2,438,715</b>	<b>-2,876,330</b>	<b>6,165,166</b>
<b>Type B: Reserves with Outside Control</b>						
<b>With MNR Interest (Capital Reserves)</b>						
Gravel	130,248	3,000	4,000		-1,000 OUT-Gravel Pit License & Gravel Rehabilitation	133,248
Woolner	225,081	10,000	10,000			235,081
Residential Property Sales	25,774	-45,000	5,000		-50,000 OUT-Expenses	-19,226
Valley Lands - Horst	416,603	-45,000	5,000		-50,000 OUT-Land Development costs	371,603
Valley Lands - KW	688,178	-322,000	30,000		-352,000 OUT-Grand River Watershed Mgmt Plan	366,178
Valley Lands - KW (Pioneer Towers)	708,821	165,000	30,000	135,000	IN-Hydro Turbine Revenue	873,821
Valley Lands - Guelph	622,202	15,000	15,000			637,202
Laurel Creek Land	471,900	15,000	15,000			486,900
Blandford-Blenheim Land Sales	1,382	1,000	1,000			2,382
Puslinch Land	471,315	2,000	2,000			473,315
Woolwich Land	28,566	1,000	1,000			27,566
<b>With School Board Interest (Operating Reserves)</b>						
App's Nature Centre	17,855	1,000	1,000			18,855
Laurel Creek Nature Centre	52,342	4,500	1,500	3,000	IN-Depreciation	56,842
Guelph Lake Nature Centre	27,917	1,000	1,000			28,917
Taquanyah Nature Centre	6,232	500	500			6,732
Shade's Mills Nature Centre	18,415	2,000	500	1,500	IN-Depreciation	20,415
<b>Total Type B: Outside Control</b>	<b>3,910,831</b>	<b>-41,000</b>	<b>122,500</b>	<b>589,500</b>	<b>-753,000</b>	<b>3,869,831</b>
<b>TOTAL</b>	<b>\$10,336,112</b>	<b>-301,115</b>	<b>\$300,000</b>	<b>\$3,028,215</b>	<b>(\$3,629,330)</b>	<b>\$10,034,997</b>

## Grand River Conservation Authority

### Budget 2013 Timetable

November 23, 2012

#### **Five Year Plan**

- Jul 27, 2012: Draft to General Meeting
- Sept 13, 2012: Special Budget Meeting
- Oct-Dec/12: Communication to Municipalities (staff meetings as required)

#### **2013 Budget**

- Sept 13, 2012: Special Budget Meeting
- Nov 23, 2012: Draft #1 to General Meeting
- Dec 14, 2012: Draft #2 to General Meeting (if necessary)
- Nov/12-Feb/13: Presentations to municipal councils
- Jan 2013: Official Notice to Municipalities of Budget Vote
- Jan 25, 2013: Draft #3 to General Meeting
- Feb 28, 2013: Board Approval, Final 2013 Budget & Levy

**Grand River Conservation Authority  
Summary of Municipal Levy - 2013 Budget**

DRAFT- NOVEMBER 23, 2012

	% CVA in Watershed	2012 CVA (Modified)	CVA in Watershed	CVA-Based Apportionment	2013 Budget Operating Levy	2013 Budget Capital Levy	2013 Budget Total Levy	Actual 2012 Levy	% Change
Brant County	84.0%	4,617,533,532	3,878,728,167	3.2%	293,369	32,438	325,807	316,838	2.8%
Brantford C	100.0%	10,463,287,288	10,463,287,288	8.8%	791,393	87,505	878,898	862,855	1.9%
Amaranth Twp	82.0%	524,239,751	429,876,595	0.4%	32,514	3,595	36,109	35,134	2.8%
East Garafraxa Twp	80.0%	424,800,459	339,840,367	0.3%	25,704	2,842	28,546	28,085	1.6%
E. Luther Gr. Valley Twp	100.0%	269,736,422	269,736,422	0.2%	20,402	2,256	22,658	22,284	1.7%
Melancthon Twp	56.0%	383,738,117	214,893,345	0.2%	16,254	1,797	18,051	17,926	0.7%
Southgate Twp	6.0%	621,370,612	37,282,237	0.0%	2,820	312	3,132	3,024	3.6%
Haldimand County	41.0%	5,226,658,991	2,142,930,186	1.8%	162,081	17,921	180,002	176,469	2.0%
Norfolk County	5.0%	6,849,908,097	342,495,405	0.3%	25,905	2,864	28,769	28,110	2.3%
Halton Region	10.1%	25,597,001,757	2,590,480,178	2.2%	195,932	21,664	217,596	207,903	4.7%
Hamilton City (estimated)	4.7%	61,580,520,579	2,894,284,467	2.4%	218,910	24,205	243,115	238,164	2.1%
Oxford County	37.9%	2,740,204,877	1,038,320,934	0.9%	78,534	8,684	87,218	85,055	2.5%
North Perth T	2.0%	1,352,147,366	27,042,947	0.0%	2,045	226	2,271	2,227	2.0%
Perth East Twp	40.0%	1,178,065,309	471,226,124	0.4%	35,641	3,941	39,582	39,012	1.5%
Waterloo Region	100.0%	67,801,126,946	67,801,126,946	56.7%	5,128,155	567,023	5,695,177	5,515,272	3.3%
Centre Wellington Twp	100.0%	3,363,737,426	3,363,737,426	2.8%	254,417	28,131	282,548	276,884	2.0%
Erin T	49.0%	1,826,926,994	895,194,227	0.7%	67,708	7,487	75,195	73,982	1.6%
Guelph C	100.0%	17,535,610,051	17,535,610,051	14.7%	1,326,310	146,651	1,472,961	1,428,957	3.1%
Guelph Eramosa Twp	100.0%	1,940,913,189	1,940,913,189	1.6%	146,801	16,232	163,033	158,883	2.6%
Mapleton Twp	95.0%	1,029,462,977	977,989,828	0.8%	73,971	8,179	82,150	79,893	2.8%
Wellington North Twp	51.0%	1,149,887,565	586,442,658	0.5%	44,356	4,904	49,260	48,080	2.5%
Puslinch Twp	75.0%	1,776,574,094	1,332,430,571	1.1%	100,779	11,143	111,922	108,963	2.7%
<b>Total</b>		<b>218,253,452,399</b>	<b>119,573,869,559</b>	<b>100.00%</b>	<b>9,044,000</b>	<b>1,000,000</b>	<b>10,044,000</b>	<b>9,754,000</b>	<b>3.0%</b>